



TOWN OF STRATHAM

INCORPORATED 1716

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Preliminary Fiscal Year 2021 Budget

November 19, 2020

Overview

This document is intended to serve as an introduction to a preliminary budget for FY 2021 as prepared for the Select Board's use in developing a recommended budget to the Town Meeting. Over the course of working with Town staff and receiving recommendations from the Town's Budget Advisory Committee, the Select Board will work in the remaining months of the year and early part of 2021 to finalize a recommended budget. This preliminary budget does not constitute a recommended budget or a draft budget, but is a compilation of budget requests and information to help facilitate decision making.

The persistence of the pandemic has impacted the economy, local businesses, and our residents. There is continued economic uncertainty as we look towards 2021. With US COVID cases on the upswing, there is the potential for a resurgence of COVID cases this winter. In November, the Federal Reserve has stated that the Federal Funds rate would range from 0% to 0.25% in response to the ongoing public health crisis. NH unemployment is more than double what it was last year (6% in September 2020 as compared to 2.6% in September 2019, according to the NH Department of Employment Security). In this business climate, it is clear that some of our revenue sources may be diminished (see General Fund Revenue and 2021 Revenue sections for more information). With these factors in mind, the 2021 budget was created to sustain the current level of Town services and also include funds to respond to the pandemic. Because of the anticipated decline in some of our revenue sources, a level service budget will cost more.

This preliminary budget is intended to capture a "base" budget or, in other words, a budget for 2021 that reflects the same services and personnel as the 2020 budget. In a later section in the summary, you will see reference to other policy options available for the Board's inclusion in the budget. These options have been developed by Department heads to reflect and respond to organizational goals and priorities as they have been discussed through this process.

Initial Budget Guidance & Pending Items

Our budget building process begins with identifying strategies and guidelines to facilitate departmental budget development. The 2021 budget will be heavily influenced by the pandemic and the economic stress it has wrought.

1. Build a budget that is responsive to the uncertainties associated with the pandemic. 2021 budget requests should represent level or reduced service levels.

The Town will seek to preserve delivery of the core services of the Town and look at ways to provide our existing services more efficiently. New programs or services will not be included in the operating budget, but as stand-alone items to be considered separately.

2. Plan for expiration of existing COVID funding supports.

In 2020, the Town has benefitted from CARES act funding, which has helped us absorb expenditures made in direct response to the pandemic (i.e. masks, disinfectants, social distancing aids, etc.). COVID-19 Federal and State grant programs may not be available next year, in which case, we would have fund these costs through the operating budget.

There are several items that are placeholders while we wait for final numbers. These items include our insurances such as property and liability, workers' compensation (WC) and medical/dental insurance. We will have final numbers for most coverages later this month, and medical and dental in mid to late December.

General Fund Appropriations

The General Fund operating budget totals \$7,773,394, which represents an increase of approximately \$313K or 4.2% over FY2020. The components of the operating budget are presented in Table 1.

Description	2020	2021	Change
Wages	3,034,964	3,113,332	78,368
Benefits	1,261,746	1,391,361	129,615
Supplies	151,355	151,405	50
Insurance	106,340	116,851	10,511
Utilities	222,762	220,262	(2,500)
Vehicles/Equipment	78,573	87,201	8,628
Maintenance/Repairs	255,184	273,644	18,460
Debt Service	758,090	732,346	(25,744)
Paving	115,739	150,000	34,261
All Others	1,475,396	1,536,992	61,596
Total	7,460,149	7,773,394	314,245

Table 1: Budget components comparison.

Operating Budget by Function

Figure 2 presents the Town's planned spending for its functions in FY2021. General government, Public Safety, and Sanitation are the Town's largest programs, representing 51% of the operating budget total.

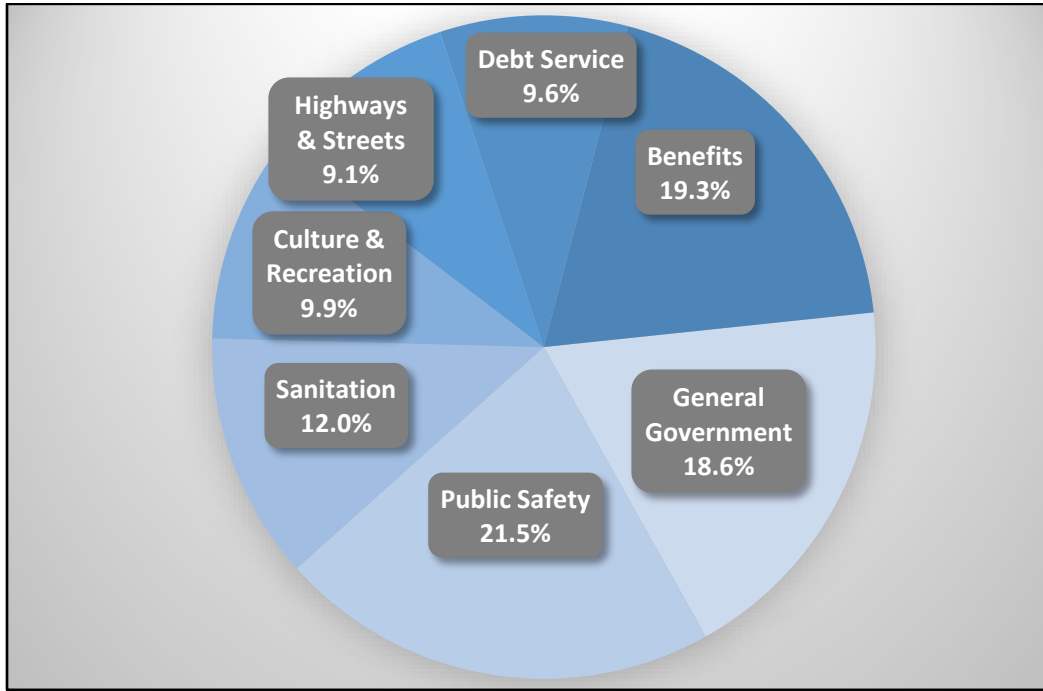


Figure 1: Percentage of the FY2021 operating budget for each major program.

Note: Not shown are Health (\$109.2K), Welfare (\$16.5K) and Conservation and Development (\$11.9K).

General Fund Budget Drivers

1. **New Hampshire Retirement System (NHRS) - \$91,208.** NHRS rates, for Group I and Group II employees, will increase on July 1, 2021 by 26% and 19% respectively. The rate change accounts for 56% of the increase, with the balance a function of wage adjustments.
2. **Waste collection - \$64,409.** This line item funds our waste collection and disposal costs for the coming year based upon current usage, and our new contracted rates for automated trash collection. Since the advent of the COVID-19 pandemic, waste tonnage has increased by about 11%. In 2020, a portion of the additional waste was reimbursed by the CARES Act.
3. **Salaries and Wages - \$78,368.** The budget includes a Compensation Adjustment line item, funded at \$80K, which is \$50K more than 2020. In 2020, the \$30K Compensation Line item was allocated to individual salary and wage line items based on the amount of the wage adjustment given to a position(s). This is why the budget for the 2020 Compensation Line is \$0. Other notable items in wages include no funding for the part-time Land Use Project Coordinator position and the reduction of the Accounting & Benefits Coordinator position from 1.0 FTE to .80. The latter change makes the position ineligible for health/dental insurance and participation in the New Hampshire Retirement System (NHRS). For more detail about wages, see the Salaries & Wages and Compensation Adjustments Strategy sections below.

4. **Paving - \$34,261.** In 2020, the General Fund budget was reduced to keep spending at 2019 levels, and the paving budget was reduced from the original 2020 operating budget request of \$340K to \$116K. For 2021, the goal was to budget for road maintenance costs in the General Fund and road improvements/reconstruction in the Capital Improvement Plan.
5. **COVID response - \$26,000.** The most significant pandemic related item is a new line item for the Town meeting (\$17.5K). Looking ahead to the 2021 Town Meeting, there is uncertainty whether an indoor meeting can safely be held during the pandemic. This funding would permit the Town to have an outdoor Town Meeting later in the year like we did this past July. (Note: The CARES act funded 2020 Town Meeting costs). The remaining \$8.5K is for items such as personal protective equipment and disinfectants/sanitizing supplies.
6. **Health insurance - \$24,860.** The Town's health insurance rates will increase by 6.4% in 2021. Over the last three rating periods, health benefit costs have risen an average of 8%. Health benefit costs, as they are structured today, are not sustainable. In response, in 2021, the Town is offering two new deductible health plans, in addition to its current no deductible plan. The new deductible plans' premiums are considerably less than our current offering (approximately 24% for one plan and 42% for the other), saving money for the Town and employees. The Town will also base health premium cost-sharing percentages on the health plan selected. To incentivize the transition to the new offerings, the Town will pay a greater share of the premium for the two deductible plans. The budgeted number for health insurance is an estimate that will be updated at the close of open enrollment.
7. **Recreation Summer Program (\$50,000)** – We currently budget and pay for summer program costs from the General Fund. Towards the end of the fiscal year, the Recreation Revolving Fund (RRF), reimburses the General Fund for summer program expenses. In 2021, summer program expenses will be paid from the RRF. This change in procedure will increase efficiency and be consistent with how we spend from our other revolving funds (i.e. Police Details).
8. **Debt Service - (\$25,744).** Debt service interest will be less in 2021 than it was in 2020. See Table 5 for the payment schedule through 2024.

Salaries and Wages

Salaries and wages increase approximately \$78K over FY2020. Like most municipalities, personnel costs account for a significant portion of the budget. For FY2021, these expenses total \$3,113,332. When wages are combined with benefits, employee compensation makes up about 59% of General Fund spending.

Table 2 presents the primary drivers in the change in wages. The proposed FY2021 budget includes funding for a compensation adjustment line item of \$80,000, described in more detail below in the Compensation Adjustments Strategy section. There are several items in Table 3, denoted by ■, which represent changes in the distribution of wages (to more accurately reflect the hours spent in each cost center).

Position	Change from 2020
Compensation Adjustments	50,000
Police	24,417
Sanitation ■	13,143
Facilities ■	11,738
Fire Department	8,400
Highway ■	(34,560)
Total	73,138

Table 2: Main elements driving overall wage increase over 2021.

Overall, the combined wages for Facilities, Cemetery, Highway, Sanitation and Parks are down \$16.5K from 2020, which reflects in part costs savings from the reorganization done this year.

Compensation Adjustments Strategy

As was done for the 2020 budget creation, department heads have been asked to submit “level” salary payroll items as part of their proposed budgets. The Board has elected to create a Compensation Adjustment line item. This is to reflect the Boards’ desire to plan as an organization to adjust compensation levels in accordance with an overall strategy. The value assigned to this line item is \$80K and it is based, in part, on the Boston Brockton Consumer Price Increases (CPI) index, which as of September, shows New England wage and benefit costs up by 2.6%.

Wage adjustments will be made to base salaries for certain positions to maintain competitiveness in the labor market, based on performance, and one-time bonus recognitions that do not add to base compensation in future years.

“A La Carte” Budget Items Not Included in “Base” Budget

As requested by the Board, new programs and personnel proposed by Departments are presented separately from the base budget and not included in the current General Fund budget total. The total value of the items listed below, for a full-year, is \$273,070.

These options are listed below to facilitate their review and consideration for inclusion into the budget over the course of the budget process.

- A. A full-time police officer - \$89,590. The total includes salary (\$51,093), holiday pay (\$1,958), uniforms (\$1,000), and payroll contributions and benefits (\$35,539).
- B. DPW Crew Lead - \$72,616. The total includes salary (\$45,239), and payroll contributions and benefits (\$27,377).
- C. Fire Department (stand-by coverage extension) - \$110,864. The total includes wages (\$102,986) and payroll taxes (\$7,878).

General Fund Revenue

The top six non-property tax revenue streams over the last four years are shown in Table 3.

Source	2016	2017	2018	2019	2020 YTD
MV Permit Fees	1,890,961	2,127,116	1,852,740	1,979,702	1,555,404
Rooms & Meals	379,237	379,336	379,434	380,025	0
Franchise Cable Fee	185,957	189,204	174,389	170,623	126,554
Highway Block Grant	172,436	173,053	176,217	178,764	124,082
Building Permits	87,571	116,229	127,651	259,765	233,433
Investment Interest	21,125	65,354	141,752	165,900	62,733
Total	2,737,287	3,050,292	2,852,183	3,134,779	2,102,205
% of Total Revenues	76.1%	84.8%	84.8%	84.1%	-----

Table 3: Top revenue sources.

These line items represent the majority of our non-property tax revenues. The Town relies heavily on motor vehicle permit fee revenue. On average, for the last four years, motor vehicle permits provide 66.7% of non-property tax revenues. State of NH (State) revenues, for that same period, accounted for approximately 19%. Building permit revenues have almost tripled since 2016, moving from \$87K in 2016 to nearly \$260K in 2019. Some of the additional building permit revenues in 2019 and 2020 are due to increased permit fees and significant commercial development. It is unlikely that building permit revenue will be sustained at its 2019 and 2020 levels.

2021 General Fund Revenues

In 2021, there is uncertainty with our revenues. There is a risk that we will not receive the same level of state revenues next fiscal year. The pandemic has impacted the State's Meals & Rental Taxes (M&R). In their September 2020 report, the NH Department of Administrative Services (DAS) notes that September M&R receipts were \$6.9M less (-16.6%) than anticipated and \$5.5M less than the previous year. Moreover, YTD collections are \$29.2M less (-24.6%) than budgeted and \$23.1M less than 2019. Given that some countries are beginning to reinstitute lock-downs, some parts of the US are experiencing record numbers of new cases, and the advent of cold weather which will take away NH restaurant's ability to comfortably offer outdoor seating, the outlook for M&R revenue is not promising. In 2021 we are budgeting this source at 70% of its 4-year average, which is \$114K less than our actual 2019 allocation. Our Highway Block Grant revenues may also be less than we received in recent years. According to the DAS September report, fuel consumption was down 10.43% compared to last year. Fortunately, we recently received notification that the first two 2021 payments will be the same as in 2020. The final two payments are also budgeted at 70% of their 2020 level (or about \$28K less than what we received this year). Additionally, we will not receive NH Municipal Aid as we did in 2019 (\$46,817) and 2020 (\$45,442). State revenue estimates will be updated when we receive more information about 2021 allocations.

Interest earnings is another revenue source we anticipate being less than it has been in recent years (the two-year average is about \$153K). As discussed earlier, the federal funds rate (the benchmark for most

interest rates) will be between 0% and 0.25% until perhaps 2023. This means our interest earnings may suffer for an extended period. In 2021, interest income has been budgeted at \$60K.

Estimated revenues are budgeted conservatively. The Town has the ability to adjust revenue estimates right up until the tax rate is set. This flexibility permits a fine tuning of revenue projections well after the budget is set. Revenue estimates for FY2021 are shown below (Table 4).

Revenue Source	2020 YTD	2020 Budget	Est. 2021	Change
Taxes	37,469	51,000	51,000	0
Licenses, Permits & Fees	1,843,105	2,147,055	2,014,355	(132,700)
State of NH	246,440	579,874	422,062	(157,812)
Charges for Services	222,549	264,420	235,800	(28,620)
Miscellaneous	132,077	136,335	120,525	(15,810)
Interfund Transfers	0	20,000	1,500	(18,500)
Total	2,481,640	3,198,684	2,845,242	(353,442)

Table 4: Estimated revenues by type.

Debt Service

The Town has three general obligation bond issues. Table 5 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	654,511	
\$ Change over prior year	(25,744)	(26,947)	(26,344)	(24,544)	

Table 5: 4-years of debt service payment and maturity dates.

Tax Rate

The composition of the Town's property tax rate from 2014 – 2019 is presented in Table 6. Revaluations took place in 2019 and 2014.

Jurisdiction	2014	2015	2016	2017	2018	2019
Town	3.61	3.96	3.96	3.83	3.95	3.30
County	1.03	1.04	1.05	1.03	1.05	.87
Local Education	12.80	12.60	13.06	13.10	13.75	12.58
State Education	2.47	2.30	2.33	2.34	2.25	1.88
Total	19.91	19.90	20.40	20.30	21.00	18.63

Table 6: Tax rate history by jurisdiction.

The Town's tax rate, for the period shown, has averaged 18.8% of the total rate. Each jurisdiction's proportion of the overall rate has remained fairly consistent. On average, for each dollar paid in property taxes, 19 cents pays for Town services, 76 cents funds Local and State Education, and 5 cents supports Rockingham County's operations.

Operating Budget History

Figure 2 displays gross General Fund operating budget totals for 2015 – 2020, and the preliminary 2021 budget. Budget totals do not include Capital Improvement Plan or Capital Reserve Fund appropriations. Average budget growth for the time frame presented is 2.4%.

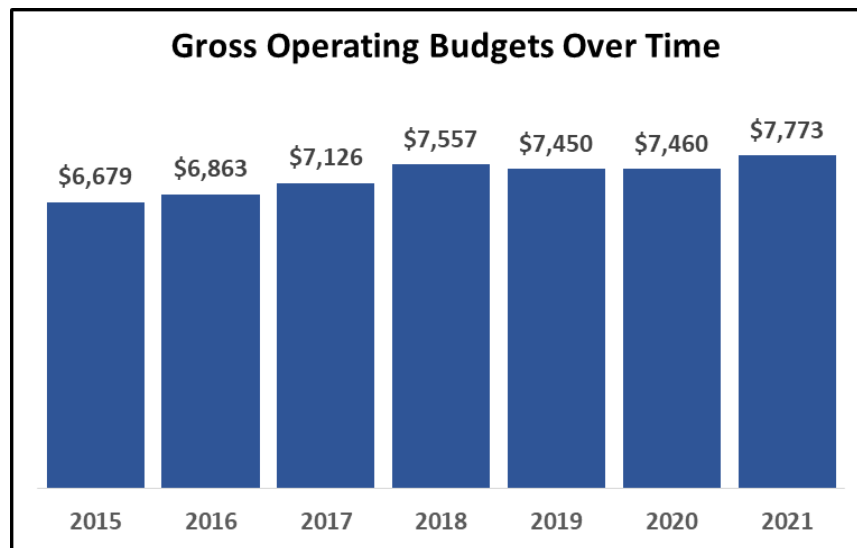


Figure 2: Operating budget totals 2015-2021.

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

GENERAL GOVERNMENT

EXECUTIVE

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
SELECT BOARD						
100 4130 01 101 Select Board Stipends	12,000.00	0	12,000	12,000	0	0.0%
TOTAL EXPENSES	12,000.00	0	12,000	12,000	0	0.0%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
ADMINISTRATION						
100 4130 02 102 Town Administrator Salary	97,999.98	87,614	99,470	99,470	0	0.0%
100 4130 02 103 Executive Assistant	46,706.02	39,326	47,612	47,612	0	0.0%
100 4130 02 201 Supplies	3,768.05	4,417	5,500	5,500	0	0.0%
100 4130 02 204 Association Dues	9,724.00	8,488	9,800	9,800	0	0.0%
100 4130 02 208 Contracted services	6,970.00	0	1,500	1,500	0	0.0%
100 4130 02 209 Conventions	1,396.44	0	1,750	1,750	0	0.0%
100 4130 02 216 Advertising	1,561.06	31	2,000	2,000	0	0.0%
100 4130 02 224 Meetings & Meals	8,168.57	979	3,500	3,500	0	0.0%
100 4130 02 225 Mileage	975.96	1,253	1,000	1,250	250	25.0%
100 4130 02 230 Fed-Ex	152.31	18	300	300	0	0.0%
100 4130 02 231 Postage	11,171.99	10,584	12,000	12,000	0	0.0%
100 4130 02 262 Town Report	3,688.52	3,625	3,750	3,750	0	0.0%
100 4130 02 317 Service Contract (copier)	1,245.20	6,070	1,750	6,504	4,754	271.7%
100 4130 02 318 New Equipment	0.00	181	0	0	0	—
100 4130 02 319 Background Checks	565.05	97	750	500	(250)	-33.3%
100 4130 02 320 JLMC Expenses	0.00	0	0	0	0	—
100 4130 02 328 Town Meeting	0.00	0	0	17,500	17,500	—
100 4130 02 999 COVID expenses	0.00	26,028	0	0	0	—
TOTAL EXPENSES	194,093.15	188,711	190,682	212,936	22,254	11.7%
TOTAL EXECUTIVE	206,093.15	188,711	202,682	224,936	22,254	11.0%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
ELECTION & REGISTRATION						
100 4140 01 201 Supplies	1,187.92	4,434	4,500	2,300	(2,200)	-48.9%
100 4140 01 219 Ballot Clerks	700.00	8,396	5,600	900	(4,700)	-83.9%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

ELECTION & REGISTRATION (cont'd)	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4140 01 220 Moderator/Asst. Moderator	125.00	1,100	1,100	275	(825)	-75.0%
100 4140 01 221 Meals	300.00	777	1,600	300	(1,300)	-81.3%
100 4140 01 301 Supervisors of the checklist	3,600.00	3,600	3,600	3,600	0	0.0%
100 4140 01 308 Workshops & Training	120.00	0	200	100	(100)	-50.0%
100 4140 01 317 Equipment Maintenance	250.00	0	250	300	50	20.0%
100 4140 01 999 COVID expenses	0.00	600	0	0	0	—
TOTAL EXPENSES	6,282.92	18,907	16,850	7,775	(9,075)	-116.7%
TOTAL ELECTION & REGISTRATION	6,282.92	18,907	16,850	7,775	(9,075)	-116.7%

FINANCE	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4150 01 120 Finance Payroll	83,904.65	109,093	136,302	136,302	0	0.0%
100 4150 01 217 Audit	16,500.12	0	18,500	18,500	0	0.0%
100 4150 01 306 Financial Software Lic/Training	5,782.75	5,268	13,500	13,500	0	0.0%
100 4150 01 999 COVID expenses	0.00	525	0	0	0	—
100 4150 05 111 Finance-Treasurer Salary	4,000.00	3,933	8,800	5,000	(3,800)	-43.2%
TOTAL EXPENSES	110,187.52	118,819	177,102	173,302	(3,800)	-2.2%

ASSESSING	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4150 02 114 Assessing Payroll	128,469.80	115,642	131,633	132,133	500	0.4%
100 4150 02 201 Assessing Supplies	1,052.92	1,428	2,500	2,000	(500)	-20.0%
100 4150 02 204 Dues/Misc Exp.	1,398.20	565	1,400	1,400	0	0.0%
100 4150 02 218 Registry Expense	30.00	42	200	200	0	0.0%
100 4150 02 304 Tax maps	3,700.00	4,200	4,200	4,200	0	0.0%
100 4150 02 308 Workshops & Training	403.28	1,005	1,250	1,250	0	0.0%
100 4150 02 316 Cell Phone Reimbursement	1,301.44	976	1,302	1,302	0	0.0%
100 4150 02 317 Equipment Maintenance/Software	6,706.18	6,432	7,000	7,000	0	0.0%
100 4150 02 376 Vehicle Maintenance/Lease	1,030.79	560	700	700	0	0.0%
TOTAL EXPENSES	144,092.61	130,849	150,185	150,185	0	0.0%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

TOWN CLERK/TAX COLLECTOR	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4150 03 112 TC/TC Payroll	131,855.60	121,221	138,686	138,686	0	0.0%
100 4150 03 201 Office Supplies	3,477.84	2,436	3,500	3,500	0	0.0%
100 4150 03 204 Dues & Memberships	60.00	60	60	60	0	0.0%
100 4150 03 209 Conventions	642.00	0	400	400	0	0.0%
100 4150 03 218 Registry of Deeds	310.90	244	500	400	(100)	-20.0%
100 4150 03 223 Lien Notifications	540.00	420	700	600	(100)	-14.3%
100 4150 03 225 Mileage	190.48	0	500	400	(100)	-20.0%
100 4150 03 269 Restoration of records	2,574.00	0	1	3,000	2,999	299900.0%
100 4150 03 306 Computer Support-Service	10,907.90	11,319	11,136	11,700	564	5.1%
100 4150 03 308 Workshops & Training	330.00	0	300	550	250	83.3%
100 4150 03 318 New Equipment	3,832.00	610	1,000	500	(500)	-50.0%
TOTAL EXPENSES	154,720.72	136,309	156,783	159,796	3,013	1.9%

COMPUTER SERVICES	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4150 04 201 IT Supplies/Materials	8,485.60	5,019	7,500	7,500	0	0.0%
100 4150 04 205 Computer Services	54,230.98	50,678	70,000	70,000	0	0.0%
100 4150 04 999 COVID expenses		2,025	0	0	0	—
TOTAL EXPENSES	62,716.58	57,722	77,500	77,500	0	0.0%
TOTAL FINANCIAL ADMINISTRATION	471,717.43	443,699	561,570	560,783	(787)	-0.1%

LEGAL	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4153 01 202 LEGAL EXPENSES	25,855.58	24,802	30,000	30,000	0	0.0%
100 4153 01 999 COVID expenses	0.00	4,880	0	0	0	—
TOTAL EXPENSES	25,855.58	29,682	30,000	30,000	0	—

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PERSONNEL ADMINISTRATION						
100 4155 01 171 Medicare	39,125.66	36,402	44,233	45,361	1,128	2.6%
100 4155 01 173 New Hampshire Retirement	426,500.48	362,895	434,943	526,151	91,208	21.0%
100 4155 01 174 Social Security	114,358.49	106,061	139,719	142,828	3,109	2.2%
100 4155 01 176 Unemployment	334.00	0	1,837	2,296	459	25.0%
100 4155 01 191 Insurance Buyout Program	58,428.85	42,703	55,000	61,841	6,841	12.4%
100 4155 01 192 Life/AD&D	5,587.52	5,707	5,640	6,324	684	12.1%
100 4155 01 193 Long-Term Disability	16,110.09	17,034	17,916	18,840	924	5.2%
100 4155 01 194 Short-Term Disability	10,260.04	10,933	11,218	12,120	902	8.0%
100 4155 01 195 Health/Dental Insurance	467,591.12	479,107	550,140	575,000	24,860	4.5%
100 4155 01 197 Misc. Fees	1,055.45	69	600	600	0	0.0%
100 4155 02 191 HIB-OT Self Audit	1,681.60	0	500	0	(500)	-100.0%
100 4155 02 198 Compensation Adjustments	0.00	0	0	80,000	80,000	—
TOTAL EXPENSES	1,141,033.30	1,060,911	1,261,746	1,471,361	209,615	16.6%

PLANNING & ZONING

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PLANNING						
100 4191 01 120 Planner Salary	80,264.40	73,507	80,719	80,719	0	0.0%
100 4191 01 121 Bldg. & Code Enf. Coordinator	43,472.00	38,283	44,387	44,387	0	0.0%
100 4191 01 122 Land Use Project Coordinator	15,949.28	12,469	13,800	0	(13,800)	-100.0%
100 4191 01 201 Supplies	2,875.95	1,127	1,250	3,000	1,750	140.0%
100 4191 01 203 Legal Ads	4,807.30	2,386	4,400	4,400	0	0.0%
100 4191 01 204 Dues & Memberships	766.73	0	750	750	0	0.0%
100 4191 01 270 Rockingham Conservation District	0.00	808	1,000	500	(500)	-50.0%
100 4191 01 271 Rock. Planning Commission	7,405.00	7,492	7,492	7,492	0	0.0%
100 4191 01 276 Special Projects	751.00	2,692	2,500	2,500	0	0.0%
100 4191 01 306 Software License & Training	2,250.72	2,522	2,500	3,300	800	32.0%
100 4191 01 308 Training	110.00	0	500	1,000	500	100.0%
100 4191 01 318 Equipment	172.28	400	500	300	(200)	-40.0%
100 4191 01 319 Gas - Mileage	48.72	0	100	100	0	0.0%
TOTAL EXPENSES	158,873.38	141,685	159,898	148,448	(11,450)	-7.2%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
BUILDING INSPECTOR/CODE ENFORCEMENT						
100 4191 02 122 BI / CEO Payroll	64,219.16	62,038	71,006	71,006	0	0.0%
100 4191 02 201 Supplies	1,616.56	231	1,000	1,000	0	0.0%
100 4191 02 235 Fire Inspection Fees	1,050.00	0	800	800	0	0.0%
100 4191 02 260 Plan Review	28,280.50	28,446	16,000	10,000	(6,000)	-37.5%
100 4191 02 266 Reference Materials	1,022.45	0	1,500	1,500	0	0.0%
100 4191 02 306 Software License & Training	1,200.00	2,034	2,500	2,500	0	0.0%
100 4191 02 308 Workshops & Training	1,213.00	635	2,000	2,000	0	0.0%
100 4191 02 318 Equipment	1,358.06	923	1,500	1,500	0	0.0%
100 4191 02 376 Vehicle Maintenance	1,528.93	119	2,000	2,000	0	0.0%
TOTAL EXPENSES	101,488.66	94,426	98,306	92,306	(6,000)	-6.1%
TOTAL PLANNING & ZONING	260,362.04	236,111	258,204	240,754	(17,450)	-6.8%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
GENERAL GOVT. BUILDINGS						
100 4194 01 104 Facilities Payroll	42,694.57	38,124	43,825	55,563	11,738	26.8%
100 4194 01 105 OT	0.00	396	0	0	0	—
100 4194 01 106 Custodial PT	18,206.45	14,839	16,776	16,776	0	0.0%
100 4194 01 222 MC Supplies	1,447.21	3,032	3,500	3,500	0	0.0%
100 4194 01 314 MC Electricity	24,652.91	19,687	27,500	27,500	0	0.0%
100 4194 01 315 MC Heat	9,825.84	7,923	8,000	8,000	0	0.0%
100 4194 01 316 MC Telephone	9,518.28	9,836	8,500	8,500	0	0.0%
100 4194 01 318 MC Equipment	2,624.99	262	3,200	3,200	0	0.0%
100 4194 01 375 MC Building Maintenance/Repairs	32,716.45	17,361	33,000	33,000	0	0.0%
100 4194 01 999 COVID Expenses		7,456	0	3,500	3,500	—
100 4194 02 375 Gifford Building Maintenance/Repairs	3,711.40	3,419	5,000	5,000	0	0.0%
100 4194 02 378 Gifford Farm Field Improvements	0.00	0	0	0	0	—
100 4194 03 375 Foss Property Maintenance/Repairs	0.00	0	5,000	5,000	0	0.0%
100 4194 04 314 Historical Soc. Electricity	1,122.24	895	1,400	1,400	0	0.0%
100 4194 04 315 Historical Soc. Heat	3,648.71	3,243	5,000	5,000	0	0.0%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
GENERAL GOVT. BUILDINGS (cont'd)						
100 4194 04 375 Historical Building Maintenance/Repairs	555.97	566	2,500	2,500	0	0.0%
100 4194 05 375 Cushman Property Maint & Repairs	3,469.57	0	0	0	0	—
100 4194 06 240 Smyk Landscape Maintenance	11,175.00	0	3,200	3,200	0	0.0%
100 4194 06 318 Smyk Equipment	5,983.71	0	0	0	0	—
100 4194 06 375 Smyk House Maintenance/Repairs	658.00	0	0	0	0	—
100 4194 07 375 Park Cottage Maintenance	0.00	642	1,200	1,200	0	0.0%
TOTAL EXPENSES	172,011.30	127,681	167,601	182,839	15,238	9.1%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
CEMETERIES						
100 4195 01 141 Cemetery Payroll	7,216.66	23,011	29,110	26,051	(3,059)	-10.5%
100 4195 01 142 Cemetery Overtime	305.68	520	994	994	0	0.0%
100 4195 01 222 Supplies	935.74	798	1,000	2,000	1,000	100.0%
100 4195 01 240 Ground Maintenance	3,783.00	2,942	1,875	7,444	5,569	297.0%
100 4195 01 272 Sale of Lots (Cemetery & Cremation)	0.00	0	0	0	0	—
100 4195 01 306 Computer Maintenance	494.00	0	500	500	0	0.0%
100 4195 01 317 Equipment Maintenance	3,559.48	2,358	3,625	4,170	545	15.0%
100 4195 01 318 Equipment	570.80	400	812	240	(572)	-70.4%
100 4195 01 401 Contracted Services	0.00	0	0	1,500	1,500	—
TOTAL EXPENSES	16,865.36	30,029	37,916	42,899	4,983	13.1%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
INSURANCE						
100 4196 01 190 Workers' Compensation	23,265.76	48,872	48,872	53,759	4,887	10.0%
100 4196 01 248 Property & Liability Insurance	52,557.00	56,236	56,236	61,860	5,624	10.0%
TOTAL EXPENSES	75,822.76	105,108	105,108	115,619	10,511	10.0%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
OTHER GEN. GOVT.						
100 4199 01 243 Town Ctr Water Contamination Expenses	8,752.35	8,556	11,000	11,000	0	0.0%
100 4199 01 268 Refunds: M.V. / Misc.	811.65	0	0	0	0	—
100 4199 01 283 Property Tax Refunds (abated)	12,141.48	0	0	0	0	—
100 4199 01 289 Overlay	0.00	0	0	0	0	—
TOTAL EXPENSES	21,705.48	8,556	11,000	11,000	0	0.0%
TOTAL GENERAL GOVERNMENT	2,397,749.32	2,249,394	2,652,677	2,887,966	235,289	8.9%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

PUBLIC SAFETY

POLICE	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4210 01 130 Police - Full Time	751,254.24	712,030	806,195	826,442	20,247	2.5%
100 4210 01 131 Secretary Payroll	47,979.01	46,332	48,670	49,982	1,312	2.7%
100 4210 01 135 Police Overtime	95,247.33	63,869	112,000	102,000	(10,000)	-8.9%
100 4210 01 133 Police-Holiday pay	21,404.80	0	23,236	24,094	858	3.7%
100 4210 01 134 Prosecutor Payroll	37,116.00	32,652	37,876	37,876	0	0.0%
100 4210 01 136 Police - PT	0.00	7,218	0	12,000	12,000	—
100 4210 02 201 PD Office Supplies	4,546.82	2,637	5,000	5,000	0	0.0%
100 4210 02 202 Legal - Office Supplies	2,993.42	1,665	3,000	3,000	0	0.0%
100 4210 02 210 Cruiser Purchase	35,411.00	0	0	0	0	—
100 4210 02 226 Community Service Program	992.22	129	1,000	1,000	0	0.0%
100 4210 02 278 Special Response Team (SERT)	2,500.00	2,500	2,500	2,500	0	0.0%
100 4210 02 279 Donation Expenses	1,147.42	0	0	0	0	—
100 4210 02 305 Technical Support	17,403.97	9,539	18,000	18,000	0	0.0%
100 4210 02 308 Training & Dues	10,625.49	7,672	13,000	18,500	5,500	42.3%
100 4210 02 310 Uniforms	14,638.01	4,067	12,000	14,900	2,900	24.2%
100 4210 02 317 Equipment Repairs	1,962.49	2,481	3,000	3,000	0	0.0%
100 4210 02 318 New Equipment	13,414.12	20,654	8,000	8,000	0	0.0%
100 4210 02 319 Gas & Oil	17,320.13	2,041	19,000	19,000	0	0.0%
100 4210 02 376 Vehicle Maintenance	16,041.24	13,847	16,000	16,500	500	3.1%
100 4210 02 999 COVID expenses	0.00	29,350	0	0	0	—
100 4210 03 314 Electricity	9,190.10	8,363	11,000	11,000	0	0.0%
100 4210 03 315 Heating	4,146.05	2,072	4,500	4,500	0	0.0%
100 4210 03 316 Telephone	7,508.27	6,719	7,500	8,000	500	6.7%
100 4210 03 375 PD Building Maintenance	17,172.55	5,973	16,000	16,000	0	0.0%
TOTAL EXPENSES	1,130,014.68	981,809	1,167,477	1,201,294	33,817	2.9%

FIRE	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4220 01 100 Fire Dept. Payroll	146,484.07	186,093	236,812	247,212	10,400	4.4%
100 4220 01 200 FD Detail Payroll	3,350.00	200	5,000	3,000	(2,000)	-40.0%
100 4220 01 204 Dues	2,680.00	2,780	2,700	2,500	(200)	-7.4%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

FIRE - cont.	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4220 01 222 Supplies	2,679.95	1,632	2,500	2,500	0	0.0%
100 4220 01 228 EMS Supplies	14,701.54	15,503	13,000	13,000	0	0.0%
100 4220 01 236 Fire Prevention	2,690.72	900	3,000	3,000	0	0.0%
100 4220 01 243 Haz-Mat Start Team	3,198.20	3,198	3,200	3,200	0	0.0%
100 4220 01 245 Insurance	1,232.00	0	1,232	1,232	0	0.0%
100 4220 01 308 Training & Conferences	3,314.96	25	4,000	4,000	0	0.0%
100 4220 01 310 Uniforms	4,963.06	3,878	3,500	3,500	0	0.0%
100 4220 01 317 Equipment Maintenance	21,294.78	24,128	30,000	30,000	0	0.0%
100 4220 01 318 New Equipment	27,041.08	14,762	22,000	31,900	9,900	45.0%
100 4220 01 319 Gas & Oil	4,673.23	479	4,500	4,500	0	0.0%
100 4220 01 323 Billing Expenses	12,774.60	8,712	13,000	13,000	0	0.0%
100 4220 01 999 COVID expenses	0.00	34,557	0	5,000	5,000	—
100 4220 03 000 FD Grant Expense	0.00	0	0	0	0	—
100 4220 02 240 Landscape Maintenance	50.00	0	1,000	1,000	0	0.0%
100 4220 02 246 Internet/IT Charges	1,627.78	1,764	4,000	4,000	0	0.0%
100 4220 02 314 Electricity	18,498.23	14,655	21,000	18,000	(3,000)	-14.3%
100 4220 02 315 Heat	15,155.61	13,292	16,000	16,000	0	0.0%
100 4220 02 316 Telephone	6,047.18	5,892	7,500	7,500	0	0.0%
100 4220 02 375 Building Maintenance & Repairs	18,605.97	16,263	15,000	15,000	0	0.0%
TOTAL EXPENSES	311,062.96	348,712	408,944	429,044	20,100	4.9%

EMERGENCY MANGEMENT	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4290 01 149 OEM Payroll (Reimbursed)	472.50	508	0	0	0	—
100 4290 01 227 Emergency Management Expenses	4,400.00	0	9,638	9,638	0	0.0%
TOTAL EXPENSES	4,872.50	508	9,638	9,638	0	0.0%

DISPATCH SERVICES	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4299 01 316 Dispatch Phone Expense	905.14	721	1,000	1,000	0	0.0%
TOTAL PUBLIC SAFETY	1,446,855.28	1,331,750	1,587,059	1,640,976	53,917	3.4%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

HIGHWAY & STREETS

HIGHWAY	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4312 01 140 Highway Payroll	247,977.30	217,839	248,687	214,127	(34,560)	-13.9%
100 4312 01 141 Highway Overtime	22,679.84	14,819	26,808	26,808	0	0.0%
100 4312 01 142 Temporary Plow Drivers	3,293.17	1,098	10,000	10,000	0	0.0%
100 4312 01 210 Hwy Vehicle Purchase	32,639.04	32,791	33,161	33,161	0	0.0%
100 4312 01 211 Drainage	1,911.16	1,550	2,400	7,392	4,992	208.0%
100 4312 01 222 Supplies	6,402.16	1,338	4,200	4,200	0	0.0%
100 4312 01 224 Meals	1,400.87	717	1,000	1,000	0	0.0%
100 4312 01 279 Substance Abuse Testing	1,202.00	498	1,250	1,250	0	0.0%
100 4312 01 303 Rented Equipment	2,542.20	4,387	6,000	6,000	0	0.0%
100 4312 01 306 Computer Software Maintenance	1,900.00	764	1,734	1,734	0	0.0%
100 4312 01 308 Training	1,200.00	475	1,500	1,500	0	0.0%
100 4312 01 310 Uniforms	4,888.77	1,842	5,125	5,125	0	0.0%
100 4312 01 314 Electricity	8,525.13	7,440	8,750	8,750	0	0.0%
100 4312 01 315 Heating	1,979.72	725	2,500	2,500	0	0.0%
100 4312 01 316 Telephone	2,305.25	2,426	4,208	4,208	0	0.0%
100 4312 01 317 Equipment Repairs & Maintenance	50,856.88	27,558	50,000	50,000	0	0.0%
100 4312 01 318 New Equipment & Signs	11,665.74	2,970	8,400	8,400	0	0.0%
100 4312 01 319 Gas & Oil	29,373.71	27,110	39,200	39,200	0	0.0%
100 4312 01 320 Road Paint	6,312.31	8,041	10,080	10,080	0	0.0%
100 4312 01 321 Salt	57,471.22	13,998	70,000	70,000	0	0.0%
100 4312 01 322 Aggregate	6,072.05	1,283	8,500	8,500	0	0.0%
100 4312 01 325 Paving & Road Reconstruction	380,000.00	22,791	115,739	150,000	34,261	29.6%
100 4312 01 375 Building Maintenance	18,610.27	14,237	20,000	20,000	0	0.0%
100 4312 01 401 Contracted Services	0.00	0	0	3,500	3,500	—
100 4312 01 999 COVID expenses	0.00	24	0	0	0	—
TOTAL EXPENSES	901,208.79	406,721	679,242	687,435	8,193	1.2%

STREET LIGHTING	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4316 01 314 Street Lighting	20,131.49	7,858	10,000	10,000	0	0.0%
TOTAL HIGHWAY & STREETS	921,340.28	414,579	689,242	697,435	8,193	1.2%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

SANITATION

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
SOLID WASTE COLLECTION & DISPOSAL						
100 4323 01 142 Sanitation Payroll	16,543.18	21,873	23,626	36,769	13,143	55.6%
100 4323 01 143 Sanitation Overtime	406.68	291	1,558	1,558	0	0.0%
100 4323 01 212 MSW/Recycling Coll. & Disposal	767,465.08	782,770	731,929	796,338	64,409	8.8%
100 4323 01 242 Hazardous Waste Collection	3,249.87	699	3,340	5,277	1,937	58.0%
100 4323 01 247 Landfill Closure Costs	7,799.02	5,188	9,500	9,500	0	0.0%
100 4323 01 309 Transfer Station Expenses	65,332.03	66,712	59,890	64,681	4,791	8.0%
100 4323 01 314 Electricity	729.41	597	750	750	0	0.0%
100 4323 01 317 Materials & Supplies	445.47	800	800	4,800	4,000	500.0%
TOTAL EXPENSES	861,970.74	878,930	831,393	919,673	88,280	10.6%
TOTAL SANITATION	861,970.74	878,930	831,393	919,673	88,280	10.6%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PUBLIC WORKS (OTHER)						
100 4339 01 327 Public Works Commission	9,214.00	0	1	1	0	0.0%
TOTAL EXPENSES	9,214.00	0	1	1	0	0.0%
TOTAL PUBLIC WORKS	1,792,525.02	1,293,509	1,520,636	1,617,109	96,473	6.3%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

HEALTH

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
ANIMAL CONTROL						
100 4414 01 244 Impoundment Fees/Supplies	0.00	0	600	600	0	0.0%
TOTAL EXPENSES	0.00	0	600	600	0	0.0%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PEST CONTROL						
100 4414 02 326 Pest Control Contracted Services	67,680.00	64,180	67,680	67,680	0	0.0%
TOTAL EXPENSES	67,680.00	64,180	67,680	67,680	0	0.0%

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PUBLIC SERVICE AGENCIES						
100 4415 01 000 Annie's Angels	2,500.00	2,500	2,500	2,500	0	0.0%
100 4415 01 001 American Red Cross	800.00	800	800	800	0	0.0%
100 4415 01 350 Lamprey Health Care	3,000.00	0	3,000	3,000	0	0.0%
100 4415 01 351 Seacoast Mental Health Ctr.	3,000.00	0	3,000	3,000	0	0.0%
100 4415 01 352 Waypoint	2,000.00	2,500	2,500	2,500	0	0.0%
100 4415 01 353 Haven	4,250.00	4,250	4,250	4,250	0	0.0%
100 4415 01 354 Big Brother & Big Sister	1,000.00	1,000	1,000	1,000	0	0.0%
100 4415 01 355 Community Action Prog.	4,500.00	0	4,500	4,500	0	0.0%
100 4415 01 356 Retired & Senior Volunteer Prog	500.00	0	500	500	0	0.0%
100 4415 01 357 Richie McFarland Children's Center	4,500.00	6,000	6,000	6,000	0	0.0%
100 4415 01 359 AIDS Response of the Seacoast	500.00	1,000	500	500	0	0.0%
100 4415 01 360 Rockingham County Nutrition Program	2,420.00	0	2,420	2,420	0	0.0%
100 4415 01 361 Seacoast Shipyard Assoc.	200.00	200	200	200	0	0.0%
100 4415 01 362 Crossroads House	1,000.00	0	1,000	1,000	0	0.0%
100 4415 01 366 Child Advocacy Center	1,250.00	1,250	1,250	1,250	0	0.0%
100 4415 01 368 Families First	2,500.00	2,500	2,500	2,500	0	0.0%
100 4415 01 369 Womenade of Greater Squamscott	2,000.00	2,000	2,000	2,000	0	0.0%
100 4415 01 370 Transportation Assistance for Seacoast Citizens	3,000.00	3,000	3,000	3,000	0	0.0%
TOTAL EXPENSES	38,920.00	27,000	40,920	40,920	0	0.0%

TOTAL HEALTH	106,600.00	91,180	109,200	109,200	0	0.0%
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TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

WELFARE

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
DIRECT ASSISTANCE						
100 4445 01 314 Public Asst. Electricity	1,319.33	576	1,500	1,500	0	0.0%
100 4445 01 340 Public Asst. Food	0.00	0	1,000	1,000	0	0.0%
100 4445 01 341 Public Asst. Heat	801.33	227	2,000	2,000	0	0.0%
100 4445 01 343 Public Asst. Medical-Pharmacy	0.00	140	1,000	1,000	0	0.0%
100 4445 01 344 Public Asst. Rent-Mortgage	6,973.00	2,400	10,000	10,000	0	0.0%
100 4445 01 345 Public Asst. Misc. Assistance	472.20	298	1,000	1,000	0	0.0%
TOTAL EXPENSES	9,565.86	3,642	16,500	16,500	0	0.0%
TOTAL WELFARE	9,565.86	3,642	16,500	16,500	0	0.0%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

CULTURE & RECREATION

PARKS	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4520 01 144 PT Ranger Payroll	28,077.07	23,072	46,644	42,858	(3,786)	-8.1%
100 4520 01 201 Supplies	271.66	991	400	400	0	0.0%
100 4520 01 240 Grounds Maintenance	26,402.07	21,688	32,000	36,480	4,480	14.0%
100 4520 01 308 Training	76.23	0	0	0	0	—
100 4520 01 310 Uniforms	109.95	0	0	0	0	—
100 4520 01 314 Electricity	5,814.57	4,325	6,100	6,100	0	0.0%
100 4520 01 317 Equipment Maintenance	3,890.13	2,263	3,500	3,500	0	0.0%
100 4520 01 318 New Equipment	488.88	0	0	0	0	—
100 4520 01 330 Park Maintenance Supplies	2,929.97	3,319	4,625	4,625	0	0.0%
100 4520 01 375 Park Cottage Building Maintenance	4,032.03	138	0	0	0	—
100 4520 01 376 Park Vehicle Maintenance	2,455.73	0	4,000	4,000	0	0.0%
100 4520 01 377 All Other Park Building Maintenance	6,477.11	1,117	1,734	5,050	3,316	191.2%
TOTAL EXPENSES	81,025.40	56,912	99,003	103,013	4,010	4.1%

RECREATION	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4520 02 145 Recreation Payroll	71,346.20	64,146	72,827	72,827	0	0.0%
100 4520 02 146 Rec. Seasonal Payroll	12,461.64	0	0	0	0	—
100 4520 02 147 Program Asst Salary	46,640.01	28,974	47,612	47,612	0	0.0%
100 4520 02 201 Office Expenses	1,643.56	1,115	1,200	1,200	0	0.0%
100 4520 02 204 Memberships	1,021.75	1,073	1,000	0	(1,000)	-100.0%
100 4520 02 232 Field Improvements	865.21	0	0	0	0	—
100 4520 02 273 Seniors Trips	8,422.50	2,010	6,000	6,000	0	0.0%
100 4520 02 280 Summer Program	30,042.39	8,362	50,000	0	(50,000)	-100.0%
100 4520 02 308 Staff Training/Education	110.00	184	500	0	(500)	-100.0%
100 4520 02 310 Rec. Uniforms	4.99	0	200	0	(200)	-100.0%
100 4520 02 314 Electricity	1,388.75	500	0	0	0	—
100 4520 02 316 Cellphone Reimbursement	1,138.76	976	1,302	1,302	0	0.0%
100 4520 02 317 Field Maintenance	7,476.38	0	0	0	0	—
100 4520 02 318 Equipment	387.56	597	0	0	0	—
100 4520 02 319 Gas-Mileage	1,049.52	426	650	650	0	0.0%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

	2019 Actual	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
RECREATION (cont'd)						
100 4520 02 324 Brochures/Newsletters	658.19	1,055	1,500	1,500	0	0.0%
100 4520 02 328 Special Events	8,649.41	1,529	13,000	13,000	0	0.0%
TOTAL EXPENSES	193,306.82	110,947	195,791	144,091	(51,700)	-26.4%
TOTAL PARKS & RECREATION	274,332.22	167,859	294,794	247,104	(47,690)	-16.2%

	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
LIBRARY						
100 4550 01 147 Library Payroll	380,837.85	335,954	407,593	407,593	0	0.0%
100 4550 01 249 Non-salary expenses	105,125.36	70,000	101,000	101,000	0	0.0%
TOTAL EXPENSES	485,963.21	405,954	508,593	508,593	0	0.0%

	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PATRIOTIC PURPOSES						
100 4583 01 238 Flags	134.81	0	500	500	0	0.0%
100 4583 01 277 Patriotic Misc.	1,002.45	0	1,200	1,200	0	0.0%
TOTAL EXPENSES	1,137.26	0	1,700	1,700	0	0.0%
TOTAL CULTURE & RECREATION	761,432.69	573,814	805,087	757,397	(47,690)	-5.9%

TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

CONSERVATION & DEVELOPMENT

CONSERVATION	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4611 01 207 Conservation Commission	2,919.67	925	4,000	5,000	1,000	25.0%
TOTAL EXPENSES	2,919.67	925	4,000	5,000	1,000	25.0%

HERITAGE COMMISSION	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4619 01 215 Heritage Administrative Expenses	168.64	178	400	400	0	0.0%
100 4619 01 302 Survey/Software-Heritage	200.00	390	5,000	5,000	0	0.0%
100 4619 01 308 Training/Conferences	0.00	0	100	100	0	0.0%
100 4619 01 313 Veterans/Engraving	0.00	246	200	200	0	0.0%
TOTAL EXPENSES	368.64	814	5,700	5,700	0	0.0%

ECONOMIC DEVELOPMENT COMMITTEE	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4651 01 281 Membership Dues	0.00	0	0	0	0	—
TOTAL EXPENSES	0.00	0	0	0	0	—

TOWN CENTER REVITALIZATION	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4660 03 281 Pedestrian & Cyclist Advocacy Committee	0.00	0	0	0	0	—
TOTAL EXPENSES	0.00	0	0	0	0	—

ENERGY COMMISSION	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
100 4660 02 281 Energy Commission Expenses	0.00	0	1,200	1,200	0	0.0%
TOTAL EXPENSES	0.00	0	1,200	1,200	0	0.0%

TOTAL CONSERVATION & DEVELOPMENT	3,288.31	1,739	10,900	11,900	1,000	9.2%
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TOWN OF STRATHAM
2021 PRELIMINARY BUDGET

DEBT SERVICE

	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
PRINCIPAL - LONG TERM						
100 4711 00 400 Debt Service Principal	0.00	570,000	570,000	570,000	0	0.0%
100 4711 03 402 PSC Principal	281,875.00	0	0	0	0	—
100 4711 04 402 Fire House/Conservation Bond	180,000.00	0	0	0	0	—
100 4711 06 402 Scamman Conservation Bond	120,000.00	0	0	0	0	—
100 4711 08 000 Cushman Property (Principal)	0.00	0	0	0	0	—
TOTAL EXPENSES	581,875.00	570,000	570,000	570,000	0	0.0%
	2019 YTD	YTD (11/16/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change
INTEREST - LONG TERM						
100 4721 00 401 Debt Service Interest	0.00	166,840	188,090	162,346	(25,744)	-13.7%
100 4721 01 401 Debt Service Interest	0.00	0	0	0	0	—
100 4721 03 401 PSC Interest	26,562.50	0	0	0	0	—
100 4721 04 401 Fire House/Conservation Bond Interest	144,225.42	0	0	0	0	—
100 4721 08 401 Cushman Property Interest	0.00	0	0	0	0	—
100 4721 09 401 Scamman Conservation Bond Interest	27,718.75	0	0	0	0	—
TOTAL EXPENSES	198,506.67	166,840	188,090	162,346	(25,744)	-13.7%
TOTAL DEBT SERVICE	780,381.67	736,840	758,090	732,346	(25,744)	-3.4%
TOTAL OPERATING BUDGET	7,298,398.15	6,281,868	7,460,149	7,773,394	313,245	4.2%



Town of Stratham
FY2021 Preliminary Budget
Capital Improvement Program

Preliminary Budget Submission (Dept. Requests) -11/18/2020
 Planning Board

(amounts listed in \$1,000s)

PROJECT TITLE	2020	2021	2022	2023	2024	2025	2026	Balance (2017-2020)	Balance + Proposed
EQUIPMENT & VEHICLES									
Shared Town Vehicle Replacement	0	15	0	18	18	0	0	15	30
Police Cruiser Replacement Program	35	37	39	41	43	45	0	1	38
Traffic Control Program	5	5	5	5	5	5	5	0	5
<i>Total Equipment & Vehicles</i>	40	57	44	64	66	50	5	16	73
INFORMATION SYSTEMS									
Town-wide Workstation Replacements	15	5	5	5	5	5	5	17	22
Town-wide Technology	5	5	5	5	5	5	5	15	20
Online permitting software & electronic storage	0	10	10	0	0	0	0	0	10
<i>Total Information Systems</i>	20	20	20	10	10	10	10	32	52
BUILDINGS/INFRASTRUCTURE & PLANNING									
Gateway Vision Implementation, H2O/Sewer Infrastructure, Planning & Study	0	0	0	0	0	0	0	40	40
Stormwater Planning & Grant Match	0	8	8	8	8	8	8	60	68
Library Space Needs Assessment and Facility Plan	20	0	0	0	0	0	0	20	20
Master Plan Update & Related Studies	0	0	5	10	5	10	10	39	39
Open Space, Parklands & Connectivity Plan	0	10	10	0	0	0	0	0	10
Cemetery Improvements	0	7	7	0	0	0	0	27	34
Library Improvements	0	0	10	10	0	0	0	22	22
Town-wide Parks & Recreation Improvements (non-SHP)	7	7	0	7	0	7	0	22	29
Public Safety Buildings Improvements	0	0	0	0	0	0	0	15	15
Police Station Solar Array Buyout	0	5	5	5	5	5	5	0	5
Property Revaluation Expenses	10	24	24	24	24	24	24	68	92
Town Center Grant Match & Improvements	0	0	0	0	0	0	0	25	25
Gifford Barn	0	0	0	0	0	0	0	14	14
PFAF Response and Remediation	40	70	25	0	0	0	0	40	110
<i>Total Buildings/Infrastructure & Planning (Non-SHP)</i>	77	131	94	64	42	54	47	393	524
STRATHAM HILL PARK									
Stratham Hill Park Area Plan	0	0	50	50	50	50	50	0	0
SHP Park-wide Facilities & Playing Field Improvements (SHP)	0	7	7	7	7	7	7	22	29
Parking Lot & Roadway Replacement/Improvements (SHP)	0	0	0	0	0	0	0	85	85
Firetower Painting (SHP)	0	0	0	15	0	0	0	0	0
<i>Total SHP</i>	0	7	57	72	57	57	57	107	114



Town of Stratham
FY2021 Preliminary Budget
Capital Improvement Program

Preliminary Budget Submission (Dept. Requests) -11/18/2020
 Planning Board

(amounts listed in \$1,000s)

PROJECT TITLE	2020	2021	2022	2023	2024	2025	2026	Balance (2017-2020)	Balance + Proposed
TRANSPORTATION/ROADWAYS									
Bike and Pedestrian Transportation System Improvements	5	5	5	5	5	5	5	5	10
Fire Station Parking Lot Paving	15	15	15	0	0	0	0	15	30
Police Station Parking Lot Paving	12	12	12	0	0	0	0	12	24
Road Reconstruction Program	170	370	370	370	370	370	370	197	567
State Roadway/Intersection Capital Projects Participation	25	25	50	50	50	50	50	25	50
<i>Total Transportation/Roadways</i>	227	427	452	425	425	425	425	254	681
<i>Total CIP Projects</i>	364	642	667	635	600	596	544	802	1,444
CAPITAL FUND TRANSFERS								10/1/2020	
Land Conservation Fund	18	0	0	0	0	0	0	35	35
Heritage Preservation Fund	25	50	50	50	0	0	0	50	100
Fire Department Capital Reserve Fund	134	134	134	134	134	100	100	131	265
Radio Communications Capital Reserve Fund	15	15	15	15	15	15	15	5	20
Highway Vehicle/Equipment Capital Reserve Fund	215	144	144	144	144	144	144	190	334
Town Buildings & Grounds Maint. Exp. Trust Fund	50	100	100	100	100	100	100	25	125
<i>Total Capital Fund Transfers</i>	457	443	443	443	393	359	359	436	893
GRAND TOTAL	821	1,085	1,110	1,078	993	955	903	1,238	2,337

Town of Stratham
FY2021 Preliminary Budget
Estimated Tax Impact

Article #	Description	2019 Budget	2020 Appropriations	2021 Preliminary	Change
	Operating Budget	7,450,383	\$7,460,149	\$7,773,394	\$313,245
	Estimated revenues	(3,156,745)	(3,198,684)	(2,845,242)	353,442
	<i>Net Operating Budget</i>	4,293,638	4,261,465	4,928,152	666,687
	Capital Improvements Program (CIP)	556,000	364,000	642,000	278,000
	Capital Reserve Funds	411,000	457,000	443,000	(14,000)
	Town Buildings & Grounds Exp. Trust	25,000	0	0	0
	Automated Trash Collection	365,000	0	0	0
	Anticipated Use of Fund Balance	(744,452)	(395,000)	(395,000)	0
	Use of Fund balance to offset CRF Article	0	(150,000)	(150,000)	0
	Funding of Veteran's Credits	211,500	243,200	243,200	0
	<i>Net Appropriations</i>	\$5,117,686	\$4,780,662	\$5,711,349	\$930,687
	<i>Estimated Tax Impact</i> ■		\$3.00	\$3.56	0.56
	<i>Est. tax impact with a la carte requests:</i>	\$273,070		\$3.73	

Notes:

- The 2021 tax rate projection is based on the estimated 2020 total assessed value of \$1,603,481,654
FY2019 Tax Rate: \$3.30



Town of Stratham
FY2021 Budget Preparation
Town Position & Wage Listing

Department	Position	2021 Wage	2020	2021
Admin	Executive Assistant	47,612	1.0	1.0
Admin	Town Administrator	99,470	1.0	1.0
Assessing	Assessing Assistant	46,863	1.0	1.0
Assessing	Assessor	84,770	1.0	1.0
Executive	Select Board Member	4,000	N/A	N/A
Finance	Accounting & Benefits Coordinator	41,000	1.0	0.8
Finance	Finance Administrator	96,425	1.0	1.0
Finance	Treasurer	5,000	N/A	N/A
Fire	Volunteer	247,212	N/A	N/A
Library	Adult Services Coordinator	28,600	0.0	0.6
Library	Asst. Director II/Teen Librarian	54,000	1.0	1.0
Library	Asst. Library Director	54,500	1.0	1.0
Library	Children's Librarian	46,000	1.0	1.0
Library	Children's Services Asst.	• 21,528	0.6	0.6
Library	Customer Service	• 10,140	0.2	0.4
Library	Customer Service Librarian/Cataloging	• 21,528	0.6	0.6
Library	Customer Service Librarian/ILL	• 25,272	0.7	0.7
Library	Library Director	91,002	1.0	1.0
Library	Senior Children's Librarian	51,000	1.0	1.0
Library	Shelver/Customer Service	• 10,062	0.4	0.4
Library	Shelver/Customer Service	• 13,416	0.6	0.5
Parks	Seasonal	• 8,160	0.3	0.3
Parks	Seasonal	• 21,210	0.6	0.6
Parks	Seasonal	• 20,928	0.6	0.6
Parks & Rec.	Programming Assistant	47,612	1.0	1.0
Parks & Rec.	Recreation Director	72,827	1.0	1.0
Planning & Zoning	Code Enforcement Officer	71,006	1.0	1.0
Planning & Zoning	Building & Code Enforcement Coordinator	44,387	1.0	1.0
Planning & Zoning	Planner	80,719	1.0	1.0
Police	Admin. Assistant	49,982	1.0	1.0
Police	Detective Sergeant	79,219	1.0	1.0
Police	Lieutenant	96,075	1.0	1.0
Police	Officer	66,252	1.0	1.0
Police	Officer	57,462	1.0	1.0
Police	Officer	64,373	1.0	1.0
Police	Officer	68,340	1.0	1.0
Police	Officer	71,368	1.0	1.0
Police	Officer	58,885	1.0	1.0
Police	Police Chief	101,500	1.0	1.0

Department	Position	2021 Wage	2020	2021
Police	Prosecutor	37,876	0.8	0.8
Police	Sergeant	82,246	1.0	1.0
Police	Sergeant	80,722	1.0	1.0
Facilities	Custodian	16,776	0.5	0.5
Facilities	Custodian/Building Maintenance	43,285	1.0	1.0
Various - DPW	Hwy Foreman	63,669	1.0	1.0
Various - DPW	Landfill Attendant	• 7,859	0.2	0.2
Various - DPW	Public Works Director	81,200	1.0	1.0
Various - DPW	Seasonal/Temp	• 31,307	Varies	Varies
Various - DPW	Truck Driver/Laborer	50,440	1.0	1.0
Various - DPW	Truck Driver/Laborer	50,856	1.0	1.0
Various - DPW	Truck Driver/Laborer	41,933	1.0	1.0
TC/TC	Deputy Town Clerk/Tax Collector	42,994	1.0	1.0
TC/TC	TC Admin. Asst.	• 23,400	0.6	0.6
TC/TC	Town Clerk/Tax Collector	71,317	1.0	1.0
	Total		42.6	43.0

• Number of hours are variable