



**2026
MS-636**

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2026	
			12/31/2025	12/31/2025	(Recommended)	(Not Recommended)
General Government						
4130	Executive	03	\$212,840	\$231,157	\$209,953	\$0
4140	Election, Registration, and Vital Statistics	03	\$35,451	\$40,021	\$49,789	\$0
4150	Financial Administration	03	\$74,894	\$62,961	\$73,615	\$0
4152	Property Assessment	03	\$16,879	\$20,419	\$77,379	\$0
4153	Legal Expense	03	\$0	\$0	\$28,501	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning	03	\$4,722	\$4,665	\$5,056	\$0
4194	General Government Buildings	03	\$66,492	\$75,282	\$76,510	\$0
4195	Cemeteries	03	\$35,572	\$39,050	\$38,190	\$0
4196	Insurance Not Otherwise Allocated		\$0	\$0	\$0	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government		\$14,076	\$14,076	\$0	\$0
General Government Subtotal			\$460,926	\$487,631	\$558,993	\$0
Public Safety						
4210	Police	03	\$177,531	\$171,895	\$173,550	\$0
4215	Ambulances	03	\$43,064	\$43,456	\$45,784	\$0
4220	Fire	03	\$51,412	\$70,301	\$73,077	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	03	\$3,868	\$4,171	\$4,159	\$0
4299	Other Public Safety	03	\$0	\$0	\$3,001	\$0
Public Safety Subtotal			\$275,875	\$289,823	\$299,571	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$201,446	\$261,852	\$279,127	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$0	\$0	\$1,550	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$201,446	\$261,852	\$280,677	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$68,671	\$82,548	\$81,021	\$0
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
	Sanitation Subtotal		\$68,671	\$82,548	\$81,021	\$0
Water Distribution and Treatment						
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
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric						
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
	Electric Subtotal		\$0	\$0	\$0	\$0
Health						
4411	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0
	Health Subtotal		\$0	\$0	\$0	\$0
Welfare						
4441	Welfare Administration	03	\$1,105	\$2,638	\$3,995	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
	Welfare Subtotal		\$1,105	\$2,638	\$3,995	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
Culture and Recreation						
4520	Parks and Recreation	03	\$8,706	\$9,928	\$10,978	\$0
4550	Library	03	\$33,500	\$33,500	\$33,500	\$0
4583	Patriotic Purposes	03	\$1,661	\$1,850	\$2,500	\$0
4589	Other Culture and Recreation	03	\$102	\$1	\$1,950	\$0
	Culture and Recreation Subtotal		\$43,969	\$45,279	\$48,928	\$0
Conservation and Development						
4611	Conservation Administration	03	\$1,270	\$1,570	\$3,270	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
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
	Conservation and Development Subtotal		\$1,270	\$1,570	\$3,270	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$77,482	\$85,267	\$79,720	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$9,681	\$12,910	\$7,442	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$700	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$87,163	\$98,877	\$87,163	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$22,638	\$1,048,700	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$22,638	\$1,048,700	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
Operating Transfers Out						
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	04	\$33,528	\$43,543	\$43,661	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$33,528	\$43,543	\$43,661	\$0
Total Operating Budget Appropriations					\$1,407,279	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4199	Other General Government	15	\$14,063	\$0
	<i>Purpose: Non-Profit Donations</i>			
4902	Machinery, Vehicles, and Equipment	02	\$134,000	\$0
	<i>Purpose: Purchase of new Highway Truck</i>			
4915	To Capital Reserve Funds	05	\$35,000	\$0
	<i>Purpose: Add to existing Fire and Emergency Vehicle CRF</i>			
4915	To Capital Reserve Funds	06	\$10,000	\$0
	<i>Purpose: Add to existing Revaluation CRF</i>			
4915	To Capital Reserve Funds	07	\$25,000	\$0
	<i>Purpose: Add to existing Town Vehicle Equipment CRF</i>			
4916	To Expendable Trusts	09	\$5,000	\$0
	<i>Purpose: Add to existing Recycling/ Transfer Station ETF</i>			
4916	To Expendable Trusts	10	\$1,000	\$0
	<i>Purpose: Add to existing Town Bridge ETF</i>			
4916	To Expendable Trusts	11	\$10,000	\$0
	<i>Purpose: Add to existing Highway Equipment Emergency Repair ETF</i>			
4916	To Expendable Trusts	12	\$13,500	\$0
	<i>Purpose: Add to existing SCBA and Bunker Gear ETF</i>			
4916	To Expendable Trusts	13	\$10,000	\$0
	<i>Purpose: Add to existing Fire Department Vehicle and Equipment Repair and Maintenance ETF</i>			
4916	To Expendable Trusts	14	\$5,000	\$0
	<i>Purpose: Establish Disaster Recovery ETF</i>			
Total Proposed Special Articles			\$262,563	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4319	Other Highway, Streets, and Bridges	18	\$7,000	\$0
	<i>Purpose: Purchase of speed radar signs</i>			
4319	Other Highway, Streets, and Bridges	17	\$5,000	\$0
	<i>Purpose: Purchase of lighted stop signs</i>			
4902	Machinery, Vehicles, and Equipment	08	\$11,000	\$0
	<i>Purpose: Purchase of Plow for Highway Department Backhoe</i>			
Total Proposed Individual Articles			\$23,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund		\$5,120	\$5,120	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$247	\$235	\$4,000
3186	Payment in Lieu of Taxes	03	\$8,015	\$8,015	\$7,500
3187	Excavation Tax	03	\$2,568	\$2,568	\$10
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$27,556	\$21,000	\$10,503
Taxes Subtotal			\$43,506	\$36,938	\$22,013
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	03	\$182,004	\$165,000	\$180,900
3230	Building Permits	03	\$150	\$0	\$150
3290	Other Licenses, Permits, and Fees	03	\$3,532	\$2,360	\$971
Licenses, Permits, and Fees Subtotal			\$185,686	\$167,360	\$182,021
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$79,894	\$65,000	\$70,000
3353	Highway Block Grant	03	\$37,520	\$37,520	\$37,788
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$0	\$1
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants	04	\$6,590	\$6,590	\$6,590
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	03	\$4,315	\$2,980	\$1
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$128,319	\$112,090	\$114,380



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
Charges for Services					
3401	Income from Departments	03	\$58,877	\$47,237	\$49,405
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$58,877	\$47,237	\$49,405
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	03	\$0	\$0	\$1
3502	Interest on Investments	03	\$50,560	\$40,000	\$26,000
3503	Rents of Property	03	\$1,500	\$1,500	\$1,500
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$792	\$792	\$0
3508	Contributions and Donations		\$550	\$550	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	03	\$5,841	\$4,300	\$1,759
Miscellaneous Revenues Subtotal			\$59,243	\$47,142	\$29,260
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	04	\$44,408	\$36,000	\$37,071
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	03, 08	\$32,773	\$98,700	\$20,000
3916	From Trust and Fiduciary Funds	03	\$4,638	\$0	\$47,616
3917	From Conservation Funds	03	\$0	\$0	\$1
Interfund Operating Transfers In Subtotal			\$81,819	\$134,700	\$104,688
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	02	\$0	\$950,000	\$134,000
9998	Amount Voted from Fund Balance	03, 12, 13, 11, 09	\$0	\$0	\$64,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$950,000	\$198,000
Total Estimated Revenues and Credits			\$557,450	\$1,495,467	\$699,767



Budget Summary

Item	Period ending 12/31/2026
Operating Budget Appropriations	\$1,407,279
Special Warrant Articles	\$262,563
Individual Warrant Articles	\$23,000
Total Appropriations	\$1,692,842
Less Amount of Estimated Revenues & Credits	\$699,767
Estimated Amount of Taxes to be Raised	\$993,075



Article 01 Elect Officers

To choose by non-partisan ballot vote:

One (1) Selectman: Three (3) Year term

One (1) Town Treasurer: One (1) Year term

One (1) Trustee of Trust Fund: Three (3) Year term

Two (2) Library Trustees: Three (3) Year terms

One (1) Supervisor of the Checklist: Six (6) Year Term

One (1) Supervisor of the Checklist: Four (4) Year Term

One (1) Supervisor of the Checklist: Two (2) Year Term

Article 02 Purchase of new Highway Truck

To see if the town will vote to raise and appropriate the sum of \$134,000 (gross budget) for the purchase of a new Highway Department Truck with outfit and to authorize the issuance of not more than \$134,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. In each of the following years, beginning 2027, the appropriation for loan payment will be contained in the operating budget. (There is no Tax impact for the year of 2026) (3/5 ballot vote required)

Recommended by the Board of Selectmen 3-0

Article 03 Operating Budget of the Town

To see if the town will vote to raise and appropriate the sum of one million three hundred sixty three thousand eight hundred eighteen dollars (\$1,363,618) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Recommended by the Board of Selectmen 3-0

Article 04 Sewer District Budget

To see if the Town will vote to raise and appropriate the sum of forty three thousand six hundred sixty one dollars (\$43,661) for the operation of the sewer district with six thousand five hundred ninety dollars (\$6,590) anticipated to come from the State of NH DES Waste Water Grant and the remainder to come from sewer user fees, with no amount to be raised by taxes.

Recommended by the Board of Selectmen 3-0

Article 05 Add to existing Fire and Emergency Vehicle CRF

To see if the Town will vote to raise and appropriate the sum of thirty five thousand dollars (\$35,000) to be added to the Fire and Emergency Vehicle Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.26)

Recommended by the Board of Selectmen 3-0

Article 06 Add to existing Revaluation CRF

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Revaluation Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.07)

Recommended by the Board of Selectmen 3-0



Article 07 Add to existing Town Vehicle Equipment CRF

To see if the Town will vote to raise and appropriate the sum of twenty five thousand dollars (\$25,000) to be added to the Town Vehicle Equipment Capital Reserve Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.19)
Recommended by the Board of Selectmen 3-0

Article 08 Purchase of Plow for Highway Department Backhoe

To see if the town will vote to raise and appropriate the sum of eleven thousand dollars (\$11,000) for the purpose of purchasing a plow for the Highway Department Backhoe. Ten thousand dollars (\$10,000) to come from the Town Vehicle Equipment CRF, and one thousand (\$1,000) to come from taxation.(Majority vote required) (The Estimated Tax Impact of this warrant article is \$0.01)
Recommended by the Board of Selectmen 3-0

Article 09 Add to existing Recycling/ Transfer Station ETF

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) to be added to the Recycling/ Transfer Station Expendable Trust Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.
Recommended by the Board of Selectmen 3-0

Article 10 Add to existing Town Bridge ETF

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) to be added to the Town Bridge Expendable Trust Fund previously established. (The Estimated Tax Impact of this warrant article is \$0.01)
Recommended by the Board of Selectmen 3-0

Article 11 Add to existing Highway Equipment Emergency Repair ETF

To see if the town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Highway Equipment Emergency Repair Expendable Trust Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.
Recommended by the Board of Selectmen 3-0

Article 12 Add to existing SCBA and Bunker Gear ETF

To see if the town will vote to raise and appropriate the sum of thirteen thousand five hundred dollars (\$13,500) to be added to the SCBA and Bunker Gear Expendable Trust Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.
Recommended by the Board of Selectmen 3-0

Article 13 Add to existing Fire Department Vehicle and Equipment Repair and Maintenance ETF

To see if the town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) to be added to the Fire Department Vehicle and Equipment Repair and Maintenance Expendable Trust Fund previously established. Three thousand five hundred dollars (\$3,500) to come from unassigned fund balance, six thousand five hundred (\$6,500) to come from taxation. (The Estimated Tax Impact of this warrant article is \$0.03)
Recommended by the Board of Selectmen 3-0



Article 14 Establish Disaster Recovery ETF

To see if the Town will vote to establish a Disaster Expendable Trust Fund per RSA 31:19-a, for the purpose of funding expenses caused by a disaster in the Town of Piermont, defined as a sudden natural or man-made event causing physical damage and financial loss to the Town, and to raise and appropriate five thousand dollars (\$5,000) to put in the fund, with this amount to come from taxation; further to name the Board of Selectmen as agents to expend from said fund. (Majority vote required) (The Estimated Tax Impact of this warrant article is \$0.04)
Recommended by the Board of Selectmen 3-0

Article 15 Non-Profit Donations

To see if the Town will vote to raise and appropriate the sum of fourteen thousand sixty three dollars (\$14,063) for the following charitable organizations. (The Estimated Tax Impact of this warrant article is \$0.11)

- \$800 American Red Cross
- \$335 Ammonoosuc Community Health
- \$500 Court Appointed Special Advocates (CASA)
- \$1,077 The Good Shepherd Ecumenical Food Pantry
- \$4,000 Grafton County Senior Citizens Council
- \$500 North Country Home Health & Hospice Agency
- \$896 Northern Human Services
- \$800 Orange East Senior Center
- \$780 Public Health Council of the Upper Valley
- \$1,538 Tri-County Community Action Program
- \$2,537 Visiting Nurse Association & Hospice
- \$300 WISE

Article 16 Four-way Stop at Intersection of Route 10, 25 & 25C

To see if the town will vote to direct the Board of Selectmen to request the State of New Hampshire Department of Transportation to pursue a four-way stop at the intersection of Routes 10, 25 and 25C.

Article 17 Purchase of lighted stop signs

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for the purpose of purchasing and installing two (2) lighted solar powered stop signs to be placed at the current two-way stop on Routes 25 and 25C and to direct the Board of Selectmen to pursue approval for signage placement on State of New Hampshire roads. (Majority vote required) (The Estimated Tax Impact of this warrant article is \$0.04)

Article 18 Purchase of speed radar signs

To see if the Town will vote to raise and appropriate the sum of seven thousand dollars (\$7,000) for the purpose of purchasing and installing two (2) solar powered speed radar signs to be placed on Route 10 (South) and Route 25C (West) and to direct the Board of Selectmen to pursue approval for signage placement on State of New Hampshire roads. (Majority vote required) (The Estimated Tax Impact of this warrant article is \$0.05)

Article 19 Adopt use of permits at the Piermont Transfer Station

To see if the town will vote to adopt the use of Permits at the Piermont Transfer and Recycling Station.



Article 20 All other business

To transact any other business that may legally come before the meeting.