



**New Hampshire**  
Department of  
Revenue Administration

2026  
**MS-636**

## Proposed Budget

## Jefferson

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 17, 2026

## GOVERNING BODY CERTIFICATION

**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.

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

[\(603\) 230-3690](https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau)



**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
<b>General Government</b>					<b>(Recommended) (Not Recommended)</b>
4130	Executive	04	\$110,875	\$121,511	\$126,824
4140	Election, Registration, and Vital Statistics	04	\$23,252	\$34,065	\$31,155
4150	Financial Administration	04	\$47,283	\$53,524	\$55,024
4152	Property Assessment	04	\$27,273	\$35,000	\$50,000
4153	Legal Expense	04	\$10,498	\$10,000	\$10,000
4155	Personnel Administration		\$0	\$0	\$0
4191	Planning and Zoning	04	\$10,209	\$37,850	\$19,500
4194	General Government Buildings	04	\$77,101	\$109,187	\$88,000
4195	Cemeteries	04	\$15,804	\$19,250	\$18,750
4196	Insurance Not Otherwise Allocated	04	\$69,033	\$83,067	\$93,472
4197	Advertising and Regional Associations		\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0
4199	Other General Government	04	\$28,239	\$15,200	\$25,200
<b>General Government Subtotal</b>			<b>\$419,567</b>	<b>\$518,654</b>	<b>\$517,925</b>
<b>Public Safety</b>					
4210	Police	04	\$20,172	\$22,850	\$26,150
4215	Ambulances	04	\$67,795	\$67,795	\$78,225
4220	Fire	04	\$111,481	\$118,309	\$132,553
4240	Building Inspection		\$0	\$0	\$0
4290	Emergency Management	04	\$878	\$850	\$1,055
4299	Other Public Safety	04	\$17,880	\$16,400	\$16,600
<b>Public Safety Subtotal</b>			<b>\$218,206</b>	<b>\$226,204</b>	<b>\$254,583</b>
<b>Airport/Aviation Center</b>					
4301	Airport Administration		\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Highway Administration		\$0	\$0	\$0
4312	Highways and Streets	04	\$200,569	\$239,100	\$237,083
4313	Bridges	04	\$0	\$500	\$7,000
4316	Street Lighting	04	\$3,934	\$3,000	\$2,200
4319	Other Highway, Streets, and Bridges	04	\$22,335	\$28,800	\$36,800
<b>Highways and Streets Subtotal</b>			<b>\$226,838</b>	<b>\$271,400</b>	<b>\$283,083</b>
<b>Sanitation</b>					



**Proposed Budget**

4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$133,853	\$153,500	\$191,350	\$0
4325	Solid Waste Facilities Clean-Up	04	\$12,900	\$10,000	\$10,000	\$0
4326	Sewage Collection and Disposal		\$2,480	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$149,233</b>	<b>\$163,500</b>	<b>\$201,350</b>	<b>\$0</b>

**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
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Health**

4411	Health Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	04	\$10,134	\$10,161	\$10,135	\$0
4419	Other Health		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$10,134</b>	<b>\$10,161</b>	<b>\$10,135</b>	<b>\$0</b>

**Welfare**

4441	Welfare Administration		\$0	\$0	\$0	\$0
4442	Direct Assistance	04	\$0	\$3,000	\$3,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>

**Culture and Recreation**

4520	Parks and Recreation	04	\$7,202	\$13,150	\$5,500	\$0
4550	Library	04	\$46,603	\$50,523	\$49,376	\$0
4583	Patriotic Purposes	04	\$8,000	\$8,000	\$9,000	\$0



**Proposed Budget**

4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>	<b>\$61,805</b>	<b>\$71,673</b>	<b>\$63,876</b>	<b>\$0</b>
<b>Conservation and Development</b>					
4611	Conservation Administation	04	\$660	\$330	\$400
4612	Purchase of Natural Resources		\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$660</b>	<b>\$330</b>	<b>\$400</b>
<b>Debt Service</b>					
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$4,000	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>
<b>Capital Outlay</b>					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$4,514	\$0	\$0
4903	Buildings		\$53,911	\$0	\$0
4909	Improvements Other than Buildings		\$23,128	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$81,553</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
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
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2026**  
**MS-636**

**Proposed Budget**

**Total Operating Budget Appropriations**

**\$1,334,352**

**\$0**



**Proposed Budget**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	05	\$80,000	\$0
		<i>Purpose: Raise and appropriate Highway Department CRF's</i>		
4915	To Capital Reserve Funds	07	\$25,000	\$0
		<i>Purpose: Raise and appropriate Buildings CRF</i>		
4915	To Capital Reserve Funds	09	\$4,000	\$0
		<i>Purpose: Raise and appropriate Transfer Station CRF's</i>		
4915	To Capital Reserve Funds	10	\$90,000	\$0
		<i>Purpose: Raise and appropriate Fire Department CRF's</i>		
4915	To Capital Reserve Funds	12	\$10,000	\$0
		<i>Purpose: Raise and appropriate Airport Road CRF</i>		
4915	To Capital Reserve Funds	14	\$12,000	\$0
		<i>Purpose: Establish Capital Reserve Fund for purchase and maintenance for radar traffic speed alert signs</i>		
4916	To Expendable Trusts	13	\$50,000	\$0
		<i>Purpose: Raise and appropriate Cemetery ETF</i>		
<b>Total Proposed Special Articles</b>			<b>\$271,000</b>	<b>\$0</b>



**Proposed Budget**

<b>Account</b>	<b>Purpose</b>	<b>Article</b>	<b>Proposed Appropriations for period ending 12/31/2026</b>	
			<b>(Recommended)</b>	<b>(Not Recommended)</b>
4130	Executive	17  <i>Purpose: Increase Moderator Stipend</i>	\$364	\$0
4140	Election, Registration, and Vital Statistics	15  <i>Purpose: Increase Supervisors of the Checklists' salary</i>	\$720	\$0
4150	Financial Administration	16  <i>Purpose: To increase Treasurer's salary</i>	\$925	\$0
<b>Total Proposed Individual Articles</b>			<b>\$2,009</b>	<b>\$0</b>



**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
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund	04	\$12,425	\$1,000	\$3,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	04	\$11,917	\$10,000	\$8,000
3186	Payment in Lieu of Taxes	04	\$22,610	\$22,610	\$22,700
3187	Excavation Tax	04	\$28	\$28	\$30
3189	Other Taxes	04	\$2,282	\$1,500	\$4,025
3190	Interest and Penalties on Delinquent Taxes	04	\$13,487	\$12,000	\$12,850
<b>Taxes Subtotal</b>			<b>\$62,749</b>	<b>\$47,138</b>	<b>\$50,605</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	04	\$382,333	\$355,000	\$375,000
3230	Building Permits	04	\$890	\$600	\$850
3290	Other Licenses, Permits, and Fees	04	\$7,878	\$5,000	\$7,100
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$391,101</b>	<b>\$360,600</b>	<b>\$382,950</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		\$0	\$0	\$0
<b>From Federal Government Subtotal</b>			<b>\$0</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	04	\$105,360	\$105,000	\$110,000
3353	Highway Block Grant	04	\$47,589	\$40,000	\$50,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$18,060	\$18,145	\$1,500
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	04	\$104	\$104	\$17,605
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
<b>State Sources Subtotal</b>			<b>\$171,113</b>	<b>\$163,249</b>	<b>\$179,105</b>



**Proposed Budget**

**Charges for Services**

3401	Income from Departments	04	\$205	\$130	\$270
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	04	\$10,127	\$10,000	\$10,000
<b>Charges for Services Subtotal</b>			<b>\$10,332</b>	<b>\$10,130</b>	<b>\$10,270</b>

**Miscellaneous Revenues**

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	04	\$3,750	\$1,400	\$7,000
3502	Interest on Investments	04	\$3,690	\$2,500	\$3,000
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	04	\$140,028	\$20,000	\$22,700
<b>Miscellaneous Revenues Subtotal</b>			<b>\$147,468</b>	<b>\$23,900</b>	<b>\$32,700</b>

**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		\$2,480	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$81,561	\$0	\$0
3916	From Trust and Fiduciary Funds		\$4,125	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$88,166</b>	<b>\$0</b>	<b>\$0</b>

**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		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Proposed Budget**

<b>Total Estimated Revenues and Credits</b>	<b>\$870,929</b>	<b>\$605,017</b>	<b>\$655,630</b>
---	------------------	------------------	------------------



**Proposed Budget**

<b>Item</b>	<b>Period ending 12/31/2026</b>
Operating Budget Appropriations	\$1,334,352
Special Warrant Articles	\$271,000
Individual Warrant Articles	\$2,009
<b>Total Appropriations</b>	<b>\$1,607,361</b>
Less Amount of Estimated Revenues & Credits	\$655,630
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$951,731</b>