



1/19/2023

2023 BUDGET OVERVIEW

TOWN OF ALLENSTOWN



Derik Goodine
TOWN ADMINISTRATOR

Introduction

As is the case every year, the Board of Selectmen (Selectboard) asked department heads and board chairpersons to produce their respective proposed budgets for the 2023 to be as flat as possible, as well as to discuss with them (Selectboard) any special needs of their departments including staffing. Once again, the Selectboard decided to have joint budget meetings with the Municipal Budget Committee to develop and review the various budgets submitted. The resulting 2023 Budget that is presented to the Public Hearing and the Deliberative Session, and eventually placed on the ballot for the Town Election, are the results of the work of the staff, volunteers, the Budget Committee, and the Selectboard working together.

Like in most other municipalities across the country and in our own households, inflation costs have made this a tough budget year to contain costs of service delivery, and you will see such impacts sprinkled throughout the proposed budget. The CPI during October of 2022 was 7.7%. The overall Town Budget is up 4.8% as you will see in the chart inside this document.

Over the last several years, the Town has utilized Unassigned Fund Balance and Non-Property Tax Revenue to help offset increased expenditures and increased County Tax and School Tax Assessments to lessen the total Tax Rate. The School has also utilized their Unassigned Fund Balances in some years to do the same thing. In this document, you will find a Tax Rate History Chart that shows that the municipal portion of the Tax Rate has declined from \$10.00 to \$8.60 from 2017 to 2021. In 2022, the Municipal portion of the Tax Rate is \$6.21 (includes overlay), but that rate is based the new increased town-wide valuation.

In 2021, the municipal portion of the Tax Rate was reduced by approximately \$1.70 by using \$509,000 from Unassigned Fund Balance. In 2022, the Tax Rate was reduced by \$.38 by utilizing \$195,000 of Unassigned Fund Balance; but due to the Revaluation of properties in Allenstown, the Board of Selectmen had to utilize a higher amount for the Overlay (\$248,579 for 2022 vs. \$122,463 for 2021) during Tax Rate setting time. This was done in case there are any large abatements granted. This ended up adding \$.25 to the rate meaning the net reduction to the Tax Rate was only \$.13. The Town also received approximately \$131,962 in extra state revenues that apparently may be one-time revenues that were utilized to reduce the 2022 Tax Rate by \$.26. We will need to wait and see what the State budget's impact is for 2023, and what the effect of the economy is on the State budget revenues. Later this year, we will find out if the State shares additional revenues with the towns and schools, or if they desire to force us to raise taxes to make up for those differences. A big question mark is still the Meals and Rooms Tax Revenue amount. Will it be \$340,000 as we are estimating in the dark, or will it come in at \$422,000 as it did in 2022? If it does, then that will reduce the amount needed from taxes for this year's budget.

2023 Budget Development

Department Heads were expected to develop their 2023 Budgets with minimal increases in their operating budgets as much as possible other than increases built into the wage classification system that has been in place for 6 years. They could also consider and budget for any increases due to and related to providing services and operations of the Town such as fuel, oil, and gas, costs of supplies increases, insurance costs, and mandated expenses.

The Operations Budget presented to you were prepared by the Department Heads and Committee chairs with guidance from the Town Finance Director and Town Administrator, and eventually approved by the Budget Committee and Selectboard for the presentation at the Public Hearing. Similarly, the Capital Reserve Fund Proposals were also created and vetted by the Finance Director and Town Administrator, and then approved to move forward to Public Hearing by both the Budget Committee and Selectboard.

While the 2023 Town Budget does utilize \$100,000 of Unassigned Fund Balance to reduce the budget impact on taxes, as well as another \$480,000 to fund Capital Reserve Funds, there is not enough Unassigned Fund Balance to further offset any tax impacts of the budget without affecting the Town's cash flows. The Unassigned Fund Balance is utilized to level out our cash needs between tax due dates. Thus to avoid having to borrow a Tax Anticipation Note.

During the creation of the Proposed Non-Property Tax Revenue Budget for 2023, town staff was conservative on estimates of many of these types of revenues. We have been warned about a possible recession, further inflation, and supply chain constraints. These things not only affect the price of goods and services (fuel, electricity, vehicle availability) that we depend on to provide services, but they directly impact our Non-Property Tax Revenues. The two largest Non-Property Tax Revenues that will and could be affected are Vehicle Registration Revenue due to lack of availability of new vehicles; and the amount that the State gives us as a share of the Meals and Rooms Tax due to higher gas prices and other inflation costs. A recession and inflation is expected to possibly reduce tourist traffic, as well as constraining our own New Hampshire residents from vacationing in state overnight, or eating at restaurants throughout 2023. The one silver lining is that the final Tax Rate is not set until November or December, and should these revenues not be affected and come in over estimates, then the Board of Selectmen and Town Administration can review them, and possibly utilize additional funds to reduce taxes needed from property taxation.

The wage scales in the wage classification system are adjusted each year with a Cost of Living Adjustment (COLA) for employees. This year was no different. When the COLA increase was considered for 2023, it was September; and the Consumer Price Index at that time was at 8.3%. The Consumer Price Index in October when the budgets were created was 7.7%. It is currently 7.1%.

Ultimately, in the interest of keeping budget impacts low while retaining employees and staying competitive in the market place, the Board of Selectmen settled on a number of 3%. The COLA used in 2021 was 1%. The COLA used for wage scales for 2022 was 3%.

As already stated the yearly budgeting goal is to provide necessary services and minimize the increase in the Tax Rate for the residents and businesses of the town. The overall expense budget increase ended up coming in at 4.8%. It is important to remember that the CPI is currently 7.1%. Also important to note is that the 2022 Budget increase was 3.66% vs a CPI of 6.8%. Over the last two years of inflationary costs of doing business, the Town Budgets have increased on average of 4.23% vs a 6.95% Consumer Price Index increase.

There were two new additional expenditures presented, approved, and recommended by the Budget Committee at a meeting before the Public Hearing. These two proposals deal with the Town acquiring the old Armand Dupont Middle School for \$1 from the School Department and the creation of an Emergency Services Revolving Fund.

The plan for the Armand Dupont School, when it is vacated by the School System, is to keep the field next to the school for recreation use, and solicit proposals from developers for re-uses of the school, and then sell the school building to the best development proposal. If the school department were to sell the building instead of the town, then the state would reduce the amount of the State Grant for the new school, meaning loss to the taxpayers.

The Emergency Services Revolving Fund is being established to prepare the Town for the eventual dissolution of the Tri-Town Ambulance Service in 2025 that Allenstown and Pembroke operate together. The Town of Allenstown will incorporate ambulance services into the current fire and rescue service already provided, which will ultimately cost approximately the same amount of money as the TTEMS service, but this will end up providing the Town with enhanced fire protection services. This fund, when established, will collect ambulance billing revenue (which now goes to the TTEMS Service) to be used to offset costs of the ambulance and fire expenses throughout the year as well as for capital equipment and vehicle costs.

The Dupont School will not have an impact on the Tax Rate if approved; because it is only \$1, and the Revolving Fund will impact the Tax Rate by 5 cents in year one only, and then be funded by Ambulance Revenues in the future. While this looks to affect the Tax Rate by 5 cents, it really does not because it is more than offset by a reduction in the share that Allenstown pays for Ambulance Service through TTEMS.

Non-Property Tax Revenues are estimated to be \$30,500 less than was proposed for 2022, but that could change if the State provides the same level of Meals and Rooms Tax as it did in 2022 which would add \$102,000 more in Non-Property Tax Revenue. That would reduce the Expense Budget impact by \$71,500. As for the Non-Property Tax Revenues, there are increases in some of the revenue lines; the biggest reduction is \$95,000 from Unassigned Fund Balance. As explained earlier, we just do not have the same level of funds to utilize without affecting cash flows during 2023.

Many of the increases in the expense budget are due to expenses out of the Town's control such as some contracts, personnel related costs, mandated costs, inflationary costs pressures, and

additional costs for Computer Equipment and Software, which includes many new cyber security measures to protect the Town from any Cyber Attacks and Breaches. The remaining increases are due to personnel costs. There was a reduction of sizable note to the Ambulance Budget of \$91,620. This was due to TTEMS reducing the amount of money that it puts into Capital Reserves for ambulance related vehicles and equipment as the service prepares for Allenstown to leave in 2025. Some of those dollar savings are ultimately utilized as part of the Capital Reserve Budgets for Fire Department Equipment and Public Safety Facilities Capital Reserve Funds. (Approximately \$25,000) and another \$25,000 in the Emergency Services Revolving Fund

The spreadsheets handed out at the Public Hearing on the Budget for 2023 are available on the Town Website, and they provide a line-by-line overview of the budgets submitted. For the most part, increases in the budget are seen in the personnel (salary) line items of each department, which is not unusual; since we have a service driven business model, and labor is how we deliver services. In addition, there are increase in the actual 4155 Personnel Administration Department Budget that is mostly benefits and insurances and mandated benefits; and in a few other areas directly related to the costs of doing business and providing services to our customers: The residents, businesses, and visitors to our Great Allenstown!

The 2020 Census data showed that Allenstown population was 4,707. It is expected to grow by approximately 440 people in 2023 when the China Mill Apartment project opens and the Hillsbrook Assisted Living facility opens: both expected in the spring or summer of 2023. These facilities will bring an estimated 60 to 70 jobs to Town and provide additional property tax dollars and Non-Property Tax Revenue for the Town coffers in 2023 and in the future.

Executive Summary

The proposed 2023 Town Budget submitted by the department heads and approved by the Budget Committee and Board of Selectmen will result in a 4.8% increase in spending from the 2022 Budget. After taking into consideration Non-Property Tax Revenue and use of Unassigned Fund Balance, and new expected town valuation the impact of the increase is much less.

The Town portion of the Tax Rate for 2022 was \$6.21. After taking into account approximately, an estimated \$8,000,000 (\$519,000,000 Total Town Valuation) of new valuation in 2023, the expected increase to the Tax Rate for this budget is estimated to be \$6.19 (\$6.42 including an Overlay of \$120,000). An increase of 21 cents per a thousand with the Overlay included. If the State gives us the same amount of Meals and Rooms Tax as last year, then that would reduce the increase to 1 cent.

This year's proposed budget is \$217,040 higher than the 2022 Budget. Departmental budgets were reviewed over several meetings, taking several hours each meeting. A whole lot of gratitude is owed to the Department Heads and their staff, the Finance Director, Town Administrator, Board of Selectmen, and the Budget Committee for creating and reviewing this

year's Town Budget. It is hoped that the voters will put their own stamp of approval on this year's Town Budget by voting to approve it in March.

Please read the Department Narratives on the Town Website in addition to reviewing the spreadsheets to gain the most information about the 2023 Town Budget. The Department Narratives are presented in account order, so voters can easily compare the budget spreadsheets that are also contained at the end of each department budget narrative.

The areas of significant change are as follows:

1. In the Executive, Town Clerk/Tax Collector, and Finance Budgets, you will find increases are mostly due to personnel costs (salaries and payroll): \$5,700, \$7,940, and \$2,550 respectively. Also increased are training, and IT and computer related services. The Town is planning on updating its computer servers and adding several cyber security features to our systems to protect the Town and the information in our systems. Decreased is Ballot Clerks Salaries and election related costs in the Clerk's Budget.
2. The Assessing Department Budget has increased by \$12,400 as part of a new contract for services.
3. Legal Services is decreased \$5,000. Less anticipated legal costs are the reason for the reduction.
4. In the Personnel Administration Department, there is a total increase of \$58,200. Part of the increase is due to a 5.2% (\$15,000) increase to Health Insurance Premiums. The remainder can be attributed to Retirement Contribution Costs of \$24,700, increased costs to Workers Compensation Insurance, and increased Social Security Expenses. The Workers Comp increase is due mostly to no premium rebate/credit expected this year as in the past few years.
5. The Planning Board and Zoning Budget has gone down by \$100 overall. This is due to a reduction in supplies.
6. General Government Buildings has decreased \$1,600. This is even with increases to the prices of electricity and heating. It is due to reduced budget lines for Custodian Services, and Repairs and Maintenance to the buildings and grounds.
7. Property Insurance increased \$19,900 mostly due to some equipment and new vehicles added to the policy, and no distributions of premium rebates that have occurred in the past.
8. The Police Department Budget overall is up \$47,700. The PD has had a few resignations during 2022. The personnel that left, left for other agencies. This was due mostly for more money, thus why we try to keep our salaries competitive for the market place in all departments; in order to prevent losing valuable employees. Some officers left because of a desire for a career change. Increases to the Police Budget are mostly due to Personnel related costs, but there are also several reduction in a few of the other line items.
9. The Ambulance Budget has decreased by \$91,620. This was done because of the announcement that Allenstown would be leaving TTEMS in 2025. The reductions are due to mostly savings from not putting money away for Capital Improvements expenses like new

vehicles and equipment. You will see the Town of Allenstown is asking to create a new Emergency Services Revolving Fund, which will be where Ambulance Billing Revenue will go into in order to offset expenses and also purchase equipment and vehicles for the ambulance service. Ambulance service will fully operate under the Allenstown Fire Department banner starting in 2025, but TTEM's successor in Pembroke will still be our mutual aid partner. In the meantime, Allenstown Fire and Rescue will ramp up by providing some ambulance service mutual aid calls over the next couple of years.

10. The Fire Department Budget has increased by \$56,750. This is mostly due to increased salary lines. We have had more (per diem) call firefighters join our rosters. Added to the budget is Ambulance Billing Services, and there are increases in gas and diesel, dispatch contract, physicals for personnel, some EMS supplies, and vehicle maintenance. Electric and heat are increased for the year also.
11. The Building Inspector Budget is up a small amount due increased salary costs, but also decreases to support staff costs and vehicle repairs. Training has been increased slightly.
12. Emergency Management has increased by \$4,000, but this increase is offset in the Non-Property Tax Revenue because we will get a grant for \$4,000. We are mandated to update our Emergency Operations Plan in 2023.
13. The Highway Department Budget is split into two parts. It is just the way the State Model Chart of Accounts is written. Anyway, the first part (4311) has increased (\$45,000) due to increases in the personnel costs (salaries) and increased costs of electricity, and gas and diesel. The second part of the Highway Budget is (4312). 4312 sees a total increase \$24,800, and this can be attributed to higher costs for salt and sand for our winter roads, and the costs of mandated testing of our storm water outfalls.
14. Streetlights are flat funded.
15. Solid Waste Costs are increased due to our contract 3% (\$6,880) increase. Incidentally, this is the last full year of the contract, and we will be working on a new contract this year. We expect that the costs will go up substantially as compared to the current contract and the expensive costs of recycling recently.
16. The Health Inspector Department is flat funded.
17. Animal Control is flat funded.
18. Welfare Administration has increased by \$900 due to salary increases. No increase in the Welfare Service costs are being budgeted for 2023.
19. Social Services are being flat funded.
20. Parks and Recreation costs are up \$1,450 altogether. There are decrease for custodial services since we are now working under a new agreement with the Boys and Girls Club to provide their own custodian service for a fee the Town pays, and building repairs and maintenance have been decreased as well as supplies. The Town put in electric hand dryers to cut costs of paper towels. Electricity has increased due to the higher rates, and also because the building is back to full use following the COVID19 pandemic.

21. The Library Budget has increased \$5,640. This is due to increases in the salary line, utility costs, heat, and library resources such as books, DVDs, and dues and subscriptions.
22. Patriotic Purposes accounts are both flat funded. Conservation Commission is also.
23. Old Allenstown Meeting House is flat funded.
24. The EDC Budget has increased by \$1,000 as they continue to provide activities and contests to promote the Town, and they will be replacing all the American flags on the telephone poles around town.
25. Debt Service is flat funded, and so is the TAN note account
26. Capital Outlay Budget has increased by \$6,000 due to expected increased cost of Police Vehicles this year.

Capital Reserve Funds proposed for this year are:

	2022	2023
Library	\$3,000.00	\$3,000.00
Parks & Recreation Projects	\$50,000.00	\$45,000.00
Fire Department Equipment	\$35,000.00	\$25,000.00
Highway Department Equipment	\$15,000.00	\$15,000.00
Highway Garage	\$75,000.00	\$25,000.00
Public Safety Facilities	\$30,000.00	\$45,000.00
Town Building / Maintenance Fund	\$10,000.00	\$0.00
Economic Development	\$15,000.00	\$10,000.00
Assessing Re-Valuation	\$17,000.00	\$16,000.00
Road Repair and Paving	\$50,000.00	\$91,000.00
New Municipal Building	\$100,000.00	\$200,000.00
<u>Master Plan</u>	<u>\$0.00</u>	<u>\$5,000.00</u>
	\$400,000.00	\$480,000.00
 ARD Article Expense	 \$0.00	 \$1.00
Revenue from Permits for ARD Article	\$0.00	\$1.00

The Capital Reserve Budget appears that it has increased; however, it actually about the same amount because Article 15 asks for the discontinuance of the New Town Hall Renovation CRF which will have approximately \$80,000 left in it. The Town has paid for a feasibility study to investigate the costs of utilizing the Allenstown Elementary School as a Town Office, and house preschool programs, professional offices, business cooperative space, and business incubator space. The study with estimated costs will be ready for Deliberative Session. Thus, this account is no longer needed. It is being replaced with a different account called the New Municipal Building CRF. At Deliberative Session, the costs of the project will be discussed, and the voters can decide whether this new Reserve will be funded, or if funding will be zeroed out of the article.

Regardless of the use of the Elementary School, the Town will more than likely buy it for \$1.00, and utilize it as a town hall and multi use building, or sell it. More on that in a moment.

The Town is saving up for a Master Plan Update that will need to take place in a few years.

In addition, there is an article on the warrant that will ask the voters to spend \$1 to purchase Armand Dupont Middle School. The Town plans to separate off the large field for recreation and parks use, and sell the building. The reason for this is that if the School Department sells either the elementary school or the middle school all proceeds go back to the State of New Hampshire; thus the taxpayers get no benefits for the sales of either building. Apparently, the Town does not have same restrictions on the disposition of either building.

The tax impact of the initial appropriation to the Emergency Services Revolving Fund (\$25,000) will be 5 cents on the Tax Rate, but then the fund will be funded with Ambulance Billing Revenue in the future.

Spending Analysis and Estimated Tax Impacts

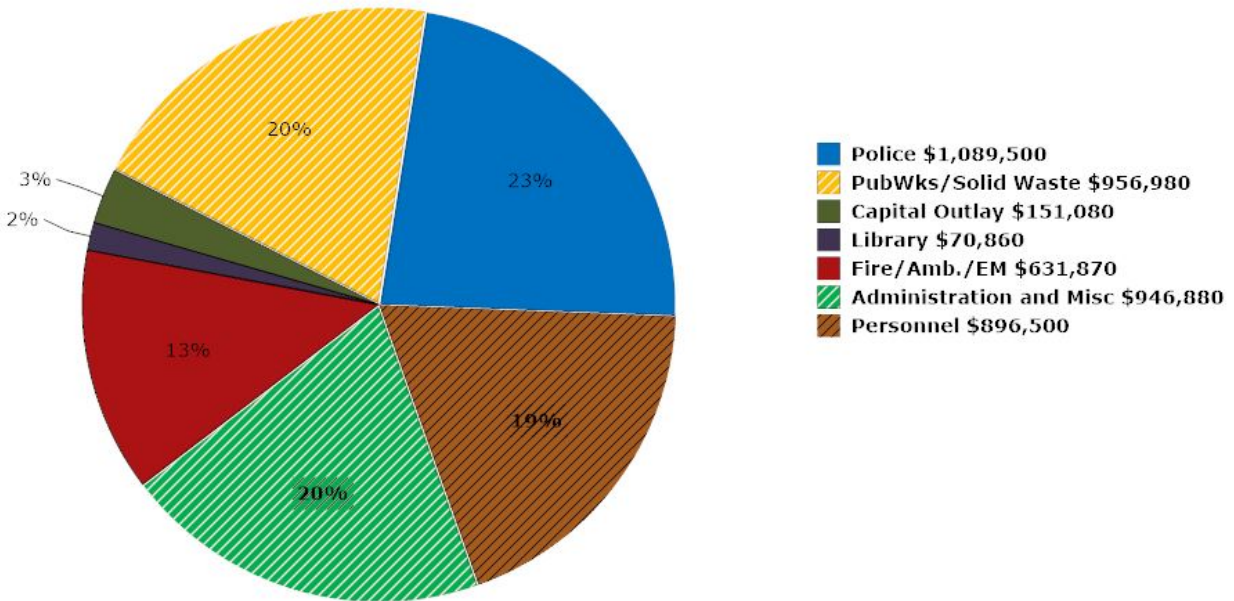
As stated earlier, the proposed 2023 Budget developed by the department heads and the Budget Committee results in a 4.8% increase in spending from 2022 Budget that was approved. This will result in a Tax Rate increase of 21 cents...maybe. That will depend on how much money the Town gets from the State in Meals and Rooms Tax Revenue for 2023. If the State sends the Town the same amount as last year, then the Tax Rate increase will be 1 cents. \$100,000 of Unassigned Fund Balance is included in the Non-Property Tax Revenue to reduce the impact of the increase.

The revenues other than property taxes (Non-Property Tax Revenue) for 2023 are estimated to be \$1,507,400 which is \$30,500 less than the revenues for 2022.

The expected Town portion of the Tax Rate if the 2023 budget is approved is between \$6.22 and \$6.42. It was \$6.21 in 2022.

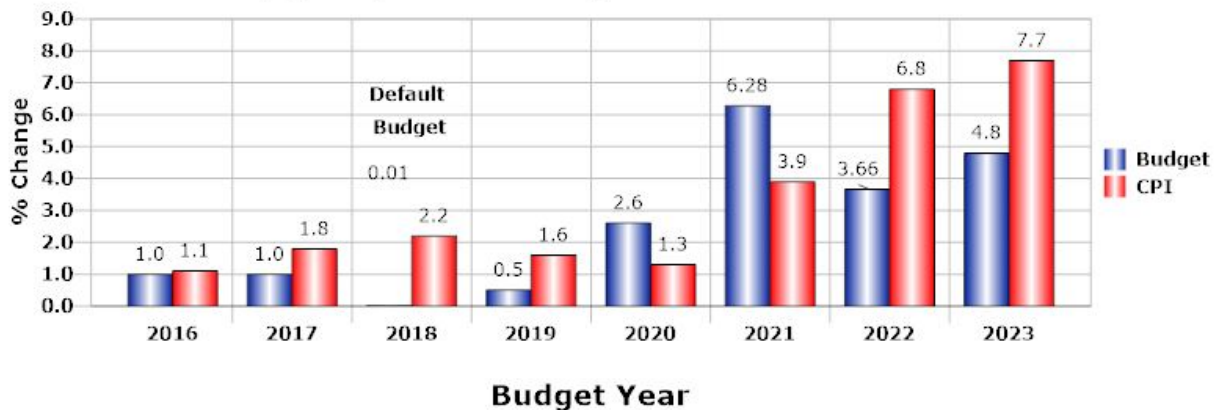
The next several pages include graphs that depict the various facets of the Town's budget, revenues, and tax information.

2023 Proposed Appropriations by Function



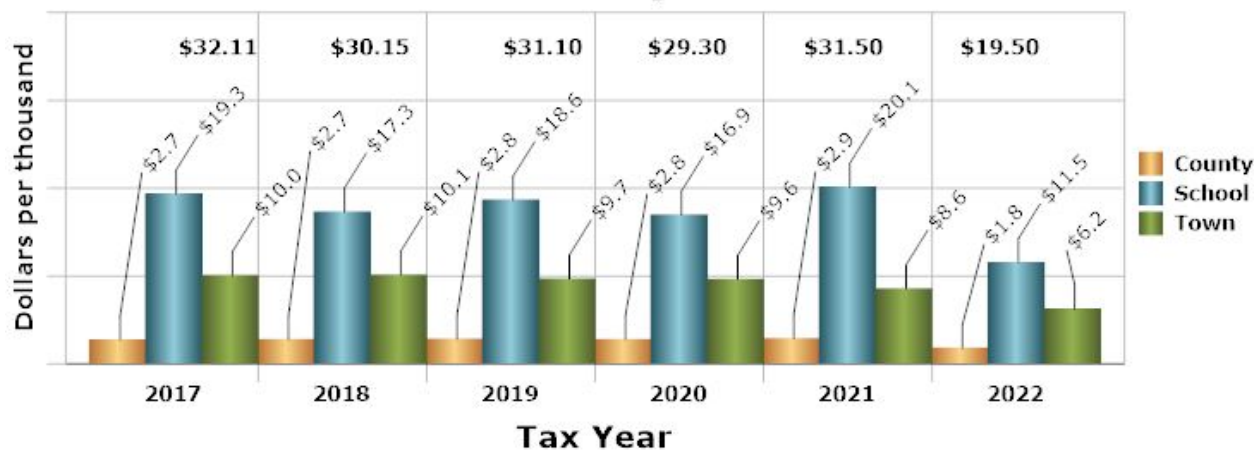
The Public Works budget includes highways, storm water, streetlights and solid waste. The Administration budget includes the executive, town clerk/tax collector, finance, insurance, legal, parks & recreation and the various boards/committees. The Personnel budget includes the cost of employee benefits: health/dental/life/STD/LTD, retirement, workers comp, social Security, Medicare and unemployment compensation.

Town Appropriations/Consumer Price Index



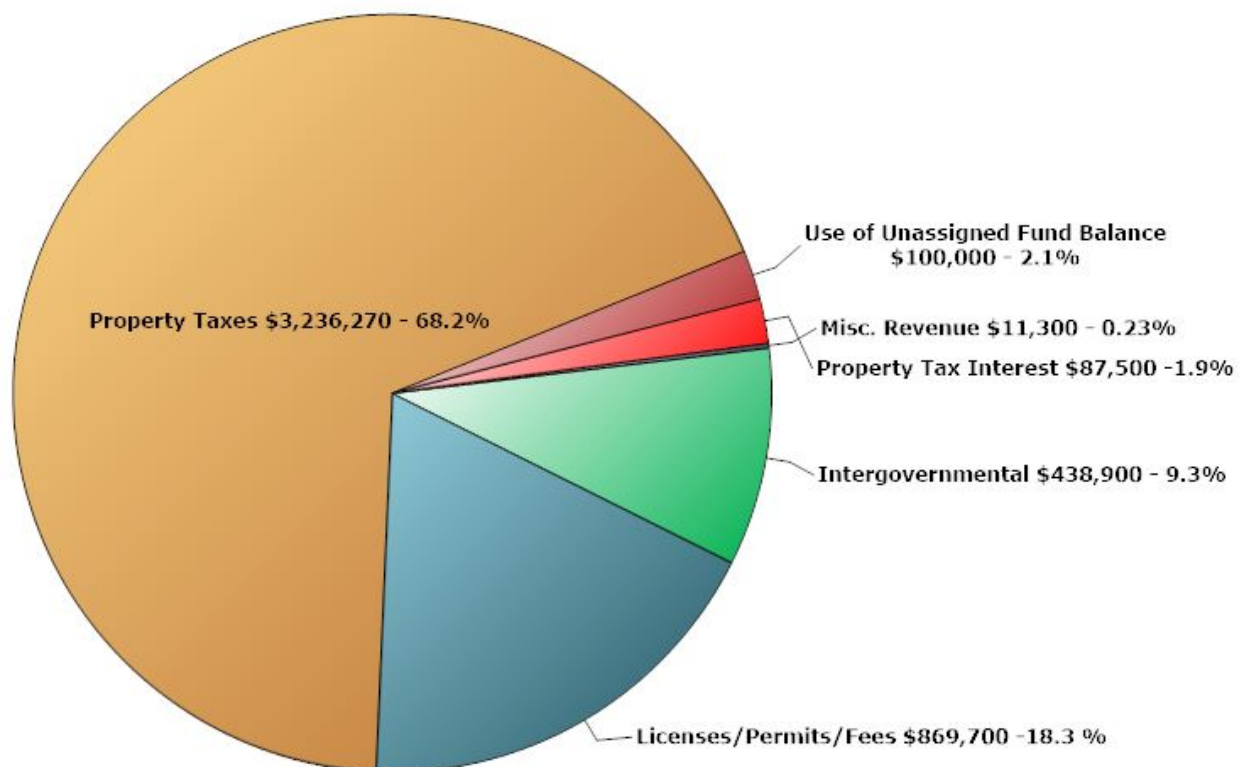
This chart shows the percent change in appropriations from year to year for the town budget excluding the appropriations for the sewer department. The red bar represents the change in the Consumer Price Index which is a measurement of the growth of the economy.

Tax Rate History 2017 to 2022



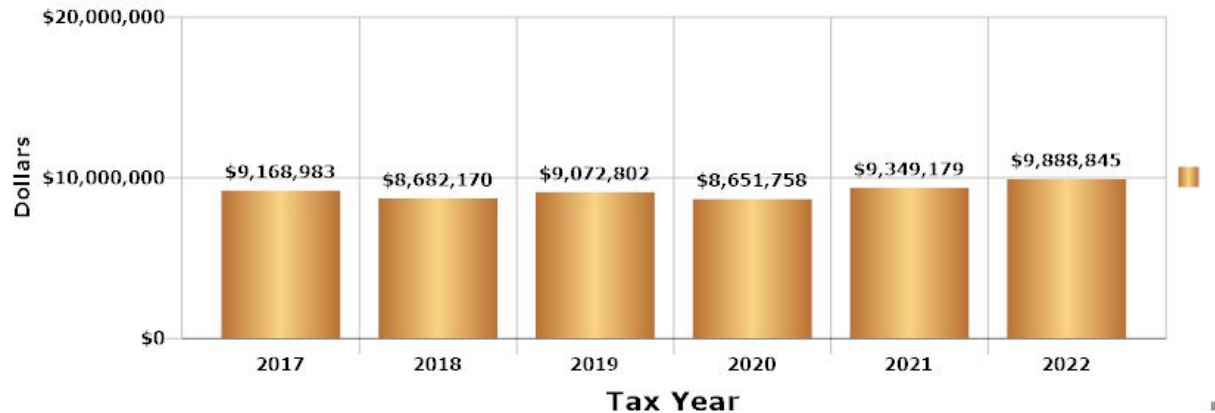
This chart shows the Tax Rate history in dollars per thousand for each tax year. There are a number of factors that determine the rate. Those being the Town's Valuation, the Town Budget, the Town's Non-Property Tax Revenue, the County Tax, the School Assessment, and the State Education Assessment, and finally the overlay and tax exemptions and tax credits.

2023 Estimated Revenues for Municipal Services (Does Not Include School or County)



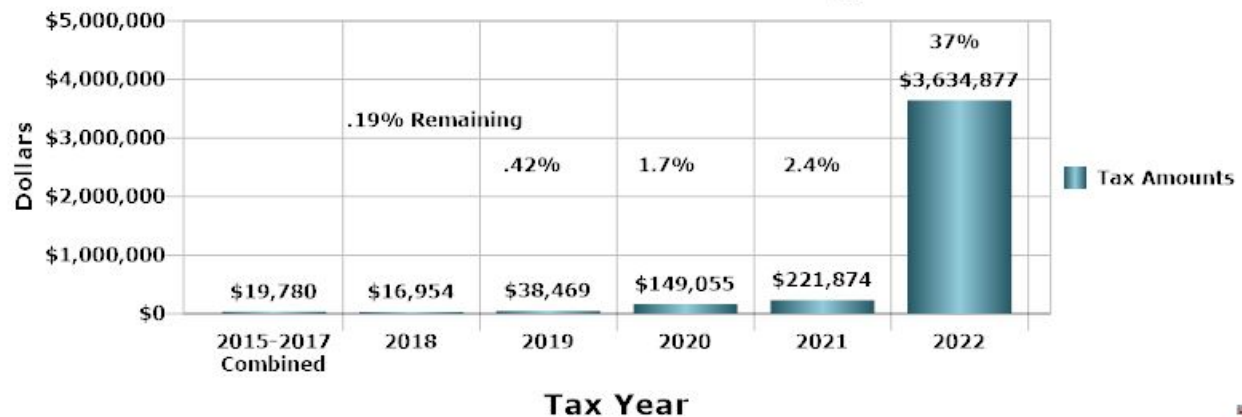
This chart depicts the estimated revenues that were prepared for the 2023 budget. Revenue projections continue to be adjusted throughout each year until September when the final revenue projections are submitted to allow the Tax Rate to be set.

Taxes Committed



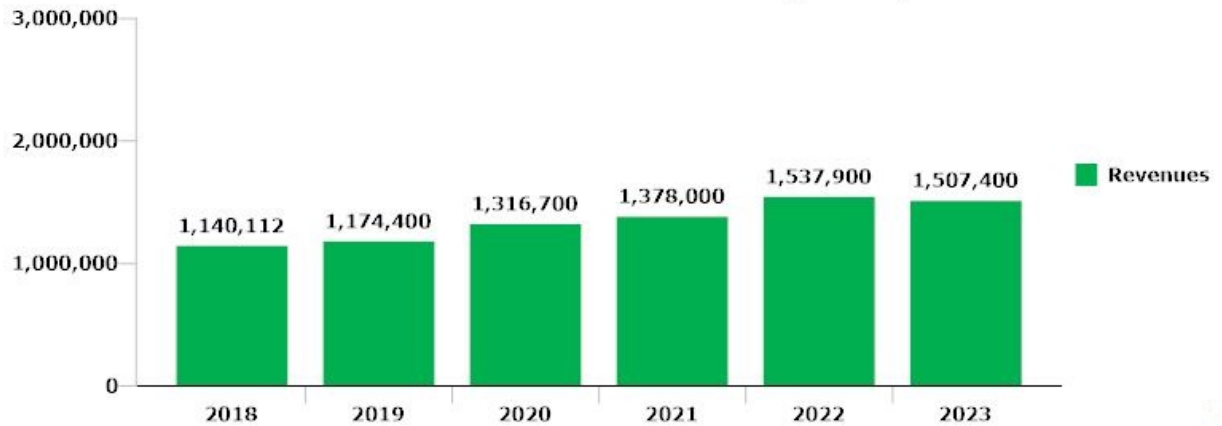
This chart depicts the actual property tax levy for each year. This amount represents the total amount of taxes levied for the local school, town, and county tax needed to meet the appropriations set minus the other anticipated revenues. The amount of taxes committed for 2023 will be set when the Tax Rate is set in the fall.

Taxes Outstanding



This chart shows the balance of taxes still owed to the Town, as well as their percentage of the total taxes that were committed. Comparing this bar chart with the Taxes Committed Chart, you can see that the amount of taxes owed in comparison to the total tax levy is comparatively low.

Revenues other than Property Taxes



This chart depicts the actual revenues for 2018-2023, other than property taxes.

Revenues other than property taxes includes grants, fees, fines, sale of town property, interest on unpaid taxes, Intergovernmental Revenue etc...

Thank you for taking the time to read about your 2023 Town Budget!

		2023 Town Expense Budget				
Account	Description	2022 Adopted Budget	2023 Proposed Budget	Budget Difference	% Change	Default Budget
01.4130.10.100	EXEC Selectmen's Salaries	\$9,000.00	\$9,200.00	\$200.00	2.2%	\$9,000.00
01.4130.10.310	EXEC Minutes Transcription	\$3,800.00	\$3,800.00	\$0.00	0.0%	\$3,800.00
01.4130.10.605	EXEC Trustee of Trust Funds	\$400.00	\$200.00	-\$200.00	-50.0%	\$400.00
01.4130.20.110	EXEC Administrative Salaries	\$139,000.00	\$144,500.00	\$5,500.00	4.0%	\$139,000.00
01.4130.20.130	EXEC Admin Overtime	\$400.00	\$400.00	\$0.00	0.0%	\$400.00
01.4130.30.550	EXEC Town Report printing	\$2,800.00	\$2,800.00	\$0.00	0.0%	\$2,800.00
01.4130.90.430	EXEC Copier Lease	\$3,000.00	\$2,500.00	-\$500.00	-16.7%	\$3,000.00
01.4130.90.530	EXEC Telephone/Modem	\$3,200.00	\$3,200.00	\$0.00	0.0%	\$3,200.00
01.4130.90.531	EXEC Cell Phones	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4130.90.540	EXEC Advertising	\$600.00	\$600.00	\$0.00	0.0%	\$600.00
01.4130.90.560	EXEC Dues & Subscriptions	\$4,300.00	\$5,200.00	\$900.00	20.9%	\$4,300.00
01.4130.90.580	EXEC Mileage	\$2,000.00	\$2,500.00	\$500.00	25.0%	\$2,000.00
01.4130.90.605	EXEC Office Supplies	\$6,000.00	\$6,000.00	\$0.00	0.0%	\$6,000.00
01.4130.90.611	EXEC Postage	\$1,600.00	\$1,600.00	\$0.00	0.0%	\$1,600.00
01.4130.91.240	EXEC Training	\$2,400.00	\$4,000.00	\$1,600.00	66.7%	\$2,400.00
01.4130.91.301	EXEC IT Services	\$26,000.00	\$34,900.00	\$8,900.00	34.2%	\$26,000.00
01.4130.91.302	EXEC Computer Equip/Software	\$1,000.00	\$4,000.00	\$3,000.00	300.0%	\$1,000.00
01.4130.91.341	EXEC Town Website	\$2,700.00	\$2,700.00	\$0.00	0.0%	\$2,700.00
01.4130.91.760	EXEC Budget Committee Expens	\$1,100.00	\$1,100.00	\$0.00	0.0%	\$1,100.00
	Executive Budget	\$209,800.00	\$229,700.00	\$19,900.00	9.5%	\$209,800.00
01.4140.10.110	ER Town Clerk Salaries	\$61,000.00	\$68,940.00	\$7,940.00	13.0%	\$61,000.00
01.4140.10.341	ER Computer/Software	\$5,900.00	\$5,900.00	\$0.00	0.0%	\$5,900.00
01.4140.10.560	ER Dues/Conferences	\$1,400.00	\$1,400.00	\$0.00	0.0%	\$1,400.00
01.4140.10.610	ER Supplies	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
01.4140.20.110	ER Supervisors of the Checkl	\$3,400.00	\$3,800.00	\$400.00	11.8%	\$3,400.00
01.4140.20.301	ER Voting Mach Updates	\$320.00	\$350.00	\$30.00	9.4%	\$320.00
01.4140.20.540	ER Advertising	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
01.4140.30.100	ER Ballot Clerks Salaries	\$3,000.00	\$600.00	-\$2,400.00	-80.0%	\$3,000.00
01.4140.30.310	ER Minutes Transcription	\$250.00	\$250.00	\$0.00	0.0%	\$250.00
01.4140.30.550	ER Election Printing	\$3,400.00	\$2,500.00	-\$900.00	-26.5%	\$3,400.00
01.4140.30.610	ER Election Supplies	\$800.00	\$500.00	-\$300.00	-37.5%	\$800.00
01.4140.30.611	ER Postage	\$1,500.00	\$1,500.00	\$0.00	0.0%	\$1,500.00
01.4140.30.750	ER Booths & Polling Place	\$800.00	\$600.00	-\$200.00	-25.0%	\$800.00
01.4140.31.100	ER Moderator Salary	\$1,500.00	\$500.00	-\$1,000.00	-66.7%	\$1,500.00
	Town Clerk	\$84,320.00	\$87,890.00	\$3,570.00	4.2%	\$84,320.00
01.4150.10.110	FIN Finance Director & Multi AASala	\$84,000.00	\$83,370.00	-\$630.00	-0.8%	\$84,000.00
01.4150.10.341	FIN Computers/Software	\$3,500.00	\$3,500.00	\$0.00	0.0%	\$3,500.00
01.4150.10.342	FIN Payroll Processing	\$7,000.00	\$7,000.00	\$0.00	0.0%	\$7,000.00
01.4150.10.560	FIN Dues/Subscrip/Confer	\$400.00	\$400.00	\$0.00	0.0%	\$400.00
01.4150.17.000	FIN Fees & Office supplies	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4150.20.330	FIN Audit	\$20,000.00	\$14,330.00	-\$5,670.00	-28.4%	\$20,000.00
01.4150.40.110	FIN TAX Collector Salaries	\$27,000.00	\$29,550.00	\$2,550.00	9.4%	\$27,000.00
01.4150.40.320	FIN TAX Lien Releases	\$1,200.00	\$1,200.00	\$0.00	0.0%	\$1,200.00
01.4150.40.330	FIN TAX Mortgage Research	\$5,000.00	\$5,000.00	\$0.00	0.0%	\$5,000.00
01.4150.40.341	FIN TAX Computers/Software	\$3,000.00	\$5,800.00	\$2,800.00	93.3%	\$3,000.00
01.4150.40.345	FIN TAX Billing Services	\$1,400.00	\$1,400.00	\$0.00	0.0%	\$1,400.00
01.4150.40.560	FIN TAX Dues/Subscrip/Conf	\$1,400.00	\$1,400.00	\$0.00	0.0%	\$1,400.00
01.4150.40.605	FIN TAX Office Supplies	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4150.40.611	FIN TAX Postage	\$5,000.00	\$5,500.00	\$500.00	10.0%	\$5,000.00
01.4150.50.100	FIN Treasurers Salaries	\$3,400.00	\$3,430.00	\$30.00	0.9%	\$3,400.00
	Finance and Tax Collector	\$162,600.00	\$162,180.00	-\$420.00	-0.3%	\$162,600.00
01.4152.10.330	FIN ASG Contracted Services	\$35,000.00	\$46,000.00	\$11,000.00	31.4%	\$46,000.00
01.4152.10.341	FIN ASG Computer Software	\$9,600.00	\$11,000.00	\$1,400.00	14.6%	\$11,000.00
01.4152.10.611	FIN ASG Postage	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
	Assessing	\$44,650.00	\$57,050.00	\$12,400.00	27.8%	\$57,050.00
01.4153.20.320	LEGAL Services	\$45,000.00	\$40,000.00	-\$5,000.00	-11.1%	\$45,000.00
	Legal	\$45,000.00	\$40,000.00	-\$5,000.00	-11.1%	\$45,000.00

01.4155.20.210	PERS Health Insurance	\$255,000.00	\$270,000.00	\$15,000.00	5.9%	\$270,000.00
01.4155.20.211	PERS Dental Insurance	\$25,000.00	\$23,500.00	-\$(\$1,500.00)	-6.0%	\$25,000.00
01.4155.20.212	PERS Health Reimbursement Account	\$35,000.00	\$35,000.00	\$0.00	0.0%	\$35,000.00
01.4155.20.215	PERS Group Life/STD/LTD	\$15,000.00	\$15,000.00	\$0.00	0.0%	\$15,000.00
01.4155.20.220	PERS Social Security	\$62,000.00	\$75,000.00	\$13,000.00	21.0%	\$62,000.00
01.4155.20.225	PERS Medicare	\$27,000.00	\$32,500.00	\$5,500.00	20.4%	\$27,000.00
01.4155.20.230	PERS Employee Retirement	\$100,000.00	\$113,000.00	\$13,000.00	13.0%	\$100,000.00
01.4155.20.231	PERS Police Retirement	\$235,000.00	\$246,000.00	\$11,000.00	4.7%	\$235,000.00
01.4155.20.232	PERS Fire Retirement	\$36,000.00	\$36,000.00	\$0.00	0.0%	\$36,000.00
01.4155.20.233	PERS TA Retirement	\$12,700.00	\$13,400.00	\$700.00	5.5%	\$12,700.00
01.4155.20.250	PERS Unemployment Compensation	\$3,500.00	\$2,000.00	-\$(\$1,500.00)	-42.9%	\$3,500.00
01.4155.20.260	PERS Workers Compensation	\$32,000.00	\$35,000.00	\$3,000.00	9.4%	\$35,000.00
01.4155.20.310	PERS HRA & FSA Fees	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
	Personnel	\$838,300.00	\$896,500.00	\$58,200.00	6.9%	\$856,300.00
01.4191.10.240	PZ PB Training	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4191.10.301	PZ PB IT Services	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4191.10.310	PZ PB Minutes Transcription	\$1,200.00	\$1,200.00	\$0.00	0.0%	\$1,200.00
01.4191.10.320	PZ PB Legal Expense	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
01.4191.10.330	PZ PB Contracted Services	\$6,300.00	\$6,300.00	\$0.00	0.0%	\$6,300.00
01.4191.10.341	PZ PB Computer/Software	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4191.10.540	PZ PB Advertising	\$1,300.00	\$1,300.00	\$0.00	0.0%	\$1,300.00
01.4191.10.560	PZ PB Dues & Publications	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4191.10.605	PZ PB Supplies	\$300.00	\$200.00	-\$(\$100.00)	-33.3%	\$300.00
01.4191.10.611	PZ PB Postage	\$400.00	\$400.00	\$0.00	0.0%	\$400.00
01.4191.30.310	PZ ZBA Minutes Transcription	\$400.00	\$400.00	\$0.00	0.0%	\$400.00
01.4191.30.320	PZ ZBA Legal Expense	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
01.4191.30.540	PZ ZBA Advertising	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
01.4191.30.560	PZ ZBA Dues, Training, Filing Fees	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4191.30.605	PZ ZBA Supplies	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
01.4191.30.611	PZ ZBA Postage	\$350.00	\$350.00	\$0.00	0.0%	\$350.00
	Planning and Zoning Board	\$15,100.00	\$15,000.00	-\$(\$100.00)	-0.7%	\$15,100.00
01.4194.10.110	GGB Custodian Salary	\$5,000.00	\$3,600.00	-\$(\$1,400.00)	-28.0%	\$5,000.00
01.4194.10.411	GGB Sewer	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4194.10.412	GGB Water	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4194.10.435	GGB Repairs and Maintenance	\$6,000.00	\$5,000.00	-\$(\$1,000.00)	-16.7%	\$6,000.00
01.4194.10.610	GGB Custodial Supplies	\$500.00	\$600.00	\$100.00	20.0%	\$500.00
01.4194.10.621	GGB Heat/Gas	\$3,900.00	\$3,900.00	\$0.00	0.0%	\$3,900.00
01.4194.10.622	GGB Electricity	\$5,500.00	\$6,200.00	\$700.00	12.7%	\$5,500.00
	General Gov't Buildings	\$21,300.00	\$19,700.00	-\$(\$1,600.00)	-7.5%	\$21,300.00
01.4195.10.610	CEM Cemetery Expense	\$10.00	\$10.00	\$0.00	0.0%	\$10.00
	Cemetery	\$10.00	\$10.00	\$0.00	0.0%	\$10.00
01.4196.10.480	Property Insurance	\$55,000.00	\$74,990.00	\$19,990.00	36.3%	\$55,000.00
	Insurance	\$55,000.00	\$74,990.00	\$19,990.00	36.3%	\$55,000.00
01.4197.10.560	ARA Adv. & Regional Assoc.	\$5,500.00	\$6,100.00	\$600.00	10.9%	\$5,500.00
	Advertising & Regional Assoc.	\$5,500.00	\$6,100.00	\$600.00	10.9%	\$5,500.00
01.4210.10.110	PD Support Staff Salaries	\$165,000.00	\$170,000.00	\$5,000.00	3.0%	\$165,000.00
01.4210.10.301	PD IT Services	\$13,000.00	\$15,500.00	\$2,500.00	19.2%	\$13,000.00
01.4210.10.341	PD Computers & Software	\$6,000.00	\$6,000.00	\$0.00	0.0%	\$6,000.00
01.4210.10.430	PD Copier Lease	\$1,600.00	\$1,600.00	\$0.00	0.0%	\$1,600.00
01.4210.10.431	PD Maint/Repair Radar	\$1,000.00	\$800.00	-\$(\$200.00)	-20.0%	\$1,000.00
01.4210.10.432	PD Vehicle Repairs	\$11,000.00	\$10,000.00	-\$(\$1,000.00)	-9.1%	\$11,000.00
01.4210.10.530	PD Telephone/Modem	\$3,500.00	\$3,500.00	\$0.00	0.0%	\$3,500.00
01.4210.10.531	PD Cell Phones	\$4,000.00	\$4,000.00	\$0.00	0.0%	\$4,000.00
01.4210.10.550	PD Recruitment/Hiring	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
01.4210.10.560	PD Dues and Subscriptions	\$2,700.00	\$2,700.00	\$0.00	0.0%	\$2,700.00
01.4210.10.580	PD Tuition and Training	\$6,000.00	\$6,000.00	\$0.00	0.0%	\$6,000.00
01.4210.10.581	PD Training Travel Expenses	\$8,500.00	\$7,500.00	-\$(\$1,000.00)	-11.8%	\$8,500.00

01.4210.10.605	PD Office Supplies	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4210.10.606	PD Training Supplies	\$4,000.00	\$3,000.00	-\$1,000.00	-25.0%	\$4,000.00
01.4210.10.610	PD General Supplies	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4210.10.611	PD Postage	\$300.00	\$300.00	\$0.00	0.0%	\$300.00
01.4210.10.626	PD Gasoline	\$16,000.00	\$17,000.00	\$1,000.00	6.3%	\$16,000.00
01.4210.10.690	PD Uniforms	\$8,000.00	\$7,000.00	-\$1,000.00	-12.5%	\$8,000.00
01.4210.11.110	PD Full Time Salaries	\$683,000.00	\$723,000.00	\$40,000.00	5.9%	\$683,000.00
01.4210.11.130	PD Overtime	\$45,000.00	\$45,000.00	\$0.00	0.0%	\$45,000.00
01.4210.50.400	PD Special Ops Unit	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4210.50.531	PD Dispatch	\$31,600.00	\$35,000.00	\$3,400.00	10.8%	\$35,000.00
01.4210.60.411	PD Sewer	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4210.60.412	PD Water	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4210.60.435	PD Maintenance	\$8,000.00	\$8,000.00	\$0.00	0.0%	\$8,000.00
01.4210.60.621	PD Heat	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4210.60.622	PD Electric	\$9,000.00	\$9,000.00	\$0.00	0.0%	\$9,000.00
	Police	\$1,041,800.00	\$1,089,500.00	\$47,700.00	4.6%	\$1,045,200.00
01.4215.20.390	AMB Ambulance Service	\$234,000.00	\$142,380.00	-\$91,620.00	-39.2%	\$234,000.00
	Ambulance	\$234,000.00	\$142,380.00	-\$91,620.00	-39.2%	\$234,000.00
01.4220.10.110	FD Full-Time Salaries	\$110,000.00	\$118,000.00	\$8,000.00	7.3%	\$110,000.00
01.4220.10.301	FD IT Services	\$7,200.00	\$8,800.00	\$1,600.00	22.2%	\$7,200.00
01.4220.10.330	FD Contracted Services	\$0.00	\$9,000.00	\$9,000.00	0.0%	\$0.00
01.4220.10.341	FD Computer/Software	\$4,000.00	\$4,000.00	\$0.00	0.0%	\$4,000.00
01.4220.10.531	FD Cell Phones	\$1,900.00	\$2,100.00	\$200.00	10.5%	\$1,900.00
01.4220.10.560	FD Dues & Publications	\$2,400.00	\$2,400.00	\$0.00	0.0%	\$2,400.00
01.4220.10.605	FD Office Supplies	\$1,000.00	\$1,300.00	\$300.00	30.0%	\$1,000.00
01.4220.10.611	FD Postage	\$40.00	\$40.00	\$0.00	0.0%	\$40.00
01.4220.10.630	FD Food	\$150.00	\$200.00	\$50.00	33.3%	\$150.00
01.4220.20.120	FD Part-time Salaries	\$120,000.00	\$140,000.00	\$20,000.00	16.7%	\$120,000.00
01.4220.20.130	FD Overtime/Coverage	\$600.00	\$6,000.00	\$5,400.00	900.0%	\$600.00
01.4220.20.340	FD Equipment Testing	\$7,000.00	\$7,000.00	\$0.00	0.0%	\$7,000.00
01.4220.20.626	FD Gasoline / Diesel	\$4,500.00	\$6,500.00	\$2,000.00	44.4%	\$4,500.00
01.4220.20.690	FD Uniforms	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$2,500.00
01.4220.20.750	FD Personal Protection	\$8,500.00	\$8,500.00	\$0.00	0.0%	\$8,500.00
01.4220.20.751	FD Fire Supplies	\$2,300.00	\$2,300.00	\$0.00	0.0%	\$2,300.00
01.4220.30.640	FD Public Education	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
01.4220.40.130	FD Training - In House	\$10,000.00	\$10,000.00	\$0.00	0.0%	\$10,000.00
01.4220.40.320	FD Training - Outside Instru	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4220.50.431	FD Radio Maintenance	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
01.4220.50.530	FD Telephone/Pagers	\$3,500.00	\$3,500.00	\$0.00	0.0%	\$3,500.00
01.4220.50.531	FD Dispatch	\$40,000.00	\$44,000.00	\$4,000.00	10.0%	\$44,000.00
01.4220.60.432	FD Vehicle Repairs	\$17,000.00	\$17,000.00	\$0.00	0.0%	\$17,000.00
01.4220.60.437	FD Municipal Hydrants	\$12,200.00	\$12,200.00	\$0.00	0.0%	\$12,200.00
01.4220.70.300	FD Physicals/Shots	\$1,000.00	\$2,000.00	\$1,000.00	100.0%	\$1,000.00
01.4220.70.600	FD EMS Supplies	\$3,000.00	\$4,000.00	\$1,000.00	33.3%	\$3,000.00
01.4220.80.411	FD Sewer	\$300.00	\$400.00	\$100.00	33.3%	\$300.00
01.4220.80.412	FD Water	\$800.00	\$1,000.00	\$200.00	25.0%	\$800.00
01.4220.80.435	FD Building Maint. & Repair	\$13,000.00	\$13,000.00	\$0.00	0.0%	\$13,000.00
01.4220.80.621	FD Heat	\$3,900.00	\$4,500.00	\$600.00	15.4%	\$3,900.00
01.4220.80.622	FD Electric	\$8,200.00	\$11,500.00	\$3,300.00	40.2%	\$8,200.00
	Fire	\$390,040.00	\$446,790.00	\$56,750.00	14.5%	\$394,040.00
01.4240.10.110	BI Bldg Insp / Code Enforcement Sal	\$69,000.00	\$70,800.00	\$1,800.00	2.6%	\$69,000.00
01.4240.10.120	Multi Dept Admin Salary	\$9,000.00	\$8,400.00	-\$600.00	-6.7%	\$9,000.00
01.4240.10.240	BI Vehicle Repairs	\$1,500.00	\$1,200.00	-\$300.00	-20.0%	\$1,500.00
01.4240.10.341	BI Computers/Software	\$1,600.00	\$1,600.00	\$0.00	0.0%	\$1,600.00
01.4240.10.531	BI Cell Phone	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4240.10.560	BI Dues and Subscriptions	\$250.00	\$250.00	\$0.00	0.0%	\$250.00
01.4240.10.580	BI Seminars/Training	\$200.00	\$300.00	\$100.00	50.0%	\$200.00
01.4240.10.605	BI Supplies	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4240.10.611	BI Postage	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
	Building Insp / Code Enforcement	\$82,650.00	\$83,650.00	\$1,000.00	1.2%	\$82,650.00

01.4290.10.130	EM Salaries	\$3,200.00	\$3,200.00	\$0.00	0.0%	\$3,200.00
01.4290.10.301	EM Emergency Update Plan	\$0.00	\$4,000.00	\$4,000.00	0.0%	\$4,000.00
01.4290.10.330	EM Contracted Services	\$2,200.00	\$2,200.00	\$0.00	0.0%	\$2,200.00
01.4290.10.431	EM Communications	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
01.4290.10.433	EM Generator	\$6,500.00	\$6,500.00	\$0.00	0.0%	\$6,500.00
01.4290.10.580	EM Training	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4290.10.750	EM Equipment	\$300.00	\$300.00	\$0.00	0.0%	\$300.00
	Emergency Management	\$13,700.00	\$17,700.00	\$4,000.00	29.2%	\$17,700.00
01.4311.10.390	HWY Drug Testing	\$600.00	\$600.00	\$0.00	0.0%	\$600.00
01.4311.10.412	HWY Water	\$150.00	\$150.00	\$0.00	0.0%	\$150.00
01.4311.10.432	HWY Vehicle Repair-Maintenance	\$12,000.00	\$12,000.00	\$0.00	0.0%	\$12,000.00
01.4311.10.435	HWY Building Maintenance	\$1,800.00	\$1,800.00	\$0.00	0.0%	\$1,800.00
01.4311.10.530	HWY Cable, Internet, Phone	\$2,400.00	\$2,400.00	\$0.00	0.0%	\$2,400.00
01.4311.10.531	HWY Cell Phones	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4311.10.610	HWY General Supplies	\$6,000.00	\$6,000.00	\$0.00	0.0%	\$6,000.00
01.4311.10.621	HWY Heat and Oil	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
01.4311.10.622	HWY Electricity	\$5,000.00	\$6,000.00	\$1,000.00	20.0%	\$5,000.00
01.4311.10.626	HWY Gasoline & Diesel	\$14,000.00	\$26,000.00	\$12,000.00	85.7%	\$14,000.00
01.4311.10.662	HWY Plow Maintenance & Repai	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$2,500.00
01.4311.10.687	HWY Signs	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
01.4311.10.690	HWY Uniforms/Safety Equipmen	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4311.10.695	HWY Personal Protection Equi	\$1,900.00	\$1,900.00	\$0.00	0.0%	\$1,900.00
01.4311.11.110	HWY Highway Salaries	\$296,000.00	\$317,000.00	\$21,000.00	7.1%	\$296,000.00
01.4311.11.120	HWY PT Salaries	\$24,000.00	\$31,000.00	\$7,000.00	29.2%	\$24,000.00
01.4311.11.130	HWY Overtime	\$11,000.00	\$15,000.00	\$4,000.00	36.4%	\$11,000.00
01.4311.11.451	HWY Plowing Contractor	\$1,000.00	\$1,000.00	\$0.00	0.0%	\$1,000.00
	Highway	\$384,850.00	\$429,850.00	\$45,000.00	11.7%	\$384,850.00
01.4312.10.301	HWY IT Services	\$2,900.00	\$3,800.00	\$900.00	31.0%	\$2,900.00
01.4312.10.450	HWY Construction Services	\$170,000.00	\$170,000.00	\$0.00	0.0%	\$170,000.00
01.4312.10.463	HWY Small Equip Purch/Repair	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4312.10.560	HWY Dues/Subscriptions	\$600.00	\$600.00	\$0.00	0.0%	\$600.00
01.4312.10.615	HWY Construction Supplies	\$15,000.00	\$15,000.00	\$0.00	0.0%	\$15,000.00
01.4312.50.682	HWY Winter Sand	\$4,500.00	\$7,000.00	\$2,500.00	55.6%	\$4,500.00
01.4312.50.683	HWY Salt	\$32,000.00	\$38,250.00	\$6,250.00	19.5%	\$32,000.00
01.4312.60.330	HWY SW Administration	\$3,000.00	\$3,000.00	\$0.00	0.0%	\$3,000.00
01.4312.60.350	HWY SW Testing	\$4,000.00	\$21,000.00	\$17,000.00	425.0%	\$21,000.00
01.4312.60.360	HWY SW Maintenance	\$8,000.00	\$8,000.00	\$0.00	0.0%	\$8,000.00
01.4312.60.390	HWY SW Engineering	\$6,500.00	\$4,650.00	-\$1,850.00	-28.5%	\$6,500.00
	Highway	\$249,500.00	\$274,300.00	\$24,800.00	9.9%	\$266,500.00
01.4316.30.622	SL Street Lights	\$10,000.00	\$10,000.00	\$0.00	0.0%	\$10,000.00
	Streetlights	\$10,000.00	\$10,000.00	\$0.00	0.0%	\$10,000.00
01.4324.10.110	SWD Solid Waste Salaries	\$16,000.00	\$16,500.00	\$500.00	3.1%	\$16,000.00
01.4324.10.560	SWD Dues and Subscriptions	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4324.10.610	SWD General Supplies	\$150.00	\$150.00	\$0.00	0.0%	\$150.00
01.4324.30.421	SWD Collection	\$126,500.00	\$130,300.00	\$3,800.00	3.0%	\$130,300.00
01.4324.40.421	SWD Disposal	\$86,000.00	\$88,580.00	\$2,580.00	3.0%	\$88,580.00
01.4324.60.390	SWD Landfill Maint & Testing	\$6,800.00	\$6,800.00	\$0.00	0.0%	\$6,800.00
	Solid Waste	\$235,950.00	\$242,830.00	\$6,880.00	2.9%	\$242,330.00
01.4411.10.100	HA Health Salaries	\$5,200.00	\$5,200.00	\$0.00	0.0%	\$5,200.00
01.4411.10.301	HA IT Services	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4411.10.560	HA Dues & Misc	\$250.00	\$250.00	\$0.00	0.0%	\$250.00
01.4411.10.580	HA Training & Mileage	\$250.00	\$250.00	\$0.00	0.0%	\$250.00
01.4411.11.343	HA Equipment	\$200.00	\$200.00	\$0.00	0.0%	\$200.00
01.4411.11.531	HA Cell Phone	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
	Health Officer	\$6,500.00	\$6,500.00	\$0.00	0.0%	\$6,500.00
01.4414.10.610	HLTH ACO Misc. Supplies	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
	Animal Control	\$100.00	\$100.00	\$0.00	0.0%	\$100.00

01.4441.10.110	WEL Welfare Salaries	\$9,600.00	\$10,500.00	\$900.00	9.4%	\$9,600.00
01.4441.10.130	WEL Welfare Overtime	\$100.00	\$100.00	\$0.00	0.0%	\$100.00
01.4441.10.341	WEL Computers/Software	\$300.00	\$300.00	\$0.00	0.0%	\$300.00
01.4441.10.560	WEL Dues & Publications	\$150.00	\$150.00	\$0.00	0.0%	\$150.00
01.4441.10.611	WEL Postage	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
	Welfare Admin	\$10,200.00	\$11,100.00	\$900.00	8.8%	\$10,200.00
01.4442.10.800	WDA Miscellaneous	\$2,300.00	\$2,300.00	\$0.00	0.0%	\$2,300.00
01.4442.10.810	WDA Rent	\$15,000.00	\$14,500.00	-\$(\$500.00)	-3.3%	\$15,000.00
01.4442.10.820	WDA Food	\$1,200.00	\$1,200.00	\$0.00	0.0%	\$1,200.00
01.4442.10.830	WDA Electricity	\$2,000.00	\$2,500.00	\$500.00	25.0%	\$2,000.00
01.4442.10.850	WDA Heat/Utilities	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$2,500.00
01.4442.10.860	WDA Medical	\$300.00	\$300.00	\$0.00	0.0%	\$300.00
01.4442.10.870	WDA Burials	\$1,500.00	\$1,500.00	\$0.00	0.0%	\$1,500.00
	Welfare Expenses	\$24,800.00	\$24,800.00	\$0.00	0.0%	\$24,800.00
01.4445.10.330	WEL Social Services	\$25,000.00	\$25,000.00	\$0.00	0.0%	\$25,000.00
	Social Services	\$25,000.00	\$25,000.00	\$0.00	0.0%	\$25,000.00
01.4520.10.320	P&R Boys and Girls Club	\$16,000.00	\$16,000.00	\$0.00	0.0%	\$16,000.00
01.4520.20.110	P&R Maintenance Person Salar	\$20,000.00	\$15,450.00	-\$(\$4,550.00)	-22.8%	\$20,000.00
01.4520.20.411	P&R Sewer	\$600.00	\$600.00	\$0.00	0.0%	\$600.00
01.4520.20.412	P&R Water	\$700.00	\$700.00	\$0.00	0.0%	\$700.00
01.4520.20.435	P&R Building Repairs/Maint.	\$11,200.00	\$10,000.00	-\$(\$1,200.00)	-10.7%	\$11,200.00
01.4520.20.463	P&R Equipment Repairs/Maint.	\$1,200.00	\$1,200.00	\$0.00	0.0%	\$1,200.00
01.4520.20.530	P&R Telephone/Modem	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4520.20.610	P&R General Supplies	\$4,000.00	\$3,000.00	-\$(\$1,000.00)	-25.0%	\$4,000.00
01.4520.20.621	P&R Heat	\$5,500.00	\$5,500.00	\$0.00	0.0%	\$5,500.00
01.4520.20.622	P&R Electricity	\$14,800.00	\$23,000.00	\$8,200.00	55.4%	\$14,800.00
01.4520.20.702	P&R Landscape Maintenance	\$400.00	\$400.00	\$0.00	0.0%	\$400.00
01.4520.20.760	P&R Programs	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
	Parks & Recreation	\$76,900.00	\$78,350.00	\$1,450.00	1.9%	\$76,900.00
01.4550.10.120	LIB Part Time Salaries	\$42,000.00	\$45,500.00	\$3,500.00	8.3%	\$42,000.00
01.4550.10.303	LIB Training - Education	\$500.00	\$500.00	\$0.00	0.0%	\$500.00
01.4550.10.330	LIB Contracted Services/Lisc	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$2,500.00
01.4550.10.341	LIB Computer/Software	\$700.00	\$700.00	\$0.00	0.0%	\$700.00
01.4550.10.411	LIB Sewer	\$50.00	\$30.00	-\$(\$20.00)	-40.0%	\$50.00
01.4550.10.412	LIB Water	\$70.00	\$110.00	\$40.00	57.1%	\$70.00
01.4550.10.435	LIB Bldg. Repair/ Maint.	\$3,000.00	\$3,300.00	\$300.00	10.0%	\$3,000.00
01.4550.10.530	LIB Telephone	\$700.00	\$750.00	\$50.00	7.1%	\$700.00
01.4550.10.560	LIB Dues and Subscriptions	\$400.00	\$500.00	\$100.00	25.0%	\$400.00
01.4550.10.610	LIB General Supplies	\$2,000.00	\$2,300.00	\$300.00	15.0%	\$2,000.00
01.4550.10.621	LIB Heat	\$2,000.00	\$2,300.00	\$300.00	15.0%	\$2,000.00
01.4550.10.622	LIB Electricity	\$900.00	\$1,200.00	\$300.00	33.3%	\$900.00
01.4550.10.640	LIB Books/DVDS	\$6,000.00	\$6,400.00	\$400.00	6.7%	\$6,000.00
01.4550.10.760	LIB Programs	\$1,200.00	\$1,290.00	\$90.00	7.5%	\$1,200.00
01.4550.20.220	LIB Social Security	\$2,600.00	\$2,820.00	\$220.00	8.5%	\$2,600.00
01.4550.20.225	LIB Medicare	\$600.00	\$660.00	\$60.00	10.0%	\$600.00
	Library	\$65,220.00	\$70,860.00	\$5,640.00	8.6%	\$65,220.00
01.4583.10.690	PP Flags	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
	Patriotic	\$50.00	\$50.00	\$0.00	0.0%	\$50.00
01.4589.90.390	PP Old Home Day	\$2,000.00	\$2,000.00	\$0.00	0.0%	\$2,000.00
01.4589.90.391	PP Christmas In Suncook	\$300.00	\$300.00	\$0.00	0.0%	\$300.00
	Patriotic	\$2,300.00	\$2,300.00	\$0.00	0.0%	\$2,300.00
01.4611.10.110	CONS Training	\$10.00	\$10.00	\$0.00	0.0%	\$10.00
	Conservation	\$10.00	\$10.00	\$0.00	0.0%	\$10.00
01.4619.10.435	OAMH Maintenance	\$130.00	\$130.00	\$0.00	0.0%	\$130.00
01.4619.10.530	OAMH Telephone/Modem	\$950.00	\$950.00	\$0.00	0.0%	\$950.00
01.4619.10.610	OAMH Custodial Supplies	\$50.00	\$50.00	\$0.00	0.0%	\$50.00

01.4619.10.622	OAMH Electricity	\$270.00	\$270.00	\$0.00	0.0%	\$270.00
	Old Allenstown Meeting House	\$1,400.00	\$1,400.00	\$0.00	0.0%	\$1,400.00
01.4652.10.110	EDV Economic Development	\$5,000.00	\$6,000.00	\$1,000.00	20.0%	\$5,000.00
	Economic Development	\$5,000.00	\$6,000.00	\$1,000.00	20.0%	\$5,000.00
01.4723.10.981	DS Interest on TAN's	\$15,000.00	\$15,000.00	\$0.00	0.0%	\$15,000.00
	Debt	\$15,000.00	\$15,000.00	\$0.00	0.0%	\$15,000.00
01.4902.11.752	CAP Highway Vehicles	\$68,000.00	\$68,000.00	\$0.00	0.0%	\$68,000.00
01.4902.15.752	CAP Fire Vehicles	\$25,000.00	\$25,000.00	\$0.00	0.0%	\$25,000.00
01.4902.18.752	CAP Police Vehicles	\$42,000.00	\$48,000.00	\$6,000.00	14.3%	\$42,000.00
	Capital Budget	\$135,000.00	\$141,000.00	\$6,000.00	4.4%	\$135,000.00
01.4909.10.745	CAP Computer Replacement	\$10,080.00	\$10,080.00	\$0.00	0.0%	\$10,080.00
	Capital Budget	\$10,080.00	\$10,080.00	\$0.00	0.0%	\$10,080.00
		2022 Adopted Budget	2023 Proposed Budget	Budget Difference	% Change	Default Budget
		\$4,501,630.00	\$4,718,670.00	\$217,040.00	4.8%	\$4,566,810.00
	Capital Reserve Budget	2022	2023			
	Library	\$3,000.00	\$3,000.00			
	Parks & Recreation Projects	\$50,000.00	\$45,000.00			
	Fire Department Equipment	\$35,000.00	\$25,000.00			
	Highway Department Equipment	\$15,000.00	\$15,000.00			
	Highway Garage	\$75,000.00	\$25,000.00			
	Public Safety Facilities	\$30,000.00	\$45,000.00			
	Town Building / Maintenance Fund	\$10,000.00	\$0.00			
	Economic Development	\$15,000.00	\$10,000.00			
	Assessing Re-Valuation	\$17,000.00	\$16,000.00			
	Road Repair and Paving	\$50,000.00	\$91,000.00			
	New Municipal Building	\$100,000.00	\$200,000.00			
	Master Plan	\$0.00	\$5,000.00			
		\$400,000.00	\$480,000.00			
	ARD Article Expense	\$0.00	\$1.00			
	Revenue from Permits for ARD Article	\$0.00	\$1.00			
	Emergency Services Revolving Fund	\$0.00	\$25,000.00			

2023 Non-Property Tax Budget

Account	Description	2022 Adopted Bu	2023 Proposed Bu	Budget Differer	% Change
01.3180.10.000	Timber Taxes	\$1,500.00	\$1,500.00	\$0.00	0.0%
01.3190.10.000	Prop Tax Interest Current	\$12,000.00	\$12,000.00	\$0.00	0.0%
01.3190.11.000	Prop Tax Int Prior Year	\$75,000.00	\$75,000.00	\$0.00	0.0%
01.3190.41.000	Excavation Tax Revenue	\$1,000.00	\$1,000.00	\$0.00	0.0%
01.3190.50.000	Sewer Liens-Interest & Penalties	\$500.00	\$500.00	\$0.00	0.0%
01.3210.40.000	UCC Filings & State Voter Chcklst	\$500.00	\$500.00	\$0.00	0.0%
01.3220.30.000	Motor Vehicle Registration Fees	\$750,000.00	\$780,000.00	\$30,000.00	4.0%
01.3220.36.000	E REG Town Fees	\$800.00	\$1,000.00	\$200.00	25.0%
01.3230.10.000	Building Permits	\$20,000.00	\$20,000.00	\$0.00	0.0%
01.3290.10.000	Dog Licenses	\$3,300.00	\$3,300.00	\$0.00	0.0%
01.3290.20.000	Dog License Fines	\$500.00	\$500.00	\$0.00	0.0%
01.3290.30.000	Marriage Licenses	\$100.00	\$100.00	\$0.00	0.0%
01.3290.50.000	Certificates - Birth & Death	\$1,000.00	\$1,000.00	\$0.00	0.0%
01.3290.65.000	OHRV Agent Fee	\$100.00	\$100.00	\$0.00	0.0%
01.3290.90.000	Zoning Fees	\$1,000.00	\$1,000.00	\$0.00	0.0%
01.3290.91.000	Planning Fees	\$2,000.00	\$2,000.00	\$0.00	0.0%
01.3290.96.000	Emergency Update Plan	\$0.00	\$4,000.00	\$4,000.00	0.0%
01.3352.10.000	Meals & Rooms Tax	\$320,000.00	\$340,000.00	\$20,000.00	6.3%
01.3353.10.000	Highway Block Grant	\$80,000.00	\$90,300.00	\$10,300.00	12.9%
01.3356.10.000	State & Federal Forest Reimb	\$4,600.00	\$4,600.00	\$0.00	0.0%
01.3401.20.000	PD Pistol Permits	\$300.00	\$300.00	\$0.00	0.0%
01.3401.21.000	PD Report Fees	\$700.00	\$700.00	\$0.00	0.0%
01.3401.22.000	PD Parking Fees	\$1,000.00	\$1,000.00	\$0.00	0.0%
01.3401.29.000	PD Misc. Revenue	\$1,000.00	\$1,000.00	\$0.00	0.0%
01.3401.30.000	Income From Fire Department	\$2,500.00	\$2,500.00	\$0.00	0.0%
01.3404.10.000	Refuse Charges Residential	\$5,500.00	\$5,500.00	\$0.00	0.0%
01.3404.11.000	Recycling Income	\$1,500.00	\$1,500.00	\$0.00	0.0%
01.3404.15.000	Refuse Sale of Casella trash bins	\$500.00	\$500.00	\$0.00	0.0%
01.3405.10.000	Other Charges-Franchise Fees	\$46,000.00	\$46,000.00	\$0.00	0.0%
01.3409.10.000	Electricity Reimbursement	\$3,000.00	\$3,000.00	\$0.00	0.0%
01.3502.11.000	Interest on Investments	\$5,000.00	\$5,000.00	\$0.00	0.0%
01.3504.10.000	Fines from the Courts	\$500.00	\$500.00	\$0.00	0.0%
01.3507.10.000	NSF check fees	\$300.00	\$300.00	\$0.00	0.0%
01.3509.10.000	Welfare Reimbursements	\$400.00	\$400.00	\$0.00	0.0%
01.3509.20.000	Miscellaneous Income	\$800.00	\$800.00	\$0.00	0.0%
01.3939.90.000	Budgetary Use of Fund Balanc	\$195,000.00	\$100,000.00	-\$95,000.00	-48.7%
		\$1,537,900.00	\$1,507,400.00	-\$30,500.00	-2.0%
	2022 Additional State Revenue				
	Extra Meals and Rooms Tax	\$102,849.00			
	Extra Highway Funds	\$9,704.00			
	Forestry Extra	\$183.00			
	One Time Retirement Contribution	\$19,226.00			
		\$131,962.00			