



Proposed Budget

Dalton

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 19, 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
Jo Beth Dudley	Select Board, Chair	<i>Jo Beth Dudley</i>
Eric Moore	Select Board, Member	<i>Eric Moore</i>
Thomas Dubreuil	Select Board, Member	

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	02	\$9,038	\$7,450	\$8,434	\$0
4140	Election, Registration, and Vital Statistics	02	\$11,894	\$15,626	\$17,140	\$0
4150	Financial Administration	02	\$144,640	\$142,116	\$154,254	\$0
4152	Property Assessment	02	\$32,291	\$32,500	\$32,500	\$0
4153	Legal Expense	02	\$46,864	\$38,500	\$40,000	\$0
4155	Personnel Administration	02	\$79,626	\$157,252	\$167,542	\$0
4191	Planning and Zoning	02	\$2,725	\$1,250	\$1,250	\$0
4194	General Government Buildings	02	\$124,078	\$38,350	\$44,850	\$0
4195	Cemeteries	02	\$9,830	\$16,330	\$13,200	\$0
4196	Insurance Not Otherwise Allocated	02	\$33,464	\$33,464	\$38,149	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$494,450	\$482,838	\$517,319	\$0
Public Safety						
4210	Police	02	\$18,408	\$17,500	\$18,000	\$0
4215	Ambulances	02	\$20,000	\$20,000	\$20,000	\$0
4220	Fire	02	\$80,871	\$75,216	\$79,600	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0
4299	Other Public Safety	02	\$4,200	\$11,333	\$7,133	\$0
Public Safety Subtotal			\$123,479	\$124,049	\$124,733	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport	02	\$250	\$250	\$223	\$0
Airport/Aviation Center Subtotal			\$250	\$250	\$223	\$0
Highways and Streets						
4311	Highway Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$624,502	\$465,790	\$503,470	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$1,729	\$1,700	\$1,700	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$626,231	\$467,490	\$505,170	\$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)
Sanitation						
4321	Sanitation Administration	02	\$62,272	\$64,970	\$91,550	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	02	\$22,355	\$25,900	\$22,900	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$84,627	\$90,870	\$114,450	\$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		\$0	\$0	\$0	\$0
4414	Pest Control	02	\$176	\$575	\$575	\$0
4415	Health Agencies and Hospitals	02	\$2,909	\$2,910	\$2,910	\$0
4419	Other Health		\$0	\$0	\$0	\$0
	Health Subtotal		\$3,085	\$3,485	\$3,485	\$0
Welfare						
4441	Welfare Administration		\$0	\$0	\$0	\$0
4442	Direct Assistance	02	\$7,315	\$5,000	\$8,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0
4449	Other Welfare	02	\$3,785	\$2,833	\$3,785	\$0
	Welfare Subtotal		\$11,100	\$7,833	\$11,785	\$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	02	\$0	\$100	\$100	\$0
4550	Library	02	\$15,012	\$15,971	\$16,271	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$15,012	\$16,071	\$16,371	\$0
Conservation and Development						
4611	Conservation Administration		\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	02	\$560	\$2,000	\$2,000	\$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			\$560	\$2,000	\$2,000	\$0
Debt Service						
4711	Principal - Long Term Bonds, Notes, and Other Debt	02	\$0	\$0	\$100	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$0	\$0	\$100	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$9,225	\$6,000	\$0	\$0
Debt Service Subtotal			\$9,225	\$6,000	\$200	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$87,000	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$87,000	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2026	
			12/31/2025	12/31/2025	(Recommended)	(Not Recommended)
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
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					\$1,295,736	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Funds	03	\$15,000	\$0
		<i>Purpose: Town Building CRF</i>		
4915	To Capital Reserve Funds	04	\$2,000	\$0
		<i>Purpose: Sewer Pump CRF</i>		
4915	To Capital Reserve Funds	05	\$55,000	\$0
		<i>Purpose: Highway Dept CRF</i>		
4915	To Capital Reserve Funds	06	\$75,000	\$0
		<i>Purpose: Paving CRF</i>		
4915	To Capital Reserve Funds	07	\$55,000	\$0
		<i>Purpose: Fire Dept Vehicle Equipment CRF</i>		
4915	To Capital Reserve Funds	08	\$10,000	\$0
		<i>Purpose: Fire/EMS Equipment CRF</i>		
4915	To Capital Reserve Funds	09	\$10,000	\$0
		<i>Purpose: Legal Fund CRF</i>		
4915	To Capital Reserve Funds	11	\$377,500	\$0
		<i>Purpose: Replenish capital reserve funds used to flood repairs</i>		
4915	To Capital Reserve Funds	12	\$11,400	\$0
		<i>Purpose: Replace funds taken from CRF for flood related repairs.</i>		
4915	To Capital Reserve Funds	13	\$100,000	\$0
		<i>Purpose: Contribute to the Highway Dept. Vehicle Capital Reserve Account</i>		
4915	To Capital Reserve Funds	14	\$100,000	\$0
		<i>Purpose: Contribute to the Fire Department Equipment Capital Reserve Account</i>		
Total Proposed Special Articles			\$810,900	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2026	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$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	02	\$37,200	\$20,000	\$15,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$1,545	\$2,000	\$2,000
3186	Payment in Lieu of Taxes	02	\$69,138	\$138,000	\$207,500
3187	Excavation Tax	02	\$2,486	\$2,000	\$2,500
3189	Other Taxes	02	\$9,396	\$19,488	\$19,488
3190	Interest and Penalties on Delinquent Taxes	02	\$24,255	\$20,000	\$20,000
Taxes Subtotal			\$144,020	\$201,488	\$266,488
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$254,349	\$220,000	\$225,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	02	\$0	\$6,400	\$4,250
Licenses, Permits, and Fees Subtotal			\$254,349	\$226,400	\$229,250
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency	02	\$1,030,026	\$113,218	\$159,000
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$1,030,026	\$113,218	\$159,000
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$94,438	\$80,000	\$0
3353	Highway Block Grant	02	\$83,439	\$83,439	\$80,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	02	\$171	\$200	\$170
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution	02	\$29	\$25	\$29
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	02	\$10,250	\$0	\$16,584
3379	Intergovernmental Revenues - Other		\$73,651	\$84,200	\$0
State Sources Subtotal			\$261,978	\$247,864	\$96,783



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	02	\$45,501	\$26,000	\$43,610
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		\$0	\$0	\$0
Charges for Services Subtotal			\$45,501	\$26,000	\$43,610
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$19,796	\$18,000	\$0
3502	Interest on Investments	02	\$11,695	\$7,500	\$5,000
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	02	\$0	\$0	\$200
Miscellaneous Revenues Subtotal			\$31,491	\$25,500	\$5,200
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		\$113,246	\$24,000	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$113,246	\$24,000	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$300,000	\$0
9998	Amount Voted from Fund Balance	12, 14, 13, 11	\$0	\$0	\$588,900
9999	Fund Balance to Reduce Taxes		\$55,000	\$0	\$0
Other Financing Sources Subtotal			\$55,000	\$300,000	\$588,900
Total Estimated Revenues and Credits			\$1,935,611	\$1,164,470	\$1,389,231



Budget Summary

Item	Period ending 12/31/2026
Operating Budget Appropriations	\$1,295,736
Special Warrant Articles	\$810,900
Individual Warrant Articles	\$0
Total Appropriations	\$2,106,636
Less Amount of Estimated Revenues & Credits	\$1,389,231
Estimated Amount of Taxes to be Raised	\$717,405