



New Hampshire
Department of
Revenue Administration

2026
MS-737

Proposed Budget

New Durham

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

This was
approved by
the Budget
Committee
1/14/2026

This was posted
1/23/2026



New Hampshire
Department of
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Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
General Government								
4130	Executive	07	\$248,165	\$235,849	\$295,436	\$0	\$295,436	\$0
4140	Election, Registration, and Vital Statistics	07	\$106,252	\$111,852	\$133,050	\$0	\$133,050	\$0
4150	Financial Administration	07	\$166,963	\$186,001	\$217,232	\$0	\$217,232	\$0
4152	Property Assessment	07	\$80,176	\$90,392	\$127,713	\$0	\$127,589	\$124
4153	Legal Expense	07	\$58,120	\$30,000	\$59,520	\$0	\$59,520	\$0
4155	Personnel Administration	07	\$5,481	\$140,703	\$132,969	\$0	\$132,969	\$0
4191	Planning and Zoning	07	\$11,407	\$18,131	\$24,879	\$0	\$24,879	\$0
4194	General Government Buildings	07	\$31,169	\$38,719	\$30,052	\$676	\$30,728	\$0
4195	Cemeteries	07	\$8,961	\$9,285	\$29,572	\$0	\$20,555	\$9,017
4196	Insurance Not Otherwise Allocated	07	\$78,282	\$80,285	\$87,328	\$0	\$87,328	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	07	\$11,147	\$8,003	\$39,713	\$0	\$39,713	\$0
General Government Subtotal			\$806,123	\$949,220	\$1,177,464	\$676	\$1,168,999	\$9,141
Public Safety								
4210	Police	07	\$558,635	\$805,428	\$856,453	\$0	\$856,453	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	07	\$288,868	\$364,145	\$459,188	\$0	\$459,188	\$0
4240	Building Inspection	07	\$96,403	\$87,364	\$99,888	\$0	\$99,161	\$727
4290	Emergency Management	07	\$7,696	\$19,931	\$19,930	\$0	\$19,930	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$951,602	\$1,276,868	\$1,435,459	\$0	\$1,434,732	\$727
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0



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4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	07	\$1,194,567	\$1,226,951	\$1,324,679	\$0	\$1,323,162	\$1,527
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$1,194,567	\$1,226,951	\$1,324,679	\$0	\$1,323,162	\$1,527
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	07	\$452,736	\$458,459	\$523,449	\$0	\$523,449	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$452,736	\$458,459	\$523,449	\$0	\$523,449	\$0
Water Distribution and Treatment								
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
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0



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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
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0

Health

4411	Health Administration	07	\$2,578	\$2,864	\$2,217	\$0	\$2,217	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	07	\$7,800	\$7,806	\$7,300	\$200	\$7,500	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$10,378	\$10,670	\$9,517	\$200	\$9,717	\$0

Welfare

4441	Welfare Administration	07	\$27,198	\$23,586	\$26,956	\$0	\$26,956	\$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
Welfare Subtotal			\$27,198	\$23,586	\$26,956	\$0	\$26,956	\$0

Culture and Recreation

4520	Parks and Recreation	07	\$99,400	\$98,121	\$106,466	\$2,275	\$108,741	\$0
4550	Library	07	\$167,230	\$174,875	\$195,865	\$0	\$195,336	\$529
4583	Patriotic Purposes	07	\$537	\$556	\$1,021	\$0	\$1,021	\$0
4589	Other Culture and Recreation	07	\$6,124	\$7,052	\$6,788	\$0	\$6,788	\$0
Culture and Recreation Subtotal			\$273,291	\$280,604	\$310,140	\$2,275	\$311,886	\$529

Conservation and Development

4611	Conservation Administration	07	\$1,333	\$1,477	\$1,477	\$0	\$1,427	\$50
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0



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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
Conservation and Development Subtotal		\$1,333	\$1,477	\$1,477	\$0	\$1,427	\$50

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	07	\$0	\$1	\$1	\$0	\$1
4723	Interest on Tax and Revenue Anticipation Notes	07	\$0	\$2	\$2	\$0	\$2
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$3	\$3	\$0	\$3

Capital Outlay

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	\$560,000	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$560,000	\$0	\$0	\$0

Operating Transfers Out

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



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4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0

Total Operating Budget Appropriations				\$4,809,144	\$3,151	\$4,800,331	\$11,974
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Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (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
4909	Improvements Other than Buildings	08	\$600,000	\$0	\$600,000	\$0
		<i>Purpose: Road Program</i>				
4915	To Capital Reserve Funds	09	\$300,000	\$0	\$0	\$300,000
		<i>Purpose: DPW Trucks CRF</i>				
4915	To Capital Reserve Funds	10	\$2,000	\$0	\$0	\$2,000
		<i>Purpose: DPW Vehicle & Equipment Maintenance</i>				
4915	To Capital Reserve Funds	11	\$400,000	\$0	\$400,000	\$0
		<i>Purpose: Road Reconstruction CRF</i>				
4915	To Capital Reserve Funds	12	\$40,000	\$0	\$0	\$40,000
		<i>Purpose: Municipal Facility Land Acquisition CRF</i>				
4915	To Capital Reserve Funds	13	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Fire Vehicle CRF</i>				
4915	To Capital Reserve Funds	14	\$10,000	\$0	\$0	\$10,000
		<i>Purpose: Police Cruiser CRF</i>				
4915	To Capital Reserve Funds	15	\$5,000	\$0	\$0	\$5,000
		<i>Purpose: Smith Ballfield CRF</i>				
4915	To Capital Reserve Funds	16	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: Public Works Equipment CRF</i>				
4915	To Capital Reserve Funds	17	\$2,000	\$0	\$2,000	\$0
		<i>Purpose: Library Facilities Improvement CRF</i>				
4915	To Capital Reserve Funds	18	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: Library Technology CRF</i>				
4915	To Capital Reserve Funds	20	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Public Safety Facilities CRF</i>				



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4915	To Capital Reserve Funds	21	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Gravel CRF</i>						
4915	To Capital Reserve Funds	22	\$100,000	\$0	\$100,000	\$0
<i>Purpose: Public Works Facilities CRF</i>						
4915	To Capital Reserve Funds	23	\$5,000	\$0	\$5,000	\$0
<i>Purpose: Shirley Cemetery CRF</i>						
4916	To Expendable Trusts	19	\$20,000	\$0	\$20,000	\$0
<i>Purpose: 1772 Meeting House CRF</i>						
4916	To Expendable Trusts	24	\$2,000	\$0	\$0	\$2,000
<i>Purpose: Records Management ETF</i>						
4916	To Expendable Trusts	25	\$75,000	\$0	\$0	\$75,000
<i>Purpose: Town Building Improvement ETF</i>						
4916	To Expendable Trusts	26	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Dam Maintenance ETF</i>						
Total Proposed Special Articles			\$2,077,000	\$0	\$1,643,000	\$434,000



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Account	Purpose	Article	Selectmen's	Selectmen's	Budget	Budget
			Appropriations for	Appropriations for	Committee's	Committee's
			period ending	period ending	Appropriations for	Appropriations for
			12/31/2026	12/31/2026	period ending	period ending
			(Recommended)	(Not Recommended)	12/31/2026	12/31/2026
			(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



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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
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	07	\$9,309	\$7,500	\$7,500
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	07	\$499	\$500	\$500
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	07	\$45,608	\$40,000	\$40,000
Taxes Subtotal			\$55,416	\$48,000	\$48,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	07	\$31,750	\$35,000	\$35,000
3220	Motor Vehicle Permit Fees	07	\$789,460	\$780,000	\$780,000
3230	Building Permits	07	\$39,393	\$35,000	\$35,000
3290	Other Licenses, Permits, and Fees	07	\$13,105	\$12,000	\$12,000
Licenses, Permits, and Fees Subtotal			\$873,708	\$862,000	\$862,000
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	07	\$276,541	\$276,541	\$276,541
3353	Highway Block Grant	08	\$120,068	\$120,000	\$120,000



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3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
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	07	\$14,751	\$15,000	\$15,000
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$411,360	\$411,541	\$411,541

Charges for Services

3401	Income from Departments	07	\$85,863	\$85,000	\$85,000
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	07	\$2,950	\$2,000	\$2,000
Charges for Services Subtotal			\$88,813	\$87,000	\$87,000

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	07	\$16,571	\$10,000	\$10,000
3502	Interest on Investments	07	\$195,704	\$140,000	\$140,000
3503	Rents of Property		\$0	\$0	\$0
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	07	\$2,832	\$2,500	\$2,500
Miscellaneous Revenues Subtotal			\$215,107	\$152,500	\$152,500



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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	\$1,950	\$0	\$0
3916	From Trust and Fiduciary Funds	\$7,800	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$9,750	\$0	\$0

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08	\$351,928	\$450,000
9999	Fund Balance to Reduce Taxes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$351,928	\$450,000	\$450,000

Total Estimated Revenues and Credits		\$2,006,082	\$2,011,041	\$2,011,041
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Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$4,809,144	\$4,800,331
Special Warrant Articles	\$2,077,000	\$1,643,000
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$6,886,144	\$6,443,331
Less Amount of Estimated Revenues & Credits	\$2,011,041	\$2,011,041
Estimated Amount of Taxes to be Raised	\$4,875,103	\$4,432,290



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1. Total Recommended by Budget Committee	\$6,443,331
Less Exclusions:	
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 (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$0
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$0
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
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$0