TOWN OF STRATHAM

INCORPORATED 1716

10 BUNKER HILL AVENUE • STRATHAM NH 03885

VOICE (603) 772-7391 • FAX (603) 775-0517

Town of Stratham

2022 Budget Summary

February 10, 2022

Overview

This summary provides an overview of the proposed 2022 Operating Budget for the Town of Stratham. This document summarizes initial budget development guidance from the Select Board, describes the budget allocations by function, identifies and explains budget "drivers" leading to year over year changes, and provides context for budget change over time.

The 2022 Operating Budget is $8,050,185, which is a 2.04% ($161,065) increase over 2021. In keeping with guidance from Select Board, this budget does not include any new programs.

Once again this year, the Select Board met jointly with the Town-Moderator Appointed Budget Advisory Committee to review preliminary budget materials for the operating budget and capital improvement planning. Following joint deliberations on this preliminary budget, the Select Board meets to incorporate input and finalize a budget for the Town Warrant reflected in this summary.

Budget Guidance from Select Board

Our budget building process began with identifying strategies and guidelines to facilitate departmental budget development:

1. Limit the operating budget increase to no more than 3% increase over the previous year. The Board asked the departments to be cognizant of uncertainties associated with the pandemic environment and anticipated ongoing economic pressures on Stratham residents resulting from inflation and overall uncertainty.

2. Ensure adequate staffing to perform needed services. This includes maintaining existing high quality services, ensuring progress on our Master Plan and proactively addressing natural attrition in the organization. Like all employers, the Town has seen the need to adjust compensation strategies to remain competitive with public and private employers. In addition, the Town faces natural attrition associated with several staff resources approaching end of career. As a result, this budget seeks to be responsive to proactive planning and maintaining a staff that ensures progress on goals and maintains high quality services.

3. Deploy American Rescue Plan Act "ARPA" funding strategically to strengthen the Town's financial provision. The Town will receive $784,000 in funding in total under the ARPA program. These funds have been identified and deployed for capital projects that the town would otherwise need to be fund through general taxation. In 2022, this means the Town will advance on its obligations to maintain its capital investments (i.e. roadway infrastructure and buildings) as planned, but use ARPA funds instead of locally raised funds.

Operating Budget by Function

Figure 1 presents the Town's planned spending for its functions in FY2022. General government, Public Safety, and Public Works are the Town's largest programs, representing about 64% of the operating budget total.

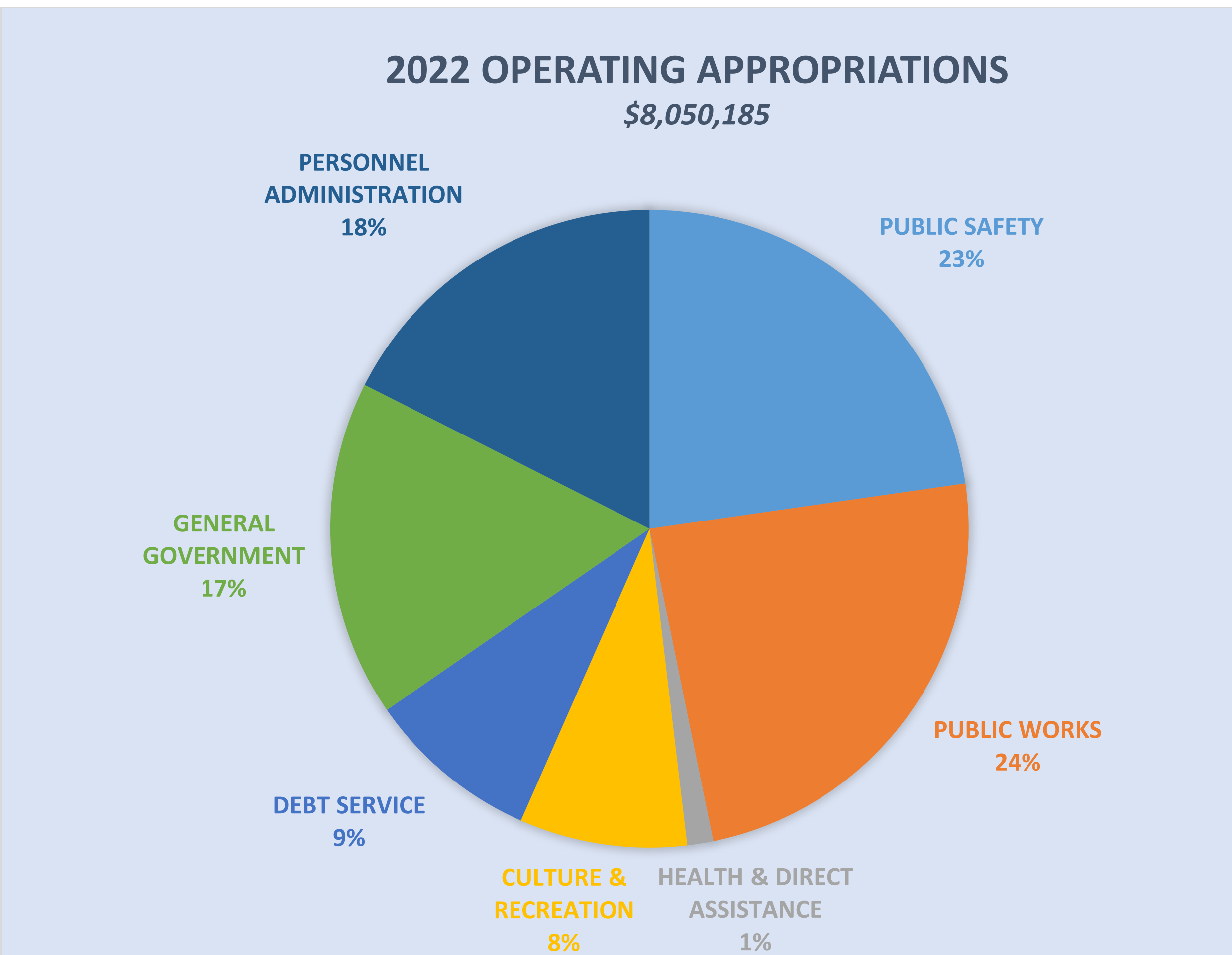

Figure 1 Spending by Function

Operating Budget Summary

Town of Stratham 2022 Preliminary Budget *Summary* February 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
GENERAL GOVERNMENT								
Select Board	12,000	12,000	0%	12,000	0	12,000	0	0%
Administration	190,682	211,058	111%	199,377	184,423	198,823	(554)	-0.28%
ELECTION & REGISTRATION	16,850	21,883	130%	7,775	6,136	12,000	4,225	54.34%
FINANCIAL ADMIN	177,102	162,259	92%	171,982	146,117	179,732	7,750	4.51%
ASSESSING	150,185	162,938	108%	143,655	50,056	89,166	(54,489)	-37.93%
Town Clerk/Tax Collector	156,783	150,241	96%	162,869	174,043	163,944	1,075	0.66%
COMPUTER SERVICES	77,500	67,315	87%	77,000	73,517	77,000	0	0.00%
LEGAL EXPENSES	30,000	42,814	143%	30,000	19,484	30,000	0	0.00%
PERSONNEL ADMINISTRATION	1,261,746	1,172,619	93%	1,361,105	1,026,733	1,410,729	49,624	3.65%
PLANNING	159,898	158,641	99%	152,336	133,100	171,166	18,830	12.36%
BLDG INSPECTOR/CODE ENFORCEMENT	98,306	117,476	120%	91,976	72,463	88,400	(3,576)	-3.89%
GENERAL GOVT. BUILDINGS	167,601	144,855	86%	179,308	139,586	175,870	(3,438)	-1.92%
CEMETERIES	37,916	32,315	85%	43,175	28,520	56,711	13,536	31.35%
INSURANCE	105,108	105,108	0%	105,179	105,179	114,761	9,582	9.11%
OTHER GEN. GOVT.	11,000	10,584	96%	11,000	33,365	2,500	(8,500)	-77.27%
TOTAL GENERAL GOVERNMENT	**2,652,677**	**2,572,104**	97%	**2,748,737**	**2,192,719**	**2,782,802**	34,065	1.24%
PUBLIC SAFTEY								
POLICE	1,167,477	1,151,341	99%	1,245,903	1,093,884	1,299,517	53,614	4.30%
FIRE DEPARTMENT	408,944	409,619	100%	488,350	416,951	516,940	28,590	5.85%
EMERGENCY MANAGEMENT	9,638	508	5%	9,638	4,600	9,638	0	0.00%
DISPATCH SERVICES	1,000	870	87%	1,000	702	1,000	0	0.00%
TOTAL PUBLIC SAFTEY	**1,587,059**	**1,562,338**	98%	**1,744,891**	**1,516,137**	**1,827,095**	82,204	4.71%
PUBLIC WORKS								
HIGHWAY	679,242.00	499,423.97	74%	690,727.00	570,360.60	700,816.00	10,089.00	1.46%
STREET LIGHTING	10,000.00	8,640.35	86%	10,000.00	6,881.84	10,000.00	0.00	0.00%
SANITATION	831,393.00	1,044,281.93	126%	1,060,696.00	866,262.18	1,083,627.00	22,931.00	2.16%
PUBLIC WORKS (OTHER)	1.00	0.00	0%	1.00	0.00	1.00	0.00	0.00%
PARKS	99,003.00	67,464.18	68%	103,683.00	79,742.47	139,976.00	36,293.00	35.00%
TOTAL PUBLIC WORKS	**1,619,639.00**	**1,619,810.43**	100%	**1,865,107.00**	**1,523,247.09**	**1,934,420.00**	69,313.00	3.72%
HEALTH								
ANIMAL CONTROL	600.00	0.00	0%	600.00	0.00	600.00	0.00	0.00%
PEST CONTROL	67,680.00	64,180.00	95%	67,680.00	47,430.00	54,144.00	(13,536.00)	-20.00%
PUBLIC SERVICE AGENCIES	40,920.00	38,420.00	94%	39,620.00	37,370.00	39,620.00	0.00	0.00%
TOTAL HEALTH	**109,200.00**	**102,600.00**	94%	**107,900.00**	**84,800.00**	**94,364.00**	(13,536.00)	-12.54%
DIRECT ASSISTANCE	**16,500.00**	**5,020.75**	**30%**	**11,375.00**	**4,872.46**	**11,375.00**	**0.00**	**0.00%**
CULTURE & RECREATION								
RECREATION	195,791.00	122,981.26	63%	146,381.00	123,365.93	146,381.00	0.00	0.00%
LIBRARY	508,593.00	489,215.03	96%	518,783.00	440,885.58	534,748.00	15,965.00	3.08%
PATRIOTIC PURPOSES	1,700.00	0.00	0%	1,700.00	445.00	1,700.00	0.00	0.00%
TOTAL CULTURE & RECREATION	**706,084.00**	**612,196.29**	87%	**666,864.00**	**564,696.51**	**682,829.00**	15,965.00	2.39%
CONSERVATION & DEVELOPMENT								
CONSERVATION	4,000.00	3,983.87	100%	5,000.00	0.00	5,000.00	0.00	0.00%
HERITAGE COMMISSION	5,700.00	914.22	16%	5,700.00	75.00	5,700.00	0.00	0.00%
ENERGY COMMISSION	1,200.00	0.00	0%	1,200.00	0.00	1,200.00	0.00	0.00%
TOTAL CONSERVATION & DEVELOPMENT	**10,900.00**	**4,898.09**	45%	**11,900.00**	**75.00**	**11,900.00**	0.00	0.00%
DEBT SERVICE								
PRINCIPLE	570,000.00	570,000.00	0.00	570,000.00	570,000.00	570,000.00	0.00	0.00%
INTEREST	188,090.00	188,090.00	0.00	162,346.00	162,345.00	135,400.00	(26,946.00)	-16.60%
TOTAL DEBT SERVICE	**758,090.00**	**758,090.00**	0.00	**732,346.00**	**732,345.00**	**705,400.00**	(26,946.00)	-3.68%
TOTAL OPERATING APPROPRIATIONS	**7,460,149.00**	**7,015,542.00**	**94%**	**7,889,120.00**	**6,618,891.66**	**8,050,185.00**	**161,065.00**	**2.04%**

Table 1 Operating Budget

2022 Operating Budget Drivers - *Increases*

1. **Salaries and Wages - $98,000.** This budget reflects various changes to salaries and wages, which are responsive to the budget guidance above. These changes include:
    a. **Merit-based Cost-of-Living Adjustments.** Each year the Board assigns merit based cost-of-living increases. Funding for these adjustments are provided in the Compensation Adjustment line item. The current budgeted $85,000 supports a maximum COLA adjustment for employees of 3%. This has no impact on # of full-time equivalents (FTE).
    b. **Funding of Land Use Project Coordinator.** In 2021, the Town did not fund the Land Use Project Coordinator position. The Board is recommending funding this position on a part-time basis in order to provide support to the Planning Department to improve customer service at our Building and Planning counters and respond to an increase in larger site plan applications in queue and on the horizon, in addition to special projects that support Town priorities and Master Plan goals. This equals .40 FTE.
    c. Fire Department Paid Volunteers. The Budget includes an increase of $36,690 to fund a pay adjustment for the hourly rate for paid volunteers serving. This recommendation from the Fire Chief is based on a review of pay in surrounding agencies and is done in order to maintain competitiveness with other departments. This has no impact on # of full-time equivalents (FTE).
    d. Public Works Addition of Grounds Crew Lead. Our Public Works department is facing a significant turnover in staff through natural attrition. The purpose of this position is to help the department proactively manage the coming transition and ensure the institutional knowledge is transferred as well as address needed supervisory and grounds maintenance skills to lead grounds maintenance, irrigation, and landscape projects. This investment allows for additional administrative oversight, capital project planning, and attention to special projects identified in our Master Plan. This equals 1 FTE.
    e. Police Department Full Impact of 2021 Hire. Last year, the Town meeting voted to fund one-half of a new full-time officer's salary. This budget funds a full year of that new position. This equals .5 FTE.

    The total number of FTEs above is 1.9 FTE. These additions are offset by the reduction of 2 FTEs as described below. This results in a modest net decrease in FTEs for the organization in 2022.

2. **New Hampshire Retirement System (NHRS) - $68,762.** NHRS rates, for Group I and Group II employees increased on July 1, 2021 by 26% and 18% respectively and impacted only 6 months of the 2021 budget year. These rate changes will impact the entire 12 months of the 2022 budget year.

Operating Budget Drivers - Decreases

1. **Assessing Function Restructuring – ($118,887)**. In 2021, following the retirement of the Town's Assess, the Board reconfigured the Assessing function. This included moving to a contracted service and retaining direct over-the-counter and other assessing functions through a restructured Deputy Town Clerk/Tax Collector position. This resulted in a significant decrease in

payroll in the Assessing function as well as reduced benefits costs in the Personnel budget. The restructuring resulted in a decrease of 2 FTE.

2. **Health insurance – ($55,167)**. This budget reflects the second straight year of significant decreases in the health insurance line item for the Town. In 2021, the Town offered two new deductible health plans in addition to its current no-deductible plan. To incentivize the transition to the new offerings, the Town pays a greater share of the premium for the two deductible plans. This year, the Town introduced an added benefit (FSA plans) for employees and was still able to realize a decrease of 9%.
3. **Debt Service - ($26,946).** Debt service interest will be less in 2021 than it was in 2020. See Table 2 for the payment schedule through 2024.

Debt Service

The Town has three general obligation bond issues. Table 2 displays the next four years of debt service payments (Principal and Interest) and each issue's final maturity date.

Description	Debt Service Due In				Maturity Date
	2021	2022	2023	2024	
Municipal Safety Complex	287,188	276,562	265,938	255,313	2024
Fire House/Conservation	282,620	272,420	262,220	252,020	2028
2012 Conservation	162,538	156,417	150,897	147,148	2033
Total	732,346	705,399	679,055	654,481	
$ Change over prior year	**(25,744)**	**(26,947)**	**(26,344)**	**(24,544)**	

Table 2: 4-years of debt service payment and maturity dates.

Operating Budget History

Figure 2 displays gross General Fund operating budget totals for 2015 – 2021. Budget totals do not include Capital Improvement Plan or Capital Reserve Fund appropriations. Average budget growth for the time frame presented is 2.25%; the 2022 increase is 2.04%

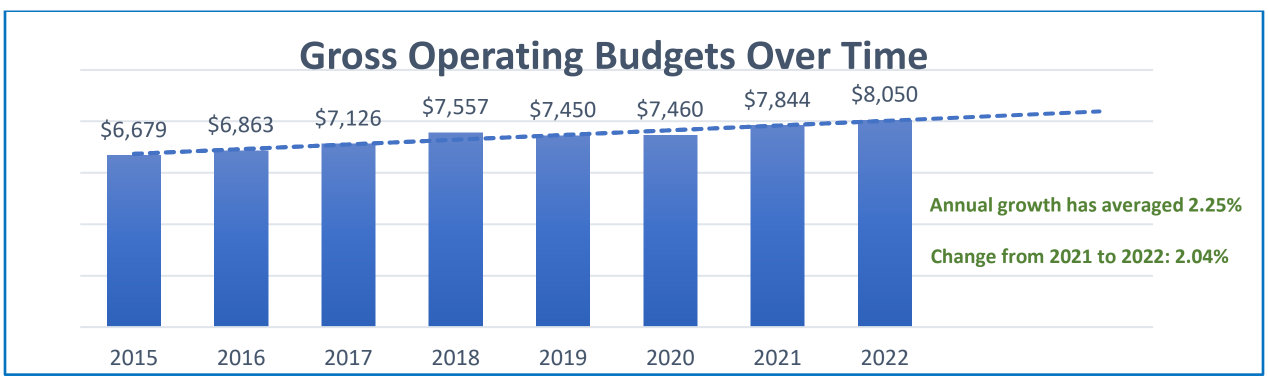

Figure 2: Operating budget totals 2015-2022.

Tax Rate History

The Town's financial policies and budgeting practices are geared toward achieving predictable and stable tax rates. From 2019 to 2021, the Town's portion of the overall tax rate has decreased 15 cents. The preliminary projected tax rate for 2022 is equal to the 2021 rate.

The composition of the Town's property tax rate from 2014 – 2021 is presented in Table 3. Revaluations took place in 2014 and 2019. The percentages shown next to each rate reflect that rate's percentage of the entire tax rate.

Jurisdiction	2014*		2015		2016		2017		2018		2019*		2020		2021	
Town	3.61	18%	3.96	20%	3.96	19%	3.83	19%	3.95	19%	3.30	18%	3.09	16%	3.15	17%
County	1.03	5%	1.04	5%	1.05	5%	1.03	5%	1.05	5%	0.87	5%	0.83	4%	0.82	4%
Local Education	12.80	64%	12.60	63%	13.06	64%	13.10	65%	13.75	65%	12.58	68%	13.22	70%	12.76	69%
State Education	2.47	12%	2.30	12%	2.33	11%	2.34	12%	2.25	11%	1.88	10%	1.81	10%	1.79	10%
Total	**19.91**		**19.90**		**20.40**		**20.30**		**21.00**		**18.63**		**18.95**		**18.52**	

Table 3: Tax rate history by jurisdiction.

The Town's tax rate, for the period shown, has averaged 18.25% of the total rate. Each jurisdiction's proportion of the overall rate has remained fairly consistent. In 2021, for each dollar paid in property taxes, 17 cents pays for Town services, 79 cents funds Local and State Education, and 4 cents supports Rockingham County's operations.

2022 Estimated Tax Rate

Description	2021 Budget	*2022 Proposed*	$ Change	Tax Impact
Operating Budget Appropriations	7,889,120	8,050,185	161,065	4.99
Capital Improvements Program (CIP)	499,000	473,000	(26,000)	0.29
Capital Improvements funded by other	132,500	370,000		0.23
Capital Reserve Funds	400,000	290,000	(110,000)	0.18
Accrued Benefits Trust	15,000			
Total Appropriations	***8,935,620***	***9,183,185***	***25,065***	***5.69***
Estimated revenues		(3,385,833)	-	-2.10
EMS Special Revenue Fund		(370,000)		-0.23
Revised Revenues	(3,385,833)			
Anticipated Use of Fund Balance	(650,000)	(500,000)	150,000	-0.31
Use of Fund balance to offset CRF Article	(150,000)	(150,000)	-	-0.09
Net Appropriations	***4,749,787***	***4,777,352***		***2.96***
Overlay	98,366	41,462	(56,904)	0.03
Funding of Veteran's Credits	242,900	273,200	30,300	0.17
Municipal Tax Effort	***5,091,053***	***5,092,014***	***961***	***3.15***
(Estimated)Tax Impact	**3.15**	**3.15**		

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
GENERAL GOVERNMENT								
EXECUTIVE								
Select Board								
100 4130 01 101 Select Board Stipends	**12,000.00**	**12,000.00**	**100%**	**12,000.00**	**0.00**	**12,000.00**	**0.00**	**0%**
Administration								
100 4130 02 102 Town Administrator Salary	99,470.00	99,091.19	99.62%	101,459.00	93,119.32	101,459.00	0.00	0.00%
100 4130 02 103 Executive Assistant	47,612.00	44,819.51	94.13%	48,564.00	46,575.94	48,564.00	0.00	0.00%
100 4130 02 201 Supplies	5,500.00	5,262.79	95.69%	5,500.00	5,802.49	5,500.00	0.00	0.00%
100 4130 02 204 Association Dues	9,800.00	9,633.00	98.30%	9,800.00	9,486.00	9,800.00	0.00	0.00%
100 4130 02 208 Contracted services	1,500.00	0.00	0.00%	1,500.00	0.00	1,500.00	0.00	0.00%
100 4130 02 209 Workshops & Training	1,750.00	0.00	0.00%	1,750.00	530.00	1,750.00	0.00	0.00%
100 4130 02 216 Advertising	2,000.00	81.10	4.06%	2,000.00	4,732.57	2,000.00	0.00	0.00%
100 4130 02 224 Meetings & Meals	3,500.00	1,375.62	39.30%	3,500.00	4,025.69	4,000.00	500.00	14.29%
100 4130 02 225 Mileage	1,000.00	1,384.89	138.49%	1,250.00	246.21	500.00	(750.00)	-60.00%
100 4130 02 230 Fed-Ex	300.00	18.00	6.00%	300.00	0.00	250.00	(50.00)	-16.67%
100 4130 02 231 Postage	12,000.00	12,849.01	107.08%	12,000.00	9,757.10	12,000.00	0.00	0.00%
100 4130 02 262 Town Report	3,750.00	3,625.00	96.67%	3,750.00	3,903.00	3,500.00	(250.00)	-6.67%
100 4130 02 317 Service Contract (copier)	1,750.00	6,612.40	377.85%	6,504.00	6,016.20	6,500.00	(4.00)	-0.06%
100 4130 02 318 New Equipment	0.00	180.55	new	0.00	0.00	0.00	0.00	0.00%
100 4130 02 319 Background Checks	750.00	96.50	12.87%	500.00	228.00	500.00	0.00	0.00%
100 4130 02 328 Town Meeting	0.00	26,028.00	new	1,000.00	0.00	1,000.00	0.00	0.00%
100 4130 02 999 COVID expenses			new	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENSES	**190,682.00**	**211,057.56**	**110.69%**	**199,377.00**	**184,422.52**	**198,823.00**	**(554.00)**	**-0.28%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
ELECTION & REGISTRATION								
100 4140 01 201 Supplies	4,500.00	4,433.86	99%	2,300.00	1,184.22	3,200.00	900.00	39.13%
100 4140 01 219 Ballot Clerks	5,600.00	8,396.00	150%	900.00	546.00	2,500.00	1,600.00	177.78%
100 4140 01 220 Moderator/Asst. Moderator	1,100.00	1,100.00	0%	275.00	275.00	875.00	600.00	218.18%
100 4140 01 221 Meals	1,600.00	1,280.20	80%	300.00	231.11	1,100.00	800.00	266.67%
100 4140 01 301 Supervisors of the checklist	3,600.00	3,600.00	0%	3,600.00	3,600.00	3,600.00	0.00	0.00%
100 4140 01 308 Workshops & Training	200.00	0.00	0%	100.00	0.00	100.00	0.00	0.00%
100 4140 01 317 Equipment Maintenance	250.00	0.00	0%	300.00	300.00	625.00	325.00	108.33%
100 4140 01 999 COVID expenses	0.00	3,072.93	new	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENSES	**16,850.00**	**21,882.99**	**130%**	**7,775.00**	**6,136.33**	**12,000.00**	**4,225.00**	**54.34%**
FINANCIAL ADMIN								
100 4150 01 120 Finance Payroll	136,302.00	126,384.01	93%	138,232.00	113,762.01	138,232.00	0.00	0.00%
100 4150 02 204 Association Dues			0%	0.00		150.00	150.00	new
100 4130 02 209 Workshops & Training			0%	0.00		600.00	600.00	new
100 4150 01 217 Audit	18,500.00	20,048.75	108%	18,500.00	14,840.37	18,500.00	0.00	0.00%
100 4150 01 306 Financial Software Lic/Training	13,500.00	6,367.75	47%	9,000.00	4,595.36	9,000.00	0.00	0.00%
100 4150 01 401 Contracted Services	0.00	525.00	new	0.00	9,793.80	7,000.00	7,000.00	new
100 4150 01 999 COVID expenses	0.00	0.00	0%	0.00	0.00	0.00	0.00	0.00%
100 4150 05 111 Finance-Treasurer Stipend	8,800.00	8,933.33	102%	6,250.00	3,125.00	6,250.00	0.00	0.00%
TOTAL EXPENSES	**177,102.00**	**162,258.84**	**92%**	**171,982.00**	**146,116.54**	**179,732.00**	**7,750.00**	**4.51%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
ASSESSING								
100 4150 02 114 Assessing Payroll	131,633.00	144,891.63	110%	126,453.00	9,116.85	7,566.00	(118,887.00)	-94.02%
100 4150 02 201 Assessing Supplies	2,500.00	1,427.56	57%	1,150.00	44.95	0.00	(1,150.00)	-100.00%
100 4150 02 204 Dues/Misc Exp.	1,400.00	1,164.97	83%	1,400.00	799.95	500.00	(900.00)	-64.29%
100 4150 02 218 Registry Expense	200.00	72.50	36%	200.00	39.55	100.00	(100.00)	-50.00%
100 4150 02 304 Tax maps	4,200.00	4,200.00	0%	4,200.00	3,700.00	4,000.00	(200.00)	-4.76%
100 4150 02 308 Workshops & Training	1,250.00	1,158.00	93%	1,250.00	0.00	0.00	(1,250.00)	-100.00%
100 4150 02 316 Cell Phone Reimbursement	1,302.00	1,301.44	100%	1,302.00	976.08	0.00	(1,302.00)	-100.00%
100 4150 02 317 Equipment Maintenance/Software	7,000.00	6,931.99	99%	7,000.00	13,178.34	7,000.00	0.00	0.00%
100 4150 02 376 Vehicle Maintenance/Lease	700.00	1,789.44	256%	700.00	0.00	0.00	(700.00)	-100.00%
100 4150 02 401 Contracted Services	0	0	0%	0.00	22,200.00	70,000.00	70,000.00	new
TOTAL EXPENSES	**150,185.00**	**162,937.53**	**108%**	**143,655.00**	**50,055.72**	**89,166.00**	**(54,489.00)**	**-37.93%**
Town Clerk/Tax Collector								
100 4150 03 112 TC/TC Payroll	138,686.00	134,410.21	97%	141,909.00	154,657.78	141,909.00	0.00	0.00%
100 4150 03 201 Office Supplies	3,500.00	3,160.39	90%	3,350.00	3,535.45	4,000.00	650.00	19.40%
100 4150 03 204 Dues & Memberships	60.00	60.00	0%	60.00	375.42	60.00	0.00	0.00%
100 4150 03 209 Conventions	400.00	0.00	0%	400.00	206.00	400.00	0.00	0.00%
100 4150 03 218 Registry of Deeds	500.00	261.15	52%	400.00	290.19	400.00	0.00	0.00%
100 4150 03 223 Lien Notifications	700.00	420.00	60%	600.00	521.25	600.00	0.00	0.00%
100 4150 03 225 Mileage	500.00	0.00	0%	400.00	0.00	400.00	0.00	0.00%
100 4150 03 269 Restoration of records	1.00	0.00	0%	3,000.00	3,000.00	3,000.00	0.00	0.00%
100 4150 03 306 Computer Support-Service	11,136.00	11,318.90	102%	11,700.00	11,456.90	11,650.00	(50.00)	-0.43%
100 4150 03 308 Workshops & Training	300.00	0.00	0%	550.00	0.00	550.00	0.00	0.00%
100 4150 03 318 New Equipment	1,000.00	609.97	61%	500.00	0.00	975.00	475.00	95.00%
TOTAL EXPENSES	**156,783.00**	**150,240.62**	**96%**	**162,869.00**	**174,042.99**	**163,944.00**	**1,075.00**	**0.66%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
COMPUTER SERVICES								
100 4150 04 201 IT Supplies/Materials	7,500.00	9,933.85	132%	7,000.00	7,404.75	7,000.00	0.00	0.00%
100 4150 04 205 Computer services	70,000.00	55,356.23	79%	70,000.00	66,112.00	70,000.00	0.00	0.00%
100 4150 04 999 COVID expenses	0.00	2,024.98	new	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENSES	**77,500.00**	**67,315.06**	**87%**	**77,000.00**	**73,516.75**	**77,000.00**	**0.00**	**0.00%**
LEGAL EXPENSES 100 4153 01 202	**30,000.00**	**42,814.30**	**143%**	**30,000.00**	**19,483.50**	**30,000.00**	**0.00**	**0.00%**
PERSONNEL ADMINISTRATION								
100 4155 01 171 Medicare	44,233.00	41,900.77	95%	46,777.00	39,356.49	51,231.00	4,454.00	9.52%
100 4155 01 173 New Hampshire Retirement	434,943.00	418,067.17	96%	527,038.00	435,811.03	595,800.00	68,762.00	13.05%
100 4155 01 174 Social Security	139,719.00	121,688.91	87%	146,282.00	116,390.87	138,000.00	(8,282.00)	-5.66%
100 4155 01 176 Unemployment	1,837.00	0.00	0%	2,296.00	1,837.00	1,642.00	(654.00)	-28.48%
100 4155 01 191 Insurance Buyout Program	55,000.00	57,613.23	105%	48,455.00	22,515.68	48,206.00	(249.00)	-0.51%
100 4155 01 192 Life/AD&D	5,640.00	6,636.81	118%	6,324.00	5,084.20	7,000.00	676.00	10.69%
100 4155 01 193 Long-Term Disability	17,916.00	19,927.43	111%	18,840.00	16,757.13	12,000.00	(6,840.00)	-36.31%
100 4155 01 194 Short-Term Disability	11,218.00	12,724.83	113%	12,120.00	10,648.49	12,000.00	(120.00)	-0.99%
100 4155 01 195 Health/Dental Insurance	550,140.00	493,993.43	90%	506,417.00	364,390.72	438,250.00	(68,167.00)	-13.46%
100 4155 01 196 HealthTrust HRA/FSA						13,000.00		new
100 4155 01 197 Misc. Fees	600.00	66.49	11%	600.00	0.00	600.00	0.00	0.00%
100 4155 01 198 Leave Compensation	500.00	0.00	0%	13,495.00	0.00	8,000.00	(5,495.00)	-40.72%
100 4155 02 198 Compensation Adjustments	0.00		0%	32,461.00	13,941.00	85,000.00	52,539.00	161.85%
TOTAL EXPENSES	**1,261,746.00**	**1,172,619.07**	**93%**	**1,361,105.00**	**1,026,732.61**	**1,410,729.00**	**49,624.00**	**3.65%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
PLANNING								
100 4191 01 120 Planner Salary	80,719.00	83,196.08	103%	79,000.00	69,884.60	79,000.00	0.00	0.00%
100 4191 01 121 Bldg. & Code Enf. Coordinator	44,387.00	43,404.76	98%	50,494.00	46,348.80	50,494.00	0.00	0.00%
100 4191 01 122 Land Use Project Coordinator	13,800.00	12,468.75	90%	0.00	0.00	20,728.00	20,728.00	new
100 4191 01 201 Supplies	1,250.00	1,127.43	90%	2,500.00	915.66	1,500.00	(1,000.00)	-40.00%
100 4191 01 203 Legal Ads	4,400.00	3,863.66	88%	4,400.00	1,265.31	3,800.00	(600.00)	-13.64%
100 4191 01 204 Dues & Memberships	750.00	0.00	0%	750.00	0.00	500.00	(250.00)	-33.33%
100 4191 01 270 Rockingham Consrv District	1,000.00	808.00	81%	500.00	0.00	500.00	0.00	0.00%
100 4191 01 271 Rock. Planning Commission	7,492.00	7,492.00	0%	7,492.00	7,492.00	7,669.00	177.00	2.36%
100 4191 01 276 Special Projects	2,500.00	2,691.70	108%	2,500.00	427.69	2,500.00	0.00	0.00%
100 4191 01 306 Software License & Training	2,500.00	3,188.21	128%	3,300.00	3,425.73	3,200.00	(100.00)	-3.03%
100 4191 01 308 Training	500.00	0.00	0%	1,000.00	600.00	1,000.00	0.00	0.00%
100 4191 01 318 Equipment	500.00	400.00	80%	300.00	0.00	200.00	(100.00)	-33.33%
100 4191 01 319 Gas - Mileage	100.00	0.00	0%	100.00	0.00	75.00	(25.00)	-25.00%
100 4191 01 401 Contracted Services	0.00		0%	0.00	2,739.84	0.00	0.00	0.00%
TOTAL EXPENSES	**159,898.00**	**158,640.59**	**99%**	**152,336.00**	**133,099.63**	**171,166.00**	**18,830.00**	**12.36%**
BUILDING INSPECTOR/CODE ENFORCEMENT								
100 4191 02 122 BI / CEO Payroll	71,006.00	70,231.13	99%	72,426.00	66,472.06	78,000.00	5,574.00	7.70%
100 4191 02 201 Supplies	1,000.00	1,006.94	101%	1,000.00	326.12	1,750.00	750.00	75.00%
100 4191 02 235 Fire Inspection Fees	800.00	0.00	0%	800.00	0.00	800.00	0.00	0.00%
100 4191 02 260 Plan Review	16,000.00	42,125.00	263%	10,000.00	290.00	100.00	(9,900.00)	-99.00%
100 4191 02 266 Reference Materials	1,500.00	0.00	0%	1,500.00	248.00	1,500.00	0.00	0.00%
100 4191 02 306 Software License & Training	2,500.00	2,033.50	81%	2,500.00	2,942.50	2,500.00	0.00	0.00%
100 4191 02 308 Workshops & Training	2,000.00	955.00	48%	2,000.00	675.00	2,000.00	0.00	0.00%
100 4191 02 318 Equipment	1,500.00	1,005.36	67%	1,500.00	1,287.74	1,500.00	0.00	0.00%
100 4191 02 376 Vehicle Maintenance	2,000.00	119.28	6%	250.00	221.48	250.00	0.00	0.00%
TOTAL EXPENSES	**98,306.00**	**117,476.21**	**120%**	**91,976.00**	**72,462.90**	**88,400.00**	**(3,576.00)**	**-3.89%**
TOTAL LAND USE EXPENSES	**258,204.00**	**276,116.80**	**107%**	**244,312.00**	**205,562.53**	**259,566.00**	**15,254.00**	**6.24%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
GENERAL GOVT. BUILDINGS								
100 4194 01 104 Facilities Payroll	43,825.00	43,118.64	98%	56,361.00	43,606.75	52,927.00	(3,434.00)	-6.09%
100 4194 01 105 OT	0.00	395.84	new	0.00	0.00	0.00	0.00	0.00%
100 4194 01 106 Custodial PT	16,776.00	16,774.44	100%	17,447.00	13,136.20	17,517.00	70.00	0.40%
100 4194 01 222 MC Supplies	3,500.00	3,936.44	112%	3,500.00	4,194.21	4,500.00	1,000.00	28.57%
100 4194 01 314 MC Electricity	27,500.00	21,741.97	79%	27,500.00	20,104.99	27,500.00	0.00	0.00%
100 4194 01 315 MC Heat	8,000.00	11,231.17	140%	8,000.00	7,878.33	9,440.00	1,440.00	18.00%
100 4194 01 316 MC Telephone	8,500.00	11,204.87	132%	8,500.00	10,660.21	9,486.00	986.00	11.60%
100 4194 01 318 MC Equipment	3,200.00	261.97	8%	3,200.00	3,127.08	3,200.00	0.00	0.00%
100 4194 01 375 MC Building Maint/Repairs	33,000.00	19,663.08	60%	30,500.00	26,420.90	30,500.00	0.00	0.00%
100 4194 01 999 COVID expenses	0.00	7,455.73	new	3,500.00	(852.06)	0.00	(3,500.00)	-100.00%
100 4194 02 375 Gifford Building	5,000.00	3,473.50	69%	5,000.00	4,453.33	5,000.00	0.00	0.00%
100 4194 03 375 Foss Property Maint/Repairs	5,000.00	0.00	0%	2,500.00	0.00	2,500.00	0.00	0.00%
100 4194 04 314 Historical Soc. Electricity	1,400.00	933.62	67%	1,400.00	976.73	1,400.00	0.00	0.00%
100 4194 04 315 Historical Soc. Heat	5,000.00	3,455.73	69%	5,000.00	2,673.12	5,000.00	0.00	0.00%
100 4194 04 375 Historical Blding Maint/Repairs	2,500.00	565.54	23%	2,500.00	1,413.00	2,500.00	0.00	0.00%
100 4194 06 240 Smyk Landscape Maintenance	3,200.00	0.00	0%	3,200.00	848.27	3,200.00	0.00	0.00%
100 4194 07 375 Park Cottage Maintenance	1,200.00	642.46	54%	1,200.00	944.46	1,200.00	0.00	0.00%
TOTAL EXPENSES	**167,601.00**	**144,855.00**	**86%**	**179,308.00**	**139,585.52**	**175,870.00**	**(3,438.00)**	**-1.92%**
CEMETERIES								
100 4195 01 141 Cemetery Payroll	29,110.00	25,127.79	86%	26,327.00	18,746.70	40,000.00	13,673.00	51.94%
100 4195 01 142 Cemetery Overtime	994.00	520.26	52%	994.00	880.94	0.00	(994.00)	-100.00%
100 4195 01 222 Supplies	1,000.00	797.73	80%	2,000.00	698.25	2,000.00	0.00	0.00%
100 4195 01 240 Ground Maintenance	1,875.00	2,941.83	157%	7,444.00	6,010.47	8,301.00	857.00	11.51%
100 4195 01 306 Computer Maintenance	500.00	0.00	0%	500.00	0.00	500.00	0.00	0.00%
100 4195 01 317 Equipment Maintenance	3,625.00	2,527.51	70%	4,170.00	2,184.07	4,170.00	0.00	0.00%
100 4195 01 318 Equipment	812.00	399.68	49%	240.00	0.00	240.00	0.00	0.00%
100 4195 01 401 Contracted Services			new	1,500.00	0.00	1,500.00	0.00	0.00%
TOTAL EXPENSES	**37,916.00**	**32,314.80**	**85%**	**43,175.00**	**28,520.43**	**56,711.00**	13,536.00	31.35%

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
INSURANCE								
100 4196 01 190 Workers' Compensation	48,872.00	48,872.00	0%	45,119.00	45,119.00	46,473.00	1,354.00	3.00%
100 4196 01 248 Property & Liability Insurance	56,236.00	56,236.00	0%	60,060.00	60,060.00	68,288.00	8,228.00	13.70%
TOTAL EXPENSES	**105,108.00**	**105,108.00**	**0%**	**105,179.00**	**105,179.00**	**114,761.00**	**9,582.00**	**9.11%**
OTHER GEN. GOVT.								
100 4199 01 243 Town Ctr Water Contam Exp	11,000.00	10,583.75	96%	11,000.00	10,684.65	2,500.00	(8,500.00)	-77.27%
100 4199 01 999 ARPA costs					22,680.00			
TOTAL EXPENSES	**11,000.00**	**10,583.75**	**96%**	**11,000.00**	**33,364.65**	**2,500.00**	**(8,500.00)**	**-77.27%**
TOTAL GENERAL GOVERNMENT	**2,652,677.00**	**2,572,104.32**	**97%**	**2,748,737.00**	**2,192,719.09**	**2,782,802.00**	**34,065.00**	**1.24%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
PUBLIC SAFTEY								
POLICE								
PD Payroll								
100 4210 01 130 Police - Full Time	806,195.00	806,005.88	100%	868,244.00	817,442.93	908,206.00	39,962.00	4.60%
100 4210 01 131 Secretary Payroll	48,670.00	52,098.73	107%	50,732.00	46,627.22	50,732.00	0.00	0.00%
100 4210 01 133 Police-Holiday pay	23,236.00	23,408.72	101%	25,073.00	1,571.36	27,125.00	2,052.00	8.18%
100 4210 01 134 Prosecutor Payroll	37,876.00	37,023.89	98%	38,454.00	35,343.22	38,454.00	0.00	0.00%
100 4210 01 135 Police Overtime	112,000.00	72,894.01	65%	102,000.00	88,358.94	105,000.00	3,000.00	2.94%
100 4210 01 136 Police - PT	0.00	8,627.84	new	12,000.00	5,842.22	20,000.00	8,000.00	66.67%
Total Payroll	**1,027,977.00**	**1,000,059.07**	**97%**	**1,096,503.00**	**995,185.89**	**1,149,517.00**	**53,014.00**	**4.83%**
PD Operation								
100 4210 02 201 PD Office Supplies	5,000.00	3,419.27	68%	8,000.00	5,415.10	8,000.00	0.00	0.00%
100 4210 02 202 Legal - Office Supplies	3,000.00	2,024.96	67%	0.00	0.00	0.00	0.00	0.00%
100 4210 02 226 Community Service Program	1,000.00	736.56	74%	1,000.00	798.44	1,000.00	0.00	0.00%
100 4210 02 278 Special Response Team (SERT)	2,500.00	2,500.00	0%	2,500.00	2,500.00	2,500.00	0.00	0.00%
100 4210 02 305 Technical Support	18,000.00	16,630.56	92%	18,000.00	22,799.02	18,000.00	0.00	0.00%
100 4210 02 308 Training & Dues	13,000.00	12,791.16	98%	22,000.00	8,796.28	22,000.00	0.00	0.00%
100 4210 02 310 Uniforms	12,000.00	8,645.44	72%	11,400.00	8,469.77	12,000.00	600.00	5.26%
100 4210 02 317 Equipment Repairs	3,000.00	2,480.86	83%	3,000.00	1,019.28	3,000.00	0.00	0.00%
100 4210 02 318 New Equipment	8,000.00	22,483.15	281%	8,000.00	6,641.29	8,000.00	0.00	0.00%
100 4210 02 319 Gas & Oil	19,000.00	2,040.54	11%	19,000.00	1,838.28	19,000.00	0.00	0.00%
100 4210 02 376 Vehicle Maintenance	16,000.00	16,460.53	103%	17,000.00	11,998.66	17,000.00	0.00	0.00%
100 4210 02 999 COVID expenses	0.00	29,349.51	new	0.00	397.50	0.00	0.00	0.00%
Total PD Operations	**100,500.00**	**119,562.54**	**119%**	**109,900.00**	**70,673.62**	**110,500.00**	**600.00**	**0.55%**
BUILDING								
100 4210 03 314 Electricity	11,000.00	9,758.82	89%	11,000.00	6,179.43	11,000.00	0.00	0.00%
100 4210 03 315 Heating	4,500.00	2,915.81	65%	4,500.00	2,305.93	4,500.00	0.00	0.00%
100 4210 03 316 Telephone	7,500.00	7,275.69	97%	8,000.00	4,764.57	8,000.00	0.00	0.00%
100 4210 03 375 PD Building Maintenance	16,000.00	11,769.12	74%	16,000.00	14,774.07	16,000.00	0.00	0.00%
Total PD Building	**39,000.00**	**31,719.44**	**81%**	**39,500.00**	**28,024.00**	**39,500.00**	**0.00**	**0.00%**
TOTAL Police Department EXPENSES	**1,167,477.00**	**1,151,341.05**	**99%**	**1,245,903.00**	**1,093,883.51**	**1,299,517.00**	**53,614.00**	**4.30%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
FIRE DEPARTMENT								
FD Operations								
100 4220 01 100 Fire Dept. Payroll	236,812.00	210,352.11	89%	306,518.00	193,062.37	343,208.00	36,690.00	11.97%
100 4220 01 130 FD Detail	5,000.00	200.00	4%	3,000.00	120,871.75	0.00	(3,000.00)	-100.00%
100 4220 01 200 FD Detail Payroll	0	0	0%	0.00	0.00	5,000.00	5,000.00	
100 4220 01 204 Dues	2,700.00	2,780.00	103%	2,500.00	800.00	2,500.00	0.00	0.00%
100 4220 01 222 Supplies	2,500.00	1,631.90	65%	2,500.00	1,105.51	2,500.00	0.00	0.00%
100 4220 01 228 EMS Supplies	13,000.00	18,768.26	144%	13,000.00	11,727.16	13,000.00	0.00	0.00%
100 4220 01 236 Fire Prevention	3,000.00	2,395.00	80%	3,000.00	2,547.15	3,000.00	0.00	0.00%
100 4220 01 243 Haz-Mat Start Team	3,200.00	3,198.20	100%	3,200.00	3,198.20	3,200.00	0.00	0.00%
100 4220 01 245 Insurance	1,232.00	0.00	0%	1,232.00	0.00	1,232.00	0.00	0.00%
100 4220 01 308 Training & Conferences	4,000.00	3,534.98	88%	4,000.00	1,014.23	3,000.00	(1,000.00)	-25.00%
100 4220 01 310 Uniforms	3,500.00	5,031.48	144%	3,500.00	1,051.36	3,000.00	(500.00)	-14.29%
100 4220 01 317 Equipment Maintenance	30,000.00	30,420.27	101%	30,000.00	20,422.80	28,000.00	(2,000.00)	-6.67%
100 4220 01 318 New Equipment	22,000.00	21,723.23	99%	31,900.00	6,603.26	31,800.00	(100.00)	-0.31%
100 4220 01 319 Gas & Oil	4,500.00	478.80	11%	4,500.00	484.24	4,500.00	0.00	0.00%
100 4220 01 323 Billing Expenses	13,000.00	11,171.81	86%	13,000.00	8,405.74	13,000.00	0.00	0.00%
100 4220 01 999 COVID expenses	0.00	34,556.65	new	5,000.00	271.21	2,000.00	(3,000.00)	-60.00%
Total FD Operations	**344,444.00**	**346,242.69**	**101%**	**426,850.00**	**371,564.98**	**458,940.00**	**32,090.00**	**7.52%**
Building								
100 4220 02 240 Landscape Maintenance	1,000.00	0.00	0%	1,000.00	0.00	1,000.00	0.00	0.00%
100 4220 02 246 Internet/IT Charges	4,000.00	1,890.40	47%	4,000.00	4,693.37	6,000.00	2,000.00	50.00%
100 4220 02 314 Electricity	21,000.00	16,034.00	76%	18,000.00	13,048.94	15,000.00	(3,000.00)	-16.67%
100 4220 02 315 Heat	16,000.00	17,349.46	108%	16,000.00	10,477.54	16,000.00	0.00	0.00%
100 4220 02 316 Telephone	7,500.00	6,421.79	86%	7,500.00	7,074.50	8,000.00	500.00	6.67%
100 4220 02 375 Building Maint & Repairs	15,000.00	21,681.09	145%	15,000.00	10,091.62	12,000.00	(3,000.00)	-20.00%
TOTAL FD Building	**64,500.00**	**63,376.74**	**98%**	**61,500.00**	**45,385.97**	**58,000.00**	**(3,500.00)**	**-5.69%**
Total Fire Department	**408,944.00**	**409,619.43**	**100%**	**488,350.00**	**416,950.95**	**516,940.00**	**28,590.00**	**5.85%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
EMERGENCY MANAGEMENT								
100 4290 01 149 OEM Payroll (Reimbursed)	0.00	507.50	new	0.00	0.00	0.00	0.00	0.00%
100 4290 01 227 Emergency Management	9,638.00	0.00	0%	9,638.00	4,600.00	9,638.00	0.00	0.00%
Total Emergency Management	**9,638.00**	**507.50**	**5%**	**9,638.00**	**4,600.00**	**9,638.00**	**0.00**	**0.00%**

DISPATCH SERVICES								
100 4299 01 316 Dispatch Phone Expense	1,000.00	870.24	87%	1,000.00	702.05	1,000.00	0.00	0.00%
TOTAL PUBLIC SAFTEY	**1,587,059.00**	**1,562,338.22**	**98%**	**1,744,891.00**	**1,516,136.51**	**1,827,095.00**	**82,204.00**	**4.71%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
PUBLIC WORKS								
HIGHWAY								
100 4312 01 140 Highway Payroll	248,687.00	247,049.70	99%	217,419.00	211,194.52	238,449.00	21,030.00	9.67%
100 4312 01 141 Highway Overtime	26,808.00	18,773.19	70%	26,808.00	15,310.29	29,952.00	3,144.00	11.73%
100 4312 01 142 Temporary Plow Drivers	10,000.00	2,890.63	29%	10,000.00	3,407.07	10,000.00	0.00	0.00%
100 4312 01 210 Hwy Vehicle Purchase	33,161.00	32,791.29	99%	33,161.00	32,791.29	33,161.00	0.00	0.00%
100 4312 01 211 Drainage	2,400.00	2,059.86	86%	7,392.00	842.50	7,392.00	0.00	0.00%
100 4312 01 222 Supplies	4,200.00	2,781.04	66%	4,200.00	3,052.45	4,200.00	0.00	0.00%
100 4312 01 224 Meals	1,000.00	703.38	70%	1,000.00	139.37	1,000.00	0.00	0.00%
100 4312 01 279 Substance Abuse Testing	1,250.00	905.00	72%	1,250.00	942.75	1,250.00	0.00	0.00%
100 4312 01 303 Rented Equipment	6,000.00	4,386.59	73%	6,000.00	5,575.76	6,000.00	0.00	0.00%
100 4312 01 306 Computer Software Maint	1,734.00	763.63	44%	1,734.00	729.88	1,734.00	0.00	0.00%
100 4312 01 308 Training	1,500.00	475.00	32%	1,500.00	1,035.38	1,500.00	0.00	0.00%
100 4312 01 310 Uniforms	5,125.00	3,028.77	59%	5,125.00	5,108.57	5,740.00	615.00	12.00%
100 4312 01 314 Electricity	8,750.00	8,089.55	92%	8,750.00	6,268.29	8,750.00	0.00	0.00%
100 4312 01 315 Heating	2,500.00	725.40	29%	2,500.00	539.34	2,500.00	0.00	0.00%
100 4312 01 316 Telephone	4,208.00	2,699.29	64%	4,208.00	2,804.63	4,208.00	0.00	0.00%
100 4312 01 317 Equipment Repairs & Maint	50,000.00	37,654.33	75%	50,000.00	40,590.40	50,000.00	0.00	0.00%
100 4312 01 318 New Equipment & Signs	8,400.00	3,414.20	41%	8,400.00	6,185.37	8,400.00	0.00	0.00%
100 4312 01 319 Gas & Oil	39,200.00	33,828.79	86%	39,200.00	44,032.54	39,200.00	0.00	0.00%
100 4312 01 320 Road Paint	10,080.00	8,040.90	80%	10,080.00	8,206.12	10,080.00	0.00	0.00%
100 4312 01 321 Salt	70,000.00	46,996.80	67%	70,000.00	0.00	55,300.00	(14,700.00)	-21.00%
100 4312 01 322 Aggregate	8,500.00	1,282.75	15%	8,500.00	2,746.37	8,500.00	0.00	0.00%
100 4312 01 325 Paving & Road Reconstruction	115,739.00	22,791.15	20%	150,000.00	168,278.75	150,000.00	0.00	0.00%
100 4312 01 375 Building Maintenance	20,000.00	17,268.57	86%	20,000.00	10,578.96	20,000.00	0.00	0.00%
100 4312 01 401 Contracted Services	0.00	24.16	new	3,500.00	0.00	3,500.00	0.00	0.00%
100 4312 01 999 COVID expenses	0.00		0%	0.00	0.00	0.00	0.00	0.00%
TOTAL EXPENSES	**679,242.00**	**499,423.97**	**74%**	**690,727.00**	**570,360.60**	**700,816.00**	**10,089.00**	**1.46%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
STREET LIGHTING								
100 4316 01 314 Street Lighting	10,000.00	8,640.35	86%	10,000.00	6,881.84	10,000.00	0.00	0.00%
TOTAL HIGHWAY & STREETS	**689,242.00**	**508,064.32**	**74%**	**700,727.00**	**577,242.44**	**710,816.00**	**10,089.00**	**1.44%**
SANITATION								
100 4323 01 142 Sanitation Payroll	23,626.00	24,046.80	102%	36,974.00	27,411.07	41,000.00	4,026.00	10.89%
100 4323 01 143 Sanitation Overtime	1,558.00	291.00	19%	1,558.00	2,191.38	0.00	(1,558.00)	-100.00%
100 4323 01 212 MSW/Recycling Coll & Disposal	731,929.00	925,769.82	126%	937,156.00	738,548.81	925,816.00	(11,340.00)	-1.21%
100 4323 01 242 Hazardous Waste Collection	3,340.00	4,427.54	133%	5,277.00	166.96	5,277.00	0.00	0.00%
100 4323 01 247 Landfill Closure Costs	9,500.00	5,598.40	59%	9,500.00	8,523.22	9,500.00	0.00	0.00%
100 4323 01 309 Transfer Station Expenses	59,890.00	81,483.98	136%	64,681.00	82,404.28	95,080.00	30,399.00	47.00%
100 4323 01 314 Electricity	750.00	738.06	98%	750.00	874.02	810.00	60.00	8.00%
100 4323 01 317 Materials & Supplies	800.00	1,926.33	241%	4,800.00	6,142.44	6,144.00	1,344.00	28.00%
TOTAL Sanitation	**831,393.00**	**1,044,281.93**	**126%**	**1,060,696.00**	**866,262.18**	**1,083,627.00**	**22,931.00**	**2.16%**
PUBLIC WORKS (OTHER)								
100 4339 01 327 Public Works Commission	**1.00**	**0.00**	**0%**	**1.00**	**0.00**	**1.00**	**0.00**	**0.00%**
HEALTH								
ANIMAL CONTROL								
100 4414 01 244 Impoundment Fees/Supplies	**600.00**	**0.00**	**0%**	**600.00**	**0.00**	**600.00**	**0.00**	**0.00%**
PEST CONTROL								
100 4414 02 326 Pest Control Contr Services	**67,680.00**	**64,180.00**	**95%**	**67,680.00**	**47,430.00**	**54,144.00**	**(13,536.00)**	**-20.00%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
PUBLIC SERVICE AGENCIES								
100 4415 01 000 Annie's Angels	2,500.00	2,500.00	0%	2,500.00	2,500.00	2,500.00	0.00	0.00%
100 4415 01 001 American Red Cross	800.00	800.00	0%	800.00	800.00	800.00	0.00	0.00%
100 4415 01 350 Lamprey Health Care	3,000.00	0.00	0%		3,000.00	0.00	0.00	0.00%
100 4415 01 351 Seacoast Mental Health Ctr.	3,000.00	3,000.00	0%	3,000.00	2,500.00	3,000.00	0.00	0.00%
100 4415 01 352 Waypoint	2,500.00	2,500.00	0%	2,500.00	4,250.00	2,500.00	0.00	0.00%
100 4415 01 353 Haven	4,250.00	4,250.00	0%	4,250.00	1,000.00	4,250.00	0.00	0.00%
100 4415 01 354 Big Brother & Big Sister	1,000.00	1,000.00	0%	1,000.00	4,500.00	1,000.00	0.00	0.00%
100 4415 01 355 Community Action Prog.	4,500.00	4,500.00	0%	4,500.00	500.00	4,500.00	0.00	0.00%
100 4415 01 356 Retired & Senior Vol Prog	500.00	500.00	0%	500.00	4,200.00	500.00	0.00	0.00%
100 4415 01 357 Richie McFarland Children's Ctr	6,000.00	6,000.00	0%	4,200.00	1,000.00	4,200.00	0.00	0.00%
100 4415 01 359 AIDS Response of the Seacoast	500.00	1,000.00	200%	1,000.00	5,420.00	1,000.00	0.00	0.00%
100 4415 01 360 Rockingham County Nutrition	2,420.00	2,420.00	0%	5,420.00	200.00	5,420.00	0.00	0.00%
100 4415 01 361 Seacoast Shipyard Assoc.	200.00	200.00	0%	200.00	0.00	200.00	0.00	0.00%
100 4415 01 362 Crossroads House	1,000.00	1,000.00	0%	1,000.00	0.00	1,000.00	0.00	0.00%
100 4415 01 366 Child Advocacy Center	1,250.00	1,250.00	0%	1,250.00	2,500.00	1,250.00	0.00	0.00%
100 4415 01 368 Families First	2,500.00	2,500.00	0%	2,500.00	2,000.00	2,500.00	0.00	0.00%
100 4415 01 369 Womenade of Grtr Squamscott	2,000.00	2,000.00	0%	2,000.00	3,000.00	2,000.00	0.00	0.00%
100 4415 01 370 Transport Asst Seacoast Citizens	3,000.00	3,000.00	0%	3,000.00	0.00	3,000.00	0.00	0.00%
TOTAL EXPENSES	**40,920.00**	**38,420.00**	**94%**	**39,620.00**	**37,370.00**	**39,620.00**	**0.00**	**0.00%**
TOTAL HEALTH	**109,200.00**	**102,600.00**	**94%**	**107,900.00**	**84,800.00**	**94,364.00**	**(13,536.00)**	**-12.54%**
DIRECT ASSISTANCE								
100 4445 01 314 Public Asst. Electricity	1,500.00	1,093.79	73%	1,250.00	1,400.98	1,250.00	0.00	0.00%
100 4445 01 340 Public Asst. Food	1,000.00	0.00	0%	150.00	0.00	150.00	0.00	0.00%
100 4445 01 341 Public Asst. Heat	2,000.00	227.29	11%	1,500.00	680.43	1,500.00	0.00	0.00%
100 4445 01 343 Public Asst. Medical-Pharmacy	1,000.00	140.13	14%	100.00	0.00	100.00	0.00	0.00%
100 4445 01 344 Public Asst. Rent-Mortgage	10,000.00	2,700.00	27%	7,500.00	2,350.00	7,500.00	0.00	0.00%
100 4445 01 345 Public Asst. Misc. Assistance	1,000.00	859.54	86%	875.00	441.05	875.00	0.00	0.00%
TOTAL Direct Assistance	**16,500.00**	**5,020.75**	**30%**	**11,375.00**	**4,872.46**	**11,375.00**	**0.00**	**0.00%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
CULTURE & RECREATION								
PARKS								
100 4520 01 144 Parks Payroll	46,644.00	26,509.13	57%	43,528.00	34,445.01	78,871.00	35,343.00	81.20%
100 4520 01 201 Supplies	400.00	1,285.15	321%	400.00	217.68	400.00	0.00	0.00%
100 4520 01 240 Grounds Maintenance	32,000.00	27,345.10	85%	36,480.00	30,806.81	36,480.00	0.00	0.00%
100 4520 01 308 Training	0.00	0.00	0%			350.00	350.00	new
100 4520 01 310 Uniform	0.00	0.00	0%			600.00	600.00	new
100 4520 01 314 Electricity	6,100.00	5,146.05	84%	6,100.00	3,401.92	6,100.00	0.00	0.00%
100 4520 01 317 Equipment Maintenance	3,500.00	2,262.72	65%	3,500.00	2,712.67	3,500.00	0.00	0.00%
100 4520 01 318 New Equipment	0.00	0.00	0%			0.00	0.00	0.00%
100 4520 01 330 Park Maintenance Supplies	4,625.00	3,432.39	74%	4,625.00	2,321.18	4,625.00	0.00	0.00%
100 4520 01 375 Park Cottage Building Maint	0.00	366.20	new	0.00	0.00	0.00	0.00	0.00%
100 4520 01 376 Park Vehicle Maintenance	4,000.00	0.00	0%	4,000.00	1,125.48	4,000.00	0.00	0.00%
100 4520 01 377 All Other Park Blding Mainten	1,734.00	1,117.44	64%	5,050.00	4,711.72	5,050.00	0.00	0.00%
TOTAL EXPENSES	**99,003.00**	**67,464.18**	**68%**	**103,683.00**	**79,742.47**	**139,976.00**	**36,293.00**	**35.00%**
RECREATION								
100 4520 02 145 Recreation Payroll	72,827.00	72,548.99	100%	74,284.00	70,533.00	74,284.00	0.00	0.00%
100 4520 02 147 Program Asst Salary	47,612.00	32,201.96	68%	48,445.00	39,860.16	48,445.00	0.00	0.00%
100 4520 02 201 Office Expenses	1,200.00	355.30	30%	1,200.00	772.35	1,200.00	0.00	0.00%
100 4520 02 204 Memberships	1,000.00	629.91	63%	0.00	0.00	0.00	0.00	0.00%
100 4520 02 273 Seniors Trips	6,000.00	3,547.50	59%	6,000.00	3,281.22	6,000.00	0.00	0.00%
100 4520 02 280 Summer Program	50,000.00	7,400.00	15%	0.00	0.00	0.00	0.00	0.00%
100 4520 02 308 Staff Training/Education	500.00	199.01	40%	0.00	0.00	0.00	0.00	0.00%
100 4520 02 314 Electricity	200.00	0.00	0%	0.00	748.22	0.00	0.00	0.00%
100 4520 02 316 Cellphone Reimbursement	1,302.00	1,301.44	100%	1,302.00	976.08	1,302.00	0.00	0.00%
100 4520 02 318 Equipment	0.00	596.83	new	0.00	0.00	0.00	0.00	0.00%
100 4520 02 319 Gas-Mileage	650.00	660.04	102%	650.00	1,067.20	650.00	0.00	0.00%
100 4520 02 324 Brochures/Newsletters	1,500.00	1,279.88	85%	1,500.00	1,256.28	1,500.00	0.00	0.00%
100 4520 02 328 Special Events	13,000.00	2,260.40	17%	13,000.00	4,871.42	13,000.00	0.00	0.00%
TOTAL EXPENSES	**195,791.00**	**122,981.26**	**63%**	**146,381.00**	**123,365.93**	**146,381.00**	**0.00**	**0.00%**
TOTAL PARKS & RECREATION	**294,794.00**	**190,445.44**	**65%**	**250,064.00**	**203,108.40**	**286,357.00**	**36,293.00**	**14.51%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
LIBRARY								
100 4550 01 147 Library Payroll	407,593.00	389,215.03	95%	417,783.00	345,885.58	430,548.00	12,765.00	3.06%
100 4550 01 249 Non-salary expenses	101,000.00	100,000.00	99%	101,000.00	95,000.00	104,200.00	3,200.00	3.17%
TOTAL EXPENSES	**508,593.00**	**489,215.03**	**96%**	**518,783.00**	**440,885.58**	**534,748.00**	**15,965.00**	**3.08%**
PATRIOTIC PURPOSES								
100 4583 01 238 Flags	500.00	0.00	0%	500.00	370.00	500.00	0.00	0.00%
100 4583 01 277 Patriotic Misc.	1,200.00	0.00	0%	1,200.00	75.00	1,200.00	0.00	0.00%
TOTAL EXPENSES	**1,700.00**	**0.00**	**0%**	**1,700.00**	**445.00**	**1,700.00**	0.00	0.00%
CONSERVATION								
100 4611 01 207 Conservation Commission	**4,000.00**	**3,983.87**	**100%**	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00%**
HERITAGE COMMISSION								
100 4619 01 215 Heritage Administrative Expenses	400.00	178.22	45%	400.00	50.00	400.00	0.00	0.00%
100 4619 01 302 Survey/Software-Heritage	5,000.00	490.00	10%	5,000.00	0.00	5,000.00	0.00	0.00%
100 4619 01 308 Training/Conferences	100.00	0.00	0%	100.00	0.00	100.00	0.00	0.00%
100 4619 01 313 Veterans/Engraving	200.00	246.00	123%	200.00	25.00	200.00	0.00	0.00%
TOTAL EXPENSES	**5,700.00**	**914.22**	**16%**	**5,700.00**	**75.00**	**5,700.00**	**0.00**	**0.00%**
ENERGY COMMISSION								
100 4660 02 281 Energy Commission Expenses	1,200.00	0.00	0%	1,200.00	0.00	1,200.00	0.00	0.00%
TOTAL EXPENSES	**1,200.00**	**0.00**	**0%**	**1,200.00**	**0.00**	**1,200.00**	**0.00**	**0.00%**

PRELIMINARY BUDGET Feb 10 2022	Budget 2020	Actual 2020	% Budget to Actual	Budget 2021	YTD 11/30/21 Actual 2021	Proposed Budget 2022	$ change	% Change over 2021 Budget
DEBT SERVICE								
PRINCIPLE - LONG TERM								
100 4711 00 400 Debt Service Principal	570,000.00	570,000.00	0%	570,000.00	570,000.00	570,000.00	0.00	0.00%
INTEREST - LONG TERM								
100 4721 00 401 Debt Service Interest	188,090.00	188,090.00	0%	162,346.00	162,345.00	135,400.00	(26,946.00)	-16.60%
TOTAL Debt Service	**758,090.00**	**758,090.00**	**0%**	**732,346.00**	**732,345.00**	**705,400.00**	(26,946.00)	-3.68%
TOTAL OPERATING APPROPRIATIONS	**7,460,149.00**	**7,015,542.00**	**94%**	**7,889,120.00**	**6,618,891.66**	**8,050,185.00**	**161,065.00**	**2.04%**