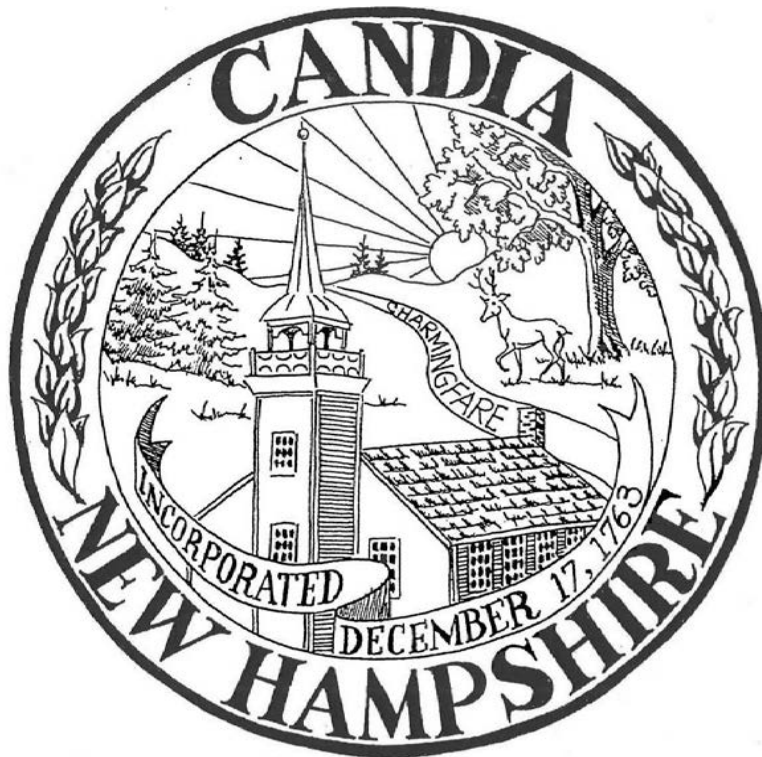


**TOWN  
OF  
CANDIA  
NEW HAMPSHIRE**



**2025  
ANNUAL REPORT**

**TOWN & SCHOOL DISTRICT  
for the  
YEAR ENDING DECEMBER 31, 2025**



A deeply rooted Candia native and a dedicated public servant, Dean Young represents the admirable qualities found in each of our town's employees, volunteers, contractors and officials whose photos are woven throughout this year's Town Report.



Dean has served as Chief of the Candia Fire and Rescue Department for 16 years and as an active member for nearly 50 years. Now recently retired, Dean managed the department as it evolved in response to its various challenges over the years. Under Chief Young's dedicated and competent leadership of the department:

- Initiated an Ambulance Service that is now of vital importance to our community;
- Has attracted and maintained a volunteer force of first responders;
- Has earned the respect of our Mutual Aid partners for the department; and
- Has maintained the support and respect of our community.

Lastly, Dean serves the community of US military veterans as their guardian on Honor Flights as they travel from New Hampshire to Washington, DC to pay tribute to their fallen brethren. It is a journey Dean has made over 40 times where of him it is said that "his love of history, deep compassion, and unwavering devotion to our Heroes is felt in every moment he shares with them."

This Town Report is dedicated to Chief Dean Young to whom our community is indebted for his example and for his years of selfless public service.

2025

ANNUAL REPORT  
OF THE

TOWN OF CANDIA,  
NEW HAMPSHIRE

TOWN AND SCHOOL DISTRICT  
REPORTS

FOR THE

YEAR ENDING DECEMBER 31, 2025

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## TOWN OFFICIALS

### **BOARD OF SELECTMEN**

	<b>TERM EXPIRES</b>
Brien Brock, Chair	2028
Patrick Moran, Vice-Chair	2026
Boyd Chivers	2027
Susan Price Young	2027
Stephanie Helmig	2028
Amy M. Spencer, Town Administrator	Appointed
Linda Chandonnet, Administrative Assistant	Appointed
Tamera Peek, Accounting & Payroll Specialist	Appointed
Melissa Madden, Finance Office Assistant	Appointed

### **MODERATOR**

H. Clark Thyng	2027
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### **TAX COLLECTOR**

Candice Stamatelos	2028
Audrey Stamatelos, Deputy	Appointed

### **TOWN CLERK**

Donna Hetzel	2026
Tami Baker, Deputy	Appointed

### **TREASURER**

Kathleen Philbrick	2028
Janet Lewis, Deputy	Appointed

### **AGRICULTURAL COMMISSION**

Matthew Cobb, Chair	2028
Alex Campbell	2028
Tom DiMaggio	2026
Ron Howe	2027
Joe Lamarche	2027
Melissa Madden	2028
Darrel Nafranowicz	2026
Michelle Lavallee, Alternate	2028
Debra Cobb, Treasurer, Alternate	2027
Pattie Davis, Alternate	2028
Ken Madden, Alternate	2026
Rich Ascolillo, Alternate	2028

### **BUDGET COMMITTEE**

Allyn Chivers, Chairman	2027
Susan Gill, Vice Chair	2028
Steve Tremblay, Secretary	2028
Katrina Niles	2026
Joshua Reap	2026
William Saffie	2026
Ryan Young	2027
Susan Price Young, Selectmen Representative.	2027

**BUDGET COMMITTEE *continued***

Patrick Moran, Selectmen Representative Alternate Appointed  
Stephanie Helmig, School Board Representative Appointed  
Meredith Wilson, Administrative Assistant Appointed

**BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER**

Richard Lavoie Appointed  
Megan Ross, Administrative Assistant Appointed

**CEMETERY TRUSTEES**

Beth Chalbeck, Chair, Bookkeeper 2028  
Mark Chalbeck 2027  
Shauna Kirkpatrick 2026  
Rick Lazott 2028  
Richard Snow 2026  
Martin McFarland, Cemetery Sexton Appointed

**COMMUNITY POWER COMMITTEE**

Kevin Coughlin, Chairman  
William Saffie, Vice-Chair  
Brenda Coughlin, Secretary  
Ryan Young

**CONSERVATION COMMISSION**

Judi Lindsey, Chair Appointed  
Leon Austin, Vice Chair Appointed  
Ryan Young, Treasurer Appointed  
Janet Lewis, Administrative Assistant Appointed  
Tom DiMaggio Appointed  
Carol Howe Appointed  
Ron Laverdure Appointed  
Richard Snow, Alternate Appointed  
Gary Bashline, Alternate Appointed  
Catherine Sangillo, Webmaster Appointed

**EMERGENCY MANAGEMENT DIRECTOR**

Robert Panit Appointed

**CANDIA VOLUNTEER FIRE DEPARTMENT**

Dean M. Young Chief  
Mitchel LeBlanc Deputy Chief  
Kyle Ball Captain  
Michael Kelley Captain  
James Wilson Lieutenant  
Isaiah Soucy Lieutenant  
John Burnett Lieutenant  
Jon Snow Lieutenant  
George May Safety Officer

**MEMBERS**

Arllen Acevedo Michael MacCorkle  
Anna Bagnardi Scott Mann

**MEMBERS *continued***

Craig Cartier  
Marcus Cartier  
Jesse Daniels  
Ryan Dome  
Edward Domings  
Elias Fultz  
Hannah Gangi  
Julie Grubaugh  
Donald Hamel  
Ronald Hanscom  
Taylor Holzshu  
Jacob Labbe  
Rachel Larry  
Richard Layne  
Nathaniel Letellier  
Connor Lonergan  
Kymberlee Leigh

Heather Mason  
Cameron Moore  
Adam Nussdorf  
Joseph O'Keefe  
Stacy Peterson  
Joseph Philbrick  
Matthew Richter  
Alexander Roberts  
Jack Rose  
John Sartorelli  
Steven Shackford  
Adam Sicard  
Cadence Solsky  
Alden Somerville  
Kate Warriner  
Evan Webster

**FOREST WARDEN**

Fire Chief Dean Young

**DEPUTY FOREST WARDEN**

Kyle Ball  
John Burnett  
Jesse Daniels  
Michael Kelley  
Mitchel LeBlanc

Matthew Richter  
Adam Sicard  
Isaiah Soucy  
James Wilson

**FITTS MUSEUM TRUSTEES**

Janet Lewis  
David DePuy  
Ron Severino  
Dick Weeks  
Brenda Stevens

Appointed  
Appointed  
Appointed  
Appointed  
Appointed

**HEALTH OFFICER**

Richard Lavoie  
Michael Kelley, Deputy Health Officer

Appointed  
Appointed

**PLANNING BOARD**

Timothy D'Arcy, Chairperson  
Mark Chalbeck, Vice Chairperson  
Kevin Coughlin  
Linda Carroll  
David Labbe  
Judith Lindsey  
Michael Santa, Alternate  
Brien Brock, Selectmen Representative  
Pat Moran, Selectmen Representative Alternate  
Megan Ross, Land Use Coordinator

2028  
2027  
2026  
2026  
2028  
2027  
2026  
Appointed  
Appointed  
Appointed

**POLICE DEPARTMENT**

Chad Shevlin, Chief	Appointed
Ryan Stanton, Lieutenant	Appointed
Isabella "Bella" Schaffer, Full-Time Officer	Appointed
Corey Denny, Full-Time Officer	Appointed
Colby Norris, Full-Time Officer	Appointed
Hannah Fisher, Full-Time Officer	Appointed
Alec Grenier, Full-Time Officer	Appointed
Joshua McAllister, Part-Time Officer	Appointed
Michael McGillen, Part-Time Officer	Appointed
Richard Langlois, Part-Time Officer	Appointed
Shawn Santuccio, Part-Time Officer	Appointed
Christina McCarthy, Administrative Assistant	Appointed

**RECYCLING & ENERGY COMMITTEE**

Clayton Caddy, Chair	Appointed
Al Couch	Appointed
Janet Lewis	Appointed
Richard Snow	Appointed
Gail Thomas	Appointed
Boyd Chivers, Selectmen's Rep.	Appointed

**RECYCLING CENTER**

Chuck Whitcher, Facility Supervisor/Operator	Appointed
Richard Arsenaault	Appointed
Nicholas Broadwater Jr., Operator	Appointed
Joe Lamarche, Operator	Appointed

**ROAD AGENT**

Jeff Wuebbolt	2026
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**SMYTH PUBLIC LIBRARY TRUSTEES**

Richard Mitchell, Chair	Appointed
Rachel Black	Appointed
Micah Fultz, Treasurer	Appointed
Bill Graff	Appointed
Lisa McKenna, Secretary	Appointed
Alyssa Robie	Appointed
Deb Spezzaferri	Appointed
Molly Timmons	Appointed
Allyn Chivers, Public Rep.	2026

**SMYTH MEMORIAL BUILDING TRUSTEES**

Carla Penfield, Chair	Appointed
Paul Leblond, Treasurer	Appointed
Diane Philbrick, Secretary	Appointed
Sue Hayden	Appointed
Betty Sabeau	Appointed
Bob Stout, Alternate	Appointed
Wendy Ducharme, Alternate	Appointed

**SUPERVISORS OF CHECKLIST**

Candice Stamatelos, Chair	2028
Eileen Eisenstein	2030
Audrey Stamatelos	2026

**TRUSTEES OF THE TRUST FUND**

Dennis Hebert Jr., Chair	2027
Paul Leblond	2026
Carla Penfield	2028
Melissa Madden, Administrative Assistant	Appointed

**WELFARE DIRECTOR**

Donna DelRosso	Appointed
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**ZONING BOARD OF ADJUSTMENT**

Judith Szot, Chair	2028
Boyd Chivers	2026
Ron Howe	2027
William Keena	2027
Anthony Steinmetz	2027
Gale Pellegrino, Alternate	2026
Megan Ross, Land Use Coordinator	Appointed



For over 250 years Candia has governed itself as an independent political entity under New Hampshire law. And for over 250 years, Candia has fulfilled its responsibilities to its residents and to the State of New Hampshire by relying upon on the service of countless dedicated volunteers, town officials, employees, and contractors who comprise the beating heart of our community.

This year's Town Report features photographs of many of those individuals and groups who now serve our residents to both honor them for their contribution and to introduce them to the community which they faithfully serve.



*Photography Project Photos by Gavin Call  
www.grc.photography*

**TOWN OF CANDIA  
SB2 EXPLANATION**

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

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

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

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

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

**Further Details:**

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

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

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

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

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

**2026 TOWN OF CANDIA WARRANT**  
**State of New Hampshire**

**First Session:**

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

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

**Second Session:**

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

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

**ZONING ARTICLES**

**Zoning Amendment #1**

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

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

**YES                      NO**

**Zoning Amendment #2**

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

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

**YES                      NO**

**Zoning Amendment #3**

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

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

**YES                      NO**

**ARTICLES**

**Are you in favor of Article 2 as follows:**

**ARTICLE 2**

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

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

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

**YES                      NO**

**Are you in favor of Article 3 as follows:**

**ARTICLE 3**

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

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

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

**YES**

**NO**

**Are you in favor of Article 4 as follows:**

**ARTICLE 4**

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

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

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

**YES**

**NO**

**Are you in favor of Article 5 as follows:**

**ARTICLE 5**

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

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

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

**YES**

**NO**

**Are you in favor of Article 6 as follows:**

**ARTICLE 6**

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

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

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

**YES                      NO**

**Are you in favor of Article 7 as follows:**

**ARTICLE 7**

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

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

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

**YES                      NO**

**Are you in favor of Article 8 as follows:**

**ARTICLE 8**

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

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

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

**YES                      NO**

**Are you in favor of Article 9 as follows:**

**ARTICLE 9**

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

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

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

YES NO

**Are you in favor of Article 10 as follows:**

**ARTICLE 10**

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

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

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

YES NO

**Are you in favor of Article 11 as follows:**

**ARTICLE 11**

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

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

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

YES NO

**Are you in favor of Article 12 as follows:**

**ARTICLE 12**

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

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

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

YES NO

**Are you in favor of Article 13 as follows:**

**ARTICLE 13**

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

**YES NO**

**Are you in favor of Article 14 as follows:**

**ARTICLE 14**

To see if the Town will recommend that the Town provide monthly reports of the revenue from the Ambulance Revolving Fund established in 2022.

**YES NO**

**Are you in favor of Article 15 as follows:**

**ARTICLE 15**

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

**YES NO**

**Are you in favor of Article 16 as follows:**

**ARTICLE 16**

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

**YES NO**

**Are you in favor of Article 17 as follows:**

**ARTICLE 17**

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

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

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

**YES**

**NO**

**Are you in favor of Article 18 as follows:**

**ARTICLE 18**

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

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

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

**YES**

**NO**

**Are you in favor of Article 19 as follows:**

**ARTICLE 19**

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

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

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

**YES**

**NO**

**Are you in favor of Article 20 as follows:**

**ARTICLE 20**

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

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

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

**YES                      NO**

**Are you in favor of Article 21 as follows:**

**ARTICLE 21**

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

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

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

**YES                      NO**

**Are you in favor of Article 22 as follows:**

**ARTICLE 22**

To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars (\$50,000) to pay for professional imaging, indexing, and digital conversion of its land use records to both enhance the security and accessibility of said records. *(The estimated impact on the tax rate resulting from approval of this warrant article will be a \$0.53 increase in the tax rate per thousand assessed valuation.)*

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

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

**YES                      NO**

**Are you in favor of Article 23 as follows:**

**ARTICLE 23**

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

(Recommended by the selectmen). (Majority vote required).

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

**YES                      NO**

**Are you in favor of Article 24 as follows:**

**ARTICLE 24**

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

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

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

**YES NO**

**Are you in favor of Article 25 as follows:**

**ARTICLE 25**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in support of **Home Health and Hospice Care**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.) (Recommended by the Board of Selectmen by a vote of 5-0-0)

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

**YES NO**

**Are you in favor of Article 26 as follows:**

**ARTICLE 26**

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

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

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

**YES NO**

**Are you in favor of Article 27 as follows:**

**ARTICLE 27**

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

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

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

**YES NO**

**Are you in favor of Article 28 as follows:**

**ARTICLE 28**

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

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

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

**YES                      NO**

**Are you in favor of Article 29 as follows:**

**ARTICLE 29**

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

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

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

**YES                      NO**

**Are you in favor of Article 30 as follows:**

**ARTICLE 30**

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

**YES                      NO**

**Are you in favor of Article 31 as follows:**

**ARTICLE 31**

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

**YES                      NO**

**Are you in favor of Article 32 as follows:**

**ARTICLE 32**

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

**YES                      NO**

**Moderator H. Clark Thyng opened the meeting at 9:04 AM. It began with a prayer, lead by Pastor Steven Baker of the Candia Congressional Church. Boy Scout and Cub Scout Pack 120 conducted a flag ceremony and Salute to the flag. The Pledge of Allegiance was lead by Chairman of the Selectboard, Brien Brock. Moderator H. Clark Thyng asked the Body to recognize Police Chief Chad Shevlin and Town Counsel Michael Courtney as non-residents to speak at the meeting.**

**A poll of the Body was taken to see if they would like the Zoning Amendments read. The Body voted no.**

## ARTICLE 2

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

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

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

The motion was made by Brien Brock, seconded by Patrick Moran.

Discussion: Ambulance and Fire Chief Michael Kelley suggested adding \$67,500 to the Operating budget in the event Article 14 fails. Article 14 concerns the Ambulance Revolving Fund. If Article 14 fails it will result in a shortfall in the ambulance budget.

Town Attorney Michael Courtney explains that Article 13 and 14 address Capital Improvements, not operating expenses.

Ambulance and Fire Chief Michael Kelley submitted an amendment that would increase the Operating Budget to \$4,523,052.

A motion to amend was made by Michael Kelley, seconded by Carla Penfield.

A vote of the Body was taken on the amendment. The vote ended in a tie. Moderator Clark Thyng cast the deciding vote as 'Yes' in order to facilitate further discussion.

Robert Stout of Diamond Hill Rd. suggested we hold further discussion of Article 2 until Articles 13 and 14 are discussed.

Carl Penfield of Jane Dr. requested a recount.

A new poll of the Body was taken, resulting in the failure of Article 2 as amended by a vote of 28 to 30.

Selectman Susan Young clarified that we have a bottom-line budget, so any additional money tacked on to the Operating Budget may not end up going toward ambulance needs.

Further discussion of Article 2 was tabled until Articles 13 and 14 were discussed.

Following discussion of Articles 13 & 14, the floor was opened to additional discussion of Article 2.

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There was no further discussion.

Moved to the ballot as written.

ARTICLE 3

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

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

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

The motion was made by Susan Young, seconded by Brien Brock.

Moderator Thyng recused himself as a Board member of the CYAA submitting to assistant Moderator, Mason Thyng, who read Article 3.

Discussion: Ryan Hayes, CYAA Board President, thanked the town for their support. and explained the facility and the activities it offers.

Selectman Brien Brock noted that there is little cost to the community for the services provided by the CYAA.

Moved to the ballot as read.

ARTICLE 4

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

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

Discussion: Selectman Boyd Chivers explained Article 4 aims to transfer approximately \$113,000 from the Undesignated Fund Balance to the Future Capital Improvements Fund, which will then be used to implement projects under the Master Plan and Capital Improvements Plan.

Carla Penfield of Jane Dr. pointed out that last year \$400,000 was spent on plans for a new police station and demolition of a building on Town-owned property, where a new police station could be built.

Judith Szot of Libbee Rd. asked how much is in the fund and what will it be used for?

Carla Penfield, Trustee of the Trust Funds, replied \$386,000.

Selectman Boyd Chivers said the money will be used for Capital Improvements identified in the Master Plan.

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Discussion ensued about how the money was expended in the past, including ambulance, property purchase for a future police station, and engineering plans for said police station, as explained by Selectman Susan Young.

Selectman Brien Brock explained the fund was established from the sale of land at Exit 3 to use for capital expenditures. They would like to add to it and save to make a new police department structure more affordable in the future.

Michael Yergeau of Laliberte Ln. expressed concern that the Fund might be losing money due to inflation.

Carla Penfield, a Trustee of the Trust Fund, explained all the money is invested.

Carla Penfield then asked if we are using the money for future police department building?

Selectman Brien Brock responded, no, not specifically for a police department building, but it could be used for that purpose.

Timothy D'Arcy of Horizon Ln. pointed out that a Capital Reserve Fund is important because we don't know when something is going to catastrophically fail. We can't wait for a yearly election to replace important Town property.

Moved to the ballot as read.

#### ARTICLE 5

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

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

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

The motion was made by Boyd Chivers, seconded by Susan Young.

Discussion: Selectman Boyd Chivers observed that the Library is a bargain for the Town and encourages everyone to vote yes.

Moved to the ballot as read.

#### ARTICLE 6

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

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

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

The motion was made by Boyd Chivers, seconded by Patrick Moran.

Discussion: Selectman Boyd Chivers noted that there is \$148,000 in the account. The funds are needed for the recycling center to run properly.

Moved to the ballot as read.

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ARTICLE 7

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

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

Discussion: Selectman Boyd Chivers commented that these funds are only used as needed.

Moved to the ballot as read.

ARTICLE 8

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

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

Discussion: Selectman Boyd Chivers said this project is to finish a job that began 2 years ago.

Road Agent Jeffrey Wuebbolt said they pave in sections of about 2,500 feet per year.

Michael Yergeau of Laliberte Ln. urged the Town to go for grant money to help with repairs and identify which roads are in most need of repair.

Jeffrey Wuebbolt explained that we have a town engineer to give recommendations for road repair and maintenance. The Town also engages Southern NH Planning to help with grant opportunities

Moved to the ballot as read.

ARTICLE 9

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

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

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Discussion: Road Agent, Jeffrey Wuebbolt, clarified that for the last 10 years he has asked for \$350,000 for highway projects. This money is for a different project from last year. Selectman Brien Brock pointed out the tax impact is not changing. This is the same as every year. Road Agent Wuebbolt was asked off the record what a 'wear course layer' is, so he explained to the Body that it is a topcoat of 1.5 inches that keeps pavement together and makes the road smoother. Selectman, Brien Brock added that it's the industry standard. It protects the base. It is very important.

Moved to the ballot as read.

ARTICLE 10

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

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

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

The motion was made by Patrick Moran, seconded by Susan Young.

Discussion: Road Agent Jeffrey Wuebbolt pointed out that there is no tax impact this year as it is the same as previous years. Blight, and Ash borers are killing trees. Removing them keeps roads safer. Robert Stout of Diamond Hill Rd. asked when does it become the Town's responsibly to remove a tree?

Jeffrey Wuebbolt answered when it is in the right-of-way it is the Town's responsibility.

Moved to the ballot as read.

ARTICLE 11

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

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

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

The motion was made by Stephanie Helmig, seconded by Patrick Moran.

Discussion: Ambulance and Fire Chief Michael Kelley explained there is increase from last year because Engine 1 is more than 20 years old. It needs to be replaced. The current cost of a new engine is \$1.2 million. He is hopeful the Town will receive a grant that will cover half the cost of the new one.

Moved to the ballot as read.

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ARTICLE 12

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

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

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

The motion was made by Stephanie Helmig, seconded by Patrick Moran.

Discussion: Ambulance and Fire Chief Michael Kelley asked for support by the community. The building is over 80 years old and is in need of repair.

Tyler Frazier of New Boston Rd. echoed need for repairs.

Selectman Brien Brock noted this request is the same as last year so there is no additional tax impact.

Moved to the ballot as read.

ARTICLE 13

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

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

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

The motion was made by Stephanie Helmig, seconded by Patrick Moran.

Discussion: **Articles 13 and 14 are discussed together as they are inter-related.**

Robert Stout of Diamond Hill Rd. observed that the town was in support of the original Revolving Fund that would be overseen by the Ambulance and Fire Chief, and asked why we are now creating a new account, changing the way the ambulance service is funded? Why are the Selectmen changing the funding?

Selectmen Stephanie Helmig replied this fund would allow revenue collected by the ambulance service to go toward operating expenses to offset the budget. With revenue going into the General Fund and expended as needed, it is clear where the money is being spent.

Discussion ensued regarding how to provide the town clarity on where the funds are being expended and included thoughts on how to allow the ambulance service to be able to pay employees, buy necessary equipment, and cover bills and Medicare reimbursements without having to go to the Selectmen each time.

Robert Stout of Diamond Hill Rd. moved to amend Article 13 to create an Ambulance Reserve Service Fund. The motion was seconded by Susan Young.

A 5-minute recess was called at 10:04 AM to allow Town Counsel time to review wording of the proposed amendment.

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The meeting re-adjourned at 10:19 AM.

Town Counsel Michael Courtney offered changes to the wording of the proposed amendment to Article 13 to ensure it conforms to NH State law.

Robert Stout of Diamond Hill Rd. withdrew his proposed amendment.

A new amendment was submitted by the Board of Selectmen to omit the contingency language at the end of Article 13 and reword Article 14 in a way that would make transparent ambulance revenue expenditures.

The newly proposed amendment was moved by Brien Brock and seconded by Susan Young.

Moved to the ballot as amended.

#### ARTICLE 14

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

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

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

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

The motion was made by Stephanie Helmig, seconded by Patrick Moran.

Discussion: Articles 13 and 14 were discussed together (please see above for discussion). An amendment was proposed for Article 14 to read: 'To see if the Town will recommend that the Town will provide monthly reports of the revenue from the Ambulance Revolving Funds, established in 2022.'

Selectman Stephanie Helmig clarified that Article 13 creates a new Fund. The current Revolving Fund will stay the same and Article 14 [as amended] will create monthly reporting. We will be able to review this next year.

A motion on the amendment was made by Brien Brock and seconded by Susan Young.

Moved to the ballot as amended.

#### ARTICLE 15

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

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

(Recommended by the Budget Committee by a vote of 7-2-0)

The motion was made by Patrick Moran, seconded by Boyd Chivers.

No discussion.

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Moved to the ballot as read.

ARTICLE 16

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

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

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

The motion was made by Susan Young, seconded by Brien Brock.

No discussion.

Moved to the ballot as read

ARTICLE 17

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

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

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

The motion was made by Patrick Moran, seconded by Susan Young.

Robert Stout of Diamond Hill Rd. asked if there had been any discussion about expanding the Town Offices since a past Article to build a new police department failed?

Selectman Patrick Moran replied that there has been no discussion.

Moved to the ballot as read.

ARTICLE 18

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

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

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

The motion was made by Susan Young, seconded by Boyd Chivers.

Moved to the ballot as read.

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ARTICLE 19

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

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

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

The motion was made by Boyd Chivers, seconded by Patrick Moran.

Discussion: Robert Schleck of Baker Rd. asked for an estimate of the impact of this Article in dollars. Selectman Boyd Chivers answered that the impact on revenue will be \$34,645.

Richard Lazott of Island Rd. pointed out that the numbers in this Article do not include your home.

Selectman Susan Young feels the tax impact wording is not clear and could be improved.

Richard Lazott asked if we can amend the wording of this Article to add 'Candia resident'?

Town Counsel Michael Courtney clarified that the DRA drives this language. We have no power to change the language of this Article.

Steve Kassaras of Healey Rd. asked if we could change the wording to '5 years as a Candia resident' to keep someone who may potentially flip property from benefiting?

Town Counsel reiterated, no we must keep to prescribed language.

Moved to the ballot as read.

ARTICLE 20

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

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

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

The motion was made by Boyd Brock, seconded by Susan Young.

Discussion: Selectman Boyd Chivers stated that this was recommended by the Town assessor to provide proportional financial relief for disabled residents, increasing the exemption from \$35,000 to \$63,000 for qualified individuals. He stated that eight people would be affected, resulting in an additional \$224,000 in assessed value and a revenue loss of \$2,880.

Moved to the ballot as read.

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ARTICLE 21

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

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

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

The motion was made by Boyd Chivers, seconded by Susan Young.

Discussion: Selectman Boyd Chivers explained that in the past, veterans could collect two service-related benefits; one of \$750 and the other of \$2,000. New State legislation prohibits veterans from collecting both. This bill aims to correct what he feels is an injustice. There are currently 15 residents who would benefit, at a cost of \$1,250 to the Town.

Moved to the ballot as read.

ARTICLE 22

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

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

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

The motion was made by Brien Brock, seconded by Patrick Moran.

Discussion: Selectman Brien Brock clarified this Article was initiated by the Planning Board.

Timothy D'Arcy, Planning Board Chairman, stated we have many decades of records in paper that are currently stored in the Town Hall basement. It currently takes office staff many hours to sift through decades of documents for information requested through Right to Know along with other information requests. This would be an initial cost upfront but money-saving overtime.

Mason Thyng of North Rd. asked why the tax impact is only \$0.053 cents?

The Board of Selectmen determined it was a typo. The tax impact should be \$0.53.

Dr Matthew Cobb of Raymond Rd. asked if this is a first installment?

Timothy D'Arcy answered this would be the bulk of it; to scan large scale items and things that require a large scanner for items such as plans. It's possible we may need to do this again for smaller items in the future. We don't really know.

Michael Yergeau of Laliberte Ln. asked if this includes restoration or antique documents? We need to maintain paper copies.

Timothy D'Arcy answered you wouldn't be able to make antique documents searchable. Printed documents can be scanned and made searchable.

Moved to the ballot as read.

2026 Deliberative Session, Candia NH  
January 31, 2026

ARTICLE 23

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

(Recommended by the selectmen). (Majority vote required).

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

The motion was made by Susan Young, seconded by Patrick Moran.

Discussion: Richard Lazott of Island Rd. noted that some of the money for cemeteries doesn't stay there. He would like the Cemetery Trustees to retain the money generated by the cemeteries for needs such as removing dead trees and repairs.

Carla Penfield of Jane Dr. asked why create a new fund when a general cemetery maintenance fund already exists?

Selectman Brien Brock explained only a percentage of money collected from sales of plots and perpetual care can be taken out. The Cemetery Trustees cannot access the funds they need for proper maintenance.

Moved to the ballot as read.

**A vote of the Body by a show of hands was taken to move Article 24-29 as read to the ballot as a block. The Body voted Yes. A motion was made by Brien Brock, seconded by Boyd Chivers.**

ARTICLE 24

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

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

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

ARTICLE 25

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

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

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

ARTICLE 26

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

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

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

ARTICLE 27

2026 Deliberative Session, Candia NH  
January 31, 2026

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

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

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

ARTICLE 28

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

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

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

ARTICLE 29

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

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

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

The motion was made by Brien Brock, seconded by Boyd Chivers.

Discussion

William Keena of Maplewood Dr. spoke in general, relating to all of the charitable giving Articles. He stated the opinion that it is unfair for residents to be forced to give to charities. Charitable giving should be a personal choice; it should not be done through taxation.

Selectman Brien Brock noted the recommendation vote by the Board does not reflect personal opinions about the charitable giving Articles. They are doing their job bringing it to the ballot.

Moved to the ballot as read.

ARTICLE 30.

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

The motion was made by Brien Brock, seconded by Patrick Moran.

Discussion: Tyler Frazier of New Boston Rd. also owns property on Currier Rd. He started this petition Warrant Article to preserve Currier Rd. and protect it from major development. The Article as written does not include the portion abutting Podunk Rd. He pointed out we need to add it.

Moderator Thyng asked Tyler Frazier to write down what should be included and submit it as an amendment.

Keith Smith of Currier Rd. would like to know more about maintenance and trees under the scenic designation.

Jeffrey Wuebbolt, Road Agent, stated it changes nothing for the property owners. Property owners can still do what they want with their property. You would not be able to change stone walls or remove trees 6 inches or wider, and 4 foot or greater in height, to widen the road.

2026 Deliberative Session, Candia NH  
January 31, 2026

Steve Kassaras of Healy Rd. owns a large tract on Currier and wonders about future subdivisions of his property for his children and grandchildren. His attorney says he might need a variance for subdivision by the Zoning Board. He is concerned his family would be prohibited from subdividing based on his attorney's advice.

Timothy D'Arcy, Chairman of the Planning Board, stated that in the past, Town roads already designated as scenic have allowed for minor subdivisions. A major subdivision would impact roads. Parameters for subdivision into 3 lots or less are different than for major subdivisions. That protects your property rights while holding larger growth to higher standards.

Tyler Frazier of New Boston Rd. stated Deerfield is considering a subdivision. A scenic designation could keep that in check. If built, Candia emergency responders would be the closest and expected to provide emergency services, if necessary, to these Deerfield residents. Deerfield residents do not pay taxes to Candia that could be used to support the use of those emergency services.

Selectman Susan Young asked if Deerfield is also requesting a scenic road designation for their end of Currier Rd.?

Tyler Frasier replied he has been in contact with Currier Road residents in Deerfield. They are working on it for next year.

Town Counsel Michael Courtney disagreed with Mr. Kassaras' attorney. NH Statue stands as written. Small subdivisions would be considered by the Town on a case-by-case basis.

Joshua Reap of New Boston Rd. pointed out that the bigger barrier to subdivision is road frontage and other zoning considerations. These have a greater impact than a scenic road designation.

Selectman Brien Brock observed that a scenic road designation has not stopped people from subdividing on other scenic roads in the town. He doesn't recall anyone being denied a right for a small subdivision based on a scenic road designation. There are other factors that go into determining if a subdivision is viable.

Timothy D'Arcy reiterated that minor subdivisions of 3 houses or less should not be impacted by a scenic road designation. The parameters for small subdivisions are dramatically different than larger developments, which are held to a higher standard. He then calls to close this discussion.

The body voted Yes to close the discussion.

An amendment was submitted to include 'Podunk Road in Candia to the Deerfield town line' to this Article.

Moved to the ballot as amended

#### ARTICLE 31.

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

The motion was made by Lynn Chivers, seconded by Katrina Niles.

Discussion: Lynn Chivers of Depot Rd. sponsored this Article because new State law says that unless we opt out by June 1, 2026 we must allow it. The Town already voted no on this 5 times. Our silence is approval.

Denise Lazott of Island Rd. stated that Keno is not a casino game; it is played where you get scratch tickets or play Powerball. She doesn't see why we would want to say no.

Moved to the ballot as read.

2026 Deliberative Session, Candia NH  
January 31, 2026

ARTICLE 32.

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

The motion was made by Lynn Chivers, seconded by Katrina Niles

Discussion: Lynn Chivers of Depot Rd. said this information comes from the NH Municipal Association. It exempts existing games of chance by the Lottery Commission. It also excludes 50/50 raffles. This is mostly about casinos. This gives the Town the opportunity to regulate what comes into our town.

Dr. Matthew Cobb of Raymond Rd. asked about non-profit fundraisers, such as bingo? Would that also be exempt?

Moderator Thyng asks body to recognize Lottery Commission Executive Director, Charlie McIntyre, as a speaker at this Session.

The Body agreed.

Mr. McIntyre clarified if charities would like to sponsor a game night that includes table games they would need to obtain a permit from the Lottery Commission.

Michael Yergeu of Laliberte Ln. asked if game night at your house is permissible.

Mr. McIntyre replied game night at your house would not be affected as long as you are not profiting. Chief of Police Chad Shevlin provided assurance the police department will not go to your house on account of game night.

Richard Lazott of Island Rd. asked if we could change the language to prohibit large scale casinos? Town Attorney Michael Courtney, replied that the language used in this Article is prescribed by law.

Moved to the ballot as read.

Selectman Susan Young asked the Moderator if she could speak for a moment about a separate subject.

Moderator Thyng replied yes.

Susan Young noted that I will not be running for Town Clerk again this year and said some kind words and thanked me for my many years of service to the Town.

Move to dissolve the Deliberative Session was made by Boyd Chivers, seconded by Susan Young.

The meeting was dissolved at 12:43 PM.

Respectfully submitted,  
Donna Hetzel  
Town Clerk, Candia N.H.

**OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
TOWN OF CANDIA, NEW HAMPSHIRE  
MARCH 10, 2026**

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

**SELECTMAN, Three Year Term, Vote for not more than 1**

**Patrick Moran**

**Write In**

**BUDGET COMMITTEE, Three Year Term, Vote for not more than 3**

**Joshua Reap**

**William Saffie**

**Daniel Coffin**

**William Keena**

**Katrina Niles**

**Write In**

**Write In**

**Write In**

**PLANNING BOARD, Three Year Term, Vote for not more than 2**

**Linda Carroll**

**Kevin Coughlin**

**Steven Wilusz**

**Write In**

**Write In**

**CEMETERY TRUSTEES, Three Year Term, Vote for not more than 2**

**James Kirkpatrick Jr.**

**Shauna Kirkpatrick**

**Write In**

**Write In**

**TOWN CLERK, Three Year Term, Vote for not more than 1**

**Tracey Boucher**

**Paige Merritt**

**Write In**

**ROAD AGENT, Three Year Term, Vote for not more than 1**

**Jeffrey Wuebbolt**

**Write In**

**TRUSTEES OF THE TRUST FUND, Three Year Term, Vote for not more than 1**

**Paul LeBlond**

**Write In**

**SUPERVISORS OF THE CHECKLIST, Six Year Term, Vote for not more than 1**

**Audrey Stamatelos**

**Write In**

**SMYTH PUBLIC LIBRARY TRUSTEE, Three Year Term, Vote for not more than 1**

**Allyn 'Lynn' Chivers**

**Write In**

## ZONING ARTICLES

### Zoning Amendment #1

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

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

YES

NO

### Zoning Amendment #2

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

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

YES

NO

### Zoning Amendment #3

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

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

YES

NO

## ARTICLES

**Are you in favor of Article 2 as follows:**

### **ARTICLE 2**

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

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

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

**YES**

**NO**

**Are you in favor of Article 3 as follows:**

### **ARTICLE 3**

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

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

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

**YES**

**NO**

**Are you in favor of Article 4 as follows:**

### **ARTICLE 4**

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

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

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

**YES**

**NO**

**Are you in favor of Article 5 as follows:**

**ARTICLE 5**

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

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

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

**YES NO**

**Are you in favor of Article 6 as follows:**

**ARTICLE 6**

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

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

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

**YES NO**

**Are you in favor of Article 7 as follows:**

**ARTICLE 7**

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

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

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

**YES NO**

**Are you in favor of Article 8 as follows:**

**ARTICLE 8**

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

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

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

**YES NO**

**Are you in favor of Article 9 as follows:**

**ARTICLE 9**

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

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

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

**YES**

**NO**

**Are you in favor of Article 10 as follows:**

**ARTICLE 10**

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

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

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

**YES**

**NO**

**Are you in favor of Article 11 as follows:**

**ARTICLE 11**

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

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

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

**YES**

**NO**

**Are you in favor of Article 12 as follows:**

**ARTICLE 12**

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

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

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

**YES**

**NO**

**Are you in favor of Article 13 as follows:**

**ARTICLE 13**

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

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

**YES                      NO**

**Are you in favor of Article 14 as follows:**

**ARTICLE 14**

To see if the Town will recommend that the Town provide monthly reports of the revenue from the Ambulance Revolving Fund established in 2022.

**YES                      NO**

**Are you in favor of Article 15 as follows:**

**ARTICLE 15**

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

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

(Recommended by the Budget Committee by a vote of 7-2-0)

**YES                      NO**

**Are you in favor of Article 16 as follows:**

**ARTICLE 16**

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

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

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

**YES                      NO**

**Are you in favor of Article 17 as follows:**

**ARTICLE 17**

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

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

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

**YES**

**NO**

**Are you in favor of Article 18 as follows:**

**ARTICLE 18**

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

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

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

**YES**

**NO**

**Are you in favor of Article 19 as follows:**

**ARTICLE 19**

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

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

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

**YES**

**NO**

**Are you in favor of Article 20 as follows:**

**ARTICLE 20**

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

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

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

**YES NO**

**Are you in favor of Article 21 as follows:**

**ARTICLE 21**

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

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

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

**YES NO**

**Are you in favor of Article 22 as follows:**

**ARTICLE 22**

To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars (\$50,000) to pay for professional imaging, indexing, and digital conversion of its land use records to both enhance the security and accessibility of said records. *(The estimated impact on the tax rate resulting from approval of this warrant article will be a \$0.53 increase in the tax rate per thousand assessed valuation.)*

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

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

**YES NO**

**Are you in favor of Article 23 as follows:**

**ARTICLE 23**

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

(Recommended by the selectmen). (Majority vote required).

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

**YES NO**

**Are you in favor of Article 24 as follows:**

**ARTICLE 24**

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

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

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

**YES NO**

**Are you in favor of Article 25 as follows:**

**ARTICLE 25**

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

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

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

**YES NO**

**Are you in favor of Article 26 as follows:**

**ARTICLE 26**

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

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

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

**YES NO**

**Are you in favor of Article 27 as follows:**

**ARTICLE 27**

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

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

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

**YES NO**

**Are you in favor of Article 28 as follows:**

**ARTICLE 28**

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

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

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

**YES NO**

**Are you in favor of Article 29 as follows:**

**ARTICLE 29**

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

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

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

**YES NO**

**Are you in favor of Article 30 as follows:**

**ARTICLE 30**

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

**YES NO**

**Are you in favor of Article 31 as follows:**

**ARTICLE 31**

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

**YES NO**

**Are you in favor of Article 32 as follows:**

**ARTICLE 32**

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

**YES NO**

2025 Deliberative Session, Candia NH  
February 1, 2025

*Moderator Pro Tempore Robert Jones opened the meeting at 9:06 AM. It began with a written statement by Moderator Clark Thyng, followed by a prayer, lead by Pastor Steven Baker of the Candia Congressional Church. Girl Scout Troop 65835 and Boy Scout Troop 120 conducted a flag ceremony and Salute to the flag, with the Pledge of Allegiance lead by Chairman of the Selectboard, Brien Brock. Moderator Pro Tempore Robert Jones asked the Body to recognize Police Chief Chad Shevlin, Town Counsel Tim Sullivan, and former Town Administrator Andria Hansen, as non-residents, to speak at the meeting.*

*A poll of the Body was taken to see if they would like the Zoning Amendments read. The Body voted no.*

**ARTICLE 2.**

To see if the Town will vote to raise and appropriate as an Operating Budget, this operating budget warrant article does not include appropriations by special warrant articles and other appropriations vote separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$4,205,989**. Should this article be defeated, the default budget shall be **\$4,039,354** which is the same as last year, with certain adjustments required by previous action of the Town of Candia or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

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

(Recommended by the Budget Committee by a vote of 5-4-0)

The motion was made by Susan Young, seconded by Brien Brock.

Discussion:

Michael Kelly of Currier Road stated an error was made with regard to ambulance salaries in his proposed budget. This would increase costs about \$15,000 from budgeted \$357,000 to \$379,000.

Board of Selectmen member Susan Young asked if can we use the Revolving Fund to cover the additional needs of the ambulance service?

Board of Selectman Chair Brien Brock responded yes.

Stephanie Helmig of Fieldstone Lane asked if we need to present that increase to the Town?

Susan Young responded no; we are voting this Article as written; additional funds will come from the Town's Revolving Fund.

Moved to the Ballot as read.

**ARTICLE 3.**

To see if the Town will vote to raise and appropriate the sum of One Hundred Sixty-Five Thousand, One Hundred Fifty dollars (**\$165,150**) for the operating expenses of the **Smyth Public Library**. Funds are to be expended under the direction of the Smyth Public Library Association.

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

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

The motion was made by Boyd Chivers, seconded by Russ Dann.

There was no discussion.

Moved to the ballot as read.

**ARTICLE 4.**

To see if the Town will vote to raise and appropriate the sum of Twenty-Seven Thousand Five Hundred dollars (**\$27,500**) to the **Candia Youth Athletic Association** for the specific expenses of providing youth recreation programs to the children of Candia. Said expenses to be expended under the direction of the Candia Youth Athletic Association Board of Directors in accordance with the approved budgets. (Submitted by petition)

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

(Recommended by the Budget Committee by a vote of 7-0-2)

The motion was made by Patrick Moran, seconded by Russ Dann.

Discussion:

Carla Penfield of Jane Dr. wanted to know why some Budget Committee members said no to this Article.

Lynn Chivers, Chair of Budget Committee, clarified some members wanted to see the budget numbers from the CYAA. She was told by a CYAA representative that they are a private, nonprofit organization - it was not appropriate to send their information, instead their tax returns were supplied for review.

Ryan Hayes of Kayla Dr., President of the CYAA, explained the CYAA website had issues receiving email and so the Budget Committee request for information was not received. It was not within his authority to singly send the information without first holding a Board meeting for approval. There was insufficient time to hold a Board meeting prior to the next Budget committee meeting.

Tom DiMaggio of North Rd. wanted to know how much is spent by CYAA, since his money is going to fund a private group?

Ryan Hayes said the 2024 expenses were \$293,000. The CYAA is asking for less than 10% of the prior year's expenses.

Stephanie Helmig of Fieldstone Ln. added that although the building isn't owned by the Town, they provide services to our children. We are getting a lot for our money based on how much more is spent on athletics by surrounding towns. The CYAA is a good deal for the money.

Budget Committee member Josh Reap of New Boston Rd. clarified that some Budget Committee members abstained from voting on this Article. The Budget Committee weren't against this Article, some felt they didn't have enough information to make an informed decision.

Moved to the ballot as read.

**ARTICLE 5.**

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (**\$30,000**) to be deposited into the existing **Recycle Center Equipment and Capital Improvement Capital Reserve Fund** under the provisions of RSA 35:1 adopted at the March 2017 Town Meeting, for the purpose of funding major capital improvements in the Recycling Center and the replacement of equipment used at the Center with the Selectmen appointed as agents.

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

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

The motion was made by Russ Dann, seconded by Boyd Chivers.

Discussion:

Selectman Russ Dann noted the loader we have now is over 19 years old. It needs repairs and they are considering a new one. In 2023 the Townspeople raised about \$75,000 for the Town by recycling. In 2024, recycling raised \$90,000 for the Town.

Moved to ballot as read.

**ARTICLE 6.**

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (**\$150,000**) for **Excess Winter Road Maintenance**, these funds will not be used unless the operating winter maintenance funds are exhausted. This sum to come from the undesignated fund balance. No amount to be raised from taxation. This will be a non-transferable appropriation.

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

There was no discussion.

Moved to the ballot as read.

**ARTICLE 7.**

To see if the town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (**\$200,000**) for the reconstruction of **North Road** starting from Route 43 and heading West. Said funds to expended under the direction of the Board of Selectmen.

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

Discussion:

Board of Selectmen member Boyd Chivers noted that this project had been long planned for and approved by the Planning Board and Board of Selectmen.

Moved to ballot as read.

**ARTICLE 8.**

To see if the Town will raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$150,000)** for the reconstruction of **Fieldstone Lane**. Said funds to be expended under the direction of the Board of Selectmen.

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

(Recommended by the Budget Committee by a vote of 7-2-0)

The motion was made by Boyd Chivers, seconded by Brien Brock.

Discussion:

Carla Penfield of Jane Dr. asked how we decide when and which roads are fixed? Jane Dr. is in bad condition, worse than Fieldstone Ln.

Board of Selectmen Chair, Brein Brock, said the Fieldstone Ln. repair was at the road agent's request. Jane Dr. is a bigger job and will require a lot more money. Fieldstone Ln. does not require as much. Jane Dr. repair is on the list. We are finishing repairs on that side of Town. Jane Dr. is on the list for the near future.

Carla Penfield pointed out that utilities on Jane Dr. are supposed to be underground but are only partially underground.

Brien Brock said that is part of the expense of Jane Dr. repairs.

Micheal Yergeau of Laliberte Ln. suggested the Town apply for a grant through Rockingham Conservation to assess the roads.

Road Agent Jeff Wuebbolt said Fieldstone Ln. is in the Capital Improvement Plan, as is Jane Dr. Fieldstone Ln. is in poor shape. Jane Dr. is in need of larger reconstruction. The Town has an engineer it works with, then it goes through the Planning Board.

Selectman Brien Brock stated that Southern NH Planning is involved in planning with the Capital Improvement Plan.

Carla Penfield of Jane Drive said noted there is no road shoulder on Jane Dr. and there is a 6"-12" drop off. She speculated that Jane Dr. residents wouldn't mind if work on that road was done in parts.

Road Agent Jeff Wuebbolt said Jane Dr. is planned as a 2-year project. He has driven down Jane several times throughout the year. The ponding at the end of the road was partially addressed recently. There are many problems with Jane Dr. that will need to be addressed.

Carla Penfield of Jane Dr. asked when Jane Dr. is on the agenda?

Jeff Weubbolt replied they plan on having it on the ballot next year or the following year if all goes as planned. For now, it has been put off to complete that corner of Town [Fieldstone Ln. area] before moving on.

Moved to the Ballot as read.

**ARTICLE 9.**

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be deposited in the **Fire Apparatus Capital Reserve Fund**, established under RSA 35:1 at the March 1991 Town Meeting, for the future purchase of the fire apparatus and equipment with the Selectmen appointed as agents.

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

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

The motion was made by Boyd Chivers, seconded by Patrick Moran.

There was no discussion.

Moved to the ballot as read.

**ARTICLE 10.**

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be deposited in the **Fire Station Infrastructure and Grounds Capital Reserve Fund** under the provisions of RSA 35:1 at the March 2017 Town Meeting, for the purpose of providing for major capital investments in the fire station building infrastructure and grounds to keep the building and property sound, functional and safe well into the future with the Selectmen appointed as agents.

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

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

The motion was made by Boyd Chivers, seconded by Patrick Moran.

Discussion:

Tom DiMaggio of North Rd. asked how much is in those funds presently, and what are the future plans for the money?

Fire Chief Dean Young of Deerfield Road responded in 2017 about \$400,000 was set up to add a bay to the fire station. He (Dean) is very consistent with what he asks for each year. He has been saving up, however, the building needs upgrades including new ventilation and improved heating for firemen and ambulance crew who are there daily, plus it is necessary to keep medications stable for the ambulance. Due to these needs, the addition of a new bay will be delayed.

Kathy Ficek of Chester Tpke. suggested insulation be added as an improvement as well as for savings.

Dean Young countered he has considered options for keeping the building at an appropriate temperature, taking into account the way the building is used.

Moved to the ballot as read.

**ARTICLE 11.**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars **(\$20,000)** to be placed in the existing **Revaluation Capital Reserve Fund** for the Future Revaluation of the municipality. Said funds to be expended under the direction of the Board of Selectmen.

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

(Recommended by the Budget Committee by a vote of 7-2-0)

The motion was made by Brien Brock, seconded by Boyd Chivers.

There was no discussion.

Moved to the ballot as read.

**ARTICLE 12.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars **(\$4,000)** for the operation and maintenance of the **Fitts Museum**. Said funds to be expended under the direction of the Trustees of the Fitts Museum. (By request of the Trustees of the Fitts Museum).  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

The motion was made by Brien Brock, seconded by Susan Young.

There was no discussion.  
Moved to the ballot as read.

**ARTICLE 13.**

To see if the town will vote to raise and appropriate the sum of Fifteen Thousand Dollars **(\$15,000)** to be placed in the existing **Town Office Building Maintenance Fund**. Said funds to be expended under the direction of the Board of Selectmen.  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

The motion was made by Patrick Moran, seconded by Brien Brock.

There was no discussion.  
Moved to the ballot as read.

**ARTICLE 14.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars **(\$4,500)** to be added to the **Smyth Memorial Building Expendable Trust Fund** previously established. Said funds to be expended under the direction of the Board of Selectman.  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

The motion was made by Susan Young, seconded by Boyd Chivers.

There was no discussion.  
Moved to the ballot as read.

**ARTICLE 15.**

To see if the Town will vote to direct that the net proceeds from the sale of Town owned land be deposited in the unreserved fund balance. Said funds to be expended under the authority of the Board of Selectmen.  
(Recommended by the Board of Selectmen by a vote of 5-0-0)

The motion was made by Boyd Chivers, seconded by Patrick Moran.

**Discussion:**

Selectman Boyd Chivers stated that the original intent for this Article was to deposit money into the Unreserved Fund for a new police building. There is no point to this Article as we have an obligation to put it in the Capital Reserve Fund. He asked if we can remove it? Town Counsel, Tim Sullivan replied that a ballot Article cannot be withdrawn from the ballot, but wording can be changed.

Rick Lazott of Island Rd asked how much is in the Unreserved Fund? He pointed out it can't be less than 10% of the Operating Budget.

Boyd Chivers said it is 11.5% of the Operating Budget.

Selectman Susan Young asked if we can add language saying to ignore this Warrant Article?

Town Counsel Tim Sullivan said keep it as is, but wording can be changed or added.

Steve Puderbaugh of Mayhew Dr. suggested as a solution the Selectmen could take a re-vote to change their recommendation?

Chairman Brien Brock did not think they can change the recommendation at this point.

Susan Young stated her concern that this might create confusion for voters, and asked if we can make an amendment adding the phrase "advisory only"?

Town Counsel Tim Sullivan said yes.

An amendment to Article 15 as advisory only was submitted by Susan Young.

Stephanie Helmig of Fieldstone Ln. asked if can we hold off on the sale of property?

Selectman Patrick Moran explained there is nothing under contract.

Carla Penfield of Jane Dr. noted if the Town sold land, it would be unanticipated funds and must go into the Unreserved Fund anyway, so this Article makes no difference.

Michale Yergeau of Laliberte Ln. asked what happens with tax deeded land?

Chairmen Brien Brock stated we work with citizens; we do not take property by tax deed.

Carla Penfield of Jane Dr. pointed out that you can't spend the funds without public vote.

Brien Brock explained they can with a public hearing.

A motion to accept Article 15 as amended was made by Susan Young, seconded by Patrick Moran.

Moved to the ballot as amended.

#### **ARTICLE 16.**

To see if the Town will vote, under the provisions of RSA 72:39-a & b, to Modify the Elderly Exemptions from the assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$55,000; for a person 75 years of age up to 80 years, \$80,000; for a person 80 years of age or older, \$100,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly or if the real estate is owned by such a person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$50,000 for single or married; and whose net assets are not in excess of \$300,000 for single or married; excluding the value of the person's residence. (By request of the Board of Selectmen.)

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

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

The motion was made by Boyd Chivers, seconded by Brien Brock.

There was no discussion.

Moved to the ballot as read.

**A vote of the Body by a show of hands was taken to read Amendments 17-25 as a block. The Body voted yes.**

**The motion for these Articles was made by Brien Brock, seconded by Patrick Moran**

**ARTICLE 17.**

To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred Seven Dollars **(\$6,807)** in support of the **Rockingham County Community Action.**

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

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

**ARTICLE 18.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars **(\$4,000)** in continuation of its support of the **Visiting Nurse Association** of Manchester and Southern New Hampshire.

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

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

**ARTICLE 19.**

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Fifty Dollars **(\$3,250)** in continuation of its support of the **American Red Cross.**

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

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

**ARTICLE 20.**

To see if the Town will vote to raise and appropriate the sum of Two Thousand One Hundred Dollars **(\$2,100)** in continuation of its support of the **Rockingham County Nutrition and Meals on Wheels Program.**

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

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

**ARTICLE 21.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Four Hundred Dollars **(\$1,400)** in continuation of its support of **Waypoint (formally Child and Family Services).**

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

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

**ARTICLE 22.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in continuation of its support of **Big Brother/Big Sister.**

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

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

**ARTICLE 23.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in continuation of its support of the **CASA (Court Appointed Special Advocates for Children).**

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

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

**ARTICLE 24.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in support of **Home Health and Hospice Care.**

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

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

**ARTICLE 25.**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Twenty-Five Dollars **(\$225)** in continuation of its support of the **Retired and Senior Volunteer Program.**

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

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

**ARTICLE 26.**

To see if the Town will vote to transfer the management and responsibility for the Lane Road/Crowley Road town-owned property (Map 414, Lot 151) to the Candia Conservation Commission, to be managed and controlled, in perpetuity, for the benefit and enjoyment of the residents, as part of the Candia Town Forests, in accordance with RSA 31:110 thru 31:113, at no additional cost to the Town. (By request of the Conservation Commission)

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

The motion was made by Susan Young, seconded by Boyd Chivers.

There was no discussion.

Moved to the ballot as read.

**ARTICLE 27.**

To see if the Town will vote to transfer the management and responsibility for the recently donated Crowley Road town-owned property (Map 414, Lot 84) to the Candia Conservation Commission, to be managed and controlled, in perpetuity, for the benefit and enjoyment of the residents, in accordance with the terms of the bequest and named in the donor's name, as part of the Candia Town Forests, in accordance with RSA 31:110 thru 31:113, at no additional cost to the Town. (By request of the Conservation Commission.)

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

The motion was made by Russ Dann, seconded by Brien Brock.

There was no discussion.

Moved to the ballot as read.

**A motion was made by Brien Brock to restrict reconsideration of any of the previous Articles, seconded by Susan Young. A vote by the Body was yes.**

**ARTICLE 28.**

Do you approve requiring the Board of Selectmen to include the estimated tax impact following each proposed warrant article on the ballot. The purpose is to provide the registered voters a clear understanding of the financial impact on each warrant article. (Submitted by petition)

The motion was made by Susan Young, seconded by Russ Dann.

Discussion:

Bill Saffie of Patten Hill Rd. noted that this Article was submitted by Budget Committee member Brenda Coughlin for transparency.

Stephanie Helmig of Fieldstone Ln. asked if this can be on the ballot legally?

Town Counsel Tim Sullivan said yes, it can.

Selectboard Chairman Brien Brock noted that the funds asked for are already part of the tax base, it is not really an increase.

Selectboard member Susan Young disagreed. She stated Warrant Articles are new every year, they are not automatically added to the tax base.

Rick Lazott of Island Rd. likes the idea but feels it shouldn't be listed for amounts under \$25,000 as the impact would be a tiny fraction, making little difference. He suggested adding tax impacts only for Articles budgeted over \$25,000.

Moved to the ballot as submitted.

A motion to dissolve the meeting was made by Steve Puderbaugh, seconded by Rick Lazott.

The meeting adjourned at 10:35.

Respectfully submitted,  
Donna Hetzel  
Town Clerk, Candia N.H.

### Warrant Articles & Encumbered Funds

<u>Account Description</u>	<u>2025</u> <u>Appropriations</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u> <u>Remaining</u>	<u>Percent</u> <u>Remaining</u>
<b># Warrant Articles</b>				
3 Smyth Public Library	165,150.00	165,150.00	0.00	0.00%
4 Candia Youth Athletic Association	27,500.00	27,500.00	0.00	0.00%
5 Recycle Ctr Equip & Capital Impr CRF	30,000.00	30,000.00	0.00	0.00%
6 Excess Winter Road Maintenance	150,000.00	103,543.46	46,456.54	30.97%
7 North Road	200,000.00	200,000.00	0.00	0.00%
9 Fire Apparatus CRF	75,000.00	75,000.00	0.00	0.00%
10 Fire Station Infrastructure & Grounds CRF	75,000.00	75,000.00	0.00	0.00%
11 Revaluation CRF	20,000.00	20,000.00	0.00	0.00%
12 Fitts Museum	4,000.00	4,000.00	0.00	0.00%
13 Town Office Bldg Maint Fund	15,000.00	15,000.00	0.00	0.00%
14 Smyth Memorial Building Fund	4,500.00	4,500.00	0.00	0.00%
17 Rockingham County County Action	6,807.00	6,807.00	0.00	0.00%
18 VNA of Manchester & Southern NH	4,000.00	4,000.00	0.00	0.00%
19 American Red Cross	3,250.00	0.00	0.00	100.00%
20 Rockingham Cty Nutrition/Meals on Wheels	2,100.00	2,100.00	0.00	0.00%
21 Waypoint	1,400.00	1,400.00	0.00	0.00%
22 Big Brother/Big Sister	1,000.00	0.00	1,000.00	100.00%
23 CASA	1,000.00	0.00	1,000.00	100.00%
24 Home Health and Hospice Care	1,000.00	0.00	1,000.00	100.00%
25 Retired and Senior Volunteer Program	225.00	0.00	225.00	100.00%
<b>Total Warrant Articles</b>	<b>786,932.00</b>	<b>734,000.46</b>	<b>49,681.54</b>	<b>6.73%</b>

#### Encumbered Funds - 2025

<u>Dept &amp; Description</u>	<u>Amount</u> <u>Encumbered</u>
PD - 2025 Chevrolet Tahoe (CK10706) 4WD 4dr Commercial	54,000.00
Fire - protective gear	22,578.80
Webmaster - transition services for new website (BI budget)	1,200.00
PB - ordinance amendments	2,500.00
Parks & Recreation - bathroom repairs	4,295.00
Parks & Recreation - tree removal	1,500.00
<b>Total Encumbered Funds</b>	<b>86,073.80</b>

**OFFICIAL BALLOT  
ANNUAL TOWN ELECTION  
TOWN OF CANDIA, NEW HAMPSHIRE  
MARCH 11, 2025**

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this:
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

**SELECTMAN, Three Year Term, Vote for not more than 2**

**Brien Brock**

**Stephanie Helmig**

**Write In**

**Write In**

**BUDGET COMMITTEE, Three Year Term, Vote for not more than 2**

**Susan Gill**

**Steve Tremblay**

**Write In**

**Write In**

**PLANNING BOARD, Three Year Term, Vote for not more than 2**

**Timothy D'Arcy**

**David Labbe**

**Write In**

**Write In**

**PLANNING BOARD, One Year Term, Vote for not more than 1**

**Linda Carroll**

**Write In**

**TOWN MODERATOR, Two Year Term, Vote for not more than 1**

**H. Clark Thyng**

**Write In**

**CEMETERY TRUSTEES, Three Year Term, Vote for not more than 2**

**Beth Chalbeck**

**Richard Lazott**

**Write In**

**Write In**

**TAX COLLECTOR, Three Year Term, Vote for not more than 1**

**Candice Stamatelos**

**Write In**

**TREASURER, Three Year Term, Vote for not more than 1**

**Kathleen Philbrick**

**Write In**

**TRUSTEES OF THE TRUST FUND, Three Year Term, Vote for not more than 1**

**Carla Penfield**

**Write In**

**ZONING ARTICLES**

**Amendment No. 1**

Are you in favor of the adoption of **Amendment No.1** as proposed by the Planning Board for the Candia Zoning Ordinance to amend Article III Definitions, Section 5.02 and Sections 15.04 E to redefine the "accessory dwelling unit" to include a detached accessory dwelling unit to be permitted by right in the residential and mixed-use districts as follows

**ARTICLE III: DEFINITIONS**

Accessory Dwelling Unit: A second dwelling unit attached **or detached** which is permitted by a land use control regulation to be located on the same lot, plat, site or other division of land as the principal dwelling unit. RSA 674.21. (2019)

**Section 5.02: Table of Use Regulations: In this table for each use and each District:**

- (P) Shall denote a use PERMITTED BY RIGHT
- (S) Shall denote a use PERMITTED ONLY BY SPECIAL EXCEPTION granted by the Board of Adjustment
- (C) Shall denote a use PERMITTED ONLY BY CONDITIONAL USE PERMIT granted by the Planning Board
- (-) a dash shall denote a use that is EXPRESSLY PROHIBITED

Type of Land Use	Zoning Districts				
A. Residential:	R	C	MX	LI-1	LI-2
1. One-family dwelling	P	-	P	-	-
2. One Accessory Unit, subject to provisions of 15:04E (2003)	P	-	P	-	-

**Section 15.04 E.**

Any single-family dwelling in the residential or mixed-use districts may be converted, modified or constructed to provide for an accessory dwelling unit. The accessory dwelling unit is permitted as per section 5.02 and are subject to following restrictions:

The accessory dwelling unit may be within, attached or detached to the main dwelling. There shall be no more than two bedrooms in the accessory dwelling unit.

**YES    689    NO    252**

**Amendment No. 2**

Are you in favor of the adoption of **Amendment No. 2** as proposed by the Planning Board for the Candia Zoning Ordinance to amend Article III Definitions, Section 5.02 and Sections 15.04 E to redefine the "accessory dwelling unit" to include allowing a second accessory dwelling unit by special exception in the residential and mixed-use districts as follows:

**ARTICLE III: DEFINITIONS**

Accessory Dwelling Unit: A secondary dwelling unit attached **or detached** which is permitted by a land use control regulation to be located on the same lot, plat, site or other division of land as the principal dwelling unit. RSA 674.21. (2019)

**Section 5.02: Table of Use Regulations: In this table for each use and each District:**

- (P) Shall denote a use PERMITTED BY RIGHT
- (S) Shall denote a use PERMITTED ONLY BY SPECIAL EXCEPTION granted by the Board of Adjustment
- (C) Shall denote a use PERMITTED ONLY BY CONDITIONAL USE PERMIT granted by the Planning Board
- (-) a dash shall denote a use that is EXPRESSLY PROHIBITED

Type of Land Use	Zoning Districts				
A. Residential:	R	C	MX	LI-1	LI-2
1. One-family dwelling	P	-	P	-	-
2. First Accessory Units, subject to provisions of 15:04E (2003)	P	-	P	-	-

**3. Second Accessory Units  
subject to provisions of 15:04E (2003)**

S - S - -

**Section 15.04 E.**

Any single-family dwelling in the residential or mixed-use districts may be converted, modified or constructed to provide **for a maximum of two accessory dwelling units**. The initial accessory dwelling unit is permitted as per section 5.02. **A second accessory dwelling unit shall be permitted as a special exception as per section 15.04A.** All accessory dwelling units are subject to the following restrictions:

Accessory dwelling unit may be within, attached or detached to the main dwelling.

**There shall be no more than two, with a maximum of one detached, accessory dwelling units for any single-family dwelling**

There shall be no more than two bedrooms in the accessory dwelling unit.

Adequate water supply shall be available. Sewer disposal service shall be provided in accordance with the State of New Hampshire Department of Environmental Services as applicable.

There shall be a maximum of 850 square feet for the accessory dwelling unit nor shall it exceed 75% of the square footage of the primary dwelling.

On-site parking shall be provided in overall compliance with Article IX for the main dwelling and any accessory dwelling units on the premises.

All existing setback requirements shall be met.

Architectural enhancements will be employed for the purpose of maintaining aesthetic continuity with the principal dwelling unit resulting in attached units appearing as a single-family dwelling unit and detached unit appear to be similar to main dwelling.

Either the primary or accessory dwelling unit shall be occupied by the owner of the property.

The current State Building and Fire Codes for two family dwellings shall apply to attached units. Detached units shall be within 100 feet of the primary dwelling unit.

Accessory dwelling units must use the existing entrance(s) from the street and share the primary dwelling.

**YES 551 NO 385**

**ARTICLES**

**ARE YOU IN FAVOR OF ARTICLE 2 AS FOLLOWS:**

**ARTICLE 2.**

To see if the Town will vote to raise and appropriate as an Operating Budget, this operating budget warrant article does not include appropriations by special warrant articles and other appropriations vote separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$4,205,989**. Should this

article be defeated, the default budget shall be **\$4,039,354** which is the same as last year, with certain adjustments required by previous action of the Town of Candia or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

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

(Recommended by the Budget Committee by a vote of 5-4-0)

YES 559 NO 412

**ARE YOU IN FAVOR OF ARTICLE 3 AS FOLLOWS:**

**ARTICLE 3.**

To see if the Town will vote to raise and appropriate the sum of One Hundred Sixty-Five Thousand, One Hundred Fifty dollars (**\$165,150**) for the operating expenses of the **Smyth Public Library**. Funds are to be expended under the direction of the Smyth Public Library Association.

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

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

YES 732 NO 243

**ARE YOU IN FAVOR OF ARTICLE 4 AS FOLLOWS:**

**ARTICLE 4.**

To see if the Town will vote to raise and appropriate the sum of Twenty-Seven Thousand Five Hundred dollars (**\$27,500**) to the **Candia Youth Athletic Association** for the specific expenses of providing youth recreation programs to the children of Candia. Said expenses to be expended under the direction of the Candia Youth Athletic Association Board of Directors in accordance with the approved budgets. (Submitted by petition)

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

(Recommended by the Budget Committee by a vote of 7-0-2)

YES 740 NO 237

**ARE YOU IN FAVOR OF ARTICLE 5 AS FOLLOWS:**

**ARTICLE 5.**

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (**\$30,000**) to be deposited into the existing **Recycle Center Equipment and Capital Improvement Capital Reserve Fund** under the provisions of RSA 35:1 adopted at the March 2017 Town Meeting, for the purpose of funding major capital improvements in the Recycling Center and the replacement of equipment used at the Center with the Selectmen appointed as agents.

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

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

YES 793 NO 189

**ARE YOU IN FAVOR OF ARTICLE 6 AS FOLLOWS:**

**ARTICLE 6.**

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$150,000)** for **Excess Winter Road Maintenance**, these funds will not be used unless the operating winter maintenance funds are exhausted. This sum to come from the undesignated fund balance. No amount to be raised from taxation. This will be a non-transferable appropriation. (Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

**YES 798 NO 180**

**ARE YOU IN FAVOR OF ARTICLE 7 AS FOLLOWS:**

**ARTICLE 7.**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars **(\$200,000)** for the reconstruction of **North Road** starting from Route 43 and heading West. Said funds to expended under the direction of the Board of Selectmen. (Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

**YES 694 NO 280**

**ARE YOU IN FAVOR OF ARTICLE 8 AS FOLLOWS:**

**ARTICLE 8.**

To see if the Town will raise and appropriate the sum of One Hundred Fifty Thousand Dollars **(\$150,000)** for the reconstruction of **Fieldstone Lane**. Said funds to be expended under the direction of the Board of Selectmen. (Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 7-2-0)

**YES 452 NO 494**

**ARE YOU IN FAVOR OF ARTICLE 9 AS FOLLOWS:**

**ARTICLE 9.**

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be deposited in the **Fire Apparatus Capital Reserve Fund**, established under RSA 35:1 at the March 1991 Town Meeting, for the future purchase of the fire apparatus and equipment with the Selectmen appointed as agents. (Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

**YES 754 NO 206**

**ARE YOU IN FAVOR OF ARTICLE 10 AS FOLLOWS:**

**ARTICLE 10.**

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be deposited in the **Fire Station Infrastructure and Grounds Capital Reserve Fund** under the provisions of RSA 35:1 at the March 2017 Town Meeting, for the purpose of providing for major capital investments in the fire station building infrastructure and grounds to keep the building and property sound, functional and safe well into the future with the Selectmen appointed as agents.

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

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

**YES 732 NO 227**

**ARE YOU IN FAVOR OF ARTICLE 11 AS FOLLOWS:**

**ARTICLE 11.**

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars **(\$20,000)** to be placed in the existing **Revaluation Capital Reserve Fund** for the Future Revaluation of the municipality. Said funds to be expended under the direction of the Board of Selectmen.

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

(Recommended by the Budget Committee by a vote of 7-2-0)

**YES 496 NO 457**

**ARE YOU IN FAVOR OF ARTICLE 12 AS FOLLOWS:**

**ARTICLE 12.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars **(\$4,000)** for the operation and maintenance of the **Fitts Museum**. Said funds to be expended under the direction of the Trustees of the Fitts Museum. (By request of the Trustees of the Fitts Museum).

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

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

**YES 701 NO 260**

**ARE YOU IN FAVOR OF ARTICLE 13 AS FOLLOWS:**

**ARTICLE 13.**

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars **(\$15,000)** to be placed in the existing **Town Office Building Maintenance Fund**. Said funds to be expended under the direction of the Board of Selectmen.

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

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

**YES 713 NO 247**

**ARE YOU IN FAVOR OF ARTICLE 14 AS FOLLOWS:**

**ARTICLE 14.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars **(\$4,500)** to be added to the **Smyth Memorial Building Expendable Trust Fund** previously established. Said funds to be expended under the direction of the Board of Selectman.  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

**YES 596 NO 363**

**ARE YOU IN FAVOR OF ARTICLE 15 AS FOLLOWS:**

**ARTICLE 15.**

To see if the Town will vote to direct that the net proceeds from the sale of Town owned land be deposited in the unreserved fund balance. Said funds to be expended under the authority of the Board of Selectmen. (Advisory Only)  
(Recommended by the Board of Selectmen by a vote of 5-0-0)

**YES 629 NO 314**

**ARE YOU IN FAVOR OF ARTICLE 16 AS FOLLOWS:**

**ARTICLE 16.**

To see if the Town will vote, under the provisions of RSA 72:39-a & b, to Modify the Elderly Exemptions from the assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$55,000; for a person 75 years of age up to 80 years, \$80,000; for a person 80 years of age or older, \$100,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$50,000 for single or married; and whose net assets are not in excess of \$300,000 for single or married; excluding the value of the person's residence. (By request of the Board of Selectmen.)  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Recommended by the Budget Committee by a vote of 9-0-0)

**YES 806 NO 164**

**ARE YOU IN FAVOR OF ARTICLE 17 AS FOLLOWS:**

**ARTICLE 17.**

To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred Seven Dollars **(\$6,807)** in support of the **Rockingham County Community Action**.  
(Recommended by the Board of Selectmen by a vote of 5-0-0)  
(Not recommended by the Budget Committee by a vote of 8-1-0)

**YES 500 NO 462**

**ARE YOU IN FAVOR OF ARTICLE 18 AS FOLLOWS:**

**ARTICLE 18.**

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars **(\$4,000)** in continuation of its support of the **Visiting Nurse Association** of Manchester and Southern New Hampshire.

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

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

**YES 644 NO 325**

**ARE YOU IN FAVOR OF ARTICLE 19 AS FOLLOWS:**

**ARTICLE 19.**

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Fifty Dollars **(\$3,250)** in continuation of its support of the **American Red Cross**.

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

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

**YES 555 NO 410**

**ARE YOU IN FAVOR OF ARTICLE 20 AS FOLLOWS:**

**ARTICLE 20.**

To see if the Town will vote to raise and appropriate the sum of Two Thousand One Hundred Dollars **(\$2,100)** in continuation of its support of the **Rockingham County Nutrition and Meals on Wheels Program**.

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

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

**YES 694 NO 278**

**ARE YOU IN FAVOR OF ARTICLE 21 AS FOLLOWS:**

**ARTICLE 21.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Four Hundred Dollars **(\$1,400)** in continuation of its support of **Waypoint (formally Child and Family Services)**.

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

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

**YES 610 NO 358**

**ARE YOU IN FAVOR OF ARTICLE 22 AS FOLLOWS:**

**ARTICLE 22.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in continuation of its support of **Big Brother/Big Sister**.

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

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

**YES 585 NO 384**

**ARE YOU IN FAVOR OF ARTICLE 23 AS FOLLOWS:**

**ARTICLE 23.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in continuation of its support of the **CASA (Court Appointed Special Advocates for Children)**.

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

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

**YES 640 NO 322**

**ARE YOU IN FAVOR OF ARTICLE 24 AS FOLLOWS:**

**ARTICLE 24.**

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars **(\$1,000)** in support of **Health and Hospice Care**.

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

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

**YES 660 NO 304**

**ARE YOU IN FAVOR OF ARTICLE 25 AS FOLLOWS:**

**ARTICLE 25.**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Twenty-Five Dollars **(\$225)** in continuation of its support of the **Retired and Senior Volunteer Program**.

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

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

**YES 688 NO 271**

**ARE YOU IN FAVOR OF ARTICLE 26 AS FOLLOWS:**

**ARTICLE 26.**

To see if the Town will vote to transfer the management and responsibility for the Lane Road/Crowley Road town-owned property (Map 414, Lot 151) to the Candia Conservation Commission, to be managed and controlled, in perpetuity, for the benefit and enjoyment of the residents, as part of the Candia Town Forests, in accordance with RSA 31:110 thru 31:113, at no additional cost to the Town. (By request of the Conservation Commission)  
(Recommended by the Board of Selectmen by a vote of 5-0-0)

**YES 848 NO 115**

**ARE YOU IN FAVOR OF ARTICLE 27 AS FOLLOWS:**

**ARTICLE 27.**

To see if the Town will vote to transfer the management and responsibility for the recently donated Crowley Road town-owned property (Map 414, Lot 84) to the Candia Conservation Commission, to be managed and controlled, in perpetuity, for the benefit and enjoyment of the residents, in accordance with the terms of the bequest and named in the donor's name, as part of the Candia Town Forests, in accordance with RSA 31:110 thru 31:113, at no additional cost to the Town. (By request of the Conservation Commission.)  
(Recommended by the Board of Selectmen by a vote of 5-0-0)

**YES 857 NO 104**

**ARE YOU IN FAVOR OF ARTICLE 28 AS FOLLOWS:**

**ARTICLE 28.**

Do you approve requiring the Board of Selectmen to include the estimated tax impact following each proposed warrant article on the ballot. The purpose is to provide the registered voters' clear understanding of the financial impact on each warrant article. (Submitted by petition)

**YES 806 NO 142**

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

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

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

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

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

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

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

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

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

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

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

## SOURCES OF REVENUE

REVENUE SOURCE	2024	2025
<b>TAXES</b>		
Land Use Change Tax	26,000.00	30,000.00
Land Use Change Tax transfer to CCC	-6,500.00	-7,500.00
Yield Taxes - Current	11,272.28	2,977.20
Interest on Delinquent Taxes	9,593.23	22,590.29
Interest and Costs After Lien	52,849.24	4,372.77
Total Taxes	\$93,214.75	\$52,440.26
<b>MOTOR VEHICLE PERMIT FEES</b>		
Motor Vehicle Registrations	1,212,064.43	1,323,036.61
Muni/Vital/Title Fees	26,386.00	27,829.00
Total Motor Vehicle Permit Fees	\$1,238,450.43	\$1,350,865.61
<b>BUILDING PERMITS</b>		
Building Permits	93,447.16	107,904.27
Driveway Permits	100.00	450.00
Total Building Permits	\$93,547.16	\$108,354.27
<b>OTHER LICENSES, PERMITS, &amp; FEES</b>		
Bad Check Fees	129.00	250.00
Current Use Recording Fees	0.00	100.14
Dog License Fines	1,425.00	575.00
Dog Licenses	5,348.50	5,132.50
Junkyard License	25.00	25.00
Pistol Permits	260.00	420.00
UCC Fees - Town Clerk	1,800.00	2,065.00
Total Other Licenses, Permits, & Fees	\$8,987.50	\$8,567.64
<b>FROM FEDERAL AND STATE GOVERNMENT</b>		
Highway Block Grant	23,421.20	37,354.03
Rooms & Meals Tax	408,688.08	419,216.04
State of NH - FEMA DR #4771	4,095.57	0.00
State of NH - FEMA DR #4779	0.00	17,891.59
State of NH - Hazard Mitigation Plan Update	7,500.00	0.00
State of NH Highway Safety Grant - PD	0.00	0.00
State of NH - NHRS HB1221 Reimbursement	0.00	0.00
State/Federal Forest Land Reimbursement	123.61	115.35
NH The Beautiful - Grant	0.00	2,006.00
Total From Federal and State Government	\$443,828.46	\$476,583.01

## SOURCES OF REVENUE

REVENUE SOURCE	2024	2025
<b>CHARGES FOR SERVICES FROM DEPARTMENTS</b>		
Aluminum Cans and Foil	14,041.35	0.00
Corrugated Cardboard	10,332.66	3,702.73
Disposal of Bulky Items	7,430.00	7,260.00
Fire Extinguishers	70.00	160.00
Fire Department - Miscellaneous	2,634.09	0.00
Metal - Non Ferrous	18,982.31	3,996.98
Mixed Paper	4,290.49	4,101.29
Plastics	1,536.00	15,551.40
Propane Tanks Recycled	320.00	345.00
Refrigeration Devices Recycled	6,440.00	6,120.00
Scrap Metal	16,191.47	16,254.06
Steel Cans	2,280.36	0.00
Televisions & Computer Monitors	5,460.00	4,440.00
Tires	2,890.00	2,790.00
Photocopies & Postage	6.96	10.24
Voter Checklist	408.00	408.00
E-Reg Postage	911.00	872.50
Miscellaneous - Police Dept	441.20	600.00
Miscellaneous - Unanticipated	0.00	3,603.13
Police Reports	370.00	390.00
Sex Offender Registration Fees	0.00	120.00
Installation - Cemetery Markers	500.00	400.00
Sale of Cemetery Lots	2,200.00	1,100.00
Sale of Cemetery Markers	1,375.00	1,350.00
Total From Departments	\$99,110.89	\$73,575.33
<b>MISCELLANEOUS REVENUES</b>		
Bank Interest	79,606.51	226,739.17
Cable TV Franchise Fee	44,313.73	42,535.12
Certified Mail Fees	0.00	0.00
Electric Rebates	597.99	553.43
Fuel Rebate - PD	662.16	999.27
Income from Perpetual Care Trust	10,500.00	0.00
Income from Trustees - Incinerator Site Fund Closed	1,174.03	0.00
Insurance Refunds	1,258.58	2,425.69
Miscellaneous	56.36	5,628.95
Sale of Town Owned Property	0.00	3,200.00
Transfer from Public Library	0.00	0.00
Welfare Lien Revenue	0.00	0.00
Total Miscellaneous	\$138,169.36	\$282,081.63
<b>GRAND TOTAL</b>	<b>\$2,115,308.55</b>	<b>\$2,352,467.75</b>

2025 year figures are preliminary and unaudited and are subject to change upon completion of the 2025 audit

## SCHEDULE OF TOWN PROPERTY

<u>Map/Lot</u>	<u>Prop. Type</u>	<u>Location</u>	<u>Property Information</u>	<u>Value</u>
401-001-001	* Land	Deerfield Road	82 acres	24,000
402-009	* Land	North Road	13.5 acres	321,800
404-118	* Land	Donovan Road	10.3 acres (Tax deed 2014/ CCC manages)	81,900
404-064	* Land	High Street	30 acres (Formerly deeded to Fire Dept.)	354,900
404-068	* Land	High Street	1 acre (Taken through tax deed in 1997)	22,900
404-083	Land	Knowlton Road	.02 acres	20,100
404-084	Land	Knowlton Road	8.55 acres	23,300
404-115	* Land	Donovan Road	4.6 acres	24,700
405-001	Land/Buildings	194 High Street	.60 acres (Old Library)	396,800
405-008	Land	Cemetery	Hill Cemetery	0
405-042-1	Land	Off High Street	2.38 acres	10,000
405-042-2	* Land	Off High Street	5.1 acres (Tax deed 2014/CCC manages)	21,500
405-069	* Land	Fogarty Road	13.5 acres	52,300
406-006	Land/Buildings	185 High Street	Fitts Museum (.4 acres)	409,200
406-018-0A	Land	55 High Street	9.14 acres (New Smyth Library)	267,800
406-021	Land/Buildings	12 Deerfield Road	Moore Elementary School 16.07 acres	4,847,100
406-075-1	Land	Deerfield Road	.30 acres	15,000
406-081-1	* Land	New Boston Road	1.3 acres	253,100
406-082	* Land	New Boston Road	29 acres	186,700
406-083	* Land	New Boston Road	14.3 acres	156,700
406-100-1	* Land	New Boston Road	19 acres	292,600
406-101C	Land/Buildings	119 New Boston Road	Old Recycling Center	279,200
406-103-1	* Land	New Boston Road	15 acres	284,200
406-179	Land	Deerfield Road	Deerfield Road Cemetery (6 acres)	0
406-197	Land/Buildings	11 Deerfield Road	Fire Department (1 acre)	697,400
407-031-2	Land	Critchett Road	.12 acres Cemetery	0
407-073	Land	Beane Island Road	.19 acres (Taken through tax deed in 2009)	6,300
407-074	Land	Island Road	Bean Island Road Cemetery	0
408-008	Land	Depot Road	Depot Road Cemetery	0
408-030-021	Land/Buildings	29 Deer Run Road	Recycling Center (10.16 acres)	505,500
408-033	Land	Raymond Road	.10 acres	1,400
408-077	Land	Langford Road	.23 acres (Taken through Tax Deed in 2003)	55,100
409-089	Land	Candia Road	Holbrook Cemetery (21.26 acres)	2,600
409-094	Land/Buildings	74 High Street	Town Office Bldg & Moore Park (8.7 acres)	958,800
409-150	* Land	Depot Road	.95 acres	9,400
409-193-1	Land	Raymond Road	11.02 acres	155,700
410-010	* Land	Flint Road	64 acres	468,100
410-148	Land	Old Manchester Road	.3 acres	9,700
410-161	Land	Old Candia Road	.96 acres	57,100
410-162	Land	Old Route 101	9.55 acres	150,100
410-162-1	Land	Old Candia Road	2.52 acres	15,500
411-038	* Land	Donovan Road	35 acres (Tax deed 2014/CCC manages)	67,800
412-003	* Land	Off Tower Hill Road	51 acres	107,200
412-004	* Land	Hemlock Drive	12.75 acres	270,100
413-067	* Land	Old Mill Road	.08 acres	6,000
413-082	* Land	Chester Turnpike	.25 acres	15,500
414-007	Land	Chester Road	.37 acres	79,100
414-016	Land	Brown Road	13.9 acres	312,200
414-024	Land	Brown Road	.09 acres	7,300
414-151	Land	Crowley Road	14 acres (Taken through tax deed in 2002)	312,100
		Town Office Furniture & Equipment		266,800
		Town Vehicles		1,074,114
		Fitts Museum Contents		50,000
		Recycling Center Contents & Equipment		550,000
		Fire Department Equipment		1,147,000
		Cemetery Shed Contents		7,500
		Old Library Contents		75,000
<b>TOTAL</b>				<b>15,786,214</b>

Note: Property values noted are from 2019 revaluation assessment.

\* Properties flagged above are under the management and responsibility of the Conservation Commission as per town meeting votes of 1999, 2002, 2004, 2008, and 2015.



**New Hampshire**  
 Department of  
 Revenue Administration

**2025**  
**MS-1**

<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>	
1A	Current Use RSA 79-A	9,584.54	\$607,327	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.21	\$300	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	7,013.83	\$388,856,100	
1G	Commercial/Industrial Land	551.39	\$13,100,200	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>17,149.97</b>	<b>\$402,563,927</b>	
1I	Tax Exempt and Non-Taxable Land	1,288.04	\$12,400,300	
<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>	
2A	Residential	0	\$493,848,170	
2B	Manufactured Housing RSA 674:31	0	\$3,434,000	
2C	Commercial/Industrial	0	\$29,010,100	
2D	Discretionary Preservation Easements RSA 79-D	10	\$143,100	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$526,435,370</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$12,044,300	
<b>Utilities &amp; Timber</b>			<b>Valuation</b>	
3A	Utilities		\$18,839,155	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$947,838,452</b>	
<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
<b>11</b>	<b>Modified Assessed Value of All Properties</b>	<b>0</b>	<b>\$947,838,452</b>	
<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total Granted</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b		43	\$3,296,800
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$35,000	8	\$280,000
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		50	\$2,164,400
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
19A	Electric Energy Storage Systems RSA 72:85		0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems		0	\$0
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$5,741,200</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$942,097,252</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$942,097,252</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$942,097,252</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$18,839,155</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$923,258,097</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$923,258,097</b>



**Tax Collector's Report**

For the period beginning  and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

**Instructions**

**Cover Page**

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

**For Assistance Please Contact:**

**NH DRA Municipal and Property Division**

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

**ENTITY'S INFORMATION**

Municipality:  County:  Report Year:

**PREPARER'S INFORMATION**

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2024	Year: 2023	Year: 2022
Property Taxes	3110		\$4,830,430.30	\$7,704.00	\$1,103.00
Resident Taxes	3180				
Land Use Change Taxes	3120				\$1,447.00
Yield Taxes	3185		\$3,364.40		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$3,779.83)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2024	
Property Taxes	3110	\$12,045,306.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$44,300.00		
Yield Taxes	3185	\$5,513.73	\$341.22	
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2024	2023	2022
Property Taxes	3110	\$40,245.51			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,639.89	\$12,508.25		\$1,943.82
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$12,134,225.30</b>	<b>\$4,846,644.17</b>	<b>\$7,704.00</b>	<b>\$4,493.82</b>



**Credits**

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$7,253,700.70	\$4,659,444.58		
Resident Taxes				
Land Use Change Taxes	\$30,000.00			\$1,447.00
Yield Taxes	\$3,919.20	\$341.22		
Interest (Include Lien Conversion)	\$2,564.89	\$10,442.75		\$1,943.82
Penalties	\$75.00	\$2,065.50		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$118,848.93		
<input style="width: 300px; height: 20px;" type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$6,832.36	\$54,601.19		
Resident Taxes				
Land Use Change Taxes	\$14,300.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
<input style="width: 300px; height: 20px;" type="text"/>				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$4,823,345.48	\$900.00	\$7,704.00	\$1,103.00
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,594.53			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$2,106.86)			
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$12,134,225.30</b>	<b>\$4,846,644.17</b>	<b>\$7,704.00</b>	<b>\$4,493.82</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$4,832,540.15</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$122,637.68</b>



**Lien Summary**

**Summary of Debits**

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2024	Year: 2023	Year: 2022
Unredeemed Liens Balance - Beginning of Year			\$24,803.96	\$51,119.21
Liens Executed During Fiscal Year		\$125,565.63		
Interest & Costs Collected (After Lien Execution)		\$2,052.41	\$977.18	\$6,967.29
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$127,618.04</b>	<b>\$25,781.14</b>	<b>\$58,086.50</b>

**Summary of Credits**

	Last Year's Levy	Prior Levies		
		2024	2023	2022
Redemptions		\$43,633.86	\$5,186.61	\$21,077.75
Interest & Costs Collected (After Lien Execution) #3190		\$2,052.41	\$977.18	\$6,967.29
Abatements of Unredeemed Liens		\$654.58	\$3,159.08	\$5,139.24
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$81,277.19	\$16,458.27	\$24,902.22
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$127,618.04</b>	<b>\$25,781.14</b>	<b>\$58,086.50</b>

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	<b>\$4,832,540.15</b>
Total Unredeemed Liens (Account #1110 - All Years)	<b>\$122,637.68</b>



**CANDIA (71)**

**1. CERTIFY THIS FORM**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Candice

Preparer's Last Name

Stamatelos

Date

Jan 7, 2026

**2. SAVE AND EMAIL THIS FORM**

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

**3. PRINT, SIGN, AND UPLOAD THIS FORM**

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

**PREPARER'S CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

*Candice Stamatelos Tax Collector*  
Preparer's Signature and Title



## Tax Rate Breakdown Candia

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,513,124	\$942,097,252	<b>\$2.67</b>
County	\$544,562	\$942,097,252	<b>\$0.58</b>
Local Education	\$8,210,220	\$942,097,252	<b>\$8.71</b>
State Education	\$932,068	\$923,258,097	<b>\$1.01</b>
<b>Total</b>	<b>\$12,199,974</b>		<b>\$12.97</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$12,199,974
War Service Credits	(\$176,250)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$12,023,724</b>

Adam Denoncour Deputy Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/20/2025
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## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$4,992,921	
Net Revenues (Not Including Fund Balance)		(\$2,030,187)
Fund Balance Voted Surplus		(\$150,000)
Fund Balance to Reduce Taxes		(\$500,000)
War Service Credits	\$176,250	
Special Adjustment	\$0	
Actual Overlay Used	\$24,140	
<b>Net Required Local Tax Effort</b>	<b>\$2,513,124</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$544,562	
<b>Net Required County Tax Effort</b>	<b>\$544,562</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$10,230,350	
Net Cooperative School Appropriations		
Net Education Grant		(\$1,088,062)
Locally Retained State Education Tax		(\$932,068)
<b>Net Required Local Education Tax Effort</b>	<b>\$8,210,220</b>	
State Education Tax	\$932,068	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$932,068</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$942,097,252	\$933,314,973
Total Assessment Valuation without Utilities	\$923,258,097	\$914,258,001
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$942,097,252	\$933,314,973

### Village (MS-1V)

Description	Current Year
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# Candia

## Tax Commitment Verification

### 2025 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$12,023,724
1/2% Amount	\$60,119
Acceptable High	\$12,083,843
Acceptable Low	\$11,963,605

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2025 commitment amount on the property tax warrant.**

**Tax Collector/Deputy Signature:**

**Date:**

## Requirements for Semi-Annual Billing

### Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Candia	Total Tax Rate	Semi-Annual Tax Rate
Total 2025 Tax Rate	\$12.97	\$6.49

### Associated Villages

No associated Villages to report

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$14,679,771</b>
<b>Final Overlay</b>	<b>\$24,140</b>

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2025 Fund Balance Retention Guidelines: Candia	
Description	Amount
<b>Current Amount Retained (12.27%)</b>	<b>\$1,801,238</b>
17% Retained <i>(Maximum Recommended)</i>	\$2,495,561
10% Retained	\$1,467,977
8% Retained	\$1,174,382
5% Retained <i>(Minimum Recommended)</i>	\$733,989

### Summary of Tax Rates

Summary of Tax Rates					
Tax Year	Total Rate	Town	Local School	County	State School
1989	40.48	6.02	32.53	1.93	
1990	41.18	6.36	32.94	1.88	
1991	24.60	4.13	19.62	0.85	
1992	23.10	4.09	17.94	1.07	
1993	23.60	3.98	18.52	1.10	
1994	25.42	3.88	20.48	1.06	
1995	24.05	3.63	19.24	1.18	
1996	24.70	2.44	21.13	1.13	
1997	26.94	2.70	23.09	1.15	
1998	24.52	1.95	21.48	1.09	
1999	20.20	2.82	9.73	1.05	6.60
2000	19.90	2.76	9.66	1.14	6.34
2001	23.34	4.10	11.24	1.54	6.46
2002	22.72	3.54	11.14	1.66	6.38
2003	26.40	4.47	13.59	1.68	6.66
2004	16.98	2.85	10.06	1.03	3.04
2005	17.83	3.29	10.68	0.97	3.89
2006	18.94	3.75	11.53	1.02	2.64
2007	18.59	2.75	12.12	1.08	2.64
2008	20.90	4.40	12.72	1.09	2.69
2009	19.90	4.36	11.97	1.06	2.51
2010	19.90	4.01	12.32	1.09	2.48
2011	19.38	4.66	11.29	0.94	2.49
2012	19.97	3.47	13.26	1.06	2.18
2013	19.50	4.04	12.00	1.02	2.44
2014	21.20	4.09	13.59	1.06	2.46
2015	21.42	4.05	13.91	1.06	2.40
2016	22.11	4.28	14.34	1.09	2.40
2017	22.11	3.62	14.85	1.19	2.45
2018	24.08	4.61	15.72	1.16	2.59
2019	18.60	3.33	12.38	0.94	1.95
2020	20.04	4.45	12.72	0.88	1.99
2021	19.55	3.95	12.86	0.87	1.87
2022	20.30	4.07	14.05	0.85	1.33
2023	21.16	4.98	13.52	0.86	1.80
2024	12.86	2.99	8.31	0.53	1.03
2025	12.97	2.67	8.71	0.58	1.01

**Town Clerk's Financial Report**

**FOR THE FISCAL YEAR JANUARY 1, 2025, TO DECEMBER 31, 2025**

MOTOR VEHICLES, TOWN	\$1,323,350.61
MARRIAGE LICENSES, STATE	\$989.00
VITAL RECORDS, STATE	\$1,185.00
DOG FEES, STATE	\$2,654.25
DOG FEES, TOWN	\$5,129.50
DOG FINES, TOWN	\$575.00
MA FEES, VITALS, TITLES	\$27,829.00
FILING FEES, UCC	\$2,065.00
BAD CHECK FEES	\$175.00
STATE DMV TRANSFER	\$411,604.21
E-REG POSTAGE	\$872.50
<b>TOTAL REMITTAL TO THE TOWN OF CANDIA</b>	<b>\$1,776,429.07</b>

The above records are correct according to the best of my knowledge and belief.

Donna Hetzel  
Town Clerk  
Candia, NH

**TREASURER'S FINANCIAL REPORT**

<b>GENERAL FUND ACCOUNT</b>		
Balance on hand January 1, 2025		\$ 1,466,692.75
Receipts:		
Tax Collector	\$ 11,283,500.50	
Town Clerk	\$ 1,013,570.52	
Selectmen	\$ 3,054,904.84	
Bank Interest	<u>\$ 76,739.37</u>	
Total Receipts	\$ 15,428,715.23	<u>\$ 15,428,715.23</u>
Disbursements:		
Payments for 2025:	<u>\$ 15,972,223.69</u>	
Total Disbursements:	\$ 15,972,223.69	<u>\$ 16,895,407.98</u>
Total Receipts:		\$ 16,895,407.98
Total Disbursements:		<u>\$ 15,972,223.69</u>
Balance on hand December 31, 2025		<u>\$ 923,184.29</u>

<b>CREDIT CARD ACH ACCOUNT</b>		
Receipts:		
Deposits year end 12/31/2025 from Town Clerk and Tax Collector		<u>\$ 94,213.76</u>
Balance on hand December 31, 2025		\$ 94,213.76

<b>INVESTMENT CD</b>		
Account opened January 24, 2025		\$ 1,200,000.00
Receipts:		
Interest received for the year 2025	\$ 17,651.47	
		<u>\$ 17,651.47</u>
Balance sub-total		<u>\$ 1,217,651.47</u>
Account closed July 28, 2025	\$ 1,217,651.47	
		<u>\$ 1,217,651.47</u>
Balance on hand December 31, 2025		\$ 0.00

<b>INVESTMENT CD</b>		
Account opened January 24, 2025		\$ 1,000,000.00
Receipts:		
Interest received for the year 2025	<u>\$ 6,538.91</u>	
	\$ 6,538.91	<u>\$ 6,538.91</u>
Balance sub-total		<u>\$ 1,006,538.91</u>
Account closed March 25, 2025	\$ 1,006,538.91	
		<u>\$ 1,006,538.91</u>
Balance on hand December 31, 2025		\$ 0.00

<b>INVESTMENT CD</b>		
Account opened January 24, 2025		\$ 800,000.00
Receipts:		
Interest received for the year 2025	\$ <u>2,678.76</u>	
	2,678.76	\$ <u>2,678.76</u>
Balance sub-total		\$ 1,002,678.76
Account closed February 24, 2025	\$ 1,002,678.76	
		\$ <u>1,002,678.76</u>
Balance on hand December 31, 2025		\$ 0.00

<b>INVESTMENT CD</b>		
Account opened July 14, 2025		\$ 2,000,000.00
Receipts:		
Interest received for the year 2025	\$ <u>13,606.19</u>	
	13,606.19	\$ <u>13,606.19</u>
Balance sub-total		\$ 2,013,606.19
Account closed October 1, 2025	\$ 2,013,606.19	
		\$ <u>2,013,606.19</u>
Balance on hand December 31, 2025		\$ 0.00

<b>INVESTMENT CD</b>		
Account opened July 14, 2025		\$ 1,500,000.00
Receipts:		
Interest received for the year 2025	\$ <u>16,473.04</u>	
	\$ 16,473.04	\$ <u>16,473.04</u>
Balance sub-total		\$ 1,516,473.04
Account closed November 13, 2025	\$ 1,516,473.04	
		\$ <u>1,516,473.04</u>
Balance on hand December 31, 2025		\$ 0.00

<b>AGRICULTURAL COMMISSION</b>		
Balance on hand January 1, 2025		\$ 7,065.25
Receipts:		
Deposit of Funds for the year 2025	\$ 12,142.00	
Interest received for the year 2025	\$ <u>274.81</u>	
	\$ 12,416.81	\$ <u>12,416.81</u>
Balance sub-total		\$ 19,482.06
Disbursements for the year 2025	\$ 9,598.96	
		\$ <u>9,598.96</u>
Balance on hand December 31, 2025		\$ 9,883.10

**AMBULANCE SERVICES**

Balance on hand January 1, 2025		\$ 125,365.10
Receipts:		
Deposit of Funds for the year 2025	\$ 137,731.40	
Interest received for the year 2025	<u>\$ 4,475.73</u>	
Total Receipts:	\$ 142,207.13	<u>\$ 142,207.13</u>
Balance sub-total		\$ 267,572.23
Disbursements for the year 2025:	<u>\$ 51,963.37</u>	
Total Disbursements:	\$ 51,963.37	<u>\$ 51,963.37</u>
Balance on hand December 31, 2025		\$ 215,608.86

**BEAR BROOK STATE PARK**

Balance on hand January 1, 2025		\$ 3,273.73
Receipts:		
Deposit of Funds for the year 2025	\$ 0.00	
Interest received for the year 2025	<u>\$ 83.91</u>	
Total Receipts:	\$ 83.91	<u>\$ 83.91</u>
Balance sub-total		\$ 3,357.24
Disbursements for the year 2025	<u>\$ 0.00</u>	
Total Disbursements:	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		\$ 3,357.24

**CONSERVATION COMMISSION**

Balance on hand January 1, 2025		\$ 409,662.47
Receipts:		
Deposit of Funds for the year 2025	\$ 7,125.00	
Interest received for the year 2025	<u>\$ 10,495.86</u>	
Total Receipts:	\$ 17,620.86	<u>\$ 17,620.86</u>
Balance sub-total		\$ 427,283.33
Disbursements for the year 2025	<u>\$ 14,250.00</u>	
Total Disbursements:		<u>\$ 14,250.00</u>
Balance on hand December 31, 2025		\$ 413,033.33

**FOREST MANAGEMENT**

Balance on hand January 1, 2025		\$ 15,969.58
Receipts:		
Deposit of funds for the year 2025:	\$ 0.00	
Interest earned for the year 2025	<u>\$ 385.53</u>	
Total Receipts:	\$ 385.53	<u>\$ 385.53</u>
Balance sub-total:		\$ 16,355.11
Disbursements for the year 2025	<u>\$ 1,850.00</u>	
Balance on hand December 31, 2025		\$ 14,505.11

<b>HIGHWAY DEPARTMENT</b>		
Account opened May 10, 2025		\$ 58,565.52
Receipts:		
Deposit of funds for the year 2025:	\$ 123,783.61	
Interest earned for the year 2025	<u>\$ 1,765.61</u>	
Total Receipts:		<u>\$ 125,549.22</u>
Balance sub-total:		<u>\$ 184,114.74</u>
Disbursements for the year 2025	\$ 112,549.34	<u>\$ 112,563.34</u>
Balance on hand December 31, 2025		<u>\$ 71,551.40</u>

<b>MANCHESTER WATER WORKS-TOWER HILL</b>		
Account opened September 9, 2025		\$ 1,343.30
Receipts:		
Interest earned for the year 2025	\$ 34.43	<u>\$ 34.43</u>
Balance Sub-total:		<u>\$ 1,377.73</u>
Disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		<u>\$ 1,377.73</u>

<b>NEW BOSTON ROAD BRIDGE</b>		
Balance on hand January 1, 2025		\$ 42,561.68
Receipts:		
Interest earned for the year 2025	<u>\$ 1,090.88</u>	
Balance sub-total		<u>\$ 1,909.88</u>
		<u>\$ 43,652.56</u>
Disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		<u>\$ 43,652.56</u>

<b>OLD HOME DAY</b>		
Balance on hand January 1, 2025		\$ 1,050.84
Receipts:		
Deposit of funds for the year 2025	\$ 3,481.48	
Interest earned for the year 2025	<u>\$ 36.66</u>	
Total Receipts:		<u>\$ 3,518.14</u>
Balance sub-total		<u>\$ 4,568.98</u>
Total Disbursements:	\$ 3,779.11	<u>\$ 3,779.11</u>
Balance on hand December 31, 2025		<u>\$ 789.87</u>

**OLD MANCHESTER ROAD CELL TOWER BOND**

Balance on hand January 1, 2025		\$ 3,420.75
Receipts:		
Interest earned for the year 2025	\$ 87.67	<u>\$ 87.67</u>
Balance sub-total		<u>\$ 3,508.42</u>
Total disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		<u>\$ 3,508.42</u>

**PATTEN HILL ROAD CELL TOWER BOND**

Balance on hand January 1, 2025		\$ 3,420.75
Receipts:		
Interest earned for the year 2025	\$ 87.67	<u>\$ 87.67</u>
Balance sub-total		<u>\$ 3,508.42</u>
Total disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		<u>\$ 3,508.42</u>

**PLANNING BOARD**

Balance on hand January 1, 2025		\$ 61,152.53
Receipts:		
Fees received for the year 2025	\$ 56,682.35	
Interest received for the year 2025	<u>\$ 1,542.42</u>	
Total Receipts	\$ 58,224.77	<u>\$ 58,224.77</u>
Balance Sub-Total		<u>\$ 119,377.30</u>
Disbursements for the year 2025	\$ 37,287.43	<u>\$ 37,287.43</u>
Balance on hand December 31, 2025		<u>\$ 82,089.87</u>

**PLANNING BOARD IMPROVEMENT ESCROW**

Balance on hand January 1, 2025		\$ 207.55
Receipts:		
Interest received for the year 2025	<u>\$ 5.31</u>	
Total Receipts	\$ 5.31	<u>\$ 5.31</u>
Balance Sub-Total		<u>\$ 212.86</u>
Disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		<u>\$ 212.86</u>

**POLICE SPECIAL DETAIL**

Balance on hand January 1, 2025		\$	7,710.08
Receipts:			
Fees received for the year 2025	\$	95,651.34	
Interest received for the year 2025	\$	<u>436.45</u>	
Total Receipts	\$	96,087.79	\$ <u>96,087.79</u>
Balance Sub-Total			\$ 103,797.87
Disbursements for the year 2025	\$	73,280.62	\$ <u>73,280.62</u>
Balance on hand December 31, 2025			\$ 30,517.25

**SOLID WASTE IMPACT FEES**

Balance on hand January 1, 2025		\$	14,434.16
Receipts:			
Deposit of funds for the year 2025	\$	4,627.00	
Interest earned for the year	\$	<u>397.80</u>	
Total receipts:	\$	5,024.80	\$ <u>5,024.80</u>
Balance sub-total			\$ 19,458.96
Total disbursements for the year 2025	\$	661.00	\$ <u>661.00</u>
Balance on hand December 31, 2025			\$ 18,797.96

**SWAP SHOP**

Balance on hand January 1, 2025		\$	1,351.26
Receipts:			
Deposit of funds for the year 2025	\$	0.00	
Interest earned for the year	\$	<u>33.61</u>	
Total receipts	\$	33.61	\$ <u>33.61</u>
Balance sub-total			\$ 1,384.87
Total disbursements for the year 2025	\$	0.00	\$ <u>0.00</u>
Balance on hand December 31, 2025			\$ 1,384.87

**TOWER HILL ROAD CELL TOWER BOND**

Balance on hand January 1, 2025		\$	3,956.42
Receipts:			
Interest earned for the year 2025	\$	<u>101.41</u>	
Total Receipts	\$	101.41	\$ <u>101.41</u>
Balance sub-total			\$ 4,057.83
Total disbursements for the year 2025	\$	0.00	\$ <u>0.00</u>
Balance on hand December 31, 2025			\$ 4,057.83

<b>TRAFFIC IMPACT FEES ZONE #1</b>		
Balance on hand January 1, 2025		\$ 7,642.84
Receipts:		
Deposit of funds for the year 2025	\$ 8,718.00	
Interest earned for the year 2025	<u>\$ 242.97</u>	
Total receipts	\$ 8,960.97	<u>\$ 8,960.97</u>
Balance sub-total		\$ 16,603.81
Disbursements:		
Total disbursements for the year 2025	\$ 1,443.98	<u>\$ 1,443.98</u>
Balance on hand December 31, 2025		\$ 15,159.83

<b>ZONING BOARD</b>		
Balance on hand January 1, 2025		\$ 5,598.85
Receipts:		
Deposit of funds for the year 2025	\$ 2,687.28	
Interest earned for the year 2025	<u>\$ 179.03</u>	
Total Receipts	\$ 2,866.31	<u>\$ 2,866.31</u>
Balance sub-total		\$ 8,465.16
Disbursements:		
Total disbursements for the year 2025	\$ 777.50	<u>\$ 777.50</u>
Balance on hand December 31, 2025		\$ 7,687.66

<b>23 MAIN STREET</b>		
Account opened May 16, 2025		\$ 59,850.01
Receipts:		
Deposit of funds for the year 2025	\$ 0.00	
Interest earned for the year 2025	<u>\$ 1,534.08</u>	
Total Receipts	\$ 1,534.08	<u>\$ 1,534.08</u>
Balance sub-total		\$ 61,384.09
Disbursements:		
Total disbursements for the year 2025	\$ 0.00	<u>\$ 0.00</u>
Balance on hand December 31, 2025		\$ 61,384.09

<b>113 CROWLEY ROAD</b>		
Account opened January 29, 2025		\$ 20,145.85
Receipts:		
Deposit of Funds for the year 2025	\$ 0.00	
Interest earned for the year 2025	<u>\$ 394.16</u>	
Total Receipts	\$ 394.16	<u>\$ 394.16</u>
Balance sub-total		\$ 20,540.01
Disbursements:		
Total disbursements for the year 2025	\$ 16,010.22	<u>\$ 16,010.22</u>
Balance on hand December 31, 2025		\$ 4,529.79

<b>PUBLIC SAFETY</b>			
Account opened June 1, 2025			\$ 232.50
Receipts:			
Deposit of funds for the year 2025	\$ 3,582.00		
Interest earned for the year 2025	\$ <u>17.40</u>		
Total Receipts	\$ 3,599.40		<u>\$ 3,599.40</u>
Balance sub-total			<u>\$ 3,831.90</u>
Total disbursements for the year 2025	\$ 0.00		<u>\$ 0.00</u>
Balance on hand December 31, 2025			<u>\$ 3,831.90</u>

**All the town's money is covered by the FDIC for up to \$250,000.00 and the rest is collateralized in all accounts.**

Respectfully submitted by Kathleen Philbrick, Treasurer





**2026  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$371,001	\$21,441	\$0	\$392,442
4140	Election, Registration, and Vital Statistics	\$121,903	(\$8,500)	\$0	\$113,403
4150	Financial Administration	\$77,243	\$900	\$0	\$78,143
4152	Property Assessment	\$33,000	\$0	\$0	\$33,000
4153	Legal Expense	\$55,000	\$0	\$0	\$55,000
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$12,866	\$0	\$0	\$12,866
4194	General Government Buildings	\$74,545	\$24	\$0	\$74,569
4195	Cemeteries	\$71,764	\$0	\$0	\$71,764
4196	Insurance Not Otherwise Allocated	\$254,470	\$41,012	\$0	\$295,482
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$1,071,792</b>	<b>\$54,877</b>	<b>\$0</b>	<b>\$1,126,669</b>
<b>Public Safety</b>					
4210	Police	\$970,615	\$0	\$0	\$970,615
4215	Ambulances	\$357,409	\$0	\$0	\$357,409
4220	Fire	\$257,563	\$0	\$0	\$257,563
4240	Building Inspection	\$128,467	\$9,513	\$0	\$137,980
4290	Emergency Management	\$2,000	\$0	\$0	\$2,000
4299	Other Public Safety	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$1,716,054</b>	<b>\$9,513</b>	<b>\$0</b>	<b>\$1,725,567</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration	\$3,181	\$0	\$0	\$3,181
4312	Highways and Streets	\$845,698	\$0	\$0	\$845,698
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$2,900	\$0	\$0	\$2,900
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$851,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$851,779</b>



**2026  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$523,220	\$36,244	\$0	\$559,464
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$523,220</b>	<b>\$36,244</b>	<b>\$0</b>	<b>\$559,464</b>
<b>Water Distribution and Treatment</b>					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Health Administration	\$501	\$0	\$0	\$501
4414	Pest Control	\$2,653	\$0	\$0	\$2,653
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>		<b>\$3,154</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,154</b>
<b>Welfare</b>					
4441	Welfare Administration	\$7,622	\$0	\$0	\$7,622
4442	Direct Assistance	\$10,000	\$0	\$0	\$10,000
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$17,622</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,622</b>



**2026  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Culture and Recreation</b>					
4520	Parks and Recreation	\$18,102	\$0	\$0	\$18,102
4550	Library	\$0	\$0	\$0	\$0
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$3	\$0	\$0	\$3
<b>Culture and Recreation Subtotal</b>		<b>\$18,105</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,105</b>
<b>Conservation and Development</b>					
4611	Conservation Administration	\$4,262	\$0	\$0	\$4,262
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$1	\$0	\$0	\$1
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$4,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,263</b>
<b>Debt Service</b>					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**2026  
MS-DTB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Operating Transfers Out</b>					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$4,205,989</b>	<b>\$100,634</b>	<b>\$0</b>	<b>\$4,306,623</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

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<b>Account</b>	<b>Explanation</b>
4240	NH Retirement Obligation
4140	Tabulators and Poll Pads Purchased 2025
4130	Adoption of NHRS in 2025
4150	Auditing Services
4194	Alarm Monitoring
4311	Actual Budget Line
4312	Budget Line Minus Budget Line Above
4196	Premium Increases
4324	NHRS, Required Testing, & Landfill

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

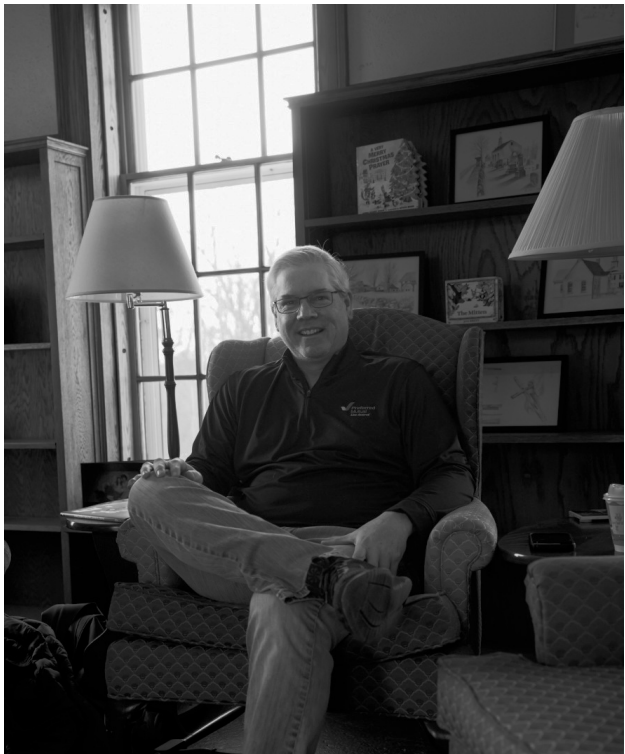
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL					INCOME				GRAND TOTAL OF PRINCIPAL & INCOME	MARKET VALUE
				BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CAPITAL ADDITIONS	PRINCIPAL WITHDRAWALS	BALANCE YTD	BALANCE BEGINNING YEAR	DURING YEAR AMOUNT	EXPENDED DURING YEAR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

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# Trustees of the Trust Funds 2025



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## BOARD OF SELECTMEN

As I stated last year, Andria left for another Town, but in the transition, she assisted with bringing Amy Spencer on as our new Town Administrator. I am happy to report that she has done a great job in her new position. This move created a vacancy in the Land Use Office which we filled with the hire of Megan Ross. Megan has also proved to be a great hire. She has stepped up to all of the challenges before her. This includes Planning Board, ZBA, and the Building Department. We also replaced the Building Inspector this year. After William Dinsmore left, we interviewed a number of candidates and offered the job to Richard Lavoie. Richard comes from Deering, NH, as a parttime Building Inspector and has done a great job for Candia. The Board is very pleased with his performance.

Last year, we announced the hire of Chad Shevlin, as Candia's Police Chief. We are happy to report he has exceeded all of our expectations. He has completely rebuilt the department to be fully staffed. Great job Chief. Thank you so much.

The Fire Department and ambulance continue to serve Candia with excellence and professionalism that is equal to none. We did receive a resignation from Dean Young, as Fire Chief, after 15 years serving in that position. Thank you doesn't seem to be enough, so the Board decided to dedicate the Town Report in his name. Mike Kelley was nominated as the new Fire Chief, and the Board of Selectmen voted in support of that.

I'm happy to report that Kim Hughe's is doing very well. Tamera Peek is now our Accounting and Payroll Specialist with help from Melissa Madden. They do a great job, thank you so much.

Jeff Wuebbolt continues to do a great job for Candia. He continues to improve the roads to the best of his ability. The Board of Selectmen support him and his vision for Candia. We also would like you to support his budget and Warrant Articles.

The Unsung Heroes are Chuck and staff at the Transfer Station. With Chuck's leadership and the dedicated staff, they serve Candia w/ excellence, day in and day out. Thanks, doesn't seem to be enough for a great job done.

In conclusion to this report, I would like to thank all Board Members and volunteers for their commitment and dedication to serving Candia, you all matter.



Brien E. Brock, Chairman

Board of Selectmen

# Board of Selectmen 2028



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Brien Brock, Chairman



Pat Moran, Vice-Chair



Stephanie Helmig



Boyd Chivers



Susan Young

## Town Administrator

It is my pleasure to submit my first annual report to the residents of Candia as your Town Administrator.

This year we worked to fill several key positions within our organization, and I am happy to report that we are now fully staffed. By building on our shared strengths and working collaboratively, we, as dedicated professionals, remain focused on serving our community with care, accountability, and purpose.

Our town is extremely fortunate to have so many involved, passionate, and committed residents who generously volunteer their time. Their willingness to serve is one of Candia's greatest strengths. Many have dedicated years — even decades — to this community and now stand ready to welcome the next generation to carry the torch forward. They offer not only experience and wisdom, but a steady example of what it means to invest in the place we call home.

I recently came across a quote that resonated with me: *"When he's gone, we're all out of legends, with nobody trying to be the next one."* If you have ever considered becoming involved in local government, I encourage you to volunteer for one of our boards or committees, several of which currently have openings. Communities are strengthened when people choose to step forward. Take the first step and consider attending a meeting to see the important work taking place in our beautiful town. As always, the Selectmen's Office is available to answer any of your questions.

I would like to express my sincere gratitude to the Select Board and to our residents for their support over the past year. While there were hurdles to overcome, we moved through them together with perseverance and a shared commitment to Candia's future. Progress is most often the result of steady people doing steady work. It is a privilege to serve alongside those who care so deeply about this community, and I am honored to be part of the work that helps it continue to thrive.

**Respectfully submitted,**

*Amy M. Spencer*

Amy M. Spencer  
Town Administrator



# Town Office Team 2025



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Amy M. Spencer, Town Administrator



Linda Chandonnet, Administrative Assistant



Megan Ross, Land Use Coordinator



Tamera Peek, Payroll & Accounting Specialist



Melissa Madden, Finance Office Assistant

# Town Office Team 2025



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Katie Philbrick, Treasurer



Donna Hetzel, Town Clerk



Tami Baker, Deputy Town Clerk



Candice Stamatelos, Tax Collector



Janet Lewis, Deputy Treasurer



Audrey Stamatelos, Deputy Tax Collector

## **AGRICULTURAL COMMISSION**

2025 Was an active year for the Agriculture Commission. Throughout the winter and spring, we had a successful lecture and demonstration series featuring talks on preventing garden pests, invasive plants, beavers, and a falconry demonstration in which members of the audience were able to hold and help fly a trained hawk. In May the commission partnered with the Moore School to put on Agriculture Day for the students. This presents a unique opportunity for our town's students to learn about many aspects of agriculture and gain a better understanding of where much of their food comes from.

This Summer saw another very successful season of Farmers Markets. Once again, our market was ranked the Union Leaders Best Market in New Hampshire! Special thanks and congratulations go to our Market manager Melissa Madden, to Darrel Nafranwicz for running the community table, and Pattie Davis for the kid's programs. This year the Farmers market was able to donate some proceeds to veterans support and to the food pantry to help Candia residents in need. Thanks also to all of our volunteers and vendors who make the market such a success.

The Agriculture Commission also continued to manage the historical barn program which provides a tax incentive to the owners of historically significant and scenic barns to maintain those structures which are an important part of our rural heritage. If you have a barn you think might qualify for the program, please contact the commission.

This year the commission welcomed Michell Lavallee as a new alternate member and appreciated her help with the Farmers Market.

In 2026 the Agriculture Commission looks forward to another lecture series, look forward to programs on foxes, seacoast ecology, a movie presentation on regenerative farming, and a repeat visit with Monadnock Falconry. The commission meets the first Thursday of every month at the Town Hall meeting room and always welcomes the public. If you are interested in getting involved, with the commission in general or as a Farmers Market volunteer please consider attending a meeting or reaching out to a commission member.

Respectfully submitted,

Matthew Cobb, Chair

# Agricultural Commission 2025



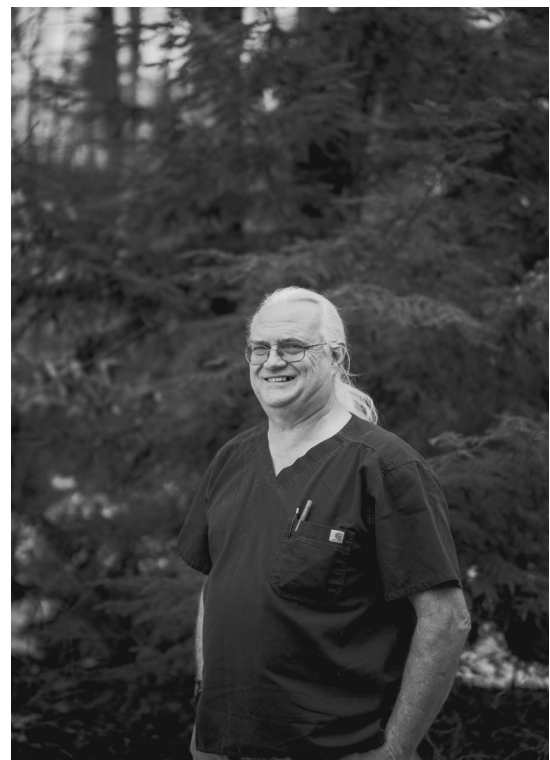
Not Pictured: Alex Campbell, Debra Cobb, Ken  
Madden, Rich Ascolillo, & Michelle Lavallee



Darrel Nafranowicz



Melissa Madden



Dr. Matthew Cobb



Tom DiMaggio



Not Pictured: Ron Howe & Joe Lamarche



Pattie Davis

## ASSESSING DEPARTMENT

Dear Residents of Candia,

I am pleased to present you with an overview of the Town's Assessing department for 2025. This year marked another strong period for home sales in Candia, with 39 arm's length transactions thus far. The town completed a townwide Revaluation in 2024 and the assessing model continues to perform very well. The State of New Hampshire Department of Revenue (DRA) listed the Town's median equalization ratio at 97.6% for tax year 2024. The 2025 equalization rate will be determined by DRA in Spring 2025.

Our office oversees the assessment of all 2,035 parcels in the Town, focusing on the discovery, listing, and assignment of assessed values. By continually monitoring local sales and analyzing the factors influencing property values, we ensure that assessments reflect current market conditions. This includes maintaining property record cards, defending assessed values, managing current use programs, overseeing tax exemptions and credits, and inquiries from taxpayers.

For tax year 2026, at the request of the Selectmen, our department reviewed and provided recommendations on adjusting the income, asset, and exemption amounts for Property Exemptions and Credits for the Town. The Selectmen crafted several warrant articles to be discussed at Town Meeting based on our review and their findings.

The Assessor is typically in the office on Wednesday's, but field staff perform inspections throughout the Town regularly. Please visit our Assessing webpage at <https://www.candianh.org/assessing/> or email the Assessor at [assessor@townofcandia.org](mailto:assessor@townofcandia.org) with any questions or for more detailed information regarding Assessing.

We thank you for your continued engagement and support.



# PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

## INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Candia  
Candia, New Hampshire

### Report on the Audit of the Financial Statements

#### *Adverse and Unmodified Opinions*

We have audited the financial statements of the governmental activities, each major governmental fund, and the aggregate remaining fund information of the Town of Candia, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town of Candia's basic financial statements as listed in the table of contents.

#### Summary of Opinions

<i>Opinion Unit</i>	<i>Type of Opinion</i>
Governmental Activities	Adverse
General Fund	Unmodified
Permanent Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

#### *Adverse Opinion on Governmental Activities*

In our opinion, because of the significance of the matter discussed in the *Matters Giving Rise to Adverse Opinion on Governmental Activities*, section of the report, the accompanying financial statements do not present fairly the financial position of the Town of Candia, as of December 31, 2024, or the changes in financial position in accordance with accounting principles generally accepted in the United States of America.

#### *Unmodified Opinions on Each Major Governmental and Aggregate Remaining Fund Information*

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the each major governmental fund and the aggregate remaining fund information for the Town of Candia, as of December 31, 2024, the respective changes in financial position and the respective budgetary comparison for the major general, fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Adverse and Unmodified Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town of Candia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

#### *Matter Giving Rise to Adverse Opinion on Governmental Activities*

As discussed in Note 1-N to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits related to the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the assets, liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the assets, liabilities, net position, and expenses on the governmental activities has not been determined.

***Town of Candia  
Independent Auditor's Report***

***Emphasis of Matters – Changes in Accounting Principles***

As discussed in Note 2-C to the financial statements, in the year ending December 31, 2024, the Town adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62*. Our opinion is not modified with respect to this matter.

Also, as discussed in Note 2-C to the financial statements, in the year ending December 31, 2024, the Town adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

The Town of Candia's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Candia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Candia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Candia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits,
- Note to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America,

***Town of Candia  
Independent Auditor's Report***

which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis and Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Candia's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 12, 2025  
Concord, New Hampshire

***PLODZIK & SANDERSON  
Professional Association***

## Budget Committee

The purpose of the Budget Committee according to the RSA is to “assist voters in the prudent appropriation of public funds”. It is also the responsibility of the Budget Committee to advocate for the taxpayer. The committee is charged with preparing and recommending budgets that reflect what the taxpayers can afford while still providing for the needs of the community.

The budget that was recommended by the Selectmen for 2026 reflected a 7.3% increase over the previous year's budget. After reviewing all the requested department budgets and conducting the required public hearings, the Budget Committee is recommending a budget that represents a 6% increase over last year's approved budget. Please be assured that we feel the budget we will be recommending will provide all the funds necessary for the town to function in 2026 with no reduction in services.

The budget that was recommended by the School Board reflected a 7.4% increase over last year's budget. The most recent completed school year budget (2024-2025) ended with a surplus and the School Board was able to spend about \$280,000 on their encumbrances and still have some funds to return to the town. The voters chose to limit the school to the default budget for the 2025-2026 school year. The Budget Committee has voted to recommend a budget that reflects a 3% increase and is below the default budget.

The Budget Committee is concerned that annual increases of 7% or more are not sustainable and therefore feel it is necessary to reduce those annual increases. The deliberative sessions, as part of our budget process, will be held on January 31, 2026 for the town and on February 5, 2026 for the school. These sessions give the voters the opportunity to make changes to the proposed budgets and warrant articles and decide what will be on the ballot at town meeting on March 10, 2026.

The Budget Committee appreciates that both the Board of Selectmen and School Board are providing budgets that they feel will be most beneficial to the residents of Candia. We welcome any and all members of the public at our meetings on the second Wednesday of every month at 6:30 pm in the Town Hall meeting room. All our meetings are also available on Zoom. If you are interested in hearing what was said at our meetings, and are not able to attend, you need only click on the headphones on the Budget Committee page of the town website and a recording of the meeting is available. Our minutes are also shown on the same page.

This has been another year where inflation and high interest rates impact the ability of the taxpayers to pay for all our increased expenses. We are all aware of the uncertainty of how 2026 will develop and if there will be any additional, unanticipated needs. We believe that the budgets we will be recommending will provide the taxpayers with necessary services while maintaining fiscal responsibility.

Respectfully submitted,

Lynn Chivers

Candia Municipal Budget Committee, Chairperson

# Budget Committee 2025

Not Pictured: Susan Gill, Katrina Niles, Ryan Young



Janet Lewis



Steve Tremblay



Susan Young



William Saffie



Stephanie Helmig



Allyn Chivers, Chair



Joshua Reap

**BUILDING SAFETY/ CODE ENFORCEMENT**

The year 2025 has been a year of change for the building department. After my appointment to the position on the 21<sup>st</sup> of July, the Land Use Coordinator, Megan Ross, and I began going through the file cabinets and closing open projects that have been left open for years and filing them by map and lot number on the computer. Because these projects were not closed, we have been making calls and scheduling inspections of these projects. Some of these projects were left open due to safety issues, others were not inspected at all. But by going through these projects, we were able to resolve the safety issues before anyone got hurt and remind homeowners of violations that need to be fixed before the project is closed.

The building department has not been slow by any means with 319 projects done this year resulting in 591 permits and 458 inspections. There have been some changes made to the way projects and permits are put into Avitar, these changes will allow for more accurate reporting in the future.

Candia has seen some growth this year due to the construction of Candia's second 55 plus community on Main St. containing 28 units and a club house. And with the changes to state law concerning accessory dwelling units, Candia started 5 new ADUs. There were 4 homes that got their certificate of occupancy last year and 2 that had received a temporary certificate of occupancy.

**2025 Summary of Permits:**

Building Permit	16	Electrical Permit	115
Plumbing Permit	34	Gas Permit	55
Generator Permit	2	Place of assembly Permit	6
Burner Permit	4	Renewal Permit	2
Gas Piping Permit	24	HVAC/ Mechanical Permit	66
Septic Permit	20	Shed Permit	3
Sign Permit	1	Solar Permit	4
Demolition Permit	6	Pool / Spa Permit	3
Propane Tank Permit	21	Septic Bed Bottom Permit	1
Deck Permit	1	Foundation Only Permit	20
Repair Permit	3	Use Permit	2
Fuel Oil Permit	9	Sprinkler Permit	1
Com. Building Permit	8	Res. Building Permit	125
Driveway Permit	12	Certificate Of Occupancy	5
Temp Cert Of Occupancy	2	MEP Permit	1
Amended Permit	1	Roof Permit	6
Gas Fireplace	11	Wood Fireplace	1

I became an inspector after 30 years in the trades, and as a contractor I saw the importance of building codes and inspections. Every code has a reason from the GFCI outlet in your kitchen, to the height of the risers on your stairs, safety. I have heard of contractors trying to convince homeowners not to pull permits saying that it is just another way for the town to reach into your

pocket. These are the same people that as a contractor, I would be called to go in after them and give estimates to fix what the un-permitted contractor would mess up. By pulling permits you have inspections throughout the project and get the peace of mind that when the project is completed it will be safe. I always have a phone with me and am always willing to answer any questions that may come up at any time from conception to completion of your project.

Richard Lavoie

Building Inspector, Code Enforcement, Health Officer



## Cemetery Trustees

Active Candia Cemetery Trustees are Beth Chalbeck – Chair and Bookkeeper, Richard Snow, Mark Chalbeck, Richard Lazott and Shaunna Kirkpatrick.

The Trustees added an Alternate; James Kirkpatrick has been a great asset to the Trustees, he has come to every meeting and sits at the table when a Trustee is missing, he brings great dialog and is very helpful in discussions and voting.

The Cemetery Trustees are very pleased with the Cemetery Sexton Martin McFarland, he has been with the Trustees for 10 years. Martin McFarland is helpful and courteous to residents that are in need of buying lots and burying a loved one. He has the confidence needed to work with Memorial Companies and Cemetery Services, a requirement within the realm of his position. Mr. McFarland is also the groundskeeper for the Holbrook Cemetery. You may have seen him mowing on a hot summer day, removing tree branches after a storm, or raking leaves in the fall. He has done a great job making the cemetery a clean and peaceful setting and working closely around the memorials helps him get to know where the family plots are that he must deal with on a daily basis as a Sexton.

We would like to express our gratitude to Robert Pike and Patrick Giberson for a great year servicing the 5 Town owned cemeteries. Mr. Pike has lovingly cared for Beane Island, East Candia and Village Cemeteries and Mr. Giberson has serviced Hill Cemetery and helped Martin with Holbrook Cemetery; they have done a fantastic job of making all the Cemeteries look respectful, peaceful and serene.

We would like to remind families who own lots in our Cemeteries to get familiar with the Rules and Regulations. Each year brings new challenges and changes in the Rules and Regulations. A copy of updated Rules and Regulations for our Town Cemeteries can always be found on the Official Candia Town Website.

This year's Trustees had trees removed in Hill Cemetery and in East Candia to protect the Precious Gravestones. The Trustees acquired 2.5 acres of land next to Village Cemetery and have had a significant amount of that land cleared to expand Village Cemetery. The Trustees will need clean fill for Village Cemetery in 2026 to be able to add graves in there for the coming years. The Trustees are also fixing the arch and will have that added back to the front once they are able.

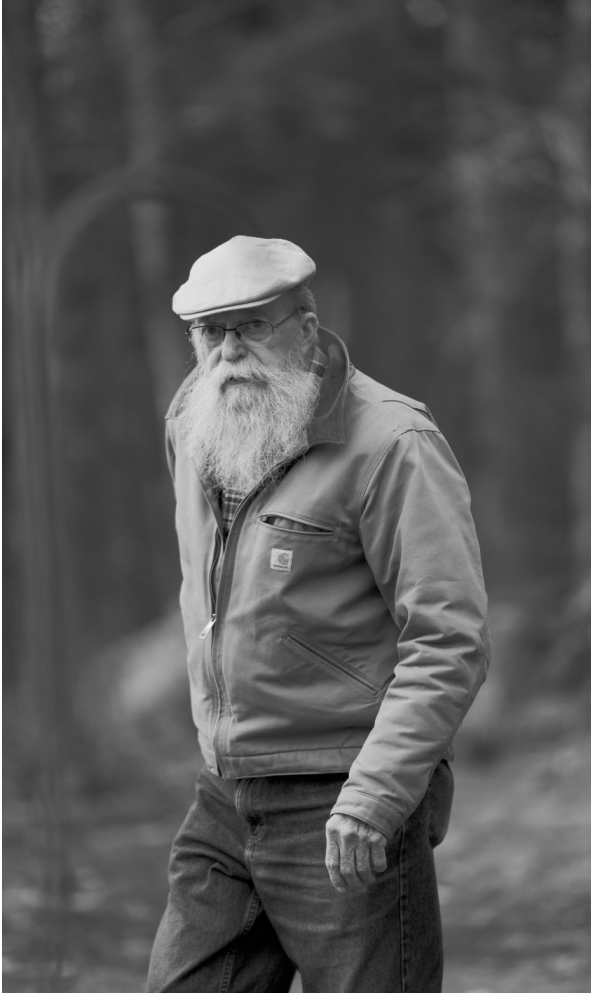
This year, between the months of April and December, Candia Cemeteries have had:

- 4 Candia families purchase deeded lots
- 13 Burials; 3 full and 10 cremation burials
- 0 Monument erected

6 People contact us regarding information on buried ancestor or requests for information.

Respectfully Submitted,  
Beth Chalbeck – Chair  
Candia Cemetery Trustee

# Cemetery Trustees 2025



Bob Pike



Beth Chalbeck



Mark Chalbeck



Dick Snow



Martin McFarland, Cemetery Sexton

# Cemetery Trustees 2025



Back Row: Bob Pike, Martin McFarland, Richard Lazott, Mark Chalbeck, James Kirkpatrick, Patrick Giberson.  
Front Row, Seated: Beth Chalbeck & Shaunna Kirkpatrick



Shaunna Kirkpatrick



James Kirkpatrick



Patrick Giberson

## Candia Conservation Commission -2025

We are grateful to the community of Candia for supporting our efforts to protect our town's natural resources. The forests, fields, streams, wetlands, ponds and wildlife are what make Candia so special and healthy!

Here are some of the highlights from this past year.

We welcomed new alternate Gary Bashline to the Commission. Gary has already shown great interest in working on town forest trails. Please contact the Commission if you want to volunteer for trail work!

There was much discussion this year by the Board of Selectmen about the sale of town properties. After extensive research and communication it was determined that all of the properties put under the stewardship of the CCC by town warrants were considered ineligible for sale. Going forward, the CCC will continue to work towards putting conservation easements on the town forests to protect them in perpetuity for the enjoyment and benefit of all of the townspeople of Candia. This also keeps the tax rate down as open space requires no services.



A new parking lot was built on the Flint Road Town Forest. This provides safe off street parking for more hikers, etc. Much gratitude to Road Agent Jeff Weubbolt for his work in its design and construction.

On our Dennis Lewis Town Forest, located on New Boston Road, we installed a sign to help identify the end of the forest's trail. We plan to construct a walking path around this property in the future.

Issues brought before the commission this year included investigations into possible wetland violations, follow up on the fire at Coparts to determine if toxic chemicals washed down into the North Branch of the Lamprey River during the containment, notifying a landowner to remove illegal trespassing signs put on a town forest, and reviewing plans for a solar field across from the Candia First Stoppe at Exit 3.

Recipients of this year's Scholarship to Barry conservation Camp were Remy Alff and Jojo Michael. They attended a CCC meeting in the





spring to receive their award and certificate, and returned in the fall to report on their experience at Barry Conservation Camp in Berlin, NH.

Alex Gomez, former Moore School student and present microbiology PH Candidate, presented her report on forest studies of nitrogen-fixing vegetation. Several of her research sites were located here in town.

We are always grateful to the Eagle Scouts that choose to do a project related to the natural resources and forests of our town. This year Theodore Truebe came before the commission to present his project - to repair and construct new footbridges and water bars in areas of the Deerfield Road Town Forest.

At Old Home Day we hosted a table with information and trail maps. This event gives us the opportunity to raise funds for the Barry Camp scholarship. Our CCC member Leon Austin once again provided one of his carved bears to raffle off.



We meet the 3rd Tuesday of each month at 7 at the Town Hall. We'd love to have you join us! Perhaps you're interested in becoming more involved and have special skills or interests that could be used in wildlife and town forest projects.

Visit our website for loads of information! [www.candiaconservationcommission.org](http://www.candiaconservationcommission.org)

- Judi Lindsey - Chair
- Leon Austin - Vice Chair
- Ryan Young - Treasurer
- Janet Lewis - Administrative Assistant
- Tom DiMaggio
- Carol Howe
- Ron Laverdure
- Dick Snow - Alternate
- Gary Bashline - Alternate
- Catherine Sangillo - Webmaster



# Conservation Commission 2025



Hemlock Drive Trailhead



Ryan Young



Leon Austin, Vice-Chair



Kinnicum Pond



Dick Snow



Judi Lindsey, Chair



Ron Laverdure

# Conservation Commission 2025



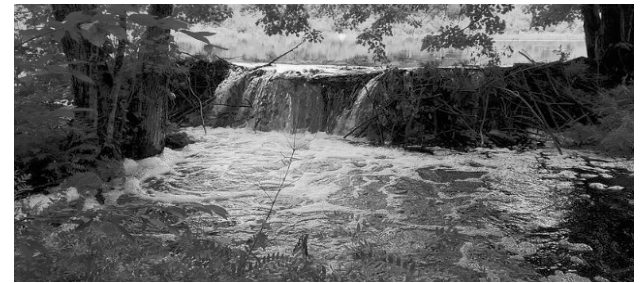
Bald Eagle - Island Road



Janet Lewis, Administrative Assistant



Raccoons near Critchett Road



*Not Pictured: Carol Howe*



Tom DiMaggio



Gary Bashline, Alternate



Catherine Sangillo, Webmaster

## **Emergency Management Report**

The Town of Candia would like to extend its sincere gratitude to Bob Panit, who recently retired after nearly three decades of dedicated service as Candia's Emergency Management Director. A retired firefighter and paramedic, Bob guided the town through numerous weather-related emergencies and was instrumental in securing critical grant funding that enhanced our community's preparedness and response capabilities. We thank him for his unwavering commitment and wish him the very best as he begins his "true" retirement in Maine. As Candia moves forward, the structure and management of the Emergency Management program will transition to better align with current municipal practices and recognized industry standards. Emergency Management operations will now fall under the Public Safety sector, providing a unified and coordinated approach to managing large-scale incidents and community emergencies.

In this new structure, Fire Chief Michael Kelley will serve as the Emergency Management Director, and Police Chief Chad Shevlin will serve as the Deputy Emergency Management Director. This alignment leverages the strengths and resources of both departments, each of which routinely utilizes the Incident Command System (ICS) — a nationally recognized framework for efficient emergency response. By housing Emergency Management within public safety, the town ensures that trained leadership is always present at critical incidents or planned events. This approach also supports succession planning, allowing other qualified fire or police personnel to assume leadership roles when necessary.

Chief Kelley and Chief Shevlin bring many years of combined experience in planning for and managing emergencies and disaster-type events. Together, they aim to continue the great work established by Bob and maintain Candia's strong tradition of community resilience through preparedness.

## FIRE DEPARTMENT

In 2025 the Fire Department responded to 662 calls for service which represents a 7% increase from the previous year. Medical aid, which often requires ambulance transport to a hospital, continues to be the Department's most requested service.

The Fire Department is here to support and assist the Town's residents. Please never hesitate to call us if you have a problem that you think we can help resolve. Occasionally residents call the fire station business line at (603) 483-2202 when they are having an actual emergency requiring immediate assistance. There is not always somebody available to answer this phone. **Always call 911 in any emergency situation where you need our help.**

Effective December 31, 2025, Fire Chief Dean Young resigned as Chief of the Department. A Department member for more than forty-five years and having served as chief for the past sixteen years, he will remain a Department member and continue to provide the benefit of his knowledge and experience. Candia Fire Department Captain Michael Kelley, a Candia resident and a firefighter / paramedic with the Concord, NH Fire Department, will assume the position of Fire Chief on January 1, 2026.

2025 marked the 100th anniversary of the Fire Department. Established in 1925 with twenty-five charter members, the first department vehicle was a war surplus truck. This was followed by new vehicles in 1926 and 1932. The current fire station was built in the early 1940's and consisted of two apparatus bays. The station height was raised in 1965 and one-bay additions were made in 1975 and 1995. Members were originally notified of an emergency by telephone. The 1970's brought pagers which replaced the phone system and which are in use today. Recent technology and smart phones have brought an additional method of notification.

The Department recommends that you have both smoke detectors and carbon monoxide (CO) detectors in your home. Smoke detectors can warn you of a fire while CO detectors can warn you of the presence of carbon monoxide which is an odorless, colorless, and potentially deadly gas. The Fire Department offers free smoke detectors to Candia residents who can't afford them and we encourage those without them to stop at the fire station or call (603) 483-2202. Check frequently that all your detectors work and replace their batteries at least twice a year. **Should a detector activate at your home, immediately leave your home, close the door behind you and call 911.**

In 2025, the Department continued its participation in a federal grant which provides funds to train and equip new firefighters. The grant pays the cost of obtaining State of NH Firefighter I and II and Emergency Medical Responder (EMR) certifications. 2026 will be the final year of this grant's availability. For information on the grant's opportunities, call (603) 483-2202.

For many years you have supported two warrant articles, one which adds money to the Fire Apparatus Capital Reserve Fund and the other which adds money to the Fire Station Infrastructure and Grounds Capital Reserve Fund. The Fire Apparatus Fund is used to purchase apparatus and expensive equipment and the Fire Station Fund is used for station upgrades and improvements. We appreciate your support at the March 2025 election / voting session to add \$75,000 to each of these two funds.

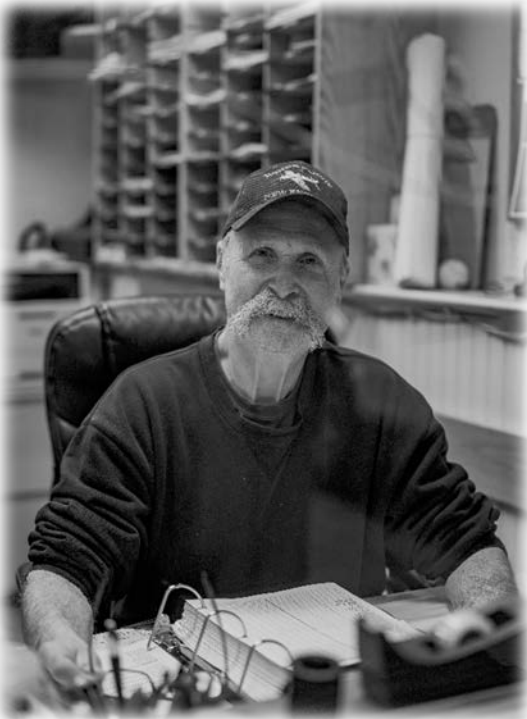
The Department needs to replace its thirty-year-old fire engine and the cost of fire apparatus has increased substantially in the past five years. Because of this, for the March 2026 election / voting

session, we ask you to support adding \$125,000 to the Fire Apparatus Capital Reserve and \$25,000 to the Fire Station Capital Reserve. For these two funds combined, the total money we are asking you to support remains the same. We are just asking that additional money be placed in the Fire Apparatus Fund and less money be placed in the Fire Station Fund.

The members of the Fire Department look forward to serving the residents of Candia throughout 2026. Again, never hesitate to call us if you think we can help. We thank you for your support.

Dean Young  
Fire Chief

Mitchel LeBlanc  
Deputy Chief



## **AMBULANCE**

Over the past 5 years, the fire department has had a 65% increase in medical-related incidents. 2025 marked the end of our third full year of ambulance coverage for the Town, with 438 rescue and emergency medical services incidents, representing 66% of the fire department's total incidents. While most departments in our State have seen increases since the COVID-19 pandemic, we could not have imagined this significant increase.

This year, we focused on elevating our service to the next tier by obtaining credentials to perform Rapid Sequence Intubation (RSI). This highly specialized skill is reserved for departments that possess strong quality assurance programs and advanced medical equipment such as ventilators and video laryngoscopy. We obtained this in February with the support of Elliot Hospital and our EMS Medical Director, Dr. Erin Wirths. After several sessions, all members were trained, and 3 of our senior paramedics were credentialed. We have successfully conducted this procedure several times for critically injured patients.

In May, Firefighter/EMT Ed Domings, EMT Adam Nussdorf, and Captain/Paramedic Michael Kelley were invited to attend the Elliot Hospital Survivors Banquet in Bedford, NH. This event hosted several survivors of cardiac arrest, including a resident of Candia, who suffered a cardiac arrest and was successfully resuscitated by fire department personnel. The patient, his wife, and these members met and socialized with other members of the hospital care team over dinner. It was a great event and highlighted the vital work the fire department provides during medical emergencies.

First responders face some of the most difficult moments life has to offer – vehicle crashes, medical emergencies, and significant loss—often in the dead of night, in all kinds of weather, on the side of a dark highway. They witness scenes most people will never see, yet they steady themselves, clean up, and head back out when the next call comes in. We would like to highlight the resilience, compassion, and commitment to serving others that our members continue to provide to Candia and the surrounding communities. 2025 has been a trying year for our members with many critical patients, yet they continue to lace up their boots, head to the station, and respond to the next call. The members of our department and the support Candia provides are the reasons we have been successful. We look forward to continuing to provide you with the best service possible.

We would like to recognize the following personnel who obtained EMS certifications in 2025:

- Emergency Medical Responder: Ron Hanscom, Cam Moore
- Emergency Medical Technician: Evan Webster, Joey Philbrick, Nate Letellier, Joseph O'Keefe, Brett Connal, Taylor Holzshu
- Advanced Emergency Medical Technician: Elias Fultz, Ed Domings

If you are interested in helping your community by becoming an EMS provider, please contact us at 603-483-2202 for more information. Thank you for the trust you place in the Candia Fire Department. We look forward to continuing to serve the Town of Candia

Michael Kelley  
Captain/Paramedic

Jonathan Snow  
Lieutenant/Paramedic

## **BURNING REGULATIONS**

For all open fires at all times, except when the ground is completely covered with snow, a burning permit must be obtained either (1) at the fire station between the hours of 8:00 AM - 6:00 PM or (2) online at [nh.burnsafeamerica.com](http://nh.burnsafeamerica.com).

Permits will not be issued for kindling or open fires between the hours of 9:00 AM and 5:00 PM unless it is raining steadily. Permits for properly constructed outdoor fireplaces may be obtained for the season. Fireplaces and/or campfires must meet the State of New Hampshire regulations.

It is illegal to burn anything except for brush and clean, untreated wood. The burning of any construction and demolition debris, household garbage, plastic, painted or stained wood, or any other material is strictly prohibited at any time of the year. Violation of this regulation or kindling a fire without a permit can result in fines up to \$200.00

**Remember, Only You Can Prevent Forest Fires!**



### **AN IMPORTANT REMINDER FROM THE FIRE DEPARTMENT**

#### **SMOKE AND CARBON MONOXIDE DETECTORS HELP SAVE LIVES**

Properly installed and maintained smoke detectors can save your life in the event of a fire. Please remember to frequently test and clean your smoke detectors. Batteries should be changed twice a year (such as when you change your clocks). If you have any questions or need a smoke detector and cannot afford one, please contact the fire department at (603) 483-2202.

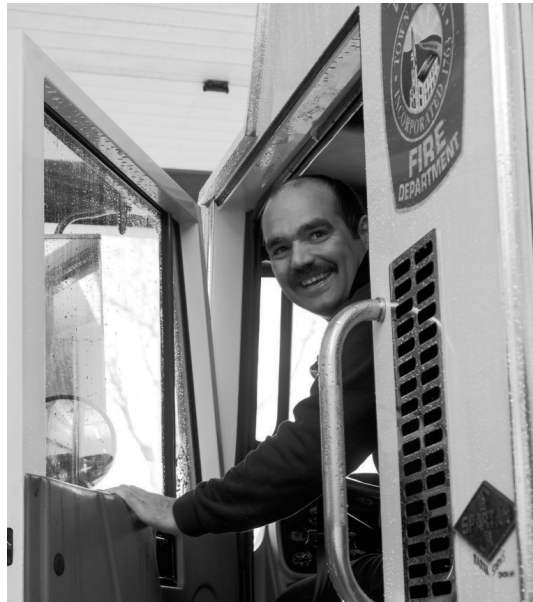
Carbon Monoxide (CO) is an odorless, colorless gas that can be deadly and CO detectors are essential for protection. It is very important to have CO detectors in your home.

If either a smoke detector or CO detector activate in your home, immediately leave your home, close the door behind you and call 911.



To assist us in finding your house during an emergency, please be sure that your house number is posted with 4-inch reflective numbers on both sides of a mailbox or post permanently installed at the entrance to your property.

# Fire Department / Ambulance 2025



Ed Domings



Cam Moore



Kyle Ball, Ron Hanscom, Scott Mann, Steve Shackford, Mitch Leblanc



Ryan Dome



Scott Mann



Jon Snow & Ryan Dome

# Fire Department / Ambulance 2025



Elias Fultz



Marcus Cartier



Isaiah Soucy & Michael Kelley



Don Hamel



Jack Rose



Julie Grubaugh

# Fire Department / Ambulance 2025



Hannah Gangi



Joey Philbrick



Ryan Dome, Kyle Ball, & Mitch LeBlanc



Taylor Holzshu



Michael Kelley & Isaiah Soucy



John Burnett

# Fire Department / Ambulance 2025



Mike Kelley



Kyle Ball



Ed Domings



Jon Snow



Jesse Daniels



Cam Moore & Mitch LeBlanc

# Fire Department / Ambulance 2025



Dean Young



Mitch LeBlanc



Ryan Dome



Ron Hanscom



Isaiah Soucy

## The Fitts Museum

The Fitts Museum had a quiet year. Unfortunately, the building was closed for the year due to renovating that was needed. The floor joists in the east room needed replacing. Over the years the wood boring powder- post beetles had significantly infested the original old flooring joists. At some time later, new sister joists had been installed to reinforce the old ones. This did not, however, mitigate the infestation and the pests moved onto the new joists. It was discovered that most, if not all, of the joists needed to be replaced. All of this came about in an effort to repair the hearth in the east room that was sinking down. Additional support was needed under the hearth.

A contractor was found that specializes in old building repair and restoration. He is scheduled to do the work in January of 2026. Other problems were discovered that we will be evaluating and repair in the near future.

There were some donations to the museum collection. There were donations of reproduced old photos of places around town and also, a donation of vintage clothing. Farm tools from the Abraham Fitts homestead were donated to the collection.

In June, we hosted the Candia Historical Society meeting with a presentation by retired Fish & Game Officer Don Allen. He gave an interesting talk about black bears in NH. Museum Trustees sponsored the program and refreshments were served.

Looking forward to the year ahead, we will be open again; May to October on the 3rd Saturday of the month. Stop by for a visit and step back in time. There is no admission. Donations are always welcome!

Respectfully submitted,

Fitts Museum Trustees: Richard Weeks, Ronald Severino, Dave DePuy, Janet Lewis

**Fitts Museum Financial Report**

Operating Budget:

Balance on hand:	January 1, 2025:	\$	7,435.09
Receipts: Town appropriation	\$	4,000.00	
	Total:	\$	<u>4,000.00</u>
Total Receipts:		\$	11,435.09
Disbursements:			
Building	\$	1,455.54	
Grounds		2,680.00	
Collection		-----	
Programs		-----	
Supplies & misc.		<u>161.99</u>	
	Total:	\$	4,297.53
Total Disbursements:		\$	<u>(4,297.53)</u>
Balance on hand:	December 31, 2025:	\$	7,137.56

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William O'Neal Fund

CD Account - Citizens Bank

Balance 01-01-2025: \$ 22,681.76  
Interest: 6.71  
Balance 12-31-2025: \$ 22,688.47

Savings Account- Granite State Credit Union

Balance 12-31-2025 \$ 6,194.00  
Interest: 3.06  
Balance 12-31-2025: \$ 6,197.06

Respectfully submitted,  
Janet Lewis  
Treasurer

## Highway Department

The winter of 2025 was much different than we have had in the past few years. It was mostly categorized by heavy snow and long duration snow and ice events. The second half of winter 2025 turned very cold with most days in December not reaching above the freezing point. This creates a scenario where very low ground temperatures occur, a note on this, roads can become slippery even when the air temperature is above freezing, please drive with caution any time there is precipitation. As always, the plow crew worked very hard to facilitate the safest and most expedient roads possible during hazardous weather conditions. Many thanks to all the drivers who gave our plows plenty of room to complete their work, as visibility is greatly hindered due to weather conditions and equipment. We appreciate the help from the public to keep everyone safe.

Spring brought warm temperatures to Candia which allowed crews to get a head start on normal road maintenance such as patching, roadside mowing, brush and tree removal. The highway department focused heavily on patching and other road maintenance activities when weather allowed. There have been many illnesses affecting our trees in town, the largest of which is the Emerald Ash Borer beetle. These beetles have taken a toll on the roadside trees in Candia, creating possible hazardous situations. To combat this, we have increased focus on removing dead and dying trees. This next year, a warrant article has been added to increase these efforts. We ask that you please support this warrant article so we are able to remove more of these hazardous trees. We are always working to give the best possible roads to the townspeople under the constraints of the budget.

This past year's major road projects consisted of the completion of drainage improvements and reconstruction on a portion of North Road, milling and resurfacing of Old Candia Road as well as reconstruction and paving work on Crowley Road. Ditching, drainage and culvert projects were completed on Stevens Lane, Old Manchester Road, Old Candia Road, North Road S curve, Merrill Road, Lane Road and Horizon Lane. Line of sight improvement and hazardous tree removal was completed on North Road, Healey Road, Brown Road, Old Candia Road, Crowley Road, Depot and Patten Hill Road. Drainage projects will continue to be a priority in the future as we continue to battle New England's ever changing weather patterns. Major projects for next year include continuing North Road and Crowley Road work, Fieldstone Lane work and paving, and drainage improvements to Jane Drive. A note on Crowley Road work, this reconstruction was completed using funds from the highway block grant money we receive from the state. It will continue to be used for this purpose and others like it. We greatly appreciate the town's support to set up an account to accept these funds.

Sufficient funding for highway projects is necessary to ensure that we have quality roads to drive on, making them safer in both the summer and winter. As with most things, increasing costs and increasing traffic have led to a need for increased funding for the budget. Overall, we thank our subcontractors to the town and the townspeople of Candia for their continued support of the highway department and its projects.

Respectfully,

Jeff Wuebbolt, Road Agent

# Highway Department 2025



Josh Young



Rich Donati



Jeff Wuebbolt



Logan Santa



Joe Mitchell



Kanon Cotano

# Highway Department

## 2025



Jake Labbe



Scott Arthur



Mark Young



John Cooper



Nate Demers



Jimmy Wilson

## **2025 TOWN REPORT - PLANNING BOARD**

2025 was a year of change and growth for the Planning Board as a new board member and new Land Use Coordinator were welcomed. The Board worked together with all members playing critical roles to enhance our efforts to proactively plan for the future while respecting the past and the present. 2025 was once again a very active year for the Planning Board. The Board worked diligently on 2 Major Site Plans, 2 Major Subdivisions, 1 Minor Subdivision, 4 Lot Line Adjustments, and 1 Excavation Permit this year. Thanks to everyone who assisted this year, including members, residents, neighbors, staff and professional groups.

### **Last year's activity breakdown is as follows:**

Informational	6	Major Subdivision	2
Lot Line Adjustment	4	Minor Subdivision	1
Lot Merger	0	Tree Trimming/Removal	3
Major Site Plan	2	Excavation Permits	1
Minor Site Plan	0	Workshop/Conferences	0
Conditional Use Permit	0	Appeals	0

### **New Appointments and Elections:**

On March 11, 2025, Tim D'Arcy was re-elected and David Labbe was elected to serve as Planning Board members. On March 19, 2025, Tim D'Arcy was re-appointed as Chairman and Mark Chalbeck was re-appointed as Vice-Chairman by the Planning Board members.

The Board was fortunate to have one citizen who had volunteered to fill a position as an Alternate: Michael Santa. As the Board is authorized to have 5 alternates, we are currently seeking more volunteers to fill the Planning Board roster.

Congratulations to all of you! We would like to thank everyone for their hard work, guidance and dedication while sitting on the Board this year. We look forward to your continued service.

### **Planning Board Projects:**

#### **Impact Fees**

Based on the updated Capital Improvement Plan, completed in 2024, the Board updated and increased Impact Fees were established for all new development. For 2025 road and public safety fees were increased. In 2025 the Board worked with Southern New Hampshire Planning Commission to update school and solid waste impact fees. It is anticipated that these updated

fees will be implemented in 2026. The impact fees prorate the additional capital costs to the town for each new development including single family houses, multifamily dwellings, accessory dwelling units as well as commercial building. These fees will help the Town to offset the infrastructure costs related to the development as it occurs.

### Application Fees

The Board also did a comprehensive review of the filing fees charged to Land Use Office applicants. The fee schedule was outdated and there were several versions in different Town documents. The Board standardized fees across all documents, removed unused outdated charges, and added new charges that reflect the work that is actually done. Also, many of the fees were significantly increased to align them with surrounding towns' rates and to more accurately reflect the effort required.

### Ordinance and Regulation changes

Residents approved the ADU ordinance changes by a significant margin in March. This ordinance assured compliance with regulations which were passed into law later in the year.

The Board continues to look at the ordinances and regulations to identify gaps and needed changes as well as amending them to meet present requirements and plan for the future. As of this writing, the Board is finalizing changes to both the ordinances and regulations.

Currently Candia has no ordinance regarding solar energy installation. This has created confusion and does not ensure proper installation, nor does it protect the town and its residents. The Planning Board has created a solar energy ordinance to regulate solar energy installation for both primary and secondary use. The ordinance will provide limits and requirements to ensure the future of Candia's rural character and to protect the town and residents. It will be on the March ballot.

It came to Board's attention that the Candia Zoning Ordinance does not have a driveway definition while the site plan regulations do. This has caused confusion and process issues. The Board has drafted a Zoning Ordinance amendment to add the driveway definition from regulations into the ordinance; it will be on the March ballot.

The Board is adding a requirement in the Major Subdivision Regulations that would require applicants to address any accessory dwelling units that will be built during the development.

The Board is also changing the lighting regulation to emphasize minimizing lighting and recommend the use of motion sensor lighting, especially in Residential districts. This will help keep Candia's rural character and keep the town's dark sky.

The Board was informed that Candia does not have a light trespass ordinance. There is nothing to prevent one property from aiming lights directly toward another property. The Planning Board is working on a comprehensive ordinance that will protect from light intrusion on abutting properties while still protecting all residents' property rights.

Other Items:

The Board received a \$50,000 Housing Opportunities Planning Grant for Phase 2. This phase will take the data and community feedback generated in Phase 1 to create recommendations for planning and ordinances to better plan for Candia's future. There has already been work done and a review of the ordinance has been completed. This data will allow us to revise the Housing Section of the Master Plan. Southern NH Regional Planning will be our partners in this effort.

The Planning Board has also contracted with Southern New Hampshire Regional Planning to assist in the updating and development of two impact fees.

1. Development of the School Impact Fee and,
2. Updating of the Solid Waste Impact Fee.

Initial drafts of the fee structure have been completed, and the Board anticipates these new fee structures to be implemented shortly.

The Planning Board would like to thank all the members as well as to everyone who has assisted us this past year. Most importantly, we thank the citizens of Candia who have attended our meetings and hearings and provided input! We have strived to be open and transparent and welcome, as well as encourage, your continued involvement!

Planning Board meetings take place the first and third Wednesday of every month at 6:30pm.

Respectfully Submitted,

Tim D'Arcy – Chair  
Mark Chalbeck – Vice Chair  
Kevin Coughlin  
Judi Lindsey  
Linda Carroll  
David Labbe  
Brien Brock – BOS Representative

Michael Santa – Alt.

# Candia Planning Board 2025

*Not Pictured:  
Judi Lindsey  
Michael Santa, Alternate*



Tim D'Arcy



Linda Carroll



David Labbe



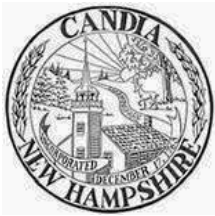
Kevin Coughlin



Mark Chalbeck



Brien Brock



# Candia Police Department

74 High St. Candia, NH 03034  
Business hours- 603-483-2318  
After hours- 603-483-2317



Chad Shevlin  
Chief of Police

To the Residents of Candia New Hampshire,

It is my honor to present the 2025 Police Department report and reflect on another year of service to the residents of Candia. The mission of the Candia Police Department remains unchanged: To protect life and property, maintain public order, and provide professional, fair, and compassionate law enforcement services to our community.

The Candia Police Department achieved a significant operational milestone by transitioning back to 24 hours a day, seven days a week police coverage. This enhanced level of service was made possible through a collaborative effort between the department, the New Hampshire State Police – Troop A, and the dedication of our part-time officers, who provided critical coverage during this transition period.

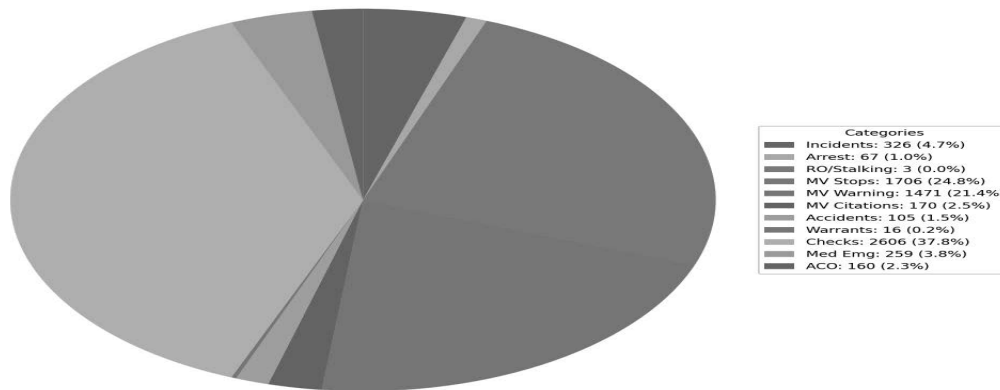
While maintaining continuous operations, the department also invested in long-term staffing solutions. Newly hired officers attended and successfully completed the 200th Full-Time New Hampshire Police Academy in Concord, New Hampshire. Their graduation represents an important step in strengthening the department's full-time staffing levels and ensuring that officers serving the community are trained to current state standards and best practices.

This combination of regional partnership, flexible staffing, and investment in professional training allowed the department to maintain uninterrupted police services while building a sustainable staffing model for the future. The support and cooperation of the New Hampshire State Police, town leadership, and department personnel were instrumental in achieving this advancement in public safety services.

<b>Candia Police Department Statistics for Year of 2025</b>	
Incident Report 's	326
Arrests	67
RO / Stalking Orders	3
MV Stops	1706
MV Warning issued	1471
MV Citations	170
Accidents	105
Warrants Drafted	16
Building / Security Checks	2606
Medical Emergency	259
ACO Incidents	160
Total Calls: Dispatch & Self-Initiated = 7662	

The Department responded to approximately **7662** calls for service, including motor vehicle accidents, criminal complaints, medical assists, and quality-of-life concerns. Officers conducted **1706** motor vehicle stops, issued **1641** warnings and summonses, and investigated criminal cases, maintaining a strong focus on traffic safety and crime prevention. Despite the variety and volume of calls, the town continued to experience low levels of serious crime, reflecting the effectiveness of proactive patrols and community cooperation.

Calls by Category (Annual Distribution)



Community policing remained a priority throughout the year. Officers maintained a visible presence at town events, community meetings, and school functions, and continued collaborative efforts with the Candia Moore School, Fire Department, and neighboring law enforcement agencies. These partnerships strengthen communication and help address issues before they escalate.

Training and accreditation efforts were a major focus in 2025. Department members completed hours of in-service training, covering areas such as use of force, de-escalation, legal updates, emergency vehicle operations, and first responder medical care. The department also continued progress toward professional standards and accreditation requirements, ensuring policies and practices align with current best practices.

In 2025, the department made strategic improvements to equipment and resources to enhance officer safety and operational efficiency. Fiscal responsibility remained a guiding principle.

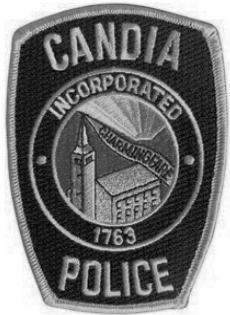
I would like to thank the residents of Candia for their continued trust and cooperation. Public safety is a shared responsibility, and the positive relationship between the community and the police department is essential to our success.

I am also grateful to the Board of Selectmen, Town Administrator, and all town departments for their continued support and collaboration.

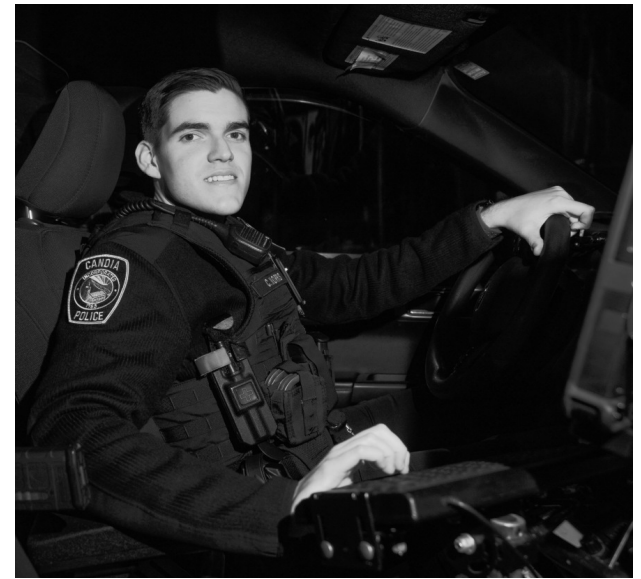
Most importantly, I want to recognize the dedication and professionalism of the officers and staff of the Candia Police Department. Their commitment to service, accountability, and community safety is the foundation of everything we do.

Respectfully Submitted on behalf of the Candia Police Department,  
 Chad P Shevlin Chief of Police

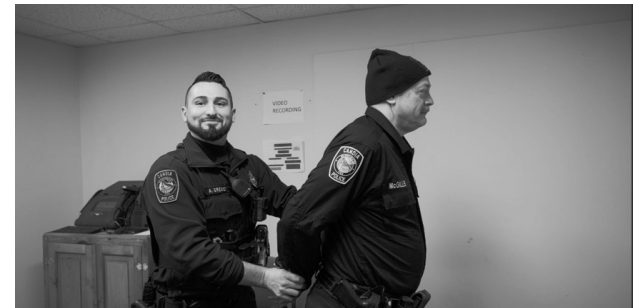
# Police Department 2025



Officer Isabella "Bella" Schaffer



Officer Colby Norris



Officers Alec Grenier & Michael McGillen



Chief Chad Shevlin

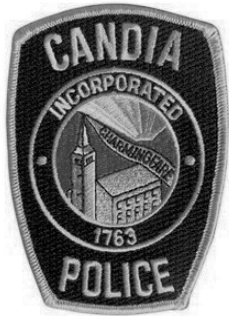


Lieutenant Ryan Stanton



Officer Hannah Fisher

# Police Department 2025



Officer Corey Denny



Officer Michael McGillen



Officer Joshua McAllister



Christina McCarthy, Administrative Assistant



Officer Richard Langlois

## **Recycling Center 2025 Report**

The Recycling Center has had a successful 2025. The facility generated over \$64,00 in revenue for the year. We are focused on lowering disposal costs for taxpayers, while continuing to provide outstanding service. Recycling is one of the most important tools which helps us to lower our operating costs, as well helping to conserve natural resources and minimize the reliance on the severely limited land-fill space. We can achieve this goal by encouraging residents to recycle as much as possible, while making it as painless as possible. We appreciate the support and the amazing generosity of you all, the residents of Candia New Hampshire, thank you.

The Recycling Center is open to all Candia residents and recycling is mandatory to use the facility. Permits are available at the Recycling Center located at 29 Deer Run Road during normal business hours, as well as from the Town Clerk's office, also during normal business hours.

Household Hazardous Waste Day was held in September this year and was well received as usual. We used a new company this year and they did a great job. This very important event allows residents to dispose of materials properly and safely, not typically accepted at the facility during normal business hours.

The swap shoppe is a great little spot at the Recycling Center, a true hidden gem for the Town. We have dedicated group of volunteers that oversee and run it while the facility is open. Without these volunteers the swap shoppe wouldn't be open. I'd like to thank them all for donating their time: Canny Griswold and her sister Betsy Vershay, Lisa Post, Ellen Michael, Sandy Towle, Matt Cogswell, Laurie Morel, Linda Bergeron, Ann Lacey, Marsha Stafford, Elaine Svoboda, Kris Pouliot and her mom Rosey, thank you all. The swap shoppe is open on most days that the facility is open, be sure to stop in, check out the latest offerings and thank our volunteers, most people seem to enjoy visiting based upon all the laughter we hear at the compactors. I would also like to thank Roland Girard for his 20 years of volunteering at the Recycling Center helping us to manage the various nonferrous metals and helping wherever possible. Thank you to all of our volunteers!

The staff at the Recycling Center are Chuck Witcher Facility Operator, Joe Lamarche Recycling Attendant, Nick Broadwater Recycling Attendant and Rich Arsenault Recycling Attendant. We appreciate your continued support, and we look forward to having a safe and successful 2026.

Respectfully submitted,

Chuck Witcher

## Recycling Center Revenue 2025

Scrap Metal - \$16,254.06

Metals (non-Ferrous) - \$3996.98

Mix Paper - \$4101.29

Corrugated Cardboard - \$3,702.73

Plastics - \$15,551.40

Refrigeration devices - \$6040

Bulky Items - \$7150

Televisions & computer monitors - \$4400

Tires - \$2785

Propane Tanks - \$335

Fire Extinguishers - \$160

Total - \$64,476.46

# Recycling Center 2025



*Not Pictured*  
Chuck Whitcher -  
Facility Supervisor



Joe Lamarche, Operator



Laurie Morel



Nick Broadwater, Operator



Richard Arsenault, Operator



Linda Bergeron

# Recycling Center 2025



Ellen Michael



Cinnie Griswald



Lisa Post



Matt Cogswell



Anne Lacey

## **SMYTH MEMORIAL BUILDING TRUSTEES**

2025 was a busy and memorable year at the historical building on top of the hill. A new brick walkway and stairs were installed that blend seamlessly with the building. The Trustees would like to thank Steve Goff for his excellent work on this. Additional work was also completed on the roof earlier in the year.

In August, in a ceremony held at town hall, the New Hampshire Preservation Alliance presented the Town of Candia with their Achievement Award for the work the Trustees have done in preserving the building over the last several years. Chairperson, Carla Penfield, was specifically recognized for all the hard work and leadership she has provided over the years.

A memorial bench was installed at the front of the building in honor of Kim and Ingrid Byrd for their generosity to the Smyth Building.

The Trustees also welcomed 2 new alternates to the board, Bob Stout and Wendy Ducharme, and look forward to their contributions.

The Trustees meet on the 2<sup>nd</sup> Tuesday of the month at 7:30 AM.

Trustees: Carla Penfield (chair), Paul LeBlond (treasurer), Diane Philbrick (secretary), Betty Sabaen, Sue Hayden, Bob Stout (alternate), Wendy Ducharme (alternate)



Diane Philbrick

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Sue Hayden

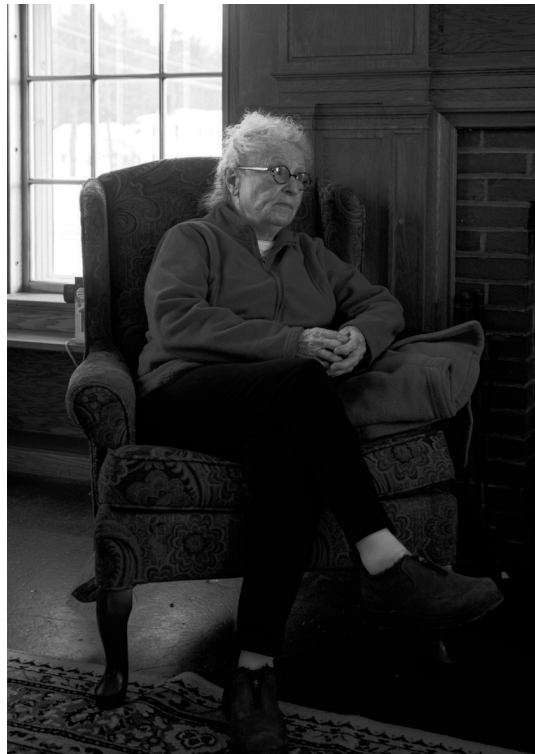


Paul LeBlond

# Smyth Memorial Building Trustees 2028



Betty Sabean



Carla Penfield



Wendy Ducharme

## 2025 Summary of Smyth Public Library

During 2025, our library provided in person and online services every day throughout the year for our patrons and community. Utilizing the library in 2025, patrons saved over \$80,000. This included providing 24/7 downloadable books, magazines, music and movies all for free, as well as providing free books, programs and educational and learning resources. Smyth Library also provided hundreds of seed packets, covid tests, puzzles, summer reading books and stickers, ice cream treats, museum passes, hotspots, internet wifi, all for FREE! We also continued providing online ordering of materials and the opportunity to collect books curbside 24/7. In 2025, over 12,000 visits were made to the library either remotely or in person, with over 350 items per week borrowed totaling nearly 19,000 books, magazines, audiobooks and DVDs. The library now houses over 28,000 separate items, most of which can be borrowed. With our use of OverDrive, Kanopy and Hoopla, over 7,500 e-books, audiobooks, movies and music were downloaded during the year.

This year residents overwhelmingly voted 732 to 243 to continue to fund another year of library services. We appreciate that our Town supports us both as an institution and financially. Throughout 2025, we continued our educational and informational programs as we came together as a community. We hosted the Agriculture Commission programs on Lamprey Watershed, Invasive Plants, Garden Pests, Falconry and Beavers. Two other programs on Dog Scenting and Wood Carving were hosted along with several healthy habits programs from Whole Life Coaching. We also provided two science related programs on the Allagash River and Endangered Seacoast Fishermen. Also, we had two programs on recycling and plastics. Throughout the year we hosted several vibrant and expanding adult book groups providing materials for all. For the children we held a live animal outdoor event and capped off the season with our annual Gingerbread House event complete with a surprise visit from Santa.

The 14th annual Summer Concert Series took place for six Wednesday nights during June, July and August at the Pond Park gazebo behind the library featuring a wide variety of popular music. Candia's own Nicole Murphy graced the series again and we enjoyed the Clandestine band and ended with Big Band sounds from Bedford. Over 100 people attended these events. The Candia Woman's and Garden Clubs both generously added to the funding and together we were able to provide another summer of live music for the community.

The library continued our new Seed Library and handed out over three hundred of vegetable, fruit, herb and flower packets for free. We also collaborated with local Candia organizations to continue the 4th annual Candia Farmer's Market on the lawns each third Saturday morning from June to October. It was another successful season with local growers and crafter's booths growing each month and over hundreds of happy visitors including a Smyth Library children's tent with crafts. The weather was perfect and we look forward to hosting again next summer. For our children during 2025, our Children's Librarians worked with many children and their families bringing the joys of reading and learning throughout the year. We held weekly storytimes on Thursday mornings, serving 0-4 year olds. We also provide books for Moore School classroom reading and welcomed many new little card members. We hosted 100 elementary students in grades K-3 for a special library tour and storytime/craft at the end of the year. Finally, to the great delight of all, we hosted Santa for our December Holiday storytime.

Our Summer Reading Program featured Color Your World with a list of books and crafts and artist activities that children could access and plenty of books were enjoyed by over 100 children. We hosted a special outdoor event to celebrate summer reading, a special live bunny

program and included petting and audience participation. All summer reading participants were given free ice cream throughout the summer events.

The Smyth Memorial bookshelves showcased beautiful art work all year in the gallery space featuring the work from NH artist James Belcher and Estonia students through the Fermata Arts Foundation. Currently displayed are the old Candia historical framed photographs. The glass display case features silver pieces crafted by the late Elizabeth Nutt, Silversmith. Also, the case housed the award winning 'Stitching Up the World' knitting.

Thanks to a prior generous donation of the Candia Community Woman's Club, the library continues to house a Smart TV in our meeting room enhancing presentations for programs and allowing groups free access for their use. We also increased our Overdrive downloadables, which along with Kanopy, provide free quality and diverse movie downloads, and Hoopla movie offerings as well as books, comics and music. We also offered fifteen free museum passes to provide new and varied educational and entertainment opportunities for our patrons, including Boston Museum of Science and Children's Museum passes. We hosted the Candia Country Crafter's group that meets weekly to share skills and ideas. We also hosted a church support group and finally, we also host an annual "Meet the Candidates" night to provide residents a chance to gain information on any local contested seats.

On behalf of the Trustees and staff, I thank all of you for supporting and encouraging us throughout the year. We are thankful we can serve such quality people in our community. We also thank Cynthia Ouellette, who along with Linda Carroll and the Candia Garden Club, mapped and labeled the plants and again helped to restore the beauty of Edna's Garden area. Special thank you to Rick Mitchell, Editor Emeritus, retired after doing an incredible job editing the *Smythie* newsletter for nearly two decades and which is now almost 1,200 subscribers strong.

When you open an account with the library you can download free books, music and movies to your device or stop by the library anytime to check out books, audiobooks, DVD's, LaunchPads, magazines, garden seeds, hotspot, ukulele, baking pan or telescope or find resources for your children, use our wifi or relax while children color, play games or participate in our programs. Friendly, knowledgeable service along with a wide range of educational and interesting materials and programming are our priorities. This is YOUR library. Let us know how we can serve you. We welcome your comments and suggestions. E-mail [librarian@smythpl.org](mailto:librarian@smythpl.org), call us at 603-483-8245 and visit our website at [www.smythpl.org](http://www.smythpl.org). Many thanks for your wonderful patronage, kind understanding, and safe use that makes our library so vibrant.

Heidi Deacon, Director

## SMYTH PUBLIC LIBRARY FINANCIAL REPORT 2025

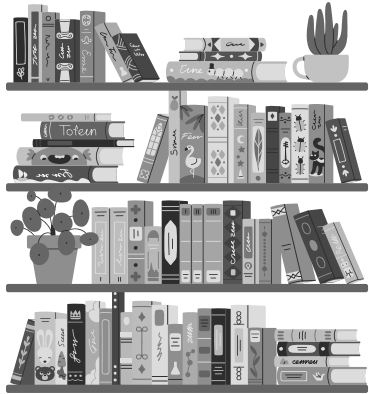
<b>Income</b>	Town Appropriation	165,150
	Gifts,	3,347
	Friends, Fines	406
	Bank Interest	406
<b>Total</b>		<b>168,903</b>

<u>Disbursements</u>	<u>Expended</u>	<u>Budgeted</u>
Payroll Expenses	98,015	101,300
Payroll Taxes	5,755	6,765
Media Purchases	18,815	17,500
Utilities	9,226	10,500
Telephone & Internet	480	1,400
Office Supplies	420	350
Liability Insurance	6,259	5,560
Support Contracts/Prof Fees	4,661	3,450
Building Maintenance	17,043	12,300
Programs	2,608	3,600
Passes	2,250	1,100
Computer	519	1,000
Hardware/Software	747	500
Computer Support	1,622	1,975
Accounting	437	550
Postage and mileage	<u>437</u>	<u>550</u>
<b>Total</b>	<b>168,857</b>	<b>167,850</b>

Total Receipts	168,903	
Total Disbursements	<u>168,857</u>	
	46	

Micah Fultz  
Treasurer, Trustee

# Smyth Public Library Trustees 2025



Smyth Public Library



Rachel Black



Heidi Deacon - Librarian



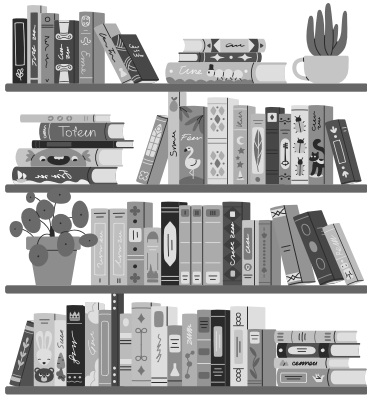
Lynn Chivers



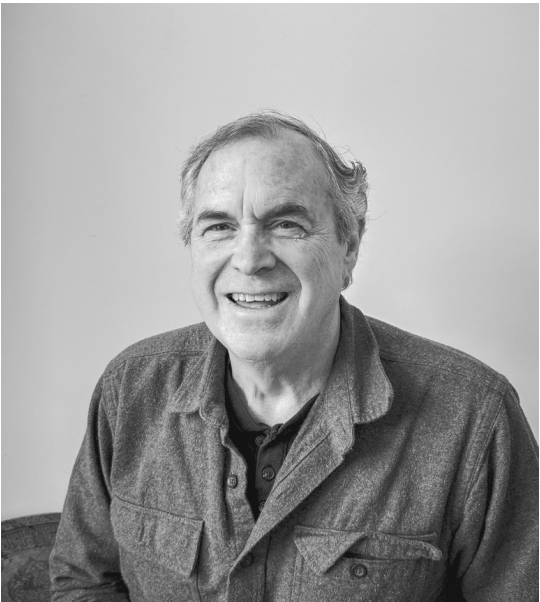
Molly Timmons

# Smyth Public Library Trustees

2025



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Richard Mitchell



Bill Graff



Micah Fultz



Alyssa Robie



Deb Spezzaferri



# Town of Candia

## Review of 2025 Planning Services

### by Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) provides a wide range of services and resources to help member communities with a variety of land use planning and transportation challenges. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations. The Commission also works with Community staff, land use board volunteers, and governing boards on a variety of local projects.

The SNHPC staff would like to acknowledge and express their appreciation for the commitment of the Town's Commissioner. The current representative for Candia is **Ron Laverdure**. **SNHPC is seeking additional residents to serve as a Commissioner or an Alternate.**

In the face of nationwide inflation and rising costs across a broad spectrum of goods and services, the SNHPC has successfully maintained its municipal membership dues at a rate of \$0.676 per capita for the past five years. This has been made possible through strategic use of federal and other funding sources, which have benefited SNHPC member communities.

#### The Commission has assisted Candia with the following over the past year:

- Conducted 21 traffic counts, including three speed counts requested by the Candia Police Department.
- Began assisting the Candia Planning Board with developing a School Impact Fee and updating the Solid Waste Impact Fee.
- Provided planning board assistance through review of Developments of Regional Impact (DRIs), including a proposed major residential subdivision in Chester with access via Crowley Road in Candia.
- Assisted the Planning Board with the development of a Land Use Regulation Audit through the Housing Opportunities Planning (HOP) Grant Program.
- Hosted a workshop for community representatives to discuss the implications of state-mandated zoning changes for Accessory Dwelling Units (ADUs).
- Continued implementation of a \$500K US EPA Brownfields Assessment grant through community outreach to identify prospective sites, understand contamination and clean up needs, and consider economic development potential.
- Developed a regional Transportation Resilience Improvement Plan to identify priority projects eligible for local cost-share reduction.
- Completed the latest phase of the region's "Pathways to Play" initiative to improve access to recreation by mapping recreation facilities, developing an online toolbox of resources, and hosting a webinar to support the implementation of inclusive playgrounds.
- Improved the access and availability of community transportation services for the region's older and disabled adult population through mobility management assistance.
- Coordinated the process to prioritize regional projects for consideration in the NHDOT's FY 2027-2036 Ten-Year Transportation Improvement Plan (TYP).
- Facilitated a freight truck listening session with industry representatives and conducted a regional truck parking inventory to better understand freight parking needs in the region.

## Town Clerk's Annual Letter to Residents

Dear Candia Residents,

It's hard to believe another year has gone by! Where does it all go?

2025 was a busy year for NH lawmakers. Tami and I spent quite a bit of time tracking an array of bills that affect services the Town Clerk's office provides; some passing and some failing. Consequently, 2026 brings with it changes to both DMV transactions and elections.

First, beginning January 1, 2026, the DMV raised the cost of registrations, titles, and license plates. Please refer to the Town website ([www.candianh.org](http://www.candianh.org)) for a complete chart of fee changes. Second, beginning January 30, 2026, vehicles will no longer require State Inspection. If you registered a vehicle in the calendar year 2025 or in January 2026, State law still requires your vehicle to be inspected. Please do not remove the inspection decal from your windshield until it is fully expired.

The new Election Law having the greatest impact on you is a change in the procedure for Request for Absentee Ballot. NH law still requires you vote in person unless ill, disabled, or away from Town for the duration of an election (6:00 am – 7:00 pm). If you require an absentee ballot, whether requesting in-person or remotely, a photocopy of your State issued ID will be kept on file along with your Request for Absentee Ballot form. When registering to vote in NH, you must provide a State issued ID, as well as proof of citizenship and additional proof of residency in the Town of Candia.

Separate from Election Law changes, the Town of Candia has purchased two new ballot machines to take place of our old, outdated machines. The machines we used through 2025, were more than 30 years old; they were showing signs of wear and tear and the parts to maintain them are no longer available. To ensure the safety and integrity of the NH election process, the manufacturers and designs of accepted machines were put through a rigorous investigative process, were thoroughly vetted, and are endorsed by the Secretary of State of NH for use at elections in our state.

Checking in to vote will be easier in 2026. At the end of 2025, Candia purchased 3 new Poll Pads. With the Poll Pad check-in process, residents can go to the shortest line to check-in. No more waiting in line for the book with the first initial of your last name. A quick scan of your ID or a manual name search on the Poll Pad at the shortest line gets you your ballot quickly and on your way! If you are tech averse, you will still be able to check-in on the paper checklist.

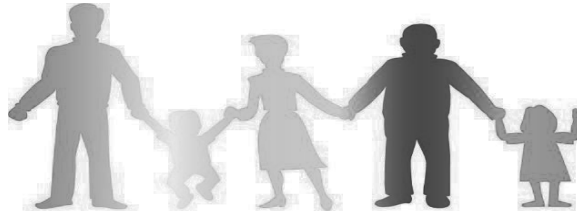
Lastly, please remember to license your dog for 2026 by April 30th. You can license online on our website ([www.candianh.org](http://www.candianh.org)) or in person by coming into the office.

As always, give us a call or send us an email if you have any questions about services provided by the Town Clerk's office.

Donna Hetzel  
Town Clerk, Candia NH

Motor Vehicle Registrations • Elections • Vital Records • Dog Licensing • Notary Services  
Tuesdays & Thursdays 4:00 pm-7:00 pm, Wednesdays & Fridays 8:30 am – 1:30 pm

## WELFARE DEPARTMENT



The Town of Candia, through its Welfare Department, offers its residents temporary emergency assistance for their basic needs. It is operated under specific State and Town guidelines that regulate the expenditure of monies.

The block of warrant articles such as: Rockingham Community Action, Meals on Wheels, CASA (Court Appointed Special Advocates for Children), and Waypoint (formally Child and Family Services), provide resources and services for the residents of Candia. These services are also utilized by Moore School, P.D., F.D. and on occasion the Bldg. Dept.

We received generous support in revenue in past years and continue to actively pursue substantial reimbursements of monies from several sources. I would like to give special thanks to the Candia Garden Club, Page St. Leasing, Cogswell Benevolent Trust, and the "MANY" private residents for all their generous financial donations to the Welfare Donations-General/Holiday and Welfare Donations-fuel assistance. Your continued support and generosity are greatly appreciated by all "those" in need.

For all Welfare issues or concerns, I can be reached at 370-2977, or in the event of an emergency, you may contact the Office of Selectmen at 483-8101 and leave a message.

Respectfully submitted,  
Donna Del Rosso  
Welfare Director

The Food Pantry is available to all Candia residents. It is open from 6:00 p.m. – 7:30 p.m. on the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of the month at the Town Hall. They can be reached at 603-587-1166.

## 2025 TOWN REPORT - ZONING BOARD OF ADJUSTMENT

2025 was a busy year for the Candia Zoning Board of Adjustment. The 11 cases that were considered this year by the Board had unprecedented requests for multiple special exceptions and variances per case:

**Last year's activity breakdown requests are as follows:**

Use Regulations	2	Dimensional Requirements	3
Sign Regulations	1	Non-Conforming Lots/Uses	2
Special Exception	3	Variance Extension	0

- 3 cases requesting an individual Special Exception.
- 8 cases requesting an individual Variance.
- 0 cases requesting both a Special Exception & Variance.
- 2 cases requesting a Non-Conforming Use.

These cases were disposed of as follows:

- In the case of the Special Exceptions – two were granted and one was deemed unnecessary.
- In the cases for Non-Conforming Use – one variance was denied and one was granted.
- In the cases for Dimensional Requirements – all variances were granted.
- In the case for Sign Regulations – the variance was deemed unnecessary.
- In the cases for Use Regulations – both variances were granted.

### **Elections and New Appointments:**

On April 14<sup>th</sup>, Judith Szot was reappointed to the Zoning Board of Adjustment by the Select Board for a 3-year term.

Unlike the Planning Board, whose members are elected by the public, the members of the Zoning Board of Adjustment are appointed by the Select Board. To become a member of the Zoning Board of Adjustment, a person submits a letter of interest to the Zoning Board. It is customary to submit the letter at a meeting so the Board can get to know the applicant and explain the duties and responsibilities of a Zoning Board member. The Board then sends the letter on to the Select Board, with a letter requesting the Select Board's approval of the applicant. If The Select Board approves the request, the applicant becomes a new member if there is a vacancy, or an alternate, if there is no vacancy.

Our Board is fortunate to have Gale Pellegrino to fill one of the positions of alternate to the Board. As the Board is authorized to have five alternates, we are currently seeking four more volunteers to fill these positions. Our alternates sit with the Board during hearings and participate in the questioning of the applicants. They do not, however, participate in the vote on the application. We feel this allows the alternates to gain experience before becoming full board members.

Thank you to all Board members and alternates. Without you, we could not provide this valuable service to our community.

## Education

In January of this coming year, the Board members are attending training conducted by Christine Johnston of the New Hampshire Municipal Association. Because our Board is a quasi-judicial board, it is important that we are aware of changes in state law as they pertain to zoning. Attorney Johnston will be explaining the recent changes to state law. She will also provide advice to the Board on writing decisions with particular attention paid to writing of findings of fact.

The Zoning Board would like to thank the citizens of Candia, who have attended our meetings and hearings and provided input. Your comments and concerns are taken into consideration when our Board is making decisions. They become part of the official record of the meeting. We strive to be open, transparent, and accepting of all your comments, pro and con. We encourage your continued involvement in our hearings.

Please note, the Zoning Board of Adjustment has changed the day of their meetings. We now meet on the second Tuesday of the month at 6:30pm. It had become obvious to the Board that there were conflicts with holidays and school vacations. We have had to move meetings because of these conflicts. We felt the new date would allow the public and applicants more opportunity to attend the meetings and provide information to the Board about applications. Information about the meetings and hearings can be found on the Town's website along with Zoom instructions. Audio recordings of the meeting are also available on the Town's website (Candianh.org).

Respectfully Submitted,

Judith Szot, Chair  
Boyd Chivers, Vice Chair  
Ron Howe  
Tony Steinmetz  
William Keena  
Gale Pellegrino, Alternate



**CANDIA RESIDENT BIRTH REPORT**

January 1, 2025 to December 31, 2025

<b>CHILD'S NAME</b>	<b>BIRTH DATE</b>	<b>BIRTH PLACE</b>	<b>FATHER</b>	<b>MOTHER</b>
Declan Richard McNamara	January 17	Manchester, NH	Kaleb Lionel McNamara	Alexandra Lee McNamara
Liam Thomas Severino	January 17	Manchester, NH	Brody Charles Severino	Sara Elizabeth Severino
Baylie Ray Beauregard	January 29	Exeter, NH	Christopher Joseph Beauregard	Lysette Rose Beauregard
Lillian Marie Kerr	February 3	Manchester, NH	Shaun Robert Kerr	Morgan Avery Gray Reczkowski
Wyatt Ryan Scott	February 13	Concord, NH	Brett David Scott	Emily Nicole Tyler
Bodhi Clay Irvine	March 6	Manchester, NH	Devin Thomas Irvine	Ashley Marie Benson
Alexandra Hailey Lane Chism	March 13	Concord, NH	Daniel Isaac Chism	Shannon Brooke George Chism
Declan Matthew Whalen	April 1	Exeter, NH	Matthew Douglas Whalen	Miranda Aileen Whalen
Chelsea Elisabeth Wuebbolt	April 8	Exeter, NH	Steven Louis Wuebbolt	Samantha Elisabeth Wuebbolt
Selah Stephanie Bond	June 25	Manchester, NH	Stephen Andrew Bond	Sarah Elianna Bond
Amara Elvina Constandina Anagnost	August 13	Exeter, NH	Alexander Constandinos Anagnost	Megan Ann Lemire
Bennett Daniel Plante	October 3	Manchester, NH	Chad Daniel Plante	Jamie Melissa Plante
Micah Thomas Kling	October 5	Candia, NH	Jeffrey Joseph Kling	Laura Ellen Kling
Lyla Josee Long	October 22	Manchester, NH	Kyle Thomas Long	Bianca Katherine Long
Anaya Quinn Channita	October 27	Manchester, NH	Danny Channita	Anouphone Noke Channita
Tessa Jean Doherty	November 2	Manchester, NH	Justin Ronald Doherty	Amy Nicole Doherty
Mary Therese Bender	December 30	Manchester, NH	Joseph David Bender	Mary Margaret Bender

The records above are correct to the best of my knowledge and belief

Donna Hetzel  
Town Clerk of Candia

**CANDIA RESIDENT MARRIAGE REPORT**

**January 1, 2025 to December 31, 2025**

<b>PARTNER A &amp; RESIDENCE</b>	<b>PARTNER B &amp; RESIDENCE</b>	<b>DATE OF MARRIAGE</b>
<b>Abigail Edna Elizabeth Ball Candia, NH</b>	<b>Jonathan Nicholas Dyllyn Candia, NH</b>	<b>1/1/2025</b>
<b>Joseph Thomas Briand Litchfield, NH</b>	<b>Megan Christine Bowles Candia, NH</b>	<b>1/12/2025</b>
<b>Madelyn Mae Keena-Frazee Candia, NH</b>	<b>Nicholas Alan Pappalardo Hampton, NH</b>	<b>2/1/2025</b>
<b>Meredith Paige Reed Candia, NH</b>	<b>Mark Lawrence Wysocki Jr. Candia, NH</b>	<b>5/6/2025</b>
<b>Mary Lee Devlin Candia, NH</b>	<b>Thomas John Carraher Jr Candia, NH</b>	<b>5/25/2025</b>
<b>Lauren Alice Prince Candia, NH</b>	<b>Jesse Taylor Mailhot Candia, NH</b>	<b>6/7/2025</b>
<b>Irina Azarova Mesmer Manchester, NH</b>	<b>Andrew William Mun Candia</b>	<b>6/21/2025</b>
<b>Noah Emerson Smith Northfield, NH</b>	<b>Emily Rose Gagne Candia, NH</b>	<b>8/16/2025</b>

<b>PARTNER A &amp; RESIDENCE</b>	<b>PARTNER B &amp; RESIDENCE</b>	<b>DATE OF MARRIAGE</b>
<b>David Albert Courchene Candia, NH</b>	<b>Colleen Cecile Rezendes Candia, NH</b>	<b>8/16/2025</b>
<b>Spencer Ernest Paquette Candia, NH</b>	<b>Emily Ellen Duval Candia, NH</b>	<b>8/22/2025</b>
<b>Ryan Jeffrey Marion Candia, NH</b>	<b>Hillary Elizabeth Meekins Candia, NH</b>	<b>8/30/2025</b>
<b>Laura Marie Dexter Candia, NH</b>	<b>Richard Yves Ouimette Candia, NH</b>	<b>9/20/2025</b>
<b>Evelyn Anne Graff Candia, NH</b>	<b>Austin Keith Stahl Candia, NH</b>	<b>10/4/2025<sup>2</sup></b>
<b>Blair Marie Gomez Candia, NH</b>	<b>Christopher Michael Samson Candia, NH</b>	<b>10/4/2025</b>
<b>Michael Harris Yergeau Candia, NH</b>	<b>Julie Ann Rondeau Candia, NH</b>	<b>12/24/2025</b>

The records above are correct to the best of my knowledge and belief

Donna Hetzel  
Town Clerk of Candia

**CANDIA RESIDENT DEATH REPORT**

**January 1, 2025 to December 31, 2025**

<b>DECEDENT'S NAME</b>	<b>DEATH DATE</b>	<b>PLACE OF DEATH</b>	<b>FATHER</b>	<b>MOTHER</b>
Richard Wayne Mayo	January 7	Candia, NH	James Mayo	Maralyn Walton
Clint Carson Whitfield	January 12	Bedford, NH	William Whitfield	Marjorie Terrill
Dennis James Vandinter	February 9	Manchester, NH	Robert Vandinter	Julliete Camp
Gregory J. Casey	February 12	Manchester, NH	William Casey	Margaret Wieser
Howard Leroy Davis	February 21	Derry, NH	Theodore Davis	Phoebe Prescott
Richard A. Falk Jr.	February 28	Candia, NH	Richard Falk Sr.	Jacqueline Veilleux
Elsie N. Fowler	March 8	Manchester, NH	Ernest Brown	Lillian Emery
Alfred Norman Dion	March 10	Concord, NH	Unknown	Irene Dion
Gordon Ross Smith	March 10	Candia, NH	Milton Smith	Mary Keddy
Joseph P. Young	April 24	Manchester, NH	Daniel Young	Jane Welch
Charles Francis Wojcik	April 24	Candia, NH	Paul Wojcik	Agnes Houghton
Stephen Paul Bolton	April 26	Merrimack, NH	Horace Bolton	Lucille Benoit
Robert J. Caron	May 15	Manchester, NH	Emile Caron	Helen Oullette
Irene Dora Roby	June 3	Concord, NH	Unknown	Unknown
Larry B. Christiansen, Jr.	June 13	Manchester, NH	Larry Christiansen, Sr.	Eleanor Picard
Annette Michelle Palermo	June 15	Manchester, NH	Roger Dubreuil	Beatrice Gaulin
Sandra A. Fisher	June 27	Manchester, NH	George Fisher	Dorothy Horne
Linda Ann Monsees	June 29	Manchester, NH	Raymond Clements	Christine Annese
AmyLynn Marshey-Walker	August 27	Merrimack, NH	Fred Marshey	Lynn Thornton

**CANDIA RESIDENT DEATH REPORT**

**January 1, 2025 to December 31, 2025**

<b>DECEDENT'S NAME</b>	<b>DEATH DATE</b>	<b>PLACE OF DEATH</b>	<b>FATHER</b>	<b>MOTHER</b>
Francis Edward Yves Weber	September 5	Candia, NH	Edward Weber	Odette Guitton
Robert Leslie Johnston	September 5	Epsom, NH	Clarence Johnston	Marion Pettigrew
Deborah M. Perreault	October 22	Concord, NH	Victor Deacy	Lucille Legros
Janice Anne Partridge	November 16	Candia, NH	Frank Pilawski	Emily Werner
Thomas Christopher Ronan	December 13	Manchester, NH	Christopher Ronan	Rita Fahey

The records above are correct to the best of my knowledge and belief.

Donna Hetzel  
Town Clerk of Candia

# Additional Photos / Volunteers 2025



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Bob Stout, Smyth Memorial Building Trustee



Catherine Sangillo, Webmaster



Chief Shevlin, Boyd Chivers, Brien Brock



Ron Severino, Fitts Museum Trustee



Chief Shevlin & Pat Moran



***Henry W. Moore School***  
Candia, New Hampshire



**2024 - 2025 Annual School Reports**  
**2025 - 2026 School Warrants & Budget**

**SAU #15  
HENRY W. MOORE SCHOOL  
2024-2025 TABLE OF CONTENTS**

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**OFFICERS OF THE CANDIA SCHOOL DISTRICT  
FOR THE 2024-2025 SCHOOL YEAR**

**MODERATOR**

H. Clark Thyng  
*Term Expires 2026*

**CLERK**

Jennifer Maurice  
*Term Expires 2026*

**TREASURER**

Martha Ekroth  
*Term Expires 2026*

**SCHOOL BOARD**

	<u>Term Expires</u>
Stephanie Helmig, Chair.....	2026
Mark Chalbeck, Vice Chair.....	2027
Dana Buckley, Clerk.....	2026
Merideth Wilson, Member.....	2027
Heather Tremblay, Member.....	2028

**SUPERINTENDENT OF SCHOOLS**

William J. Rearick

**ASSISTANT SUPERINTENDENT**

Kimberly Sarfde

**BUSINESS ADMINISTRATOR**

Cheryl DiGennaro

**ADMINISTRATIVE OFFICE**

School Administrative Unit #15  
90 Farmer Road  
Hooksett, NH 03106  
Phone: (603) 622-3731  
Fax: (603) 669-4352

## **CANDIA SCHOOL DISTRICT 2025-2026 TOWN REPORT**

The 2024–2025 school year at the Henry W. Moore School was defined by academic growth, strong leadership, and a continued commitment to student success. Under the leadership of Principal Becky Wing and Assistant Principal Dorothy Franchini, the Moore School sustained a welcoming and inclusive learning environment where students thrived and educators collaborated in support of high expectations.

Literacy remained a central focus throughout the year. School-wide events such as the Book Bistro and Book Float Parade reinforced a strong culture of reading and aligned with the district's continued implementation of evidence-based literacy practices grounded in the Science of Reading.

This year also marked the first time teachers were formally recognized for their longevity and the significant contributions they have made in supporting academic achievement for all students. Teachers were honored prior to the start of the school year during a recognition ceremony held in the Henry Moore cafeteria. In attendance were Candia School Board Chair Mrs. Stephanie Helmig and Superintendent of Schools William Rearick.

The district continued to prioritize safe and supportive learning environments through targeted professional development. Educators participated in training focused on trauma-informed practices, classroom behavior strategies, and Responsive Classroom approaches to strengthen social-emotional learning and student engagement. Staff also completed required training in Title IX, Section 504, and CPR certification, ensuring compliance and preparedness.

School administration and staff completed Active Shooter Safety Training (ALICE), and the administration worked closely with the Candia Police Department to review and strengthen the school's safety plans and procedures.

Federal grant funds were strategically utilized to support students and staff:

- **Title I, Part A** supported targeted reading and mathematics interventions.
- **Title II, Part A** funded professional development in academics, social-emotional learning, and health and safety.
- **Title IV, Part A** supported wellness and enrichment initiatives, including ALICE safety training, mental health education, and the Grade 8 Leadership Program at the UNH Browne Center.

The district remained proactive in meeting state and federal requirements by completing educator recertifications early, submitting the ESEA Consolidated Application ahead of schedule, and strengthening readiness for Department of Labor safety inspections. Professional development also addressed Title IX and the McKinney-Vento Homeless Assistance Act to ensure appropriate support for all students, including those experiencing homelessness.

During my tenure as Superintendent of Schools, I have had the opportunity to observe firsthand Principal Becky Wing's exceptional leadership and her unwavering dedication to ensuring that every student at the Henry W. Moore School is provided with a safe, supportive learning environment that maximizes academic achievement. This commitment was recognized with the

Henry W. Moore School receiving the **2025 New Hampshire K–8 School of Excellence Award**, recognizing it as the top K–8 school in the state.

I would also like to thank our parents for the ongoing support they provide to our teachers and school administrators. Finally, these accomplishments would not be possible without the continued support of the members of the Candia School Board and the residents of Candia.

Respectfully Submitted,

William J. Rearick

Superintendent of Schools SAU 15

## MOORE SCHOOL PRINCIPAL'S REPORT 2024-2025

Our shared vision is that the Henry W. Moore School will be a model school for personalizing learning for every student where educators have a high moral commitment to the learning of all students within a collaborative learning culture.

In September of 2024, the Moore School started the school year with two hundred seventy-one students. We welcomed the following new staff members to the Moore School for the 2024-2025 school year. Stephanie Hurley joined our second-grade team and Kaitlin Ellis was new to fourth grade. Our new K-8 music teacher was Kylie Gagnon. Our special education team welcomed Laura Mogavero as our Board-Certified Behavior Analyst and Jessica Cloutier as a paraprofessional. Amy Iorio also joined us as instructional assistant. Lynda Byrne retired in June of 2025 after 29 years of service to the Candia School District. Thank you, Mrs. Byrne, for your years of service and dedication.

In October of 2024 I was honored to be recognized in Washington, DC as a 2024 National Distinguished Principal by the National Association of Elementary School Principals. I was especially grateful for the opportunity to learn alongside and from 36 other outstanding principals from across the country, sharing ideas, challenges, and effective practices. The experience reinforced the importance of strong school leadership and the collective work we do to support student learning and success.

Throughout the 2024–2025 school year, the Moore School focused on strengthening student learning and school culture through two clear instructional priorities. First, the school addressed gaps in reading and mathematics by using assessment data to guide instruction, providing daily small-group instruction, delivering targeted interventions, and regularly reviewing progress to ensure students were meeting growth and proficiency goals. Second, the school strengthened school-wide behavior expectations by emphasizing preventative supports, consistent standards of conduct, and community building. This included continued use of the MTSS (multi-tiered system of supports) framework, staff-wide responsibility for reinforcing expectations, and structured opportunities such as morning meetings to build a respectful, supportive learning environment.


In January 2025 the Moore School Wellness Committee held our first annual Winter Wellness Fair with more than 75 people in attendance. The evening included a cooking competition, recipe book giveaway, smoothie bar, raffle prizes, and a variety of wellness activities and displays including HIIT (high-intensity interval training), yoga, bower and life coaching.

School safety remained a top priority. Assistant Principal Franchini and I became ALICE Certified Trainers this year. ALICE is the active shooter protocol that the Moore School utilizes with students and staff. This training strengthened our ability to provide consistent safety instruction and preparedness across the school.

In April 2025 the New Hampshire Excellence in Education Awards (EDies) Committee announced that Henry W. Moore School had been named the **2025 New Hampshire K-8 School of Excellence**. Following a rigorous and comprehensive statewide evaluation process, the Moore School stood out among highly qualified candidates for our student-centered learning environment, strong collaboration among staff, and the deep connections we foster with families. This prestigious honor recognized our exceptional commitment to academic excellence, personalized learning, reflective practice, and a strong, inclusive school community. I couldn't be prouder of our remarkable educators and students.

Thank you to the Candia community for your continued support as I complete my seventh year as principal at the Moore School. I remain grateful for the opportunity to serve Candia families in this role and look forward to continuing to work with the parents, staff, school board, and community to meet the unique needs of every Moore School student.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Becky Wing".

Becky Wing  
Henry W. Moore School Principal

**SCHOOL ADMINISTRATIVE UNIT #15 SALARIES**  
**Fiscal Year: 2024-2025**

**Superintendent of School's Salary Break Down by District: Fiscal Year 2024-2025**

<u>District</u>	<u>Percentage</u>	<u>Amount</u>
Auburn	28.45	\$ 44,979
Candia	13.66	\$ 21,596
Hooksett	57.89	\$ 91,525
		<b>\$158,100</b>

**Assistant Superintendent of School's Salary Break Down by District: Fiscal Year 2024-2025**

<u>District</u>	<u>Percentage</u>	<u>Amount</u>
Auburn	28.45	\$ 36,043
Candia	13.66	\$ 17,306
Hooksett	57.89	\$ 73,341
		<b>\$126,690</b>

**CANDIA SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENDITURES  
PER RSA 32:11-a**

<b>EXPENSES</b>	<b>Function Code</b>	<b>Actual Cost 2023 - 2024</b>	<b>Actual Cost 2024 - 2025</b>
Special Education Costs	1200(all)	\$ 2,358,773	\$ 2,142,898
Psychological Services	2140	71,795	73,361
Speech/Audiology Services	2150	113,266	146,163
Therapy and Contracted Services	2160	93,867	99,772
Transportation	2700	780,971	297,931
Federal Funds Title I		40,397	48,641
Federal Funds IDEA		82,031	165,389
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,541,100</b>	<b>\$ 2,974,155</b>

<b>REVENUES</b>	<b>Actual Cost 2023 - 2024</b>	<b>Actual Cost 2024 - 2025</b>
Special Education	\$ 274,855	\$ 289,739
Medicaid Reimbursement Federal	-	-
Federal Funds Title 1	40,397	48,641
Federal Funds IDEA	82,031	165,389
<b>TOTAL REVENUES</b>	<b>\$ 397,283</b>	<b>\$ 503,769</b>

CANDIA SCHOOL DISTRICT FY 2025-26 BUDGET DEVELOPMENT						Adopted Budget 24-25	Default 25-26	Requests	Proposed Budget 25-26
Account Number	Description	Actual 21-22	Actual 22-23	Actual 23-24	3 Year Average Expenditures				
21110010200	REG ED - SALARIES	0.00	0.00	120,000.00	40,000.00	0.00	25,000.00	0.00	25,000.00
21110010200	REG ED - TEACHER SALARIES	1,287,961.63	1,347,213.89	1,441,501.39	1,358,892.30	1,578,192.79	1,773,602.00	(84,843.92)	1,688,758.08
21110010200	REG ED - PARAPROFESSIONAL	-	19,080.56	7,092.35	8,724.30	26,262.60	31,627.31	0.00	31,627.31
21110010200	REG ED - SUBSTITUTE SALARIES	40,531.28	52,025.76	103,764.66	65,440.57	25,000.00	25,000.00	0.00	25,000.00
21110010200	REG ED - HEALTH INSURANCE BUYOUT	21,936.64	12,936.65	21,334.27	18,735.85	12,936.65	22,686.65	0.00	22,686.65
21110010200	REG ED - HEALTH INSURANCE	331,699.71	372,957.32	421,504.06	375,387.03	461,707.62	519,070.00	0.00	519,070.00
21110010200	REG ED - DENTAL INSURANCE	12,082.39	18,266.97	16,407.20	15,585.52	22,278.56	24,929.00	0.00	24,929.00
21110010200	REG ED - LIFE INSURANCE	1,741.26	1,709.05	1,731.25	1,727.19	1,822.56	2,152.50	0.00	2,152.50
21110010200	REG ED - DISABILITY INSURANCE	3,795.26	3,812.84	3,894.87	3,834.32	4,096.13	5,493.70	0.00	5,493.70
21110010200	REG ED - FICA	99,541.15	104,576.65	124,897.46	109,671.75	125,642.99	141,690.69	0.00	141,690.69
21110010200	REG ED - NHRS SUPPORT	3.52	0.00	292.02	98.51	0.00	0.00	0.00	0.00
21110010200	REG ED - NHRS PROFESSIONAL	277,392.55	278,755.79	292,729.63	282,959.32	312,497.82	341,063.69	0.00	341,063.69
21110010200	REG ED - TUITION REIMBURSEMENT	0.50	5,175.50	2,265.00	2,480.33	22,000.00	22,000.00	0.00	22,000.00
21110010200	REG ED - WORKSHOP REIMB PROF	2,047.80	1,186.00	260.00	1,164.60	7,500.00	7,500.00	0.00	7,500.00
21110010200	REG ED - UNEMPLOYMENT INSURANCE	16.89	262.63	416.38	231.97	499.32	835.80	0.00	835.80
21110010200	REG ED - WORKER'S COMPENSATION	4,366.59	5,729.21	5,543.24	5,213.01	5,011.51	5,410.00	0.00	5,410.00
21110010200	REG ED - PROFESSIONAL EDUCATIONAL	85.00	0.00	762.00	282.33	500.00	500.00	0.00	500.00
21110010200	REG ED - OTHER PROF SVCS	-	0.01	0.00	0.00	500.00	500.00	0.00	500.00
21110010200	REG ED - REPAIRS & MAINT SERVICES	2,093.02	1,867.17	2,559.22	2,173.14	3,679.00	3,679.00	0.00	3,679.00
21110010200	REG ED - REPAIRS EQUIPMENT	-	0.00	280.00	93.33	650.00	650.00	0.00	650.00
21110010200	REG ED - RENTAL OF EQUIPMENT	7,055.10	6,611.50	(4,252.57)	3,138.01	7,740.00	7,740.00	0.00	7,740.00
21110010200	REG ED - MILEAGE REIMBURSEMENT	-	0.00	0.00	0.00	300.00	300.00	0.00	300.00
21110010200	REG ED - SUPPLIES	10,419.32	10,215.23	20,507.28	13,713.94	13,200.00	13,200.00	0.00	13,200.00
21110010200	REG ED - TEXTBOOKS	-	0.00	57.33	19.11	300.00	300.00	0.00	300.00
21110010200	REG ED - INFORMATION ACCESS FEES	-	0.00	0.00	0.00	0.00	1,788.00	0.00	1,788.00
21110010200	REG ED - REPLACEMENT FURNITURE & F	-	455.47	710.88	388.78	0.00	0.00	0.00	0.00
21110010206	FOREIGN LANGUAGE - TEXTBOOKS	-	84.83	110.28	65.04	0.00	0.00	0.00	0.00
21110010208	ART - SUPPLIES	2,297.02	2,491.90	2,456.23	2,415.05	2,475.00	2,475.00	0.00	2,475.00
21110010218	HEALTH - SUPPLIES	669.90	978.21	950.35	866.15	1,054.20	1,054.20	0.00	1,054.20
21110010223	MATH - SUPPLIES	-	345.37	997.44	447.60	822.42	822.42	0.00	822.42
21110010223	MATH - TEXTBOOKS	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21110010223	MATH - INFORMATION ACCESS FEES	9,360.00	6,060.00	9,340.00	8,253.33	9,375.00	9,375.00	0.00	9,375.00
21110010223	MATH - PRACTICE BOOKS	3,469.70	3,339.80	2,932.48	3,247.33	3,210.00	3,210.00	0.00	3,210.00
21110010224	MUSIC - SUPPLIES	918.36	570.14	639.51	709.34	1,000.00	1,000.00	0.00	1,000.00
21110010224	MUSIC - INFORMATION ACCESS FEES	698.50	489.00	684.00	623.83	600.00	600.00	0.00	600.00
21110010224	MUSIC - NEW EQUIPMENT	204.48	245.29	246.50	232.09	570.68	570.68	0.00	570.68
21110010225	PHYS ED - SUPPLIES	335.73	571.76	1,650.63	852.71	1,415.99	1,415.99	0.00	1,415.99
21110010227	READING - SUPPLIES	202.78	194.93	259.75	219.15	159.34	159.34	0.00	159.34
21110010227	READING - INFORMATION ACCESS FEES	-	1,694.00	2,169.40	1,287.80	5,350.00	5,350.00	0.00	5,350.00
21110010227	READING - PRACTICE BOOKS	1,479.60	119.90	3,721.47	1,773.66	966.00	966.00	0.00	966.00
21110010229	SCIENCE - SUPPLIES	2,742.17	201.18	0.00	981.12	750.00	750.00	0.00	750.00
21110010229	SCIENCE - TEXTBOOKS	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21110010229	SCIENCE - INFORMATION ACCESS FEES	980.00	0.00	1,955.85	978.62	1,940.60	1,940.60	0.00	1,940.60
21110010230	SOCIAL STUDIES - SUPPLIES	562.80	0.00	325.06	295.95	0.00	0.00	0.00	0.00
<b>FUNCTION: REGULAR EDUCATION - 1100</b>		<b>2,126,690.65</b>	<b>2,260,224.51</b>	<b>2,612,696.87</b>	<b>2,293,204.01</b>	<b>2,662,006.78</b>	<b>3,006,407.57</b>	<b>(84,843.92)</b>	<b>2,921,563.65</b>
21110530200	REG ED HIGH SCHOOL - TUITION OTHER LEA'S	27,018.94	0.00	0.00	9,006.31	0.00	0.00	0.00	0.00
21110530200	REG ED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	1,769,120.00	1,581,404.34	1,824,303.73	1,724,942.69	1,826,496.00	1,929,312.00	0.00	1,929,312.00

<b>FUNCTION: REGULAR EDUCATION HIGH SCHOOL - 1105</b>		<b>1,796,138.94</b>	<b>1,581,404.34</b>	<b>1,824,303.73</b>	<b>1,733,949.00</b>	<b>1,826,496.00</b>	<b>1,929,312.00</b>	<b>0.00</b>	<b>1,929,312.00</b>
21120010200	! SPED ELEMENTARY - ADMIN/OTHER SALARIES	91,385.31	93,000.00	95,789.98	93,391.76	98,663.70	184,024.00	0.00	184,024.00
21120010200	! SPED ELEMENTARY - TEACHER SALARIES	146,093.41	157,410.00	163,627.00	155,710.14	171,072.00	186,114.00	0.00	186,114.00
21120010200	! SPED ELEMENTARY - PARAPROFESSIONAL	120,186.39	87,356.32	74,658.08	94,066.93	93,471.95	99,196.96	0.00	99,196.96
21120010200	! SPED ELEMENTARY - SECRETARIAL SALARIES	27,092.06	32,229.11	24,323.32	27,881.50	41,697.36	44,724.96	0.00	44,724.96
21120010200	! SPED ELEMENTARY - CO-CURRICULAR SALARIES	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120010200	! SPED ELEMENTARY - HEALTH INSURANCE BUYOUT	1,500.00	1,500.00	500.00	1,166.67	750.00	1,500.00	0.00	1,500.00
21120010200	! SPED ELEMENTARY - HEALTH INSURANCE	112,241.30	109,064.22	125,054.73	115,453.42	141,216.42	147,289.00	0.00	147,289.00
21120010200	! SPED ELEMENTARY - DENTAL INSURANCE	3,926.16	3,859.20	2,850.17	3,545.18	3,514.19	5,272.00	0.00	5,272.00
21120010200	! SPED ELEMENTARY - LIFE INSURANCE	454.82	471.77	446.49	457.69	593.28	540.75	0.00	540.75
21120010200	! SPED ELEMENTARY - DISABILITY INSURANCE	654.90	617.34	655.70	642.65	707.77	1,146.49	0.00	1,146.49
21120010200	! SPED ELEMENTARY - FICA	25,697.95	25,129.72	25,387.59	25,405.09	30,975.22	39,325.58	0.00	39,325.58
21120010200	! SPED ELEMENTARY - NHRS SUPPORT	3,809.12	4,053.42	2,109.43	3,323.99	5,641.65	5,702.43	0.00	5,702.43
21120010200	! SPED ELEMENTARY - NHRS PROFESSIONAL	49,264.57	52,636.32	50,949.47	50,950.12	52,976.55	71,177.55	0.00	71,177.55
21120010200	! SPED ELEMENTARY - TUITION REIMBURSEMENT	-	3,762.00	6,270.00	3,344.00	6,270.00	15,552.00	0.00	15,552.00
21120010200	! SPED ELEMENTARY - WORKSHOP REIMB PROF	778.81	0.00	0.00	259.60	795.00	795.00	0.00	795.00
21120010200	! SPED ELEMENTARY - SECRETARIAL WORKSHOP	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120010200	! SPED ELEMENTARY - UNEMPLOYMENT INSURANCE	-	186.02	294.93	160.32	354.06	258.00	0.00	258.00
21120010200	! SPED ELEMENTARY - WORKER'S COMPENSATION	1,405.55	1,972.42	1,908.39	1,762.12	1,728.11	1,542.16	0.00	1,542.16
21120010200	! SPED ELEMENTARY - PROFESSIONAL EDUCATIONAL	-	(2,024.58)	0.00	(674.86)	0.00	0.00	0.00	0.00
21120010200	! SPED ELEMENTARY - OTHER PROF SVCS	385,666.67	124,621.58	83,940.01	198,076.09	150,000.00	9,259.60	0.00	9,259.60
21120010200	! SPED ELEMENTARY - MEDICAID SERVICE PROVIDER	-	0.00	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
21120010200	! SPED ELEMENTARY - REPAIRS & MAINT SERVICES	310.28	178.40	73.17	187.28	350.00	350.00	0.00	350.00
21120010200	! SPED ELEMENTARY - RENTAL OF EQUIPMENT	1,512.50	1,063.27	1,103.56	1,226.44	1,500.00	1,500.00	0.00	1,500.00
21120010200	! SPED ELEMENTARY - TELEPHONE	2,389.65	2,050.69	2,581.60	2,340.65	2,100.00	720.00	0.00	720.00
21120010200	! SPED ELEMENTARY - TUITION OTHER LEA'S	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120010200	! SPED ELEMENTARY - TUITION TO PRIVATE SCHOOL	18,870.00	39,775.30	2,650.00	20,431.77	45,000.00	12,000.00	0.00	12,000.00
21120010200	! SPED ELEMENTARY - MILEAGE REIMBURSEMENT	2,279.21	2,793.86	1,844.83	2,305.97	3,000.00	3,000.00	0.00	3,000.00
21120010200	! SPED ELEMENTARY - SUPPLIES	0.00	499.70	2,518.51	1,006.07	500.00	500.00	0.00	500.00
21120010200	! SPED ELEMENTARY - INFORMATION ACCESS FEES	610.09	0.00	2,506.14	1,038.74	500.00	3,000.00	0.00	3,000.00
21120010200	! SPED ELEMENTARY - REPLACEMENT FURNITURE & F	489.50	0.00	0.00	163.17	0.00	3,500.00	0.00	3,500.00
21120010200	! SPED ELEMENTARY - DUES & FEES	934.50	955.00	955.00	948.17	1,075.00	1,075.00	0.00	1,075.00
<b>FUNCTION: SPECIAL EDUCATION ELEMENTARY - 1200</b>		<b>997,552.75</b>	<b>743,161.08</b>	<b>672,998.10</b>	<b>804,570.64</b>	<b>857,452.26</b>	<b>842,065.48</b>	<b>0.00</b>	<b>842,065.48</b>
21120020200	! SPED MIDDLE - PROFESSIONAL EDUCATIONAL	0.00	137,078.67	82,241.78	73,106.82	18,504.15	15,000.00	0.00	15,000.00
21120020200	! SPED MIDDLE - OTHER PROF SVCS	3,220.82	0.00	3,557.25	2,259.36	0.00	0.00	0.00	0.00
21120020200	! SPED MIDDLE - TUITION OTHER LEA'S	45,630.00	14,233.66	6,460.40	22,108.02	0.00	0.00	0.00	0.00
21120020200	! SPED MIDDLE - TUITION TO PRIVATE SCHOOL	90,867.70	90,051.22	61,239.60	80,719.51	64,301.55	67,516.47	0.00	67,516.47
<b>FUNCTION: SPECIAL EDUCATION MIDDLE - 1200</b>		<b>139,718.52</b>	<b>241,363.55</b>	<b>153,499.03</b>	<b>178,193.70</b>	<b>82,805.70</b>	<b>82,516.47</b>	<b>0.00</b>	<b>82,516.47</b>
21120030000	! SPED HIGH SCHOOL - PROFESSIONAL EDUCATIONAL	69,108.86	139,899.40	214,355.53	141,121.26	221,435.00	250,806.58	0.00	250,806.58
21120030000	! SPED HIGH SCHOOL - OTHER PROF SVCS	14,625.00	37,505.34	6,552.00	19,560.78	58,968.00	30,000.00	0.00	30,000.00
21120030000	! SPED HIGH SCHOOL - TUITION OTHER LEA'S	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21120030000	! SPED HIGH SCHOOL - TUITION PUBLIC ACADEMIES	488,399.80	446,079.52	606,364.00	513,614.44	633,217.81	654,440.00	0.00	654,440.00
21120030000	! SPED HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	513,424.45	679,571.64	665,494.77	619,496.95	675,283.85	666,129.83	0.00	666,129.83
<b>FUNCTION: SPECIAL EDUCATION HIGH SCHOOL - 1200</b>		<b>1,085,558.11</b>	<b>1,303,055.90</b>	<b>1,492,766.30</b>	<b>1,293,793.44</b>	<b>1,588,904.66</b>	<b>1,601,376.41</b>	<b>0.00</b>	<b>1,601,376.41</b>
21123010000	! ESY - TUITION TO PRIVATE SCHOOL	-	3,376.16	88.00	1,154.72	5,000.00	0.00	0.00	0.00
21123010200	! ESY ELEMENTARY - TEACHER SALARIES	10,500.00	9,315.00	6,790.00	8,868.33	5,700.00	9,000.00	0.00	9,000.00
21123010200	! ESY ELEMENTARY - PARAPROFESSIONAL	1,183.35	0.00	1,300.00	827.78	1,325.88	1,500.00	0.00	1,500.00

21123010200	!	ESY ELEMENTARY - FICA	875.81	712.47	618.89	735.72	537.48	803.25	0.00	803.25
21123010200	!	ESY ELEMENTARY - NHRS SUPPORT	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21123010200	!	ESY ELEMENTARY - NHRS PROFESSIONAL	2,207.10	1,958.00	3,254.38	2,473.16	1,119.48	1,730.70	0.00	1,730.70
21123010200	!	ESY ELEMENTARY - OTHER PROF SVCS	16,787.50	9,915.00	2,400.00	9,700.83	2,900.00	0.00	0.00	0.00
21123010200	!	ESY ELEMENTARY - MILEAGE REIMBURSEMENT	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21123010200	!	ESY ELEMENTARY - SUPPLIES	-	0.00	0.00	0.00	0.00	500.00	0.00	500.00
<b>FUNCTION: EXTENDED SCHOOL YEAR ELEMENTARY - 1230</b>			<b>31,553.76</b>	<b>25,276.63</b>	<b>14,451.27</b>	<b>23,760.55</b>	<b>16,582.84</b>	<b>13,533.95</b>	<b>0.00</b>	<b>13,533.95</b>
21123020200	!	ESY MIDDLE - TUITION TO PRIVATE SCHOOL	3,807.91	0.00	8,141.44	3,983.12	3,761.02	4,725.00	0.00	4,725.00
<b>FUNCTION: EXTENDED SCHOOL YEAR MIDDLE - 1230</b>			<b>3,807.91</b>	<b>0.00</b>	<b>8,141.44</b>	<b>3,983.12</b>	<b>3,761.02</b>	<b>4,725.00</b>	<b>0.00</b>	<b>4,725.00</b>
21123030200	!	ESY HIGH SCHOOL - OTHER PROF SVCS	5,460.00	0.00	6,347.25	3,935.75	2,000.00	3,500.00	0.00	3,500.00
21123030200	!	ESY HIGH SCHOOL - TUITION PUBLIC ACADEMIES	2,713.99	0.00	0.00	904.66	3,000.00	3,000.00	0.00	3,000.00
21123030200	!	ESY HIGH SCHOOL - TUITION TO PRIVATE SCHOOL	7,763.91	9,757.07	10,569.89	9,363.62	16,348.38	16,910.29	0.00	16,910.29
<b>FUNCTION: EXTENDED SCHOOL YEAR HIGH SCHOOL - 1230</b>			<b>15,937.90</b>	<b>9,757.07</b>	<b>16,917.14</b>	<b>14,204.04</b>	<b>21,348.38</b>	<b>23,410.29</b>	<b>0.00</b>	<b>23,410.29</b>
21126010200	!	ELL - OTHER PROF SVCS	2,000.00	0.00	0.00	666.67	0.00	0.00	0.00	0.00
<b>FUNCTION: ENGLISH LANGUAGE LEARNERS - 1260</b>			<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>666.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
21141010200	!	COCURRICULAR - ADMIN/OTHER SALARIES	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00
21141010200	!	COCURRICULAR - TEACHER SALARIES	0.00	1,200.00	0.00	400.00	4,000.00	4,000.00	0.00	4,000.00
21141010200	!	COCURRICULAR - CO-CURRICULAR SALARIES	15,088.00	17,056.00	23,000.00	18,381.33	23,200.00	31,550.00	0.00	31,550.00
21141010200	!	COCURRICULAR - FICA	1,116.13	1,292.38	1,683.12	1,363.88	1,775.00	2,742.53	0.00	2,742.53
21141010200	!	COCURRICULAR - NHRS SUPPORT	0.00	0.00	202.96	67.65	0.00	0.00	0.00	0.00
21141010200	!	COCURRICULAR - NHRS PROFESSIONAL	2,999.12	3,307.52	3,716.75	3,341.13	4,566.00	6,893.96	0.00	6,893.96
21141010200	!	COCURRICULAR - SUPPLIES	204.48	1,005.48	1,169.23	793.06	980.00	980.00	0.00	980.00
21141010200	!	COCURRICULAR - DUES & FEES	3,781.67	1,310.00	2,416.76	2,502.81	2,250.00	2,250.00	0.00	2,250.00
<b>FUNCTION: ADVANCED LEARNERS - 1410</b>			<b>23,189.40</b>	<b>25,171.38</b>	<b>32,188.82</b>	<b>26,849.87</b>	<b>37,071.00</b>	<b>48,716.49</b>	<b>0.00</b>	<b>48,716.49</b>
21142010200	!	ATHLETICS - CO-CURRICULAR SALARIES	11,463.00	11,463.00	15,500.00	12,808.67	20,200.00	23,250.00	0.00	23,250.00
21142010200	!	ATHLETICS - FICA	879.41	859.01	1,174.35	970.92	1,546.00	1,778.63	0.00	1,778.63
21142010200	!	ATHLETICS - NHRS PROFESSIONAL	1,788.99	1,513.24	1,256.96	1,519.73	3,976.00	4,470.98	0.00	4,470.98
21142010200	!	ATHLETICS - OTHER PROF SVCS	3,066.86	3,715.00	2,595.00	3,125.62	3,955.00	3,955.00	0.00	3,955.00
21142010200	!	ATHLETICS - RENTAL OF LAND & BUILDING	3,920.00	4,095.00	2,520.00	3,511.67	5,910.00	5,910.00	0.00	5,910.00
21142010200	!	ATHLETICS - SUPPLIES	1,047.51	974.67	941.06	987.75	1,174.65	1,174.65	0.00	1,174.65
21142010200	!	ATHLETICS - OTHER EQUIPMENT	1,641.30	7,329.18	1,852.24	3,607.57	2,740.01	2,740.01	0.00	2,740.01
21142010200	!	ATHLETICS - DUES & FEES	-	505.00	530.00	345.00	530.00	530.00	0.00	530.00
<b>FUNCTION: ATHLETICS - 1420</b>			<b>23,807.07</b>	<b>30,454.10</b>	<b>26,369.61</b>	<b>26,876.93</b>	<b>40,031.66</b>	<b>43,809.27</b>	<b>0.00</b>	<b>43,809.27</b>
21212010200	!	GUIDANCE - TEACHER SALARIES	74,600.80	75,325.12	80,876.00	76,933.97	80,727.00	86,410.00	0.00	86,410.00
21212010200	!	GUIDANCE - HEALTH INSURANCE	20,109.01	20,896.40	23,409.34	21,471.58	23,877.00	25,525.00	0.00	25,525.00
21212010200	!	GUIDANCE - DENTAL INSURANCE	(443.30)	727.70	631.27	305.22	818.55	860.00	0.00	860.00
21212010200	!	GUIDANCE - LIFE INSURANCE	75.00	75.00	75.00	75.00	75.00	78.75	0.00	78.75
21212010200	!	GUIDANCE - DISABILITY INSURANCE	220.08	224.52	230.12	224.91	224.47	267.65	0.00	267.65
21212010200	!	GUIDANCE - FICA	5,508.20	5,571.19	5,926.81	5,668.73	6,176.00	6,610.37	0.00	6,610.37
21212010200	!	GUIDANCE - NHRS PROFESSIONAL	15,681.07	15,850.31	15,393.05	15,641.48	15,855.00	16,616.64	0.00	16,616.64
21212010200	!	GUIDANCE - UNEMPLOYMENT INSURANCE	-	10.94	17.35	9.43	36.31	25.80	0.00	25.80
21212010200	!	GUIDANCE - WORKER'S COMPENSATION	239.81	309.47	299.43	282.90	267.86	259.23	0.00	259.23
21212010200	!	GUIDANCE - OTHER PROF SVCS	4,995.25	3,770.00	5,498.50	4,754.58	0.00	0.00	0.00	0.00
<b>FUNCTION: GUIDANCE - 2120</b>			<b>120,985.92</b>	<b>122,760.65</b>	<b>132,356.87</b>	<b>125,367.81</b>	<b>128,057.19</b>	<b>136,653.44</b>	<b>0.00</b>	<b>136,653.44</b>

21213010200	! HEALTH - TEACHER SALARIES	58,660.00	58,785.63	68,015.67	61,820.43	65,465.00	69,495.00	0.00	69,495.00
21213010200	! HEALTH - SUBSTITUTE SALARIES	875.00	0.00	175.00	350.00	1,000.00	1,000.00	0.00	1,000.00
21213010200	! HEALTH - HEALTH INSURANCE BUYOUT	-	0.00	3,000.00	1,000.00	0.00	0.00	0.00	0.00
21213010200	! HEALTH - HEALTH INSURANCE	26,847.77	3,279.28	0.00	10,042.35	0.00	34,071.00	0.00	34,071.00
21213010200	! HEALTH - DENTAL INSURANCE	958.59	210.18	0.00	389.59	0.00	1,525.00	0.00	1,525.00
21213010200	! HEALTH - LIFE INSURANCE	75.00	0.00	112.50	62.50	75.00	78.75	0.00	78.75
21213010200	! HEALTH - DISABILITY INSURANCE	168.12	0.00	281.07	149.73	173.55	215.26	0.00	215.26
21213010200	! HEALTH - FICA	4,264.47	4,497.06	5,446.12	4,735.88	5,008.00	5,392.87	0.00	5,392.87
21213010200	! HEALTH - NHRS PROFESSIONAL	12,330.29	0.00	11,968.83	8,099.71	0.00	13,363.89	0.00	13,363.89
21213010200	! HEALTH - UNEMPLOYMENT INSURANCE	-	10.94	17.35	9.43	36.31	25.80	0.00	25.80
21213010200	! HEALTH - WORKER'S COMPENSATION	183.17	239.27	231.50	217.98	211.69	208.49	0.00	208.49
21213010200	! HEALTH - OTHER PROF SVCS	-	0.00	297.00	99.00	0.00	0.00	0.00	0.00
21213010200	! HEALTH - SUPPLIES	1,989.46	744.29	2,267.26	1,667.00	2,127.30	2,127.30	0.00	2,127.30
21213010200	! HEALTH - TEXTBOOKS	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21213010200	! HEALTH - ELECTRONIC INFORMATION	530.62	544.94	557.00	544.19	549.15	549.15	0.00	549.15
21213010200	! HEALTH - REPLACEMENT EQUIPMENT	2,189.27	722.00	0.00	970.42	0.00	0.00	0.00	0.00
21213010200	! HEALTH - DUES & FEES	-	180.00	0.00	60.00	157.50	157.50	0.00	157.50
<b>FUNCTION: HEALTH - 2130</b>		<b>109,071.76</b>	<b>69,213.59</b>	<b>92,369.30</b>	<b>90,218.22</b>	<b>74,803.50</b>	<b>128,210.01</b>	<b>0.00</b>	<b>128,210.01</b>
21214010200	! PSYCH SERVICES - OTHER PROF SVCS	86,593.95	75,497.09	67,328.07	76,473.04	84,440.48	88,662.50	0.00	88,662.50
21214010200	! PSYCH SERVICES - TECHNICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21214010200	! PSYCH SERVICES - SUPPLIES	545.38	0.00	0.00	181.79	500.00	500.00	0.00	500.00
<b>FUNCTION: PSYCH SERVICES - 2140</b>		<b>87,139.33</b>	<b>75,497.09</b>	<b>67,328.07</b>	<b>76,654.83</b>	<b>84,940.48</b>	<b>89,162.50</b>	<b>0.00</b>	<b>89,162.50</b>
21214020200	! PSYCH SERVICES - OTHER PROF SVCS	807.74	500.52	2,989.74	1,432.67	3,000.00	3,000.00	0.00	3,000.00
<b>FUNCTION: PSYCH SERVICES MIDDLE - 2140</b>		<b>807.74</b>	<b>500.52</b>	<b>2,989.74</b>	<b>1,432.67</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>
21214030200	! PSYCH SERVICES - OTHER PROF SVCS	4,581.16	8,928.01	1,476.77	4,995.31	9,000.00	5,245.08	0.00	5,245.08
<b>FUNCTION: PSYCH SERVICES HIGH - 2140</b>		<b>4,581.16</b>	<b>8,928.01</b>	<b>1,476.77</b>	<b>4,995.31</b>	<b>9,000.00</b>	<b>5,245.08</b>	<b>0.00</b>	<b>5,245.08</b>
21215010200	! SPEECH - HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21215010200	! SPEECH - DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21215010200	! SPEECH - UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21215010200	! SPEECH - WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21215010200	! SPEECH - OTHER PROF SVCS	107,942.92	105,751.63	104,575.01	106,089.85	118,443.36	124,365.53	0.00	124,365.53
21215010200	! SPEECH - MILEAGE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUNCTION: SPEECH SERVICES - 2150</b>		<b>107,942.92</b>	<b>105,751.63</b>	<b>104,575.01</b>	<b>106,089.85</b>	<b>118,443.36</b>	<b>124,365.53</b>	<b>0.00</b>	<b>124,365.53</b>
21215020200	! SPEECH - OTHER PROF SVCS	0.00	0.00	8,691.05	2,897.02	9,400.00	9,400.00	0.00	9,400.00
<b>FUNCTION: SPEECH SERVICES MIDDLE - 2150</b>		<b>0.00</b>	<b>0.00</b>	<b>8,691.05</b>	<b>2,897.02</b>	<b>9,400.00</b>	<b>9,400.00</b>	<b>0.00</b>	<b>9,400.00</b>
21215030200	! SPEECH - OTHER PROF SVCS	10,661.01	14,463.99	0.00	8,375.00	15,000.00	15,000.00	0.00	15,000.00
<b>FUNCTION: SPEECH SERVICES HIGH - 2150</b>		<b>10,661.01</b>	<b>14,463.99</b>	<b>0.00</b>	<b>8,375.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>
21216010200	! THERAPY SVCS - OT CONTRACTED SVCS	91,710.00	95,128.55	91,890.00	92,909.52	96,914.48	101,760.20	0.00	101,760.20
21216010200	! THERAPY SVCS - SUPPLIES	469.08	0.00	0.00	156.36	0.00	0.00	0.00	0.00
<b>FUNCTION: OT SERVICES - 2160</b>		<b>92,179.08</b>	<b>95,128.55</b>	<b>91,890.00</b>	<b>93,065.88</b>	<b>96,914.48</b>	<b>101,760.20</b>	<b>0.00</b>	<b>101,760.20</b>
21216010200	! THERAPY SVCS - OT CONTRACTED SVCS	0.00	0.00	1,977.06	659.02	4,000.00	4,000.00	0.00	4,000.00
<b>FUNCTION: OT SERVICES MIDDLE - 2160</b>		<b>0.00</b>	<b>0.00</b>	<b>1,977.06</b>	<b>659.02</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>4,000.00</b>

21216210200	! PHYSICAL THERAPY - OTHER PROF SVCS	4,735.00	52.50	0.00	1,595.83	0.00	0.00	0.00	0.00
<b>FUNCTION: OT SERVICES HIGH - 2162</b>		<b>4,735.00</b>	<b>52.50</b>	<b>0.00</b>	<b>1,595.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

21219010200	! OTHER SUPPORT SERVICES - OTHER PROF SVCS	300.00	630.00	300.00	410.00	1,050.00	1,050.00	0.00	1,050.00
21219010200	! OTHER SUPPORT SERVICES - PRINTING	-	0.00	0.00	0.00	500.00	500.00	0.00	500.00
21219010200	! OTHER SUPPORT SERVICES - SUPPLIES	691.84	1,009.95	1,171.88	957.89	1,302.00	1,302.00	0.00	1,302.00
21219010200	! OTHER SUPPORT SERVICES - DUES & FEES	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUNCTION: OTHER SUPPORT SERVICES - 2190</b>		<b>991.84</b>	<b>1,639.95</b>	<b>1,471.88</b>	<b>1,367.89</b>	<b>2,852.00</b>	<b>2,852.00</b>	<b>0.00</b>	<b>2,852.00</b>

21221010200	! STAFF DEVELOPMENT - CO-CURRICULAR SALARIES	10,000.00	5,900.00	13,000.00	9,633.33	8,312.00	8,312.00	0.00	8,312.00
21221010200	! STAFF DEVELOPMENT - FICA	741.90	442.27	979.24	721.14	635.87	635.87	0.00	635.87
21221010200	! STAFF DEVELOPMENT - NHRS PROFESSIONAL	-	189.19	1,975.38	721.52	1,632.48	1,632.48	0.00	1,632.48
21221010200	! STAFF DEVELOPMENT - ADMIN DIRECTED WORKSHOF	1,101.00	0.00	0.00	367.00	1,750.00	1,750.00	0.00	1,750.00
21221010200	! STAFF DEVELOPMENT - OTHER PROF SVCS	-	0.00	2,337.50	779.17	0.00	0.00	0.00	0.00
<b>FUNCTION: STAFF DEVELOPMENT - 2210</b>		<b>11,842.90</b>	<b>6,531.46</b>	<b>18,292.12</b>	<b>12,222.16</b>	<b>12,330.35</b>	<b>12,330.35</b>	<b>0.00</b>	<b>12,330.35</b>

21222010200	! MEDIA - ADMIN/OTHER SALARIES	65,810.56	68,777.31	67,487.00	67,358.29	67,091.00	77,405.00	0.00	77,405.00
21222010200	! MEDIA - HEALTH INSURANCE BUYOUT	3,000.00	3,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
21222010200	! MEDIA - HEALTH INSURANCE	0.00	0.00	25,571.88	8,523.96	31,866.60	34,071.00	0.00	34,071.00
21222010200	! MEDIA - DENTAL INSURANCE	0.00	0.00	1,080.66	360.22	1,451.97	1,525.00	0.00	1,525.00
21222010200	! MEDIA - LIFE INSURANCE	75.00	75.00	56.25	68.75	75.00	78.75	0.00	78.75
21222010200	! MEDIA - DISABILITY INSURANCE	186.00	193.56	174.36	184.64	189.75	239.76	0.00	239.76
21222010200	! MEDIA - FICA	5,264.12	5,491.14	4,585.13	5,113.46	5,132.00	5,921.48	0.00	5,921.48
21222010200	! MEDIA - NHRS PROFESSIONAL	13,833.49	14,457.03	13,254.56	13,848.36	13,177.00	14,884.98	0.00	14,884.98
21222010200	! MEDIA - UNEMPLOYMENT INSURANCE	-	10.94	17.35	9.43	27.24	25.80	0.00	25.80
21222010200	! MEDIA - WORKER'S COMPENSATION	202.72	261.60	253.11	239.14	228.97	232.22	0.00	232.22
21222010200	! MEDIA - REPAIRS & MAINT SERVICES	1,520.19	419.00	988.00	975.73	2,527.00	2,527.00	0.00	2,527.00
21222010200	! MEDIA - REPAIRS EQUIPMENT	-	0.00	0.00	0.00	400.00	400.00	0.00	400.00
21222010200	! MEDIA - SUPPLIES	615.72	867.90	1,378.68	954.10	1,580.00	1,580.00	0.00	1,580.00
21222010200	! MEDIA - AV SUPPLIES	-	0.00	557.00	185.67	250.00	250.00	0.00	250.00
21222010200	! MEDIA - TEXTBOOKS	5,695.69	5,494.47	4,388.57	5,192.91	4,600.00	4,600.00	0.00	4,600.00
21222010200	! MEDIA - PERIODICALS	104.92	191.93	194.93	163.93	211.00	211.00	0.00	211.00
21222010200	! MEDIA - NON PRINT	4,564.00	5,470.19	6,397.99	5,477.39	6,679.00	6,679.00	0.00	6,679.00
21222010200	! MEDIA - REPLACEMENT EQUIPMENT	2,195.00	2,500.00	0.00	1,565.00	0.00	0.00	0.00	0.00
<b>FUNCTION: MEDIA - 2220</b>		<b>103,067.41</b>	<b>107,210.07</b>	<b>126,385.47</b>	<b>112,220.98</b>	<b>135,486.53</b>	<b>150,630.99</b>	<b>0.00</b>	<b>150,630.99</b>

21231010200	! SCHOOL BOARD SERVICES - ADMIN/OTHER SALARIES	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00	0.00	4,200.00
21231010200	! SCHOOL BOARD SERVICES - TREASURER SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	0.00	1,200.00
21231010200	! SCHOOL BOARD SERVICES - SECRETARIAL SALARIES	2,250.00	1,500.00	1,950.00	1,900.00	2,250.00	2,250.00	0.00	2,250.00
21231010200	! SCHOOL BOARD SERVICES - FICA	600.29	527.90	562.33	563.51	585.23	585.23	0.00	585.23
21231010200	! SCHOOL BOARD SERVICES - NHRS SUPPORT	312.02	215.23	263.89	263.71	304.43	304.43	0.00	304.43
21231010200	! SCHOOL BOARD SERVICES - AUDIT EXPENSES	7,225.00	7,600.00	8,000.00	7,608.33	9,200.00	9,660.00	0.00	9,660.00
21231010200	! SCHOOL BOARD SERVICES - LEGAL & CONSULTING	16,118.39	26,196.00	14,573.04	18,962.48	12,500.00	12,500.00	0.00	12,500.00
21231010200	! SCHOOL BOARD SERVICES - DISTRICT MEETING SERV	615.00	330.00	570.00	505.00	600.00	600.00	0.00	600.00
21231010200	! SCHOOL BOARD SERVICES - SCHOOL BOARD SUPPLIE	0.00	0.00	754.83	251.61	0.00	0.00	0.00	0.00
21231010200	! SCHOOL BOARD SERVICES - DISTRICT MEETING SUPP	2,534.10	2,649.64	3,621.64	2,935.13	2,500.00	2,500.00	0.00	2,500.00
21231010200	! SCHOOL BOARD SERVICES - TREASURER SUPPLIES	0.00	0.00	0.00	0.00	750.00	750.00	0.00	750.00
21231010200	! SCHOOL BOARD SERVICES - DUES & FEES	4,731.31	4,202.90	6,803.82	5,246.01	5,000.00	5,000.00	0.00	5,000.00
<b>FUNCTION: SCHOOL BOARD SERVICES- 2310</b>		<b>39,786.11</b>	<b>48,621.67</b>	<b>42,499.55</b>	<b>43,635.78</b>	<b>39,089.66</b>	<b>39,549.66</b>	<b>0.00</b>	<b>39,549.66</b>

21232010200	! SAU SERVICES - SAU SERVICES	177,024.00	200,915.00	203,891.00	193,943.33	186,966.00	205,565.00	0.00	205,565.00
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<b>FUNCTION: SAU SERVICES- 2320</b>		<b>177,024.00</b>	<b>200,915.00</b>	<b>203,891.00</b>	<b>193,943.33</b>	<b>186,966.00</b>	<b>205,565.00</b>	<b>0.00</b>	<b>205,565.00</b>
21241010200	! PRINCIPAL SERVICES - ADMIN/OTHER SALARIES	103,999.00	124,261.35	114,261.35	114,173.90	113,890.55	123,600.00	0.00	123,600.00
21241010200	! PRINCIPAL SERVICES - SECRETARIAL SALARIES	60,023.47	62,969.55	72,063.23	65,018.75	71,125.92	77,399.56	0.00	77,399.56
21241010200	! PRINCIPAL SERVICES - ASSISTANT PRINCIPAL SALAR	85,313.00	87,019.26	93,000.00	88,444.09	93,000.00	98,664.00	0.00	98,664.00
21241010200	! PRINCIPAL SERVICES - HEALTH INSURANCE	18,317.65	15,166.90	12,428.37	15,304.31	12,893.58	13,765.00	0.00	13,765.00
21241010200	! PRINCIPAL SERVICES - DENTAL INSURANCE	2,574.52	3,532.12	1,466.08	2,524.24	526.68	2,288.00	0.00	2,288.00
21241010200	! PRINCIPAL SERVICES - LIFE INSURANCE	181.00	180.48	176.66	179.38	202.28	199.50	0.00	199.50
21241010200	! PRINCIPAL SERVICES - DISABILITY INSURANCE	558.48	649.92	525.48	577.96	569.64	688.46	0.00	688.46
21241010200	! PRINCIPAL SERVICES - FICA	18,516.20	20,216.04	21,227.73	19,986.66	21,268.26	22,924.27	0.00	22,924.27
21241010200	! PRINCIPAL SERVICES - NHRS SUPPORT	5,886.52	6,050.10	6,120.20	6,018.94	6,576.75	6,738.03	0.00	6,738.03
21241010200	! PRINCIPAL SERVICES - NHRS PROFESSIONAL	39,653.37	40,589.40	40,948.03	40,396.93	40,633.30	42,741.37	0.00	42,741.37
21241010200	! PRINCIPAL SERVICES - TUITION REIMBURSEMENT	955.50	0.00	6,280.00	2,411.83	5,000.00	15,552.00	0.00	15,552.00
21241010200	! PRINCIPAL SERVICES - WORKSHOP REIMB PROF	1,409.00	543.00	3,094.95	1,682.32	2,000.00	2,000.00	0.00	2,000.00
21241010200	! PRINCIPAL SERVICES - SECRETARIAL WORKSHOP	109.00	0.00	0.00	36.33	425.00	425.00	0.00	425.00
21241010200	! PRINCIPAL SERVICES - UNEMPLOYMENT INSURANCE	-	43.77	69.39	37.72	136.18	103.20	0.00	103.20
21241010200	! PRINCIPAL SERVICES - WORKER'S COMPENSATION	801.45	1,029.33	995.92	942.23	950.46	898.99	0.00	898.99
21241010200	! PRINCIPAL SERVICES - OTHER PROF SERVICES	-	0.00	0.00	0.00	31,003.00	31,003.00	0.00	31,003.00
21241010200	! PRINCIPAL SERVICES - REPAIRS & MAINT SERVICES	2,580.20	1,053.02	1,289.18	1,640.80	2,630.00	2,630.00	0.00	2,630.00
21241010200	! PRINCIPAL SERVICES - RENTAL OF EQUIPMENT	1,533.30	1,252.80	1,252.80	1,346.30	1,253.00	1,253.00	0.00	1,253.00
21241010200	! PRINCIPAL SERVICES - TELEPHONE	9,053.99	11,456.41	12,855.05	11,121.82	9,000.00	13,000.00	0.00	13,000.00
21241010200	! PRINCIPAL SERVICES - DATA COMMUNICATIONS	-	0.00	0.00	0.00	0.00	5,088.80	0.00	5,088.80
21241010200	! PRINCIPAL SERVICES - POSTAGE	1,573.87	1,700.00	1,354.12	1,542.66	1,700.00	1,700.00	0.00	1,700.00
21241010200	! PRINCIPAL SERVICES - ADVERTISING	186.60	155.50	186.60	176.23	500.00	500.00	0.00	500.00
21241010200	! PRINCIPAL SERVICES - PRINTING	516.32	963.62	567.50	682.48	500.00	500.00	0.00	500.00
21241010200	! PRINCIPAL SERVICES - MILEAGE REIMBURSEMENT	57.45	219.31	885.86	387.54	750.00	750.00	0.00	750.00
21241010200	! PRINCIPAL SERVICES - SUPPLIES	639.56	1,232.85	904.30	925.57	1,500.00	1,500.00	0.00	1,500.00
21241010200	! PRINCIPAL SERVICES - TEXTBOOKS	17.57	120.00	117.24	84.94	172.00	172.00	0.00	172.00
21241010200	! PRINCIPAL SERVICES - PERIODICALS	89.00	89.00	89.00	89.00	365.00	365.00	0.00	365.00
21241010200	! PRINCIPAL SERVICES - REPLACEMENT EQUIPMENT	0.00	0.00	1,155.00	385.00	0.00	0.00	0.00	0.00
21241010200	! PRINCIPAL SERVICES - DUES & FEES	2,199.95	1,913.00	2,973.00	2,361.98	1,800.00	1,800.00	0.00	1,800.00
<b>FUNCTION: PRINCIPAL SERVICES- 2410</b>		<b>356,745.97</b>	<b>382,406.73</b>	<b>396,287.04</b>	<b>378,479.91</b>	<b>420,371.60</b>	<b>468,259.18</b>	<b>0.00</b>	<b>468,249.18</b>
21260010200	! MAINTENANCE - ADMIN/OTHER SALARIES	65,213.90	64,442.58	67,375.86	65,677.45	68,367.13	70,418.00	0.00	70,418.00
21260010200	! MAINTENANCE - CUSTODIAL SALARIES	65,499.26	69,028.27	60,135.62	64,887.72	110,771.01	110,496.96	0.00	110,496.96
21260010200	! MAINTENANCE - HEALTH INSURANCE BUYOUT	750.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00
21260010200	! MAINTENANCE - HEALTH INSURANCE	25,494.11	19,942.64	22,356.70	22,597.82	83,612.40	55,321.00	0.00	55,321.00
21260010200	! MAINTENANCE - DENTAL INSURANCE	886.09	805.32	780.93	824.11	3,356.66	3,025.00	0.00	3,025.00
21260010200	! MAINTENANCE - LIFE INSURANCE	99.78	103.00	88.26	97.01	147.69	157.50	0.00	157.50
21260010200	! MAINTENANCE - DISABILITY INSURANCE	186.36	270.22	220.12	225.57	361.65	354.65	0.00	354.65
21260010200	! MAINTENANCE - FICA	9,513.22	9,782.16	9,453.40	9,582.93	13,704.07	13,839.99	0.00	13,839.99
21260010200	! MAINTENANCE - NHRS SUPPORT	13,105.02	13,529.95	10,414.62	12,349.86	18,742.29	14,598.20	0.00	14,598.20
21260010200	! MAINTENANCE - NHRS PROFESSIONAL	29.48	0.00	0.00	9.83	0.00	0.00	0.00	0.00
21260010200	! MAINTENANCE - UNEMPLOYMENT INSURANCE	-	54.71	86.75	47.15	136.18	133.20	0.00	133.20
21260010200	! MAINTENANCE - WORKER'S COMPENSATION	2,597.29	3,234.27	3,129.29	2,986.95	2,808.18	4,296.55	0.00	4,296.55
21260010200	! MAINTENANCE - OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21260010200	! MAINTENANCE - WATER/SEWERAGE	10,490.00	6,425.04	5,663.04	7,526.03	9,500.00	10,827.00	0.00	10,827.00
21260010200	! MAINTENANCE - REPAIRS & MAINT SERVICES	85,646.85	58,585.85	102,170.42	82,134.37	13,300.00	13,300.00	0.00	13,300.00
21260010200	! MAINTENANCE - REPAIRS BUILDINGS	16,416.98	29,229.98	20,281.74	21,976.23	20,000.00	20,000.00	0.00	20,000.00
21260010200	! MAINTENANCE - REPAIRS GROUNDS	6,745.00	11,490.00	16,244.80	11,493.27	8,850.00	8,850.00	0.00	8,850.00
21260010200	! MAINTENANCE - BUILDING IMPROVEMENTS	10,623.80	14,089.00	120,870.98	48,527.93	0.00	0.00	0.00	0.00

21260010200	! MAINTENANCE - REPAIRS MAINT EQUIPMENT	-	0.00	617.92	205.97	1,000.00	1,000.00	0.00	1,000.00
21260010200	! MAINTENANCE - REPAIRS SECURITY SYSTEM	690.25	554.00	1,447.50	897.25	500.00	500.00	0.00	500.00
21260010200	! MAINTENANCE - GARBAGE REMOVAL	4,111.99	3,223.32	4,175.56	3,836.96	5,100.00	5,100.00	0.00	5,100.00
21260010200	! MAINTENANCE - PROPERTY/LIABILITY INS	11,571.64	15,415.01	18,143.00	15,043.22	21,372.00	24,321.00	0.00	24,321.00
21260010200	! MAINTENANCE - TELEPHONE	330.00	330.00	660.00	440.00	0.00	720.00	0.00	720.00
21260010200	! MAINTENANCE - MILEAGE REIMBURSEMENT	-	0.00	0.00	0.00	200.00	200.00	0.00	200.00
21260010200	! MAINTENANCE - SUPPLIES	6,026.90	0.00	0.00	2,008.97	5,700.00	5,700.00	0.00	5,700.00
21260010200	! MAINTENANCE - MAINTENANCE SUPPLIES	14,891.74	13,353.23	14,457.27	14,234.08	15,225.00	15,225.00	0.00	15,225.00
21260010200	! MAINTENANCE - SUPPLIES GROUNDS	326.93	0.00	512.50	279.81	1,339.52	1,339.52	0.00	1,339.52
21260010200	! MAINTENANCE - ELECTRICITY	58,009.05	29,267.36	49,305.02	45,527.14	60,900.00	60,900.00	0.00	60,900.00
21260010200	! MAINTENANCE - OIL	60,512.04	54,082.90	51,962.42	55,519.12	63,525.00	65,000.00	0.00	65,000.00
21260010200	! MAINTENANCE - GASOLINE	0.00	0.00	0.00	0.00	150.00	150.00	0.00	150.00
21260010200	! MAINTENANCE - NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21260010200	! MAINTENANCE - REPLACEMENT EQUIPMENT	0.00	0.00	3,750.00	1,250.00	600.00	600.00	0.00	600.00
<b>FUNCTION: MAINTENANCE - 2600</b>		<b>469,767.68</b>	<b>417,238.81</b>	<b>584,303.72</b>	<b>490,436.74</b>	<b>529,268.78</b>	<b>506,373.57</b>	<b>0.00</b>	<b>506,373.57</b>
21270010200	! REG ED TRANSPORTATION - ATHLETIC TRANS	-	12,335.00	9,680.60	7,338.53	11,600.00	12,000.00	0.00	12,000.00
21270010200	! REG ED TRANSPORTATION - FIELD TRIPS	2,376.76	3,581.05	6,750.47	4,236.09	7,500.00	7,500.00	0.00	7,500.00
21270010200	! REG ED TRANSPORTATION - TRANSPORTATION	319,034.57	339,930.86	435,124.47	364,696.63	520,491.96	536,688.90	(195,160.00)	341,528.90
21270010261	! SPED TRANSPORTATION - TRANSPORTATION	196,259.07	278,214.86	329,415.92	267,963.28	225,000.00	300,000.00	0.00	300,000.00
<b>FUNCTION: TRANSPORTATION - 2700</b>		<b>517,670.40</b>	<b>634,061.77</b>	<b>780,971.46</b>	<b>644,234.54</b>	<b>764,591.96</b>	<b>856,188.90</b>	<b>(195,160.00)</b>	<b>661,028.90</b>
21284010200	! IT - ADMIN/OTHER SALARIES	49,467.00	45,086.52	53,000.00	49,184.51	53,560.00	55,167.00	0.00	55,167.00
21284010200	! IT - HEALTH INSURANCE	10,363.91	10,865.70	11,178.35	10,802.65	11,597.40	12,404.00	0.00	12,404.00
21284010200	! IT - DENTAL INSURANCE	517.84	524.76	448.40	497.00	526.68	576.00	0.00	576.00
21284010200	! IT - LIFE INSURANCE	43.75	46.90	75.00	55.22	75.00	78.75	0.00	78.75
21284010200	! IT - DISABILITY INSURANCE	120.54	121.66	200.02	147.41	210.75	170.88	0.00	170.88
21284010200	! IT - FICA	3,627.42	3,312.28	3,906.22	3,615.31	4,097.34	4,220.28	0.00	4,220.28
21284010200	! IT - NHRS SUPPORT	5,189.01	6,321.04	7,035.61	6,181.89	7,246.67	7,033.79	0.00	7,033.79
21284010200	! IT - TUITION REIMBURSEMENT	-	3,100.00	2,191.96	1,763.99	4,950.00	7,776.00	0.00	7,776.00
21284010200	! IT - WORKSHOP REIMB PROF	-	0.00	0.00	0.00	825.00	500.00	0.00	500.00
21284010200	! IT - UNEMPLOYMENT INSURANCE	-	10.94	17.35	9.43	45.40	25.80	0.00	25.80
21284010200	! IT - WORKER'S COMPENSATION	225.15	290.56	281.12	265.61	259.22	165.50	0.00	165.50
21284010200	! IT - OTHER PROF SVCS	2,240.37	1,911.72	7,327.12	3,826.40	26,500.00	2,000.00	0.00	2,000.00
21284010200	! IT - REPAIRS EQUIPMENT	146.70	4,083.48	623.38	1,617.85	1,500.00	1,500.00	0.00	1,500.00
21284010200	! IT - SUPPLIES	3,473.34	4,060.78	2,001.18	3,178.43	5,000.00	5,000.00	0.00	5,000.00
21284010200	! IT - SOFTWARE	11,504.79	12,691.52	12,788.82	12,328.38	12,977.57	37,068.00	0.00	37,068.00
21284010200	! IT - NEW COMPUTER EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21284010200	! IT - REPLACEMENT EQUIPMENT	4,318.10	19,049.75	11,402.52	11,590.12	17,749.00	15,400.00	0.00	15,400.00
21284010200	! IT - DUES & FEES	200.00	0.00	298.10	166.03	540.00	540.00	0.00	540.00
<b>FUNCTION: Information Technology - 2840</b>		<b>91,437.92</b>	<b>111,477.61</b>	<b>112,775.15</b>	<b>105,230.23</b>	<b>147,660.03</b>	<b>149,626.00</b>	<b>0.00</b>	<b>149,626.00</b>
21290010200	! WAGE POOL - ADMIN/OTHER SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUNCTION: WAGE POOL - 2900</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
21511010200	! PRINCIPAL OF DEBT	0.00	109,689.21	113,846.43	74,511.88	118,161.21	122,639.52	0.00	122,639.52
<b>FUNCTION: PRINCIPAL OF DEBT - 5110</b>		<b>0.00</b>	<b>109,689.21</b>	<b>113,846.43</b>	<b>74,511.88</b>	<b>118,161.21</b>	<b>122,639.52</b>	<b>0.00</b>	<b>122,639.52</b>
21512010200	! INTEREST ON DEBT	0.00	81,955.39	77,798.17	53,251.19	73,483.39	69,005.08	0.00	69,005.08
<b>FUNCTION: INTEREST ON DEBT - 5120</b>		<b>0.00</b>	<b>81,955.39</b>	<b>77,798.17</b>	<b>53,251.19</b>	<b>73,483.39</b>	<b>69,005.08</b>	<b>0.00</b>	<b>69,005.08</b>

21522110200 ! FOOD SERVICE TRANSFER - FUND TRANSFERS	0.00	0.00	5,951.33	1,983.78	0.00	0.00	0.00	0.00
<b>FUNCTION: FOOD SERVICE TRANSFER - 5221</b>	<b>0.00</b>	<b>0.00</b>	<b>5,951.33</b>	<b>1,983.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

21531010200 ! CHARTER SCHOOL - MISC EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUNCTION: CHARTER SCHOOL - 5310</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FUND: GENERAL FUND OVERALL TOTAL</b>	<b>8,552,393.16</b>	<b>8,813,912.76</b>	<b>9,822,459.50</b>	<b>9,022,921.81</b>	<b>10,110,280.82</b>	<b>10,795,689.92</b>	<b>(280,003.92)</b>	<b>10,515,676.00</b>
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Grant						150,000	-	150,000
Foodservice						155,120	155,120	155,120

<b>FUND: GENERAL FUND OVERALL TOTAL</b>	<b>10,015,777.15</b>	<b>10,857,838.98</b>		<b>10,886,349.50</b>		<b>11,100,810</b>	<b>(124,884)</b>	<b>10,820,796</b>
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**CANDIA SCHOOL DISTRICT  
2025 - 2026  
ESTIMATED REVENUE**

	<b>Approved Tax Year 2024 - 2025</b>	<b>Estimated Tax Year 2025 - 2026</b>
<b><u>State Sources</u></b>		
Building Aid	-	-
Kindergarten Aid	-	-
Other/Local	2,625	-
Special Education	289,739	310,234
Driver Education Child	-	-
Child Nutrition	1,850	1,850
<b>TOTAL</b>	<b>\$ 294,214</b>	<b>\$ 312,084</b>
<b><u>Federal Sources</u></b>		
Federal Program Grants	87,973	60,000
Child Nutrition	41,903	30,750
Disabilities Programs - IDEA	165,389	90,000
Other Federal - Medicaid	-	-
<b>TOTAL</b>	<b>\$ 295,265</b>	<b>\$ 180,750</b>
<b><u>Local Sources</u></b>		
Earnings on Investments	45,700	30,000
Lunch Sales	116,334	122,520
Other	14,323	2,000
Unreserved Fund Balance	128,479	235,761
<b>TOTAL</b>	<b>\$ 304,836</b>	<b>\$ 390,281</b>
<b>Total Revenues before Warrant Articles</b>	<b>\$ 894,315</b>	<b>\$ 883,115</b>
<b>Amount of Estimated Revenues &amp; Credits</b>	<b>\$ 894,315</b>	<b>\$ 883,115</b>
<b>Cost of Adequate Education (State Tax &amp; Grant)</b>		
State Education Grant	1,067,759	1,088,061
State Education Tax	939,872	932,068
<b>Total Anticipated Revenues to Offset Local Taxes</b>	<b>\$ 2,901,946</b>	<b>\$ 2,020,129</b>
<b>Total Raised by Local Taxes</b>	<b>\$ 7,754,842</b>	<b>\$ 8,210,220</b>

## **2024-2025 ANNUAL REPORT OF THE DIRECTOR OF STUDENT SERVICES**

The Student Services Department is responsible for the provision of Special Education, Guidance, Section 504, Nursing, Title I, and McKinney-Vento services for students in the Candia School District. At the Henry W. Moore School, the provision of all of these services is a joint effort with the school administration to create an inclusive and collaborative learning culture.

Special education and related services are provided to students aged 3 through 22 who are eligible for special education through the Individuals with Disabilities Act (IDEA). These students have been identified through a comprehensive referral and evaluation process, classified in one of more of the 14 areas of educational disability, and have not yet received a regular high school diploma, as defined by state and federal regulations. The services provided by the Candia School District are individually determined by a team of people, including parents, and are designed to ensure that each child's educational needs are met within the least restrictive environment, to the greatest extent that is possible and appropriate. During the 2024-2025 school year the Candia School District provided special education services to approximately 76 students, ages 3-22.

The Candia School District ensures that children with disabilities who are placed by their parents in non-profit, private schools that are located within the jurisdiction of the Candia School District have equitable participation in special education programs pursuant to state and federal regulations. The district is also responsible to ensure that students identified for special education and students attending charter schools receive a free and appropriate education (FAPE). These services are described in the Candia Special Education Policy and Procedure Manual which is located on the Henry W. Moore School website and available at both the Student Services Department and Office of the Superintendent of Schools. Through our local Child Find Program, referrals for students between the ages of birth and 22 who are suspected of having an educational disability can be made by contacting the Principal, Director of Student Services, or Superintendent. Child Find Screening Clinics are held twice a year and are advertised through local social media and posting at local agencies and preschools.

The McKinney-Vento Homeless Assistance Act is the primary piece of federal legislation related to the education of children and youth experiencing homelessness. The provisions of The McKinney-Vento Homeless Assistance Act support educational stability for children who lack fixed, adequate nighttime housing. The Director of Student Services acts as the district's Homeless Liaison and is responsible for determining if a child's circumstances align with the established definitions of the Act.

Title I, Part A of the Elementary and Secondary Education Act (ESEA), provides supplemental funds to schools with the highest percentages of children from low-income families to help ensure that all children meet challenging academic standards. The Henry W. Moore School is eligible for Title I funds as a Targeted Assistance School (TAS). Title I, Part A funds are utilized to serve eligible students identified as having the greatest need for assistance because they are not meeting or are at risk of not meeting state academic standards. The Title I funds were used to support the costs of students who are eligible for services under the McKinney-Vento Homeless Act, summer programming for eligible at-risk students, and academic interventions focused on math, as part of a larger school wide academic and behavioral intervention model.

The Candia School District annually receives federal special education funds. Project applications are submitted to the NH Department of Education for approval and funding. During the 2024-2025 school year, this entitlement money was used to support in-district special education needs and preschool services. Funding supported speech services and preschool programming for preschool students who required comprehensive special education services beyond what is offered at the Henry W. Moore School. The funding also supported hiring a special education paraprofessional, a behavioral support paraprofessional, extended school year special education services, and supplies needed based on special education needs. With this funding the Candia School District was also able to send staff to or provide online training on assistive technology to support inclusion of students with disabilities, specialized and intensive reading and math instruction, special education law, and best practices in special education.

New Hampshire RSA32:11-a requires that each school district provide in its annual report an accounting of actual expenditures for special education programs and services for the previous two fiscal years, including offsetting revenues. This information is included in the Special Education Expenditures section of the School District Report.

I would like to extend my sincere appreciation to the Candia community, School Board, administration, staff, and families for their continued support and collaboration. In accordance with state and federal regulations, and in partnership with parents and school teams, Student Services is committed to ensuring that all students are provided a free and appropriate public education within the least restrictive environment to the greatest extent possible. Guided by our shared values of inclusion, equity, and student-centered decision making, we remain dedicated to meeting the diverse needs of students while fulfilling our legal responsibilities.

Respectfully submitted,

Stacey Eaton  
Director of Student Services

## **CANDIA SCHOOL DISTRICT DELIBRATIVE SESSION 2026 STATE OF NEW HAMPSHIRE**

Meeting opened at 6:20 on February 5, 2026

Moderator H. Clark Thyng read the rules of the session.

Pledge of allegiance lead by Stephanie Helmig

Moderator H Clark Thyng made introduction of those present:

- School District Clerk: Jennifer Maurice
- School Board Members: Stephanie Helmig (Chair of the School Board), Mark Chalbeck (vice chair), Dana Buckley (clerk), Merideth Wilson (member), Heather Tremblay (member)
- SAU administrators: Mr. William Rearick (Superintendent), Ms. Cindy Bourgeault (Business Administrator)
- School administrators: Mrs. Becky Wing (Principal), Dorothy Francini (Assistant Principal), Mrs. Stacey Eaton (Director of Student Services)
- School District Attorney: Attorney Peter Phillips Phillips
- Serving as assistant moderators today are Tracey Boucher, Rob Jones, Rob Boucher, John Helmig, Mason Thyng

Recognized to speak even though not residents of Candia with no objection: Mr. William Rearick, Mrs. Stacey Eaton, Becky Wing, Peter Phillips Phillips, Mike McGillen

The average cost-per-pupil for the preceding year (2024-2025) as calculated in accordance with RSA 189:75, I(a) is \$22,249.57.

Candia School District achievement proficiency scores for the preceding year (2024-2025) ELA Proficiency: 55%; Math Proficiency: 53%; Science Proficiency: 49%

Warrant article 2: Shall the Candia School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,585,787? Should this article be defeated, the default budget shall be \$11,817,330, which is the same as last year, with certain adjustments required by previous action of the Candia School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated tax rate impact is \$.50/per thousand. (0 Yes – 4 No) (Not Recommended by the School Board) (5 Yes – 4 No) (Recommended by the Budget Committee)

Stephanie Helmig made a motion to move the article to the ballot as read and was seconded by Mark Chalbeck.

Discussion opened.

Jason Gustin (Crowley Rd) made an amendment to the warrant article. Daniel Coughlin seconded the motion.

Shall the Candia School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,833,313? Should this article be defeated, the default budget shall be \$11,817,330, which is the same as last year, with certain adjustments required by previous action of the Candia School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated tax rate impact is \$.50/per thousand.

Jason explained his reasoning for the amendment included that the default budget is set by law on formulas for increased cost. His new budget number includes a value above the default because of two recent heating pump failures with numbers of average prices he could find online. In the future he would prefer suggestions to come from the budget committee about more appropriate ways to reduce costs rather guiding statements such as “figure it out” and suggesting to eliminate the vice principal position or reduce busing levels to that below which is required by law. Having a top 5% school in the state is an incredible achievement.

Susan Young made a request for secret yes no ballot. She submitted her five people who support the secret ballot.

Jason asked about the process of a secret yes or no ballot. Clark Thyng explained the process.

Susan explained that she wanted the secret ballot so there would be no fear in voting how you wanted to vote.

Called the vote to approve the amendment amount. Secret vote was in favor by a vote of 81 to 21. The vote was to approve the amendment amount.

Moderator H Clark Thyng called for a vote on moving the amendment to the ballot as written. There was no discussion on the amended amendment. The vote was in the affirmative for the amended article.

Stephanie made a motion to discuss warrant article 4 before warrant article 3 for those in attendance. With no opposition from the floor, discussion proceeded to article four next.

Warrant article #4 Shall the Town vote to adopt the provisions of RSA 32:5-b, 32:5-e, and implement a tax cap whereby the governing body and/or Budget Committee shall not submit a

recommended school budget that increases the amount to be raised by local taxes for the Candia Budget, based on the prior fiscal year's actual amount of local taxes raised, by more than 3%. 3/5 Majority vote required. (submitted by petition)

(0 Yes – 4 No) (Not Recommended by the School Board)

(3 Yes – 6 No) (Not Recommended by the Budget Committee)

William Safie made a motion to move the article to the ballot as read and was seconded by Steve Trembly.

The moderator brought up that the RSA is wrong and that a motion is needed to clean up the warrant article. E needs to be changed to C. Council advised that it be changed when the body votes.

Moderator Thyng opened the warrant for discussion.

Jason Gustin (Crowley Rd) I have questions about the legality of the wording of the amendment.

Peter Phillips there are other options that can be done and can be done. There are other options that could potentially be done in terms of how you calculate the tax cap. But the particular warrant article does propose that the tax can't be based on a percentage which is under the article as present is 3%. That number could be amended by a vote by the governing body or the budget committee.

Moderator stated that he believes that the only thing that can be changed is the percentage.

Peter Phillips said you can interchange school and town in many instances. You can't change the subject matter. It would be appropriate to remove 32:5-e.

Jason continued to question the warrant article wording and the RSA wording.

Peter Phillips stated that this is the school budget. You could take that out to align it with the language of the statute. The RSA here is talking about a local tax. It is clear that the petition was about to be raised by local taxes limited the school budget by some percentage based on what that impact of the overall town taxes might be.

Jason made an amendment to the warrant article. Second by Daniel Coughlin.

Shall the Town vote to adopt the provisions of RSA 32:5-b, 32:5-c, and implement a tax cap whereby the governing body and/or Budget Committee shall not submit a recommended school budget that increases the amount to be raised by local taxes for the Candia Budget, based on the prior fiscal year's actual amount of local taxes raised, by more than 15%. 3/5 Majority vote required. (submitted by petition) (0 Yes – 4 No) (Not Recommended by the School Board) (3 Yes – 6 No) (Not Recommended by the Budget Committee)

Discussion to the amendment opened.

Judy Lozt asked if someone could change the warrant article if it was a petition warrant article. She thought they could not be changed.

Moderator Thyng explained that minor changes can be made as long as the intent stayed the same.

William Safie (Patten Hill Rd) explained why he put the warrant article in. He wanted the taxpayers to have options.

Stephanie Helmig (Fieldstone Lane) explained where the increases of the default budget come from; health insurance, teacher salaries, Pinkerton, electricity, etc.

William Safie suggested that the school board could use warrant articles to fix the short cut if this town approves warrant article #4.

Peter Phillips stated that yes any future warrant articles would fall under warrant article 4's tax cap. Including the teachers CBA.

William Safie suggested the school cut somewhere.

Susan Young (Deerfield Rd) wants it sent to the voters and see what they want.

Dana Buckley reminded the body about the handouts about budget and how we are spending only 1.1% higher than the state average.

William Safie (Patten Hill) you are leaving out something in your expenses in what spend per student.

Moderator Thyng stated the number of student which is \$22, 249.57.

Dana stated how the number is made.

William Safie is saying that the number is not being calculated correctly.

Stephanie explained that the state picks how the number is calculated.

Bill Rearick, as a member of the budget committee, you get how the money is being spent. The state tells how the number is figured.

Roger Levitt (Cricet Rd) called the question.

Moderator H Clark Thyng closed the discussion and called for a vote on the amended percentage amount. The vote was in the affirmative for the amended percentage amount.

Moderator H Clark Thyng called for a vote on the new amendment. The vote was in the affirmative to move the amended warrant article to the ballot as written.

Stephaine made a motion to restrict reconsideration, and it was seconded by Mark Chalbeck. The vote was in the affirmative. The motion carries.

Ryan Young asked if the wording is legal for what was just done. 3% to 15% seems like more than a minor change to him.

Peter Phillips stated that the warrant article is legal now with the change in the RSA from c to e.

Carla Penfield was told that a citizen's petition had to go on the ballot as written. What does Mr. Safie do if he gets someone else to say that the school board lawyer was not correct?

Peter Phillips gave an example that the governing body has the right to make changes to warrant articles at deliberative sessions.

Jason Gustin (Crowley Rd) stated that procedures prescribed by law were reported to every voting member in town.

Moderator Thyng closed discussion on warrant article four and moved back to warrant article 3.

Warrant article #3. Shall the Candia School District approve the cost items included in the collective bargaining agreement reached between the Candia School Board and the Candia Education Association, which calls for the following increase in salaries and benefits at current staffing levels over the amount paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase</u>
2026-2027	\$184,528.76
2027-2028	\$198,486.82
2028-2029	\$212,602.37

and further to raise and appropriate \$184,528.76 for the 2026-2027 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Estimated tax rate impact 2026-2027 is \$.20/per thousand. Estimated tax impact 2027-2028 is \$.21/per thousand. Estimated tax rate impact 2028-2029 is \$.23/per thousand.

(5 Yes – 0 No) (Recommended by the School Board)

(8 Yes – 1 No) (Recommended by the Budget Committee)

Stephanie Helmig made a motion to move the article to the ballot as read and was seconded by Mark Chalbeck.

Discussion opened.

Steve Trembly (Chester Turnpike) why are we having another increase?

Bill in this years budget there is no increases for teachers. The contract expires as of June 30<sup>th</sup>. We negotiated a contract. The cost of the three year contract is in the warrant article and voters have to vote on every new contract. Those numbers will be built into the outline in the next years budgets if you approve in March.

Susan Young (Deerfield Rd) asked who negotiated the contract with the teachers?

Stephanie Helmig I do.

Susan Young they asked for 3.4% and they negotiated a 4% increase.

Mike Yergeau (Laliberte) when the CBA is negotiated is the CPI taken into account?

William Rearick we discuss what the taxpayers can afford and we try to also be competitive. We look around at other districts as well. We don't want to lose teachers either.

Stephanie explained how the percentages were given. Year one was 3/.5%, year two was 3.75% and year 3 was 4%. We negotiated the contract we wanted to get teachers an acceptable salary.

Moderator H Clark Thyng closed the discussion and called for a vote. The vote was in the affirmative to move warrant article to the ballot as written.

The Moderator will accept a motion to dissolve the meeting Steve Trembly. Seconded by Tim Darcy

The meeting is dissolved at 7:43.

Sincerely,

Jennifer Maurice



and further to raise and appropriate \$12,654.87 for the 2025-2026 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Estimated tax rate impact is \$0.02/per thousand. (Recommended by the School Board 5-0) (Recommended by the Budget Committee 8-1)

*Given under our hands and seal at said Candia, New Hampshire, this \_\_\_\_\_ day of January, 2025.*

SCHOOL BOARD OF CANDIA, NEW HAMPSHIRE

Stephanie Helmig, Chair

Mark Chalbeck, Vice Chair

Dana Buckley, Clerk

Kristina Ickes

Merideth Wilson

*Given under our hands and seal at said Candia, New Hampshire, this \_\_\_\_ day of February, 2026.*

SCHOOL BOARD OF CANDIA, NEW HAMPSHIRE

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Stephanie Helmig, Chair

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Mark Chalbeck, Vice Chair

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Dana Buckley, Clerk

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Heather Tremblay

---

Merideth Wilson

**A True copy of the Candia School District Warrant – Attest**

I/We certify and attest that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, a true and attested copy of the Candia School District Warrant was posted at the Candia Town Hall, Post Office, Henry W. Moore School and Candia Youth Athletic Association in Rockingham County.

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Stephanie Helmig, Chair

---

Mark Chalbeck, Vice Chair

---

Dana Buckley, Clerk

---

Heather Tremblay

---

Merideth Wilson

## CANDIA SCHOOL DISTRICT 2025 Results

To choose the following school district officers: One School Board Member (vote for not more than one)

Heather Tremblay	690
Write Ins:	
Matt Woodrow	1
Paul Fleming	1
Alyssa Robie	1
Mary Beyor	1
Patrick Wheeler	2
Susan Young	1
Karen Frazier	1
Kristina Lekas	1
William Saffie	2
David Labbe	2
Bernard Jankowski	1
Karen Morin	1
Michelle Johnson	1

**Warrant Article #2** Shall the Candia School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$11,150,810. Should this article be defeated, the default budget shall be \$11,100,810, which is the same as last year, with certain adjustments required by previous action of the Candia School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated tax rate impact is \$.80/per thousand. (Recommended by the School Board 5-0) (Not Recommended by the Budget Committee 4-2)

**YES    472                      NO    488**

**Warrant Article #3** Shall the Candia School District vote to approve the cost items included in the collective bargaining agreement reached between the Candia School Board and the Candia Educational Support Professionals, which calls for the following increase in salaries and benefits at current staffing levels over the amount paid in the prior fiscal year:

<u>Year</u>	<u>Estimated Increase</u>
2025-2026	\$12,654.87
2026-2027	\$18,982.31
2027-2028	\$25,309.75

and further to raise and appropriate \$12,654.87 for the 2025-2026 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels? Estimated tax rate impact is \$0.02/per thousand. (Recommended by the School Board 5-0) (Recommended by the Budget Committee 8-1)

**YES 600 NO 358**

Submitted by  
Jennifer Maurice  
Candia School District Clerk

**HENRY W. MOORE SCHOOL  
2024-2025 STAFF LIST**

Amazeen, Elaine	Mackinnon, Tiffeny
Beaulieu, Patricia	Manzelli, Jenny
Becker, Janet	Maurice, Amy
Belanger, Joanna	Meli, Zaynah
Brown, Victoria	Mogavero, Laura
Burleigh, Michelle	Mondejar, Madison
Byrne, Lynda	Moore, Chris
Call, Lori	Neville, Kathleen
Chirgwin, Felicia	Nivison, Kristen
Cloutier, Jessica	Parr, Karen
Collins, Amy	Paveglio, Mia
Eaton, Stacey	Pearl, Ashley
Ellis, Kaitlin	Powers, Bailey
Farese, Brian	Preble, Shauna
Franchini, Dorothy	Pritchard, James
Gagnon, Kylie	Roma, Daniel
Gauthier, Alain	Roy, Melissa
Grant, Alyssa	Sampson, Kathryn
Green, Chris	Sarra, Becky
Hammon, Christine	Thibaudeau, Craig
Harmon, Brad	Tourville, Juliette
Healey, Bob	Walker, Tamsyn
Hurley, Stephanie	Webster-Jones, Jessica
Iorio, Amy	Werner, Lisa
Jarvis, Pamela	Widness, Kyle
Kenney, Kayleen	Wilton, Amy
Latini, Amy	Wing, Becky
LeMay, Rebecca	Yasin, Brittany
Levasseur, Heather	Yefko, Sam

**HENRY W MOORE SCHOOL  
CLASS OF 2025**

Sataporn Albrecht

Kaleigh Ansara

Lyric Baum

Declan Buckley

Christian Chesbrough

Jackwesly Colby

Brennan Deihle

Ethan DiMaggio

Dannika Doucette

Jonathan Espinola

Jacoby Fisher

Caleb Fortin

Hunter Giera

Henry Gill

Rocco Greco

Benjamin Lord

Kate Martel

Joseph McKenna

Leela Michael

Tyler O'Flaherty

Lyla Richardson

Laura Small

Isabelle Sumner

Vianna Taylor

Brady Vallee

Kierra Verb-Correa

Dexter Vitale

Logan Wall

Edward Warendra

Hudson Wobbe

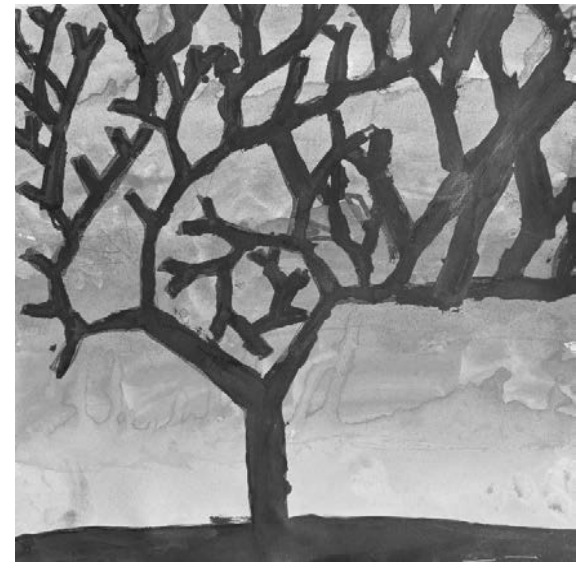
Alivia York



Wyatt Frazier  
Kindergarten



Charlyse Newcombe  
First Grade

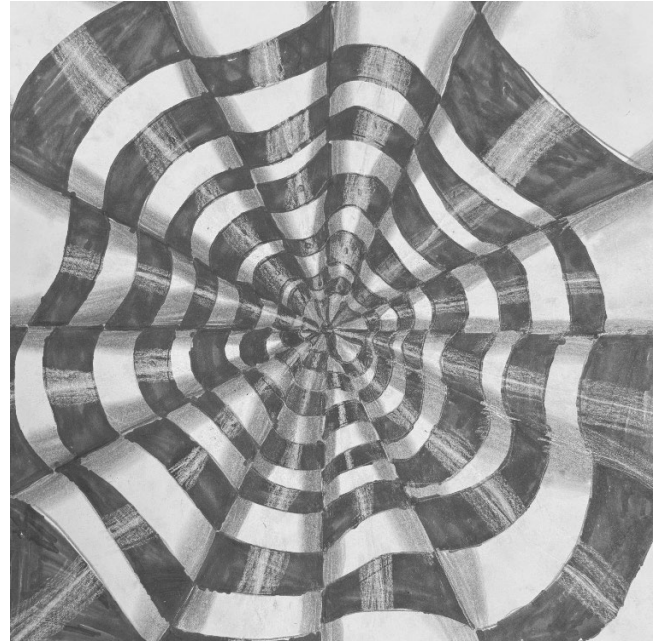


Vinny Quinlan  
Third Grade



Kensie Truax  
Second Grade

Grant Lievens  
Fifth Grade



Corrine Tracy  
Sixth Grade



Parker Houle  
Fourth Grade



Aubrey Loszewski  
Seventh Grade



Tim Albrecht  
Eighth Grade



## **PLODZIK & SANDERSON**

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

### **INDEPENDENT AUDITOR'S REPORT**

To the Members of the School Board  
Candia School District  
Candia, New Hampshire

#### **Report on the Audit of the Financial Statements**

##### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Candia School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Candia School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Candia School District as of June 30, 2024, the respective changes in financial position, and the respective budgetary comparisons for the major general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Candia School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School District adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62*. Our opinions are not modified with respect to this matter.

##### ***Responsibilities of Management for the Financial Statements***

The Candia School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Candia School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

##### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

***Candia School District  
Independent Auditor's Report***

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Candia School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Candia School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Candia School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.





# Hours and Contact Information

## ASSESSING – Assessing, Exemptions, Tax Cards

**Monday – Thursday: 7:00 AM to 4:00 PM**  
**Phone: 603-483-8101 / Fax: 603-483-0252**  
**[lchandonnet@townofcandia.org](mailto:lchandonnet@townofcandia.org)**

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**TOWN CLERK: Vehicle Reg, Vital Records, Elections**

Donna Hetzel, Town Clerk /Notary  
Tami Baker, Deputy Town Clerk /Notary  
**Tuesday & Thursday: 4:00 PM – 7:00 PM**  
**Wednesday & Friday: 8:30 AM – 1:30 PM**  
**Phone: 603-483-5573**  
**[townclerk@townofcandia.org](mailto:townclerk@townofcandia.org)**

\*\*\*\*\*  
**BUILDING DEPT. / LAND USE OFFICE**

Richard Lavoie, Building Inspector – Inspections  
**Phone: 603-483-1015** Construction plans  
**[rlavoie@townofcandia.org](mailto:rlavoie@townofcandia.org)**  
Megan Ross, Land Use Coordinator – Permits, zoning  
**[mross@townofcandia.org](mailto:mross@townofcandia.org)** Site Plans  
ZBA/Planning Board/Fire Dept.  
**Phone: 603-483-8588**

**Monday to Wednesday: 7:00 AM – 4:00 PM**  
**Thursday: 7:00 AM – 3:00 PM**  
**4th Tuesday of the month: 7 AM – 8 PM**

\*\*\*\*\*  
**ROAD AGENT – Roads, Maintenance**

Jeff Wuebbolt **Phone: 603-660-8696**

\*\*\*\*\*  
**POLICE DEPARTMENT**

Chad Shevlin, Chief of Police  
Christina McCarthy, Admin. Assistant/JP  
**Monday – Thursday: 8:00 AM to 4:30 PM**  
**Phone: 603-483-2318 / 911 emergency**

**ANIMAL CONTROL**

Candia Police Department  
**Phone: 603-483-2317**

\*\*\*\*\*  
**WELFARE**

Donna DelRosso, Welfare Officer / Notary  
**(All hours are by appointment)**  
**Phone: 603-370-2977**

\*\*\*\*\*  
**FOOD PANTRY**

**Open the 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of each Month**  
**6:00 pm - 7:30 pm**  
**Phone: 603-587-1166**  
**[contact@candiwomansgroup.org](mailto:contact@candiwomansgroup.org)**

\*\*\*\*\*  
**BOARD OF SELECTMEN - Town Mgmt. & Admin.**

Brien Brock, Chairman  
Patrick Moran, Vice Chair  
Susan Price Young  
Boyd Chivers  
Stephanie Helmig

**Monday – Thursday: 7:00 AM to 4:00 PM**  
Admin. Assistant: Linda Chandonnet, Notary  
**[lchandonnet@townofcandia.org](mailto:lchandonnet@townofcandia.org)**  
**Phone: 483-8101 / Fax: 483-0252**

Town Administrator: Amy Spencer, Notary, JP  
Accounting & Payroll: Tamera Peek  
Administrative assistant: Melissa Madden

\*\*\*\*\*  
**TAX COLLECTOR: Tax Billing & Collection**

Candice Stamatelos, Tax Collector  
Audrey Stamatelos, Deputy Tax Collector  
**Tues & Thurs: 5:00 PM to 8:00 PM**  
**Wednesday: 9:00 AM to Noon**  
**Phone: 603-483-5140**  
**[taxcollector@townofcandia.org](mailto:taxcollector@townofcandia.org)**

\*\*\*\*\*  
**AMBULANCE**

Michael Kelley, Captain (ambulance service)  
**Phone: 603-483-2202 / 911 emergency**  
**Non-emergency only: 603-247-5498**  
**[mkelley@townofcandia.org](mailto:mkelley@townofcandia.org)**

➤ *Station staffed daily 8:00 am – 6:00 pm*

\*\*\*\*\*  
**FIRE DEPARTMENT/ FOREST FIRE WARDEN**

Michael Kelley, Fire Chief  
**Phone: 603-483-2202 / 911 emergency**  
**Fax: 603-483-2311**  
**Permits: call, stop by, or online**  
**[www.nhfirepermit.com](http://www.nhfirepermit.com)**

\*\*\*\*\*  
**RECYCLING CENTER**

Chuck Whitcher, Facility Supervisor/Operator  
**Wednesday & Saturday 8:00 AM to 4:30 PM**  
**Thursday: Noon to 5:00 PM (winter)**  
**Noon to 7:00 PM (summer)**  
**Sunday: 8:00 AM to 2:00 PM**  
**Phone: 603-483-2892**

\*\*\*\*\*  
**CEMETERY: Phone: 851-1290**

Martin McFarland, Cemetery Sexton