



Proposed Budget
Windham

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: January 21, 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
Mark Samsel	Chairman	
Ross McLeod	Vice Chairman	
Bruce Breton	Selectman	
Roger Hohenberger	Selectman	
Heath Partington	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>



Account	Purpose	Article	Appropriations		Proposed Appropriations for period ending 12/31/2026	
			Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	(Recommended)	(Not Recommended)
General Government						
4130	Executive	32	\$2,960	\$3,337	\$3,350	\$0
4140	Election, Registration, and Vital Statistics	32	\$387,715	\$446,520	\$485,312	\$0
4150	Financial Administration	32	\$1,483,235	\$1,576,590	\$1,691,246	\$0
4152	Property Assessment	32	\$202,576	\$202,355	\$211,683	\$0
4153	Legal Expense	32	\$167,312	\$202,156	\$200,700	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0
4191	Planning and Zoning	32	\$572,541	\$661,162	\$707,797	\$0
4194	General Government Buildings	32	\$528,515	\$514,543	\$518,452	\$0
4195	Cemeteries	32	\$37,528	\$43,530	\$43,530	\$0
4196	Insurance Not Otherwise Allocated	32	\$2,191,908	\$2,588,444	\$2,685,536	\$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			\$5,574,290	\$6,238,637	\$6,547,606	\$0
Public Safety						
4210	Police	32	\$3,764,565	\$4,135,704	\$4,333,680	\$0
4215	Ambulances		\$0	\$0	\$0	\$0
4220	Fire	32	\$4,034,159	\$4,298,816	\$4,339,636	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management	32	\$0	\$5,639	\$5,639	\$0
4299	Other Public Safety	32	\$570,424	\$588,327	\$610,645	\$0
Public Safety Subtotal			\$8,369,148	\$9,028,486	\$9,289,600	\$0
Airport/Aviation Center						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Highway Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	32	\$2,132,061	\$2,011,698	\$2,100,014	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	32	\$13,366	\$20,400	\$14,800	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$2,145,427	\$2,032,098	\$2,114,814	\$0
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	32	\$1,356,673	\$1,527,826	\$1,581,812	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$1,356,673	\$1,527,826	\$1,581,812	\$0



Appropriations

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
Water Distribution and Treatment Subtotal			\$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

Health

4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	32	\$38,181	\$68,663	\$56,040
4419	Other Health		\$0	\$0	\$0
Health Subtotal			\$38,181	\$68,663	\$56,040

Welfare

4441	Welfare Administration	32	\$49,674	\$34,000	\$60,500
4442	Direct Assistance		\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0

Welfare Subtotal

Culture and Recreation

4520	Parks and Recreation	32	\$297,442	\$302,757	\$345,808
4550	Library	32	\$1,295,253	\$1,341,170	\$1,409,249
4583	Patriotic Purposes		\$0	\$0	\$0
4589	Other Culture and Recreation	32	\$115,880	\$135,873	\$140,537
Culture and Recreation Subtotal			\$1,708,575	\$1,779,800	\$1,895,594

Conservation and Development

4611	Conservation Administation		\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0
4619	Other Conservation	32	\$10,771	\$9,760	\$10,975
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
Conservation and Development Subtotal			\$10,771	\$9,760	\$10,975



Appropriations

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	32	\$504,997	\$504,992	\$446,047	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	32	\$173,907	\$173,912	\$161,712	\$0
4723	Interest on Tax and Revenue Anticipation Notes	32	\$0	\$500	\$500	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$678,904	\$679,404	\$608,259	\$0

Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	32	\$266,165	\$266,890	\$135,750	\$0
4903	Buildings		\$0	\$250,000	\$0	\$0
4909	Improvements Other than Buildings	32	\$38,899	\$40,000	\$40,000	\$0
	Capital Outlay Subtotal		\$305,064	\$556,890	\$175,750	\$0

Operating Transfers Out

4911	To Revolving Funds		\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$70,000	\$70,000	\$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		\$70,000	\$70,000	\$0	\$0

Total Operating Budget Appropriations	\$22,340,950	\$0
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Special Warrant Articles

Account	Purpose	Article	Reported amount per period ending 12/31/2026	
			(Recommended)	(Not Recommended)
4312	Highways and Streets	04 <i>Purpose: Stormwater Improvement Forgivable Loan</i>	\$100,000	\$0
4589	Other Culture and Recreation	14 <i>Purpose: Searles Building</i>	\$70,000	\$0
4619	Other Conservation	20 <i>Purpose: Forestry Fund Withdrawal</i>	\$6,000	\$0
4911	To Revolving Funds	15 <i>Purpose: Establish Searles School and Chapel Revolving Fund</i>	\$1	\$0
4915	To Capital Reserve Funds	12 <i>Purpose: Windham Greenway Rail Trail Capital Reserve Fund</i>	\$70,000	\$0
4915	To Capital Reserve Funds	13 <i>Purpose: Nesmith Library Solar Power Purchase Agreement (PPA) Capital Reserve.</i>	\$32,500	\$0
4916	To Expendable Trusts	11 <i>Purpose: Property Maintenance Expendable Trust Fund</i>	\$100,000	\$0
Total Proposed Special Articles			\$378,501	\$0



Individual Warrant Articles

Account	Purpose	Article	Date of Proposed Article ending 12/31/2026	
			(Recommended)	(Not Recommended)
4150	Financial Administration	18	\$10,000	\$0
		<i>Purpose: Convert two Part-time Tax Positions to one Full-time Deputy Tax Collector</i>		
4210	Police	10	\$61,200	\$0
		<i>Purpose: Police Union Contract</i>		
4220	Fire	08	\$164,900	\$0
		<i>Purpose: Fire Union Contract</i>		
4520	Parks and Recreation	17	\$40,000	\$0
		<i>Purpose: Recreation and Patriotic Expenses</i>		
4550	Library	19	\$30,000	\$0
		<i>Purpose: Convert a Part-time Library Assistant to a Full-time Circulation Librarian</i>		
4583	Patriotic Purposes	17	\$20,000	\$0
		<i>Purpose: Recreation and Patriotic Expenses</i>		
4902	Machinery, Vehicles, and Equipment	06	\$155,000	\$0
		<i>Purpose: Transfer Station Recyclables Trailer</i>		
4902	Machinery, Vehicles, and Equipment	07	\$187,000	\$0
		<i>Purpose: Transfer Station Day Tractor</i>		
4902	Machinery, Vehicles, and Equipment	05	\$155,000	\$0
		<i>Purpose: Transfer Station Trash Trailer</i>		
Total Proposed Individual Articles			\$823,100	\$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	32	\$1,452	\$3,600	\$3,000
3186	Payment in Lieu of Taxes	32	\$11,499	\$10,272	\$10,000
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	32	\$22,143	\$17,000	\$20,000
3190	Interest and Penalties on Delinquent Taxes	32	\$99,193	\$100,000	\$100,000
Taxes Subtotal			\$134,287	\$130,872	\$133,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	32	\$5,367,004	\$4,417,000	\$4,625,000
3230	Building Permits	32	\$332,198	\$150,000	\$150,000
3290	Other Licenses, Permits, and Fees	32	\$111,462	\$100,000	\$105,000
Licenses, Permits, and Fees Subtotal			\$5,810,664	\$4,667,000	\$4,880,000
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	32	\$1,631,896	\$1,571,000	\$1,600,000
3353	Highway Block Grant	32	\$373,802	\$362,140	\$370,000
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	32	\$388,080	\$60,000	\$60,000
3379	Intergovernmental Revenues - Other	07	\$0	\$0	\$149,412
State Sources Subtotal			\$2,393,778	\$1,993,140	\$2,179,412
Charges for Services					
3401	Income from Departments	32	\$466,833	\$515,875	\$440,000
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges	32	\$64,169	\$70,000	\$70,000
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges	32	\$190,247	\$250,000	\$200,000
Charges for Services Subtotal			\$721,249	\$835,875	\$710,000



Revenues

Miscellaneous Revenues

3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	32	\$35,171	\$1,000	\$1,000
3502	Interest on Investments	32	\$530,508	\$500,000	\$450,000
3503	Rents of Property	32	\$2,100	\$1,000	\$1,000
3504	Fines and Forfeits		\$240	\$500	\$0
3506	Insurance Dividends and Reimbursements	32	\$0	\$10,000	\$10,000
3508	Contributions and Donations	32	\$40,521	\$12,000	\$12,000
3509	Revenue from MISC Sources Not Otherwise Classified	32	\$30,195	\$30,000	\$30,000
	Miscellaneous Revenues Subtotal		\$638,735	\$554,500	\$504,000

Interfund Operating Transfers In

3911	From Revolving Funds		\$0	\$0	\$0
3912	From Special Revenue Funds	14, 20	\$14,385	\$70,000	\$76,000
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		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds	32	\$167,340	\$167,340	\$160,000
	Interfund Operating Transfers In Subtotal		\$181,725	\$237,340	\$236,000

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources	04	\$0	\$0	\$100,000
9998	Amount Voted from Fund Balance	17, 06, 07, 12, 05	\$0	\$0	\$477,588
9999	Fund Balance to Reduce Taxes	32	\$800,000	\$800,000	\$800,000
	Other Financing Sources Subtotal		\$800,000	\$800,000	\$1,377,588

Total Estimated Revenues and Credits **\$10,680,438** **\$9,218,727** **\$10,020,000**



Budget Summary

Item	Period ending
Operating Budget Appropriations	12/31/2026
Special Warrant Articles	\$22,340,950
Individual Warrant Articles	\$378,501
Total Appropriations	\$823,100
Less Amount of Estimated Revenues & Credits	\$23,542,551
Estimated Amount of Taxes to be Raised	\$10,020,000
	\$13,522,551

