

## Town of Alton

### Posting of Warrant Articles Certificate

To: Jennifer Collins, Town Clerk  
From: Stacy L. Bailey, Executive Secretary

This is to certify that I, Stacy L. Bailey, acting in my capacity as Executive Secretary in Alton, NH, hereby affirm that as of January 26, 2026, certified copies of the 2026 Warrant Articles, of Alton, have been posted in the following locations in accordance with the provisions of RSA 39:5, on behalf of the Alton Board of Selectmen:

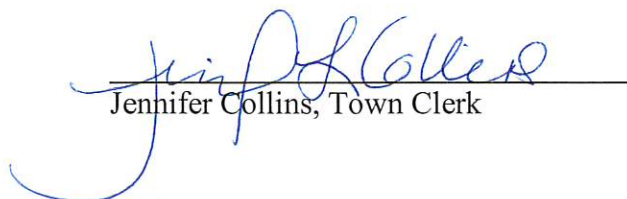
Alton Town Hall – (A Public Place)  
Gilman Library – (A Public Place)  
Alton Post Office – (A Public Place)  
Prospect Mountain High School (A Polling Place)  
Town of Alton Web Site – [www.alton.nh.gov](http://www.alton.nh.gov)

**UNDER SEAL OF THE TOWN, ATTEST:**

  
Stacy L. Bailey, Executive Secretary

**STATE OF NEW HAMPSHIRE  
COUNTY OF BELKNAP**

On this 26<sup>th</sup> day of January, 2026 personally appeared before me the above named Stacy L. Bailey, known to me to be the person whose name is subscribed to this certificate, and acknowledged that she has executed the same for the purposes herein contained. Before me:

  
Jennifer Collins, Town Clerk





**Article 01 Town Officers**

To choose all necessary Town Officers for which there are vacancies, for such terms as may be permitted by law; and to elect: two selectmen for three years, one town moderator for two years, one trustee of trust funds for three years, two library trustees for three years, one budget committee member for three years, two planning board members for three years, one supervisor of the checklist for six years and two zoning board members for three years.

**Article 02 Amendment #1**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend SECTION 327 SETBACKS by referencing the Special Exception criteria listed in the Residential Commercial (RC) Zone for when buildings and structures are encroaching a setback?

**Article 03 Amendment #2**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend ARTICLE 200 DEFINITIONS by adding a new definition for "Abutter"; and to amend the existing definition for "Building Envelope"?

**Article 04 Amendment # 3**

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend ARTICLE 200 DEFINITIONS, SECTION 319 ACCESSORY DWELLING UNIT STANDARDS, SECTION 401 TABLE OF USES, SECTION 413 SPECIAL EXCEPTIONS, and SECTION 520 SPECIAL EXCEPTIONS, in order to comply with newly revised State laws and to provide a size limit on detached structures?

**Article 05 Amendment # 4**

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend SECTION 401 TABLE OF USES to allow all home-based childcare uses wherever residential uses are allowed and to clarify the center-based uses?

**Article 06 Amendment # 5**

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend ARTICLE 300 SECTION 320 NON-CONFORMING USES, STRUCTURES, AND LOTS, to clarify and simplify the replacement of nonconforming structures?

**Article 07 Amendment # 6**

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend SECTION 401 D., E., and F. PERMITTED USES-TABLE OF USES by removing references that are not helpful for further information?

**Article 08 Amendment # 7**

Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Alton Zoning Ordinance as follows: to amend SECTION 452 B., SECTION 463 B., SECTION 412 F., SECTION 433 G., SECTION 443 D., SECTION 452 D., and SECTION 463 E., to further clarify the intention of the ordinances?



**Article 09 Benefit Pay Expendable Trust Fund**

To see if the Town will vote to raise and appropriate the sum of \$30,000.00 to be added to the Benefit Pay Capital Reserve Trust Fund, previously established in 2000. Said funds are recommended by the Town Auditors to be used to pay for benefits accrued by Town employees and redeemed when they leave employment with the Town of Alton, in accordance with the Town Personnel Policy. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (4-1-0). (Majority vote required.) (The estimated tax impact is \$0.01)

**Article 10 Operating Budget**

Shall the Town 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 \$10,791,640.00. Should this article be defeated, the Default Budget shall be \$9,795,561.00, which is the same as last year with certain adjustments required by previous action of the Town 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. This article does not include special or individual articles voted separately. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (4-0-1). (Majority vote required) (The estimated tax impact is \$4.78)

**Article 11 Operation of the Water Department**

To see if the Town will vote to raise and appropriate the sum of \$600,916.00 for the operation and maintenance of the Water Distribution system for the ensuing year, said sum is to be fully offset by users' fees. Should this article be defeated, the Default Budget shall be \$590,653.00, which is the same as last year, with certain adjustments required by previous action of the Town or by law. This article does not affect the tax rate and is funded by the end users. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (5-0-0). (Majority vote required) (The estimated tax impact is \$0)

**Article 12 Capital Reserves Fund Appropriations**

To see if the Town will vote to raise and appropriate the sum of \$ 179,500.00 to be added to the following capital reserve funds previously established:

Rock and Asphalt Crushing CRF	\$12,000.00
Sidewalk CRF	\$15,000.00
Senior Center Building CRF	\$20,000.00
Town Owned Parking Area CRF	\$20,000.00
Environmental CRF	\$20,000.00
Transfer Station Building & Site Improvements CRF	\$20,000.00
Jones Field CRF	\$12,500.00
Milfoil Treatment Program CRF	\$15,000.00
Alton Bay Community Center CRF	\$20,000.00
Water Bandstand CRF	\$5,000.00
Landfill Closure CRF	\$20,000.00

Said funds to be raised through taxation. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (3-1-1). (Majority vote required). (The estimated tax impact is \$0.08)



**Article 13 Fire Stations CRF**

To see if the Town will vote to raise and appropriate the sum of \$300,000.00 to be added to the Fire Stations Capital Reserve Fund previously established in 2005. This fund is utilized in conjunction with the capital improvement plan for the replacement of Fire Department buildings. Recommended by the Board of Selectmen (4-1-0). Recommended by the Budget Committee (4-1-0). (Majority vote required) (The estimated tax impact is \$0.13)

**Article 14 Highway Building Improvements/Repairs CRF**

To see if the Town will raise and appropriate the sum of \$20,000.00 to be added to the Highway Building Improvements/Repairs Capital Reserve Fund, as previously established in 2014. Recommended by the Board of Selectmen (5-0-0) Not recommended by the Budget Committee (2-3-0). (Majority vote required.) (The estimated tax impact is \$0.01.)

**Article 15 Bridge Replacement Capital Reserve Fund**

To see if the Town will raise and appropriate the sum of \$100,000.00 to be added to the Bridge Replacement Capital Reserve Fund, as previously established in 1995. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (4-1-0). (Majority vote required.) (The estimated tax impact is \$0.04)

**Article 16 Retaining Wall Capital Reserve Fund**

To see if the Town will raise and appropriate the sum of \$75,000.00 to be added to the Retaining Wall Capital Reserve Fund, as previously established in 2018. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (6-0-0). (Majority vote required.) (The estimated tax impact is \$0.03)

**Article 17 Grounds and Maintenance Vehicle and Equipment Capi**

To see if the Town will raise and appropriate the sum of \$25,000.00 to be added to the Grounds & Maintenance Vehicle and Equipment Capital Reserve Fund, as previously established in 2019. Recommended by the Board of Selectmen (5-0-0) Recommended by the Budget Committee (4-1-0). (Majority vote required.) (The estimated tax impact is \$0.01)

**Article 18 Town Hall Building Improvements Capital Reserve Fu**

To see if the Town will raise and appropriate the sum of \$30,000.00 to be added to Town Hall Building Improvement Capital Reserve fund, as previously established in 2011. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (5-0-0). (Majority vote required.) (The estimated tax impact is \$0.01)

**Article 19 New Riverside Cemetery Capital Reserve Fund**

To see if the Town will raise and appropriate the sum of \$50,000.00 to be added to the New Riverside Cemetery Capital Reserve Fund, previously established in 2023. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (3-2-0). (Majority vote required) (The estimated tax impact is \$0.02)





**Article 26 Non-Profits**

To see if the Town will vote to raise and appropriate the sum of \$60,625.00 for the purpose of supporting the following nonprofits and their individual appropriations:

Alton Community Services	\$18,000.00	
American Red Cross	\$2,000.00	
Caregivers of Southern Carroll County & Vicinity, Inc.	\$2,000.00	
Granite VNA & Hospice	\$12,000.00	
Community Action Program (CAP)		\$3,300.00 **** (10k requested reduced for rent owed) ***
Court Appointed Special Advocates (CASA)	\$500.00	
Lakes Region Mental Health Center fka Genesis	\$15,750.00	
Life Ministries, Inc.	\$3,000.00	
New Beginnings	\$1,575.00	
Waypoint fka Child and Family Services	\$2,500.00	

Recommended by the Board of Selectmen (4-1-0). Not recommended by the Budget Committee (0-5-0). (Majority vote required) (The estimated tax impact is \$0.03)

**Article 27 Town Hall Metal Roof**

To see if the Town will raise and appropriate the sum of \$100,000.00 to purchase and install a new metal roof on the Town Hall and prevent further water damage. Said metal roof shall be consistent with the style and era of the Town Hall. \$55,000.00 to come from the Clough-Morrill Trust and the remaining \$45,000.00 to come from the Town Hall Capital Reserve Fund. Recommended by the Board of Selectmen (5-0-0). Recommended by the Budget Committee (5-0-0). (Majority vote required) (The estimated tax impact is \$.0)

**Article 28 Public Funds For Education**

New Hampshire communities value strong public schools and responsible use of public funds for education. Therefore, the voters of Alton, New Hampshire, are asked: Shall we call on our legislators to protect taxpayers by requiring the Education Freedom Account program to provide fiscal and educational performance reports comparable to those required of public schools, and by limiting eligibility to families with demonstrated financial need? This is a petition article.

**Article 29 State Revenues for Essential Services**

New Hampshire thrives when state funding fairly supports local communities. Therefore, the residents of Alton are asked: Do we call on the New Hampshire Legislature to protect local taxpayers by ensuring adequate state revenues for essential services, and by avoiding policies that shift costs onto local property taxpayer? This is a petition article.

**Article 30 Community Revitalization Tax Relief Incentive**

To see if the Town will vote to adopt the provisions of NH RSA Chapter 79-E "Community Revitalization Tax Relief Incentive". The Community Revitalization Tax Relief Incentive (RSA 79-E) is a New Hampshire state law that encourages investment in downtowns and village centers and allow cities and towns to offer temporary property tax relief to owners who undertake substantial rehabilitation of buildings in designated areas, primarily downtowns, town centers, or village centers. The goal is to encourage investment in these areas, revitalize underutilized buildings, and promote economic vitality. This is a petition article.



**Article 31 Reports of Committees**

To hear reports of any committees, boards, trustees, commissions, officials, agents or concerns of voters; and vote to accept the same. Furthermore, to conduct any other business that may legally come before said meeting.





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<b>General Government</b>								
4130	Executive	10	\$679,735	\$774,220	\$682,990	\$0	\$682,990	\$0
4140	Election, Registration, and Vital Statistics	10	\$199,148	\$16,084	\$230,619	\$0	\$230,619	\$0
4150	Financial Administration		\$0	\$0	\$0	\$0	\$0	\$0
4152	Property Assessment	10	\$159,233	\$151,644	\$176,386	\$0	\$176,386	\$0
4153	Legal Expense	10	\$149,915	\$138,968	\$145,418	\$0	\$145,418	\$0
4155	Personnel Administration	10	\$2,504,736	\$2,796,789	\$2,841,118	\$0	\$2,841,118	\$0
4191	Planning and Zoning	10	\$270,417	\$268,068	\$309,637	\$0	\$309,637	\$0
4194	General Government Buildings	10	\$94,659	\$147,824	\$140,093	\$0	\$140,093	\$0
4195	Cemeteries	10	\$7,171	\$9,515	\$7,800	\$0	\$7,800	\$0
4196	Insurance Not Otherwise Allocated	10	\$341,428	\$344,929	\$363,420	\$0	\$363,420	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	10	\$1,590	\$2,000	\$2,000	\$0	\$2,000	\$0
<b>General Government Subtotal</b>					<b>\$4,408,032</b>	<b>\$4,650,041</b>	<b>\$4,899,481</b>	<b>\$0</b>
<b>Public Safety</b>								
4210	Police	10	\$1,448,265	\$1,358,622	\$1,586,715	\$0	\$1,586,715	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	10	\$1,319,279	\$1,380,296	\$1,326,135	\$0	\$1,326,135	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	10	\$0	\$11,003	\$11,003	\$0	\$11,003	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>					<b>\$2,767,544</b>	<b>\$2,749,921</b>	<b>\$2,923,853</b>	<b>\$0</b>



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<b>Airport/Aviation Center</b>								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	10	\$1,671,044	\$1,884,133	\$2,107,862	\$0	\$2,107,862	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	10	\$41,187	\$33,500	\$33,500	\$0	\$33,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$1,712,231</b>	<b>\$1,917,633</b>	<b>\$2,141,362</b>	<b>\$0</b>	<b>\$2,141,362</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	10	\$380,912	\$369,138	\$394,641	\$0	\$394,641	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	10	\$12,964	\$27,568	\$27,568	\$0	\$27,568	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$393,876</b>	<b>\$396,706</b>	<b>\$422,209</b>	<b>\$0</b>	<b>\$422,209</b>	<b>\$0</b>



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<b>Water Distribution and Treatment</b>								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric</b>								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health</b>								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$64,325	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Health Subtotal</b>		\$0	\$64,325	\$0	\$0	\$0	\$0



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<b>Welfare</b>								
4441	Welfare Administration	10	\$30,714	\$27,483	\$35,158	\$0	\$35,158	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$30,714</b>	<b>\$27,483</b>	<b>\$35,158</b>	<b>\$0</b>	<b>\$35,158</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	10	\$128,441	\$129,408	\$141,204	\$0	\$141,204	\$0
4550	Library	10	\$159,259	\$159,445	\$172,178	\$0	\$172,178	\$0
4583	Patriotic Purposes	10	\$19,291	\$13,940	\$23,690	\$0	\$23,690	\$0
4589	Other Culture and Recreation	10	\$6,501	\$8,087	\$8,444	\$0	\$8,444	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$313,492</b>	<b>\$310,880</b>	<b>\$345,516</b>	<b>\$0</b>	<b>\$345,516</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611	Conservation Administration	10	\$20,224	\$22,947	\$24,060	\$0	\$24,060	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$20,224</b>	<b>\$22,947</b>	<b>\$24,060</b>	<b>\$0</b>	<b>\$24,060</b>	<b>\$0</b>



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<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	10	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	11	\$541,430	\$541,430	\$600,916	\$0	\$600,916	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$541,430</b>	<b>\$541,430</b>	<b>\$600,916</b>	<b>\$0</b>	<b>\$600,916</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$11,392,556</b>	<b>\$0</b>	<b>\$11,392,556</b>	<b>\$0</b>



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Special Warrant Articles

Account	Purpose	Article	Selectments's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectments's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4903	Buildings	27	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Town Hall Metal Roof</i>				
4915	To Capital Reserve Funds	09	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Benefit Pay Expendable Trust Fund</i>				
4915	To Capital Reserve Funds	12	\$179,500	\$0	\$179,500	\$0
		<i>Purpose: Capital Reserves Fund Appropriations</i>				
4915	To Capital Reserve Funds	13	\$300,000	\$0	\$300,000	\$0
		<i>Purpose: Fire Stations CRF</i>				
4915	To Capital Reserve Funds	14	\$20,000	\$0	\$0	\$20,000
		<i>Purpose: Highway Building Improvements/Repairs CRF</i>				
4915	To Capital Reserve Funds	15	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Bridge Replacement Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	16	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Retaining Wall Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	17	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Grounds and Maintenance Vehicle and Equipment Capi</i>				
4915	To Capital Reserve Funds	18	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Town Hall Building Improvements Capital Reserve Fu</i>				
4915	To Capital Reserve Funds	19	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: New Riverside Cemetery Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	20	\$1,450,000	\$0	\$1,450,000	\$0
		<i>Purpose: Highway Reconstruction Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	21	\$20,000	\$0	\$0	\$20,000
		<i>Purpose: IT Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	22	\$35,000	\$0	\$35,000	\$0
		<i>Purpose: Police Department Equipment Capital Reserve Fund</i>				



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**Special Warrant Articles**

4915	To Capital Reserve Funds	23	\$40,000	\$0	\$40,000	\$0
<i>Purpose: Police Department Vehicle Capital Reserve Fund</i>						
4915	To Capital Reserve Funds	24	\$126,000	\$0	\$126,000	\$0
<i>Purpose: Town Revaluation Capital Reserve Fund</i>						
4915	To Capital Reserve Funds	25	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Fire Department Occupational Health Screenings Capital Reserve Fund</i>						
<b>Total Proposed Special Articles</b>			<b>\$2,590,500</b>	<b>\$0</b>	<b>\$2,550,500</b>	<b>\$40,000</b>



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2026 (Recommended) (Not Recommended)
4415	Health Agencies and Hospitals	26	\$60,625	\$0	\$0	\$60,625
Purpose: Non-Profits						
Total Proposed Individual Articles			\$60,625	\$0	\$0	\$60,625



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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<b>Taxes</b>					
3120	Land Use Charge Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	10	\$0	\$32,000	\$32,000
3186	Payment in Lieu of Taxes	10	\$0	\$4,873	\$4,873
3187	Excavation Tax	10	\$0	\$450	\$450
3188	Other Taxes	10	\$0	\$31,000	\$31,000
3190	Interest and Penalties on Delinquent Taxes	10	\$0	\$65,000	\$65,000
				<b>\$133,323</b>	<b>\$133,323</b>
<b>Taxes Subtotal</b>					
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	10	\$0	\$21,000	\$21,000
3220	Motor Vehicle Permit Fees	10	\$0	\$1,722,000	\$1,722,000
3230	Building Permits	10	\$0	\$40,000	\$40,000
3290	Other Licenses, Permits, and Fees	10	\$0	\$15,800	\$15,800
				<b>\$1,798,800</b>	<b>\$1,798,800</b>
<b>Licenses, Permits, and Fees Subtotal</b>					
<b>From Federal Government</b>					
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
				<b>\$0</b>	<b>\$0</b>
<b>From Federal Government Subtotal</b>					
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	10	\$0	\$603,583	\$603,583
3353	Highway Block Grant	10, 20	\$0	\$423,546	\$423,546
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	10	\$0	\$78	\$78



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<b>State Sources</b>					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
	<b>State Sources Subtotal</b>		\$0	\$1,027,207	\$1,027,207
<b>Charges for Services</b>					
3401	Income from Departments	10	\$0	\$34,188	\$34,188
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	10	\$0	\$92,000	\$92,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		\$0	\$126,188	\$126,188
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	10	\$0	\$35,000	\$35,000
3503	Rents of Property	10	\$0	\$14,000	\$14,000
3504	Fines and Forfeits	10	\$0	\$10,000	\$10,000
3506	Insurance Dividends and Reimbursements	10	\$0	\$5,200	\$5,200
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	10	\$0	\$60,000	\$60,000
	<b>Miscellaneous Revenues Subtotal</b>		\$0	\$124,200	\$124,200
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0



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**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
<b>Interfund Operating Transfers in</b>					
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		\$0	\$0	\$0
3914W	From Water Proprietary Fund	11	\$0	\$600,916	\$600,916
3915	From Capital Reserve Funds	27	\$0	\$45,000	\$45,000
3916	From Trust and Fiduciary Funds	10, 27	\$0	\$61,200	\$61,200
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers in Subtotal</b>		\$0	<b>\$707,116</b>	<b>\$707,116</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		\$0	<b>\$0</b>	<b>\$0</b>
	<b>Total Estimated Revenues and Credits</b>		\$0	<b>\$3,916,834</b>	<b>\$3,916,834</b>



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**Budget Summary**

Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$11,392,556	\$11,392,556
Special Warrant Articles	\$2,590,500	\$2,550,500
Individual Warrant Articles	\$60,625	\$0
Total Appropriations	\$14,043,681	\$13,943,056
Less Amount of Estimated Revenues & Credits	\$3,916,834	\$3,916,834
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$10,126,847</b>	<b>\$10,026,222</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$13,943,056</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$13,943,056</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,394,306

**Collective Bargaining Cost Items:**

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>

**Maximum Allowable Appropriations Voted at Meeting:**  
*(Line 1 + Line 8 + Line 11 + Line 12)* **\$15,337,362**



Default Budget of the Municipality

Alton

For the period beginning January 1, 2026 and ending December 31, 2026

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 26, 2026

**GOVERNING BODY OR BUDGET COMMITTEE 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.

Name	Position	Signature
DREW CARTER	SEELTMAN REP	
Christi Wood	SCHOOL BOARD REP.	
Elizabeth Varney	Budget Com - Chair	
Priscilla Terry	Budget Committee	
Harold Shurtleff	Budget Committee	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
4130	Executive	\$763,620	\$0	\$0	\$763,620
4140	Election, Registration, and Vital Statistics	\$16,084	\$3,729	\$0	\$19,813
4150	Financial Administration	\$0	\$0	\$0	\$0
4152	Property Assessment	\$151,644	\$0	\$0	\$151,644
4153	Legal Expense	\$138,968	\$0	\$0	\$138,968
4155	Personnel Administration	\$2,796,789	\$44,329	\$0	\$2,841,118
4191	Planning and Zoning	\$250,068	\$0	\$0	\$250,068
4194	General Government Buildings	\$147,824	\$0	\$0	\$147,824
4195	Cemeteries	\$9,515	\$0	\$0	\$9,515
4196	Insurance Not Otherwise Allocated	\$344,929	\$18,491	\$0	\$363,420
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,000	\$0	\$0	\$2,000
<b>General Government Subtotal</b>		<b>\$4,621,441</b>	<b>\$66,549</b>	<b>\$0</b>	<b>\$4,687,990</b>
<b>Public Safety</b>					
4210	Police	\$1,358,622	\$0	\$0	\$1,358,622
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$1,062,296	\$0	\$0	\$1,062,296
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$11,003	\$0	\$0	\$11,003
4299	Other Public Safety	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$2,431,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,431,921</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	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,884,133	\$0	\$0	\$1,884,133
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$33,500	\$0	\$0	\$33,500
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$1,917,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,917,633</b>



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	\$369,138	\$0	\$0	\$369,138
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$27,568	\$0	\$0	\$27,568
4329	Other Sanitation	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>	<b>\$396,706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$396,706</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	\$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
	<b>Health Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>					
4441	Welfare Administration	\$27,483	\$0	\$0	\$27,483
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
	<b>Welfare Subtotal</b>	<b>\$27,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,483</b>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Culture and Recreation</b>					
4520	Parks and Recreation	\$129,408	\$0	\$0	\$129,408
4550	Library	\$159,445	\$0	\$0	\$159,445
4583	Patriotic Purposes	\$13,940	\$0	\$0	\$13,940
4589	Other Culture and Recreation	\$8,087	\$0	\$0	\$8,087
<b>Culture and Recreation Subtotal</b>		<b>\$310,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,880</b>
<b>Conservation and Development</b>					
4611	Conservation Administration	\$22,947	\$0	\$0	\$22,947
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
<b>Conservation and Development Subtotal</b>		<b>\$22,947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,947</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	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1</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>



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	\$541,430	\$49,223	\$0	\$590,653
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>\$541,430</b>	<b>\$49,223</b>	<b>\$0</b>	<b>\$590,653</b>
<b>Total Operating Budget Appropriations</b>		<b>\$10,270,442</b>	<b>\$115,772</b>	<b>\$0</b>	<b>\$10,386,214</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
4140	ELECTION LAWS
4198	RSA 40:13
4155	RSA 40:13, TOWN POLICY
4914W	RSA 40:13