TOWN OF STRATHAM

INCORPORATED 1716

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Town of Stratham

2023 Operating Budget Summary

February 6, 2023

Overview

This summary is an overview of the Select Board recommended 2023 Operating Budget for the Town of Stratham.

The 2023 Operating Budget is **$8,211,188** which is a **2%** ($161,002) increase over 2022.

Once again this year, the Select Board met jointly with the Town Moderator-Appointed Budget Advisory Committee to review preliminary budget materials for the operating budget and capital improvements. Following joint deliberations on this preliminary budget, the Select Board met to incorporate input and finalize a budget and related financial articles for the Town Meeting. A public hearing on the warrant articles was held on February 6, 2023.

Budget Development Process

Our budget process began with identifying strategies and guidelines and distributing budget worksheets to capture 2023 goals, objectives and informed projections.

This year, the Select Board provided guidance hoping to get to a budget that:

1. Takes into account the current economic uncertainty and the potential impact of that uncertainty on our residents' household economies; and
2. Recognizes the importance of not just adequate staffing, but prioritizing the employment conditions that allow the Town to attract and maintain quality employees in a highly competitive market. The quality of our employees is fundamental to the quality of services we can provide.

Follow-up discussion resulted in refinements to original department projections. These projections were incorporated into an initial draft which provides the big picture for the Select Board. After some initial fine tuning, a 2023 Preliminary Budget is ready for review by the Select Board and the Budget Advisory Committee. Following consultations and input with the BAC a public hearing is held on the budget. Following the hearing, Select Board makes a final recommendation to the Town Meeting.

Updated Financial Accounting and Budgeting Practices Impact

In recent years, the Town of Stratham has invested in additional capacity for the Town's budgetary analysis, accounting, and human resource functions. These investments have resulted in greater budget efficiency and savings, which are reflected in this budget. Examples of where efficiencies have been achieved are in the projection of salaries and wages and related personnel costs including Town contributions to New Hampshire Retirement system and payroll taxes. Providing greater choice in health care plan options as well as dedicating staff resources to assist employees in making decisions and understanding benefits has resulted in savings for the employees and the Town.

Operating Budget Summary

The Operating budget totals $8,211,188 which represents an increase of approximately $161,002 or 2% over FY2022. The components of the operating budget are presented in Table 1. A detailed line item budget is appended to this summary.

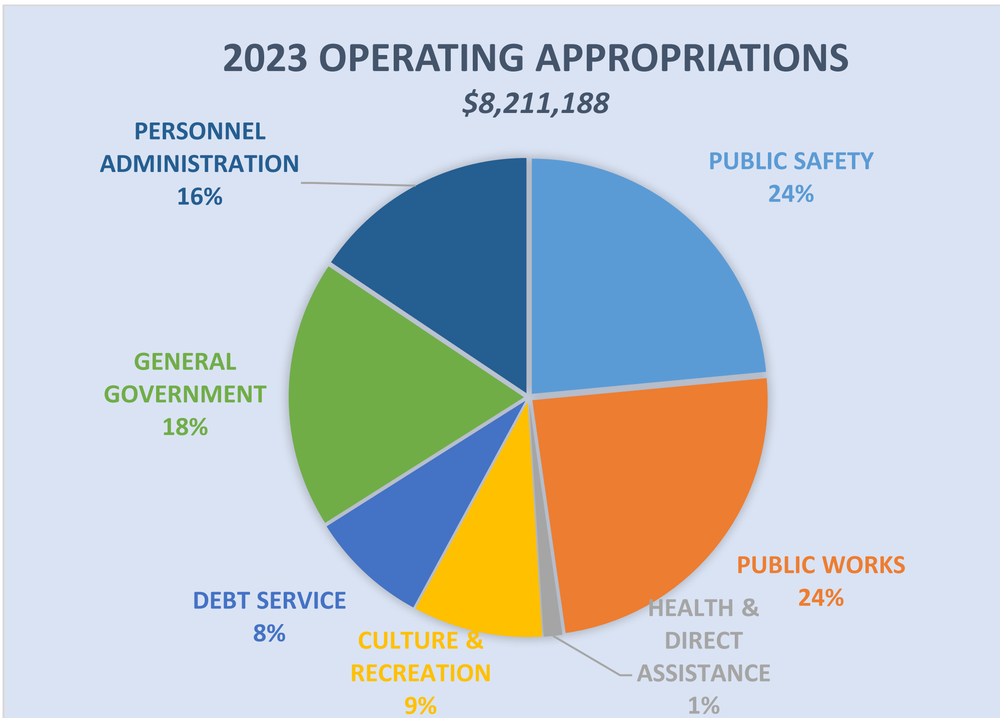
Table 1 Operating Budget

Town of Stratham 2023 Recommended Budget *Summary* January 4, 2023	Budget 2021	Actual 2021	% 2021 Budget to Actual	Budget 2022	YTD 11/30/2022 Actual 2022	Jan 4, 2023 DRAFT Budget 2023	% change	$ change
GENERAL GOVERNMENT								
Select Board	12,000.00	12,000.00	-	12,000.00	-	12,000.00	0.00%	-
Administration	199,377.00	204,770.95	1.03	198,823.00	185,961.36	230,210.00	15.79%	31,387
Election & Registration	7,775.00	6,096.33	0.78	12,000.00	18,003.90	9,725.00	-18.96%	(2,275)
Financial Administration	171,982.00	156,857.50	0.91	179,732.00	161,024.61	189,240.00	5.29%	9,508
Assessing	143,655.00	61,557.36	0.43	89,166.00	69,181.00	91,651.00	2.79%	2,485
Town Clerk / Tax Collector	162,869.00	184,461.36	1.13	163,944.00	135,049.42	163,840.00	-0.06%	(104)
Technology Services	77,000.00	79,239.23	1.03	77,000.00	60,195.99	108,800.00	41.30%	31,800
Legal Expenses	30,000.00	28,431.00	0.95	30,000.00	38,524.64	40,000.00	33.33%	10,000
Personnel Administration	1,361,105.00	1,079,246.55	0.79	1,410,729.00	1,098,851.83	1,282,200.00	-9.11%	(128,529)
Planning	152,336.00	149,297.24	0.98	171,166.00	142,425.66	146,700.00	-14.29%	(24,466)
Building Inspection & Code Enforcement	91,976.00	77,452.22	0.84	88,400.00	68,941.17	152,318.00	72.31%	63,918
General Government Buildings	179,308.00	159,556.65	0.89	175,870.00	156,504.04	183,020.00	4.07%	7,150
Cemeteries	43,175.00	33,227.65	0.77	56,711.00	34,472.93	45,485.00	-19.80%	(11,226)
Insurance	105,179.00	105,179.00	-	114,761.00	74,944.73	124,554.00	8.53%	9,793
Other General Government	11,000.00	297,373.10	27.03	2,500.00	88,470.95	12,000.00	380.00%	9,500
TOTAL GENERAL GOVERNMENT	**2,748,737.00**	**2,634,746.14**	**0.96**	**2,782,802.00**	**2,332,552.23**	**2,791,743.00**	**0.32%**	**8,941**
PUBLIC SAFTEY								
Police	1,245,903	1,203,977	97%	1,299,517	1,169,474	1,388,051	6.81%	88,534
Fire Department	488,350	500,194	102%	516,940	384,825	533,032	3.11%	16,092
Emergency Managment	9,638	8,010	83%	9,638	6,444	9,500	-1.43%	(138)
Dispatch Services	1,000	860	86%	1,000	788	1,000	0.00%	-
TOTAL PUBLIC SAFTEY	**1,744,891**	**1,713,040**	**98%**	**1,827,095**	**1,561,531**	**1,931,583**	**5.72%**	**104,488**
PUBLIC WORKS								
Highway	690,727	676,175	98%	700,816	705,035	748,478	6.80%	47,662
Street Lighting	10,000	8,657	87%	10,000	8,736	10,750	7.50%	750
Sanitation	1,060,696	1,020,988	96%	1,083,628	814,509	1,072,305	-1.04%	(11,323)
Public Works (Other)	1	0	0%	1	0	1.00	0.00%	-
Parks	103683	86607.17	84%	139976	116165.67	141,495.00	1.09%	1,519
TOTAL PUBLIC WORKS	**1,865,107.00**	**1,792,426.96**	**0.96**	**1,934,421.00**	**1,644,445.54**	**1,973,029.00**	**0.02**	**38,608.00**
HEALTH								
Animal Control	600	-	0%	600	-	600	0%	-
Pest Control	67,680	47,430	70%	54,144	45,830	54,144	0%	-
Public Service Agencies	39,620	39,620	0%	39,620	33,920	38,700	-2%	(920)
TOTAL HEALTH	**107,900**	**87,050**	**81%**	**94,364**	**79,750**	**93,444**	-1%	**(920.00)**
DIRECT ASSISTANCE	**11,375.00**	**4,572.46**	**0.40**	**11,375.00**	**5,959.94**	**11,375.00**	**-**	**-**
CULTURE & RECREATION								
Recreation	146,381	141,437	97%	146,381	135,675	168,247	15%	21,866
Library	518,783	469,937	91%	534,748	459,323	560,842	5%	26,094
Patriotic Purposes	1,700	774	46%	1,700	574	1,700	0%	-
TOTAL CULTURE & RECREATION	**666,864**	**612,148**	**92%**	**682,829**	**595,573**	**730,789**	**7%**	**47,960**
CONSERVATION & DEVELOPMENT								
Conservation Commission	5,000	200	4%	5,000	634	5,000	0%	-
Heritage Commission	5,700	5,075	89%	5,700	175	5,700	0%	-
Energy Commission	1,200	-	0%	1,200	-	1,200	0%	-
TOTAL CONSERVATION & DEVELOPMENT	**11,900**	**5,275**	**44%**	**11,900**	**809**	**11,900**	**0%**	**-**
DEBT SERVICE								
Principle	570,000	570,000	0%	570,000	570,000	570,000	0%	-
Interest	162,346	162,345	100%	135,400	135,400	97,325	-28%	(38,075)
TOTAL DEBT SERVICE	**732,346**	**732,345**	**100%**	**705,400**	**705,400**	**667,325**	-5%	**(38,075)**
TOTAL OPERATING APPROPRIATIONS	**7,889,120.00**	**7,581,603.87**	**0.96**	**8,050,186.00**	**6,926,021.51**	**8,211,188.00**	**2%**	**161,002.00**
TOTAL CIP EXPENSES	631,500.00			843,000.00		663,000.00	-21%	(180,000.00)
TOTAL TRANSFERS TO CAPITAL RESERVES	415,000.00			290,000.00		285,000.00	-2%	(5,000.00)
TOTAL OPERATING BUDGET & CIP	**8,935,620.00**	**7,581,603.87**		**9,183,186.00**	**6,926,021.51**	**9,159,188.00**	**0%**	**(23,998.00)**

Operating Budget by Function

Figure 1 presents the Town's planned spending for its functions in FY2023. General government, Public Safety, and Public Works are the Town's largest programs, representing about 66% of the operating budget total. Over 56% of the budget is dedicated to costs associated with payroll and benefits.

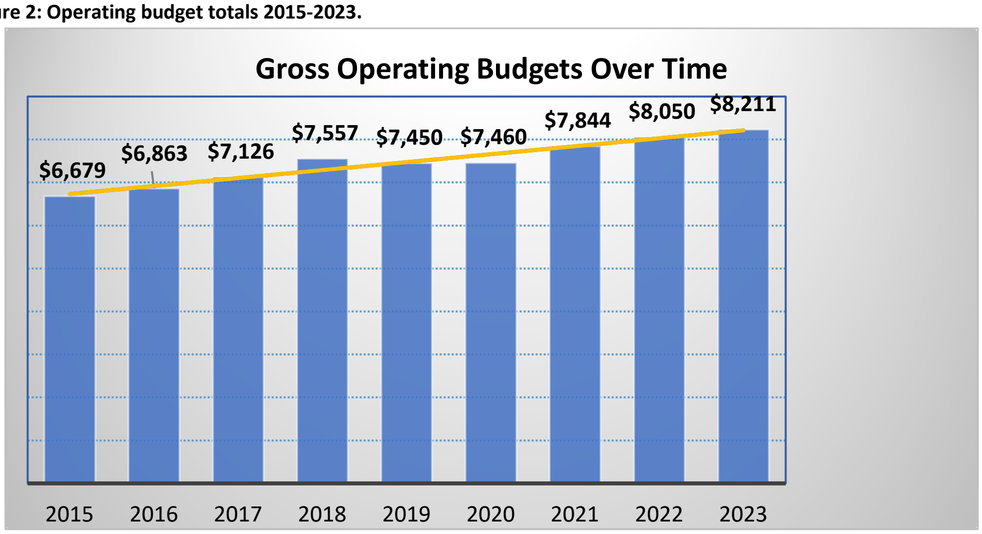
Figure 1 Spending by Function



Operating Budget History

Figure 2 displays gross General Fund operating budget totals for 2015 – 2023. Budget totals do not include Capital Improvement Plan or Capital Reserve Fund appropriations. Average budget growth for the time frame presented is 2.37%; the 2023 increase is 2.00%

Figure 2: Operating budget totals 2015-2023.



2023 Operating Budget *Increases*

1. **Salaries and Wages - $68,955.** This budget reflects various changes to salaries and wages, which are responsive to the budget guidance above. Like most municipalities, personnel costs account for a significant portion of the budget. For FY23, payroll costs total $3,385,875. When wages are combined with benefits costs—$1,272,600, which includes NH State Retirement employer contributions, Health Insurance employer premiums and the accompanying employer funded Health Reimbursement Accounts (HRA), Flexible Spending Accounts (FSA), Dental, Short & Long Term Disability, Life Insurance and employer portion of FICA and Medicare taxes, employee compensation constitutes 56% of the General Fund operating budget.

2. **Information Technology - $31,800.** There are two factors contributing to this increase in 2023. First, the Town is exploring the efficacy of its current model of service delivery in IT. We currently use a contracted service that provides our IT security, network management, software and hardware updates and license management. This budget includes sufficient funding to migrate to a new contractor or service pending the outcome of a staff led assessment of our current model. This budget includes additional line items to assist us in managing software license renewals and related services that benefit the entirety of the Town's IT infrastructure. Going forward, as we reorganize these costs we will likely see correlated savings in departmental budgets. This project is in progress and will assist us in monitoring and controlling these costs as an organization as opposed to by department.

3. **Fire Department and Police Department Additional Services.** The Fire and Police Department budgets include additional services that they will speak to in their budget presentations. This budget includes increased fire inspection services and animal control services in the Police Department.

4. **Public Works -** The Public Works department budget reflects a change in the way payroll costs are managed among the five areas serviced by these employees. Employee costs are distributed by percentage of annual activity across Buildings, Highways, Sanitation, Cemetery and Parks, as opposed to actual hours by department, which is difficult to track and makes budgeting harder to determine. In 2022, the Select Board authorized the introduction of a sorely need administrative support position for the department, which is funded in 2023 budget. This payroll budget for Public Works reflects a 3% overall increase.

Operating Budget *Decreases*

1. **New Hampshire Retirement System (NHRS) – ($23,800)** Group I and II rates for employer contributions are scheduled to decrease by 4% and 8.3% respectively on July 1, 2023, (half way through the budget year) but this budget reflects a 4% decrease in costs, even after taking into account the across the board increase to wages and salaries. Group I (Municipal Employee) employer contribution rates will decrease from 14.06% to 13.53% and Group II (Police) employer contribution rates will decrease from 33.88% to 31.28% of each payroll dollar,

respectively.   This budget decrease is a result of improvements to accounting practices referenced above.

2. **Health Benefits – ($49,856)** The budget reflects the third straight year of a decrease in health insurance costs for the Town. The 7.3% decrease is realized despite an 11.7% increase in HealthTrust premiums for 2023. The overall plan to reduce health care costs initiated in 2021 via the introduction of lower cost plans but supported with added benefits of HRA and FSA plans to offset employee costs has resulted in realizing continued decreases in employee benefits costs while maintaining quality coverage for employees. The savings reflect the impact of the changes employees' made in electing lower cost health plans or the Town's Alternative Health Buyout benefit as well as improvements to accounting practices mentioned above. Additionally, the Town transitioned its Short and Long Term Disability, and Life insurance products to HealthTrust at the beginning of 2022 which created efficiencies in administration of benefits, a better employee benefit and cost savings for the Town.

3. **Debt Service - ($38,075)** Debt service interest will be less in 2023 than it was in 2022. See Table 2 for the payment schedule through 2024.

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

Description	Debt Service Due In				Maturity Date
	2021	2022	2023	2024	
Municipal Safety Complex $5,000,000	287,188	276,562	265,938	255,313	2024
Fire House/Conservation $2,000,000	282,620	272,420	250,490	252,020	2028
2012 Conservation $2,375,000	162,538	156,417	150,898	147,148	2033
Total	732,346	705,399	667,326	654,481	
$ Change over prior year	**(25,744)**	**(26,947)**	**(38,075)**	**(24,544)**	

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

Tax Rate History

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

The composition of the Town's property tax rate from 2019 – 2022 is presented in Table 3. The percentages shown next to each rate reflect that rate's percentage of the entire tax rate.

Jurisdiction	2019*		2020		2021		2022	
Town	3.3	18%	3.09	16%	3.15	17%	3.07	16%
County	0.87	5%	0.83	4%	0.82	4%	0.83	4%
Local Education	12.58	68%	13.22	70%	12.76	69%	13.54	72%
State Education	1.88	10%	1.81	10%	1.79	10%	1.27	7%
Total	**18.63**		**18.95**		**18.52**		**18.71**	

Table 3: Tax rate history by jurisdiction.

The Town's tax rate, for the period shown, has averaged 16.75% of the total rate. Each jurisdiction's proportion of the overall rate has remained fairly consistent. In 2022, for each dollar paid in property taxes, 16 cents pays for Town services, 76 cents funds Local and State Education, and 7 cents supports Rockingham County's operations.

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
GENERAL GOVERNMENT							
EXECUTIVE							
SELECT BOARD							
100 4130 01 101 Select Board Stipends	**12,000.00**	**12,000.00**	**12,000.00**	**0.00**	**12,000.00**	**0%**	**-**
ADMINISTRATION							
100 4130 02 102 Town Administration Payroll	150,023.00	153,219.83	150,023.00	148,380.18	179,410.00	20%	29,387.00
100 4130 02 201 Supplies	5,500.00	5,999.59	5,500.00	2,508.62	4,500.00	-18%	(1,000.00)
100 4130 02 204 Association Dues	9,800.00	9,486.00	9,800.00	9,449.75	9,500.00	-3%	(300.00)
100 4130 02 208 Contracted services	1,500.00	0.00	1,500.00	2,350.00	1,500.00	0%	-
100 4130 02 209 Workshops & Training	1,750.00	620.00	1,750.00	1,482.50	1,750.00	0%	-
100 4130 02 216 Advertising	2,000.00	4,992.28	2,000.00	1,487.13	2,000.00	0%	-
100 4130 02 224 Meetings & Meals	3,500.00	7,583.68	4,000.00	1,988.87	6,300.00	58%	2,300.00
100 4130 02 225 Mileage	1,250.00	246.21	500.00	59.67	500.00	0%	-
100 4130 02 230 Fed-Ex	300.00	0.00	250.00	0.00	250.00	0%	-
100 4130 02 231 Postage	12,000.00	11,865.16	12,000.00	9,002.99	13,000.00	8%	1,000.00
100 4130 02 262 Town Report	3,750.00	3,903.00	3,500.00	2,518.25	3,500.00	0%	-
100 4130 02 317 Service Contract (copier)	6,504.00	6,558.20	6,500.00	6,070.40	6,500.00	0%	-
100 4130 02 318 New Equipment	0.00	297.00	0.00	663.00	-	0%	-
100 4130 02 319 Background Checks	500.00	0.00	500.00	0.00	500.00	0%	-
100 4130 02 328 Town Meeting	1,000.00	0.00	1,000.00	0.00	1,000.00	0%	-
TOTAL EXPENSES	**199,377.00**	**204,770.95**	**198,823.00**	**185,961.36**	**230,210.00**	**15.79%**	**31,387.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
ELECTION & REGISTRATION							
100 4140 01 201 Supplies	2,300.00	1,184.22	3,200.00	8,217.10	2,500.00	-22%	(700.00)
100 4140 01 219 Ballot Clerks	900.00	506.00	2,500.00	4,812.00	1,500.00	-40%	(1,000.00)
100 4140 01 220 Moderator/Asst. Moderator	275.00	275.00	875.00	825.00	900.00	3%	25.00
100 4140 01 221 Meals	300.00	231.11	1,100.00	549.80	500.00	-55%	(600.00)
100 4140 01 301 Supervisors of the checklist	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	0%	-
100 4140 01 308 Workshops & Training	100.00	0.00	100.00	0.00	100.00	0%	-
100 4140 01 317 Equipment Maintenance	300.00	300.00	625.00	0.00	625.00	0%	-
TOTAL EXPENSES	**7,775.00**	**6,096.33**	**12,000.00**	**18,003.90**	**9,725.00**	**-18.96%**	**(2,275.00)**
FINANCIAL ADMIN							
100 4150 01 120 Finance Payroll	138,232.00	120,939.97	138,232.00	107,724.96	130,500.00	-6%	(7,732.00)
100 4150 01 204 Dues/Misc Exp			150.00	355.00	400.00	167%	250.00
100 4150 01 217 Audit	18,500.00	14,840.37	18,500.00	25,472.63	26,000.00	41%	7,500.00
100 4150 01 306 Financial Software Lic/Training	9,000.00	4,595.36	9,000.00	4,552.75	5,000.00	-44%	(4,000.00)
100 4140 01 308 Workshops & Training			600.00	1,308.65	800.00	33%	200.00
100 4150 01 401 Contracted Services	0.00	10,231.80	7,000.00	18,340.37	20,000.00	186%	13,000.00
100 4150 05 111 Finance-Treasurer Stipend	6,250.00	6,250.00	6,250.00	3,270.25	6,540.00	5%	290.00
TOTAL EXPENSES	**171,982.00**	**156,857.50**	**179,732.00**	**161,024.61**	**189,240.00**	**5.29%**	**9,508.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
ASSESSING							
100 4150 02 114 Assessing Payroll	126,453.00	10,050.48	7,566.00	8,031.65	8,301.00	10%	735.00
100 4150 02 201 Assessing Supplies	1,150.00	121.43	0.00	371.95	500.00		500.00
100 4150 02 204 Dues/Misc Exp.	1,400.00	952.95	500.00	479.00	1,000.00	100%	500.00
100 4150 02 218 Registry Expense	200.00	39.55	100.00	36.50	100.00	0%	-
100 4150 02 304 Tax maps	4,200.00	3,700.00	4,000.00	3,969.34	4,000.00	0%	-
100 4150 02 308 Workshops & Training	1,250.00	0.00	0.00	0.00	250.00	0%	250.00
100 4150 02 316 Cell Phone Reimbursement	1,302.00	1,138.76	0.00	650.72	-	0%	-
100 4150 02 317 Equipment Maintenance/Software	7,000.00	13,154.19	7,000.00	7,039.34	7,500.00	7%	500.00
100 4150 02 376 Vehicle Maintenance/Lease	700.00	0.00	0.00	0.00	-	0%	-
100 4150 02 401 Contracted Services	0.00	32,400.00	70,000.00	48,602.50	70,000.00	0%	-
TOTAL EXPENSES	**143,655.00**	**61,557.36**	**89,166.00**	**69,181.00**	**91,651.00**	**2.79%**	**2,485.00**
TOWN CLERK /TAX COLLECTOR							
100 4150 03 112 TC/TC Payroll	141,909.00	164,932.80	141,909.00	115,923.39	142,000.00	0%	91.00
100 4150 03 201 Office Supplies	3,350.00	3,660.90	4,000.00	2,415.86	4,500.00	13%	500.00
100 4150 03 204 Dues & Memberships	60.00	340.42	60.00	60.00	60.00	0%	-
100 4150 03 209 Conventions	400.00	206.00	400.00	235.00	600.00	50%	200.00
100 4150 03 218 Registry of Deeds	400.00	343.09	400.00	180.02	400.00	0%	-
100 4150 03 223 Lien Notifications	600.00	521.25	600.00	243.75	600.00	0%	-
100 4150 03 225 Mileage	400.00	0.00	400.00	177.50	400.00	0%	-
100 4150 03 269 Restoration of records	3,000.00	3,000.00	3,000.00	2,970.00	3,000.00	0%	-
100 4150 03 306 Computer Support-Service	11,700.00	11,456.90	11,650.00	11,618.90	11,780.00	1%	130.00
100 4150 03 308 Workshops & Training	550.00	0.00	550.00	250.00	500.00	-9%	(50.00)
100 4150 03 318 New Equipment	500.00	0.00	975.00	975.00	-	-100%	(975.00)
TOTAL EXPENSES	**162,869.00**	**184,461.36**	**163,944.00**	**135,049.42**	**163,840.00**	**-0.06%**	**(104.00)**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
COMPUTER SERVICES							
100 4150 04 201 IT Supplies/Materials	7,000.00	8,385.23	7,000.00	12,911.02	7,000.00	0%	-
100 4150 04 205 Managed IT Services	70,000.00	70,854.00	70,000.00	47,284.97	80,000.00	14%	10,000.00
100 4150 04 ??? Cloud Subscription	0.00	0.00	0.00	0.00	14,000.00	0%	14,000.00
100 4150 04 ??? Telecom & Internet					7,800.00	0%	7,800.00
TOTAL EXPENSES	**77,000.00**	**79,239.23**	**77,000.00**	**60,195.99**	**108,800.00**	**41%**	**31,800.00**
100 4153 01 202 LEGAL EXPENSES	**30,000.00**	**28,431.00**	**30,000.00**	**38,524.64**	**40,000.00**	**33.33%**	**10,000.00**
PERSONNEL ADMINISTRATION							
100 4155 01 171 Medicare	46,777.00	43,004.92	51,231.00	38,253.81	50,000.00	-2%	(1,231.00)
100 4155 01 173 New Hampshire Retirement	527,038.00	481,086.91	595,800.00	507,992.32	572,000.00	-4%	(23,800.00)
100 4155 01 174 Social Security	146,282.00	126,982.38	138,000.00	107,145.54	138,000.00	0%	-
100 4155 01 176 Unemployment	2,296.00	1,837.00	1,642.00	1,642.00	2,000.00	22%	358.00
100 4155 01 191 Insurance Buyout Program	48,455.00	22,515.68	48,206.00	38,463.14	83,000.00	72%	34,794.00
100 4155 01 192 Life/AD&D	6,324.00	5,579.20	7,000.00	6,584.64	7,100.00	1%	100.00
100 4155 01 193 Long-Term Disability	18,840.00	18,140.93	12,000.00	9,207.92	12,000.00	0%	-
100 4155 01 194 Short-Term Disability	12,120.00	11,646.79	12,000.00	11,630.83	13,500.00	13%	1,500.00
100 4155 01 195 Health/Dental Insurance	506,417.00	354,511.74	438,250.00	349,820.49	350,000.00	-20%	(88,250.00)
100 4155 01 196 HealthTrust HRA			13,000.00	16,064.31	15,000.00	15%	2,000.00
100 4155 02 196 HealthTrust FSA				0.00	9,000.00		
100 4155 01 197 Misc. Fees	600.00	0.00	600.00	0.00	600.00	0%	-
100 4155 01 198 Leave Compensation	13,495.00	0.00	8,000.00	12,046.83	10,000.00	25%	2,000.00
100 4155 02 198 Compensation Adjustments	32,461.00	13,941.00	85,000.00	0.00	20,000.00	-76%	(65,000.00)
TOTAL EXPENSES	**1,361,105.00**	**1,079,246.55**	**1,410,729.00**	**1,098,851.83**	**1,282,200.00**	**-9.11%**	**(128,529.00)**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
PLANNING							
100 4191 01 120 Planner Department Payroll	129,494.00	131,871.94	150,222.00	125,828.21	120,500.00	-20%	**(29,722.00)**
100 4191 01 201 Supplies	2,500.00	2,176.04	1,500.00	1,644.01	2,000.00	33%	**500.00**
100 4191 01 203 Legal Ads	4,400.00	0.00	3,800.00	1,546.28	3,200.00	-16%	**(600.00)**
100 4191 01 204 Dues & Memberships	750.00	0.00	500.00	89.99	750.00	50%	**250.00**
100 4191 01 270 Rockingham Conservation District	500.00	7,492.00	500.00	0.00	500.00	0%	**-**
100 4191 01 271 Rock. Planning Commission	7,492.00	427.69	7,669.00	7,669.00	7,900.00	3%	**231.00**
100 4191 01 276 Special Projects	2,500.00	3,425.73	2,500.00	693.52	2,500.00	0%	**-**
100 4191 01 306 Software License & Training	3,300.00	600.00	3,200.00	3,881.22	6,700.00	109%	**3,500.00**
100 4191 01 308 Training	1,000.00	564.00	1,000.00	958.50	1,600.00	60%	**600.00**
100 4191 01 318 Equipment	300.00	0.00	200.00	56.23	950.00	375%	**750.00**
100 4191 01 319 Gas - Mileage	100.00	2,739.84	75.00	58.70	100.00	33%	**25.00**
100 4191 01 401 Contracted Services	0.00	0	0.00	0.00	-	0%	**-**
TOTAL EXPENSES	**152,336.00**	**149,297.24**	**171,166.00**	**142,425.66**	**146,700.00**	**-14.29%**	**(24,466.00)**
BUILDING INSPECTOR/CODE ENFORCEMENT							
100 4191 02 122 BI / CEO Payroll	72,426.00	68,740.23	78,000.00	63,735.31	133,718.00	71%	55,718.00
100 4191 02 201 Supplies	1,000.00	1,158.25	1,750.00	2,656.99	3,000.00	71%	1,250.00
100 4191 02 235 Fire Inspection Fees	800.00	1,500.00	800.00	0.00	500.00	-38%	(300.00)
100 4191 02 260 Plan Review	10,000.00	290.00	100.00	0.00	100.00	0%	-
100 4191 02 266 Reference Materials	1,500.00	248.00	1,500.00	1,075.05	1,750.00	17%	250.00
100 4191 02 306 Software License & Training	2,500.00	2,942.50	2,500.00	0.00	9,500.00	280%	7,000.00
100 4191 02 308 Workshops & Training	2,000.00	675.00	2,000.00	501.88	1,800.00	-10%	(200.00)
100 4191 02 318 Equipment	1,500.00	1,452.30	1,500.00	82.22	1,200.00	-20%	(300.00)
100 4191 02 376 Vehicle Maintenance	250.00	445.94	250.00	889.72	750.00	200%	500.00
TOTAL EXPENSES	**91,976.00**	**77,452.22**	**88,400.00**	**68,941.17**	**152,318.00**	**72.31%**	**63,918.00**
TOTAL LAND USE EXPENSES	**244,312.00**	**226,749.46**	**259,566.00**	**211,366.83**	**299,018.00**	**15.20%**	**39,452.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
GENERAL GOVT. BUILDINGS							
100 4194 01 104 Facilities Payroll	73,808.00	61,466.15	70,444.00	64,606.01	79,120.00	12%	8,676.00
100 4194 01 222 MC Supplies	3,500.00	4,549.67	4,500.00	4,378.79	4,300.00	-4%	(200.00)
100 4194 01 314 MC Electricity	27,500.00	23,670.96	27,500.00	19,979.43	26,200.00	-5%	(1,300.00)
100 4194 01 315 MC Heat	8,000.00	11,351.09	9,440.00	9,853.85	12,000.00	27%	2,560.00
100 4194 01 316 MC Telephone	8,500.00	11,747.93	9,486.00	10,390.01	7,000.00	-26%	(2,486.00)
100 4194 01 318 MC Equipment	3,200.00	3,087.58	3,200.00	305.15	3,200.00	0%	-
100 4194 01 375 MC Building Maintenance/Repairs	30,500.00	27,802.59	30,500.00	28,390.30	30,500.00	0%	-
100 4194 01 999 COVID expenses	3,500.00	(852.06)	0.00		-	0%	-
100 4194 02 375 Gifford Building Maintenance/Repairs	5,000.00	4,734.79	5,000.00	4,204.62	-	0%	(5,000.00)
100 4194 03 375 Foss Property Maintenance/Repairs	2,500.00	0.00	2,500.00	286.55	-	0%	(2,500.00)
100 4194 04 314 Historical Soc. Electricity	1,400.00	1,138.30	1,400.00	1,021.68	1,500.00	7%	100.00
100 4194 04 315 Historical Soc. Heat	5,000.00	4,040.36	5,000.00	4,544.68	4,800.00	-4%	(200.00)
100 4194 04 375 Historical Building Mainte/Repairs	2,500.00	2,613.00	2,500.00	459.26	2,500.00	0%	-
100 4194 06 240 Smyk Landscape Maintenance	3,200.00	3,148.27	3,200.00	3,264.60	3,200.00	0%	-
100 4194 07 375 Park Cottage Maintenance	1,200.00	1,078.02	1,200.00	4,819.11	-	0%	(1,200.00)
xxx xxxx xx xxx Rental Property Maintenance				0.00	8,700.00	0%	8,700.00
TOTAL EXPENSES	**179,308.00**	**159,576.65**	**175,870.00**	**156,504.04**	**183,020.00**	**4.07%**	**7,150.00**
CEMETERIES							
100 4195 01 141 Cemetery Payroll	26,327.00	19,267.66	40,000.00	18,119.50	25,015.00	-37%	(14,985.00)
100 4195 01 142 Cemetery Overtime	994.00	880.94	0	3,212.05	-	0%	-
100 4195 01 222 Supplies	2,000.00	2,181.57	2,000.00	9,959.00	4,000.00	100%	2,000.00
100 4195 01 240 Ground Maintenance	7,444.00	6,142.07	8,301.00	170.88	10,000.00	20%	1,699.00
100 4195 01 306 Computer Maintenance	500.00	0.00	500.00	1,492.48	500.00	0%	-
100 4195 01 317 Equipment Maintenance	4,170.00	3,588.08	4,170.00	1,519.02	4,170.00	0%	-
100 4195 01 318 Equipment	240.00	192.33	240.00	0.00	300.00	25%	60.00
100 4195 01 401 Contracted Services	1,500.00	975.00	1,500.00	0.00	1,500.00	0%	-
TOTAL EXPENSES	**43,175.00**	**33,227.65**	**56,711.00**	**34,472.93**	**45,485.00**	**-19.80%**	**(11,226.00)**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
INSURANCE							
100 4196 01 190 Workers' Compensation	45,119.00	45,119.00	46,473.00	23,144.50	50,865.00	9%	4,392.00
100 4196 01 248 Property & Liability Insurance	60,060.00	60,060.00	68,288.00	51,800.23	73,689.00	8%	5,401.00
TOTAL EXPENSES	**105,179.00**	**105,179.00**	**114,761.00**	**74,944.73**	**124,554.00**	**8.53%**	**9,793.00**
OTHER GEN. GOVT.							
100 4199 01 243 Town Ctr Water Contamination Exp	11,000.00	12,816.65	2,500.00	7,270.95	12,000.00	380%	9,500.00
100 4199 01 999 ARPA applied costs	0.00	284,556.45	0.00	81,200.00	-	0%	-
TOTAL EXPENSES	**11,000.00**	**297,373.10**	**2,500.00**	**88,470.95**	**12,000.00**	**380%**	9,500.00
TOTAL GENERAL GOVERNMENT	**2,748,737.00**	**2,634,766.14**	**2,782,802.00**	**2,332,552.23**	**2,791,743.00**	**0.32%**	**8,941.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
PUBLIC SAFTEY							
POLICE							
PD Payroll							
100 4210 01 130 Police Payroll	918,976.00	937,965.02	958,938.00	876,790.64	1,021,313.00	7%	62,375.00
100 4210 01 133 Police-Holiday pay	25,073.00	1,948.15	27,125.00	4,509.03	32,638.00	20%	5,513.00
100 4210 01 134 Prosecutor Payroll	38,454.00	38,301.24	38,454.00	34,253.71	38,840.00	1%	386.00
100 4210 01 135 Police Overtime	102,000.00	96,881.22	105,000.00	60,860.15	99,060.00	-6%	(5,940.00)
100 4210 01 136 Police - PT & ACO	12,000.00	5,842.22	20,000.00	9,524.48	40,000.00	100%	20,000.00
Total Payroll	**1,096,503.00**	**1,080,937.85**	**1,149,517.00**	**985,938.01**	**1,231,851.00**	**7.16%**	**82,334.00**
PD Operation							
100 4210 02 201 PD Office Supplies	8,000.00	7,595.19	8,000.00	5,156.61	8,000.00	0%	-
100 4210 02 202 Legal - Office Supplies	0.00	0.00	0.00	0.00	-	0%	-
100 4210 02 226 Community Service Program	1,000.00	1,047.88	1,000.00	689.77	1,000.00	0%	-
100 4210 02 278 Special Response Team (SERT)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0%	-
100 4210 02 305 Technical Support	18,000.00	19,731.49	18,000.00	16,151.34	20,500.00	14%	2,500.00
100 4210 02 308 Training & Dues	22,000.00	18,767.39	22,000.00	16,964.46	24,000.00	9%	2,000.00
100 4210 02 310 Uniforms	11,400.00	9,549.81	12,000.00	10,329.46	13,000.00	8%	1,000.00
100 4210 02 317 Equipment Repairs	3,000.00	1,019.28	3,000.00	1,281.54	3,000.00	0%	-
100 4210 02 318 New Equipment	8,000.00	7,941.29	8,000.00	8,834.15	8,000.00	0%	-
100 4210 02 319 Gas & Oil	19,000.00	5,965.86	19,000.00	20,250.69	22,000.00	16%	3,000.00
100 4210 02 376 Vehicle Maintenance	17,000.00	12,559.01	17,000.00	21,588.58	18,500.00	9%	1,500.00
100 4210 02 888 PD Grant Paid Expenditures			0.00	54,877.00	-	0%	-
100 4210 02 999 COVID expenses	0.00	397.50	0.00	0.00	-	0%	-
Total PD Operations	**109,900.00**	**87,074.70**	**110,500.00**	**158,623.60**	**120,500.00**	**9.05%**	**10,000.00**
BUILDING							
100 4210 03 314 Electricity	11,000.00	7,221.50	11,000.00	7,004.00	9,000.00	-18%	(2,000.00)
100 4210 03 315 Heating	4,500.00	2,866.17	4,500.00	3,945.96	5,200.00	16%	700.00
100 4210 03 316 Telephone	8,000.00	5,307.24	8,000.00	6,711.17	7,500.00	-6%	(500.00)
100 4210 03 375 PD Building Maintenance	16,000.00	20,569.75	16,000.00	7,251.55	14,000.00	-13%	(2,000.00)
Total PD Building	**39,500.00**	**35,964.66**	**39,500.00**	**24,912.68**	**35,700.00**	**-9.62%**	**(3,800.00)**
TOTAL Police Department EXPENSES	**1,245,903.00**	**1,203,977.21**	**1,299,517.00**	**1,169,474.29**	**1,388,051.00**	**6.81%**	**88,534.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
FIRE DEPARTMENT							
FD Operations							
100 4220 01 100 Fire Dept. Payroll	306,518.00	211,684.09	343,208.00	212,905.91	295,000.00	-14%	(48,208.00)
100 4220 01 130 FD Detail	3,000.00	122,921.75	5,000.00	5,637.50	5,000.00	0%	-
100 4220 01 204 Dues	2,500.00	800.00	2,500.00	2,776.80	3,500.00	40%	1,000.00
100 4220 01 222 Supplies	2,500.00	1,663.87	2,500.00	2,787.93	2,500.00	0%	-
100 4220 01 228 EMS Supplies	13,000.00	16,861.29	13,000.00	12,960.60	15,000.00	15%	2,000.00
100 4220 01 236 Fire Prevention	3,000.00	4,042.15	3,000.00	3,715.50	3,000.00	0%	-
100 4220 01 243 Haz-Mat Start Team	3,200.00	3,198.20	3,200.00	3,198.20	3,800.00	19%	600.00
100 4220 01 245 Insurance	1,232.00	0.00	1,232.00	0.00	1,232.00	0%	-
100 4220 01 308 Training & Conferences	4,000.00	1,014.23	3,000.00	4,075.01	6,000.00	100%	3,000.00
100 4220 01 310 Uniforms	3,500.00	14,171.68	3,000.00	1,178.35	3,000.00	0%	-
100 4220 01 317 Equipment Maintenance	30,000.00	33,762.27	28,000.00	40,660.80	16,000.00	-43%	(12,000.00)
100 4220 01 xxx MV Maintenance					34,000.00	0%	34,000.00
100 4220 01 318 Equipment	31,900.00	17,194.69	31,800.00	18,183.83	30,000.00	-6%	(1,800.00)
100 4220 01 xxx Gear					25,000.00		25,000.00
100 4220 01 319 Gas & Oil	4,500.00	1,436.70	4,500.00	5,794.38	7,000.00	56%	2,500.00
100 4220 01 323 Billing Expenses	13,000.00	11,326.63	13,000.00	12,093.77	13,000.00	0%	-
100 4220 01 999 COVID expenses	5,000.00	271.21	2,000.00	618.60	-	-100%	(2,000.00)
Total FD Operations	**426,850.00**	**440,348.76**	**458,940.00**	**326,587.18**	**463,032.00**	**0.89%**	**4,092.00**
Building							
100 4220 02 240 Landscape Maintenance	1,000.00	122.94	1,000.00	0.00	1,500.00	50%	500.00
100 4220 02 246 Internet/IT Charges	4,000.00	4,945.29	6,000.00	6,971.65	7,000.00	17%	1,000.00
100 4220 02 314 Electricity	18,000.00	15,120.81	15,000.00	12,296.63	20,000.00	33%	5,000.00
100 4220 02 315 Heat	16,000.00	16,004.23	16,000.00	17,282.70	20,000.00	25%	4,000.00
100 4220 02 316 Telephone	7,500.00	7,700.13	8,000.00	6,422.24	8,000.00	0%	-
100 4220 02 375 Building Maintenance & Repairs	15,000.00	15,951.62	12,000.00	15,264.54	13,500.00	13%	1,500.00
TOTAL FD Building	**61,500.00**	**59,845.02**	**58,000.00**	**58,237.76**	**70,000.00**	21%	**12,000.00**
Total Fire Department	**488,350.00**	**500,193.78**	**516,940.00**	**384,824.94**	**533,032.00**	**3.11%**	**16,092.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
EMERGENCY MANAGEMENT							
100 4290 01 149 OEM Payroll (Reimbursed)	0.00	0.00	0.00	0.00	-	0%	-
100 4290 01 227 Emergency Management Expenses	9,638.00	8,009.55	9,638.00	6,444.35	9,500.00	-1%	(138.00)
Total Emergency Management	**9,638.00**	**8,009.55**	**9,638.00**	**6,444.35**	**9,500.00**	**-1.43%**	**(138.00)**

DISPATCH SERVICES							
100 4299 01 316 Dispatch Phone Expense	1,000.00	859.83	1,000.00	787.80	1,000.00	100%	-
TOTAL PUBLIC SAFTEY	**1,744,891.00**	**1,713,040.37**	**1,827,095.00**	**1,561,531.38**	**1,931,583.00**	**5.72%**	**104,488.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
Public Works							
HIGHWAY							
100 4312 01 140 Highway Payroll	217,419.00	239,285.79	238,449.00	211,154.63	279,845.00	17%	41,396.00
100 4312 01 141 Highway Overtime	26,808.00	21,788.27	29,952.00	18,558.62	25,000.00	-17%	(4,952.00)
100 4312 01 142 Temporary Plow Drivers	10,000.00	3,407.07	10,000.00	4,217.89	10,000.00	0%	-
100 4312 01 210 Hwy Vehicle Purchase	33,161.00	32,791.29	33,161.00	32,791.29	33,161.00	0%	-
100 4312 01 211 Drainage	7,392.00	6,292.50	7,392.00	7,512.65	8,000.00	8%	608.00
100 4312 01 222 Supplies	4,200.00	4,396.22	4,200.00	6,515.39	6,500.00	55%	2,300.00
100 4312 01 224 Meals	1,000.00	531.22	1,000.00	1,151.25	1,500.00	50%	500.00
100 4312 01 279 Substance Abuse Testing	1,250.00	1,029.75	1,250.00	1,486.50	1,800.00	44%	550.00
100 4312 01 303 Rented Equipment	6,000.00	5,825.76	6,000.00	6,827.89	7,000.00	17%	1,000.00
100 4312 01 306 Computer Software Maintenance	1,734.00	729.88	1,734.00	1,198.99	1,734.00	0%	-
100 4312 01 308 Training	1,500.00	1,085.38	1,500.00	110.00	1,500.00	0%	-
100 4312 01 310 Uniforms	5,125.00	5,847.08	5,740.00	5,835.64	6,000.00	5%	260.00
100 4312 01 314 Electricity	8,750.00	7,496.18	8,750.00	7,420.97	8,750.00	0%	-
100 4312 01 315 Heating	2,500.00	1,289.91	2,500.00	1,109.96	2,500.00	0%	-
100 4312 01 316 Telephone	4,208.00	3,035.83	4,208.00	2,440.85	4,208.00	0%	-
100 4312 01 317 Equipment Repairs & Maintenance	50,000.00	43,115.93	50,000.00	58,341.06	55,000.00	10%	5,000.00
100 4312 01 318 New Equipment & Signs	8,400.00	6,526.65	8,400.00	9,411.05	9,400.00	12%	1,000.00
100 4312 01 319 Gas & Oil	39,200.00	46,903.90	39,200.00	32,570.85	39,200.00	0%	-
100 4312 01 320 Road Paint	10,080.00	8,913.16	10,080.00	9,642.88	10,080.00	0%	-
100 4312 01 321 Salt	70,000.00	41,549.93	55,300.00	53,452.55	55,300.00	0%	-
100 4312 01 322 Aggregate	8,500.00	6,233.92	8,500.00	6,922.73	8,500.00	0%	-
100 4312 01 325 Paving & Road Reconstruction	150,000.00	168,278.75	150,000.00	207,412.17	150,000.00	0%	-
100 4312 01 375 Building Maintenance	20,000.00	19,820.61	20,000.00	16,994.46	20,000.00	0%	-
100 4312 01 401 Contracted Services	3,500.00	0.00	3,500.00	1,955.00	3,500.00	0%	-
100 4312 01 999 COVID expenses	0.00		0.00	0.00	-	0%	-
TOTAL EXPENSES	**690,727.00**	**676,174.98**	**700,816.00**	**705,035.27**	**748,478.00**	**6.80%**	**47,662.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
STREET LIGHTING							
100 4316 01 314 Street Lighting	10,000.00	8,656.90	10,000.00	8,735.78	10,750.00	**8%**	**750.00**
TOTAL HIGHWAY & STREETS	**700,727.00**	**684,831.88**	**710,816.00**	**713,771.05**	**759,228.00**	**6.81%**	**48,412.00**
SANITATION							
100 4323 01 142 Sanitation Payroll	36,974.00	28,010.89	41,000.00	36,977.93	45,623.00	11%	4,623.00
100 4323 01 143 Sanitation Overtime	1,558.00	2,191.38	0.00	0.00	-	0%	-
100 4323 01 212 MSW/Recycling Coll. & Disposal	937,156.00	873,796.81	925,816.00	689,580.16	907,370.00	-2%	(18,446.00)
100 4323 01 242 Hazardous Waste Collection	5,277.00	2,208.41	5,277.00	920.00	5,277.00	0%	-
100 4323 01 247 Landfill Closure Costs	9,500.00	9,105.67	9,500.00	10,731.20	12,000.00	26%	2,500.00
100 4323 01 309 Transfer Station Expenses	64,681.00	98,476.81	95,081.00	74,570.02	95,081.00	0%	-
100 4323 01 314 Electricity	750.00	1,055.50	810.00	693.65	810.00	0%	-
100 4323 01 317 Materials & Supplies	4,800.00	6,142.44	6,144.00	1,035.86	6,144.00	0%	-
TOTAL Sanitation	**1,060,696.00**	**1,020,987.91**	**1,083,628.00**	**814,508.82**	**1,072,305.00**	**-1.04%**	**(11,323.00)**
PUBLIC WORKS (OTHER)							
100 4339 01 327 Public Works Commission	**1.00**	**0.00**	**1.00**	**0.00**	**1.00**	**0%**	**-**
HEALTH							
ANIMAL CONTROL							
100 4414 01 244 Impoundment Fees/Supplies	600.00	0.00	600.00	0.00	**600.00**	**0%**	**-**
PEST CONTROL							
100 4414 02 326 Pest Control Contracted Services	67,680.00	47,430.00	54,144.00	45,830.00	**54,144.00**	**0.00%**	**-**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
PUBLIC SERVICE AGENCIES							
100 4415 01 000 Annie's Angels	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0%	-
100 4415 01 001 American Red Cross	800.00	800.00	800.00	800.00	800.00	0%	-
100 4415 01 351 Seacoast Mental Health Ctr.	3,000.00	3,000.00	3,000.00	3,500.00	3,500.00	17%	500.00
100 4415 01 352 Waypoint	2,500.00	2,500.00	2,500.00	2,500.00	6,700.00	168%	4,200.00
100 4415 01 353 Haven	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	0%	-
100 4415 01 354 Big Brother & Big Sister	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0%	-
100 4415 01 355 Community Action Prog.	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	0%	-
100 4415 01 356 Retired & Senior Volunteer Prog	500.00	500.00	500.00	500.00	500.00	0%	-
100 4415 01 357 Richie McFarland Children's Center	4,200.00	4,200.00	4,200.00	0.00	-	-100%	(4,200.00)
100 4415 01 359 AIDS Response of the Seacoast	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0%	-
100 4415 01 360 Rockingham County Nutrition Program	5,420.00	5,420.00	5,420.00	3,420.00	4,000.00	-26%	(1,420.00)
100 4415 01 361 Seacoast Shipyard Assoc.	200.00	200.00	200.00	200.00	200.00	0%	-
100 4415 01 362 Crossroads House	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0%	-
100 4415 01 366 Child Advocacy Center	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	0%	-
100 4415 01 368 Families First	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0%	-
100 4415 01 369 Womenade of Greater Squamscott	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0%	-
100 4415 01 370 Transport Assist Seacoast Citizens	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0%	-
TOTAL EXPENSES	**39,620.00**	**39,620.00**	**39,620.00**	**33,920.00**	**38,700.00**	**-2%**	**(920.00)**
TOTAL HEALTH	**107,900.00**	**87,050.00**	**94,364.00**	**79,750.00**	**93,444.00**	**-0.97%**	**(920.00)**
DIRECT ASSISTANCE							
100 4445 01 314 Public Asst. Electricity	1,250.00	1,400.98	1,250.00	0.00	1,250.00	0%	-
100 4445 01 340 Public Asst. Food	150.00	0.00	150.00	50.00	150.00	0%	-
100 4445 01 341 Public Asst. Heat	1,500.00	680.43	1,500.00	1,541.10	1,500.00	0%	-
100 4445 01 343 Public Asst. Medical-Pharmacy	100.00	0.00	100.00	0.00	100.00	0%	-
100 4445 01 344 Public Asst. Rent-Mortgage	7,500.00	2,050.00	7,500.00	4,309.44	7,500.00	0%	-
100 4445 01 345 Public Asst. Misc. Assistance	875.00	441.05	875.00	59.40	875.00	0%	-
TOTAL Direct Assistance	**11,375.00**	**4,572.46**	**11,375.00**	**5,959.94**	**11,375.00**	**0.00%**	**-**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
CULTURE & RECREATION							
PARKS							
100 4520 01 144 Parks Payroll	43,528.00	35,251.49	78,871.00	40,397.88	59,795.00	-24%	(19,076.00)
100 4520 01 201 Supplies	400.00	328.88	400.00	566.28	700.00	75%	300.00
100 4520 01 240 Grounds Maintenance	36,480.00	32,403.50	36,480.00	43,995.62	47,000.00	29%	10,520.00
100 4520 01 308 Training			350.00	0.00	350.00	0%	-
100 4520 01 310 Uniforms			600.00	725.90	750.00	25%	150.00
100 4520 01 314 Electricity	6,100.00	4,025.05	6,100.00	7,670.47	8,300.00	36%	2,200.00
100 4520 01 317 Equipment Maintenance	3,500.00	3,231.74	3,500.00	4,375.43	4,800.00	37%	1,300.00
100 4520 01 330 Park Maintenance Supplies	4,625.00	3,820.74	4,625.00	5,360.67	5,800.00	25%	1,175.00
100 4520 01 376 Park Vehicle Maintenance	4,000.00	2,082.67	4,000.00	4,370.98	5,000.00	25%	1,000.00
100 4520 01 377 All Other Park Building Maintenance	5,050.00	5,463.10	5,050.00	8,702.44	9,000.00	78%	3,950.00
TOTAL EXPENSES	**103,683.00**	**86,607.17**	**139,976.00**	**116,165.67**	**141,495.00**	**1.09%**	**1,519.00**
RECREATION							
100 4520 02 145 Recreation Payroll	122,729.00	119,961.73	122,729.00	113,118.69	140,595.00	15%	17,866.00
100 4520 02 201 Office Expenses	1,200.00	4,526.23	1,200.00	1,208.23	1,200.00	0%	-
100 4520 02 273 Seniors Trips	6,000.00	7,366.22	6,000.00	16,928.53	20,000.00	233%	14,000.00
100 4520 02 314 Electricity	0.00	788.74	0.00	0.00	-	0%	-
100 4520 02 316 Cellphone Reimbursement	1,302.00	1,138.76	1,302.00	813.40	1,302.00	0%	-
100 4520 02 319 Gas-Mileage	650.00	1,351.40	650.00	498.66	650.00	0%	-
100 4520 02 324 Brochures/Newsletters	1,500.00	1,432.26	1,500.00	990.93	1,500.00	0%	-
100 4520 02 328 Special Events	13,000.00	4,871.42	13,000.00	2,116.93	3,000.00	-77%	(10,000.00)
TOTAL EXPENSES	**146,381.00**	**141,436.76**	**146,381.00**	**135,675.37**	**168,247.00**	**14.94%**	**21,866.00**
TOTAL PARKS & RECREATION	**250,064.00**	**228,043.93**	**286,357.00**	**251,841.04**	**309,742.00**	**8.17%**	**23,385.00**

2023 Recommended Budget

	Budget 2021	Actual 2021	Budget 2022	YTD 11/30/2022 Actual 2022	Feb 6 2023 Recommended Budget 2023	% change	$ change
LIBRARY							
100 4550 01 147 Library Payroll	417,783.00	374,962.54	430,548.00	355,123.43	450,442.00	5%	19,894.00
100 4550 01 249 Non-salary expenses	101,000.00	94,974.64	104,200.00	104,200.00	110,400.00	6%	6,200.00
TOTAL EXPENSES	**518,783.00**	**469,937.18**	**534,748.00**	**459,323.43**	**560,842.00**	**4.88%**	**26,094.00**
PATRIOTIC PURPOSES							
100 4583 01 238 Flags	500.00	699.00	500.00	80.00	500.00	0%	-
100 4583 01 277 Patriotic Misc.	1,200.00	75.00	1,200.00	494.24	1,200.00	0%	-
TOTAL EXPENSES	**1,700.00**	**774.00**	**1,700.00**	**574.24**	**1,700.00**	**0.00%**	-
CONSERVATION							
100 4611 01 207 Conservation Commission	**5,000.00**	**200.00**	**5,000.00**	**634.47**	**5,000.00**	**0.00%**	**-**
HERITAGE COMMISSION							
100 4619 01 215 Heritage Administrative Expenses	400.00	50.00	400.00	124.91	400.00	0%	-
100 4619 01 302 Survey/Software-Heritage	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0%	-
100 4619 01 308 Training/Conferences	100.00	0.00	100.00	0.00	100.00	0%	-
100 4619 01 313 Veterans/Engraving	200.00	25.00	200.00	50.00	200.00	0%	-
TOTAL EXPENSES	**5,700.00**	**5,075.00**	**5,700.00**	**174.91**	**5,700.00**	**0.00%**	**-**
ENERGY COMMISSION							
100 4660 02 281 Energy Commission Expenses	1,200.00	0.00	1,200.00	0.00	1,200.00	0%	-
TOTAL EXPENSES	**1,200.00**	**0.00**	**1,200.00**	**0.00**	**1,200.00**	**0.00%**	**-**
DEBT SERVICE							
PRINCIPLE - LONG TERM							
100 4711 00 400 Debt Service Principal	570,000.00	570,000.00	570,000.00	570,000.00	570,000.00	0%	-
INTEREST - LONG TERM							**-**
100 4721 00 401 Debt Service Interest	162,346.00	162,345.00	135,400.00	135,400.00	97,325.00	-28%	(38,075.00)
TOTAL Debt Service	**732,346.00**	**732,345.00**	**705,400.00**	**705,400.00**	**667,325.00**	**-5.40%**	**(38,075.00)**
TOTAL APPROPRIATIONS	**7,889,120.00**	**7,581,623.87**	**8,050,186.00**	**6,926,021.51**	**8,211,188.00**	**2.00%**	**161,002.00**