



Default Budget of the Municipality Windham

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

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 21, 2026

GOVERNING BODY OR BUDGET COMMITTEE 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>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$3,337	\$0	\$0	\$3,337
4140	Election, Registration, and Vital Statistics	\$446,521	\$32,508	\$0	\$479,029
4150	Financial Administration	\$1,576,591	\$1,950	\$0	\$1,578,541
4152	Property Assessment	\$202,355	\$1,290	\$0	\$203,645
4153	Legal Expense	\$202,156	\$0	\$0	\$202,156
4155	Personnel Administration	\$0	\$0	\$0	\$0
4191	Planning and Zoning	\$661,162	\$16,448	\$0	\$677,610
4194	General Government Buildings	\$514,543	\$0	\$0	\$514,543
4195	Cemeteries	\$43,530	\$0	\$0	\$43,530
4196	Insurance Not Otherwise Allocated	\$2,588,444	\$97,092	\$0	\$2,685,536
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		\$6,238,639	\$149,288	\$0	\$6,387,927
Public Safety					
4210	Police	\$4,135,704	\$94,646	\$0	\$4,230,350
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$4,298,820	\$17,624	\$0	\$4,316,444
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$5,639	\$0	\$0	\$5,639
4299	Other Public Safety	\$588,328	\$19,513	\$0	\$607,841
Public Safety Subtotal		\$9,028,491	\$131,783	\$0	\$9,160,274
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	\$2,011,697	\$1,802	\$0	\$2,013,499
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$20,400	\$0	\$0	\$20,400
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$2,032,097	\$1,802	\$0	\$2,033,899
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,527,826	\$38,014	\$0	\$1,565,840
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		\$1,527,826	\$38,014	\$0	\$1,565,840



New Hampshire
Department of
Revenue Administration

2026
MS-DTB

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	\$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	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$68,663	\$0	\$0	\$68,663
4419	Other Health	\$0	\$0	\$0	\$0
	Health Subtotal	\$68,663	\$0	\$0	\$68,663

Welfare

4441	Welfare Administration	\$34,000	\$0	\$0	\$34,000
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	\$0	\$0	\$0	\$0
	Welfare Subtotal	\$34,000	\$0	\$0	\$34,000

Culture and Recreation

4520	Parks and Recreation	\$302,757	\$0	\$0	\$302,757
4550	Library	\$1,341,172	\$0	\$0	\$1,341,172
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$135,872	\$0	\$0	\$135,872
	Culture and Recreation Subtotal	\$1,779,801	\$0	\$0	\$1,779,801

Conservation and Development

4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$9,760	\$0	\$0	\$9,760
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	\$9,760	\$0	\$0	\$9,760



Appropriations

Debt Service

4711	Principal - Long Term Bonds, Notes, and Other Debt	\$504,992	(\$58,945)	\$0	\$446,047
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$173,912	(\$12,200)	\$0	\$161,712
4723	Interest on Tax and Revenue Anticipation Notes	\$500	\$0	\$0	\$500
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$679,404	(\$71,145)	\$0	\$608,259

Capital Outlay

4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$266,890	(\$131,140)	\$0	\$135,750
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$40,000	\$0	\$0	\$40,000
	Capital Outlay Subtotal	\$306,890	(\$131,140)	\$0	\$175,750

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
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$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 **\$21,705,571** **\$118,602** **\$0** **\$21,824,173**



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4140	union contract payroll increases and additional elections
4150	union contract payroll increases
4220	payroll increases from union contract
4312	union contract payroll increases
4196	union contract insurance increases
4721	payoff of debt service
4902	lease payoffs
4299	payroll increases from union contract
4191	union contract payroll increases
4210	payroll increases from union contract
4711	payoff of debt service
4152	union contract payroll increases
4324	union contract payroll increases

