2027 Budget Summary

The proposed tax levy for 2027 is $2,492,211 and our tax cap limit is $2,219,331. This results in a deficit of $272,880. Last year the total levy was $2,168,560 and the deficit was $30,507. This includes the town's general fund and highway fund. Water district and fire district taxes are in addition to this and based on the district you reside in.

<u>Factors Impacting the Budget</u>

-Increases in diesel fuel, heating oil, propane, and electricity. For example, the town spent $53,000 total on diesel in 2025. By the end of August this year, we had already spent $51,000 (this means that we are currently operating at an unplanned deficit). It's most likely that prices for all these commodities will remain high or continue to increase, so the budget needs to reflect this.

-Increases in health care costs of over 13%. Health insurance is a large expense for the town so this increase has a significant impact. Three years ago, we switched to a lower cost, high deductible plan to help control costs. This was effective, but the increases still have a major impact. Health care is an important tool for the town to recruit and retain good employees. Many towns in our region are struggling to recruit staff, especially the CDL holders we need to run our snow plows.

-Revenue is down from Transfer Station operations. This is primarily due to the implementation of a compost program. Everything that goes in compost now, used to go over the scale and we collected .20 cents/pound for it. It may be time to discuss our rates for trash. We have been charging .20 cents/pound for over 7 years now.

-Revenue is down from the court. This can be mostly attributed to a diversion program the county DA's office implemented that diverts revenue away from the town.

-Revenue is down from our interest-bearing accounts. We make every effort to maximize value and therefore keep most of our funds in an interest-bearing account. We transfer funds as needed, but we are currently seeing a decrease in our returns and this will probably continue.

This budget stays under the tax cap by relying on fund balance to make up the deficit. There were no budget increases for programming. A big step proposed in this budget is to close the Keene Public Library. The annual operation of the library is about $60,000. Currently, the fire districts and ambulance services are working to merge resources and operations. They are setting an excellent example of how to change and adapt in order to create an affordable and sustainable service while eliminating duplication. The library presents a similar circumstance. It would be nice to maintain two libraries, but in a town our size, the responsible thing is to consider eliminating duplication of services. The Library building could be repurposed to house the assessor's office, records retention, and a meeting/community gathering space.

This has been a difficult budget to prepare as so many forces are coming together so quickly. The town faces the same challenges we all do in trying to account for rapidly changing economic conditions. In the short term, we can handle a deficit, but it does cut into our safety net.

Your input is valuable and there are opportunities to share your views:

Town Board meeting September 29 at 5:30 in the town hall

Town Board meeting October 13 at 5:30 in the town hall

Budget workshop October 21 at 9am in the town hall

Public Hearing November 10 at 5:30 in the town hall

TOWN OF KEENE

2027 TENTATIVE BUDGET SUMMARY

Code	FUND	Appropriations	Less Estimated Revenues	Less Unexpended Balance	AMOUNT TO BE RAISED BY TAX
A	General	$ 1,869,085.00	$ 615,356.00		$ 1,253,729.00
DA	Highway	$ 1,574,802.00	$ 368,000.00		$ 1,206,802.00
L	Library				$ -
S	SPECIAL DISTRICTS				
SW1	Water District #1	$ 135,133.00	$ 135,133.00	$ -	$ -
SW1	Bond and Interest	$ 44,000.00	$ 12,320.00		$ 31,680.00
SW2	Water District #2	$ 214,969.00	$ 214,969.00	$ -	$ -
SW2	Bond and Interest	$ 66,089.00	$ 66,089.00	$ -	-
	TOTAL				$ 2,492,211.00
	Keene Fire District				$ 255,941.00
	Keene Valley Fire Distric				

TENTATIVE BUDGET 2027

GENERAL FUND APPROPRIATIONS

GOVERNMENT SUPPORT

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
TOWN BOARD					
Personal Services	A1010.1	$ 23,665.00	$ 24,375.00	$ 16,250.88	$ 25,594.00
Contractual Expense	A1010.4	$ 2,000.00	$ 2,000.00		$ 2,000.00
TOTAL		$ 25,665.00	$ 26,375.00	$ 16,250.88	$ 27,594.00
JUSTICES					
Personal Services	A1110.1	$ 27,079.00	$ 27,891.00	$ 30,270.57	$ 29,286.00
Clerk		$ 14,846.00	$ 15,291.00	$0.00	$ 16,056.00
Equipment	A1110.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Expense	A1110.4	$ 10,055.00	$ 10,055.00	$ 7,588.67	$ 10,055.00
TOTAL		$ 52,980.00	$ 54,237.00	$ 37,859.24	$ 56,397.00
SUPERVISOR					
Personal Services	A1220.1	$ 37,613.00	$ 38,741.00	$ 26,820.64	$ 40,678.00
Personal Services-Deputy	A1220.13	$ 500.00	$ 500.00	$ -	$ 500.00
Equipment	A1220.2	$ 1,000.00	$ 1,000.00	$ 195.00	$ 1,000.00
Contractual Expense	A1220.4	$ 5,000.00	$ 5,000.00	$ 3,839.29	$ 5,000.00
TOTAL		$ 44,113.00	$ 45,241.00	$ 30,854.93	$ 47,178.00
BUDGET OFFICER	A1340.1	$ 3,654.00	$ 3,764.00	$ -	$ 3,952.00
TOTAL		$ 3,654.00	$ 3,764.00	$ -	$ 3,952.00
ASSESSOR					
Contractual Agreement- sole assessor	A1355.4	$ 54,075.00	$ 55,697.00	$ 38,559.54	$ 58,482.00
Equipment	A1355.2	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Contractual Expense	A1355.4	$ 8,000.00	$ 8,000.00	$ 7,733.28	$ 8,000.00
Contractual Expense-Bd of Review	A1355.4.12	$ 350.00	$ 350.00	$ 250.00	$ 350.00
Heat					
TOTAL		$ 64,425.00	$ 66,047.00	$ 46,542.82	$ 68,832.00
TOWN CLERK/TAX COLLECTOR					
Personal Services (w/ Deputy Clerk 202	A1410.1	$ 33,418.00	$ 34,421.00	$ 24,043.17	$ 36,142.00
Deputy Clerk (2023)		$ 2,000.00	$ 2,000.00		$ 2,000.00
Equipment	A1410.2	$ 2,000.00	$ 2,000.00		$ 2,000.00
Contractual Expense	A1410.4	$ 5,000.00	$ 5,000.00	$ 16,939.18	$ 5,000.00
TOTAL		$ 42,418.00	$ 43,421.00	$ 40,982.35	$ 45,142.00
ATTORNEY					
Contractual Expense	A1420.4	$ 9,000.00	$ 9,000.00	$ 2,880.40	$ 9,000.00
TOTAL		$ 9,000.00	$ 9,000.00	$ 2,880.40	$ 9,000.00
SUPERVISOR'S OFFICE P.T.					
Personal PS	A1430.1	$ 5,000.00	$ 5,000.00	$ 3,251.83	$ 5,000.00
		$ 15,000.00			
TOTAL		$ 20,000.00	$ 5,000.00	$ 3,251.83	$ 5,000.00

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
PUBLIC WORKS					

TENTATIVE BUDGET 2027

Personal Services (includes sidewalks P	1490.1	$ 29,644.00	$ 30,533.00	$ 33,428.69	$ 32,060.00
Equipment	1490.2	$ 40,800.00	$ 40,800.00	$ -	$ 40,800.00
Contractual Expense	1490.4	$ 3,000.00	$ 3,000.00	$ 1,252.50	$ 3,000.00
TOTAL		$ 73,444.00	$ 74,333.00	$ 34,681.19	$ 75,860.00
BUILDINGS					
Personal Services	A1620.1	$ 11,510.00	$ 11,855.00	$ 11,742.98	$ 12,448.00
Equipment	A1620.2	$ 2,000.00	$ 2,000.00		$ 2,000.00
Contractual Expense	A1620.4	$ 49,000.00	$ 40,000.00	$ 55,126.44	$ 55,000.00
TOTAL		$ 62,510.00	$ 53,855.00	$ 66,869.42	$ 69,448.00
CENTRAL SERVICES					
Personal Services	1610.01	$ 40,170.00	$ 48,483.00	$ 33,985.20	$ 50,907.00
TOTAL		$ 40,170.00	$ 48,483.00	$ 33,985.20	$ 50,907.00
CENTRAL STOREROOM					
Contractual Expense	1660.4	$ 6,000.00	$ 6,000.00	$ 3,019.07	$ 6,000.00
Postage				$ -	
TOTAL		$ 6,000.00	$ 6,000.00	$ 3,019.07	$ 6,000.00
CENTRAL PRINT & MAIL					
Contractual Expense	1670.4	$ 2,000.00	$ 2,000.00	$ 203.12	$ 2,000.00
TOTAL		$ 2,000.00	$ 2,000.00	$ 203.12	$ 2,000.00
CENTAL DATA PROC.					
Personal Services	1680.1	$ 52,665.00	$ 54,245.00	$ 37,042.50	$ 56,957.00
Equipment	1680.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Expense	1680.4	$ 3,000.00	$ 3,000.00	$ 889.64	$ 3,000.00
TOTAL		$ 56,665.00	$ 58,245.00	$ 37,932.14	$ 60,957.00
SPECIAL ITEMS					
Unallocated Insurance	A1910.4	$ 67,850.00	$ 75,000.00	$ 78,566.23	$ 80,000.00
Municipal Assoc. Dues	A1920.4	$ 2,400.00	$ 2,400.00	$ 2,090.00	$ 2,400.00
Judements and Claims	A1930.4	$ -	$ -	$ -	$ -
Contingency Account	A1990.4	$ 60,000.00	$ 60,000.00	$ -	$ 60,000.00
TOTAL		$ 130,250.00	$ 137,400.00	$ 80,656.23	$ 142,400.00
TOTAL GOVT SUPPORT		$ 633,294.00	$ 633,401.00	$ 435,968.82	$ 670,667.00
Accounts	***Code***	**Adopted Budget 2025**	**Adopted Budget 2026**	**As of August 2026**	**Tentative 2027**
PUBLIC SAFETY					
CODES					
Personal Services	A3010.1	$ 37,080.00	$ 38,192.00	$ 13,757.00	$ 40,102.00
Equipment	A3010.2	$ 500.00	$ 500.00	$ -	$ 500.00
Contractual Expense	A3010.4	$ 1,000.00	$ 1,000.00	$ 401.77	$ 1,000.00
TOTAL		$ 38,580.00	$ 39,692.00	$ 14,158.77	$ 41,602.00
TRAFFIC CONTROL					
Contractual Expense	A3310.4	$ 1,800.00	$ 1,800.00	$ 10,978.25	$ 1,800.00
TOTAL		$ 1,800.00	$ 1,800.00	$ 10,978.25	$ 1,800.00
ANIMAL CONTROL					
Personal Services	A3510.1	$ 5,000.00	$ 5,150.00	$ 3,565.28	$ 5,150.00
Contractual Expense	A3510.4	$ 500.00	$ 500.00	$ 118.00	$ 500.00

TENTATIVE BUDGET 2027

Contractual Expense (nspca)	A3510.4.6	$ 2,000.00			
TOTAL		$ 7,500.00	$ 5,650.00	$ 3,683.28	$ 5,650.00
TOTAL PUBLIC SAFETY		$ 47,880.00	$ 47,142.00	$ 28,820.30	$ 49,052.00
REGISTRAR/VITAL STATS					
Contractual Expense	A4020.4	$ 700.00	$ 700.00		$ 700.00
TOTAL		$ 700.00	$ 700.00	$ -	$ 700.00
PUBLIC HEALTH					
Contractual Expense (Lifeflight/Backcountry)	A4050.4	$ 500.00	$ 500.00	$ -	$ 500.00
TOTAL		$ 500.00	$ 500.00	$ -	$ 500.00
INSECT CONTROL					
Contractual Expense	A4068.4	$ 32,500.00	$ 33,000.00	$ 25,200.00	$ 33,000.00
TOTAL		$ 32,500.00	$ 33,000.00	$ 25,200.00	$ 33,000.00
DRUG ABUSE/PREVEN	A4210.4	$ 1,200.00	$ 1,200.00	$ 306.00	$ 1,200.00
TOTAL		$ 1,200.00	$ 1,200.00	$ 306.00	$ 1,200.00
Ambulance Services	A4540.4		$ 10,000.00	$ 10,000.00	$ 10,000.00
TOTAL		$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00
TOTAL HEALTH		$ 33,700.00	$ 45,400.00	$ 35,506.00	$ 45,400.00
Accounts	***Code***	**Adopted Budget 2025**	**Adopted Budget 2026**	**As of August 2026**	**Tentative 2027**
TRANSPORTATION					
SUPT OF HIGHWAYS					
Personal Services	A5010.1	$ 65,196.00	$ 62,500.00	$ 47,020.46	$ 65,625.00
Deputy Hwy Supt	A5010.1.13	$ 1,500.00	$ 2,000.00	$ 1,386.00	$ 2,000.00
Contractual Expense	A5010.4	$ 2,500.00	$ 2,500.00	$ 544.00	$ 2,500.00
TOTAL		$ 69,196.00	$ 67,000.00	$ 48,950.46	$ 70,125.00
HIGHWAY GARAGE					
Equipment	A5132.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Expense	A5132.4	$ 32,000.00	$ 32,000.00	$ 20,390.25	$ 32,000.00
TOTAL		$ 33,000.00	$ 33,000.00	$ 20,390.25	$ 33,000.00
STREET LIGHTS					
Contractual Expense	A5182.4	$ 10,000.00	$ 12,000.00	$ 6,746.71	$ 12,000.00
		$ 10,000.00	$ 12,000.00	$ 6,746.71	$ 12,000.00
SIDEWALKS					
Equipment	A5410.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Expense	A5410.4	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00
TOTAL		$ 8,000.00	$ 8,000.00	$ -	$ 8,000.00
HIKER/PARKING LOT					
Personal Services	A5650.1	$ 27,000.00	$ 27,810.00	$ 18,084.64	$ 29,201.00
Equipment	A5650.2	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00
Contractual Expense	A5650.4	$ 20,000.00	$ 25,000.00	$ 14,670.86	$ 25,000.00
Contractual Expense (Sanitation)	A5650.1.62	$ -	$ -	$ -	$ -
Transfer to Capital (Shuttle)		$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00
TOTAL		$ 60,000.00	$ 65,810.00	$ 32,755.50	$ 67,201.00
TOTAL TRANSPORTATION		$ 180,196.00	$ 185,810.00	$ 108,842.92	$ 190,326.00

TENTATIVE BUDGET 2027

ECONOMIC ASSISTANCE AND OPPORTUNITY					
PUBLICITY					
Other Economic Opportunity Programs					
Community Enhancement Funds	A6326.4	$ 40,000.00	$ 80,000.00	$ -	$ 79,500.00
Publicity	A6410.4	$ 500.00	$ 500.00	$ -	$ 500.00
TOTAL		$ 40,500.00	$ 80,500.00	$ -	$ 80,000.00
VETERANS SERVICES					
Contractual Expense	A6510.4	$ 1,000.00	$ 1,000.00	$ 488.24	$ 1,000.00
TOTAL		$ 1,000.00	$ 1,000.00	$ 488.24	$ 1,000.00
TOTAL ECONOMIC ASSISTANCE /OPPORTUNITY		$ 41,500.00	$ 81,500.00	$ 488.24	$ 81,000.00
CULTURE AND RECREATION					
Accounts	***Code***	**Adopted Budget 2025**	**Adopted Budget 2026**	**As of August 2026**	**Tentative 2027**
PARKS					
Personal Services	A7110.1	$ 26,614.00	$ 27,412.00	$ 19,624.62	$ 28,783.00
Equipment	A7110.2	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00
Contractual Expense	A7110.4	$ 13,000.00	$ 13,000.00	$ 20,582.11	$ 15,000.00
TOTAL		$ 41,614.00	$ 42,412.00	$ 40,206.73	$ 45,783.00
PLAYGROUNDS/FIELDS					
Personal Services	A7140.1	$ 7,515.00	$ 7,740.00	$ -	$ 8,127.00
Equipment	A7140.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Expense	A7140.4	$ 4,000.00	$ 3,000.00	$ 1,211.51	$ 3,000.00
TOTAL		$ 12,515.00	$ 11,740.00	$ 1,211.51	$ 12,127.00
RECREATION FACILITY					
Personal Services	A7180.1	$ 8,791.00	$ 9,055.00	$ 9,652.99	$ 9,508.00
Equipment	A7180.2	$ 1,000.00	$ 1,000.00		$ 1,000.00
Contractual Expense	A7180.4	$ 10,000.00	$ 5,000.00	$ 1,932.98	$ 5,000.00
TOTAL		$ 19,791.00	$ 15,055.00	$ 11,585.97	$ 15,508.00
Accounts	***Code***	**Budget 2025**	**2026**	**2026**	**Tentative 2027**
YOUTH PROGRAM					
Personal Services Misc Staff	A7310.1.9	$ -	$ -	$ -	$ -
Personal Services Summer Staff	A7310.1.10	$ 44,000.00	$ 56,000.00	$ 52,700.32	$ 56,000.00
Personal Services Rink Staff	A7310.1.11	$ 6,300.00	$ 5,300.00	$ 5,308.00	$ 5,300.00
Equipment	A7310.2	$ 250.00	$ 250.00	$ -	$ 250.00
Contractual Expense-ski program	A7310.4.64	$ 7,000.00	$ 7,000.00	$ 10,896.21	$ 7,000.00
Contractual Expense-summer camp	A7310.4.65	$ 5,000.00	$ 5,000.00	$ 21,400.90	$ 5,000.00
Contractual Expense-rink	A7310.4.66	$ 2,500.00	$ 2,500.00	$ 1,920.77	$ 2,500.00
Contractual Expense-all other	A7310.4	$ 3,000.00	$ 1,000.00	$ 1,363.50	$ 1,000.00
TOTAL		$ 68,050.00	$ 77,050.00	$ 93,589.70	$ 77,050.00
LIBRARY (K.V.L.A.)					
Contractual Expense	A7410.4	$ 7,000.00	$ 7,000.00	$ 6,365.00	$ 7,000.00
TOTAL		$ 7,000.00	$ 7,000.00	$ 6,365.00	$ 7,000.00
HISTORIAN					
Personal Services	A7510.1	$ 1,500.00	$ 1,500.00	$ 1,000.00	$ 1,500.00
Equipment	A7510.2	$ 650.00	$ 650.00	$ -	$ 650.00
Contractual Expense	A7510.4	$ 600.00	$ 650.00	$ -	$ 650.00
TOTAL		$ 2,750.00	$ 2,800.00	$ 1,000.00	$ 2,800.00
CELEBRATIONS					

Contractual Expense	A7550.4	$ 500.00	$ 7,000.00	$ 314.50	$ 7,000.00
TOTAL		**$ 500.00**	**$ 7,000.00**	**$ 314.50**	**$ 7,000.00**

Accounts	*Code*	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
ADULT RECREATION					
Personal Services	A7620.1	$ 1,000.00	$ -	$ -	$ -
Contractual Expense	A7620.4	$ 500.00	$ -	$ -	$ -
Senior Club	A7620.4.69	$ -	$ -	$ -	$ -
TOTAL		1,500.00	-	-	-
TOTAL CULTURE & RECREATION		**$ 153,720.00**	**$ 163,057.00**	**$ 154,273.41**	**$ 167,268.00**

Accounts	*Code*	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
HOME & COMMUNITY					
PLANNING					
Personal Services	A8020.1	$ 800.00	$ 800.00	$ 1,800.00	$ 2,600.00
Equipment	A8020.2	$ 500.00	$ 500.00	$ -	$ 500.00
Contractual Expense	A8020.4	$ 400.00	$ 1,200.00	$ 10,408.41	$ 1,800.00
TOTAL		**$ 1,700.00**	**$ 2,500.00**	**$ 12,208.41**	**$ 4,900.00**
ENVIRON. CONTROL					
Personal Services	A8090.1	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00
Contractual	A8090.4	$ 19,000.00	$ 15,000.00	$ -	$ 15,000.00
Donation to AuSable River Association	A8090.4	$ 11,000.00	$ 10,000.00	$ -	$ 10,000.00
TOTAL		**$ 35,000.00**	**$ 30,000.00**	**$ -**	**$ 30,000.00**
REFUSE & GARBAGE					
Personal Services ($8,000 P.T.)	A8160.1	$ 62,194.00	$ 64,060.00	$ 40,652.27	$ 67,263.00
Equipment	A8160.2	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
Contractual Refuse	A8160.4.75	$ 22,000.00	$ 22,000.00	$ 12,819.37	$ 22,000.00
Contractual Recycle	A8160.4.79		$ -	$ -	$ -
Contractual Expense	A8160.4	$ 27,000.00	$ 27,000.00	$ 14,451.25	$ 27,000.00
Electric		$ -	$ -	$ -	$ -
TOTAL		**$ 112,194.00**	**$ 114,060.00**	**$ 67,922.89**	**$ 117,263.00**
COMMMUNITY BEAUTIFICATION (CEF)					
Personal Services	A8510.1	$ 500.00		$ -	$ 500.00
Contractual Expense	A8510.4	$ 3,500.00	$ 3,000.00	$ -	$ 3,000.00
TOTAL		**$ 4,000.00**	**$ 3,000.00**	**$ -**	**$ 3,500.00**
CEMETERY					
Personal Services	A8810.1	$ 14,647.00	$ 14,901.00	$ 10,926.13	$ 15,646.00
Personal Services Sexton					$ 2,000.00
Equipment	A8810.2	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00
Contractual Expense	A8810.4	$ 2,000.00	$ 2,000.00	$ 4,843.76	$ 2,000.00
TOTAL		$ 18,147.00	$ 18,401.00	$ 15,769.89	$ 21,146.00
TOTAL HOME & COMMUNITY		**$ 170,861.00**	**$ 167,961.00**	**$ 95,901.19**	**$ 176,809.00**
UNDISTRIBUTED					
Employee Benefits					
State Retirement	A9010.8	$ 82,000.00	$ 94,300.00	$ -	$ 111,274.00
Social Security	A9030.8	$ 44,000.00	$ 45,320.00	$ -	$ 55,298.00
Life Insurance	A9045.8	$ 300.00	$ 300.00	$ -	$ 320.00
Unemployment Insurance	A9050.8	$ -	$ -	$ -	$ -

Disability Insurance	A9055.8	$ 1,350.00	$ 1,500.00	$ -	$ 1,650.00
Hospital and Medical Insurance/buyout	A9060.8	$ 141,615.00	$ 147,857.00	$ -	$ 220,756.00
Dental Insurance	A9060.8	$ 6,200.00	$ 6,448.00	$ -	$ 7,450.00
Eye Insurance	A9060.8	$ 1,200.00	$ 1,200.00	$ -	$ 1,250.00
Medical Ins RX	A9060.8	$ 22,300.00	$ 24,000.00	$ -	$ 28,320.00
Medical Ins-Medicare Supplement	A9060.76	$ 22,300.00	$ 24,000.00	$ -	$ 28,320.00
Medicare Reim	A9060.77	$ 25,000.00	$ 28,750.00	$ -	$ 33,925.00
TOTAL UNDISTRIBUTED		346,265.00	373,675.00	-	488,563.00

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
DEBT SERVICES PRINCIPAL					
Serial Bond HWY Garage	A9710.6.56	$ 12,500.00	$ 12,500.00	$ -	
TOTAL DEBT SERVICES		$ 12,500.00	$ 12,500.00	$ -	$ -
DEBT SERVICES INTEREST					
Serial Bond HWY Garage	A9710.7.57	$ 2,500.00	$ 2,500.00	$ -	
Total		$ 2,500.00	$ 2,500.00	$ -	$ -
TOTAL DEBT SERVICES		$ 15,000.00	$ 15,000.00	$ -	$ -
TRANSFER TO CAPITAL - Buildings	A99509	$ 10,000.00		$ -	
TOTAL TRANSFER TO CAPITAL		$ 10,000.00	$ -	$ -	$ -
TOTAL APPROPRIATIONS		$ 1,632,416.00	$ 1,712,946.00	$ 859,800.88	$ 1,869,085.00

GENERAL FUND ESTIMATED REVENUES

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
ANTICIPATED TAXES					
Real Property Tax	A1001				
P.I.L.O.T.	A1081	$ 5,000.00	$ 5,000.00		$ 5,000.00
Int & Penalties on Real Property Taxes	A1090	$ 7,000.00	$ 7,000.00		$ 7,000.00
Non-Property Tax Distribution by County	A1120	111,000.00	$ 111,000.00		138,000.00
TOTAL		$ 123,000.00	$ 123,000.00	$ -	$ 150,000.00
DEPARTMENT INCOME					
Clerk Fees	A1255	$ 900.00	$ 1,200.00		$ 1,200.00
Vital Statistic	A1603	$ -		$ -	$ -
Parking Lots and Garages	A1720	$ 105,000.00	$ 100,000.00	$ -	$ 80,000.00
Other Trans(Sr. Bus)	A1789		$ -	$ -	$ -
Planning Board Fees	A2115		$ 2,000.00	$ -	$ 2,000.00
Refuse & Garbage	A2130	$ 70,000.00	$ 80,000.00	$ -	$ 70,000.00
Sale of Cemetery Lots	A2190	$ 5,000.00	$ 5,000.00	$ -	$ 6,000.00
Charges for Cemetery Perpetual Care	A2192		$ 8,000.00	$ -	$ 9,000.00
Public Safety Services	A2260.01		$ 5,000.00	$ -	$ 6,000.00
Youth Services Other Gov	A2350	$ -	$ 500.00	$ -	$ 500.00
TOTAL		$ 180,900.00	$ 201,700.00	$ -	$ 174,700.00
USE OF MONEY AND PROPERTY					
Interest and Earnings (C.L.A.S.S.)	A2401	$ 75,000.00	$ 72,000.00	$ -	$ 70,000.00
Rental of Real Property (Marcy Field)	A2410	$ 8,000.00	$ 10,000.00	$ -	$ 10,000.00
TOTAL		$ 83,000.00	$ 82,000.00	$ -	$ 80,000.00
LICENSES & PERMITS					
Dog License	A2544	$ 400.00	$ 400.00	$ -	$ 400.00
Licenses & Permits	A2590	$ 5,000.00	$ 5,000.00	$ -	$ 2,500.00
TOTAL		$ 5,400.00	$ 5,400.00	$ -	$ 2,900.00
FINES & FOREITURES					
Fines & Forfeited Bail	A2610	$ 60,000.00	$ 85,000.00	$ -	$ 60,000.00
TOTAL		$ 60,000.00	$ 85,000.00	$ -	$ 60,000.00
Sale of Surplus Scrap	A2650	$ -			
Insurance Recoveries	A2680	$ 20,000.00	$ 20,000.00		$ 10,000.00
Sale of Surplus Equip	A2665	$ 500.00	$ 12,000.00		$ 500.00

TENTATIVE BUDGET 2027

TOTAL		**$ 20,500.00**	**$ 32,000.00**	**$ -**	**$ 10,500.00**
MISCELLANEOUS					
Refunds of Prior Years Expenditures	*A2701*	$ -		$ -	$ -
Gifts and Donations	A2705	$ 500.00	$ 500.00	$ -	$ 500.00
Other Unclassified Revenues	A2770	$ 250.00	$ 250.00	$ -	$ 250.00
TOTAL		**$ 750.00**	**$ 750.00**	**$ -**	**$ 750.00**
STATE AID					
Per Capita (A.I.M.)	A3001	$ 5,306.00	$ 5,306.00	$ -	$ 5,306.00
Mortgage Tax	A3005	$ 15,000.00	$ 40,000.00	$ -	$ 40,000.00
Comm. Enhancement Funds: Occ. Tax	A3789	$ 90,000.00	$ 80,000.00	$ -	$ 90,000.00
State Aid Youth Program	A3820.01	$ 1,200.00	$ 1,200.00	$ -	$ 1,200.00
Culture & Recreation	A3889	$ -			$ -
FEMA	A3930	$ -	$ -		-
Federal Aid		$ -		-	-
Comm Svces (emergency)	A4989	$ -			$ -
TOTAL		**$ 111,506.00**	**$ 126,506.00**	**$ -**	**$ 136,506.00**
TOTAL ESTIMATED REVENUE		**$ 585,056.00**	**$ 656,356.00**	**$ -**	**$ 615,356.00**

TENTATIVE BUDGET 2027

HIGHWAY FUND APPROPRIATIONS

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
GENERAL REPAIRS					
Personal Services	DA5110.1	$ 218,829.00	$ 225,394.00	$ 135,345.34	$ 236,664.00
Contractual Expense/Safety gear	DA5110.4	$ 47,500.00	$ 49,000.00	$ 42,069.44	$ 55,000.00
TOTAL		**$ 266,329.00**	**$ 274,394.00**	**$ 177,414.78**	**$ 291,664.00**
IMPROVEMENTS					
Capital Outlay (cHips) EQ	DA5112.2	$ 200,000.00	$ 200,000.00	$ 412,408.80	$ 200,000.00
Capital Outlay (cHips) CE				$ -	
TOTAL		**$ 200,000.00**	**$ 200,000.00**	**$ 412,408.80**	**$ 200,000.00**
BRIDGES					
Personal Services	DA5120.1	$ 500.00	$ 500.00		$ 500.00
Contractual Expense	DA5120.4	$ 500.00	$ 500.00	$ 891.66	$ 500.00
TOTAL		**$ 1,000.00**	**$ 1,000.00**	**$ 891.66**	**$ 1,000.00**
MACHINERY					
Equipment	DA5130.2	$ 115,000.00	$ 115,000.00	$ 9,312.80	$ 50,100.00
Contractual Expense	DA5130.4	$ 65,000.00	$ 65,000.00	$ 57,070.78	$ 65,000.00
TOTAL		**$ 180,000.00**	**$ 180,000.00**	**$ 66,383.58**	**$ 115,100.00**
SNOW REMOVAL					
Personal Services	DA5142.1	$ 164,000.00	$ 168,920.00	$ 122,479.93	$ 177,366.00
Contractual Expense	DA5142.4	$ 128,000.00	$ 128,000.00	$ 72,601.60	$ 165,000.00
TOTAL		**$ 292,000.00**	**$ 296,920.00**	**$ 195,081.53**	**$ 342,366.00**
OTHER GOVERNMENT					
Personal Services	DA5148.1	$ 60,173.00	$ 61,978.00	$ 41,304.75	$ 65,077.00
Contractual Expense	DA5148.4	$ 12,000.00	$ 12,000.00	$ 4,030.68	$ 12,000.00
TOTAL		**$ 72,173.00**	**$ 73,978.00**	**$ 45,335.43**	**$ 77,077.00**
State Retirement	DA9010.8	$ 77,000.00	$ 88,550.00	$ -	$ 104,489.00
Social Security	DA9030.8	$ 34,000.00	$ 35,360.00	$ -	$ 36,000.00
Life Insurance	DA9045.8	$ 250.00	$ 250.00	$ -	$ 250.00
Disability Insurance	DA9055.8	$ 250.00	$ 250.00	$ -	$ 250.00
Medical Insurance Supplement	DA9060.76	$ 16,600.00	$ 17,430.00	$ -	$ 20,567.00
Medical Insurance	DA9060.8	$ 175,000.00	$ 186,250.00	$ -	$ 262,783.00
Dental Insurance	DA9060.8	$ 7,000.00	$ 7,280.00	$ -	$ 8,008.00
Eye Insurance	DA9060.8	$ 1,000.00	$ 1,000.00	$ -	$ 1,100.00
Medical Insurance RX	DA9060.8	$ 20,000.00	$ 22,400.00	$ -	$ 26,432.00
Medicare Reim	DA9060.8.77	$ 17,550.00	$ 20,183.00	$ -	$ 23,816.00
TRANSFER TO CAPITAL	DA99509	$ 15,000.00	$ -	$ -	
TOTAL		**$ 363,650.00**	**$ 378,953.00**	**$ -**	**$ 483,695.00**
TOTAL APPROPRIATIONS		**$ 1,375,152.00**	**$ 1,405,245.00**	**$ 897,515.78**	**$ 1,510,902.00**
DEBT SERVICES PRINCIPAL					
Tandum	DA9785.6				**$ 51,131.00**
DEBT SERVICES INTEREST					
Tandum	**DA9785.7**				**$ 12,769.00**
TOTAL DEBT SERVICES					**$ 63,900.00**
TOTAL APPROPRIATIONS WITH DEBT SERVICE					**$ 1,574,802.00**

HIGHWAY FUND ESTIMATED REVENUES

TENTATIVE BUDGET 2027

Accounts	*Code*	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
LOCAL SOURCES					
Real Property Tax	DA1001			$ -	
Transportation Service	DA2300	$ 76,288.00	$ 75,000.00	$ -	$ 75,000.00
Other Gov't Labor	DA2302	$ 3,000.00	$ 3,000.00		$ 3,000.00
Interest and Earnings	DA2401	$ 26,000.00	$ 25,000.00	$ -	$ 25,000.00
Rental of Equipment - Other Governments	DA2416	$ 17,000.00	$ 15,000.00		$ 15,000.00
Sale of Surplus	DA2650	$ 20,000.00	$ 15,000.00	$ -	$15,000.00
Sales of Surplus Fuel	DA2655	$ 14,000.00	$ 14,000.00	$ -	$ 20,000.00
Unclassified	DA2770			$ -	$ -
Refund from prior years	DA2701			$ -	$ -
Insurance Recovery	DA2680	$ 9,200.00	$ -	$ -	$ 15,000.00
TOTAL		**$ 165,488.00**	**$ 147,000.00**	**$ -**	**$ 168,000.00**
STATE AID					
Chips	DA3501	$ 200,000.00	$ 200,000.00	$ -	$ 200,000.00
FEMA	DA3960	$ -		$ -	$ -
TOTAL		**$ 200,000.00**	**$ 200,000.00**	**$ -**	**$ 200,000.00**
TOTAL ESTIMATED REVENUES		**$ 365,488.00**	**$ 347,000.00**	**$ -**	**$ 368,000.00**

TENTATIVE BUDGET 2027

KEENE PUB LIBRARY FUND APPROPRIATIONS					
Accounts	***Code***	**Adopted Budget 2025**	**Adopted Budget 2026**	**As of August 2026**	**Tentative 2027**
Personal Services					
Personal Services-Lib Clerk	L7410.1	$ 30,076.00	$ 30,978.00	$ 12,552.48	
Personal Services-Misc (cleaning, etc.)	L7410.1		$ -	$ -	$ -
Personal Svces - P.T. Clerk	L7410.1	$ 8,858.00	$ 9,124.00	$ 10,962.36	
TOTAL PERSONAL SERVICES		**$ 38,934.00**	**$ 40,102.00**	**$ 23,514.84**	**$ -**
Equipment	L7410.2	$ 1,000.00	$ 1,000.00	$ -	
TOTAL EQUIPMENT		**$ 1,000.00**	**$ 1,000.00**	**$ -**	**$ -**
Contractual	L7410.4	$ 16,500.00	$ 14,500.00	$ 13,178.55	
Books	L7410.4.81	$ -		$ 3.00	$ -
DVD's	L7410.4.82	$ -		$ -	$ -
Magazines	L7410.4.83	$ -		$ -	
Summer Reading Progr	L7410.4.84	$ -		$ -	$ -
TOTAL CONTRACTUAL		**$ 16,500.00**	**$ 14,500.00**	**$ 13,181.55**	**$ -**
Social Security	L9030.8	$ 3,045.00	$ 3,200.00	$ -	
TOTAL BENEFITS		**$ 3,045.00**	**$ 3,200.00**	**$ -**	**$ -**
TRANS TO CAPITAL	L9950.9	$ 500.00	**$ -**	$ -	
TOTAL APPROPRIATIONS		**$ 59,979.00**	**$ 58,802.00**	**$ 36,696.39**	**$ -**

KEENE PUB LIBRARY FUND ESTIMATED REVENUE					
Accounts	***Code***	**Adopted Budget 2025**	**Adopted Budget 2026**	**As of August 2026**	**Tentative 2027**
Real Property Tax	L1001			$ -	
Library Services	L2080	$ 50.00	$ 50.00	$ -	
Interest & Earnings	L2401	$ 3,000.00	$ 4,500.00	$ -	
Gifts & Donations	L2705	$ 100.00	$ 100.00	$ -	
Unclassified Revenue	L2770	$ 100.00	$ 100.00	$ -	
Interfund Transfers	L2801		$ -	$ -	$ -
State Aid , Education Capital	L3297			$ -	$ -
State Aid	L3840	$ 1,500.00	$ 1,500.00	$ -	
Grants	L2760				
TOTAL ESTIMATED REVENUE		**$ 4,750.00**	**$ 6,250.00**	**$ -**	**$ -**

TENTATIVE BUDGET 2027

SPECIAL WATER DIST #1 APPROPRIATIONS					
Accounts	*Code*	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
ADMINISTRATION					
Personal Services	SW8320.1	$ 19,957.00	$ 20,556.00	$ 17,998.36	$ 21,584.00
Personal Services Back Up Operator		$ 428.00	$ 446.00		$ 3,960.00
Personal Services Town Highway		$ 3,300.00	$ 5,000.00		$ 6,000.00
Billing Personel		$ 1,485.00	$ 1,485.00		$ 1,485.00
Equipment	SW8320.2	$ 16,187.00	$ 16,187.00		$ 18,187.00
Contractual Expense	SW8320.4	$ 38,500.00	$ 39,600.00	$ 27,411.72	$ 39,600.00
TOTAL CONTRACTUAL		**$ 79,857.00**	**$ 83,274.00**	**$ 45,410.08**	**$ 90,816.00**
EMPLOYEE BENEFITS					
State Retirement	SW9010.8	$ 2,442.00	$ 2,808.00	$ -	$ 3,313.00
Social Security	SW9030.8	$ 2,300.00	$ 2,415.00	$ -	$ 2,527.00
Life Insurance	SW9045.8	$ 20.00	$ 20.00	$ -	$ 22.00
Disability Insurance	SW9055.8	$ -	$ 21.00	$ -	$ 21.00
Dental Insurance	SW9060.8	$ 120.00	$ 125.00	$ -	$ 145.00
Hospital & Medical Insurance	SW9060.8	$ 4,518.00	$ 5,196.00		$ 6,131.00
TOTAL BENEFITS		**$ 9,400.00**	**$ 10,585.00**	**$ -**	**$ 12,159.00**
TOTAL APPROPRIATIONS		**$ 89,257.00**	**$ 93,859.00**	**$ 45,410.08**	**$ 102,975.00**
DEBT SERVICE PRINCIPAL					
Serial Bonds	SW9780.6	$ 44,000.00	$ 44,000.00	$ -	$ 44,000.00
TOTAL DEBT SERVICE		**$ 44,000.00**	**$ 44,000.00**	**$ -**	**$ 44,000.00**
TOTAL APPROPRIATIONS		$ 133,257.00	$ 137,859.00	$ 45,410.08	$ 146,975.00
Transfer to Capital Reserve		$ 7,633.00	$ 20,901.00	$ -	$ -
TOTAL		$ 133,968.78	$ 158,760.00	$ 45,410.08	$ -

KEENE WATER DISTRICT #1 ESTIMATED REVENUE					
Accounts	*Code*	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
Real Property Tax	SW1001			$ -	
Unmetered Water Sales	SW2142	$ 76,130.00	$ 94,000.00	$ 36,545.72	
Water Service Charges	SW2144	$ 200.00	$ 200.00	$ -	$ 200.00
Interest & Penalty	SW2148	$ -	$ -	$ -	
Interest & Earnings	SW2401	$ 1,200.00	$ 1,200.00	$ -	$ 1,200.00
Rental of Real Property	SW2410	$ 31,680.00	$ 31,680.00	$ 41,666.42	$ 31,680.00
Rental of Equipment	SW2416				
Sale of Surplus	SW2650				
Insurance Recoveries	SW2680	$ -		$ -	
State Aid Emergency Diaster	SW3960			$ -	$ -
TOTAL ESTIMATED REVENUE		$ 109,210.00	$ 127,080.00	$ 78,212.14	$ 33,080.00

TENTATIVE BUDGET 2027

KEENE WATER DISTRICT #2 APPROPRIATIONS

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
ADMINISTRATION					
Personal Services	SW8320.1	$ 40,518.00	$ 41,734.00	$ -	$ 41,734.00
Personal Services Back Up Operator		$ 870.00	$ 891.00		$ 8,040.00
Personal Services Town Highway		$ 6,700.00	$ 10,000.00		$ 12,000.00
Billing Personnel		$ 3,015.00	$ 3,015.00		$ 3,015.00
Equipment	SW8320.2	$ 39,646.00	$ 39,646.00	$ -	$ 41,646.00
Contractual Expense	SW8320.4	$ 63,000.00	$ 63,000.00	$ -	$ 63,000.00
TOTAL CONTRACTUAL		$ 153,749.00	$ 158,286.00	$ -	$ 169,435.00
EMPLOYEE BENEFITS					
State Retirement	SW9010.8	$ 4,958.00	$ 5,702.00	$ -	$ 6,728.00
Social Security	SW9030.8	$ 4,900.00	$ 5,635.00	$ -	$ 5,800.00
Life Insurance	SW9045.8	$ 20.00	$ 20.00		$ 25.00
Disability	SW9055.8		$ 45.00	$ -	$ 55.00
Dental Insurance	SW9060.8	$ 300.00	$ 312.00	$ -	$ 359.00
Medical Insurance	SW9060.8	$ 9,261.00	$ 10,650.00		$ 12,567.00
TOTAL BENEFITS		$ 19,439.00	$ 22,364.00	$ -	$ 25,534.00
TRANSFER TO CAPITAL RESERVE	SW9950.9	$ -	$ -		
TOTAL		$ 173,188.00	$ 180,650.00	$ -	$ 194,969.00
DEBT SERVICE PRINCIPAL					
Debt Service long-term	SW9780	$ 64,279.00	$ 65,181.00	$ -	$ 66,089.00
TOTAL DEBT SERVICE		$ 64,279.00	$ 65,181.00	$ -	$ 66,089.00
Transfer to Capital	SW9950.9	$ 17,257.00	$ 20,000.00	$ -	$ -
TOTAL APPROPRIATIONS		$ 254,724.00	$ 265,831.00	$ -	$ 261,058.00

KEENE WATER DISTRICT #2 ESTIMATED REVENUE

Accounts	Code	Adopted Budget 2025	Adopted Budget 2026	As of August 2026	Tentative 2027
Special Assessments	SW1028	$ 64,279.00	$ 65,181.00	$ -	$ 66,089.00
Unmetered Water Sales	SW2142	$ 186,145.00	$ 196,350.00	$ -	$ -
Water Service charges	SW2144	$ 1,800.00	$ 1,800.00	$ -	$ 1,800.00
Int & Penalties	SW2148	$ -		$ -	$ -
Interest & Earnings	SW2401	$ 2,500.00	$ 2,500.00	$ -	$ -
Int & Earnings on Rents	SW2408	$ -		$ -	$ -
Rental of Equipmenet	SW2416			$ -	$ -
Sale of Equipment	SW2650	$ -		$ -	$ -
Insurance Recoveries	SW2680		$ -	$ -	$ -
TOTAL ESTIMATED REVENUE		$ 254,724.00	$ 265,831.00	$ -	$ 67,889.00