





**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2025	for period ending 12/31/2025	ending 12/31/2026	(Recommended) (Not Recommended)
<b>General Government</b>						
4130	Executive	03	\$67,584	\$79,784	\$82,870	\$0
4140	Election, Registration, and Vital Statistics	03	\$1,850	\$3,770	\$5,265	\$0
4150	Financial Administration	03	\$165,301	\$177,125	\$184,203	\$0
4152	Property Assessment	03	\$13,515	\$13,800	\$33,850	\$0
4153	Legal Expense	03	\$85	\$12,000	\$12,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning	03	\$3,584	\$12,325	\$10,855	\$0
4194	General Government Buildings	03	\$68,329	\$95,940	\$96,067	\$0
4195	Cemeteries	03	\$17,263	\$32,315	\$32,520	\$0
4196	Insurance Not Otherwise Allocated	03	\$30,588	\$39,350	\$43,019	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government	03	\$704	\$705	\$814	\$0
<b>General Government Subtotal</b>			<b>\$368,803</b>	<b>\$467,114</b>	<b>\$501,463</b>	<b>\$0</b>
<b>Public Safety</b>						
4210	Police	03	\$183,775	\$193,995	\$186,209	\$0
4215	Ambulances	03	\$12,553	\$28,400	\$24,271	\$0
4220	Fire	03	\$93,229	\$97,740	\$107,850	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	03	\$0	\$8,500	\$8,000	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$289,557</b>	<b>\$328,635</b>	<b>\$326,330</b>	<b>\$0</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	03	\$484,181	\$476,060	\$506,555	\$0
4313	Bridges	03	\$91	\$5,000	\$5,000	\$0
4316	Street Lighting	03	\$1,043	\$1,200	\$1,200	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$485,315</b>	<b>\$482,260</b>	<b>\$512,755</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2025	for period ending 12/31/2025	ending 12/31/2026 (Recommended)	ending 12/31/2026 (Not Recommended)
<b>Sanitation</b>						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up	03	\$737	\$1,560	\$1,640	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$737</b>	<b>\$1,560</b>	<b>\$1,640</b>	<b>\$0</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	03	\$45	\$375	\$375	\$0
4414	Pest Control	03	\$0	\$500	\$500	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$45</b>	<b>\$875</b>	<b>\$875</b>	<b>\$0</b>
<b>Welfare</b>						
4441	Welfare Administration	03	\$0	\$5,000	\$5,000	\$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		\$7,644	\$7,644	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$7,644</b>	<b>\$12,644</b>	<b>\$5,000</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
<b>Culture and Recreation</b>						
4520	Parks and Recreation		\$0	\$0	\$0	\$0
4550	Library	04	\$51,099	\$51,099	\$54,551	\$0
4583	Patriotic Purposes	03	\$165	\$300	\$300	\$0
4589	Other Culture and Recreation	03	\$800	\$800	\$800	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$52,064</b>	<b>\$52,199</b>	<b>\$55,651</b>	<b>\$0</b>
<b>Conservation and Development</b>						
4611	Conservation Administration	03	\$300	\$300	\$300	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	03	\$680	\$1,350	\$6,950	\$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>\$980</b>	<b>\$1,650</b>	<b>\$7,250</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$22,400	\$22,400	\$31,585	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$570	\$591	\$11,724	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$22,970</b>	<b>\$22,991</b>	<b>\$43,309</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$175,900	\$175,900	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$175,900</b>	<b>\$175,900</b>	<b>\$0</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Proposed Appropriations for period ending 12/31/2026	
					(Recommended)	(Not Recommended)
<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		\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$1,454,273</b>	<b>\$0</b>



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4589	Other Culture and Recreation	18	\$2,700	\$0
<i>Purpose: Article By Petition: Support for Nelson Resident School Students to attend Village 2026</i>				
4911	To Revolving Funds	12	\$100	\$0
<i>Purpose: Establish a revolving fund for the Police Department funded by detail income</i>				
4915	To Capital Reserve Funds	06	\$25,000	\$0
<i>Purpose: Add funds to Town Buildings Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	07	\$25,000	\$0
<i>Purpose: Add funds to Fire Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	08	\$10,000	\$0
<i>Purpose: Add funds to Police Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	10	\$40,000	\$0
<i>Purpose: Add funds to Road Equip. Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	11	\$5,000	\$0
<i>Purpose: Add funds to Renewable Energy Capital Reserve Fund</i>				
4916	To Expendable Trusts	09	\$25,000	\$0
<i>Purpose: Add funds to Nelson Bridge Repair/Replacement Expendable Trust Fund</i>				
<b>Total Proposed Special Articles</b>			<b>\$132,800</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4210	Police	13	\$20,000	\$0
		<i>Purpose: Fund Other Patrols/Details performed by Nelson PD</i>		
4220	Fire	14	\$500	\$0
		<i>Purpose: Funding for Fighting Forest Fires/NH Reimbursement</i>		
4449	Other Welfare	05	\$7,576	\$0
		<i>Purpose: Funding of Various Social Service Agencies</i>		
4902	Machinery, Vehicles, and Equipment	15	\$20,000	\$0
		<i>Purpose: Purchase and installation of Dry Hydrant</i>		
<b>Total Proposed Individual Articles</b>			<b>\$48,076</b>	<b>\$0</b>



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$5,128	\$2,768	\$3,000
3186	Payment in Lieu of Taxes	03	\$4,611	\$4,590	\$4,611
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$13,523	\$8,500	\$10,500
<b>Taxes Subtotal</b>			<b>\$23,262</b>	<b>\$15,858</b>	<b>\$18,111</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	03	\$150	\$180	\$200
3220	Motor Vehicle Permit Fees	03	\$162,452	\$148,000	\$158,000
3230	Building Permits	03	\$6,026	\$5,000	\$3,500
3290	Other Licenses, Permits, and Fees	03	\$2,002	\$1,875	\$2,000
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$170,630</b>	<b>\$155,055</b>	<b>\$163,700</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		\$16,676	\$0	\$0
<b>From Federal Government Subtotal</b>			<b>\$16,676</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$64,081	\$62,345	\$64,000
3353	Highway Block Grant	03	\$44,096	\$44,096	\$44,000
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	14	\$500	\$500	\$500
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$108,677</b>	<b>\$106,941</b>	<b>\$108,500</b>





Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2025	Estimated Revenues for period ending 12/31/2026
<b>Charges for Services</b>					
3401	Income from Departments	03	\$3,310	\$2,800	\$2,500
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	13	\$4,000	\$4,000	\$20,000
<b>Charges for Services Subtotal</b>			<b>\$7,310</b>	<b>\$6,800</b>	<b>\$22,500</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$32,000	\$32,000	\$0
3502	Interest on Investments	03	\$24,690	\$24,000	\$23,500
3503	Rents of Property	03	\$0	\$5,790	\$4,500
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations	12	\$0	\$0	\$100
3509	Revenue from Misc Sources Not Otherwise Classified	04	\$10,622	\$6,000	\$8,500
<b>Miscellaneous Revenues Subtotal</b>			<b>\$67,312</b>	<b>\$67,790</b>	<b>\$36,600</b>
<b>Interfund Operating Transfers In</b>					
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		\$143,900	\$143,900	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$143,900</b>	<b>\$143,900</b>	<b>\$0</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	03	\$0	\$0	\$200,000
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$537,767</b>	<b>\$496,344</b>	<b>\$549,411</b>



**Budget Summary**

---

<b>Item</b>	<b>Period ending 12/31/2026</b>
Operating Budget Appropriations	\$1,454,273
Special Warrant Articles	\$132,800
Individual Warrant Articles	\$48,076
Total Appropriations	\$1,635,149
Less Amount of Estimated Revenues & Credits	\$549,411
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,085,738</b>

---