



**2026
MS-636**

Proposed Budget

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)
General Government						
4130	Executive	02	\$96,788	\$96,725	\$99,565	\$0
4140	Election, Registration, and Vital Statistics	02	\$49,510	\$51,510	\$63,364	\$0
4150	Financial Administration	02	\$55,281	\$66,700	\$68,600	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0
4153	Legal Expense	02	\$11,547	\$14,000	\$14,000	\$0
4155	Personnel Administration	02	\$57,610	\$56,000	\$75,200	\$0
4191	Planning and Zoning	02	\$2,159	\$4,650	\$4,650	\$0
4194	General Government Buildings	02	\$82,763	\$79,500	\$85,000	\$0
4195	Cemeteries	02	\$16,020	\$17,050	\$17,050	\$0
4196	Insurance Not Otherwise Allocated	02	\$22,019	\$23,030	\$23,030	\$0
4197	Advertising and Regional Associations	02	\$5,327	\$5,795	\$6,258	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	02	\$1,449	\$2,000	\$2,000	\$0
General Government Subtotal			\$400,473	\$416,960	\$458,717	\$0
Public Safety						
4210	Police	02	\$2,921	\$3,000	\$3,000	\$0
4215	Ambulances	02	\$40,700	\$40,700	\$40,700	\$0
4220	Fire	02	\$47,451	\$48,465	\$48,465	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	02	\$1,500	\$2,000	\$2,000	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0
Public Safety Subtotal			\$92,572	\$94,165	\$94,165	\$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	02	\$181,764	\$181,800	\$181,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$750	\$3,500	\$3,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$182,514	\$185,300	\$185,300	\$0



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Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	02	\$84,158	\$89,000	\$91,500	\$0
4325	Solid Waste Facilities Clean-Up	02	\$6,415	\$5,500	\$5,500	\$0
4326	Sewage Collection and Disposal	02	\$75,861	\$79,050	\$58,400	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$166,434	\$173,550	\$155,400	\$0
Water Distribution and Treatment						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services	02	\$37,662	\$39,600	\$36,500	\$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			\$37,662	\$39,600	\$36,500	\$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	02	\$539	\$4,000	\$4,000	\$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			\$539	\$4,000	\$4,000	\$0
Welfare						
4441	Welfare Administration	02	\$5,016	\$12,000	\$12,500	\$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			\$5,016	\$12,000	\$12,500	\$0
Culture and Recreation						



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4520	Parks and Recreation	02	\$34,058	\$34,500	\$34,500	\$0
4550	Library	02	\$21,237	\$21,820	\$23,645	\$0
4583	Patriotic Purposes	02	\$1,766	\$3,000	\$3,000	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$57,061	\$59,320	\$61,145	\$0

Conservation and Development

4611	Conservation Administration		\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	02	\$1,779	\$2,279	\$1,279	\$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			\$1,779	\$2,279	\$1,279	\$0

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	02	\$8,200	\$8,000	\$8,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$618	\$1,000	\$1,000	\$0
4723	Interest on Tax and Revenue Anticipation Notes	02	\$0	\$1,000	\$1,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$8,818	\$10,000	\$10,000	\$0

Capital Outlay

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
Capital Outlay Subtotal			\$0	\$0	\$0	\$0

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		\$0	\$0	\$0	\$0



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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	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations				\$1,019,006	\$0



Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	11	\$59,510	\$0
		<i>Purpose: To do Road work on Stevens Terrace</i>		
4911	To Revolving Funds	09	\$5,000	\$0
		<i>Purpose: Appropriate to Recreation Revolving Fund</i>		
4915	To Capital Reserve Funds	04	\$25,000	\$0
		<i>Purpose: Highway and Bridges Capital Reserve Fund</i>		
4915	To Capital Reserve Funds	05	\$50,000	\$0
		<i>Purpose: Fire Department Capital Reserve Fund</i>		
4915	To Capital Reserve Funds	06	\$3,000	\$0
		<i>Purpose: Recycling Capital Reserve Fund</i>		
4915	To Capital Reserve Funds	07	\$5,000	\$0
		<i>Purpose: Add Money to Lawn Mower CR Fund</i>		
4915	To Capital Reserve Funds	10	\$2,000	\$0
		<i>Purpose: Cemetery Capital Reserve Fund</i>		
4916	To Expendable Trusts	03	\$8,670	\$0
		<i>Purpose: Fire Department Expendable Trust Fund</i>		
4916	To Expendable Trusts	08	\$5,000	\$0
		<i>Purpose: Government Buildings ETF</i>		
Total Proposed Special Articles			\$163,180	\$0



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Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4415	Health Agencies and Hospitals	13	\$5,432	\$0
		<i>Purpose: Donations</i>		
4589	Other Culture and Recreation	12	\$100	\$0
		<i>Purpose: Donation Cohos Historical Society</i>		
Total Proposed Individual Articles			\$5,532	\$0



Proposed Budget

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	02	\$38,440	\$30,000	\$20,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$419	\$450	\$400
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	02	\$0	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$20,242	\$18,000	\$17,000
Taxes Subtotal			\$59,101	\$48,550	\$37,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$156,072	\$160,000	\$160,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	02	\$2,128	\$2,000	\$2,200
Licenses, Permits, and Fees Subtotal			\$158,200	\$162,000	\$162,200
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	02	\$66,834	\$38,855	\$66,833
3353	Highway Block Grant	02	\$19,008	\$20,863	\$21,262
3354	Water Pollution Grant	02	\$6,942	\$6,942	\$6,942
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	02	\$6,364	\$6,364	\$6,344
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	02	\$3,902	\$3,798	\$3,903
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
State Sources Subtotal			\$103,050	\$76,822	\$105,284



Proposed Budget

Charges for Services

3401	Income from Departments	02	\$115,588	\$120,000	\$120,000
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	02	\$8,670	\$6,000	\$6,000
Charges for Services Subtotal			\$124,258	\$126,000	\$126,000

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	02	\$16,843	\$10,000	\$10,000
3503	Rents of Property	02	\$875	\$2,500	\$2,500
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	02	\$0	\$1,500	\$1,500
Miscellaneous Revenues Subtotal			\$17,718	\$14,000	\$14,000

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		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds	11	\$0	\$30,430	\$29,755
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$30,430	\$29,755

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 03	\$0	\$0	\$11,670
9999	Fund Balance to Reduce Taxes	02	\$0	\$0	\$50,000



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Other Financing Sources Subtotal	\$0	\$0	\$61,670
Total Estimated Revenues and Credits	\$462,327	\$457,802	\$536,409



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Item	Period ending 12/31/2026
Operating Budget Appropriations	\$1,019,006
Special Warrant Articles	\$163,180
Individual Warrant Articles	\$5,532
Total Appropriations	\$1,187,718
Less Amount of Estimated Revenues & Credits	\$536,409
Estimated Amount of Taxes to be Raised	\$651,309