



Proposed Budget

Nelson

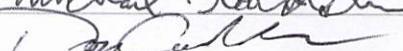
For the period beginning January 1, 2026 and ending December 31, 2026

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 12, 2026

GOVERNING BODY 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
Brenna Kucinski	Select Board Chair	
Michael Blaudschun	Selectman	
Don Carlisle	Selectman	

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	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	03	\$67,584	\$79,784	\$82,870
4140	Election, Registration, and Vital Statistics	03	\$1,850	\$3,770	\$5,265
4150	Financial Administration	03	\$165,301	\$177,125	\$184,203
4152	Property Assessment	03	\$13,515	\$13,800	\$33,850
4153	Legal Expense	03	\$85	\$12,000	\$12,000
4155	Personnel Administration		\$0	\$0	\$0
4191	Planning and Zoning	03	\$3,584	\$12,325	\$10,855
4194	General Government Buildings	03	\$68,329	\$95,940	\$96,067
4195	Cemeteries	03	\$17,263	\$32,315	\$32,520
4196	Insurance Not Otherwise Allocated	03	\$30,588	\$39,350	\$43,019
4197	Advertising and Regional Associations		\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0
4199	Other General Government	03	\$704	\$705	\$814
General Government Subtotal			\$368,803	\$467,114	\$501,463
Public Safety					
4210	Police	03	\$183,775	\$193,995	\$186,209
4215	Ambulances	03	\$12,553	\$28,400	\$24,271
4220	Fire	03	\$93,229	\$97,740	\$107,850
4240	Building Inspection		\$0	\$0	\$0
4290	Emergency Management	03	\$0	\$8,500	\$8,000
4299	Other Public Safety		\$0	\$0	\$0
Public Safety Subtotal			\$289,557	\$328,635	\$326,330
Airport/Aviation Center					
4301	Airport Administration		\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration		\$0	\$0	\$0
4312	Highways and Streets	03	\$484,181	\$476,060	\$506,555
4313	Bridges	03	\$91	\$5,000	\$5,000
4316	Street Lighting	03	\$1,043	\$1,200	\$1,200
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0
Highways and Streets Subtotal			\$485,315	\$482,260	\$512,755



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)
Sanitation						
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
Sanitation Subtotal			\$737	\$1,560	\$1,640	\$0
Water Distribution and Treatment						
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
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$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	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
Health Subtotal			\$45	\$875	\$875	\$0
Welfare						
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
Welfare Subtotal			\$7,644	\$12,644	\$5,000	\$0



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)
Culture and Recreation						
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
Culture and Recreation Subtotal			\$52,064	\$52,199	\$55,651	\$0
Conservation and Development						
4611	Conservation Administation	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 Adminstration		\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$980	\$1,650	\$7,250	\$0
Debt Service						
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
Debt Service Subtotal			\$22,970	\$22,991	\$43,309	\$0
Capital Outlay						
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
Capital Outlay Subtotal			\$175,900	\$175,900	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending	Appropriations for period ending	Proposed Appropriations for period ending 12/31/2026			
			12/31/2025	12/31/2025				
(Recommended) (Not Recommended)								
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0			
4912	To Special Revenue Funds		\$0	\$0	\$0			
4913	To Capital Projects Funds		\$0	\$0	\$0			
4914A	To Airport Proprietary Fund		\$0	\$0	\$0			
4914E	To Electric Proprietary Fund		\$0	\$0	\$0			
4914O	To Other Proprietary Fund		\$0	\$0	\$0			
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0			
4914W	To Water Proprietary Fund		\$0	\$0	\$0			
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0			
4919	To Fiduciary Funds		\$0	\$0	\$0			
Operating Transfers Out Subtotal			\$0	\$0	\$0			
Total Operating Budget Appropriations				\$1,454,273	\$0			



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>				
Total Proposed Special Articles			\$132,800	\$0



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>		
Total Proposed Individual Articles			\$48,076	\$0



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
Taxes					
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
Taxes Subtotal			\$23,262	\$15,858	\$18,111
Licenses, Permits, and Fees					
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
Licenses, Permits, and Fees Subtotal			\$170,630	\$155,055	\$163,700
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		\$16,676	\$0	\$0
From Federal Government Subtotal			\$16,676	\$0	\$0
State Sources					
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
State Sources Subtotal			\$108,677	\$106,941	\$108,500



New Hampshire
Department of
Revenue Administration

2026
MS-636

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
Charges for Services					
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
Charges for Services Subtotal			\$7,310	\$6,800	\$22,500
Miscellaneous Revenues					
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
Miscellaneous Revenues Subtotal			\$67,312	\$67,790	\$36,600
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		\$143,900	\$143,900	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$143,900	\$143,900	\$0
Other Financing Sources					
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
Other Financing Sources Subtotal			\$0	\$0	\$200,000
Total Estimated Revenues and Credits			\$537,767	\$496,344	\$549,411



Budget Summary

Item	Period ending 12/31/2026
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
Estimated Amount of Taxes to be Raised	\$1,085,738