



TOWN OF STRATHAM

INCORPORATED 1716

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2021 Town of Stratham Budget Summary

Proposed Fiscal Year 2021 Budget

February 2021

Overview

This summary provides an overview of the proposed 2021 budget, including initial budget development guidance, factors influencing budget estimates, budget drivers, and requests for additional funding for new service levels. In normal circumstances, the budget reflects our operating plan for the coming year with predictable revenues and expenses. The pandemic has introduced uncertainty to our revenue estimates and the projected cost for some expenditures. The 2021 General Fund budget is \$7,844,325, which is a 5.1% increase over 2020. When netted against anticipated revenues of \$3,036,230, the net operating budget totals \$4,808,095, which is \$504,076 more than 2020. The 2021 operating budget provides level services in all functions, except for the Fire Department, which has funding to provide more coverage. The estimated tax rate for the operating budget (Article #8), capital improvements (Article #9) and capital reserve fund (Article #10) articles is \$3.21 (3.9% more than 2020). For a more information about estimated tax rate and the impact of additional warrant articles, see page 7.

Initial Budget Guidance

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

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. See discussion of “a la carte” items on page 5.

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 this year to assist so we have included these costs in the operating budget.

General Fund Appropriations

The General Fund operating budget totals \$7,844,325, which represents an increase of approximately \$384K or 5.1% over FY2020. The components of the operating budget are presented in Table 1.

Description	2020	2021	Change
Wages	3,034,964	3,184,041	149,077
Benefits	1,261,746	1,297,380	35,634
Supplies	151,355	149,405	(1,950)
Insurance	106,340	106,411	71
Utilities	222,762	220,012	(2,750)
Vehicles/Equipment	78,573	87,201	8,628
Maintenance/Repairs	255,184	267,394	12,210
Debt Service	758,090	732,346	(25,744)
Paving	115,739	150,000	34,261
All Others	1,475,396	1,650,135	174,739
Total	7,460,149	7,844,325	384,176

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 about 53% of the operating budget total.

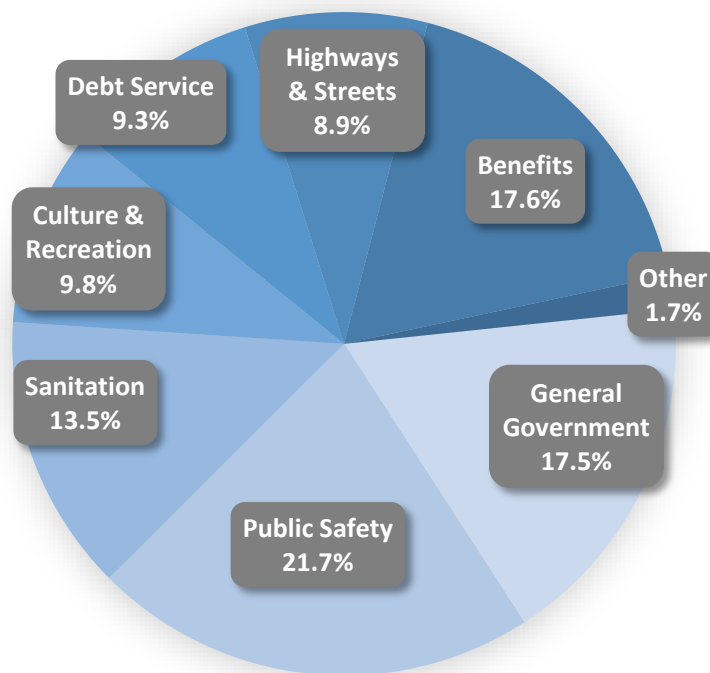


Figure 1: Percentage of the FY2021 operating budget for each major program.

General Fund Budget Drivers - Increases

1. **Waste collection - \$205,227.** 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 and recycling. Since the advent of the COVID-19 pandemic (residents spending more time at home), waste tonnage has increased by about 11% and we have assumed a similar impact in budgeting for 2021¹. In addition, the new contract is the first to be entered into since the changes to recycling market realities world-wide. The transition to curbside collection resulted in savings over manual collection of about \$76K annually or \$456K over the life of the contract.
2. **Salaries and Wages - \$149,077.** The budget includes a Compensation Adjustment line item, funded at \$70K, which is \$40K more than 2020². Other notable items in wages include increased funding for additional Fire Department coverage (an “A La Carte” item), 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.
3. **New Hampshire Retirement System (NHRS) - \$83,861.** NHRS rates, for Group I and Group II employees, will increase on July 1, 2021 by 26% and 18% respectively. The rate change accounts for 58% of the increase, with the balance a function of wage adjustments (i.e. Police step increases and compensation adjustments).
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.

General Fund Budget Drivers - Decreases

1. **Health insurance – (\$52,873).** In 2021, the Town offered two new deductible health plans in addition to its current no-deductible plan. The new deductible plans' premiums are considerably less than the no-deductible plan offering (approximately 24% less for one plan and 42% less for the other), saving money for the Town and employees. New for 2021, the Town bases 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. These changes resulted in savings despite a 6.4% increase to our 2021 health insurance premiums.
2. **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).

¹ In 2020, a portion of the cost associated with the increase in waste resulting from COVID was reimbursed through the CARES Act

² 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.

3. **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 \$149K over FY2020. Like most municipalities, personnel costs account for a significant portion of the budget. For FY2021, these expenses total \$3,184,041. When wages are combined with benefits, employee compensation makes up about 58% of General Fund spending. Table 2 presents the primary drivers in the change in wages. The proposed FY2021 budget includes funding for additional service level in the Fire Department, and a compensation adjustment line item of \$70K, 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
Fire Dept. – increased coverage	69,706
Compensation Adjustments	40,000
Police	24,417
Sanitation ■	13,143
Facilities ■	11,738
Library	10,190
Highway ■	(34,560)
Total	134,634

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

Overall, the combined wages for Facilities, Cemeteries, Highway, Sanitation and Parks are down \$16.5K from 2020. These reductions reflect, in part, the annual savings realized from the 2019 reorganization of the Parks Department and the Department of Public Works. In 2020, a detailed review of the hours worked in Facilities, Cemeteries, Highway, Sanitation and Parks was conducted. The results of this study informed the development of 2021 wages for those functions.

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 \$70K and it is based, in part, on the Boston Brockton Consumer Price Index (CPI).

Wage adjustments funded through this line take three forms: changes to base salaries for certain positions to maintain competitiveness in the labor market; performance-based cost of living adjustments; and one-time bonus recognitions that do not add to base compensation in future years.

“A La Carte” Budget Items Included in Recommended Budget

As requested by the Select Board, new programs and personnel proposed by Departments are presented separately from the base budget during budget deliberations to facilitate their evaluation. After review and consideration, the Select Board included the following a la carte item in the proposed budget:

- Fire Department - \$63,843. The total includes wages (\$59,307) and payroll taxes (\$4,536). This funding provides increased standby coverage from 2 staff to 3 seven days per week. It also includes coverage during the day on weekends, where we currently have no staffing.

The following a la carte items were not included in the proposed budget:

- A full-time (FT) police officer - \$89,590. The total includes salary (\$51,093), holiday pay (\$1,958), uniforms (\$1,000), and payroll contributions and benefits (\$35,539). The request for the FT police officer was placed on warrant article #11, which requests funding for 6 months in 2021 for a total of \$44,795
- DPW Crew Lead - \$72,616. The total includes salary (\$45,239), and payroll contributions and benefits (\$27,377).

General Fund Revenue

The top six non-property tax revenue streams over the last five 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	1,908,275
Rooms & Meals	379,237	379,336	379,434	380,025	382,506
Franchise Cable Fee	185,957	189,204	174,389	170,623	168,957
Highway Block Grant	172,436	173,053	176,217	178,764	176,107
Building Permits	87,571	116,229	127,651	259,765	302,920
Investment Interest	21,125	65,354	141,752	165,900	63,213
Total	2,737,287	3,050,292	2,852,183	3,134,779	3,001,978
% of Total Revenues	76.1%	84.8%	84.8%	84.1%	81.9%

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, from 2015-2019, motor vehicle permits provide about 66% 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), our most significant state revenue source. In 2021, we are budgeting M&R revenue at 85% of our 2020 allocation (or about \$57.5K less). Our Highway Block Grant revenues may also be less than we received in

recent years. We budgeted this revenue item at 95% of our 2020 distribution (approximately \$11K less). Additionally, we will not receive NH Municipal Aid as we did in 2019 (\$46,817) and 2020 (\$45,442).

Interest earnings is another revenue source we anticipate being less than it has been in recent years (the two-year average is about \$153K). 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	42,034	41,000	56,000	15,000
Licenses, Permits & Fees	2,265,908	2,033,684	2,094,155	60,471
State of NH	878,210	615,230	499,000	(116,230)
Charges for Services	299,004	284,702	261,800	(22,902)
Miscellaneous	174,633	129,014	123,775	(5,239)
Interfund Transfers	6,533	52,500	1,500	(51,000)
Total	3,666,322	3,156,130	3,036,230	(119,900)

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	654,481	
\$ 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 History

The composition of the Town's property tax rate from 2014 – 2020 is presented in Table 6. Revaluations took place in 2014 and 2019.

Jurisdiction	2014	2015	2016	2017	2018	2019	2020
Town	3.61	3.96	3.96	3.83	3.95	3.30	3.09
County	1.03	1.04	1.05	1.03	1.05	.87	.83
Local Education	12.80	12.60	13.06	13.10	13.75	12.58	13.22
State Education	2.47	2.30	2.33	2.34	2.25	1.88	1.81
Total	19.91	19.90	20.40	20.30	21.00	18.63	18.95
Town: % of Rate	18.1%	19.9%	19.4%	18.9%	18.8%	17.7%	16.3%

Table 6: Tax rate history by jurisdiction.

The Town's tax rate, for the period shown, has averaged 18.4% of the total rate. Each jurisdiction's proportion of the overall rate has remained fairly consistent. However, there are some trends emerging. The Town's rate as a percentage of the total rate, has decreased each year since 2016. On average, for each dollar paid in property taxes, 18 cents pays for Town services, 77 cents funds Local and State Education, and 5 cents supports Rockingham County's operations.

2021 Estimated Tax Rate

Article #	Description	2020	2021	Change	Tax Impact
8	Operating Budget	7,460,149	7,844,325	384,176	4.89
	Estimated revenues	<u>(3,156,130)</u>	<u>(3,036,230)</u>	<u>119,900</u>	<u>(1.89)</u>
	Net Budget	4,304,019	4,808,095	504,076	3.00
9	Capital Improvements Program	364,000	499,000	135,000	0.31
10	Capital Reserve Funds (CRF)	457,000	400,000	(57,000)	0.25
11	Additional Police Officer	0	44,795	44,795	0.03
12	Accrued Benefits Liability Exp. Trust	0	15,000	15,000	0.01
	Anticipated use of Fund Balance	(395,000)	(650,000)	(255,000)	(0.41)
	Fund balance to offset CRF	(150,000)	(150,000)	0	(0.09)
	Funding of Veteran's credits	<u>243,200</u>	<u>243,200</u>	<u>0</u>	<u>0.15</u>
	Net Appropriations	4,823,219	5,210,090	386,871	3.22
	Tax Impact	3.09	3.25	0.16	5.2%

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 2.5%.

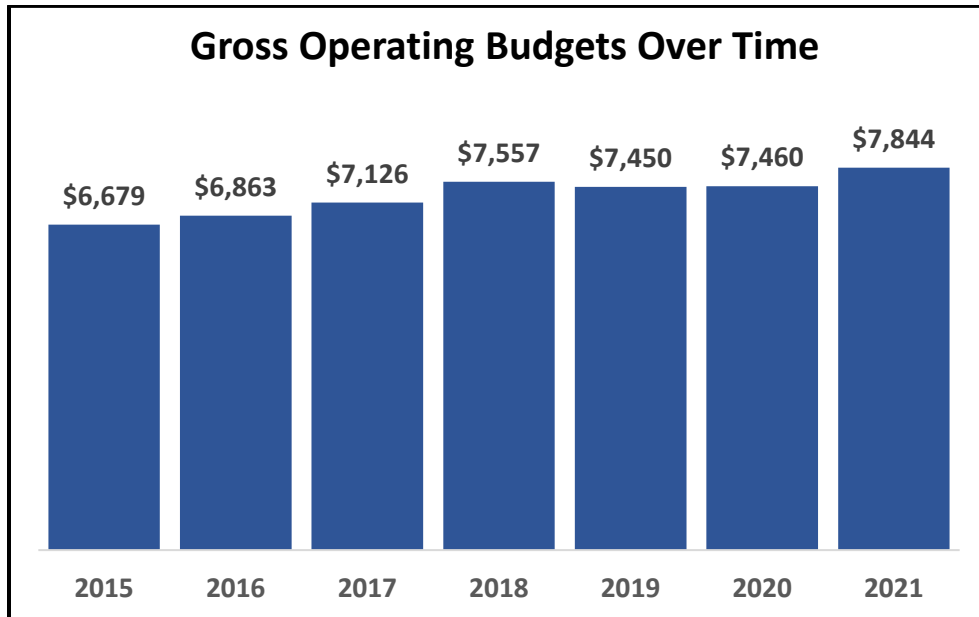


Figure 2: Operating budget totals 2015-2021.

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GENERAL GOVERNMENT

EXECUTIVE

SELECT BOARD	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4130 01 101 Select Board Stipends	12,000	12,000.00	12,000	12,000	0	0.0%	0.2%	0.01
TOTAL EXPENSES	12,000	12,000.00	12,000	12,000	0	0.0%	0.2%	0.01

ADMINISTRATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4130 02 102 Town Administrator Salary	133,000	99,091.19	99,470	99,470	0	0.0%	1.3%	0.06
100 4130 02 103 Executive Assistant	46,904	44,819.51	47,612	47,612	0	0.0%	0.6%	0.03
100 4130 02 201 Supplies	5,500	5,262.79	5,500	5,500	0	0.0%	0.1%	0.00
100 4130 02 204 Association Dues	9,600	9,633.00	9,800	9,800	0	0.0%	0.1%	0.01
100 4130 02 208 Contracted services	5,000	0.00	1,500	1,500	0	0.0%	0.0%	0.00
100 4130 02 209 Conventions	3,500	0.00	1,750	1,750	0	0.0%	0.0%	0.00
100 4130 02 216 Advertising	2,500	81.10	2,000	2,000	0	0.0%	0.0%	0.00
100 4130 02 224 Meetings & Meals	3,500	1,375.62	3,500	3,500	0	0.0%	0.0%	0.00
100 4130 02 225 Mileage	500	1,384.89	1,000	1,250	250	25.0%	0.0%	0.00
100 4130 02 230 Fed-Ex	400	18.00	300	300	0	0.0%	0.0%	0.00
100 4130 02 231 Postage	12,000	12,849.01	12,000	12,000	0	0.0%	0.2%	0.01
100 4130 02 262 Town Report	3,654	3,625.00	3,750	3,750	0	0.0%	0.0%	0.00
100 4130 02 317 Service Contract (copier)	1,500	6,612.40	1,750	6,504	4,754	271.7%	0.1%	0.00
100 4130 02 318 New Equipment	1,000	180.55	0	0	0	—	0.0%	0.00
100 4130 02 319 Background Checks	750	96.50	750	500	(250)	-33.3%	0.0%	0.00
100 4130 02 320 JLMC Expenses	500.00	0.00	0	0	0	—	0.0%	0.00
100 4130 02 328 Town Meeting	0.00	0.00	0	1,000	1,000	—	0.0%	0.00
100 4130 02 999 COVID expenses	0.00	26,028.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	229,808	211,057.56	190,682	196,436	5,754	3.0%	2.5%	0.12
TOTAL EXECUTIVE	241,808	223,057.56	202,682	208,436	5,754	2.8%	2.7%	0.13

ELECTION & REGISTRATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4140 01 201 Supplies	2,300	4,433.86	4,500	2,300	(2,200)	-48.9%	0.0%	0.00
100 4140 01 219 Ballot Clerks	900	8,396.00	5,600	900	(4,700)	-83.9%	0.0%	0.00

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ELECTION & REGISTRATION (cont'd)	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4140 01 220 Moderator/Asst. Moderator	275	1,100.00	1,100	275	(825)	-75.0%	0.0%	0.00
100 4140 01 221 Meals	300	1,280.20	1,600	300	(1,300)	-81.3%	0.0%	0.00
100 4140 01 301 Supervisors of the checklist	3,600	3,600.00	3,600	3,600	0	0.0%	0.0%	0.00
100 4140 01 308 Workshops & Training	100	0.00	200	100	(100)	-50.0%	0.0%	0.00
100 4140 01 317 Equipment Maintenance	250	0.00	250	300	50	20.0%	0.0%	0.00
100 4140 01 999 COVID expenses	0	3,072.93	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	7,725	21,882.99	16,850	7,775	(9,075)	-53.9%	0.1%	0.00
TOTAL ELECTION & REGISTRATION	7,725	21,882.99	16,850	7,775	(9,075)	-53.9%	0.1%	0.00

FINANCE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4150 01 120 Finance Payroll	64,050	126,384.01	136,302	136,302	0	0.0%	1.7%	0.09
100 4150 01 217 Audit	18,500	20,048.75	18,500	18,500	0	0.0%	0.2%	0.01
100 4150 01 306 Financial Software Lic/Training	13,500	6,367.75	13,500	9,000	(4,500)	-33.3%	0.1%	0.01
100 4150 01 999 COVID expenses	0	525.00	0	0	0	—	0.0%	0.00
100 4150 05 111 Finance-Treasurer Salary	4,000	8,933.33	8,800	5,000	(3,800)	-43.2%	0.1%	0.00
TOTAL EXPENSES	100,050	162,258.84	177,102	168,802	(8,300)	-4.9%	2.2%	0.11

ASSESSING	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4150 02 114 Assessing Payroll	129,183	149,677.01	131,633	126,453	(5,180)	-3.9%	1.6%	0.08
100 4150 02 201 Assessing Supplies	2,500	1,427.56	2,500	1,150	(1,350)	-54.0%	0.0%	0.00
100 4150 02 204 Dues/Misc Exp.	1,400	1,164.97	1,400	1,400	0	0.0%	0.0%	0.00
100 4150 02 218 Registry Expense	350	72.50	200	200	0	0.0%	0.0%	0.00
100 4150 02 304 Tax maps	4,200	4,200.00	4,200	4,200	0	0.0%	0.1%	0.00
100 4150 02 308 Workshops & Training	2,500	1,158.00	1,250	1,250	0	0.0%	0.0%	0.00
100 4150 02 316 Cell Phone Reimbursement	1,302	1,301.44	1,302	1,302	0	0.0%	0.0%	0.00
100 4150 02 317 Equipment Maintenance/Software	7,000	6,931.99	7,000	7,000	0	0.0%	0.1%	0.00
100 4150 02 376 Vehicle Maintenance/Lease	1,600	1,789.44	700	700	0	0.0%	0.0%	0.00
TOTAL EXPENSES	150,035	167,722.91	150,185	143,655	(6,530)	-4.5%	1.8%	0.09

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TOWN CLERK/TAX COLLECTOR	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4150 03 112 TC/TC Payroll	132,004	135,784.54	138,686	138,686	0	0.0%	1.8%	0.09
100 4150 03 201 Office Supplies	3,500	3,160.39	3,500	3,350	(150)	-4.3%	0.0%	0.00
100 4150 03 204 Dues & Memberships	60	60.00	60	60	0	0.0%	0.0%	0.00
100 4150 03 209 Conventions	1,100	0.00	400	400	0	0.0%	0.0%	0.00
100 4150 03 218 Registry of Deeds	500	261.15	500	400	(100)	-20.0%	0.0%	0.00
100 4150 03 223 Lien Notifications	700	420.00	700	600	(100)	-14.3%	0.0%	0.00
100 4150 03 225 Mileage	500	0.00	500	400	(100)	-20.0%	0.0%	0.00
100 4150 03 269 Restoration of records	3,000	0.00	1	3,000	2,999	299900.0%	0.0%	0.00
100 4150 03 306 Computer Support-Service	10,922	11,318.90	11,136	11,700	564	5.1%	0.1%	0.01
100 4150 03 308 Workshops & Training	300	0.00	300	550	250	83.3%	0.0%	0.00
100 4150 03 318 New Equipment	3,900	609.97	1,000	500	(500)	-50.0%	0.0%	0.00
TOTAL EXPENSES	156,486	151,614.95	156,783	159,646	2,863	1.8%	2.0%	0.10

COMPUTER SERVICES	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4150 04 201 IT Supplies/Materials	2,600	9,933.85	7,500	7,000	(500)	-6.7%	0.1%	0.00
100 4150 04 205 Computer Services	95,000	55,356.23	70,000	70,000	0	0.0%	0.9%	0.04
100 4150 04 999 COVID expenses	0	2,024.98	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	97,600	67,315.06	77,500	77,000	(500)	-0.6%	1.0%	0.05
TOTAL FINANCIAL ADMINISTRATION	504,171	548,911.76	561,570	549,103	(12,467)	-2.2%	7.0%	0.34

LEGAL	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4153 01 202 LEGAL EXPENSES	30,000	37,934.55	30,000	30,000	0	0.0%	0.4%	0.02
100 4153 01 999 COVID expenses	0	4,879.75	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	30,000	42,814.30	30,000	30,000	0	—	0.4%	0.02

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PERSONNEL ADMINISTRATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4155 01 171 Medicare	41,000	41,900.77	44,233	46,392	2,159	4.9%	0.6%	0.03
100 4155 01 173 New Hampshire Retirement	410,000	418,067.17	434,943	518,804	83,861	19.3%	6.6%	0.32
100 4155 01 174 Social Security	115,484	121,688.91	139,719	146,282	6,563	4.7%	1.9%	0.09
100 4155 01 176 Unemployment	334	0.00	1,837	2,296	459	25.0%	0.0%	0.00
100 4155 01 191 Insurance Buyout Program	60,000	57,613.23	55,000	48,455	(6,545)	-11.9%	0.6%	0.03
100 4155 01 192 Life/AD&D	5,700	6,636.81	5,640	6,324	684	12.1%	0.1%	0.00
100 4155 01 193 Long-Term Disability	16,170	19,927.43	17,916	18,840	924	5.2%	0.2%	0.01
100 4155 01 194 Short-Term Disability	10,345	12,724.83	11,218	12,120	902	8.0%	0.2%	0.01
100 4155 01 195 Health/Dental Insurance	462,237	493,993.43	550,140	497,267	(52,873)	-9.6%	6.3%	0.31
100 4155 01 197 Misc. Fees	600	66.49	600	600	0	0.0%	0.0%	0.00
100 4155 02 191 HIB-OT Self Audit	10,000	0.00	500	0	(500)	-100.0%	0.0%	0.00
100 4155 01 198 Leave Compensation		0.00	0	13,495	13,495	—	0.2%	0.01
100 4155 02 198 Compensation Adjustments	0	0.00	0	70,000	70,000	—	0.9%	0.04
TOTAL EXPENSES	1,131,870	1,172,619.07	1,261,746	1,380,875	119,129	9.4%	17.6%	0.86

PLANNING & ZONING

PLANNING	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4191 01 120 Planner Salary	80,719	77,036.37	80,719	79,000	(1,719)	-2.1%	1.0%	0.05
100 4191 01 121 Bldg. & Code Enf. Coordinator	43,706	43,404.76	44,387	49,504	5,117	11.5%	0.6%	0.03
100 4191 01 122 Land Use Project Coordinator	23,186	12,468.75	13,800	0	(13,800)	-100.0%	0.0%	0.00
100 4191 01 201 Supplies	3,000	1,127.43	1,250	2,500	1,250	100.0%	0.0%	0.00
100 4191 01 203 Legal Ads	4,400	3,863.66	4,400	4,400	0	0.0%	0.1%	0.00
100 4191 01 204 Dues & Memberships	700	0.00	750	750	0	0.0%	0.0%	0.00
100 4191 01 270 Rockingham Conservation District	1,000	808.00	1,000	500	(500)	-50.0%	0.0%	0.00
100 4191 01 271 Rock. Planning Commission	7,510	7,492.00	7,492	7,492	0	0.0%	0.1%	0.00
100 4191 01 276 Special Projects	5,000	2,691.70	2,500	2,500	0	0.0%	0.0%	0.00
100 4191 01 306 Software License & Training	5,000	3,188.21	2,500	3,300	800	32.0%	0.0%	0.00
100 4191 01 308 Training	1,000	0.00	500	1,000	500	100.0%	0.0%	0.00
100 4191 01 318 Equipment	500	400.00	500	300	(200)	-40.0%	0.0%	0.00
100 4191 01 319 Gas - Mileage	100	0.00	100	100	0	0.0%	0.0%	0.00
TOTAL EXPENSES	175,821	152,480.88	159,898	151,346	(8,552)	-5.3%	1.9%	0.09

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BUILDING INSPECTOR/CODE ENFORCEMENT	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4191 02 122 BI / CEO Payroll	63,550	70,231.13	71,006	71,006	0	0.0%	0.9%	0.04
100 4191 02 201 Supplies	2,000	1,006.94	1,000	1,000	0	0.0%	0.0%	0.00
100 4191 02 235 Fire Inspection Fees	800	0.00	800	800	0	0.0%	0.0%	0.00
100 4191 02 260 Plan Review	16,000	42,125.00	16,000	10,000	(6,000)	-37.5%	0.1%	0.01
100 4191 02 266 Reference Materials	1,500	0.00	1,500	1,500	0	0.0%	0.0%	0.00
100 4191 02 306 Software License & Training	2,500	2,033.50	2,500	2,500	0	0.0%	0.0%	0.00
100 4191 02 308 Workshops & Training	4,000	955.00	2,000	2,000	0	0.0%	0.0%	0.00
100 4191 02 318 Equipment	1,500	1,005.36	1,500	1,500	0	0.0%	0.0%	0.00
100 4191 02 376 Vehicle Maintenance	2,000	119.28	2,000	250	(1,750)	-87.5%	0.0%	0.00
TOTAL EXPENSES	93,850	117,476.21	98,306	90,556	(7,750)	-7.9%	1.2%	0.06
TOTAL PLANNING & ZONING	269,671	269,957.09	258,204	241,902	(16,302)	-6.3%	3.1%	0.15

GENERAL GOVT. BUILDINGS	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4194 01 104 Facilities Payroll	42,640	43,118.64	43,825	55,563	11,738	26.8%	0.7%	0.03
100 4194 01 105 OT	2,091	395.84	0	0	0	—	0.0%	0.00
100 4194 01 106 Custodial PT	16,523	16,774.44	16,776	16,776	0	0.0%	0.2%	0.01
100 4194 01 222 MC Supplies	4,500	3,924.26	3,500	3,500	0	0.0%	0.0%	0.00
100 4194 01 314 MC Electricity	27,500	21,741.97	27,500	27,500	0	0.0%	0.4%	0.02
100 4194 01 315 MC Heat	8,000	11,231.17	8,000	8,000	0	0.0%	0.1%	0.00
100 4194 01 316 MC Telephone	8,500	11,204.87	8,500	8,500	0	0.0%	0.1%	0.01
100 4194 01 318 MC Equipment	3,200	261.97	3,200	3,200	0	0.0%	0.0%	0.00
100 4194 01 375 MC Building Maintenance/Repairs	33,000	19,663.08	33,000	30,500	(2,500)	-7.6%	0.4%	0.02
100 4194 01 999 COVID Expenses	0	7,455.73	0	3,500	3,500	—	0.0%	0.00
100 4194 02 375 Gifford Building Maintenance/Repairs	10,000	3,473.50	5,000	5,000	0	0.0%	0.1%	0.00
100 4194 02 378 Gifford Farm Field Improvements	0	0.00	0	0	0	—	0.0%	0.00
100 4194 03 375 Foss Property Maintenance/Repairs	6,202	0.00	5,000	2,500	(2,500)	-50.0%	0.0%	0.00
100 4194 04 314 Historical Soc. Electricity	1,400	933.62	1,400	1,400	0	0.0%	0.0%	0.00
100 4194 04 315 Historical Soc. Heat	5,000	3,455.73	5,000	5,000	0	0.0%	0.1%	0.00

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GENERAL GOVT. BUILDINGS (cont'd)	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4194 04 375 Historical Building Maintenance/Repairs	2,500	565.54	2,500	2,500	0	0.0%	0.0%	0.00
100 4194 05 375 Cushman Property Maint & Repairs	10,000	0.00	0	0	0	—	0.0%	0.00
100 4194 06 240 Smyk Landscape Maintenance	22,500	0.00	3,200	3,200	0	0.0%	0.0%	0.00
100 4194 06 318 Smyk Equipment	0	0.00	0	0	0	—	0.0%	0.00
100 4194 06 375 Smyk House Maintenance/Repairs	0	0.00	0	0	0	—	0.0%	0.00
100 4194 07 375 Park Cottage Maintenance	0	642.46	1,200	1,200	0	0.0%	0.0%	0.00
TOTAL EXPENSES	203,556	144,842.82	167,601	177,839	10,238	6.1%	2.3%	0.11

CEMETERIES	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4195 01 141 Cemetery Payroll	29,110	25,127.79	29,110	26,051	(3,059)	-10.5%	0.3%	0.02
100 4195 01 142 Cemetery Overtime	1,025	520.26	994	994	0	0.0%	0.0%	0.00
100 4195 01 222 Supplies	500	797.73	1,000	2,000	1,000	100.0%	0.0%	0.00
100 4195 01 240 Ground Maintenance	7,500	2,941.83	1,875	7,444	5,569	297.0%	0.1%	0.00
100 4195 01 272 Sale of Lots (Cemetery & Cremation)	8,000	0.00	0	0	0	—	0.0%	0.00
100 4195 01 306 Computer Maintenance	500	0.00	500	500	0	0.0%	0.0%	0.00
100 4195 01 317 Equipment Maintenance	2,500	2,527.51	3,625	4,170	545	15.0%	0.1%	0.00
100 4195 01 318 Equipment	2,800	399.68	812	240	(572)	-70.4%	0.0%	0.00
100 4195 01 401 Contracted Services	0	0.00	0	1,500	1,500	—	0.0%	0.00
TOTAL EXPENSES	51,935	32,314.80	37,916	42,899	4,983	13.1%	0.5%	0.03

INSURANCE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4196 01 190 Workers' Compensation	0	48,872.00	48,872	45,119	(3,753)	-7.7%	0.6%	0.03
100 4196 01 248 Property & Liability Insurance	52,557	56,236.00	56,236	60,060	3,824	6.8%	0.8%	0.04
TOTAL EXPENSES	52,557	105,108.00	105,108	105,179	71	0.1%	1.3%	0.07

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OTHER GEN. GOVT.	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4199 01 243 Town Ctr Water Contamination Expenses	0	10,583.75	11,000	11,000	0	0.0%	0.1%	0.01
100 4199 01 268 Refunds: M.V. / Misc.	0	0.00	0	0	0	—	0.0%	0.00
100 4199 01 283 Property Tax Refunds (abated)	0	0.00	0	0	0	—	0.0%	0.00
100 4199 01 289 Overlay	0	0.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	0	10,583.75	11,000	11,000	0	0.0%	0.1%	0.01
TOTAL GENERAL GOVERNMENT	2,493,293	2,572,092.14	2,652,677	2,755,008	102,331	3.9%	35.1%	1.72

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PUBLIC SAFETY

POLICE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4210 01 130 Police - Full Time	762,291	806,005.88	806,195	826,442	20,247	2.5%	0.3%	0.52
100 4210 01 131 Secretary Payroll	48,226	52,098.73	48,670	49,982	1,312	2.7%	0.0%	0.03
100 4210 01 135 Police Overtime	112,750	72,894.01	112,000	102,000	(10,000)	-8.9%	-0.1%	0.06
100 4210 01 133 Police-Holiday pay	22,941	23,408.72	23,236	24,094	858	3.7%	0.0%	0.02
100 4210 01 134 Prosecutor Payroll	37,326	37,023.89	37,876	37,876	0	0.0%	0.0%	0.02
100 4210 01 136 Police - PT	0	8,627.84	0	12,000	12,000	—	0.2%	0.01
100 4210 02 201 PD Office Supplies	5,000	3,419.27	5,000	5,000	0	0.0%	0.0%	0.00
100 4210 02 202 Legal - Office Supplies	3,000	2,024.96	3,000	3,000	0	0.0%	0.0%	0.00
100 4210 02 210 Cruiser Purchase	35,000	0.00	0	0	0	—	0.0%	0.00
100 4210 02 226 Community Service Program	1,500	736.56	1,000	1,000	0	0.0%	0.0%	0.00
100 4210 02 278 Special Response Team (SERT)	2,500	2,500.00	2,500	2,500	0	0.0%	0.0%	0.00
100 4210 02 279 Donation Expenses	0	0.00	0	0	0	—	0.0%	0.00
100 4210 02 305 Technical Support	18,000	16,630.56	18,000	18,000	0	0.0%	0.0%	0.01
100 4210 02 308 Training & Dues	12,000	12,791.16	13,000	22,000	9,000	69.2%	0.1%	0.01
100 4210 02 310 Uniforms	15,000	8,860.44	12,000	10,900	(1,100)	-9.2%	0.0%	0.01
100 4210 02 317 Equipment Repairs	3,000	2,480.86	3,000	3,000	0	0.0%	0.0%	0.00
100 4210 02 318 New Equipment	13,000	22,483.15	8,000	8,000	0	0.0%	0.0%	0.00
100 4210 02 319 Gas & Oil	20,000	2,040.54	19,000	19,000	0	0.0%	0.0%	0.01
100 4210 02 376 Vehicle Maintenance	14,000	16,360.53	16,000	17,000	1,000	6.3%	0.0%	0.01
100 4210 02 999 COVID expenses		29,349.51	0	0	0	—	0.0%	0.00
100 4210 03 314 Electricity	13,000	9,758.82	11,000	11,000	0	0.0%	0.0%	0.01
100 4210 03 315 Heating	5,000	2,915.81	4,500	4,500	0	0.0%	0.0%	0.00
100 4210 03 316 Telephone	7,500	7,275.69	7,500	8,000	500	6.7%	0.0%	0.00
100 4210 03 375 PD Building Maintenance	16,000	11,769.12	16,000	16,000	0	0.0%	0.0%	0.01
TOTAL EXPENSES	1,167,034	1,151,456.05	1,167,477	1,201,294	33,817	2.9%	0.4%	0.75

FIRE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4220 01 100 Fire Dept. Payroll	170,784	210,352.11	236,812	306,518	69,706	29.4%	0.9%	0.19
100 4220 01 200 FD Detail Payroll	0	200.00	5,000	3,000	(2,000)	-40.0%	0.0%	0.00
100 4220 01 204 Dues	2,400	2,780.00	2,700	2,500	(200)	-7.4%	0.0%	0.00

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FIRE - cont.	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4220 01 222 Supplies	2,500	1,631.90	2,500	2,500	0	0.0%	0.0%	0.00
100 4220 01 228 EMS Supplies	12,000	18,768.26	13,000	13,000	0	0.0%	0.2%	0.01
100 4220 01 236 Fire Prevention	3,000	2,395.00	3,000	3,000	0	0.0%	0.0%	0.00
100 4220 01 243 Haz-Mat Start Team	3,200	3,198.20	3,200	3,200	0	0.0%	0.0%	0.00
100 4220 01 245 Insurance	1,084	0.00	1,232	1,232	0	0.0%	0.0%	0.00
100 4220 01 308 Training & Conferences	4,000	3,534.98	4,000	4,000	0	0.0%	0.1%	0.00
100 4220 01 310 Uniforms	2,000	5,031.48	3,500	3,500	0	0.0%	0.0%	0.00
100 4220 01 317 Equipment Maintenance	32,000	30,188.27	30,000	30,000	0	0.0%	0.4%	0.02
100 4220 01 318 New Equipment	27,000	21,723.23	22,000	31,900	9,900	45.0%	0.4%	0.02
100 4220 01 319 Gas & Oil	4,500	478.80	4,500	4,500	0	0.0%	0.1%	0.00
100 4220 01 323 Billing Expenses	8,500	11,171.81	13,000	13,000	0	0.0%	0.2%	0.01
100 4220 01 999 COVID expenses	0	34,556.65	0	5,000	5,000	—	0.1%	0.00
100 4220 03 000 FD Grant Expense	0	0.00	0	0	0	—	0.0%	0.00
100 4220 02 240 Landscape Maintenance	1,000	0.00	1,000	1,000	0	0.0%	0.0%	0.00
100 4220 02 246 Internet/IT Charges	5,000	1,890.40	4,000	4,000	0	0.0%	0.1%	0.00
100 4220 02 314 Electricity	22,000	16,034.00	21,000	18,000	(3,000)	-14.3%	0.2%	0.01
100 4220 02 315 Heat	13,000	17,349.46	16,000	16,000	0	0.0%	0.2%	0.01
100 4220 02 316 Telephone	7,500	6,421.79	7,500	7,500	0	0.0%	0.1%	0.00
100 4220 02 375 Building Maintenance & Repairs	15,000	21,447.15	15,000	15,000	0	0.0%	0.2%	0.01
TOTAL EXPENSES	336,468	409,153.49	408,944	488,350	79,406	19.4%	6.2%	0.30

EMERGENCY MANGEMENT	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4290 01 149 OEM Payroll (Reimbursed)	0	507.50	0	0	0	—	0.0%	0.00
100 4290 01 227 Emergency Management Expenses	9,638	0.00	9,638	9,638	0	0.0%	0.1%	0.01
TOTAL EXPENSES	9,638	507.50	9,638	9,638	0	0.0%	0.1%	0.01

DISPATCH SERVICES	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4299 01 316 Dispatch Phone Expense	1,000	870.24	1,000	1,000	0	0.0%	0.0%	0.00
TOTAL PUBLIC SAFETY	1,514,140	1,561,987.28	1,587,059	1,700,282	113,223	7.1%	21.7%	1.06

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HIGHWAY & STREETS

HIGHWAY	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4312 01 140 Highway Payroll	210,778	247,049.70	248,687	214,127	(34,560)	-13.9%	2.7%	0.13
100 4312 01 141 Highway Overtime	26,808	18,773.19	26,808	26,808	0	0.0%	0.3%	0.02
100 4312 01 142 Temporary Plow Drivers	13,536	2,890.63	10,000	10,000	0	0.0%	0.1%	0.01
100 4312 01 210 Hwy Vehicle Purchase	33,161	32,791.29	33,161	33,161	0	0.0%	0.4%	0.02
100 4312 01 211 Drainage	1,200	2,059.86	2,400	7,392	4,992	208.0%	0.1%	0.00
100 4312 01 222 Supplies	2,100	2,781.04	4,200	4,200	0	0.0%	0.1%	0.00
100 4312 01 224 Meals	1,000	703.38	1,000	1,000	0	0.0%	0.0%	0.00
100 4312 01 279 Substance Abuse Testing	1,000	585.00	1,250	1,250	0	0.0%	0.0%	0.00
100 4312 01 303 Rented Equipment	7,500	4,386.59	6,000	6,000	0	0.0%	0.1%	0.00
100 4312 01 306 Computer Software Maintenance	1,734	763.63	1,734	1,734	0	0.0%	0.0%	0.00
100 4312 01 308 Training	2,500	475.00	1,500	1,500	0	0.0%	0.0%	0.00
100 4312 01 310 Uniforms	6,125	3,028.77	5,125	5,125	0	0.0%	0.1%	0.00
100 4312 01 314 Electricity	8,300	8,089.55	8,750	8,750	0	0.0%	0.1%	0.01
100 4312 01 315 Heating	3,500	725.40	2,500	2,500	0	0.0%	0.0%	0.00
100 4312 01 316 Telephone	2,550	2,699.29	4,208	4,208	0	0.0%	0.1%	0.00
100 4312 01 317 Equipment Repairs & Maintenance	50,000	37,654.33	50,000	50,000	0	0.0%	0.6%	0.03
100 4312 01 318 New Equipment & Signs	14,000	3,414.20	8,400	8,400	0	0.0%	0.1%	0.01
100 4312 01 319 Gas & Oil	35,000	33,828.79	39,200	39,200	0	0.0%	0.5%	0.02
100 4312 01 320 Road Paint	9,000	8,040.90	10,080	10,080	0	0.0%	0.1%	0.01
100 4312 01 321 Salt	80,000	46,996.80	70,000	70,000	0	0.0%	0.9%	0.04
100 4312 01 322 Aggregate	8,500	1,282.75	8,500	8,500	0	0.0%	0.1%	0.01
100 4312 01 325 Paving & Road Reconstruction	380,000	22,791.15	115,739	150,000	34,261	29.6%	1.9%	0.09
100 4312 01 375 Building Maintenance	22,000	17,268.57	20,000	20,000	0	0.0%	0.3%	0.01
100 4312 01 401 Contracted Services	0	0.00	0	3,500	3,500	—	0.0%	0.00
100 4312 01 999 COVID expenses	0	24.16	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	920,292	499,103.97	679,242	687,435	8,193	1.2%	8.8%	0.43

STREET LIGHTING	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4316 01 314 Street Lighting	10,000	8,640.35	10,000	10,000	0	0.0%	0.1%	0.01
TOTAL HIGHWAY & STREETS	930,292	507,744.32	689,242	697,435	8,193	1.2%	8.9%	0.43

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SANITATION

SOLID WASTE COLLECTION & DISPOSAL	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4323 01 142 Sanitation Payroll	23,276	24,046.80	23,626	36,769	13,143	55.6%	0.5%	0.02
100 4323 01 143 Sanitation Overtime	1,558	291.00	1,558	1,558	0	0.0%	0.0%	0.00
100 4323 01 212 MSW/Recycling Coll. & Disposal	690,500	925,769.82	731,929	937,156	205,227	28.0%	11.9%	0.58
100 4323 01 242 Hazardous Waste Collection	3,340	4,427.54	3,340	5,277	1,937	58.0%	0.1%	0.00
100 4323 01 247 Landfill Closure Costs	9,500	5,598.40	9,500	9,500	0	0.0%	0.1%	0.01
100 4323 01 309 Transfer Station Expenses	77,779	79,340.94	59,890	64,681	4,791	8.0%	0.8%	0.04
100 4323 01 314 Electricity	624	738.06	750	750	0	0.0%	0.0%	0.00
100 4323 01 317 Materials & Supplies	3,200	1,926.33	800	4,800	4,000	500.0%	0.1%	0.00
TOTAL EXPENSES	809,777	1,042,138.89	831,393	1,060,491	229,098	27.6%	13.5%	0.66
TOTAL SANITATION	809,777	1,042,138.89	831,393	1,060,491	229,098	27.6%	13.5%	0.66

PUBLIC WORKS (OTHER)	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4339 01 327 Public Works Commission	10,714	0.00	1	1	0	0.0%	0.0%	0.00
TOTAL EXPENSES	10,714	0.00	1	1	0	0.0%	0.0%	0.00
TOTAL PUBLIC WORKS	1,750,783	1,549,883.21	1,520,636	1,757,927	237,291	15.6%	22.4%	1.10

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HEALTH

	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
ANIMAL CONTROL								
100 4414 01 244 Impoundment Fees/Supplies	600	0.00	600	600	0	0.0%	0.0%	0.00
TOTAL EXPENSES	600	0.00	600	600	0	0.0%	0.0%	0.00

	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
PEST CONTROL								
100 4414 02 326 Pest Control Contracted Services	67,680	64,180.00	67,680	67,680	0	0.0%	0.9%	0.04
TOTAL EXPENSES	67,680	64,180.00	67,680	67,680	0	0.0%	0.9%	0.04

	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
PUBLIC SERVICE AGENCIES								
100 4415 01 000 Annie's Angels	2,500	2,500.00	2,500	2,500	0	0.0%	0.0%	0.00
100 4415 01 001 American Red Cross	800	800.00	800	800	0	0.0%	0.0%	0.00
100 4415 01 350 Lamprey Health Care	3,000	0.00	3,000	0	(3,000)	-100.0%	0.0%	0.00
100 4415 01 351 Seacoast Mental Health Ctr.	3,000	3,000.00	3,000	3,000	0	0.0%	0.0%	0.00
100 4415 01 352 Waypoint	2,000	2,500.00	2,500	2,500	0	0.0%	0.0%	0.00
100 4415 01 353 Haven	4,250	4,250.00	4,250	4,250	0	0.0%	0.1%	0.00
100 4415 01 354 Big Brother & Big Sister	1,000	1,000.00	1,000	1,000	0	0.0%	0.0%	0.00
100 4415 01 355 Community Action Prog.	4,500	4,500.00	4,500	4,500	0	0.0%	0.1%	0.00
100 4415 01 356 Retired & Senior Volunteer Prog	500	500.00	500	500	0	0.0%	0.0%	0.00
100 4415 01 357 Richie McFarland Children's Center	4,500	6,000.00	6,000	4,200	(1,800)	-30.0%	0.1%	0.00
100 4415 01 359 AIDS Response of the Seacoast	500	1,000.00	500	1,000	500	100.0%	0.0%	0.00
100 4415 01 360 Rockingham County Nutrition Program	2,420	2,420.00	2,420	5,420	3,000	124.0%	0.1%	0.00
100 4415 01 361 Seacoast Shipyard Assoc.	200	200.00	200	200	0	0.0%	0.0%	0.00
100 4415 01 362 Crossroads House	1,000	1,000.00	1,000	1,000	0	0.0%	0.0%	0.00
100 4415 01 366 Child Advocacy Center	1,250	1,250.00	1,250	1,250	0	0.0%	0.0%	0.00
100 4415 01 368 Families First	2,500	2,500.00	2,500	2,500	0	0.0%	0.0%	0.00
100 4415 01 369 Womenade of Greater Squamscott	2,000	2,000.00	2,000	2,000	0	0.0%	0.0%	0.00
100 4415 01 370 Transportation Assistance for Seacoast Citizens	3,000	3,000.00	3,000	3,000	0	0.0%	0.0%	0.00
TOTAL EXPENSES	38,920	38,420.00	40,920	39,620	(1,300)	-3.2%	0.5%	0.02

TOTAL HEALTH	107,200	102,600.00	109,200	107,900	(1,300)	-1.2%	1.4%	0.07
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TOWN OF STRATHAM
2021 PROPOSED BUDGET
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WELFARE

DIRECT ASSISTANCE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4445 01 314 Public Asst. Electricity	1,500	1,093.79	1,500	1,250	(250)	-16.7%	0.0%	0.00
100 4445 01 340 Public Asst. Food	1,000	0.00	1,000	150	(850)	-85.0%	0.0%	0.00
100 4445 01 341 Public Asst. Heat	2,000	227.29	2,000	1,500	(500)	-25.0%	0.0%	0.00
100 4445 01 343 Public Asst. Medical-Pharmacy	1,000	140.13	1,000	100	(900)	-90.0%	0.0%	0.00
100 4445 01 344 Public Asst. Rent-Mortgage	10,000	2,700.00	10,000	7,500	(2,500)	-25.0%	0.1%	0.00
100 4445 01 345 Public Asst. Misc. Assistance	1,000	859.54	1,000	875	(125)	-12.5%	0.0%	0.00
TOTAL EXPENSES	16,500	5,020.75	16,500	11,375	(5,125)	-31.1%	0.1%	0.01
TOTAL WELFARE	16,500	5,020.75	16,500	11,375	(5,125)	-31.1%	0.1%	0.01

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CULTURE & RECREATION

PARKS	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4520 01 144 PT Ranger Payroll	34,144	26,509.13	46,644	42,858	(3,786)	-8.1%	0.5%	0.03
100 4520 01 201 Supplies	400	1,285.15	400	400	0	0.0%	0.0%	0.00
100 4520 01 240 Grounds Maintenance	26,900	27,345.10	32,000	36,480	4,480	14.0%	0.5%	0.02
100 4520 01 308 Training	500	0.00	0	0	0	—	0.0%	0.00
100 4520 01 310 Uniforms	800	0.00	0	0	0	—	0.0%	0.00
100 4520 01 314 Electricity	4,200	5,146.05	6,100	6,100	0	0.0%	0.1%	0.00
100 4520 01 317 Equipment Maintenance	6,700	2,262.72	3,500	3,500	0	0.0%	0.0%	0.00
100 4520 01 318 New Equipment	5,600	0.00	0	0	0	—	0.0%	0.00
100 4520 01 330 Park Maintenance Supplies	3,000	3,432.39	4,625	4,625	0	0.0%	0.1%	0.00
100 4520 01 375 Park Cottage Building Maintenance	4,500	366.20	0	0	0	—	0.0%	0.00
100 4520 01 376 Park Vehicle Maintenance	4,000	0.00	4,000	4,000	0	0.0%	0.1%	0.00
100 4520 01 377 All Other Park Building Maintenance	5,000	1,117.44	1,734	5,050	3,316	191.2%	0.1%	0.00
TOTAL EXPENSES	95,744	67,464.18	99,003	103,013	4,010	4.1%	1.3%	0.06

RECREATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4520 02 145 Recreation Payroll	71,750	72,548.99	72,827	72,827	0	0.0%	0.9%	0.05
100 4520 02 146 Rec. Seasonal Payroll	12,500	0.00	0	0	0	—	0.0%	0.00
100 4520 02 147 Program Asst Salary	42,640	32,201.96	47,612	47,612	0	0.0%	0.6%	0.03
100 4520 02 201 Office Expenses	1,200	355.30	1,200	1,200	0	0.0%	0.0%	0.00
100 4520 02 204 Memberships	1,000	1,072.89	1,000	0	(1,000)	-100.0%	0.0%	0.00
100 4520 02 232 Field Improvements	3,250	0.00	0	0	0	—	0.0%	0.00
100 4520 02 273 Seniors Trips	11,200	3,547.50	6,000	6,000	0	0.0%	0.1%	0.00
100 4520 02 280 Summer Program	38,000	7,400.00	50,000	0	(50,000)	-100.0%	0.0%	0.00
100 4520 02 308 Staff Training/Education	1,000	199.01	500	0	(500)	-100.0%	0.0%	0.00
100 4520 02 310 Rec. Uniforms	500	0.00	200	0	(200)	-100.0%	0.0%	0.00
100 4520 02 314 Electricity	1,900	0.00	0	0	0	—	0.0%	0.00
100 4520 02 316 Cellphone Reimbursement	1,302	1,301.44	1,302	1,302	0	0.0%	0.0%	0.00
100 4520 02 317 Field Maintenance	10,750	0.00	0	0	0	—	0.0%	0.00
100 4520 02 318 Equipment	500	596.83	0	0	0	—	0.0%	0.00
100 4520 02 319 Gas-Mileage	650	660.04	650	650	0	0.0%	0.0%	0.00

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RECREATION (cont'd)	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4520 02 324 Brochures/Newsletters	1,500	1,279.88	1,500	1,500	0	0.0%	0.0%	0.00
100 4520 02 328 Special Events	14,500	2,260.40	13,000	13,000	0	0.0%	0.2%	0.01
TOTAL EXPENSES	214,142	123,424.24	195,791	144,091	(51,700)	-26.4%	1.8%	0.09
TOTAL PARKS & RECREATION	309,886	190,888.42	294,794	247,104	(47,690)	-16.2%	3.2%	0.15

LIBRARY	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4550 01 147 Library Payroll	407,599	389,215.03	407,593	417,783	10,190	2.5%	5.3%	0.26
100 4550 01 249 Non-salary expenses	105,100	100,000.00	101,000	101,000	0	0.0%	1.3%	0.06
TOTAL EXPENSES	512,699	489,215.03	508,593	518,783	10,190	2.0%	6.6%	0.32

PATRIOTIC PURPOSES	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4583 01 238 Flags	1,300	0.00	500	500	0	0.0%	0.0%	0.00
100 4583 01 277 Patriotic Misc.	1,200	0.00	1,200	1,200	0	0.0%	0.0%	0.00
TOTAL EXPENSES	2,500	0.00	1,700	1,700	0	0.0%	0.0%	0.00
TOTAL CULTURE & RECREATION	825,085	680,103.45	805,087	767,587	(37,500)	-4.7%	9.8%	0.48

TOWN OF STRATHAM
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CONSERVATION & DEVELOPMENT

CONSERVATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4611 01 207 Conservation Commission	4,000	3,983.87	4,000	5,000	1,000	25.0%	0.1%	0.00
TOTAL EXPENSES	4,000	3,983.87	4,000	5,000	1,000	25.0%	0.1%	0.00

HERITAGE COMMISSION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4619 01 215 Heritage Administrative Expenses	400	178.22	400	400	0	0.0%	0.0%	0.00
100 4619 01 302 Survey/Software-Heritage	5,000	490.00	5,000	5,000	0	0.0%	0.1%	0.00
100 4619 01 308 Training/Conferences	100	0.00	100	100	0	0.0%	0.0%	0.00
100 4619 01 313 Veterans/Engraving	200	246.00	200	200	0	0.0%	0.0%	0.00
TOTAL EXPENSES	5,700	914.22	5,700	5,700	0	0.0%	0.1%	0.00

ECONOMIC DEVELOPMENT COMMITTEE	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4651 01 281 Membership Dues	200	0.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	200	0.00	0	0	0	—	0.0%	0.00

TOWN CENTER REVITALIZATION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4660 03 281 Pedestrian & Cyclist Advocacy Committee	500	0.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	500	0.00	0	0	0	—	0.0%	0.00

ENERGY COMMISSION	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4660 02 281 Energy Commission Expenses	3,500	0.00	1,200	1,200	0	0.0%	0.0%	0.00
TOTAL EXPENSES	3,500	0.00	1,200	1,200	0	0.0%	0.0%	0.00

TOTAL CONSERVATION & DEVELOPMENT	13,900	4,898.09	10,900	11,900	1,000	9.2%	0.2%	0.01
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TOWN OF STRATHAM
2021 PROPOSED BUDGET
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DEBT SERVICE

PRINCIPAL - LONG TERM	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4711 00 400 Debt Service Principal	0	570,000.00	570,000	570,000	0	0.0%	7.3%	0.36
100 4711 03 402 PSC Principal	250,000	0.00	0	0	0	—	0.0%	0.00
100 4711 04 402 Fire House/Conservation Bond	180,000	0.00	0	0	0	—	0.0%	0.00
100 4711 06 402 Scamman Conservation Bond	120,000	0.00	0	0	0	—	0.0%	0.00
100 4711 08 000 Cushman Property (Principal)	0	0.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	550,000	570,000.00	570,000	570,000	0	0.0%	7.3%	0.36
INTEREST - LONG TERM	2019 Adopted	YTD (12/30/2020)	2020 Adopted	2021 Proposed	\$ Change	% Change	% of Total	Est. Tax Impact
100 4721 00 401 Debt Service Interest	0	188,090.00	188,090	162,346	(25,744)	-13.7%	2.1%	0.10
100 4721 01 401 Debt Service Interest	100	0.00	0	0	0	—	0.0%	0.00
100 4721 03 401 PSC Interest	58,438	0.00	0	0	0	—	0.0%	0.00
100 4721 04 401 Fire House/Conservation Bond Interest	68,567	0.00	0	0	0	—	0.0%	0.00
100 4721 08 401 Cushman Property Interest	0	0.00	0	0	0	—	0.0%	0.00
100 4721 09 401 Scamman Conservation Bond Interest	52,378	0.00	0	0	0	—	0.0%	0.00
TOTAL EXPENSES	179,483	188,090.00	188,090	162,346	(25,744)	-13.7%	2.1%	0.10
TOTAL DEBT SERVICE	729,483	758,090.00	758,090	732,346	(25,744)	-3.4%	9.3%	0.46
TOTAL OPERATING BUDGET	7,450,384	7,234,674.92	7,460,149	7,844,325	384,176	5.1%	100.0%	4.89