



**New Hampshire**  
Department of  
Revenue Administration

2025  
MS-636

## Proposed Budget

## Hanover

For the period beginning July 1, 2025 and ending June 30, 2026

**Form Due Date: 20 Days after the Annual Meeting**

This form was posted with the warrant on:

April 28, 2025

## 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
Carey Callaghan	Chair	
Joanna Whitcomb	Vice-Chair	
Jarett Berke	Secretary	
Jennie Chamberlain	Member	
Athos Rassias	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	Appropriations	Proposed Appropriations for period
			period ending	for period ending	ending 6/30/2026
				(Recommended)	(Not Recommended)
<b>General Government</b>					
4130	Executive	18	\$553,643	\$539,478	\$808,566
4140	Election, Registration, and Vital Statistics	18	\$251,933	\$250,450	\$285,791
4150	Financial Administration	18	\$372,969	\$290,843	\$286,625
4152	Property Assessment	18	\$309,683	\$196,645	\$230,294
4153	Legal Expense	18	\$122,236	\$86,750	\$120,000
4155	Personnel Administration	18	\$3,422,192	\$4,587,008	\$5,060,699
4191	Planning and Zoning	18	\$704,107	\$934,468	\$1,059,380
4194	General Government Buildings	18	\$860,354	\$663,615	\$648,480
4195	Cemeteries	18	\$20,948	\$19,375	\$13,253
4196	Insurance Not Otherwise Allocated	18	\$98,483	\$95,772	\$102,476
4197	Advertising and Regional Associations		\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0
4199	Other General Government	18	\$330,524	\$453,284	\$373,828
<b>General Government Subtotal</b>			<b>\$7,047,072</b>	<b>\$8,117,688</b>	<b>\$8,989,392</b>
<b>Public Safety</b>					
4210	Police	18	\$2,401,673	\$2,656,539	\$2,695,453
4215	Ambulances		\$0	\$0	\$0
4220	Fire		\$0	\$117,085	\$0
4240	Building Inspection		\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0
4299	Other Public Safety	18	\$1,080,068	\$883,753	\$872,086
<b>Public Safety Subtotal</b>			<b>\$3,481,741</b>	<b>\$3,657,377</b>	<b>\$3,567,539</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	18	\$281,312	\$512,602	\$392,785
4312	Highways and Streets	18	\$2,522,372	\$2,565,809	\$2,641,602
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	18	\$124,507	\$41,461	\$90,954
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$2,928,191</b>	<b>\$3,119,872</b>	<b>\$3,125,341</b>



**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 6/30/2024	for period ending 6/30/2025	ending 6/30/2026	(Recommended)
<b>Sanitation</b>						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	18	\$268,845	\$311,061	\$296,239	\$0
4324	Solid Waste Disposal	18	\$22,055	\$24,120	\$24,120	\$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
<b>Sanitation Subtotal</b>			<b>\$290,900</b>	<b>\$335,181</b>	<b>\$320,359</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$21,211	\$0	\$0
4335	Water Treatment		\$0	\$24,475	\$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>\$45,686</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
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>
<b>Health</b>						
4411	Health Administration	18	\$11,107	\$9,848	\$6,479	\$0
4414	Pest Control	18	\$2,500	\$3,000	\$3,000	\$0
4415	Health Agencies and Hospitals	18	\$344,019	\$361,220	\$386,505	\$0
4419	Other Health		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$357,626</b>	<b>\$374,068</b>	<b>\$395,984</b>	<b>\$0</b>
<b>Welfare</b>						
4441	Welfare Administration	18	\$39,782	\$61,358	\$53,030	\$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	18	\$106,800	\$154,850	\$144,800	\$0
<b>Welfare Subtotal</b>			<b>\$146,582</b>	<b>\$216,208</b>	<b>\$197,830</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 6/30/2024	for period ending 6/30/2025	ending 6/30/2026	(Recommended)
<b>Culture and Recreation</b>						
4520	Parks and Recreation	18	\$1,317,624	\$1,588,840	\$1,521,901	\$0
4550	Library	18	\$1,379,210	\$1,523,686	\$1,587,265	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$2,696,834</b>	<b>\$3,112,526</b>	<b>\$3,109,166</b>	<b>\$0</b>
<b>Conservation and Development</b>						
4611	Conservation Administration	18	\$12,683	\$23,875	\$23,875	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$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
<b>Conservation and Development Subtotal</b>			<b>\$12,683</b>	<b>\$23,875</b>	<b>\$23,875</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Principal - Long Term Bonds, Notes, and Other Debt	18	\$116,825	\$51,843	\$51,843	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	18	\$8,390	\$28,176	\$26,611	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$125,215</b>	<b>\$80,019</b>	<b>\$78,454</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	18	\$1,027,828	\$1,359,891	\$4,000	\$0
4903	Buildings	18	\$184,190	\$419,443	\$76,156	\$0
4909	Improvements Other than Buildings		\$50	\$488,000	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$1,212,068</b>	<b>\$2,267,334</b>	<b>\$80,156</b>	<b>\$0</b>



**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period
			period ending	for period ending	
					(Recommended) (Not Recommended)
<b>Operating Transfers Out</b>					
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	18	\$6,755,234	\$7,410,128	\$7,868,415 \$0
4914S	To Sewer Proprietary Fund	18	\$2,664,823	\$2,891,537	\$3,063,261 \$0
4914W	To Water Proprietary Fund	18	\$1,748,924	\$1,963,285	\$2,050,669 \$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0 \$0
4919	To Fiduciary Funds		\$43,353	\$22,592	\$0 \$0
<b>Operating Transfers Out Subtotal</b>			<b>\$11,212,334</b>	<b>\$12,287,542</b>	<b>\$12,982,345 \$0</b>
<b>Total Operating Budget Appropriations</b>					



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2026	
			(Recommended)	(Not Recommended)
4199	Other General Government	06	\$100,000	\$0
		<i>Purpose: To see if the Town will vote to raise and appropriate the sum of \$100,000 for the purpose of funding the Hanover Climate Adaptation Planning Project</i>		
4902	Machinery, Vehicles, and Equipment	11	\$1,548,844	\$0
		<i>Purpose: To see if the Town will vote to raise and appropriate</i>		
4903	Buildings	11	\$107,400	\$0
		<i>Purpose: To see if the Town will vote to raise and appropriate</i>		
4909	Improvements Other than Buildings	11	\$72,500	\$0
		<i>Purpose: To see if the Town will vote to raise and appropriate</i>		
4915	To Capital Reserve Funds	09	\$34,505	\$0
		<i>Purpose: Municipal Transportation Improvement Fund</i>		
4915	To Capital Reserve Funds	10	\$2,936,412	\$0
		<i>Purpose: To see if the Town will vote to raise and appropriate</i>		
4915	To Capital Reserve Funds	14	\$1,713,447	\$0
		<i>Purpose: To see if the Town will vote to change the purpose of the existing Building Maintenance and Improvement Capital Reserve Fund, established under the p</i>		
4916	To Expendable Trusts	07	\$19,375	\$0
		<i>Purpose: Land and Capital Improvements Trust</i>		
4919	To Fiduciary Funds	08	\$19,375	\$0
		<i>Purpose: Conservation Fund</i>		
<b>Total Proposed Special Articles</b>			<b>\$6,551,858</b>	<b>\$0</b>



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2026	
			(Recommended)	(Not Recommended)
4198	Contingency	17	\$100,000	\$0
		<i>Purpose: To see if the Town, per RSA 31:98a, will vote to r</i>		
4220	Fire	15	\$125,859	\$0
		<i>Purpose: To see if the Town will vote to approve the cost it</i>		
<b>Total Proposed Individual Articles</b>			<b>\$225,859</b>	<b>\$0</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025	Estimated Revenues for period ending 6/30/2026
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund	18	\$38,750	\$10,000	\$10,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	18	\$11,499	\$12,000	\$2,500
3186	Payment in Lieu of Taxes	18	\$22,847	\$18,930	\$19,365
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	18	\$71,607	\$69,752	\$75,000
3190	Interest and Penalties on Delinquent Taxes	18	\$52,038	\$65,000	\$25,000
<b>Taxes Subtotal</b>			<b>\$196,741</b>	<b>\$175,682</b>	<b>\$131,865</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	18	\$1,750,648	\$1,534,000	\$1,834,000
3230	Building Permits	18	\$780,490	\$750,000	\$850,000
3290	Other Licenses, Permits, and Fees	18	\$356,805	\$374,200	\$247,287
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$2,887,943</b>	<b>\$2,658,200</b>	<b>\$2,931,287</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	\$2,550	\$0
<b>From Federal Government Subtotal</b>			<b>\$0</b>	<b>\$2,550</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	18	\$1,110,416	\$1,110,416	\$1,000,000
3353	Highway Block Grant	18	\$346,301	\$269,904	\$260,752
3354	Water Pollution Grant	18	\$102,843	\$102,843	\$100,000
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		\$246,252	\$0	\$0
3379	Intergovernmental Revenues - Other		\$48,201	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$1,854,013</b>	<b>\$1,483,163</b>	<b>\$1,360,752</b>



**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2024	Estimated Revenues for period ending 6/30/2025	Estimated Revenues for period ending 6/30/2026
<b>Charges for Services</b>					
3401	Income from Departments	18	\$1,980,316	\$2,121,348	\$2,004,188
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
<b>Charges for Services Subtotal</b>			<b>\$1,980,316</b>	<b>\$2,121,348</b>	<b>\$2,004,188</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	18	\$59,200	\$68,500	\$17,500
3502	Interest on Investments	18	\$860,500	\$400,000	\$600,000
3503	Rents of Property	18	\$0	\$100,500	\$4,500
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		\$77,941	\$0	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$997,641</b>	<b>\$569,000</b>	<b>\$622,000</b>
<b>Interfund Operating Transfers In</b>					
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	18, 10, 15	\$7,693,240	\$7,383,894	\$8,403,274
3914S	From Sewer Proprietary Fund	18, 10	\$3,291,212	\$3,127,897	\$3,941,828
3914W	From Water Proprietary Fund	18, 10	\$2,340,839	\$2,258,620	\$2,560,339
3915	From Capital Reserve Funds	11	\$1,309,757	\$2,495,500	\$1,728,744
3916	From Trust and Fiduciary Funds	18	\$100,000	\$100,475	\$361,728
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$14,735,048</b>	<b>\$15,366,386</b>	<b>\$16,995,913</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources	06	\$0	\$31,000,000	\$100,000
9998	Amount Voted from Fund Balance	18, 08, 07, 14, 09, 17	\$0	\$0	\$2,592,765
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$31,000,000</b>	<b>\$2,692,765</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$22,651,702</b>	<b>\$53,376,329</b>	<b>\$26,738,770</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2026</b>
Operating Budget Appropriations	\$32,870,441
Special Warrant Articles	\$6,551,858
Individual Warrant Articles	\$225,859
Total Appropriations	\$39,648,158
Less Amount of Estimated Revenues & Credits	\$26,738,770
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$12,909,388</b>