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**TOWN OF SALEM, NH**  
**2024/2025 BUDGET COMPARISON**

**FY 25 BUDGET**

DEPARTMENT	2024 BUDGET			2025 BUDGET			\$ INCREASE/(DECREASE)			% INCREASE/(DECREASE)		
	SALARY/ BENEFITS	OTHER	TOTAL	SALARY/ BENEFITS	OTHER	TOTAL	SALARY/ BENEFITS	OTHER	TOTAL	SALARY/ BENEFITS	OTHER	TOTAL
Town Council	31,860	42,550	74,410	31,837	47,650	79,487	(23)	5,100	5,077	-0.07%	11.99%	6.82%
District Court	-	106,504	106,504	-	104,382	104,382	-	(2,122)	(2,122)	0.00%	-1.99%	-1.99%
Town Manager	564,201	6,775	570,976	596,791	9,325	606,116	32,590	2,550	35,140	5.78%	37.64%	6.15%
Legal	-	163,700	163,700	-	164,500	164,500	-	800	800	0.00%	0.49%	0.49%
Human Resources	326,305	83,736	410,041	354,555	70,128	424,683	28,250	(13,608)	14,642	8.66%	-16.25%	3.57%
Employee Benefits	1,361,373	22,861	1,384,234	1,179,534	22,992	1,202,526	(181,839)	131	(181,708)	-13.36%	0.57%	-13.13%
Boards & Committees	6,062	23,133	29,195	6,043	20,563	26,606	(19)	(2,570)	(2,589)	-0.31%	-11.11%	-8.87%
Town Buildings	-	249,167	249,167	-	264,743	264,743	-	15,576	15,576	0.00%	6.25%	6.25%
Finance	1,085,534	56,616	1,142,150	1,127,648	58,946	1,186,594	42,114	2,330	44,444	3.88%	4.12%	3.89%
Information Technology	39,919	881,152	921,071	152,362	955,508	1,107,870	112,443	74,356	186,799	281.68%	8.44%	20.28%
Assessing	333,995	130,088	464,083	432,146	130,088	562,234	98,151	-	98,151	29.39%	0.00%	21.15%
Town Clerk	240,933	11,600	252,533	236,141	11,600	247,741	(4,792)	-	(4,792)	-1.99%	0.00%	-1.90%
Elections	98,010	29,300	127,310	28,191	52,100	80,291	(69,819)	22,800	(47,019)	-71.24%	77.82%	-36.93%
Collections	342,559	-	342,559	379,240	-	379,240	36,681	-	36,681	10.71%	0.00%	10.71%
Tax Collector	192,408	22,170	214,578	192,990	22,170	215,160	582	-	582	0.30%	0.00%	0.27%
Debt Service	-	710,388	710,388	-	1,732,183	1,732,183	-	1,021,795	1,021,795	0.00%	143.84%	143.84%
Insurance	30,000	493,196	523,196	-	511,498	511,498	(30,000)	18,302	(11,698)	-100.00%	3.71%	-2.24%
Community Development	266,105	2,755	268,860	276,604	2,830	279,434	10,499	75	10,574	3.95%	2.72%	3.93%
Planning	296,163	2,717	298,880	297,307	2,730	300,037	1,144	13	1,157	0.39%	0.48%	0.39%
Police	13,595,737	789,970	14,385,707	14,038,399	787,032	14,825,431	442,662	(2,938)	439,724	3.26%	-0.37%	3.06%
Fire	14,931,583	1,402,385	16,333,968	15,626,173	1,545,278	17,171,451	694,590	142,893	837,483	4.65%	10.19%	5.13%
Municipal Services	3,944,814	4,376,263	8,321,077	4,066,485	4,485,379	8,551,864	121,671	109,116	230,787	3.08%	2.49%	2.77%
Human Services	138,044	141,504	279,548	58,540	152,680	211,220	(79,504)	11,176	(68,328)	-57.59%	7.90%	-24.44%
Community Services	532,273	94,328	626,601	542,417	102,970	645,387	10,144	8,642	18,786	1.91%	9.16%	3.00%
Library	1,314,766	358,957	1,673,723	1,332,495	383,945	1,716,440	17,729	24,988	42,717	1.35%	6.96%	2.55%
Community Contributions	-	12,600	12,600	-	5,000	5,000	-	(7,600)	(7,600)	0.00%	-60.32%	-60.32%
<b>Subtotal - General Fund</b>	<b>39,672,644</b>	<b>10,214,415</b>	<b>49,887,060</b>	<b>40,955,898</b>	<b>11,646,220</b>	<b>52,602,118</b>	<b>1,283,254</b>	<b>1,431,804</b>	<b>2,715,058</b>	<b>3.23%</b>	<b>14.02%</b>	<b>5.44%</b>
Capital Improvements	-	1,859,973	1,859,973	-	10,767,030	10,767,030	-	8,907,057	8,907,057	0.00%	478.88%	478.88%
Separate Warrant Articles	-	5,740,000	5,740,000	-	3,640,583	3,640,583	-	(2,099,417)	(2,099,417)	0.00%	-36.58%	-36.58%
<b>Total - General Fund</b>	<b>39,672,644</b>	<b>17,814,388</b>	<b>57,487,033</b>	<b>40,955,898</b>	<b>26,053,833</b>	<b>67,009,731</b>	<b>1,283,254</b>	<b>8,239,444</b>	<b>9,522,698</b>	<b>3.23%</b>	<b>46.25%</b>	<b>16.56%</b>
<b>Sewer Fund</b>	<b>366,640</b>	<b>4,317,853</b>	<b>4,684,493</b>	<b>396,993</b>	<b>4,526,646</b>	<b>4,923,639</b>	<b>30,353</b>	<b>208,793</b>	<b>239,146</b>	<b>8.28%</b>	<b>4.84%</b>	<b>5.11%</b>
<b>Water Fund</b>	<b>1,533,741</b>	<b>4,658,307</b>	<b>6,192,048</b>	<b>1,647,124</b>	<b>3,932,044</b>	<b>5,579,168</b>	<b>113,383</b>	<b>(726,263)</b>	<b>(612,880)</b>	<b>7.39%</b>	<b>-15.59%</b>	<b>-9.90%</b>
<b>Grand Total</b>	<b>41,573,025</b>	<b>26,790,548</b>	<b>68,363,574</b>	<b>43,000,015</b>	<b>34,512,523</b>	<b>77,512,537</b>	<b>1,426,990</b>	<b>7,721,974</b>	<b>9,148,964</b>	<b>3.43%</b>	<b>28.82%</b>	<b>13.38%</b>

2025 REVENUE REPORT

ACCOUNT NAME	2023 RECORDED	2024			2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
		2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE				
<b>REVENUE SUMMARY</b>								
TAXES	147,709	188,500	189,976	152,000	160,000	160,000	160,000	
INTERGOVERNMENTAL REVENUES-STATE	3,631,360	4,923,466	3,976,432	3,450,696	8,470,000	8,470,000	8,470,000	
LICENSES AND PERMITS	9,221,370	8,918,900	10,491,803	9,391,248	9,067,900	9,067,900	9,067,900	
CHARGES FOR SERVICES	4,365,749	3,780,796	3,698,327	3,875,848	4,610,633	4,610,633	4,610,633	
MISCELLANEOUS REVENUES	925,330	235,000	965,573	531,500	321,000	321,000	321,000	
OTHER FINANCING SOURCES	796,524	3,316,449	1,765,160	541,853	6,479,925	6,479,925	6,479,925	
<b>TOTAL - GENERAL FUND</b>	<b>19,088,042</b>	<b>21,363,111</b>	<b>21,087,271</b>	<b>17,943,145</b>	<b>29,109,458</b>	<b>29,109,458</b>	<b>29,109,458</b>	
INCOME FROM SEWER FUND	3,041,860	4,684,493	5,081,424	4,684,493	4,923,639	4,923,639	4,923,639	
INCOME FROM WATER FUND	5,034,411	6,192,048	5,530,477	6,192,048	5,579,168	5,579,168	5,579,168	
<b>TOTAL REVENUES</b>	<b>27,164,312</b>	<b>32,239,652</b>	<b>31,699,172</b>	<b>28,819,686</b>	<b>39,612,265</b>	<b>39,612,265</b>	<b>39,612,265</b>	

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>TAXES</b>								
1 - 3120	YIELD TAX	2,242	1,000	1,176	-	1,500	1,500	1,500
1 - 3130	BOAT TAX	24,553	25,000	22,253	21,000	25,000	25,000	25,000
	INTEREST AND PENALTIES	120,253	162,500	166,546	131,000	133,500	133,500	133,500
		147,709	188,500	189,976	152,000	160,000	160,000	160,000

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>INTEREST AND PENALTIES</b>								
1 -3159	INTEREST-TAX DEEDED PROPERTY	-	26,000	26,236	35,000	60,000	60,000	60,000
1 - 3160	INTEREST-CURRENT YR. PROP TAX	24,195	25,000	34,748	37,000	30,000	30,000	30,000
1 - 3161	INTEREST-PRIOR YRS. PROP TAX	55,737	70,000	-	-	-	-	-
1 - 3183	TAX LIEN INTEREST-2020 LEVY	26,858	3,500	5,616	4,000	2,500	2,500	2,500
1 - 3184	TAX LIEN INTEREST-2019 LEVY	3,987	3,000	4,342	4,500	1,000	1,000	1,000
1 - 3185	TAX LIEN INTEREST-2018 LEVY	326	-	3,199	-	-	-	-
1 - 3186	TAX LIEN INTEREST-2017 LEVY	144	-	436	-	-	-	-
1 - 3187	TAX LIEN INTEREST-2016 LEVY	35	-	-	-	-	-	-
1 - 3189	TAX LIEN INTEREST-2023 LEVY	-	-	67,953	6,500	10,000	10,000	10,000
1 - 3190	TAX LIEN INTEREST-2022 LEVY	12,139	15,000.00	22,785	16,000	20,000	20,000	20,000
1 - 3191	TAX LIEN INTEREST-2021 LEVY	21,109	20,000	27,467	28,000	10,000	10,000	10,000
		120,253	162,500	166,546	131,000	133,500	133,500	133,500

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>INTERGOVERNMENTAL REVENUES-STATE</b>								
1 - 3207	MEALS & ROOMS	2,880,890	3,076,279	3,088,141	2,750,000	2,880,000	2,880,000	2,880,000
1 - 3202	HIGHWAY BLOCK GRANT	665,566	675,627	675,627	580,696	600,000	600,000	600,000
1 - 3215	OTHER GOVERNMENTAL REVENUE	84,904	1,171,560	212,665	120,000	4,990,000	4,990,000	4,990,000
		3,631,360	4,923,466	3,976,432	3,450,696	8,470,000	8,470,000	8,470,000

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>LICENSES AND PERMITS</b>								
1 - 3240	AUTO PERMITS	7,542,265	7,250,000	7,881,563	7,350,000	7,450,000	7,450,000	7,450,000
1 - 3243	DOG LICENSES	23,709	19,000	24,523	20,000	20,000	20,000	20,000
	BUSINESS LICENSES, PERMITS, FEES	1,655,396	1,649,900	2,585,717	2,021,248	1,597,900	1,597,900	1,597,900
		9,221,370	8,918,900	10,491,803	9,391,248	9,067,900	9,067,900	9,067,900

2025 REVENUE REPORT

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>BUSINESS LICENSES, PERMITS, FEES</b>								
1 - 3224	OTHER BUSINESS LICENSES	30	-	65	18	-	-	-
1 - 3239	MUNICIPAL AGENT FEE	118,125	120,000	120,099	115,000	116,000	116,000	116,000
1 - 3241	TITLE FEES	15,050	15,000	15,958	15,000	15,000	15,000	15,000
1 - 3242	MARRIAGE LICENSES	2,044	1,700	2,268	1,700	1,700	1,700	1,700
1 - 3259	STREET OPENING-ENGINEERING	1,575	1,000	1,350	1,000	1,000	1,000	1,000
1 - 3260	BUILDING PERMITS	892,354	975,000	1,649,606	1,300,000	950,000	950,000	950,000
1 - 3261	ELECTRICAL PERMITS	184,128	150,000	240,475	150,000	115,000	115,000	115,000
1 - 3262	PLUMBING PERMITS	52,300	70,000	99,990	90,000	70,000	70,000	70,000
1 - 3263	GAS PERMITS (& OTHER)	43,020	40,000	53,996	75,000	50,000	50,000	50,000
1 - 3265	FOOD SERVICE LICENSE	56,455	52,000	58,855	53,730	54,000	54,000	54,000
1 - 3266	TATTOO PARLOR LICENSE	4,450	3,500	5,450	3,350	3,500	3,500	3,500
1 - 3268	MASSAGE LICENSE	900	950	900	700	950	950	950
1 - 3269	OTHER HEALTH DEPT. LICENSES	250	250	250	250	250	250	250
1 - 3365	LANDFILL-PERMITS	261,520	200,000	309,630	200,000	200,000	200,000	200,000
1 - 3366	ANIMAL CONTROL FEES	-	500	950	500	500	500	500
1 - 3371	SEPTIC INSPECTION FEES	23,195	20,000	25,875	15,000	20,000	20,000	20,000
			1,655,396	1,649,900	2,585,717	2,021,248	1,597,900	1,597,900

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>CHARGES FOR SERVICES</b>								
	INCOME FROM DEPARTMENTS	3,466,732	2,856,800	2,919,171	2,998,801	3,771,555	3,771,555	3,771,555
1 - 3620	RENT OF TOWN PROPERTY	17,840	12,000	15,155	15,051	15,400	15,400	15,400
1 - 3625	INCOME FROM SCHOOL	319,154	350,000	363,746	300,000	249,045	249,045	249,045
1 - 3630	COURT HOUSE LEASE	428,610	436,996	400,254	436,996	449,633	449,633	449,633
1 - 3305	OUTSIDE POLICE DETAIL	133,413	125,000	-	125,000	125,000	125,000	125,000
		4,365,749	3,780,796	3,698,327	3,875,848	4,610,633	4,610,633	4,610,633

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>INCOME FROM DEPARTMENTS</b>								
1 - 3180	MISCELLANEOUS CHARGES	1,150	500	1,225	500	500	500	500
1 - 3230	ELECTIONS & REGISTRATION	667	2,000	240	600	600	600	600
1 - 3244	CIVIL FORFEITURE	21,075	10,000	18,925	10,000	10,000	10,000	10,000
1 - 3245	UCC FILINGS	8,415	9,000	8,925	8,000	8,000	8,000	8,000
1 - 3246	CERTIFIED COPIES	15,530	12,000	15,413	10,000	12,000	12,000	12,000
1 - 3247	RECORDING & OTHER	5,438	4,500	5,789	4,500	4,500	4,500	4,500
1 - 3248	COLLECTION FEES	1,448	1,000	1,808	750	1,000	1,000	1,000
1 - 3249	MISCELLANEOUS-TOWN CLERK	336	500	1,560	1,000	200	200	200
1 - 3232	MAPS, COPIES, ETC.	569	400	374	400	400	400	400
1 - 3237	PLANNING BOARD	65,009	20,000	34,950	14,390	25,000	25,000	25,000
1 - 3231	PUBLIC HEARINGS (BOA)	8,895	8,000	11,090	8,000	8,000	8,000	8,000
1 - 3300	POLICE ALARM PERMITS	1,755	1,500	1,475	1,000	1,500	1,500	1,500
1 - 3301	PISTOL PERMITS	1,310	1,000	1,450	1,000	1,000	1,000	1,000
1 - 3302	FINGERPRINTING	360	300	180	200	300	300	300
1 - 3303	PAWN SHOP REGISTRATIONS	21,770	20,000	20,521	20,000	20,000	20,000	20,000
1 - 3304	POLICE REPORTS	3,366	1,600	4,277	2,100	2,000	2,000	2,000
1 - 3306	POLICE ALARMS	19,200	15,000	9,200	15,000	15,000	15,000	15,000

2025 REVENUE REPORT

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
1 - 3307	PARKING FINES	845	250	1,970	800	300	300	300
1 - 3308	OTHER POLICE DEPT. INCOME	4,765	2,000	1,665	2,000	2,000	2,000	2,000
1 - 3309	WITNESS FEES	205	-	68	-	-	-	-
1 - 3310	EVIDENCE PROCEEDS	311	250	-	50	250	250	250
1 - 3330	FIRE PERMITS	70,113	50,000	67,290	60,000	55,000	55,000	55,000
1 - 3332	FIRE ALARM MONITORING FEES	101,350	105,000	109,500	100,000	105,000	105,000	105,000
1 - 3333	AMBULANCE FEES	1,917,719	1,700,000	1,666,491	1,909,966	1,900,000	1,900,000	1,900,000
1 - 3335	OTHER FIRE DEPT. INCOME	3,600	3,500	7,145	4,345	3,500	3,500	3,500
1 - 3336	CPR TRAINING EDUCATION-PUBLIC	180	-	-	-	4,000	4,000	4,000
1 - 3360	CEMETERY LOTS	30,304	20,000	30,043	20,000	20,000	20,000	20,000
1 - 3361	CEMETERY OPENINGS	48,250	40,000	49,874	20,000	40,000	40,000	40,000
1 - 3364	LANDFILL-REVENUE SHARING	23,978	30,000	27,337	30,000	30,000	30,000	30,000
1 - 3368	LANDFILL-TONNAGE CHARGES	464,582	150,000	152,341	100,000	100,000	100,000	100,000
1 - 3370	SCRAP METAL	-	-	913	-	-	-	-
1 - 3380	WELFARE CHARGES	-	-	150	-	-	-	-
1 - 3382	WELFARE LIENS	4,861	1,000	1,381	700	1,000	1,000	1,000
1 - 3401	LIBRARY REVENUE	11,457	10,000	18,672	13,000	10,000	10,000	10,000
1 - 3404	SENIOR CENTER REVENUE	11,174	5,000	9,835	5,000	5,000	5,000	5,000
1 - 3450	SEWER ADMIN. CHARGE	257,246	295,085	295,085	298,085	296,697	296,697	296,697
1 - 3452	SCTV ADMIN. CHARGE	7,500	7,500	7,500	7,500	7,500	7,500	7,500

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
1 - 3460	WATER ADMIN. CHARGE	327,752	323,915	323,915	323,915	345,308	345,308	345,308
1 - 3640	COURT FINES	3,750	2,000	3,675	2,000	2,000	2,000	2,000
1 - 3780	INTERFUND TRANSFER	-	4,000	6,919	4,000	734,000	734,000	734,000
		3,466,732	2,856,800	2,919,171	2,998,801	3,771,555	3,771,555	3,771,555

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>MISCELLANEOUS REVENUES</b>								
1 - 3600	INTEREST EARNINGS	530,779	200,000	891,051	500,000	300,000	300,000	300,000
1 - 3710	SALE OF TOWN PROPERTY	83,690	5,000	22,781	6,500	1,000	1,000	1,000
1 - 3665	PROP/LIAB RETURN OF PREMIUM	-	-	3,414	-	-	-	-
1 - 3666	HEALTH INS. RETURN OF PREM.	-	-	3	-	-	-	-
1 - 3740	MISCELLANEOUS REVENUES	310,862	30,000	48,324	25,000	20,000	20,000	20,000
		925,330	235,000	965,573	531,500	321,000	321,000	321,000

**2025 REVENUE REPORT**

ACCT. NO.	ACCOUNT NAME	2023 RECORDED	2,024			2025 COUNCIL RECOMM.	2025 BUD COMM. RECOMM.	2025 BUDGET
			2024 BUDGET	RECEIVED (PRE-AUDIT)	2024 ESTIMATE			
<b>OTHER FINANCING SOURCES</b>								
1 - 3670	OTHER FINANCING SOURCES	676,950	393,175	415,689	393,175	336,925	336,925	336,925
1 - 3610	INTEREST EARNINGS-TRUST FUND	9,337	25,000	37,510	20,000	20,000	20,000	20,000
1 - 3615	BOND AND NOTE PROCEEDS	-	1,300,000	1,110,000	-	100,000	100,000	100,000
1 - 3616	AMORTIZED BOND PREMIUM	15,922	8,678	8,678	8,678	-	-	-
1 - 3617	BOND PREMIUM	4,720	-	101,293	50,000	-	-	-
1 - 3700	PILOT	89,595	89,596	91,989	70,000	70,000	70,000	70,000
1 - 3800	USE OF FUND BALANCE	-	1,500,000	-	-	5,953,000	5,953,000	5,953,000
		796,524	3,316,449	1,765,160	541,853	6,479,925	6,479,925	6,479,925

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>TOWN COUNCIL/COURT SUMMARY</b>							
TOWN COUNCIL	65,258	74,410	66,204	78,127	79,487	79,487	79,487
DISTRICT COURT	99,538	106,504	81,928	102,553	104,382	104,382	104,382
<b>TOTAL - TOWN COUNCIL/COURT</b>	<b>164,796</b>	<b>180,914</b>	<b>148,132</b>	<b>180,681</b>	<b>183,869</b>	<b>183,869</b>	<b>183,869</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>TOWN COUNCIL</b>								
10100 - 4090	REGULAR PAY	20,662	27,000	27,000	25,604	27,000	27,000	27,000
10100 - 4092	TEMPORARY PAY	3,000	2,500	2,675	2,205	2,500	2,500	2,500
10100 - 4172	WORKERS' COMPENSATION	44	97	93	129	74	74	74
10100 - 4174	FICA-SOCIAL SECURITY	1,811	2,257	2,271	2,128	2,257	2,257	2,257
10100 - 4177	UNEMPLOYMENT COMPENSATION	17	6	10	11	6	6	6
10100 - 4200	OFFICE SUPPLIES	240	750	690	750	750	750	750
10100 - 4202	TOWN REPORT/WARRANT	4,577	4,700	4,221	4,700	4,700	4,700	4,700
10100 - 4400	CONTRACTED SERVICES	1,899	4,000	-	4,000	4,000	4,000	4,000
10100 - 4405	MEMBERSHIPS & PUBLICATIONS	29,854	30,000	30,451	30,451	30,000	30,000	30,000
10100 - 4406	PRINTING & BINDING	330	300	5,688	5,350	5,400	5,400	5,400
10100 - 4410	ADVERTISING	2,825	2,800	3,216	2,800	2,800	2,800	2,800
TOTAL		65,258	74,410	76,315	78,127	79,487	79,487	79,487

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
TOWN COUNCIL - 10100				
4090	TOWN COUNCIL (9)	0	27,000	27,000
		-----	-----	-----
			27,000	27,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - TOWN COUNCIL**

**DEPT # - 10100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	2,500	Recording secretary & staff support for Town Council business and meetings.  (2 hour minimum)	Recording secretary & staff support for Town Council business and meetings.  (2 hour minimum)
4200	Office Supplies	750	Photocopies, Town Council nameplates, steno pads, proclamation frames, etc.	Photocopies, Town Council nameplates, steno pads, proclamation frames, etc.
4202	Town Report/Town Warrant	4,700	Printing of annual Town Report.	Printing of annual Town Report.
4400	Contracted Services	4,000	Outside contracted services to tow vehicles, equipment, and misc. items to auction, generally held annually in May & October.	Outside contracted services to tow vehicles, equipment, and misc. items to auction, generally held annually in May & October.
4405	Memberships	30,000	NH Municipal Association	NH Municipal Association
4406	Printing & Binding	5,400	Printing of proposed and approved budget.	Printing of proposed and approved budget.
4410	Advertising	2,800	Newspaper advertising for land auctions, public hearings, (includes notices for amending / updating town codes), Town Meeting notices. Includes advertising for town-wide bids.	Newspaper advertising for land auctions, public hearings, (includes notices for amending / updating town codes), Town Meeting notices. Includes advertising for town-wide bids.

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>DISTRICT COURT</i></b>								
10200 - 4201	MAINTENANCE SUPPLIES	3,426	2,750	4,551	3,000	3,000	3,000	3,000
10200 - 4450	TELEPHONE	469	344	693	344	344	344	344
10200 - 4452	BUILDING MAINTENANCE	27,617	32,077	40,531	32,077	22,070	22,070	22,070
10200 - 4457	GROUNDS MAINTENANCE	2,555	2,700	3,271	2,700	2,700	2,700	2,700
10200 - 4470	GENERAL LIABILITY	432	376	410	476	453	453	453
10200 - 4491	PROPERTY INSURANCE	5,349	5,567	5,481	5,399	5,531	5,531	5,531
10200 - 4495	HEAT	25,700	30,308	27,943	23,468	27,813	27,813	27,813
10200 - 4496	ELECTRICITY	33,223	31,381	34,850	34,166	41,524	41,524	41,524
10200 - 4497	OTHER UTILITIES	767	1,001	897	923	947	947	947
<b>TOTAL</b>		99,538	106,504	118,625	102,553	104,382	104,382	104,382

**2025 BUDGET WORKSHEET**

**DEPT NAME - DISTRICT COURT**

**DEPT # - 10200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4201	Maintenance Supplies	3,000	Paper towels, toilet tissue, soap, plastic trash liners, light bulbs, etc.	Paper towels, toilet tissue, soap, plastic trash liners, light bulbs, etc.
				3,000 2,750
4450	Telephone	344	Elevator telephone line charge	Elevator telephone line charge
				344 344
4452	Building Maintenance	22,070	HVAC / Burner maintenance Elevator Maintenance \$146/mo. Elevator State Inspection Alarm system monitoring Pest control (59/mo.) Window cleaning outside Fire Safety Equipment Maintenance Building Fire Alarm Services General maintenance to building HVAC Technical Assistance	HVAC / Burner maintenance Elevator Maintenance \$146/mo. Elevator State Inspection Alarm system monitoring Pest control (57/mo.) Window cleaning outside Fire Safety Equipment Maintenance Building Fire Alarm Services General maintenance to building HVAC Technical Assistance
				3,420 1,752 145 174 684 585 350 633 5,000 10,432 8,902
4457	Grounds Maintenance	2,700	Plantings, mulch, etc.	Plantings, mulch, etc.
				2,700 2,700
4470	General Liability	453	Liability coverage (allocation based on percentage of overall expenditures) (estimated 5% increase over 2024/25 rates)	Liability coverage (allocation based on percentage of overall expenditures) (estimated 5% increase over 2023/24 rates)
				376
4491	Property Insurance	5,531	Insurance for building (estimated 5% increase over 2024/25 rates)	Insurance for building (estimated 5% increase over 2023/24 rates)
				5,567
4495	Heat	27,813	3 Year weighted average + 5%	Heating and air conditioning costs.
				30,308

**2025 BUDGET WORKSHEET**

**DEPT NAME - DISTRICT COURT**

**DEPT # - 10200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4496	Electricity	41,524	3 Year weighted average + 25%	Electricity for Court House building and parking lot lighting 31,381
4497	Other Utilities	947	Sewer and Water	Sewer and Water 1,001

NOTE: Revenues from rent of the Court House - estimated at \$449,633 for 2025

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>TOWN MANAGER SUMMARY</b>							
TOWN MANAGER	560,799	570,976	417,980	569,489	606,116	606,116	606,116
LEGAL	162,469	163,700	410,259	408,700	164,500	164,500	164,500
HUMAN RESOURCES	515,056	410,041	277,127	376,615	424,683	424,683	424,683
EMPLOYEE BENEFITS	1,162,175	1,384,234	1,088,322	1,368,771	1,202,526	1,202,526	1,202,526
BOARDS & COMMITTEES	28,570	29,195	21,232	27,019	26,606	26,606	26,606
TOWN BUILDINGS	231,053	249,167	314,762	316,174	264,743	217,450	264,743
<b>TOTAL - TOWN MANAGER</b>	<b>2,660,122</b>	<b>2,807,313</b>	<b>2,529,681</b>	<b>3,066,768</b>	<b>2,689,174</b>	<b>2,641,881</b>	<b>2,689,174</b>

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>TOWN MANAGER</b>									
10300 - 4090	REGULAR PAY	358,004	363,463	316,606	381,876		414,036	414,036	414,036
10300 - 4092	TEMPORARY PAY	31,963	34,778	3,319	-		-	-	-
10300 - 4098	OVERTIME PAY		-	837	-		-	-	-
10300 - 4170	RETIREMENT	49,417	49,718	43,157	51,875		54,404	54,404	54,404
10300 - 4171	DISABILITY INSURANCE	2,560	2,570	2,571	2,964		2,851	2,851	2,851
10300 - 4172	WORKERS' COMPENSATION	973	1,327	1,263	1,797		1,035	1,035	1,035
10300 - 4174	FICA-SOCIAL SECURITY	29,602	30,773	24,133	29,094		31,673	31,673	31,673
10300 - 4176	HEALTH INSURANCE	80,660	77,574	100,521	91,055		88,499	88,499	88,499
10300 - 4177	UNEMPLOYMENT COMPENSATION	118	140	116	244		124	124	124
10300 - 4178	LIFE INSURANCE	828	775	673	730		901	901	901
10300 - 4179	DENTAL INSURANCE	3,082	3,083	2,233	3,077		3,268	3,268	3,268
10300 - 4200	OFFICE SUPPLIES	412	1,600	310	1,600		1,500	1,500	1,500
10300 - 4405	MEMBERSHIPS & PUBLICATIONS	1,544	3,000	2,349	3,000		1,900	1,900	1,900
10300 - 4407	VOUCHERED EXPENSE	593	525	-	525		525	525	525
10300 - 4408	VEHICLE EXPENSE	-	400	-	400		400	400	400
10300 - 4453	MEETINGS & TRAINING	1,045	1,000	4,653	1,000		5,000	5,000	5,000
10300 - 4600	OFFICE FURNITURE & EQUIPMENT	-	250	-	250		-	-	-
TOTAL		560,799	570,976	502,739	569,489		606,116	606,116	606,116

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
TOWN MANAGER - 10300				
4090	TOWN MANAGER	0	153,422	173,807
	ASSISTANT TOWN MANAGER	0	132,269	99,710
	RIGHT TO KNOW SPECIALIST (WAS PART TIME IN 2024)	1	0	59,324
	EXECUTIVE ASSISTANT	0	77,772	81,195
			-----	-----
			363,463	414,036

**2025 BUDGET WORKSHEET**

**DEPT NAME - TOWN MANAGER**

**DEPT # - 10300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4200	Office Supplies	1,500	Photocopies, envelopes, paper, file folders and other office supplies.	1,500 Photocopies, envelopes, paper, file folders and other office supplies. 1,600
4405	Memberships & Publications	1,900	NH Municipal Managers Association Dues (NHMMA) ICMA Dues - Town Manager Union Leader NH Town and City (publication) Misc. dues/publications	220 NH Municipal Managers Association Dues (NHMMA) 1,250 ICMA Dues - Town Manager 240 ICMA Dues - Assistant Town Manager 50 Union Leader 140 NH Town and City (publication) Misc. dues/publications
4407	Vouchered Expense	525	Employee recognition	525 Retiree recognition 525
4408	Vehicle Expense	400	Mileage reimbursement for Town Manager & Assistant Town Manager	400 Mileage reimbursement for Town Manager & Assistant Town Manager 400
4453	Meetings & Training	5,000	Conferences for Town Manager Per contract	5,000 Conferences for Town Manager Per contract Conferences for Assistant Town Manager 500

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>LEGAL</b>								
10310 - 4399	LEGAL SERVICES	155,114	155,000	460,841	400,000	155,000	155,000	155,000
10310 - 4400	CONTRACTED SERVICES	5,208	5,700	5,257	5,700	5,500	5,500	5,500
10310 - 4405	MEMBERSHIPS & PUBLICATIONS	2,148	3,000	6,579	3,000	4,000	4,000	4,000
TOTAL		162,469	163,700	472,676	408,700	164,500	164,500	164,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - LEGAL**

**DEPT # - 10310**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4399	Legal Services	155,000	Outside legal services	155,000
4400	Contracted Services	5,500	Title searches for tax lien. The State requires Towns to notify mortgagees on tax accounts subject to possible deeding, requiring title searches. Amount reimbursed by property owners.	5,500 Title searches for tax lien. The State requires Towns to notify mortgagees on tax accounts subject to possible deeding, requiring title searches.
4405	Memberships & Publications	4,000	NH Statute Books Code Updates	NH Statute Books Code Updates

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>HUMAN RESOURCES</b>									
10320 - 4090	REGULAR PAY	137,295	185,716	168,109	177,699		205,165	205,165	205,165
10320 - 4092	TEMPORARY PAY	42,444	42,470	54,433	45,673		47,789	47,789	47,789
10320 - 4170	RETIREMENT	15,042	25,128	22,906	24,203		26,958	26,958	26,958
10320 - 4171	DISABILITY INSURANCE	1,254	1,578	1,848	1,932		1,493	1,493	1,493
10320 - 4172	WORKERS' COMPENSATION	535	753	712	1,007		632	632	632
10320 - 4174	FICA-SOCIAL SECURITY	13,229	17,456	17,226	17,122		19,352	19,352	19,352
10320 - 4176	HEALTH INSURANCE	25,754	50,807	14,730	32,789		50,789	50,789	50,789
10320 - 4177	UNEMPLOYMENT COMPENSATION	127	105	97	188		93	93	93
10320 - 4178	LIFE INSURANCE	441	464	456	423		457	457	457
10320 - 4179	DENTAL INSURANCE	981	1,828	722	1,270		1,827	1,827	1,827
10320 - 4200	OFFICE SUPPLIES	1,643	700	330	645		600	600	600
10320 - 4400	CONTRACTED SERVICES	165,675	1,862	4,383	4,532		278	278	278
10320 - 4405	MEMBERSHIPS & PUBLICATIONS	600	274	339	689		350	350	350
10320 - 4406	PRINTING & BINDING	85	100	180	100		100	100	100
10320 - 4407	VOUCHERED EXPENSE		2,000	7,939	2,000		5,000	5,000	5,000
10320 - 4410	ADVERTISING	1,945	900	3,325	900		900	900	900
10320 - 4423	MEDICAL EXAMS/HIRING	17,461	20,000	22,741	26,983		20,000	20,000	20,000
10320 - 4444	MEDIATION/NEGOTIATION	90,161	55,000	24,958	35,961		40,000	40,000	40,000
10320 - 4453	MEETINGS & TRAINING	282	2,400	844	2,001		2,400	2,400	2,400

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
10320 - 4905	JOINT LOSS SAFETY COMMITTEE	105	500	-	500	500	500	500
	TOTAL	515,056	410,041	346,278	376,615	424,683	424,683	424,683

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
HUMAN RESOURCES - 10320				
4090	HUMAN RESOURCES DIRECTOR	0	115,442	131,811
	HUMAN RESOURCES SPECIALIST	0	70,274	73,354
			-----	-----
			185,716	205,165

**2025 BUDGET WORKSHEET**

**DEPT NAME - HUMAN RESOURCES**

**DEPT # - 10320**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	47,789	Part time HR Specialist (24 hours/week)	47,789 Part time HR Specialist (24 hours/week) 42,470
4200	Office Supplies	600	Paper, pencils, pens, binders, file folders, paper clips, envelopes, etc.	600 Paper, pencils, pens, binders, file folders, paper clips, envelopes, etc. 700
4400	Contracted Services	278	Flexible Spending administration fee.  Note: \$5.79/mo./employee for 4 participants.	278 Flexible Spending administration fee. 278  Note: \$5.79/mo./employee for 4 participants. COBRA admin Note: \$.55*240*12 1,584
4405	Membership & Publications	350	Greater Merrimack HR Association Society for Human Resources (HR Director)	75 ANHPEHRA Membership 45 275 Society for Human Resources (HR Director) 229
4406	Printing & Binding	100	Printing costs for manuals, insurance information and wellness program documents.	100 Printing costs for manuals, insurance information and wellness program documents. 100
4407	Vouchered Expense	5,000	Active employee recognition Additional funding needed to increase employee engagement with Town of Salem swag and activities, i.e. bring employees together throughout the 2025 calendar year and also engage in employee appreciation all which supports employee retention.	5,000 Active employee recognition Increase employee engagement, description in column E. 2,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - HUMAN RESOURCES**

**DEPT # - 10320**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4410	Advertising	900	Advertising for vacancies for most non-major departments, also includes advertising for management or professional positions.  Includes Internet, Mass Municipal, Maine Municipal and professional publications.	Advertising for vacancies for most non-major departments, also includes advertising for management or professional positions.  Includes Internet, Mass Municipal, Maine Municipal and professional publications.
4423	Medical Exams/Hiring	20,000	Pre-employment/post-offer physicals, background checks, and Independent Medical Exams for all departments, w/c, booster shots.	Pre-employment/post-offer physicals, background checks, and Independent Medical Exams for all departments, w/c, booster shots.
4444	Mediation / Negotiation	40,000	Legal assistance relating to 5 labor contracts, including negotiation, mediation, labor relations, arbitration cases, and grievances.  union contracts negotiation	Legal assistance relating to 5 labor contracts, including negotiation, mediation, labor relations, arbitration cases, and grievances.  union contracts negotiation
4453	Meetings & Training	2,400	Mileage costs (.655 per mile) for HR employee training, including Primex free training, Annual Public Sector Labor and Employment Law Update, continuing education seminars and HR Certifications. Labor/Arbitration Update.	Mileage costs (.655 per mile) for HR employee training, including Primex free training, Annual Public Sector Labor and Employment Law Update, continuing education seminars and HR Certifications. Labor/Arbitration Update.

**2025 BUDGET WORKSHEET**

**DEPT NAME - HUMAN RESOURCES**

**DEPT # - 10320**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4905	Joint Loss Safety Committee	500	Per Dept. of Labor LAB 603.02 Establishment of a JLMC that states: "the committee shall have control over a portion of the budget." Town wide safety training	500 Per Dept. of Labor LAB 603.02 Establishment of a JLMC that states: "the committee shall have control over a portion of the budget." Town wide safety training

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>EMPLOYEE BENEFITS</b>								
10330 - 4090	REGULAR PAY	33,815	45,923	42,823	45,923	46,912	46,912	46,912
10330 - 4109	EMPLOYEE RETIREMENT BEN.	263,118	443,536	448,960	443,536	341,238	341,238	341,238
10330 - 4114	ANNUAL SICK/VAC LEAVE BUY-BACK	153,599	220,968	151,306	220,968	162,123	162,123	162,123
10330 - 4176	HEALTH INSURANCE	683,443	650,946	756,412	632,392	629,261	629,261	629,261
10330 - 4223	ACADEMIC REIMBURSEMENT	25,349	20,000	40,668	23,000	20,000	20,000	20,000
10330 - 4400	CONTRACTED SERVICES	2,852	2,861	2,926	2,952	2,992	2,992	2,992
TOTAL		1,162,175	1,384,234	1,443,096	1,368,771	1,202,526	1,202,526	1,202,526

**2025 BUDGET WORKSHEET**

**DEPT NAME - EMPLOYEE BENEFITS**

**DEPT # - 10330**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4090	Regular Pay	46,912	Represents Non-Affiliate pool to be allocated in 2024 for the following employees not associated with a union contract: Town Manager, Assistant Town Manager, Executive Assistant, RTK Specialist, HR Director, HR Specialist (2), Finance Director, Assistant Finance Director, Payroll Coordinator, Municipal Services Director, Fire Chief, Police Chief, Town Clerk, and Tax Collector.	46,912	Represents Non-Affiliate pool to be allocated in 2024 for the following employees not associated with a union contract: Town Manager, Assistant Town Manager, Executive Assistant, RTK Specialist, HR Director, HR Specialist (2), Finance Director, Assistant Finance Director, Payroll Coordinator, Municipal Services Director, Fire Chief, Police Chief, Town Clerk, and Tax Collector.	45,923
4109	Employee Retirement Benefits	341,238	Funding for buy-outs of sick and vacation accruals for terminating employees.	341,238	Funding for buy-outs of sick and vacation accruals for terminating employees.	443,536
4114	Annual Sick/Vacation Leave Buy-Back	162,123	Payment to eligible employees for sick days remaining over maximum at year end.  Members of SPAA and Police unions, as well as some Non-Affiliates are no longer included. Also includes redemption of unused vacation leave, per union contracts.	162,123	Payment to eligible employees for sick days remaining over maximum at year end.  Members of SPAA and Police unions, as well as some Non-Affiliates are no longer included. Also includes redemption of unused vacation leave, per union contracts.	220,968

**2025 BUDGET WORKSHEET**

**DEPT NAME - EMPLOYEE BENEFITS**

**DEPT # - 10330**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4176	Health Insurance	629,261	<p>Health insurance premiums for eligible duty-related disability retirees from Police and Fire, according to their Union contract. Budgeted amount is net of the subsidy amount received on behalf of many of the retirees.</p> <p>Covers 36 retirees (27 PD/9FD).</p>	<p>Health insurance premiums for eligible duty-related disability retirees from Police and Fire, according to their Union contract. Budgeted amount is net of the subsidy amount received on behalf of many of the retirees.</p> <p>Covers 37 retirees (28 PD/9FD).</p>
4223	Academic Reimbursement	20,000	<p>Employee reimbursement for cost of tuition, fees and books for job related courses as required by SEA, SPA, AFSCME, Police, Fire, and non-affiliated contracts.</p>	<p>Employee reimbursement for cost of tuition, fees and books for job related courses as required by SEA, SPA, AFSCME, Police, Fire, and non-affiliated contracts.</p>
4400	Contracted Services	2,992	<p>The Employee Assistance Program (EAP) is a proactive resource that provides cost-free, confidential counseling sessions and professional referrals to employees.</p> <p>\$1.37/employee/month @ 182</p>	<p>The Employee Assistance Program (EAP) is a proactive resource that provides cost-free, confidential counseling sessions and professional referrals to employees.</p> <p>\$1.37/employee/month @ 174</p>

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>BOARDS &amp; COMMITTEES SUMMARY</b>							
PLANNING BOARD	4,545	3,916	3,205	3,572	3,914	3,914	3,914
BOARD OF ADJUSTMENT	2,411	1,762	1,980	2,213	1,761	1,761	1,761
BUDGET COMMITTEE	1,888	2,117	552	1,676	1,941	1,941	1,941
CONSERVATION COMMISSION	2,484	2,182	2,326	2,334	2,356	2,356	2,356
TRUSTEE OF TRUST FUNDS	17,243	17,218	13,169	17,224	16,634	16,634	16,634
COMMUNICATIONS COMMITTEE	-	2,000	-	-	-	-	-
<b>TOTAL-BOARDS &amp; COMMITTEES</b>	<b>28,570</b>	<b>29,195</b>	<b>21,232</b>	<b>27,019</b>	<b>26,606</b>	<b>26,606</b>	<b>26,606</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>PLANNING BOARD</b>								
10341 - 4092	TEMPORARY PAY	3,695	2,510	3,230	2,186	2,510	2,510	2,510
10341 - 4172	WORKERS' COMPENSATION	5	8	8	10	6	6	6
10341 - 4174	FICA-SOCIAL SECURITY	283	192	247	167	192	192	192
10341 - 4177	UNEMPLOYMENT COMPENSATION	13	6	11	8	6	6	6
10341 - 4210	OPERATING SUPPLIES	-	500	7	500	500	500	500
10341 - 4410	ADVERTISING	549	600	504	600	600	600	600
10341 - 4453	MEETINGS & TRAINING	-	100	-	100	100	100	100
SUBTOTAL		4,545	3,916	4,007	3,572	3,914	3,914	3,914

**2025 BUDGET WORKSHEET**

**DEPT NAME - PLANNING BOARD**

**DEPT # - 10341**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4092	Temporary Pay	2,510	Recording Secretary	2,510	Recording Secretary 2,510
4210	Operating Supplies	500	Photocopying, envelopes & stationery	500	Photocopying, envelopes & stationery 500
4410	Advertising	600	* Public notices	600	Public notices 600
4453	Meetings & Training	100	Training seminars/workshops	100	Training seminars/workshops 100

\*Note : Planning Board application fees offset these expenses. (GF 1-3237)

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>BOARD OF ADJUSTMENT</b>								
10342 - 4092	TEMPORARY PAY	1,925	1,004	1,800	1,424	1,004	1,004	1,004
10342 - 4172	WORKERS COMPENSATION	3	3	3	4	3	3	3
10342 - 4174	FICA-SOCIAL SECURITY	147	77	138	109	77	77	77
10342 - 4177	UNEMPLOYMENT COMPENSATION	-	3	2	1	2	2	2
10342 - 4210	OPERATING SUPPLIES	72	75	-	75	75	75	75
10342 - 4410	ADVERTISING	264	500	240	500	500	500	500
10342 - 4453	MEETINGS AND TRAINING	-	100	-	100	100	100	100
SUBTOTAL		2,411	1,762	2,182	2,213	1,761	1,761	1,761

**2025 BUDGET WORKSHEET**

**DEPT NAME - BOARD OF ADJUSTMENT**

**DEPT # - 10342**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4092	Temporary Pay	1,004	Recording Secretary	1,004	Recording Secretary 1,004
4210	Operating Supplies	75	Photocopying, envelopes & stationery, maps	75	Photocopying, envelopes & stationery, maps 75
4410	Advertising	500	* Fees associated with legal notices for petitions filed	500	Fees associated with legal notices for petitions filed 500
4453	Meetings & Training	100	Training for Board members Conference generally in the Fall	100	Training for Board members Conference generally in the Fall 100

\*Note : Zoning Board application fees offset these expenses. (GF 1-3231)

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>BUDGET COMMITTEE</i></b>								
10343 - 4092	TEMPORARY PAY	1,300	1,233	990	824	1,282	1,282	1,282
10343 - 4172	WORKERS COMPENSATION	3	4	4	5	3	3	3
10343 - 4174	FICA-SOCIAL SECURITY	99	94	76	63	98	98	98
10343 - 4177	UNEMPLOYMENT COMPENSATION	-	3	2	1	3	3	3
10343 - 4210	OPERATING SUPPLIES	486	783	670	783	555	555	555
SUBTOTAL		1,888	2,117	1,742	1,676	1,941	1,941	1,941

**2025 BUDGET WORKSHEET**

**DEPT NAME - BUDGET COMMITTEE**

**DEPT # - 10343**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4092	Temporary Pay	1,282	Recording Secretary	1,282 Recording Secretary 1,233
4210	Operating Supplies	555	Copies, public notices, binders, etc.	555 Copies, public notices, binders, etc. 783

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>CONSERVATION COMMISSION</b>								
10344 - 4092	TEMPORARY PAY	985	653	1,130	818	653	653	653
10344 - 4172	WORKERS COMPENSATION	2	2	2	3	2	2	2
10344 - 4174	FICA-SOCIAL SECURITY	75	50	86	63	50	50	50
10344 - 4177	UNEMPLOYMENT COMPENSATION	-	2	1	1	1	1	1
10344 - 4210	OPERATING SUPPLIES	72	100	-	100	100	100	100
10344 - 4405	MEMBERSHIPS & PUBLICATIONS	1,050	1,075	1,050	1,050	1,050	1,050	1,050
10344 - 4453	MEETINGS & TRAINING	300	300	240	300	500	500	500
SUBTOTAL		2,484	2,182	2,509	2,334	2,356	2,356	2,356

**2025 BUDGET WORKSHEET**

**DEPT NAME - CONSERVATION COMMISSION**

**DEPT # - 10344**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	653	Recording Secretary	653
4210	Operating Supplies	100	Photo-copying, envelopes & stationery, maps, public notices, print Town Forest and Wetland brochures	100
4405	Memberships & Publications	1,050	NH Assoc. of Conservation Commissions (NHACC) NHACC publications	1,050
4453	Meetings & Training	500	NHACC Mtg., training workshops/seminars	500

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>TRUSTEE OF TRUST FUNDS</i></b>								
10348 - 4092	TEMPORARY PAY	170	201	165	206	139	139	139
10348 - 4172	WORKERS COMPENSATION	1	1	1	2	1	1	1
10348 - 4174	FICA-SOCIAL SECURITY	13	15	13	16	11	11	11
10348 - 4177	UNEMPLOYMENT COMPENSATION	-	1	1	-	-	-	-
10348 - 4403	TECHNICAL SERVICES	17,059	17,000	19,888	17,000	16,483	16,483	16,483
<b>SUBTOTAL</b>		<b>17,243</b>	<b>17,218</b>	<b>20,067</b>	<b>17,224</b>	<b>16,634</b>	<b>16,634</b>	<b>16,634</b>

## 2025 BUDGET WORKSHEET

DEPT NAME - TRUSTEE OF TRUST FUNDS

DEPT # - 10348

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	139	Recording Secretary	139 Recording Secretary
4403	Technical Services	16,483	Management fees for Non-Expendable Trust Funds. These fees are based on the income that the funds earn. For example, higher income results in higher fees, while lower income means lower fees.	16,483 Management fees for Non-Expendable Trust Funds. These fees are based on the income that the funds earn. For example, higher income results in higher fees, while lower income means lower fees.

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	2024 EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>COMMUNICATIONS COMMITTEE</i></b>								
10349 - 4400	CONTRACTED SERVICES	-	2,000	539	-	-	-	-
	SUBTOTAL	-	2,000	539	-	-	-	-
	TOTAL-BOARDS & COMMITTEES	28,570	29,195	31,046	27,019	26,606	26,606	26,606

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNICATIONS COMMITTEE**

**DEPT # - 10349**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4400	Contracted Services	-	Supplies to further communicate messages. Items could include popup tents, tables, banners, etc.	Supplies to further communicate messages. Items could include popup tents, tables, banners, etc. 2,000

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>TOWN BUILDINGS SUMMARY</b>							
TOWN HALL	177,311	218,681	285,443	281,830	205,645	182,652	205,645
OLD TOWN HALL	18,004	13,707	12,763	14,356	12,538	12,538	12,538
HOSE HOUSE	5,099	5,673	2,427	4,278	29,811	5,511	29,811
OLD LIBRARY	3,300	3,687	2,142	3,868	3,320	3,320	3,320
SCHOOL HOUSE #5	1,805	1,315	3,413	3,348	1,553	1,553	1,553
DEPOT TRAIN STATION	25,534	6,104	8,575	8,495	11,875	11,875	11,875
<b>TOTAL-TOWN BUILDINGS</b>	<b>231,053</b>	<b>249,167</b>	<b>314,762</b>	<b>316,174</b>	<b>264,743</b>	<b>217,450</b>	<b>264,743</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>TOWN HALL</b>								
10350 - 4201	MAINTENANCE SUPPLIES	6,156	5,000	6,608	5,000	5,000	5,000	5,000
10350 - 4440	EQUIPMENT RENTAL	9,026	8,290	10,202	8,290	8,290	8,290	8,290
10350 - 4450	TELEPHONE	24,141	23,645	25,441	25,772	26,952	26,952	26,952
10350 - 4451	POSTAGE	49,567	54,400	62,339	54,400	59,922	57,922	59,922
10350 - 4452	BUILDING MAINTENANCE	28,455	29,362	139,248	90,000	39,157	18,164	39,157
10350 - 4454	ELEVATOR MAINTENANCE	1,644	1,897	1,746	1,897	1,950	1,950	1,950
10350 - 4457	GROUNDS MAINTENANCE	3,816	5,000	5,088	5,000	5,000	5,000	5,000
10350 - 4459	EQUIPMENT MAINTENANCE	12,806	11,251	13,323	11,251	11,265	11,265	11,265
10350 - 4495	HEAT	14,916	17,463	12,029	13,899	15,766	15,766	15,766
10350 - 4496	ELECTRICITY	25,981	24,225	27,231	28,056	31,426	31,426	31,426
10350 - 4497	OTHER UTILITIES	804	755	961	871	917	917	917
10350 - 4498	BUILDING REPAIRS	-	37,393	59,430	37,393	-	-	-
SUBTOTAL		177,311	218,681	363,645	281,830	205,645	182,652	205,645

**2025 BUDGET WORKSHEET**

**DEPT NAME - TOWN HALL**

**DEPT # - 10350**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4201	Maintenance Supplies	5,000	Paper products, cleaning supplies, light bulbs, water, etc.	5,000
4440	Equipment Rental	8,290	Document disposal container-monthly service Storage Units (TM, HR, Fin., & Plan.)	8,290
4450	Telephone	26,952	Land line telephone services and fax lines. Cell phones (6)	25,272 1,680
4451	Postage	59,922	Postage costs for all Town Hall operations, motor vehicle registration mailing, public hearing notices, certified mail, ink, sealer Property Tax Bills (2 bulk mail) Permit Fee	50,682 9,000 240
4452	Building Maintenance	39,157	Maintenance contracts: HVAC/Burner maintenance Building Fire Alarm Services Alarm system monitoring/cameras Pest control (59/mo.) Window cleaning outside Fire Safety Equipment Maintenance	2,705 749 3,016 705 945 1,545

**2025 BUDGET WORKSHEET**

**DEPT NAME - TOWN HALL**

**DEPT # - 10350**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Normal upkeep of building (repairs, maintenance, painting, plumbing, electrical and carpentry including supplies for building, walkways, doors, etc.)	8,500
			Carpeting	20,993
4454	Elevator Maintenance	1,950	Annual Maintenance \$146/mo. State Inspection	1,805 145
4457	Grounds Maintenance	5,000	Fertilize, lime, seed, loam, bark mulch, shrubs, and general maintenance. of grounds at the Town Hall.	5,000
4459	Equipment Maintenance	11,265	Postage meter maintenance contract Copier maintenance contracts and services (3). Includes color copies and overages. Copier lease (2) Folder/sealer maintenance contract Generator Maintenance Pitney Bowes Service Agreement	720 2,860 5,280 1,456 469 1,200
4495	Heat	15,766	3 Year weighted average + 5%	15,766
4496	Electricity	31,426	3 Year weighted average + 25%	31,426
4497	Other Utilities	917	Water and sewer charges	917
			Water and sewer charges	755

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>OLD TOWN HALL</i></b>								
10351 - 4210	OPERATING SUPPLIES	-	100	36	-	100	100	100
10351 - 4450	TELEPHONE	1,986	1,852	2,611	2,736	2,226	2,226	2,226
10351 - 4495	HEAT	2,873	4,169	4,631	4,169	3,245	3,245	3,245
10351 - 4496	ELECTRICITY	1,260	1,348	2,352	1,388	1,577	1,577	1,577
10351 - 4497	OTHER UTILITIES	131	257	406	82	436	436	436
10351 - 4498	BUILDING REPAIRS	11,754	5,981	5,533	5,981	4,954	4,954	4,954
SUBTOTAL		18,004	13,707	15,570	14,356	12,538	12,538	12,538

**2025 BUDGET WORKSHEET**

**DEPT NAME - OLD TOWN HALL**

**DEPT # - 10351**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4210	Operating Supplies	100	Cleaning supplies	100	Cleaning supplies
4450	Telephone	2,226	Telephone line charge for alarm	2,226	Telephone line charge for alarm
4495	Heat	3,245	3 Year weighted average + 5%	3,245	Fuel oil for Old Town Hall.
4496	Electricity	1,577	3 Year weighted average + 25%	1,577	Electricity
4497	Other Utilities	436	Water Charges Septic Pumping	186 250	Water Charges Septic Pumping
4498	Building Repairs	4,954	Pest control (46/mo.) Maintenance, repairs, electrical, etc. Burner Maintenance Contract Alarm Monitoring Building Fire Alarm Services Fire Safety Equipment Maintenance	556 3,000 824 179 280 114	Pest control (45/mo.) Maintenance, repairs, electrical, etc. Burner Maintenance Contract Alarm Monitoring Building Fire Alarm Services Fire Safety Equipment Maintenance

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>HOSE HOUSE</i></b>								
10353 - 4452	BUILDING MAINTENANCE	749	640	3,685	850	656	656	656
10353 - 4495	HEAT	2,017	2,813	1,106	1,387	2,218	2,218	2,218
10353 - 4496	ELECTRICITY	829	938	892	759	1,026	1,026	1,026
10353 - 4497	OTHER UTILITIES	1,504	1,282	54	1,282	1,611	1,611	1,611
10353 -4498	BUILDING REPAIRS	-	-	-	-	24,300	-	24,300
SUBTOTAL		5,099	5,673	5,738	4,278	29,811	5,511	29,811

**2025 BUDGET WORKSHEET**

**DEPT NAME - HOSE HOUSE**

**DEPT # - 10353**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4452	Building Maintenance	656	Minor repairs to building Pest Control (46/mo.)	100 556	Minor repairs to building Pest Control (45/mo.)	100 540
4495	Heat	2,218	3 Year weighted average + 5%	2,218	Heat	2,813
4496	Electricity	1,026	3 Year weighted average + 25% Includes the cost of the lighting on Town Common	1,026	Electricity Includes the cost of the lighting on Town Common	938
4497	Other Utilities	1,611	Water for the Common irrigation system and Old Cemetery	1,611	Water for the Common irrigation system and Old Cemetery	1,282

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>OLD LIBRARY</b>								
10354 - 4452	BUILDING MAINTENANCE	1,692	1,746	927	1,746	1,518	1,518	1,518
10354 - 4495	HEAT	1,077	1,472	1,334	1,472	1,175	1,175	1,175
10354 - 4496	ELECTRICITY	460	403	552	579	545	545	545
10354 - 4497	OTHER UTILITIES	71	66	70	70	82	82	82
SUBTOTAL		3,300	3,687	2,884	3,868	3,320	3,320	3,320

**2025 BUDGET WORKSHEET**

**DEPT NAME - OLD LIBRARY**

**DEPT # - 10354**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4452	Building Maintenance	1,518	Pest Control (49/mo.) Routine Maintenance Burner Maintenance	593 690 235	Pest Control (48/mo.) Routine Maintenance Burner Maintenance	576 690 480
4495	Heat	1,175	3 Year weighted average + 5%	1,175	Fuel Oil	1,472
4496	Electricity	545	3 Year weighted average + 25%	545	Electricity	403
4497	Other Utilities	82	Water charges	82	Water charges	66

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>SCHOOL HOUSE #5</b>								
10355 - 4450	TELEPHONE	520	391	768	391	548	548	548
10355 - 4452	BUILDING MAINTENANCE	1,061	714	2,465	2,686	735	735	735
10355 - 4496	ELECTRICITY	224	210	249	271	270	270	270
SUBTOTAL		1,805	1,315	3,482	3,348	1,553	1,553	1,553

**2025 BUDGET WORKSHEET**

**DEPT NAME - SCHOOL HOUSE #5**

**DEPT # - 10355**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>		<b>EXPLANATION 2024</b>
4453	Telephone	548	Telephone line for security system	548	Telephone line for security system
4452	Building Maintenance	735	Pest control (46/mo.) Alarm Monitoring	556 179	Pest control (45/mo.) Alarm Monitoring
4496	Electricity	270	3 Year weighted average + 25%	270	Electricity

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>DEPOT TRAIN STATION</b>								
10356 - 4452	BUILDING MAINTENANCE	22,401	2,968	7,652	4,835	6,915	6,915	6,915
10356 - 4457	GROUNDS MAINTENANCE	-	-	-	-	750	750	750
10356 - 4495	HEAT	1,290	1,914	1,174	1,914	2,201	2,201	2,201
10356 - 4496	ELECTRICITY	1,522	1,100	1,459	1,624	1,707	1,707	1,707
10356 - 4497	OTHER UTILITIES	320	122	526	121	302	302	302
SUBTOTAL		25,534	6,104	10,810	8,495	11,875	11,875	11,875
TOTAL-TOWN BUILDINGS		231,053	249,167	402,128	316,174	264,743	217,450	264,743

**2025 BUDGET WORKSHEET**

**DEPT NAME - DEPOT TRAIN STATION**

**DEPT # - 10356**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4452	Building Maintenance	6,915	Building Fire Alarm services Alarm monitoring Fire Safety Equipment Maintenance Burner maintenance contract HVAC repairs Pest control (72/mo.) Camera Security System	262 179 321 352 680 865 4,256	Building Fire Alarm services Alarm monitoring Fire Safety Equipment Maintenance Burner maintenance contract HVAC repairs Pest control (70/mo.)	254 174 312 708 680 840
4457	Grounds Maintenance	750	Fertilize, lime, seed, loam, bark mulch, flowers, shrubs, and general maintenance. of grounds	750	3 Year weighted average + 15%	1,914
4495	Heat	2,201	3 Year weighted average + 5%	2,201	3 Year weighted average + 15%	1,914
4496	Electricity	1,707	3 Year weighted average + 25%	1,707	Electricity	1,100
4497	Other Utilities	302	Water and Sewer charges	302	Water and Sewer charges	122

\*Estimated offsetting revenues of \$13,200 per year plus 60% Utility cost share

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>FINANCIAL SERVICES SUMMARY</b>							
FINANCE	975,018	1,142,150	913,408	1,176,514	1,186,594	1,186,594	1,186,594
INFORMATION TECHNOLOGY	754,435	921,071	670,867	911,550	1,107,870	1,107,870	1,107,870
ASSESSING	400,501	464,083	294,790	457,388	562,234	562,234	562,234
TOWN CLERK	240,756	252,533	331,376	237,944	247,741	247,741	247,741
ELECTIONS	112,167	127,310	112,375	139,766	80,291	67,291	80,291
COLLECTIONS	275,712	342,559	298,120	364,021	379,240	379,240	379,240
TAX COLLECTOR	195,871	214,578	171,681	207,214	215,160	215,160	215,160
DEBT SERVICES	812,233	710,388	709,073	710,386	1,732,183	1,732,183	1,732,183
INSURANCE	555,428	523,196	450,264	476,118	511,498	511,498	511,498
<b>TOTAL - FINANCIAL SERVICES</b>	<b>4,322,120</b>	<b>4,697,868</b>	<b>3,951,955</b>	<b>4,680,901</b>	<b>6,022,811</b>	<b>6,009,811</b>	<b>6,022,811</b>

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>FINANCE DEPARTMENT</b>									
20100 - 4090	REGULAR PAY	568,607	665,635	651,290	681,646		689,988	689,988	689,988
20100 - 4092	TEMPORARY PAY	43,253	43,521	43,476	42,576		72,692	72,692	72,692
20100 - 4111	TREASURER	2,500	3,000	2,875	3,000		3,000	3,000	3,000
20100 - 4170	RETIREMENT	78,338	90,058	88,070	92,178		90,664	90,664	90,664
20100 - 4171	DISABILITY INSURANCE	4,877	5,768	5,888	6,096		5,337	5,337	5,337
20100 - 4172	WORKERS' COMPENSATION	1,630	2,353	2,233	3,204		1,916	1,916	1,916
20100 - 4174	FICA-SOCIAL SECURITY	44,905	54,519	51,420	54,926		58,574	58,574	58,574
20100 - 4176	HEALTH INSURANCE	180,262	211,023	194,863	227,402		196,336	196,336	196,336
20100 - 4177	UNEMPLOYMENT COMPENSATION	288	315	285	577		310	310	310
20100 - 4178	LIFE INSURANCE	1,379	1,606	1,574	1,416		1,582	1,582	1,582
20100 - 4179	DENTAL INSURANCE	6,559	7,736	6,440	6,877		7,249	7,249	7,249
20100 - 4200	OFFICE SUPPLIES	1,068	1,296	1,593	1,296		1,101	1,101	1,101
20100 - 4400	CONTRACTED SERVICES	4,000	5,000	6,203	5,000		4,000	4,000	4,000
20100 - 4404	AUDIT	30,660	45,360	45,500	45,360		46,620	46,620	46,620
20100 - 4405	MEMBERSHIPS & PUBLICATIONS	310	510	383	510		510	510	510
20100 - 4406	PRINTING & BINDING	2,968	1,900	932	1,900		2,665	2,665	2,665
20100 - 4408	VEHICLE EXPENSE	223	250	158	250		200	200	200
20100 - 4453	MEETINGS & TRAINING	1,851	2,300	1,005	2,300		2,300	2,300	2,300
20100 - 4600	OFFICE FURNITURE & EQUIP.	1,084	-	5,689	-		1,550	1,550	1,550
TOTAL		975,018	1,142,150	1,109,879	1,176,514		1,186,594	1,186,594	1,186,594

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
FINANCE - 20100				
4090	FINANCE DIRECTOR	0	143,348	149,656
	ASSISTANT FINANCE DIRECTOR	0	101,751	107,809
	ACCOUNTING AND BUDGET MANAGER	0	81,124	99,056
	PAYROLL COORDINATOR	0	87,040	92,647
	ACCOUNTING CLERK	0	63,919	66,903
	ACCOUNTS PAYABLE	0	67,624	69,586
	UTILITY CLERK (2)	0	120,829	104,331
			-----	-----
			665,635	689,988

**Note: New Position Request:** Part Time AP Clerk see next page

**2025 BUDGET WORKSHEET**

**DEPT NAME - FINANCE**

**DEPT # - 20100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4092	Temporary Pay	72,692	Part time Purchasing Agent –27.5 hours/week Part time Accounts Payable Clerk - 24.0 hours/week	72,692	Part time Purchasing Agent –27.5 hours/week
4111	Treasurer Pay	3,000	Compensation for Town Treasurer.	3,000	Compensation for Town Treasurer.
4200	Office Supplies	1,101	Binders, envelopes, pens, pencils, receipt books, storage boxes, adding machine tape, file folders, copies, etc.	1,101	Binders, envelopes, pens, pencils, receipt books, storage boxes, adding machine tape, file folders, copies, etc.
4400	Contracted Services	4,000	Actuarial Services for valuation of OPEBs (Other Post-Employment Benefits) roll-forward valuation .	4,000	Actuarial Services for valuation of OPEBs (Other Post-Employment Benefits) full valuation .
4404	Audit	46,620	Annual financial audit (2024) and consultation calls Single Audit	42,620 4,000	Annual financial audit (2023) and consultation calls Single Audit
4405	Memberships & Publications	510	NH Government Finance Officers Association (FD, Acct & BM, and Purchasing Agent) National Government Finance Officers Association (FD) American Purchasing Society	185 225 100	NH Government Finance Officers Association (FD, Acct & BM, and Purchasing Agent) National Government Finance Officers Association (FD) American Purchasing Society
4406	Printing & Binding	2,665	W-2's, 1099's, and 1095 Forms A/P checks (6,000)	2,665	W-2's, 1099's, and 1095 Forms A/P checks (6,000)

**2025 BUDGET WORKSHEET**

**DEPT NAME - FINANCE**

**DEPT # - 20100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4408	Vehicle Expense	200	Purchase order paper Mileage reimbursement for finance personnel.	Purchase order paper Mileage reimbursement for finance personnel.		
4453	Meetings & Training	2,300	Additional as needed training for Finance staff NH Gov't Finance Officers Assoc. annual conference (Bgt Mgr) Continued professional education per Finance Director's employment contract	500 300 1,500	Additional as needed training for Finance staff NH Gov't Finance Officers Assoc. annual conference (Bgt Mgr) Continued professional education per Finance Director's employment contract	500 300 1,500
4600	Office Furniture & Equipment	1,550	5 drawer legal size filing cabinet Desk	450 1,100	Office Chair (Utility Billing Clerk) 250	

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>INFORMATION TECHNOLOGY</b>									
20200 - 4090	REGULAR PAY	-	22,585	725	17,306	90,686	90,686	90,686	
20200 - 4170	RETIREMENT	-	3,056	67	2,342	11,916	11,916	11,916	
20200 - 4171	DISABILITY INSURANCE	-	59	-	131	716	716	716	
20200 - 4172	WORKERS' COMPENSATION	-	75	-	691	3,836	3,836	3,836	
20200 - 4174	FICA-SOCIAL SECURITY	-	1,728	304	1,324	6,937	6,937	6,937	
20200 - 4176	HEALTH INSURANCE	-	12,009	-	8,256	36,774	36,774	36,774	
20200 - 4177	UNEMPLOYMENT COMPENSATION	-	35	0	29	31	31	31	
20200 - 4178	LIFE INSURANCE	-	58	-	22	211	211	211	
20200 - 4179	DENTAL INSURANCE	-	314	-	297	1,255	1,255	1,255	
20200 - 4210	OPERATING SUPPLIES	13,549	14,836	16,903	14,836	13,429	13,429	13,429	
20200 - 4400	CONTRACTED SERVICES	695,937	761,713	745,265	761,713	840,379	840,379	840,379	
20200 - 4459	EQUIPMENT MAINTENANCE	3,966	11,740	9,984	11,740	9,700	9,700	9,700	
20200 - 4701	COMPUTER EQUIP ACQUISITION	40,983	92,863	43,842	92,863	92,000	92,000	92,000	
<b>TOTAL</b>		<b>754,435</b>	<b>921,071</b>	<b>817,090</b>	<b>911,550</b>	<b>1,107,870</b>	<b>1,107,870</b>	<b>1,107,870</b>	

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
INFORMATION TECHNOLOGY - 20200				
4090	IT MANAGER	0	22,585	90,686
		-----	-----	-----
		22,585	90,686	

**2025 BUDGET WORKSHEET**

**DEPT NAME - INFORMATION TECHNOLOGY**

**DEPT # - 20200**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4210	Operating Supplies	13,429	PC accessories, employee badges, computer paper, and printing supplies  (3 yr wgtd avg - 13,429)	PC accessories, employee badges, computer paper, and printing supplies  (3 yr wgtd avg - 14,236) 600
4400	Contracted Services	840,379	Contracted IT support (includes support/backup/callouts)  Contracted IT (Other projects) Internet Access (Townwide and ITS)  Town Website-Hosting, maintenance, additions & updates Wiring & support services Telephone / Voicemail / Internet / Network (svc calls) Pole licenses (Townwide Fiber) Wiring and fiber support service Cambium Wireless Services Cambium Police Smart Option Vueworks Support Services (25 hours)  SonicWall (Town Hall and PD) Antivirus (Sophos)	Contracted IT support (includes support/backup/callouts)  Contracted IT (Other projects) 15,000 Internet Access (Townwide and ITS) 9,776  Town Website-Hosting, maintenance, additions & updates 17,753 Wiring & support services 3,000 Telephone / Voicemail / Internet / Network (svc calls) 5,258 Pole licenses (Townwide Fiber) 400 Wiring and fiber support service 5,000 Cambium Wireless Services 2,848 Cambium Police Smart Option 2,500 Vueworks Support Services (25 hours) 5,000  SonicWall (Town Hall and PD) 7,755 Antivirus (Sophos) 13,200
			<b>Software Maintenance Agreements:</b> Box (15 seats) DocuSign Finance: Munismart	<b>Software Maintenance Agreements:</b> Box (15 seats) 2,700 DocuSign (2 new licenses) 5,460 Finance: Munismart 55,675
				14,236 251,145 15,000 9,776 17,381 3,000 5,258 400 5,000 2,848 2,500 5,000 7,755 13,200 2,700 5,460 51,766

**2025 BUDGET WORKSHEET**

**DEPT NAME - INFORMATION TECHNOLOGY**

**DEPT # - 20200**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
	Finance: Budget Software	36,750		
	Time and Attendance Service	8,438	Time and Attendance Service	8,351
	IT: Microsoft 365	64,800	IT: Microsoft 365	64,800
	IT: Macrium	390	IT: Macrium	345
	IT: Veeam/StorageCraft BC software for SQL server	900	IT: Veeam/StorageCraft BC software for SQL server	900
	IT: Imaging software for ITS workstations in 4 field workstation	4,300	IT: Imaging software for ITS workstations in 4 field workstation	4,300
	IT: NinjaOne remote monitoring management system	6,966		
	Assessing: Vision Appraisal-Software maintenance (web-hosting included in Assessing budget)	11,836	Assessing: Vision Appraisal-Software maintenance (web-hosting included in Assessing budget)	10,550
	Town Clerk: Interware - E-Reg Client/User Licenses	6,805	Town Clerk: Interware - E-Reg Client/User Licenses	6,805
	CD: ArcInfo, ArcGIS, ArcView, ArcPad-GIS (ESRI)	9,130	CD: ArcInfo, ArcGIS, ArcView, ArcPad-GIS (ESRI)	8,700
	CD: Sanborn Map Company-public facing GIS web services (hosting and maintenance)	7,300	CD: MapGeo Public-facing GIS web services (hosting and maintenance)	7,300
	Adobe pro subscription (40 users)	11,516	Adobe pro subscription (40 users)	8,156
	CD: Adobe Creative Cloud	1,080	CD: Adobe Photoshop license	240
	CD: CIP Management Software	4,200	CD: CIP Management Software	4,200
	CD: Canva license	120		
	CD: Town Hall Times hosting services	588		
	CD: Traffic camera streaming services	3,600		
	PD: Acorn - Telephone Recording System	4,595	PD: Acorn - Telephone Recording System	1,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - INFORMATION TECHNOLOGY**

**DEPT # - 20200**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
	PD: Openfox Messenger License and Maintenance	792	PD: Openfox Messenger License and Maintenance	180
	PD: Crew Sense - Scheduling software (50% offset)	9,364	PD: Crew Sense - Scheduling software (50% offset)	9,364
	PD: Guardian Tracking	4,973	PD: DataVis - crime analysis software	4,900
	PD: Central Square- Police Operations	46,281	PD: Guardian Tracking	4,341
	PD: IMC/Tritech - Police Operations		PD: IMC/Tritech - Police Operations	45,242
	PD: Muni SmartShot - booking room camera	499	PD: Munission - booking room camera	499
	PD: PowerDMS - Policy software	19,909	PD: PowerDMS - Policy software	18,224
	PD: Livestream for drones (4 licenses)	2,996		
	FD: CrewSense - Scheduling and attendance software	7,982	FD: CrewSense - Scheduling and attendance software	7,750
	FD: Fax Software (Kno2)	1,200	FD: Fax Software (Kno2)	1,200
	FD: RedAlert - Dispatch, track, log and report	27,441	FD: RedAlert - Dispatch, track, log and report	21,333
	FD: Target Solutions - Training software	8,741	FD: Target Solutions - Training software	8,741
	FD: TEMSIS - Computer Aided Dispatch Support	1,957	FD: TEMSIS - Computer Aided Dispatch Support	1,957
	FD: Open Gov Building Permit Software	45,844	FD: Open Gov Building Permit Software	44,080
	FD: Docuware - Property records web hosting for assessing and inspectional services	19,584	FD: Docuware - Property records web hosting for assessing and inspectional services	20,439
	FD: Exacom recorder	2,157	FD: Exacom recorder	2,157
	FD: Sim-u-share Training Program	500	FD: Sim-u-share Training Program	500

**2025 BUDGET WORKSHEET**

**DEPT NAME - INFORMATION TECHNOLOGY**

**DEPT # - 20200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
			FD: Image Trend Validation - Annual fee to assure fire maintains the appropriate level of documentation and & CQI	1,600	FD: Image Trend Validation - Annual fee to assure fire maintains the appropriate level of documentation and & CQI	1,600
			FD: Transunion - Billing software to obtain accurate billing information (\$85 a month)	1,020	FD: Transunion - Billing software to obtain accurate billing information (\$85 a month)	1,020
			FD: Guardian Tracking - Personnel management, evaluations, health and wellness tracking software	7,810		
			FD: Operative IQ - equipment management and ordering. Vehicle checklists and work orders software	4,140		
			Engineering: Autodesk (DLT) - Architectural Drawing	8,500	Engineering: Autodesk (DLT) - Architectural Drawing	8,500
			Engineering: Vueworks - Infrastructure Asset Management	7,000	Engineering: Vueworks - Infrastructure Asset Management	7,000
			Engineering: Bluebeam (4 licenses)	1,200		
			Fleet: Fuel software	7,100	Fleet: Fuel software	7,100
			Zoom (2 licenses)	300	Zoom (3 licenses)	450
			HR: UKG HRIS software	11,880	HR: UKG HRIS software	20,800
4459	Equipment Maintenance	9,700	Printer service contract (5 new printers)	2,200	Printer service contract (5 new printers)	2,200
			Printer maintenance contracts & miscellaneous repairs	7,500	Printer maintenance contracts & miscellaneous repairs	9,540

**2025 BUDGET WORKSHEET**

**DEPT NAME - INFORMATION TECHNOLOGY**

**DEPT # - 20200**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4701	Computer Equip Acquisition	92,000	3 replace computers (1,650/computer) 2 replace switches (3,500/switch) 5 replace monitors (400/monitor) 2 replace GBIC/SFP Finance: 1 computer/monitor PD: 2 Mobile Data Terminals (MDTs)	4,950 7,000 2,000 1,600 2,050 6,500
			FD: MDT replacement cycle for apparatus, used for wayfinding and communication PC and server upgrades	7,900 60,000
				FD: MDT replacement cycle for apparatus, used for wayfinding and communication PC and server upgrades (moved from capital budget)
				69,413

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>ASSESSING</b>								
20300 - 4090	REGULAR PAY	103,527	186,611	132,991	176,952	251,534	251,534	251,534
20300 - 4092	TEMPORARY PAY	30,269	31,948	32,001	31,321	33,876	33,876	33,876
20300 - 4170	RETIREMENT	18,274	25,248	19,586	25,534	33,051	33,051	33,051
20300 - 4171	DISABILITY INSURANCE	1,243	1,780	1,331	1,719	2,037	2,037	2,037
20300 - 4172	WORKERS' COMPENSATION	7,458	8,357	8,029	11,871	8,422	8,422	8,422
20300 - 4174	FICA-SOCIAL SECURITY	12,461	16,720	13,552	16,837	21,834	21,834	21,834
20300 - 4176	HEALTH INSURANCE	42,330	60,284	40,774	60,038	77,548	77,548	77,548
20300 - 4177	UNEMPLOYMENT COMPENSATION	94	140	88	213	124	124	124
20300 - 4178	LIFE INSURANCE	321	476	331	349	638	638	638
20300 - 4179	DENTAL INSURANCE	1,827	2,431	1,727	2,465	3,082	3,082	3,082
20300 - 4200	OFFICE SUPPLIES	943	500	211	500	500	500	500
20300 - 4237	GAS & OIL	179	317	1,191	317	317	317	317
20300 - 4400	CONTRACTED SERVICES	177,557	125,492	137,560	125,492	125,492	125,492	125,492
20300 - 4405	MEMBERSHIPS & PUBLICATIONS	370	601	679	601	601	601	601
20300 - 4406	PRINTING & BINDING	-	450	350	450	450	450	450
20300 - 4408	VEHICLE EXPENSE	669	651	-	651	651	651	651
20300 - 4453	MEETINGS & TRAINING	559	1,790	731	1,790	1,790	1,790	1,790
20300 - 4458	VEHICLE MAINTENANCE	2,420	287	12	287	287	287	287
TOTAL		400,501	464,083	391,144	457,388	562,234	562,234	562,234

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
ASSESSING - 20300				
4090	CHIEF ASSESSOR (2024 6 MONTHS)	0	45,933	98,332
	DEPUTY ASSESSOR	0	89,458	95,349
	ASSESSING CLERK	0	51,220	57,853
			-----	-----
			186,611	251,534

**2025 BUDGET WORKSHEET**

**DEPT NAME - ASSESSING**

**DEPT # - 20300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4092	Temporary Pay	33,876	Part time Clerk-25 hrs./wk.	33,876	Part time Clerk-25 hrs./wk. 31,948
4200	Office Supplies	500	Paper, pens, pencils, envelopes	500	Paper, pens, pencils, envelopes 500
4237	Gas & Oil	317	Fuel estimate: gasoline	317	Fuel estimate: gasoline 317
4400	Contracted Services	125,492	Vision Appraisal Internet web site hosting (Software maintenance included in IT budget) Recording and copy fees for deeds Utility Valuation Services Chief Assessor Services	125,492	Vision Appraisal Internet web site hosting (Software maintenance included in IT budget) Recording and copy fees for deeds 100 Utility Valuation Services 22,000 Chief Assessor Services 98,580
4405	Memberships & Publications	601	Northeast Regional Association of Assessing Officers (NRAAO) Dues - Assessor & Deputy NH Association of Assessing Officers (NHAAO) Dues-Assessor, Deputy, Finance Director MLS Access/Board Affiliate Member	601	Northeast Regional Association of Assessing Officers (NRAAO) Dues - Assessor & Deputy NH Association of Assessing Officers (NHAAO) Dues-Assessor, Deputy, Finance Director MLS Access/Board Affiliate Member 401
4406	Printing & Binding	450	Forms	450	Forms 450
4408	Vehicle Expense	651	994 miles @ .655 per mile	651	994 miles @ .655 per mile 651
4453	Meetings & Training	1,790	NHMA Conference (CA + DA) Northeast Regional Assoc. of Assessing Officials Conference Additional Training/Courses	1,790	NHMA Conference (CA + DA) 340 Northeast Regional Assoc. of Assessing Officials Conference 650 Additional Training/Courses 800

**2025 BUDGET WORKSHEET**

**DEPT NAME - ASSESSING** **DEPT # - 20300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024	
4458	Vehicle Maintenance	287	Repair & maintenance of car assigned to Assessing Department	287	Repair & maintenance of car assigned to Assessing Department

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	2024 EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>TOWN CLERK</b>									
20400 - 4090	REGULAR PAY	165,975	171,127	171,433	167,775		177,709	177,709	177,709
20400 -4092	REGULAR PAY	-	-	385	-		-	-	-
20400 - 4170	RETIREMENT	22,870	23,154	23,177	22,682		23,351	23,351	23,351
20400 - 4171	DISABILITY INSURANCE	1,484	1,503	1,618	1,618		1,413	1,413	1,413
20400 - 4172	WORKERS' COMPENSATION	408	564	532	744		445	445	445
20400 - 4174	FICA-SOCIAL SECURITY	12,843	13,092	13,295	12,890		13,595	13,595	13,595
20400 - 4176	HEALTH INSURANCE	18,588	29,867	18,015	19,027		18,015	18,015	18,015
20400 - 4177	UNEMPLOYMENT COMPENSATION	31	35	30	63		31	31	31
20400 - 4178	LIFE INSURANCE	440	445	431	372		437	437	437
20400 - 4179	DENTAL INSURANCE	1,145	1,146	1,083	1,174		1,145	1,145	1,145
20400 - 4200	OFFICE SUPPLIES	8,902	7,640	6,809	7,640		7,640	7,640	7,640
20400 - 4211	DOG LICENSES	4,399	2,400	2,582	2,400		2,400	2,400	2,400
20400 - 4453	MEETINGS & TRAINING	1,397	1,200	1,104	1,200		1,200	1,200	1,200
20400 -4400	MEETINGS & TRAINING	-	-	335	-		-	-	-
20400 - 4459	EQUIPMENT MAINTENANCE	2,275	360	-	360		360	360	360
TOTAL		240,756	252,533	240,828	237,944		247,741	247,741	247,741

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
TOWN CLERK - 20400				
4090	TOWN CLERK	0	108,309	113,068
	DEPUTY TOWN CLERK	0	62,818	64,641
			-----	-----
			171,127	177,709

**2025 BUDGET WORKSHEET**

**DEPT NAME - TOWN CLERK**

**DEPT # - 20400**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4200	Office Supplies	7,640	General office supplies and copier charges for the Town Clerk's office. Vehicle Red Book EB2Gov-Dog lookup	5,000 2,040 600	General office supplies and copier charges for the Town Clerk's office. Vehicle Red Book EB2Gov-Dog lookup	5,000 2,040 600
4211	Dog Licenses	2,400	Dog license tags	2,400	Dog license tags	2,400
4453	Meetings and Training	1,200	Annual Town Clerk's Assoc. dues Annual Clerk's Association meeting and mileage Conference fee Town Clerk's Convention and mileage required per RSA 31:8	1,200	Annual Town Clerk's Assoc. dues Annual Clerk's Association meeting and mileage Conference fee Town Clerk's Convention and mileage required per RSA 31:8	1,200
4459	Equipment Maintenance	360	Annual maintenance on 6 signature pads	360	Annual maintenance on 6 signature pads	360

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	2024 EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b><i>ELECTIONS</i></b>									
20500 - 4092	TEMPORARY PAY	18,170	94,100	125,233	103,133		26,850	19,400	26,850
20500 - 4170	RETIREMENT	21	-	-	-		-	-	-
20500 - 4172	WORKERS' COMPENSATION	49	311	299	527		49	49	49
20500 - 4174	FICA-SOCIAL SECURITY	514	3,599	2,726	4,786		1,292	742	1,292
20500 - 4177	UNEMPLOYMENT COMPENSATION	-	-	2	-		-	-	-
20500 - 4210	OPERATING SUPPLIES	89,338	21,450	26,012	21,450		48,350	43,350	48,350
20500 - 4408	VEHICLE EXPENSE	50	100	306	270		100	100	100
20500 - 4459	EQUIPMENT MAINTENANCE	1,950	1,950	2,100	2,100		1,950	1,950	1,950
20500 - 4468	VOTING MACHINE SET-UP	2,076	5,800	4,883	7,500		1,700	1,700	1,700
<b>TOTAL</b>		<b>112,167</b>	<b>127,310</b>	<b>161,562</b>	<b>139,766</b>		<b>80,291</b>	<b>67,291</b>	<b>80,291</b>

**2025 BUDGET WORKSHEET**

**DEPT NAME - ELECTIONS**

**DEPT # - 20500**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4092	Temporary Pay	26,850	Poll Workers- 0 Elections Poll Workers- 1 Town meeting Supervisors (3) & Moderator* (1) Supervisors' hours Moderator* - 4 Elections Secretary-meeting minutes	26,850 Poll Workers- 4 Elections Poll Workers- 1 Town meeting Supervisors (3) & Moderator* (1) Supervisors' hours Moderator* - 4 Elections Secretary-meeting minutes	50,900 400 600 40,000 1,200 1,000	
4210	Operating Supplies	48,350	March Ballots Supplies (ender cards, markers, etc.) Voter Checklists – 4 Elections Voting Booths-30 Voting Tabulators 6 @ \$6,000 ea. Redistricting Notificies	7,350 36,000 5,000	March Ballots Supplies (ender cards, markers, etc.) Voter Checklists – 4 Elections Voting Booths-30	5,100 2,300 3,300 10,750
4408	Vehicle Expense	100	Mileage for delivering election results to Derry PD	100	Mileage for delivering election results to Derry PD	100
4459	Equipment Maintenance	1,950	Maintenance for 6 machines @ \$325 per machine.	1,950	Maintenance for 6 machines @ \$325 per machine.	1,950
4468	Voting Machine Set-up	1,700	Programming of voting machines and election support for 1 elections.	1,700	Programming of voting machines and election support for 4 elections.	5,800

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COLLECTIONS</b>								
20550 - 4090	REGULAR PAY	118,290	148,403	148,974	145,799	157,735	157,735	157,735
20550 - 4092	TEMPORARY PAY	44,405	72,826	62,696	67,142	76,994	76,994	76,994
20550 - 4170	RETIREMENT	16,267	20,078	20,156	19,727	19,156	19,156	19,156
20550 - 4171	DISABILITY INSURANCE	1,207	1,353	1,396	1,506	1,190	1,190	1,190
20550 - 4172	WORKERS' COMPENSATION	535	730	701	964	587	587	587
20550 - 4174	FICA-SOCIAL SECURITY	11,676	16,924	15,261	15,537	17,957	17,957	17,957
20550 - 4176	HEALTH INSURANCE	80,648	79,013	101,030	109,286	101,745	101,745	101,745
20550 - 4177	UNEMPLOYMENT COMPENSATION	177	175	147	305	155	155	155
20550 - 4178	LIFE INSURANCE	281	358	346	293	340	340	340
20550 - 4179	DENTAL INSURANCE	2,227	2,699	3,166	3,462	3,381	3,381	3,381
TOTAL		275,712	342,559	353,873	364,021	379,240	379,240	379,240

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
COLLECTIONS - 20550				
4090	COLLECTIONS CLERK (3)	0	148,403	157,735
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			148,403	157,735

**2025 BUDGET WORKSHEET**

**DEPT NAME - COLLECTIONS**

**DEPT # - 20550**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	76,994	Part-time clerk (23.5 hrs./wk.)	31,231
			Part-time clerk (27.5 hrs./wk.)	38,430
			Coverage for vacations, etc.	7,333

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>TAX COLLECTOR</b>									
20600 - 4090	REGULAR PAY	90,052	104,266	100,607	98,429		105,071	105,071	105,071
20600 - 4092	TEMPORARY PAY	33,213	32,841	33,474	30,903		33,031	33,031	33,031
20600 - 4170	RETIREMENT	12,383	14,108	13,595	13,301		13,806	13,806	13,806
20600 - 4171	DISABILITY INSURANCE	803	847	957	931		787	787	787
20600 - 4172	WORKERS' COMPENSATION	320	452	424	587		346	346	346
20600 - 4174	FICA-SOCIAL SECURITY	9,113	10,488	9,917	9,727		10,564	10,564	10,564
20600 - 4176	HEALTH INSURANCE	29,350	28,206	28,197	30,234		28,197	28,197	28,197
20600 - 4177	UNEMPLOYMENT COMPENSATION	32	35	29	59		31	31	31
20600 - 4178	LIFE INSURANCE	290	294	283	229		286	286	286
20600 - 4179	DENTAL INSURANCE	871	871	824	892		871	871	871
20600 - 4200	OFFICE SUPPLIES	244	850	190	700		850	850	850
20600 - 4403	TECHNICAL SERVICES	12,429	13,000	15,020	12,850		13,000	13,000	13,000
20600 - 4406	PRINTING & BINDING	5,523	6,000	5,787	6,000		6,000	6,000	6,000
20600 - 4408	VEHICLE EXPENSE	242	250	265	250		250	250	250
20600 - 4453	MEETINGS & TRAINING	340	570	340	570		570	570	570
20600 - 4587	RECORDING FEES	666	1,300	786	1,250		1,300	1,300	1,300
20600 - 4600	OFFICE FURNITURE & EQUIP.	-	200	240	300		200	200	200
TOTAL		195,871	214,578	210,935	207,214		215,160	215,160	215,160

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
TAX COLLECTOR - 20600				
4090	TAX COLLECTOR	0	104,266	105,071
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			104,266	105,071

**2025 BUDGET WORKSHEET**

**DEPT NAME - TAX COLLECTOR**

**DEPT # - 20600**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4092	Temporary Pay	33,031	Part-time clerk (20 hrs./wk.) Coverage for vacation & tax time (approx. 60 hrs.)	31,431	Part-time clerk (20 hrs./wk.) Coverage for vacation & tax time (approx. 60 hrs.)	31,241
4200	Office Supplies	850	General office supplies and fax toner cartridges.	850	General office supplies and fax toner cartridges.	850
4403	Technical Services	13,000	Lock box processing services for the property tax receipts Post Office box rental On-line billing / ACH chg. (Property tax and water/sewer billing. W/S included in Admin. Service charge allocation)	2,700 1,300 9,000	Lock box processing services for the property tax receipts Post Office box rental On-line billing / ACH charges (Property tax and water/sewer billing. W/S included in Admin. Service charge allocation)	2,700 1,300 9,000
4406	Printing & Binding	6,000	Property tax billing Certified cards	5,600 400	Property tax billing Certified cards	5,600 400
4408	Vehicle Expense	250	Meeting and training mileage. Mileage to the bank to pick up lock box information for processing.	250	Meeting and training mileage. Mileage to the bank to pick up lock box information for processing.	250
4453	Meetings & Training	570	NH Tax Collectors Assoc. Conference per RSA 31:8 (Tax Collector) Dues per RSA 31:8 Workshops (Tax Collector)	450 20 100	NH Tax Collectors Assoc. Conference per RSA 31:8 (Tax Collector) Dues per RSA 31:8 Workshops (Tax Collector)	450 20 100
4587	Recording Fees	1,300	This item is paid for by the property owners on tax lien.	1,300	This item is paid for by the property owners on tax lien.	1,300

**2025 BUDGET WORKSHEET**

**DEPT NAME - TAX COLLECTOR**

**DEPT # - 20600**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4600	Office Furniture & Equipment	200	Replacement of Office Furniture & Equipment as needed.	Replacement of Office Furniture & Equipment as needed.

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>DEBT SERVICES</b>									
20700 - 4504	BRIDGE CONST-PRINCIPAL '13	111,000	-	-	-	-	-	-	-
20700 - 4505	BRIDGE CONST-PRINCIPAL '14	140,000	140,000	140,000	140,000	-	-	-	-
20700 - 4506	DEPOT LAND-PRINCIPAL '19	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
20700 - 4507	DRINKING WATER-PRINCIPAL '19	40,000	40,000	40,000	40,000	-	-	-	-
20700 - 4509	RTE 28 BRIDGE RPLCMNT-PRIN	66,019	66,020	66,019	66,019	66,020	66,020	66,020	66,020
20700 - 4511	POLICE STA CONST-PRINCIPAL '25	-	-	-	-	460,000	460,000	460,000	460,000
20700 - 4518	BRIDGE CONST-INTEREST '13	3,330	-	-	-	-	-	-	-
20700 - 4519	BRIDGE CONST-INTEREST '14	8,400	4,200	4,200	4,200	-	-	-	-
20700 - 4520	DEPOT LAND-INTEREST '19	80,425	66,175	66,175	66,175	51,925	51,925	51,925	51,925
20700 - 4521	DRINKING WATER-INTEREST '19	3,000	1,000	1,000	1,000	-	-	-	-
20700 - 4568	RTE 28 BRIDGE RPLCMNT-INT	23,767	22,447	22,447	22,447	21,127	21,127	21,127	21,127
20700 - 4570	POLICE STATION 1 - INTEREST '25	-	-	-	-	410,000	410,000	410,000	410,000
20700 - 4571	INTEREST-TANS	-	1	-	-	1	1	1	1
20700 - 4572	BOND AND NOTE FEES	4,406	50,250	59,116	50,250	50,250	50,250	50,250	50,250
20700 - 4573	BOND ANTICIPATION NOTE INTEREST	46,886	35,295	35,295	35,295	53,360	53,360	53,360	53,360
20700 - 4575	FORMER WTF SOIL-INTEREST '25	-	-	-	-	27,000	27,000	27,000	27,000
20700 - 4576	POLICE STATION 2 - INTEREST '25	-	-	-	-	307,500	307,500	307,500	307,500
TOTAL		812,233	710,388	719,252	710,386	1,732,183	1,732,183	1,732,183	1,732,183

**2025 BUDGET WORKSHEET**

**DEPT NAME - DEBT SERVICE**

**DEPT # - 20700**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4506	Depot Land Acquisition – '19 – Principal	285,000 **	Bond Issue 2019 Final Payment 2029	Bond Issue 2019 Final Payment 2029
4509	Rte. 28 Bridge Replacement - Principal	66,020	SRF Loan Issue 2021 Final Payment 2040	SRF Loan Issue 2021 Final Payment 2040
4511	Police Station 1 and Millville Dam - Principal	460,000	Bond Issue 2025 Final Payment 2044	
4520	Depot Land Acquisition – '19 – Interest	51,925 **	2025 Interest	2024 Interest
4568	Rte. 28 Bridge Replacement - Interest	21,127	2025 Interest	2024 Interest
4570	Police Station 1 and Millville Dam - Interest	410,000	Bond Issue 2025 Final Payment 2044	
4575	Former WWTF Soil Remediation - Interest (estimate)	27,000	2025 Interest	2024 Interest
4576	Police Station 2 - Interest (estimate)	307,500	2025 Interest	

**2025 BUDGET WORKSHEET**

**DEPT NAME - DEBT SERVICE**

**DEPT # - 20700**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4571	TANS – Interest	1	2025 Interest Estimate	2024 Interest Estimate		
4572	Bond and Note Fees	50,250	Annual Bond Disclosure	250	Annual Bond Disclosure	250
4573	Former WWTP Remediation BAN Interest	53,360	2025 Interest for BAN	2024 Interest for BAN		

\*\* Principal and interest offset with Depot Trust Fund and Zone 2 Traffic Ifs (GF 1-3670)

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>INSURANCE</b>								
20800 - 4095	TEMPORARY ALTERNATE DUTY	49,702	30,000	-	-	-	-	-
20800 - 4470	GENERAL LIABILITY	212,613	223,885	227,726	221,917	237,029	237,029	237,029
20800 - 4472	POLICE LIABILITY	104,861	110,328	107,222	104,446	106,807	106,807	106,807
20800 - 4474	BONDS	100	100	100	100	100	100	100
20800 - 4475	FLEET INSURANCE	62,580	65,815	65,165	63,537	66,122	66,122	66,122
20800 - 4491	PROPERTY INSURANCE	79,907	84,068	87,229	85,118	92,440	92,440	92,440
20800 - 4493	INSURANCE DEDUCTIBLES	45,665	9,000	(37,892)	1,000	9,000	9,000	9,000
TOTAL		555,428	523,196	449,551	476,118	511,498	511,498	511,498

**2025 BUDGET WORKSHEET**

**DEPT NAME - INSURANCE**

**DEPT # - 20800**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4470	General Liability	237,029	Liability Coverage Premium allocation based on expenditures.	237,029	Liability Coverage Premium allocation based on expenditures. 223,885
4472	Police Liability	106,807	Liability coverage for Law Enforcement.	106,807	Liability coverage for Law Enforcement. 110,328
4474	Bonds	100	Highway bond.	100	Highway bond. 100
4475	Fleet Insurance	66,122	Coverage for Town-owned vehicles.	66,122	Coverage for Town-owned vehicles. 65,815
4491	Property Insurance	92,440	Coverage for Town-owned buildings and contents.	92,440	Coverage for Town-owned buildings and contents. 84,068
4493	Insurance Retention/ Deductibles	9,000	Deductible coverage up to \$1,000 per claim on property.  2025 Liability & Insurance estimates assumes 5% increase over 2024/25 rates	9,000	Deductible coverage up to \$1,000 per claim on property.  2024 Liability & Insurance estimates assumes 5% increase over 2023/24 rates 9,000

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>COMMUNITY DEVELOPMENT SUMMARY</b>							
COMMUNITY DEVELOPMENT	220,353	268,860	219,546	267,469	279,434	279,434	279,434
PLANNING	444,316	298,880	231,928	246,222	300,037	300,037	300,037
<b>TOTAL - COMMUNITY DEVELOPMENT</b>	<b>664,669</b>	<b>567,740</b>	<b>451,474</b>	<b>513,691</b>	<b>579,471</b>	<b>579,471</b>	<b>579,471</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COMMUNITY DEVELOPMENT</b>								
30000 - 4090	REGULAR PAY	148,855	181,352	181,481	177,658	190,816	190,816	190,816
30000 - 4170	RETIREMENT	20,449	24,536	24,554	24,037	25,073	25,073	25,073
30000 - 4171	DISABILITY INSURANCE	1,241	1,555	1,677	1,665	1,478	1,478	1,478
30000 - 4172	WORKERS' COMPENSATION	413	598	575	797	477	477	477
30000 - 4174	FICA-SOCIAL SECURITY	10,909	13,874	13,188	13,342	14,598	14,598	14,598
30000 - 4176	HEALTH INSURANCE	34,700	42,226	42,212	45,260	42,212	42,212	42,212
30000 - 4177	UNEMPLOYMENT COMPENSATION	62	105	59	125	62	62	62
30000 - 4178	LIFE INSURANCE	347	415	416	350	444	444	444
30000 - 4179	DENTAL INSURANCE	991	1,444	1,365	1,479	1,444	1,444	1,444
30000 - 4200	OFFICE SUPPLIES	370	1,400	273	1,400	400	400	400
30000 - 4405	MEMBERSHIPS & PUBLICATIONS	-	280	812	280	280	280	280
30000 - 4453	MEETINGS & TRAINING	2,015	1,075	1,958	1,075	2,150	2,150	2,150
TOTAL		220,353	268,860	268,570	267,469	279,434	279,434	279,434

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
COMMUNITY DEVELOPMENT - 30000				
4090	GIS MANAGER/PLANNING COORD	0	108,545	111,685
	COMMUNITY DEVELOPMENT PROGRAM MANAGER	0	72,807	79,131
			-----	-----
			181,352	190,816

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY DEVELOPMENT**

**DEPT # - 30000**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4200	Office Supplies	400	Paper, pens, envelopes, file folders, hanging files, staplers, markers, business cards, picture hangers.  Plotter paper/vellum/supplies (GIS)	400  Paper, pens, envelopes, file folders, hanging files, staplers, markers, business cards, picture hangers.  Plotter paper/vellum/supplies (GIS) 1,000
4405	Memberships & Publications	280	ICMA  NNECAPA Membership (Northern New England Chapter of American Planning Association)	200  ICMA  NNECAPA Membership (Northern New England Chapter of American Planning Association) 80
4450	Telephone		Data plan for Vueworks iPad	240  Data plan for Vueworks iPad 240
4453	Meetings & Training	2,150	GIS/Vueworks Training  Additional training as needed for CD Staff	1,950  Additional training as needed for CD Staff  Vueworks Training 800

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>PLANNING</b>									
30200 - 4090	REGULAR PAY	144,996	154,731	151,869	122,137		165,308	165,308	165,308
30200 - 4092	TEMPORARY PAY	-	36,194	32,714	34,419		39,645	39,645	39,645
30200 - 4170	RETIREMENT	19,986	20,936	20,548	19,044		21,722	21,722	21,722
30200 - 4171	DISABILITY INSURANCE	1,365	1,421	1,388	1,171		1,336	1,336	1,336
30200 - 4172	WORKERS' COMPENSATION	459	629	604	762		513	513	513
30200 - 4174	FICA-SOCIAL SECURITY	10,441	14,606	13,648	11,719		15,679	15,679	15,679
30200 - 4176	HEALTH INSURANCE	67,680	64,993	54,729	52,423		50,789	50,789	50,789
30200 - 4177	UNEMPLOYMENT COMPENSATION	61	105	122	182		93	93	93
30200 - 4178	LIFE INSURANCE	452	422	416	317		395	395	395
30200 - 4179	DENTAL INSURANCE	2,126	2,126	1,663	1,330		1,827	1,827	1,827
30200 - 4200	OFFICE SUPPLIES	86	300	68	300		300	300	300
30200 - 4237	GAS & OIL	88	222	145	222		222	222	222
30200 - 4400	CONTRACTED SERVICES	195,882	-	7,200	-		-	-	-
30200 - 4405	MEMBERSHIPS & PUBLICATIONS	99	1,175	-	1,175		678	678	678
30200 - 4406	PRINTING & BINDING	224	420	90	420		320	320	320
30200 - 4453	MEETINGS & TRAINING	315	400	55	400		1,010	1,010	1,010
30200 - 4458	VEHICLE MAINTENANCE	57	200	4	200		200	200	200
TOTAL		444,316	298,880	285,262	246,222		300,037	300,037	300,037

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
PLANNING - 30200				
4090	PLANNING AND ZONING DIRECTOR	0	87,107	109,046
	ADMINISTRATIVE ASSISTANT	0	67,624	56,262
			-----	-----
			154,731	165,308

**2025 BUDGET WORKSHEET**

**DEPT NAME - PLANNING**

**DEPT # - 30200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4092	Temporary Pay	39,645	Code Compliance Officer 24 hours/week	39,645	Code Compliance Officer 24 hours/week 36,194
4200	Office Supplies	300	Paper, pens, post it notes, tape, binders, envelopes, photocopies	300	Paper, pens, post it notes, tape, binders, envelopes, photocopies 300
4237	Gas & Oil	222	1 vehicle	222	1 vehicle 222
4405	Memberships & Publications	678	Memberships: American Planning Assoc. New Hampshire Planners Assoc. (1) AICP Certification	586 92 510	Memberships: American Planning Assoc. 585 New Hampshire Planners Assoc. (1) 80 AICP Certification 510
4406	Printing & Binding	320	Zoning Ordinance (Sold to public for \$10 per copy) Business Cards	250 70	Zoning Ordinance (Sold to public for \$10 per copy) 350 Business Cards 70
4453	Meetings & Training	1,010	NH Planners Association Annual Meeting NHPA Annual Meeting NHMA Code Enforcement Training Additional training as needed to maintain AICP	400 55 65 490	NH Planners Association Annual Meeting 400 80
4458	Vehicle Maintenance	200	Repairs to Town vehicle #C-91 Vehicle is also used by Inspections, CD, & GIS.	200	Repairs to Town vehicle #C-91 200 Vehicle is also used by Inspections, CD, & GIS.

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>POLICE DEPARTMENT SUMMARY</b>							
ADMINISTRATION	746,736	763,598	690,984	777,779	810,618	810,618	810,618
SUPPORT SERVICES	2,724,618	2,957,430	2,274,947	2,928,786	3,004,324	3,004,324	3,004,324
PATROL	6,546,831	6,766,156	5,230,770	6,514,644	6,826,999	6,826,999	6,826,999
SPECIAL SERVICES	1,060,889	1,250,233	986,423	1,204,632	1,378,065	1,378,065	1,378,065
INVESTIGATIVE SERVICES	1,893,934	2,499,353	2,190,292	2,603,417	2,683,146	2,683,146	2,683,146
ANIMAL CONTROL	62,940	11,511	7,884	12,500	-	-	-
STATION	161,419	137,426	107,140	142,470	122,280	122,280	122,280
<b>TOTAL - POLICE DEPARTMENT</b>	<b>13,197,366</b>	<b>14,385,707</b>	<b>11,488,440</b>	<b>14,184,229</b>	<b>14,825,431</b>	<b>14,825,431</b>	<b>14,825,431</b>

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>POLICE-ADMINISTRATION</b>								
40100 - 4090	REGULAR PAY	342,021	357,526	355,777	349,811	376,581	376,581	376,581
40100 - 4092	TEMPORARY PAY	-	-	2,850	199	-	-	-
40100 - 4110	HOLIDAY PAY	4,978	5,398	11,327	5,614	9,776	9,776	9,776
40100 - 4170	RETIREMENT	101,564	101,860	101,832	99,184	107,388	107,388	107,388
40100 - 4171	DISABILITY INSURANCE	2,477	2,509	3,007	2,870	2,347	2,347	2,347
40100 - 4172	WORKERS' COMPENSATION	7,484	10,352	9,803	13,613	8,304	8,304	8,304
40100 - 4174	FICA-SOCIAL SECURITY	8,949	9,336	9,765	9,425	10,633	10,633	10,633
40100 - 4176	HEALTH INSURANCE	92,440	77,574	77,548	83,052	77,548	77,548	77,548
40100 - 4177	UNEMPLOYMENT COMPENSATION	78	105	89	189	93	93	93
40100 - 4178	LIFE INSURANCE	733	746	723	684	724	724	724
40100 - 4179	DENTAL INSURANCE	3,764	3,765	3,558	3,855	3,764	3,764	3,764
40100 - 4182	CLOTHING ALLOWANCE	107,250	100,150	113,491	100,150	104,000	104,000	104,000
40100 - 4208	EQUIPMENT REPAIR	380	250	-	250	250	250	250
40100 - 4400	CONTRACTED SERVICES	52,764	71,353	101,799	86,610	89,916	89,916	89,916
40100 - 4406	PRINTING & BINDING	4,599	3,380	2,150	3,380	3,500	3,500	3,500
40100 - 4409	TEST SERVICES	5,518	4,400	7,068	4,000	4,000	4,000	4,000
40100 - 4410	ADVERTISING	2,396	1,500	1,779	1,500	1,000	1,000	1,000
40100 - 4424	DATA PROCESSING	792	794	-	794	794	794	794
40100 - 4440	EQUIPMENT RENTAL	1,906	2,000	3,320	2,000	2,000	2,000	2,000
40100 - 4453	MEETINGS & TRAINING	478	600	93	600	500	500	500

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
40100 - 4600	OFFICE FURNITURE & EQUIP.	6,166	10,000	9,255	10,000	7,500	7,500	7,500
	SUBTOTAL	746,736	763,598	815,234	777,779	810,618	810,618	810,618

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
POLICE ADMINISTRATION - 40100				
4090	CHIEF	0	154,956	161,761
	DEPUTY CHIEF	0	136,876	143,454
	ADMINISTRATIVE ASSISTANT	0	65,694	71,366
			-----	-----
			357,526	376,581

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - ADMINISTRATION**

**DEPT # - 40100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4110	Holiday Pay	9,776	Payment for holiday hours worked.	9,776 Payment for holiday hours worked. 5,398
4182	Clothing Allowance	104,000	55 full-time officers @ 1,200, 2 prorated.  8 full time SPAA, Chief@ 1,200  7 dispatchers 800 Replacement/repair to uniforms, badge and patch order Crossing Guards Initial issue uniform (3) Animal Control Officer	67,500 52 full-time officers @ 1,200, 3 @ fraction (current) 8,800 8 full time SPAA, Chief@ 950 5,600 6 dispatchers 800, 2 prorated 8,300 Replacement/repair to uniforms, badge and patch order 1,000 Crossing Guards 12,000 Initial issue uniform (3) 800 Animal Control Officer
4208	Equipment Repairs	250	Miscellaneous repairs and purchase of small equipment.	250 Miscellaneous repairs and purchase of small equipment. 250
4400	Contracted Services	89,916	Public Relations - press releases, blog update, media relations.  Annual CALEA Continuation fee Body worn camera program. 4th payment of 5 year installment.  Wellness services for staff	6,747 Public Relations - press releases, blog update, media relations. 4,600 Annual CALEA Continuation fee 68,569 Body worn camera program. Grant from NH Department of Safety (\$16,716 remaining of \$50,000). 3rd payment of 5 year installment. 10,000 Wellness services for staff
4406	Printing & Binding	3,500	Printing of all letterhead, envelopes, and	3,500 Provides for the printing of all forms, 3,380

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - ADMINISTRATION**

**DEPT # - 40100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			forms used by the agency. We are in the process of redesigning and changing uniform patches. Letterhead will be updated as ordered.	reports, letterhead, business cards, envelopes & forms utilized by the department. Detail & OT forms.
4409	Test Services	4,000	Cost associated with anticipated hiring processes to include polygraph (8@300) and psychological (8 @150). Purchase of written tests.	4,000 Cost associated with anticipated hiring processes to include polygraph (10@300) and psychological (10@150). Have to account for failures.
4410	Advertising	1,000	Recruitment advertising. Membership to recruitment and media platforms. Costs for college job fairs.	1,000 Recruitment advertising. Membership to recruitment and media platforms. Costs for college job fairs.
4424	Data Processing	794	Annual fee for three (3) SPOTS licenses.	794 Annual fee for three (3) SPOTS licenses.
4440	Equipment Rental	2,000	Postage Meter Document disposal container	1,000 Postage Meter 1,000 Document disposal container
4453	Meetings & Training	500	Provide supplies and light refreshments for monthly and quarterly staff meetings.	500 Provide supplies while hosting meetings, e.g. Southern NH SOU, Rockingham County Chiefs Association, monthly and quarterly staff meetings.
4600	Office furniture	7,500	Furniture needs while operating out of temporary space.	7,500 Purchase replacement Konica Minolta BizHub for officer report room and Investigation Division.

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>POLICE-SUPPORT SERVICES</b>								
40110 - 4090	REGULAR PAY	1,033,214	1,185,955	1,038,692	1,083,093	1,232,205	1,232,205	1,232,205
40110 - 4092	TEMPORARY PAY	79,815	116,960	91,454	119,839	123,252	123,252	123,252
40110 - 4093	REPLACEMENT PAY	162,118	114,400	177,935	134,667	118,976	118,976	118,976
40110 - 4094	SHIFT DIFFERENTIAL	15,747	17,500	13,594	14,812	16,640	16,640	16,640
40110 - 4098	OVERTIME PAY	59,945	41,600	35,523	35,832	43,264	43,264	43,264
40110 - 4101	TRAINING	185,299	193,250	232,702	208,438	199,000	199,000	199,000
40110 - 4110	HOLIDAY PAY	12,628	15,715	12,854	14,561	16,343	16,343	16,343
40110 - 4113	COURT TIME	16,299	27,000	19,527	20,642	22,000	22,000	22,000
40110 - 4170	RETIREMENT	281,775	243,944	277,327	272,472	247,969	247,969	247,969
40110 - 4171	DISABILITY INSURANCE	10,072	11,207	9,724	10,649	10,748	10,748	10,748
40110 - 4172	WORKERS' COMPENSATION	11,503	17,792	12,453	25,038	17,717	17,717	17,717
40110 - 4174	FICA-SOCIAL SECURITY	91,232	130,998	95,230	105,988	127,177	127,177	127,177
40110 - 4176	HEALTH INSURANCE	363,482	398,343	313,681	397,649	397,887	397,887	397,887
40110 - 4177	UNEMPLOYMENT COMPENSATION	704	925	652	1,343	620	620	620
40110 - 4178	LIFE INSURANCE	2,691	2,848	2,513	2,251	2,889	2,889	2,889
40110 - 4179	DENTAL INSURANCE	13,234	14,474	11,762	40,107	14,689	14,689	14,689
40110 - 4200	OFFICE SUPPLIES	12,047	9,200	12,187	11,500	10,000	10,000	10,000
40110 - 4213	K-9 SUPPLIES	6,180	9,000	12,747	14,000	18,500	18,500	18,500
40110 - 4216	PRISONERS SUPPLIES	302	1,500	12	1,000	1,000	1,000	1,000
40110 - 4219	INTOXILYZER SUPPLIES	125	415	644	644	500	500	500
40110 - 4221	AMMUNITION	40,220	60,000	20,591	60,000	60,000	60,000	60,000

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
40110 - 4235	SMALL TOOLS & EQUIP.	3,029	900	917	900	1,000	1,000	1,000
40110 - 4237	GAS & OIL	103,182	134,144	108,467	100,000	99,790	99,790	99,790
40110 - 4405	MEMBERSHIPS & PUBLICATIONS	11,039	10,551	12,602	10,551	9,800	9,800	9,800
40110 - 4412	TRAINING EXPENSE	73,642	75,000	71,888	75,000	77,500	77,500	77,500
40110 - 4421	CAR WASH	3,201	7,000	8,961	7,000	5,000	5,000	5,000
40110 - 4456	RADIO MAINTENANCE	24,111	6,400	865	6,400	3,750	3,750	3,750
40110 - 4458	VEHICLE MAINTENANCE	90,409	90,000	165,985	134,000	100,000	100,000	100,000
40110 - 4601	POLICE EQUIPMENT	4,488	15,581	6,557	15,581	16,304	16,304	16,304
40110 - 4606	BALLISTIC ARMOR	12,887	4,829	10,204	4,829	9,804	9,804	9,804
SUBTOTAL		2,724,618	2,957,430	2,778,248	2,928,786	3,004,324	3,004,324	3,004,324

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
POLICE SUPPORT SERVICES - 40110				
4090	CAPTAIN	0	131,199	137,729
	PROSECUTOR (2)	0	200,263	192,600
	DISPATCHER SUPERVISOR	0	78,068	81,499
	DISPATCHER (8)	0	418,194	441,607
	SUPPORT SERVICES SUPERVISOR	0	77,276	79,515
	SUPPORT SERVICES CLERK (4) (2024 ONE AT NINE MONTHS)	0	228,028	244,463
	VICTIM WITNESS ADVOCATE	0	52,927	54,792
			-----	-----
			1,185,955	1,232,205

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	123,252	<p>Crossing Guards \$21.00/hr. x 180 days x 8 guards x 3hrs/day/guard 1 four hour training session (new hire*3)</p> <p>PT dispatchers/Cost to fill FT shifts Special Officer Training 40 hrs. per officer. Special Officers must be trained at the same level as FT officers. Part time officers assigned to Wellness team.</p>	<p>Crossing Guards \$20.00/hr. x 180 days x 8 guards x 3hrs/day/guard 1 four hour training session (new hire*3) 320</p> <p>PT dispatchers/Cost to fill FT shifts 10,000 Special Officer Training 40 hrs. per 20,240 officer. Special Officers must be trained at the same level as FT officers. Part time officers assigned to Wellness team.</p>
4093	Replacement Pay	118,976	<p>Required replacement of dispatch personnel. (Vacation, personal, sick days, training, etc.)</p> <p>Workloads &amp; responsibilities require full staffing at all times.</p>	<p>Required replacement of dispatch 114,400 personnel. (Vacation, personal, sick days, training, etc.)</p> <p>Workloads &amp; responsibilities require full staffing at all times.</p>
4094	Shift Differential	16,640	<p>Contractual (Dispatchers) Employees assigned to the evening receive an additional payment of \$40 per week; employees on Midnight shift receive an additional \$50.</p> <p>Overtime on both shifts is compensated at the shift differential rate.</p>	<p>Contractual (Dispatchers) Employees 17,500 assigned to the evening receive an additional payment of \$40 per week; employees on Midnight shift receive an additional \$50.</p> <p>Overtime on both shifts is compensated at the shift differential rate.</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4098	Overtime Pay	43,264	Need for call backs, holdovers, training requirements, & fifteen minutes reporting time contractual for 9 dispatchers.	43,264	Need for call backs, holdovers, training requirements, & fifteen minutes reporting time contractual for 9 dispatchers.	41,600
4101	Training	199,000	Time to attend mandatory training required by State Law, various certifications, K-9 training and certification. NH Police Standards and Training Council along with Governor's Law Enforcement Accountability, Community, and Transparency (LEACT) require additional hours of training for all sworn officers.  Self-defense, driving, and In-Service training of officers. Most assignments require training to stay current in the particular area of expertise. Night Qualification. Supervisory and leadership training for recently promoted supervisors. In-service training weeks for officers. In-house training services for new hires.	199,000	Time to attend mandatory training required by State Law, various certifications, K-9 training and certification. NH Police Standards and Training Council along with Governor's Law Enforcement Accountability, Community, and Transparency (LEACT) require additional hours of training for all sworn officers.  Self-defense, driving, and In-Service training of officers. Most assignments require training to stay current in the particular area of expertise. Night Qualification. Supervisory and leadership training for recently promoted supervisors. In-service training weeks for officers. In-house training services for new hires.	193,250
4110	Holiday Pay	16,343	Contractual payment for holidays worked.	16,343	Contractual payment for holidays worked.	15,715

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4113	Court Time	22,000	Costs associated with officer appearance in court and hearings in district and superior courts. Administrative Motor Vehicle Hearings for DWI cases, as well as Family Court cases. Change in Felony First law will leave more cases in District Court.	Costs associated with officer appearance in court and hearings in district and superior courts. Administrative Motor Vehicle Hearings for DWI cases, as well as Family Court cases. Change in Felony First law will leave more cases in District Court.
4200	Office Supplies	10,000	General supplies for needs of all units. This account is also used for recognition award bars.	General supplies for needs of all units. This account is also used for recognition award bars.
4213	K-9	18,500	Provide all necessary equipment for four (4) K9's. Included all care and comfort for the teams. This year includes the purchase of a K9 to replace an expected service retirement of one of the teams.	Provide for feeding and care of K-9, various equipment replacement (bite arms, leashes, harnesses), personal kennel, and medical bills for K-9.
		4 dogs and purchase new K9	18,500	4 dogs
4216	Prisoner Supplies	1,000	Purchase of various disposable items associate with the temporary detention of prisoners to include: blankets, gloves, masks, etc. Purchase of decontamination supplies. Purchase of gloves and masks.	Purchase of various disposable items associate with the temporary detention of prisoners to include: blankets, gloves, masks, etc. Purchase of decontamination supplies. Purchase of gloves and masks.
				9,000
				1,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4219	Intoxilyzer Supplies	500	Replacement of time dated supplies. Portable Breath Tester (PBT) device supplies.	500 Replacement of time dated supplies. Portable Breath Tester (PBT) device supplies. 415
4221	Ammunition	60,000	Ammunition & related equipment to certify personnel. Ammo, targets, eye/ear protection, cleaning supplies, holsters, batteries and targets. Parts to repair/maintain Dept. firearms. Qualifications/training to include Rifle and Pistol. Medical supplies (quick clot, tourniquets and associated materials).	60,000 Ammunition & related equipment to certify personnel. Ammo, targets, eye/ear protection, cleaning supplies, holsters, batteries and targets. Parts to repair/maintain Dept. firearms. Qualifications/training to include Rifle and Pistol. Medical supplies (quick clot, tourniquets and associated materials). 60,000
4235	Small Tools & Equipment	1,000	Batteries, bulbs, minor tools and equipment.	1,000 Batteries, bulbs, minor tools and equipment. 900
4237	Gas & Oil	99,790	Acct includes gas, oil & various vehicle fluids.	99,790 Acct includes gas, oil & various vehicle fluids. Gas 128,644 Motor oil, various vehicle fluids 5,500
4405	Memberships & Publications	9,800	Justice of the Peace renewal SNHSOU NH Bar Association National Animal Care and Control Association NH Association Chief's of Police	75 5,000 1,230 25 200 Dues & Publications 10,551

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			RAD License renewal US Police K9 Association IACP (3) FBI NAA FBI LEEDA APCO (Dispatch) Police Executive Research Foundation	75 150 570 250 850 375 1,000
4412	Training Expenses	77,500	Department Training Costs Tuition costs to send officers to training. Funding to send officer to instruct in-service training and assist NHPSTC.	77,500 Department Training Costs (Course costs, per diem, mileage and materials) Cost for various law enforcement seminars & schools. Costs to provide in-house trainers & instructors assisting Police Standards and Training Council.
			FBI LEEDA for all supervisors and PERF Senior Management Institute for Police.	PERF Senior Management Institute for Police, FBI LEEDA for supervisors.
4421	Car Wash	5,000	Cleaning, washing & general exterior maintenance of all department vehicles.  Deep clean and maintenance of fleet.	5,000 Cleaning, washing & general exterior maintenance of all department vehicles.  Deep clean and maintenance of fleet.
4456	Radio Maintenance	3,750	Repair defective radio Battery replacement	2,500 1,250 Refurbish portable radios (6 @ 500) Matching 25% for radar grant 75% paid by state
				3,000 3,400

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SUPPORT**

**DEPT # - 40110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4458	Vehicle Maintenance	100,000	Repair and maintenance of Department fleet.	100,000	Repair and maintenance of Department fleet Tires + rims + sensors
4601	Police Equipment	16,304	Trunk equip replacements Equipment needed to maintain body worn camera and in-car video systems program Portable radio purchase x 2 Drone hardware and parts	3,500 2,000 7,000 3,804	3,500 Equipment needed to maintain body worn camera and in-car video systems program Purchase of two Body Worn Cameras and associated equipment, carriers, batteries, remote watches.
4606	Emergency Equipment	9,804	Soft Body Armor- 8 Possibility of 50% matching grant	9,804	Soft Body Armor-11 vests (net cost) 9,658 with matching BVP grant 4,829 (5 year life-span)

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>POLICE-PATROL</b>								
40120 - 4090	REGULAR PAY	2,752,646	3,043,825	2,728,106	2,810,294	3,169,933	3,169,933	3,169,933
40120 - 4093	REPLACEMENT PAY	950,556	754,000	1,014,272	830,021	795,000	795,000	795,000
40120 - 4094	SHIFT DIFFERENTIAL	65,541	71,000	64,969	65,983	71,000	71,000	71,000
40120 - 4098	OVERTIME PAY	277,027	267,280	256,989	248,607	277,971	277,971	277,971
40120 - 4110	HOLIDAY PAY	21,260	28,000	18,347	25,649	23,000	23,000	23,000
40120 - 4170	RETIREMENT	1,314,399	1,302,523	1,273,338	1,243,110	1,348,896	1,348,896	1,348,896
40120 - 4171	DISABILITY INSURANCE	26,724	28,219	25,643	27,198	27,153	27,153	27,153
40120 - 4172	WORKERS' COMPENSATION	78,217	141,999	109,518	182,930	111,895	111,895	111,895
40120 - 4174	FICA-SOCIAL SECURITY	58,432	60,381	58,970	57,554	62,885	62,885	62,885
40120 - 4176	HEALTH INSURANCE	961,828	1,025,349	815,885	996,355	898,079	898,079	898,079
40120 - 4177	UNEMPLOYMENT COMPENSATION	1,190	1,470	1,203	2,543	1,306	1,306	1,306
40120 - 4178	LIFE INSURANCE	7,110	7,448	6,529	5,666	7,649	7,649	7,649
40120 - 4179	DENTAL INSURANCE	31,900	34,662	28,789	18,733	32,232	32,232	32,232
SUBTOTAL		6,546,831	6,766,156	6,402,556	6,514,644	6,826,999	6,826,999	6,826,999

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
POLICE PATROL - 40120				
4090	CAPTAIN	0	133,288	142,683
	LIEUTENANT (3)	0	311,536	327,670
	SERGEANT (6)	0	542,487	564,105
	PATROL OFFICER (30)	0	2,056,516	2,135,475
			-----	-----
			3,043,827	3,169,933

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - PATROL**

**DEPT # - 40120**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4093	Replacement Pay	795,000	Replacement of patrol personnel for sick/injured, holidays, vacation.	795,000	Replacement of patrol personnel for sick/injured, holidays, vacation.	754,000
4094	Shift Differential	71,000	Contractual (Patrol officers)	71,000	Contractual (Patrol officers)	71,000
4098	Overtime pay	277,971	15 minute early reporting time, hold-over case investigation, accidents, & other un-scheduled events. DWI patrols. Holiday increased staffing coverage. Prisoner transports to & from jail in Brentwood.	277,971	15 minute early reporting time, hold-over case investigation, accidents, & other un-scheduled events. DWI patrols. Holiday increased staffing coverage. Prisoner transports to & from jail in Brentwood.	267,280
4110	Holiday Pay	23,000	Contractual payment for holidays worked.	23,000	Contractual payment for holidays worked.	28,000

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>POLICE-SPECIAL SERVICES</b>								
40125 - 4090	REGULAR PAY	558,516	658,993	658,199	642,692	745,498	745,498	745,498
40125 - 4092	TEMPORARY PAY	1,483	19,167	3,178	10,639	21,913	21,913	21,913
40125 - 4094	SHIFT DIFFERENTIAL	2,410	2,600	2,129	2,078	3,072	3,072	3,072
40125 - 4097	INCENTIVE PAY	-	-	600	600	-	-	-
40125 - 4098	OVERTIME PAY	60,984	36,400	63,150	43,349	36,400	36,400	36,400
40125 - 4110	HOLIDAY PAY	6,347	5,000	4,789	5,424	5,200	5,200	5,200
40125 - 4170	RETIREMENT	197,827	211,968	211,766	207,970	248,537	248,537	248,537
40125 - 4171	DISABILITY INSURANCE	5,362	6,031	5,861	6,002	6,046	6,046	6,046
40125 - 4172	WORKERS' COMPENSATION	18,623	22,660	21,726	31,102	20,750	20,750	20,750
40125 - 4174	FICA-SOCIAL SECURITY	10,383	14,429	14,649	13,635	14,985	14,985	14,985
40125 - 4176	HEALTH INSURANCE	184,449	255,744	213,954	228,131	245,535	245,535	245,535
40125 - 4177	UNEMPLOYMENT COMPENSATION	242	350	238	559	279	279	279
40125 - 4178	LIFE INSURANCE	1,395	1,679	1,499	1,243	1,766	1,766	1,766
40125 - 4179	DENTAL INSURANCE	6,750	8,517	6,708	4,515	7,634	7,634	7,634
40125 - 4235	SMALL TOOLS & EQUIP-from 40135	-	-	-	-	500	500	500
40125 - 4260	CRIME PREVENTION	6,118	6,695	8,460	6,695	6,900	6,900	6,900
40125 - 4429	KENNEL OPERATIONS-from 40135	-	-	-	-	2,500	2,500	2,500
40125 - 4430	DISPOSITION OF ANIMALS-from 40135	-	-	-	-	50	50	50

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
40125 - 4431	VETERINARIAN EMER. CARE-from 40135	-	-	-	-	1,000	1,000	1,000
40125 - 4496	ELECTRICITY-from 40135	-	-	-	-	9,500	9,500	9,500
	<b>SUBTOTAL</b>	<b>1,060,889</b>	<b>1,250,233</b>	<b>1,216,906</b>	<b>1,204,632</b>	<b>1,378,065</b>	<b>1,378,065</b>	<b>1,378,065</b>

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
POLICE SPECIAL SERVICES - 40125				
4090	LIEUTENANT	0	107,315	110,417
	SERGEANT	0	91,165	95,187
	SCHEDULING OFFICER	0	81,143	84,716
	TRAINING OFFICER	0	51,249	81,477
	COMMUNITY AFFAIRS OFFICER	0	78,046	81,477
	COMMUNITY PROBLEM ORIENTED POLICING (2)	0	154,179	162,954
	ELDER AFFAIRS OFFICER	0	51,249	79,491
	ANIMAL CONTROL OFFICER	0	44,647	49,779
			658,993	745,498

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SPECIAL SERVICES**

**DEPT # - 40125**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	21,913	PT custodian	PT custodian (was in Support) 19,167
4094	Shift Differential	3,072	Evening shift differential for staff assigned to duties after 4pm.	Contractual SRO's reassigned to patrol during the summer months. 2,600
4098	Overtime pay	36,400	15 minute early reporting time, hold-overs, & other unscheduled, after hours events. Community engagement events.	15 minute early reporting time, hold-overs, & other unscheduled, after hours events. Community engagement events. 36,400
4110	Holiday Pay	5,200	Contractual payment for holidays worked.	Contractual payment for holidays worked. 5,000
4235	Small Tools & Equipment	500	Equipment to operate kennel and stored within ACO truck.	Equipment to operate kennel and stored within ACO truck. 500
4260	Crime Prevention	6,900	Community / promotional items, such as stickers, coloring books, AF etc.	Community / promotional items, such as stickers, coloring books, AF etc. 4,375
			National Night Out	National Night Out 2,320
4429	Kennel Operations	2,500	Water, wood shavings, building upkeep, food for animals, kennel supplies, (plastic bags, bug spray, deodorizer). Minor building repairs	Water, wood shavings, building upkeep, food for animals, kennel supplies, (plastic bags, bug spray, deodorizer). Minor building repairs 1,900
			Water & Sewer charges	Water & Sewer charges 600

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - SPECIAL SERVICES**

**DEPT # - 40125**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4430	Disposition of Animals	50	Based on number of animal deaths. Law requires proper disposal of animals.	50
4431	Veterinarian Emergency Care	1,000	Cost of treatment of injured animals when Town is unable to locate owner. Costs are recovered if animal is adopted.	1,000
4496	Electricity	9,500	Town Kennel and SARC Trailers (2) heat and electricity.	9,500

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>POLICE-INVESTIGATIVE SERVICES</b>								
40130 - 4090	REGULAR PAY	941,950	1,370,159	1,370,473	1,305,671	1,449,368	1,449,368	1,449,368
40130 - 4094	SHIFT DIFFERENTIAL	5,519	4,913	7,700	6,219	5,015	5,015	5,015
40130 - 4097	INCENTIVE PAY	8,950	7,800	7,900	11,830	7,800	7,800	7,800
40130 - 4098	OVERTIME PAY	132,424	90,480	183,039	136,436	110,000	110,000	110,000
40130 - 4110	HOLIDAY PAY	18,125	17,221	21,088	17,794	18,200	18,200	18,200
40130 - 4170	RETIREMENT	352,711	466,246	490,868	459,500	494,846	494,846	494,846
40130 - 4171	DISABILITY INSURANCE	8,458	12,351	12,930	12,816	11,708	11,708	11,708
40130 - 4172	WORKERS' COMPENSATION	36,269	51,156	49,047	66,798	41,034	41,034	41,034
40130 - 4174	FICA-SOCIAL SECURITY	15,934	21,617	22,768	21,318	23,059	23,059	23,059
40130 - 4176	HEALTH INSURANCE	342,458	421,349	472,560	535,107	484,318	484,318	484,318
40130 - 4177	UNEMPLOYMENT COMPENSATION	231	697	484	1,052	527	527	527
40130 - 4178	LIFE INSURANCE	2,275	3,306	3,261	2,732	3,351	3,351	3,351
40130 - 4179	DENTAL INSURANCE	11,683	16,667	16,461	8,738	16,025	16,025	16,025
40130 - 4235	SMALL TOOLS & EQUIP.	6,993	2,200	709	2,200	3,000	3,000	3,000
40130 - 4400	CONTRACTED SERVICES-PAWN SHOPS	9,807	12,441	8,836	12,441	13,895	13,895	13,895
40130 - 4460	TRAVEL EXPENSE	145	750	3,242	2,766	1,000	1,000	1,000
SUBTOTAL		1,893,934	2,499,353	2,671,365	2,603,417	2,683,146	2,683,146	2,683,146

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
POLICE INVESTIGATIVE SERVICES - 40130				
4090	LIEUTENANT	0	107,315	110,417
	SERGEANT (2)	0	182,330	190,374
	DETECTIVE (10)	0	775,448	814,816
	EVIDENCE OFFICER	0	81,143	84,716
	SCHOOL RESOURCE OFFICER (3)	0	223,923	249,045
			-----	-----
			1,370,159	1,449,368

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - INVESTIGATIVE SERVICES**

**DEPT # - 40130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024	
4094	Shift Differential	5,015	Contractual - Night Detective \$40/Shift for evening work based on scheduled work assignments as well as additional shifts for special investigations, major crimes.	5,015	Contractual - Night Detective \$40/Shift for evening work based on scheduled work assignments as well as additional shifts for special investigations, major crimes.
4097	Incentive Pay	7,800	Detective Payment Per CBA (11)	7,800	Detective Payment Per CBA (11)
4098	Overtime pay	110,000	Detective overtime for major case investigations including drug cases. Salem Detectives have increased work with out of state agencies. A portion will be reimbursed by Federal government program. Plus 15 minute contractual OT for Roll Call.	110,000	Detective overtime for major case investigations including drug cases. Salem Detectives have increased work with out of state agencies. A portion will be reimbursed by Federal government program. Plus 15 minute contractual OT for Roll Call.
4110	Holiday Pay	18,200	Contractual payment for holidays worked.	18,200	Contractual payment for holidays worked.
4235	Small Tools	3,000	Evidence maintenance and investigative aids for detectives. Misc. supplies used by the ISU. Purchase equipment for Crime Scene Response van.	3,000	Evidence maintenance and investigative aids for detectives. Misc. supplies used by the ISU. Purchase equipment for Crime Scene Response van.
4400	Contracted Services	13,895	Electronic Pawn Registrations (Offsetting revenue in GF 1-3303 Pawn Shop Registrations)	6,453	Electronic Pawn Registrations (Offsetting revenue in GF 1-3303 Pawn Shop Registrations)

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE - INVESTIGATIVE SERVICES**

**DEPT # - 40130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4460	Travel	1,000	Callyo: Audio and video for investigations TransUnion (TLO) Investigative database subscription Investigative equipment Cell phone investigations  Travel costs for detectives in major case investigations. Rental cars for undercover work as needed. Background investigation of new hires. Fugitive return details.	3,763 2,225 1,204 250  3,763 2,225 1,204 750

Estimated offsetting revenue from School District in GF 1-3625 of \$347,318 for SRO positions in 2024.

Estimated offsetting revenue from School District in GF 1-3625 of \$404,167 for SRO positions in 2025.

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>ANIMAL CONTROL</i></b>								
40135 - 4235	SMALL TOOLS & EQUIP-to 40125	365	500	602	500	-	-	-
40135 - 4429	KENNEL OPERATIONS-to 40125	2,363	2,500	626	2,500	-	-	-
40135 - 4430	DISPOSITION OF ANIMALS-to 40125	-	50	-	-	-	-	-
40135 - 4431	VETERINARIAN EMER. CARE-to 40125	293	1,000	139	-	-	-	-
40135 - 4496	ELECTRICITY-to 40125	11,318	7,461	9,695	9,500	-	-	-
<b>SUBTOTAL</b>		<b>62,940</b>	<b>11,511</b>	<b>11,062</b>	<b>12,500</b>	-	-	-

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE -ANIMAL CONTROL**

**DEPT # - 40135**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024	
4235	Small Tools & Equipment	-	Equipment to operate kennel and stored within ACO truck.	Equipment to operate kennel and stored within ACO truck.	500
4429	Kennel Operations	-	Water, wood shavings, building upkeep, food for animals, kennel supplies, (plastic bags, bug spray, deodorizer). Minor building repairs Water & Sewer charges	Water, wood shavings, building upkeep, food for animals, kennel supplies, (plastic bags, bug spray, deodorizer). Minor building repairs Water & Sewer charges	1,900 600
4430	Disposition of Animals	-	Based on number of animal deaths. Law requires proper disposal of animals.	Based on number of animal deaths. Law requires proper disposal of animals.	50
4431	Veterinarian Emergency Care	-	Cost of treatment of injured animals when Town is unable to locate owner. Costs are recovered if animal is adopted.	Cost of treatment of injured animals when Town is unable to locate owner. Costs are recovered if animal is adopted.	1,000
4496	Electricity	-	Town Kennel and SARC Trailers (2) heat and electricity.	Town Kennel and SARC Trailers (2) heat and electricity.	7,461

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>POLICE-STATION</i></b>								
40140 - 4234	BUILDING SUPPLIES	6,267	7,750	7,679	9,200	7,000	7,000	7,000
40140 - 4400	CONTRACTED SERVICES	26,687	18,083	14,476	10,000	4,178	4,178	4,178
40140 - 4450	TELEPHONE	50,640	49,045	58,972	53,736	57,749	57,749	57,749
40140 - 4451	POSTAGE	913	2,300	1,427	1,400	1,500	1,500	1,500
40140 - 4495	HEAT	6,716	7,864	5,497	6,276	7,077	7,077	7,077
40140 - 4496	ELECTRICITY	28,379	26,897	32,575	36,519	34,356	34,356	34,356
40140 - 4497	OTHER UTILITIES	369	487	328	339	420	420	420
40140 - 4498	BUILDING REPAIRS	41,450	25,000	14,110	25,000	10,000	10,000	10,000
SUBTOTAL		161,419	137,426	135,063	142,470	122,280	122,280	122,280
TOTAL-POLICE		13,197,366	14,385,707	14,030,433	14,184,229	14,825,431	14,825,431	14,825,431

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE -STATION**

**DEPT # - 40140**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4234	Building Supplies	7,000	Provides for all building supplies for cleaning (various soap cleaning agents, solvents) Paper products, paper towels, toilet paper, carpet cleaner. Increase of maintenance supplies and material for in-house maintenance assistant.	Provides for all building supplies for cleaning (various soap cleaning agents, solvents) Paper products, paper towels, toilet paper, carpet cleaner. Increase of maintenance supplies and material for in-house maintenance assistant.
4400	Contracted Services	4,178	HVAC Maintenance Contract Generator maintenance Pest control (82/mo.) Copier maintenance./service Annual Fire Alarm System Booking comp.camera maint. HAZMAT (Trauma 24)  Protected Wi-Fi Service Comcast digital box rental Mat service (Cintas)	HVAC Maintenance Contract Generator maintenance Pest control (82/mo.) Copier maintenance./service Annual Fire Alarm System Booking comp.camera maint. HAZMAT (Trauma 24)  Off site storage (Iron Mt) Protected Wi-Fi Service Comcast digital box rental Mat service (Cintas)
4450	Telephone	57,749	Long distance service, phone and fax service & repairs Cell phones (26) Modems (17) Added 8 tablets for ICV  Internet Connection Invest Div.	Long distance service, phone and fax service & repairs Cell phones (26) Modems (17) Added 8 tablets for ICV  Internet Connection Invest Div.
4451	Postage	1,500	Department mail.	Department mail.

**2025 BUDGET WORKSHEET**

**DEPT NAME - POLICE -STATION**

**DEPT # - 40140**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Many items require certified mail. Requests for discovery and record requests. Pkgs & other UPS shipping.	Many items require certified mail. Requests for discovery and record requests. Pkgs & other UPS shipping.
4495	Heat	7,077	3 Year weighted average + 5%	7,077 Natural gas heat. 7,864
4496	Electricity	34,356	3 Year weighted average + 25%	34,356 26,897
4497	Other Utilities	420	Water & sewer charges	420 Water & sewer charges 487
4498	Building Repairs	10,000	Should only occupy building for first three/four months of 2025.	10,000 Basic repairs as needed to maintain 50+ year old building. 25,000

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b><i>FIRE DEPARTMENT SUMMARY</i></b>							
ADMINISTRATION	1,186,950	1,174,385	964,030	1,205,489	1,250,765	1,250,765	1,250,765
SUPPRESSION	12,105,947	12,856,346	10,582,217	12,863,851	13,451,020	13,451,020	13,451,020
COMMUNICATIONS	907,241	934,437	669,941	840,642	898,361	898,361	898,361
STATIONS	494,230	420,887	359,395	444,543	539,257	413,323	539,257
INSPECTIONAL SERVICES	865,310	947,913	840,446	999,466	1,032,049	1,032,049	1,032,049
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TOTAL - FIRE DEPARTMENT	15,559,679	16,333,968	13,416,029	16,353,991	17,171,451	17,045,517	17,171,451

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>FIRE-ADMINISTRATION</b>								
40200 - 4090	REGULAR PAY	379,432	457,398	443,213	433,707	480,036	480,036	480,036
40200 - 4170	RETIREMENT	118,529	126,746	132,983	124,717	130,113	130,113	130,113
40200 - 4171	DISABILITY INSURANCE	2,967	3,232	3,958	3,369	3,098	3,098	3,098
40200 - 4172	WORKERS' COMPENSATION	40,032	47,478	45,412	71,961	59,140	59,140	59,140
40200 - 4174	FICA-SOCIAL SECURITY	9,780	6,632	11,129	10,931	11,701	11,701	11,701
40200 - 4176	HEALTH INSURANCE	133,044	138,567	134,769	145,062	138,519	138,519	138,519
40200 - 4177	UNEMPLOYMENT COMPENSATION	111	140	108	240	124	124	124
40200 - 4178	LIFE INSURANCE	948	1,094	1,024	935	1,078	1,078	1,078
40200 - 4179	DENTAL INSURANCE	4,217	4,636	4,489	4,741	4,334	4,334	4,334
40200 - 4182	CLOTHING ALLOWANCE	65,141	86,126	85,700	86,126	86,276	86,276	86,276
40200 - 4200	OFFICE SUPPLIES	4,555	3,832	3,472	3,832	3,832	3,832	3,832
40200 - 4208	EQUIPMENT REPAIR	1,748	-	848	284	-	-	-
40200 - 4224	HAZARDOUS RESPONSE	16,250	17,250	16,701	17,250	17,701	17,701	17,701
40200 - 4227	AMBULANCE BILLING	97,454	94,020	93,982	94,020	110,520	110,520	110,520
40200 - 4232	AMBULANCE SUPPLIES	157,669	163,340	157,691	163,340	181,189	181,189	181,189
40200 - 4400	CONTRACTED SERVICES	86,070	-	(2,974)	18,330	-	-	-
40200 - 4406	PRINTING & BINDING	1,711	2,210	2,003	2,210	2,210	2,210	2,210
40200 - 4409	TEST SERVICES	3,847	3,500	2,462	3,500	3,500	3,500	3,500
40200 - 4410	ADVERTISING	347	100	365	365	100	100	100
40200 - 4412	TRAINING EXPENSE	30,332	-	1,509	985	-	-	-
40200 - 4440	EQUIPMENT RENTAL	2,446	7,206	29,481	7,206	7,206	7,206	7,206

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
40200 - 4451	POSTAGE	410	378	121	378	378	378	378
40200 - 4603	EMERGENCY MANAGEMENT	29,911	5,500	14,453	12,000	4,710	4,710	4,710
40200 - 4609	COMMUNITY OUTREACH	-	5,000	3,269	-	5,000	5,000	5,000
SUBTOTAL		1,186,950	1,174,385	1,186,166	1,205,489	1,250,765	1,250,765	1,250,765

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
FIRE ADMINISTRATION - 40200				
4090	FIRE CHIEF	0	158,991	156,335
	ASSISTANT FIRE CHIEF	0	121,591	128,158
	DEPUTY FIRE CHIEF, FIRE MARSHAL	0	105,025	119,091
	ADMINISTRATIVE ASSISTANT	0	71,791	76,452
			457,398	480,036

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-ADMINISTRATION**

**DEPT # - 40200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Equipment replacement for Ambulances: working on upgrading our equipment as we transition to a replacement cycle. 2 Zoll Ventilators (Replacement @ \$17,000 ea.), 2 Retrofit kits with installation for Stryker stretchers (\$3,450 ea.), 2 McGrath Video Laryngoscope (Replacement @ \$2,000 ea.), 3 Monitor mounts (Replacement @ \$1,650 ea.), Lucas Battery Charger (Replacement @ \$1,244 ea.), 5 Lucas Batteries (Replacement @ \$648), Misc. unanticipated (\$2,500)	Equipment replacement for ambulances, a number of upgrades have been made the past couple of years, now we are transitioning to a 7 to 8 year replacement cycle 2 Zoll Ventilators (\$19,000 ea.), 4 Baxter IV Pumps (\$2,500 ea.), 1 Monitor Mount (\$600 ea.), 2 Reeves Sleeve Lifting Devices (\$850 ea.), and 2 ACR 4 Pediatric Transport Devices (\$1,000 ea.); Misc. unanticipated (\$1,400)
4406	Printing & Binding	2,210	Includes printing as listed: Maintenance Work Orders Tags Envelopes & Stationery Hazard Reports Medical Releases Health Insurance Portability and Accountability Act Forms Inspectional Services forms	Includes printing as listed: Maintenance Work Orders Tags Envelopes & Stationery Hazard Reports Medical Releases Health Insurance Portability and Accountability Act Forms Inspectional Services forms

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-ADMINISTRATION**

**DEPT # - 40200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4409	Test Services	3,500	Expenses related to conducting annual promotional exams for Battalion Chief, Captain, Lieutenant, and Fire Inspector. Firefighter Candidate interviews, polygraph and psychological testing. Expenses for outside proctors and facility if necessary.	Expenses related to conducting annual promotional exams for Battalion Chief, Captain, Lieutenant, and Fire Inspector. Firefighter Candidate interviews, polygraph and psychological testing. Expenses for outside proctors and facility if necessary.
4410	Advertising	100	Legal notices for equipment bids & Fire code change notifications Also includes Employment Advertising	Legal notices for equipment bids & Fire code change notifications Also includes Employment Advertising
4440	Equipment Rental	7,206	Postage meter rental Document disposal container rental Copier Lease and Service Agree- Konica Sta. 1 Copier Lease and Service Agree.- Konica Sta. 2 Copier Lease and Service Agree.- Konica Sta. 3	Postage meter rental Document disposal container rental Copier Lease Agree- Canon Sta. 1 Copier Lease Agree.- Canon Sta. 2 Copier Lease Agree.- Canon Sta. 3
4451	Postage	378	Costs of packaging, mailing and shipping.	Costs of packaging, mailing and shipping.
4603	Emergency Management	4,710	EOC equipment, charts, signs	EOC equipment, charts, signs

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-ADMINISTRATION**

**DEPT # - 40200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Tactical PPE for ATR; (2 Replacement) Ballistic Gear Sets.	2,710 Pandemic- Health and Safety PPE- FD EMS; and Replacement of 4 sets of Tactical PPE for ATR; year 1 of 6 (\$1,250 ea.)
			IT related equipment repair and replacement. IPADs for reporting and Red Alert Status boards, and associated cabling, chargers, and cases.	1,500
4609	Community Outreach	5,000	Community outreach programs such as CPR, AED, Stop the Bleed training classes for the public. (\$5,000 for CPR cards). There is off-setting revenue GF 10000-3336	5,000 Community outreach programs such as CPR, AED, Stop the Bleed training classes for the public. (\$5,000 for CPR cards; \$2,000 to maintain equipment & supplies

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>FIRE-SUPPRESSION</b>								
40210 - 4090	REGULAR PAY	4,462,918	4,857,399	4,548,166	5,130,826	5,086,475	5,086,475	5,086,475
40210 - 4093	REPLACEMENT PAY	1,427,436	1,465,849	1,768,598	1,516,757	1,600,000	1,600,000	1,600,000
40210 - 4096	LONGEVITY	1,800	1,800	1,800	1,800	1,800	1,800	1,800
40210 - 4097	INCENTIVE PAY	668,096	705,151	688,275	660,385	718,032	718,032	718,032
40210 - 4098	OVERTIME PAY/CALL BACK	195,988	257,644	213,683	244,183	249,999	249,999	249,999
40210 - 4110	HOLIDAY PAY	83,643	77,245	42,513	46,493	77,245	77,245	77,245
40210 - 4170	RETIREMENT	2,118,322	2,220,204	2,178,594	2,110,682	2,274,346	2,274,346	2,274,346
40210 - 4171	DISABILITY INSURANCE	1,861	602	840	1,713	2,051	2,051	2,051
40210 - 4172	WORKERS' COMPENSATION	648,269	768,757	698,083	1,134,577	942,078	942,078	942,078
40210 - 4174	FICA-SOCIAL SECURITY	101,049	107,676	108,400	106,831	117,613	117,613	117,613
40210 - 4176	HEALTH INSURANCE	2,076,840	2,017,109	1,964,889	1,554,836	2,013,792	2,013,792	2,013,792
40210 - 4177	UNEMPLOYMENT COMPENSATION	2,141	2,520	2,124	4,467	2,201	2,201	2,201
40210 - 4178	LIFE INSURANCE	13,420	14,381	13,334	11,304	14,634	14,634	14,634
40210 - 4179	DENTAL INSURANCE	64,071	79,685	70,601	53,052	68,687	68,687	68,687
40210 - 4225	BREATHING APPARATUS	23,266	18,100	17,446	18,100	19,898	19,898	19,898
40210 - 4228	FIRE HOSE & APPLIANCES	10,019	21,709	22,575	21,709	19,950	19,950	19,950
40210 - 4229	WATER SUPPLY MAINTENANCE	-	1,100	-	-	1,000	1,000	1,000
40210 - 4230	FIREFIGHTING PPE	120,193	106,280	142,418	123,000	110,246	110,246	110,246
40210 - 4412	FIRE & EMS TRAINING	26,883	40,238	40,950	30,238	38,938	38,938	38,938
40210 - 4602	FIRE EQUIPMENT	48,585	55,837	61,135	55,837	52,335	52,335	52,335
40210 - 4611	EMS RECERTIFICATION	11,148	23,060	12,652	23,060	25,700	25,700	25,700

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
40210 - 4612	PARAMEDIC & AEMT TUITION	-	14,000	3,400	14,000	14,000	14,000	14,000
	SUBTOTAL	12,105,947	12,856,346	12,600,475	12,863,851	13,451,020	13,451,020	13,451,020

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
FIRE SUPPRESSION - 40210				
4090	BATTALION CHIEF (4)	0	353,645	373,859
	CAPTAIN (3)	0	246,739	273,384
	LIEUTENANT (9)	0	693,905	732,830
	DIRECTOR OF EMS	0	95,862	99,765
	FIREFIGHTER/PARAMEDIC (52)	0	3,313,242	3,439,570
	INSPECTOR (FIREFIGHTER)	0	72,022	78,465
	MECHANIC	0	81,984	88,602
			4,857,399	5,086,475

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4093	Replacement Pay	1,600,000	<p>Replacement shifts for absence due to vacations, sick leave, holidays, accident on duty, open shifts, light duty, military leave, administrative leave, and bereavement.</p> <p>3 Year Weighted Average - 1,465,741</p> <p>Estimated to over expend in 2024 by \$94,151.</p> <p>Averaging \$30k/week. 30kx52= \$1,560,000</p> <p>2025 COLA= 4%</p> <p>42 of 77 members receive 3.5% step increase.</p> <p>Adding 1.75% average step increase</p> <p>Overspent in 2023 by \$4,282</p> <p>Overspent in 2022 by \$414,758</p> <p>Overspent in 2021 by \$285,300</p>	<p>Replacement shifts for absence due to vacations, sick leave, holidays, accident on duty, open shifts, light duty, military leave, administrative leave, and bereavement.</p> <p>730 Shifts (365 days/yr. x 2 shift/day)</p> <p>12,410 Total shifts to staff</p> <p>(182.50 Shifts/member)</p> <p>3 Year Weighted Average - 1,516,638</p> <p>Overspent in 2022 by \$414,758</p> <p>Overspent in 2021 by \$285,300</p> <p>Overspent in 2020 by \$89,708</p>
4096	Longevity	1,800	<p>Costs are contractual obligations under the collective bargaining agreement.</p> <p>Eligible Employees receive \$200 after 5 years of service and \$40 for each additional year of service.</p> <p>(covers 2 remaining Grandfathered employees)</p>	<p>Costs are contractual obligations under the collective bargaining agreement.</p> <p>Eligible Employees receive \$200 after 5 years of service and \$40 for each additional year of service.</p> <p>(covers 2 remaining Grandfathered employees)</p>
4097	Incentive Pay	718,032	<p>Costs are contractual obligations mandated by the collective bargaining agreement. These benefits are paid for the following certifications and the number of personnel holding that level:</p>	<p>Costs are contractual obligations mandated by the collective bargaining agreement. These benefits are paid for the following certifications and the number of personnel holding that level:</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4098	Overtime Pay	249,999	<p>October Incentive for Emergency Medical Technician 415,016</p> <p>July Incentive for Advanced Emergency Medical Technician, FFII and FFIII 303,016</p> <p>Overtime paid for shift holdovers, emergency callbacks, callbacks to cover stations, major storms, disasters, respond to major incidents. Emergency callbacks are often utilized in conjunction with mutual aid from surrounding communities. We strive to keep 1 Engine and 1 Ambulance staffed (5 personnel – minimum town-wide tactical reserve).</p> <p>Also includes OT expense for officer meetings, training sessions, mechanic, assistant mechanics, Training Committee, EMS Committee, recruit school(s), off site training etc., Administrative support work and Community Outreach Programs</p>	<p>Emergency Medical Technician - 73 of 73 8.00%</p> <p>Advanced Emergency Medical Technician - 59 of 72 2.50%</p> <p>Firefighter -Level II – 13 of 72 3.00%</p> <p>Firefighter -Level III – 59 of 72 4.50%</p> <p>Overtime paid for shift holdovers, emergency callbacks, callbacks to cover stations, major storms, disasters, respond to major incidents. Emergency callbacks are often utilized in conjunction with mutual aid from surrounding communities. We strive to keep 1 Engine and 1 Ambulance staffed (5 personnel – minimum town-wide tactical reserve).</p> <p>Also includes OT expense for officer meetings, training sessions, mechanic, assistant mechanics, Training Committee, EMS Committee, recruit school(s), off site training etc., Administrative support work</p> <p>Community Outreach Programs 7,600 (10 hours / month) 250,044</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4110	Holiday Pay	77,245	<p>Lump sum payment provided to firefighting personnel for each holiday not used. It is estimated that on avg. each member will redeem 3.5 of their 12 holiday shifts @ 1/4 of a week's pay per holiday redeemed at straight-time rate.</p>	<p>Lump sum payment provided to firefighting personnel for each holiday not used. It is estimated that on avg. each member will redeem 3.5 of their 12 holiday shifts @ 1/4 of a week's pay per holiday redeemed at straight-time rate.</p>
4225	Breathing Apparatus	19,898	<p>Masks/Regulators &amp; Voice Amp Units Misc. Includes: maintenance, parts &amp; cyclic hydrostatic testing for 68 units, 132 cylinders &amp; 5 RIT packs, maintenance for 2 cascade systems, air quality tests, fit test machine calibration, and Posi check calibration.</p> <p>The 2025 request reflects \$19,898 worth of SCBA supplies. It also incorporates a 5-year SCBA purchase and testing cycle. Years 1-4 we will purchase a new SCBA and cylinder and in the 5th year we will hydrostatically test all our SCBA cylinders as is legally required. From 2023-2026 we will acquire a new SCBA and cylinder each year and in 2027 we will hydrostatically test all our cylinders. The increase from last year is due to increased equipment prices.</p>	<p>Masks/Regulators &amp; Voice Amp Units Misc. Includes: maintenance, parts &amp; cyclic hydrostatic testing for 68 units, 132 cylinders &amp; 5 RIT packs, maintenance for 2 cascade systems, air quality tests, fit test machine calibration, and Posi check calibration.</p> <p>The 2024 request reflects \$9,500 worth of SCBA supplies. It also incorporates a 5-year SCBA purchase and testing cycle. Years 1-4 we will purchase a new SCBA and cylinder and in the 5th year we will hydrostatically test all our SCBA cylinders as is legally required. So, from 2023-2026 we will be a new SCBA and cylinder each year and in 2027 we will hydrostatically test all our cylinders. The increase from last year is due to increased equipment prices.</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4228	Fire Hose & Appliances	19,950	Annual cost for replacement of fire hose that reaches 20-year end of life combined with average of hose lengths that are removed from service annually due to damage. Additionally, all equipment and appliances associated with fire hose and its use (nozzles, valves, etc.). This year's request is higher than past years as it is the first year or a replacement program that aims to flatten the cost every year eliminating spikes in future years.	The 2023 request was \$8,600 Annual cost for replacement of fire hose that reaches 20-year end of life combined with average of hose lengths that are removed from service annually due to damage. Additionally, all equipment and appliances associated with fire hose and its use (nozzles, valves, etc.). This year's request is higher than past years as it is the first year or a replacement program that aims to flatten the cost every year eliminating spikes in future years, additionally it includes a 1-time cost of
	3000' Fire Hose (Replacement)	19,950		2.5" Hard Suction Hose 655 1.5" Smooth Bore Nozzle & tip x 10 5,780 (\$578 ea.) 2.5"Gate Valve x 6 (\$325 ea.) 1,950 2.5" Barrell Strainer 179 2,000 Feet of hose 13,145
4229	Water Supply Maintenance	1,000	Items needed to maintain cisterns (8), Dry Hydrants(1), pipes, strainers, caps, signs etc. Repairs to Cisterns 500 Misc. Maintenance 500	Items needed to maintain cisterns (8), Dry Hydrants(1), pipes, strainers, caps, signs etc. Repairs to Cisterns 600 Misc. Maintenance 500
4230	Firefighting PPE	110,246	Firefighter protective clothing. Includes costs for boots, gloves, hoods and face shields, maintaining compliance with the National Fire Protection Association Firefighting Safety Standard for initial (15 sets Coat, Pants, Boots, Hood, Gloves) (\$6,564 each) Boots (4 Pair)	Firefighter protective clothing. Includes costs for boots, gloves, hoods and face shields, maintaining compliance with the National Fire Protection Association Firefighting Safety Standard for initial (15 sets Coat, Pants, Boots, Hood, Gloves) (\$6,310 each) Boots (4 Pair) 2,220

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Gloves (10 Pair) 1,190 Hoods (10) 520 Turnout Gear Repairs 5,000 Reflective Vests (6) 630 Helmets (4) 1,520 Personal Flashlight (6) 708	Gloves (10 Pair) 1,190 Hoods (10) 520 Turnout Gear Repairs 5,000 Reflective Vests (6) 630 Helmets (4) 1,520 Personal Flashlight (5) 550
4412	Fire & EMS Training	38,938	Internal SFD EMS Continuing Education- Classes taught by subject matter experts; cardiologist, respiratory therapist, labor & delivery, ER physicians	Internal SFD EMS Continuing Education- Classes taught by subject matter experts; cardiologist, respiratory therapist, labor & delivery, ER physicians
	Account #40200-4412 merged with this account for one Fire & EMS Training account		CPR Training Supplies for SFD EMTs/Medics All expenses related to training and professional development: Dues & Subscriptions; NHAFC; IAFC; NH State Fireman's Association; NFPA; Training resources Outside Training—Off-site training Purchase/update resource library Building Materials and Training Supplies	CPR Training Supplies for SFD 1,438 EMTs/Medics All expenses related to training and professional development: Dues & Subscriptions; NHAFC; IAFC; NH 4,300 State Fireman's Association; NFPA; Training resources Outside Training—Off-site training 5,000 Purchase/update resource library 1,000 Training prop & building materials 5,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4602	Fire Equipment	52,335	Firefighting tools and equipment used in day-to-day fire department emergency operations including: Safety Equipment, nozzles, fittings, adapters, flashlights, axes, saws, ladders, thermal imaging camera, fire extinguishers, roof saws, cones, sump pumps, foam. Full list can be found in budget backup.	Firefighting tools and equipment used in day-to-day fire department emergency operations including: Safety Equipment, nozzles, fittings, adapters, flashlights, axes, saws, ladders, thermal imaging camera, fire extinguishers, roof saws, cones, sump pumps, foam.
	Unanticipated equipment	47,935		Unanticipated equipment 2,000
	Marine 2 dock fee	2,000		Annual Equipment Replacement Cycle
		2,400		Thermal Imaging Camera x1; establish replacement cycle so all cameras are replaced within the 10 year manufacturer supported window; outside of 10 years the TICs are no longer supported/repairable 9,200
				Gas meter replacement cycle for 4x gas meter (oxygen, LEL, H2S, & CO) meters x2; \$1010 ea. 2,020
				Gas meter replacement cycle for CO (carbon monoxide)meters x3; 406 ea. 1,218
				Gas meter replacement cycle for CL2 (chlorine), HCN (hydrogen cyanide), & NH3 (ammonia) meters x2; 725 ea. 1,450
				SCBA cylinder tool adapter x4; \$795 ea. 3,180

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Vulcan Box Flashlights annual replacement for Apparatus x6; \$180 ea.	1,080
			Life Vest Class III x3; \$69ea.; 8 year annual replacement cycle	207
			Mustang Ice Rescue Suits Replacement cycle. x2; \$928 ea.; 8 year annual replacement cycle	1,856
			Forcible entry door spreader Weddle tool x1	1,524
			Class A Foam 20 5-gal. Pails \$107 ea.	2,140
			APW Fire Extinguisher replacement	200
			Sump-pump water kit; used in community during water events/flooded basements x2; \$250 ea.	500
			Gas Meter Calibration Gases	4,900
			Ground ladders-required annual safety testing, repairs, maintenance	3,420
			Life Vest Class V x2 \$199ea.; 8 year annual replacement cycle	399
			Inflatable life vest CO2 cartridges x2 \$37 ea.; 3 year annual replacement cycle	74
			Water rescue throw rope & bags x2 \$59 ea.; 10 year annual replacement cycle	118
			Stearns cold water oversize	500

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4611 EMS Recertification		25,700	<p>Cost of instructor services for required medical training and recertification courses. New National Continued Competency Requirement Refresher Program targets specific organizational, state, and national topics.</p> <p>Mandatory continuing education for Emergency Medical Technicians includes all fees and required classes.</p>	<p>Snorkel, fins, and mask x4 \$40 ea. set \$160</p> <p>Marine 2 throw ring 127</p> <p>Marine 2 dock fender &amp; adjuster 54</p> <p>Marine 2 water rescue rope 35</p> <p>Marine 2 dock fee 2,400</p> <p>Forestry 2 backpack water pump 139</p> <p>Forestry 2 fire rake 69</p> <p>Portable scene lights x7 \$159 ea. 1,253</p> <p>Pike poles x2 \$111 ea. 222</p> <p>Salvage covers 12'x18' vinyl 18oz x4 \$184 ea. 736</p> <p>TL1 Rope rescue equipment; CMC clutch TTRS kit x1, \$4,216; CMC litter harness x1 \$350; replace anchor strap end of life \$90</p> <p>Replace inflatable zodiac type boat 10,000</p> <p>Cost of instructor services for required medical training and recertification courses. New National Continued Competency Requirement Refresher Program targets specific organizational, state, and national topics.</p> <p>Mandatory continuing education for Emergency Medical Technicians (14 EMTs, 40 AEMTs, and 19 Paramedics) including CPR recert and 96 hours of con- ed</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SUPPRESSION**

**DEPT # - 40210**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
				National Continued Competency Requirement (NCCR) 6,000 NREMT recertification fees 1,066 Pediatric Advanced Life Support continuing education 3,994 (Above NCCR, NREMT PALS are based on the number)
4612	Paramedic & AEMT Tuition	14,000	Paramedic Provider (1)	14,000 Paramedic Provider (1) 14,000

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>FIRE-COMMUNICATIONS</b>								
40220 - 4090	REGULAR PAY	202,852	293,401	294,389	318,462	319,953	319,953	319,953
40220 - 4093	REPLACEMENT PAY	191,220	130,828	86,118	111,248	125,000	125,000	125,000
40220 - 4097	INCENTIVE PAY	2,996	7,148	3,313	6,914	6,137	6,137	6,137
40220 - 4098	OVERTIME PAY	8,519	4,456	9,341	6,323	4,456	4,456	4,456
40220 - 4110	HOLIDAY PAY	980	10,287	218	5,183	10,287	10,287	10,287
40220 - 4170	RETIREMENT	71,215	60,416	55,665	54,804	61,210	61,210	61,210
40220 - 4171	DISABILITY INSURANCE	558	1,347	1,087	1,254	-	-	-
40220 - 4172	WORKERS' COMPENSATION	981	1,474	1,356	1,901	1,166	1,166	1,166
40220 - 4174	FICA-SOCIAL SECURITY	24,806	34,129	29,566	31,451	35,637	35,637	35,637
40220 - 4176	HEALTH INSURANCE	83,095	173,406	110,992	87,777	110,982	110,982	110,982
40220 - 4177	UNEMPLOYMENT COMPENSATION	200	210	176	429	186	186	186
40220 - 4178	LIFE INSURANCE	596	873	843	676	922	922	922
40220 - 4179	DENTAL INSURANCE	2,486	6,930	4,590	3,329	4,445	4,445	4,445
40220 - 4233	ALARM MAINTENANCE SUPPLIES	9,544	5,700	8,586	3,000	5,700	5,700	5,700
40220 - 4412	TRAINING EXPENSE	1,872	1,880	1,203	1,880	1,855	1,855	1,855
40220 - 4450	TELEPHONE	37,709	37,198	47,757	41,259	42,505	42,505	42,505
40220 - 4456	RADIO MAINTENANCE	267,612	164,754	161,907	164,754	167,920	167,920	167,920
SUBTOTAL			907,241	934,437	817,106	840,642	898,361	898,361

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
FIRE COMMUNICATIONS - 40220				
4090	COMMUNICATIONS SUPERVISOR	0	64,260	68,919
	DISPATCHER (5)	0	229,141	251,034
		-----	-----	-----
			293,401	319,953

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-COMMUNICATIONS**

**DEPT # - 40220**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4093	Replacement Pay	125,000	Coverage for dispatcher's vacations, sick leave, personal days, etc. The 3 year weighted average is 169,976. We have hired a full staff which improved this line item from year's past.	Coverage for dispatcher's vacations, sick leave, personal days, etc. Approx. 408 shifts (3 year weighted leave average) are covered by full time dispatchers or firefighters. 130,828
4097	Incentive Pay	6,137	Contractually mandated payments made to full-time dispatchers for certification levels.	Contractually mandated payments made to full-time dispatchers for certification levels. -
4098	Overtime Pay	4,456	Overtime paid for emergency callbacks and holdovers to cover dispatch during emergency incidents and includes overtime pay for in-service training/emergency incident critiques.	Overtime paid for emergency callbacks and holdovers to cover dispatch during emergency incidents and includes overtime pay for in-service training/emergency incident critiques. 4,456
4110	Holiday Pay	10,287	Anticipation that (6) dispatchers will redeem 3 holidays each at 1/5 week's pay for each shift (18 shifts)	Anticipation that (5) dispatchers will redeem 3 holidays each at 1/4 week's pay for each shift (15 shifts) 10,287
4233	Alarm Maintenance Supplies	5,700	Includes the cost of maintaining the Town's radio box fire alarm system and repairs to console equipment. Emergency outside Radio Box Repairs	Includes the cost of maintaining the Town's radio box fire alarm system and repairs to console equipment. Emergency outside Radio Box Repairs 2,500
			Recorder Maintenance. Contract	Recorder Maintenance. Contract 2,500
			Traffic Light Repairs	Traffic Light Repairs 700

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-COMMUNICATIONS**

**DEPT # - 40220**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024	
4412	Training Expense	1,855	Professional development training APCO Membership	1,480 375	Professional development training APCO Membership	1,480 400
4450	Telephone	42,505	Annual costs for all telephone services: BCN & Partners Communications Service (Business Lines, 911 lines, Fax Lines)	42,505	Annual costs for all telephone services: BCN & Partners Communications Service (Business Lines, 911 lines, Fax Lines)	34,958
			Wireless Services: Cellular Phones (17) Broadband Communications (air cards) (20) (Includes Inspectional Services, Cardiac Monitors, I-Pads etc.) Emergency Repairs, Equipment, Parts, etc. Maintenance Alarm Monitoring (panic buttons) (moved from Central)		Wireless Services: Cellular Phones (17) Broadband Communications (air cards) (20) (Includes Inspectional Services, Cardiac Monitors, I-Pads etc.) Emergency Repairs, Equipment, Parts, etc. Maintenance Alarm Monitoring (panic buttons)	2,000 240
4456	Radio Maintenance	167,920	Repairs and maintenance wiring, Radio Boxes; Recorder Maintenance, mobile & portable radios Mobiles (24) Portables (79) Portable Radio Batteries Lawrence Rd/Howard St. Generators	10,000 1,000 2,500	Repairs and maintenance wiring, Radio Boxes; Recorder Maintenance, mobile & portable radios Mobiles (24) Portables (79) Portable Radio Batteries Lawrence Rd/Howard St. Generators	10,000 1,000 2,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-COMMUNICATIONS**

**DEPT # - 40220**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			LMR System Support contract; year 2 (covers Town wide system (Fire, PD and Municipal Svc). Multi-year Svc. Agreement: yr. 1 = \$143,931; yr. 2 = \$147,004; yr. 3 = \$150,170; yr. 4 = \$153,430; yr. 5 = \$156,788; yr. 6 = \$160,245	LMR System Support contract; year 2 (covers Town wide system (Fire, PD and Municipal Svc). Multi-year Svc. Agreement: yr. 1 = \$143,931; yr. 2 = \$147,004; yr. 3 = \$150,170; yr. 4 = \$153,430; yr. 5 = \$156,788; yr. 6 = \$160,245
			Knox system maintenance; covers Town wide system to access to buildings. Knox boxes, Mounts, Keys	Knox system maintenance; covers Town wide system to access to buildings. Knox boxes, Mounts, Keys
			Knox Connect Software to support the new Knox Box units	Knox Connect Software to support the new Knox Box units

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>FIRE-STATIONS</b>								
40230 -4234	BUILDING SUPPLIES	-	12,500	12,040	12,500	12,500	12,500	12,500
40230 - 4235	SMALL TOOLS & EQUIP.	13,041	10,900	11,842	10,900	10,098	10,098	10,098
40230 - 4237	GAS & OIL	75,795	85,706	72,975	75,000	85,706	85,706	85,706
40230 - 4452	BUILDING MAINTENANCE	14,697	100	361	361	375	375	375
40230 - 4458	VEHICLE MAINTENANCE	169,660	140,000	175,521	166,000	161,493	161,493	161,493
40230 - 4600	OFFICE FURNITURE & APPLIANCES	12,398	5,165	5,699	5,165	5,165	5,165	5,165
SUBTOTAL		285,591	254,371	278,438	269,926	275,337	275,337	275,337
<b>CENTRAL STATION #1</b>								
40231 - 4452	BUILDING MAINTENANCE	52,269	39,728	68,594	39,728	152,448	26,514	152,448
40231 - 4495	HEAT	6,996	9,130	5,474	6,499	7,648	7,648	7,648
40231 - 4496	ELECTRICITY	20,135	19,900	25,264	25,791	24,870	24,870	24,870
40231 - 4497	OTHER UTILITIES	3,195	2,496	3,140	3,170	3,487	3,487	3,487
SUBTOTAL		82,594	71,254	102,472	75,188	188,453	62,519	188,453

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-STATIONS**

**DEPT # - 40230**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4234	Building Supplies	12,500	Supplies and equipment used for building maintenance in all fire stations. Light bulbs, cleansers, paper towels, toilet paper, trash bags, mops, sponges, buffer pads & shop safety equipment, pest control products. Rehab supplies	Supplies and equipment used for building maintenance in all fire stations. Light bulbs, cleansers, paper towels, toilet paper, trash bags, mops, sponges, buffer pads & shop safety equipment, pest control products. Rehab supplies
4235	Small Tools	10,098	Tools/replacement and specialized equipment used by department mechanic. Tools/replacement equipment Subscriptions for Vehicle Diagnostic & Repair Programs Identifix Cummins Engines Engine Code Reading Unit Software update	Tools/replacement and specialized equipment used by department mechanic. Tools/replacement equipment Subscriptions for Vehicle Diagnostic & Repair Programs Identifix Cummins Engines Engine Code Reading Unit Software update
4237	Gas & Oil	85,706	Fuel Estimate: diesel and gasoline DEF, Oils, waste oil, etc. (drums/quarts)	Fuel Estimate: diesel and gasoline DEF, Oils, waste oil, etc. (drums/quarts)
4452	Building Maintenance	375	Replace American Flags at each station (3)	Building supplies
4458	Vehicle Maintenance	161,493	This category includes:	This category includes:

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-STATIONS**

**DEPT # - 40230**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
			<p>Parts for repairs done by fire department personnel on 37 pieces of equipment including engine companies, a ladder company, ambulances, support vehicles, utilities vehicles, marine units, and trailers.</p> <p>Services provided by private suppliers, including major repairs and repairs that require special expertise, such as tire mounting, emission tests, spring replacements, and major mechanical repairs &amp; tests e.g. pump tests, ladder testing.</p> <p>Supplies including grease, rags, wax, paints, mechanic overalls, etc. Replacement of tires for Fire Department apparatus, cars &amp; ambulances.</p>	<p>Parts for repairs done by fire department personnel on 37 pieces of equipment including engine companies, a ladder company, ambulances, support vehicles, utilities vehicles, marine units, and trailers.</p> <p>Services provided by private suppliers, including major repairs and repairs that require special expertise, such as tire mounting, emission tests, spring replacements, and major mechanical repairs &amp; tests e.g. pump tests, ladder testing.</p> <p>Supplies including grease, rags, wax, paints, mechanic overalls, etc. Replacement of tires for Fire Department apparatus, cars &amp; ambulances.</p>
4600	Office Furniture & Appliances	5,165	<p>All Appliances, including refrigerators, stoves, dishwashers, washing machines, chairs, dryers and miscellaneous office furniture for all three stations.</p>	<p>161,493</p> <p>140,000</p> <p>Rust repair necessary to keep vehicles on road. (Proposed to be replaced in 2023 CIP)</p>

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-CENTRAL STATION #1**

**DEPT # - 40231**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4452	Building Maintenance	152,448	Maintenance and repair costs for Central Fire Station as follows:  Constructed in 1967	Maintenance and repair costs for Central Fire Station as follows:  Exhaust System Maintenance 3,348 HVAC Maintenance (filters, service etc.) 2,060  Electrical Repairs 2,629 Plumbing Supplies & Repair 2,671 Overhead Door Repair 3,841 Building/Grounds Maintenance 8,674 Generator Maintenance 709 Building Decontamination / disinfecting /carpet cleaning 704 Pest Control 804 State of NH Pressure Vessel Inspection 100  Cleaning Supplies 974 Pave Parking Lot 100,000 Flooring Replacement 25,934
4495	Heat	7,648	3 Year weighted average + 5%	7,648  Metal security door x2 \$6,026 ea. 12,052 Hallway floor 2,588
4496	Electricity	24,870	3 Year weighted average + 25%	24,870  Heating and air conditioning costs for Central Fire Station. 9,130
4497	Other Utilities	3,487	Water and sewer charges.	24,96  Electricity costs for Central Fire Station. 19,900  Water and sewer charges. 2,496

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>SOUTH STATION #3</b>								
40233 - 4452	BUILDING MAINTENANCE	33,150	25,576	25,815	25,576	13,100	13,100	13,100
40233 - 4495	HEAT	8,963	11,445	8,177	9,923	9,419	9,419	9,419
40233 - 4496	ELECTRICITY	8,870	6,711	10,826	11,501	9,969	9,969	9,969
40233 - 4497	OTHER UTILITIES	1,179	1,208	1,350	1,121	1,555	1,555	1,555
SUBTOTAL		52,162	44,940	46,168	48,121	34,043	34,043	34,043
<b>NORTH STATION #2</b>								
40234 - 4452	BUILDING MAINTENANCE	56,412	28,425	36,569	28,425	18,300	18,300	18,300
40234 - 4495	HEAT	10,200	13,987	13,747	13,987	13,987	13,987	13,987
40234 - 4496	ELECTRICITY	6,814	7,473	9,352	8,349	8,597	8,597	8,597
40234 - 4497	OTHER UTILITIES	458	437	497	547	540	540	540
SUBTOTAL		73,883	50,322	60,166	51,308	41,424	41,424	41,424
TOTAL-STATIONS		494,230	420,887	487,243	444,543	539,257	413,323	539,257

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-SOUTH STATION #3**

**DEPT # - 40233**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4452	Building Maintenance	13,100	Maintenance and repair costs for South Fire Station as follows: Exhaust System Maintenance HVAC Maintenance (filters & service)  Electrical Repairs Plumbing Supplies & Repair Overhead Door Repair Building/Grounds Maintenance Generator Maintenance Fire Alarm Annual Inspection Sprinkler Annual Inspection Pressure Vessel Inspections State of NH  Pest Control Building Decontamination/disinfecting	Maintenance and repair costs for South Fire Station as follows: Exhaust System Maintenance HVAC Maintenance (filters & service)  Electrical Repairs Plumbing Supplies & Repair Overhead Door Repair Building/Grounds Maintenance Generator Maintenance Fire Alarm Annual Inspection Sprinkler Annual Inspection Pressure Vessel Inspections State of NH  Pest Control Building Decontamination/disinfecting
				Commercial entry door Siding replacement
4495	Heat	9,419	3 Year weighted average + 5%	9,419 Heating costs for South Fire Station. 11,445
4496	Electricity	9,969	3 Year weighted average + 25%	9,969 Electricity costs for South Fire Station . 6,711
4497	Other Utilities	1,555	Water and sewer charges.	1,555 Water and sewer charges. 1,208

**2025 BUDGET WORKSHEET**

**DEPT NAME - FIRE-NORTH STATION #2**

**DEPT # - 40234**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4452	Building Maintenance		Maintenance and repair costs for North Fire Station as follows:	Maintenance and repair costs for North Fire Station as follows:
	Constructed in 2005	18,300	Exhaust System Maintenance HVAC Maintenance Electrical Repairs Plumbing Supplies & Repair Overhead Door Repair Building/Grounds Maintenance Generator Maintenance Fire Alarm Maintenance Fire Sprinkler Maintenance Septic/Grey Water Pest Control Building Decon / disinfecting State of NH Pressure Vessel Inspection	Exhaust System Maintenance HVAC Maintenance Electrical Repairs Plumbing Supplies & Repair Overhead Door Repair Building/Grounds Maintenance Generator Maintenance Fire Alarm Maintenance Fire Sprinkler Maintenance Septic/Grey Water Pest Control Building Decon / disinfecting State of NH Pressure Vessel Inspection
				Replace air compressor Replace overhead door motors x2 Apparatus bay exhaust fan Replace/update apparatus bay LED lights
4495	Heat	13,987	3 Year weighted average + 5%	13,987 Heating costs for North Fire Station.
4496	Electricity	8,597	3 Year weighted average + 25%	8,597 Electricity costs for North Fire Station.
4497	Other Utilities	540	Water charges	540 Water charges
				437

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>FIRE-INSPECTIONAL SERVICES</b>								
40240 - 4090	REGULAR PAY	455,558	488,604	462,255	455,314	505,635	505,635	505,635
40240 - 4092	TEMPORARY PAY	77,597	99,248	97,458	97,325	110,510	110,510	110,510
40240 - 4170	RETIREMENT	62,916	66,110	65,304	54,892	66,441	66,441	66,441
40240 - 4171	DISABILITY INSURANCE	4,212	4,385	4,385	4,431	4,089	4,089	4,089
40240 - 4172	WORKERS' COMPENSATION	17,713	19,935	18,995	28,654	21,162	21,162	21,162
40240 - 4174	FICA-SOCIAL SECURITY	38,217	45,047	37,919	39,725	47,137	47,137	47,137
40240 - 4176	HEALTH INSURANCE	126,866	115,219	167,192	180,843	186,336	186,336	186,336
40240 - 4177	UNEMPLOYMENT COMPENSATION	240	315	241	492	248	248	248
40240 - 4178	LIFE INSURANCE	1,149	1,155	1,126	969	1,144	1,144	1,144
40240 - 4179	DENTAL INSURANCE	4,789	4,716	4,902	5,375	5,994	5,994	5,994
40240 - 4231	INSPECTIONAL SERVICES SUPPLIES	3,571	3,325	4,917	3,325	3,325	3,325	3,325
40240 - 4400	CONTRACTED SERVICES	18,745	43,383	72,795	74,148	24,675	24,675	24,675
40240 - 4405	MEMBERSHIPS & PUBLICATIONS	550	2,889	3,645	2,889	2,800	2,800	2,800
40240 - 4453	MEETINGS & TRAINING	843	1,500	1,595	1,000	1,500	1,500	1,500
40240 - 4587	RECORDING FEES	-	83	184	83	83	83	83
40240 -4810	MOSQUITO CONTROL	52,343	52,000	45,000	50,000	50,970	50,970	50,970
SUBTOTAL		865,310	947,913	987,914	999,466	1,032,049	1,032,049	1,032,049
TOTAL-FIRE		15,559,679	16,333,968	16,078,905	16,353,991	17,171,451	17,045,517	17,171,451

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
FIRE-INSPECTIONAL SERVICES - 40240				
4090	BUILDING OFFICIAL INSPECTOR (3)	0	255,459	268,852
	HEALTH OFFICER	0	110,479	113,667
	ADMINISTRATIVE SECRETARY	0	60,704	56,517
	FIRE CLERK	0	61,962	66,599
			-----	-----
			488,604	505,635

**2025 BUDGET WORKSHEET**

**DEPT NAME -FIRE - INSPECTATIONAL SERVICES**

**DEPT # - 40240**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	110,510	2 PT inspectors @ 29 hrs./wk. & 24hrs/wk.	110,510 2 PT inspectors @ 27 hrs./wk. 99,248
4231	Inspectional Services Supplies	3,325	Inspection/Investigation tools and equipment including evidence collection and photo supplies Fire Prevention/Education Literature Microbiological and environmental testing and sampling supplies, thermometers, probe wipes, disposable gloves and tracing dye	425 Inspection/Investigation tools and equipment including evidence collection and photo supplies Fire Prevention/Education Literature 2,500 400 Microbiological and environmental testing and sampling supplies, thermometers, probe wipes, disposable gloves and tracing dye
4400	Contracted Services	24,675	Environmental testing done at NH Dept. of Environmental Services Lab/Granite State Analytical as confirmation of food borne illnesses and pathogenic contamination of environment including suspected sewage outbreaks. Monthly beach testing samples June through August and re-samples as needed. Estimated 75 samples @ \$35 each. Septic Inspections/reviews (offsetting revenue GF 1-3371)	Environmental testing done at NH Dept. of Environmental Services Lab/Granite State Analytical as confirmation of food borne illnesses and pathogenic contamination of environment including suspected sewage outbreaks. Monthly beach testing samples June through August and re-samples as needed. Estimated 75 samples @ \$35 each. 2,625 Septic Inspections/reviews 22,050 (offsetting revenue GF 1-3371) 40,758
4405	Memberships & Publications	2,800	Prof. Assn. Memberships: NH Building Officials Assn NH Fire Prevention and International Arson Investigators	310 Prof. Assn. Memberships: NH Building Officials Assn 310 211 NH Fire Prevention and International 100 Arson Investigators

## 2025 BUDGET WORKSHEET

## **DEPT NAME -FIRE - INSPECTIONAL SERVICES**

**DEPT # - 40240**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4453	Meetings & Training	1,500	NH Building Officials Support Staff (2) 100 Code Subscriptions Service 1,674 NFPA 175 ICC 145 N.H. Health Officers Assoc. 45 Granite State Designers and Installers 140  ICC Certifications (3) 757 Code Training & Continuing Education (7 inspectors & 2 Administrative staff) 500  NH Health Officers Association (Semi-Annual meetings) 198 Annual Granite State Designers & Installers Conference (1-day) 45	NH Building Officials Support Staff (2) 100 Code Subscriptions Service 1,874 NFPA 175 ICC 145 N.H. Health Officers Assoc. 45 Granite State Designers and Installers 140  ICC Certifications (3) 757 Code Training & Continuing Education (7 inspectors & 2 Administrative staff) 500  NH Health Officers Association (Semi-Annual meetings) 198 Annual Granite State Designers & Installers Conference (1-day) 45
4587	Recording Fees	83	Deed addendums for in-law and accessory apartments (offsetting revenue GF 1-3260)	Deed addendums for in-law and accessory apartments (offsetting revenue GF 1-3260)
4810	Mosquito Control	50,970	Mosquito surveillance, larvicide and adulticide. Includes annual permit and special event spraying Targeted Spraying 4,000	Mosquito surveillance, larvicide and adulticide. Includes annual permit and special event spraying Targeted Spraying 4,000

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>MUNICIPAL SERVICES SUMMARY</b>							
ADMINISTRATION	556,055	543,459	477,814	579,712	579,921	579,921	579,921
GARAGE	93,238	84,077	78,092	83,067	144,787	73,074	144,787
FLEET	347,602	700,826	439,533	648,489	698,247	698,247	698,247
STREETS/SHOPS	1,364,181	1,669,367	1,342,132	1,615,729	1,765,729	1,730,829	1,765,729
WINTER WEATHER	1,121,589	1,200,035	801,016	1,314,194	1,171,039	1,171,039	1,171,039
SOLID WASTE	1,594,262	1,781,467	870,277	1,784,938	1,755,908	1,755,908	1,755,908
PARKS/PROPERTY	676,742	739,704	602,061	723,304	713,892	713,892	713,892
ENGINEERING	700,614	954,145	614,082	881,720	987,744	987,744	987,744
LIGHTING	717,184	647,997	475,431	712,985	734,596	734,596	734,596
<b>TOTAL - MUNICIPAL SERVICES</b>	<b>7,171,467</b>	<b>8,321,077</b>	<b>5,700,438</b>	<b>8,344,139</b>	<b>8,551,864</b>	<b>8,445,251</b>	<b>8,551,864</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>MUNICIPAL SERVICES-ADMINISTRATION</b>								
50100 - 4090	REGULAR PAY	321,530	333,595	338,563	331,353	353,062	353,062	353,062
50100 - 4170	RETIREMENT	44,306	45,136	45,784	44,809	46,392	46,392	46,392
50100 - 4171	DISABILITY INSURANCE	2,438	2,486	2,942	2,830	2,355	2,355	2,355
50100 - 4172	WORKERS' COMPENSATION	9,201	8,497	8,046	12,146	8,800	8,800	8,800
50100 - 4174	FICA-SOCIAL SECURITY	24,797	25,520	26,367	25,932	27,010	27,010	27,010
50100 - 4176	HEALTH INSURANCE	56,918	54,807	68,971	73,760	68,971	68,971	68,971
50100 - 4177	UNEMPLOYMENT COMPENSATION	86	105	88	188	93	93	93
50100 - 4178	LIFE INSURANCE	737	737	728	672	726	726	726
50100 - 4179	DENTAL INSURANCE	2,352	2,401	2,551	2,764	2,698	2,698	2,698
50100 - 4182	CLOTHING ALLOWANCE	40,405	27,350	21,693	27,350	25,000	25,000	25,000
50100 - 4200	OFFICE SUPPLIES	873	1,700	914	1,200	1,200	1,200	1,200
50100 - 4239	DAM REPAIR & MAINTENANCE	22,976	9,150	14,426	15,000	9,150	9,150	9,150
50100 - 4240	FLOOD CONTROL MANAGEMENT	9,400	9,400	11,400	9,400	9,400	9,400	9,400
50100 - 4400	CONTRACTED SERVICES	3,093	5,000	14,433	8,000	5,000	5,000	5,000
50100 - 4405	MEMBERSHIPS & PUBLICATIONS	788	1,140	1,305	1,500	1,478	1,478	1,478
50100 - 4406	PRINTING & BINDING	603	500	158	500	500	500	500
50100 - 4423	MEDICAL EXAMINATIONS	918	1,958	3,282	4,300	1,958	1,958	1,958
50100 - 4450	TELEPHONE	11,331	10,514	11,791	11,801	12,665	12,665	12,665
50100 - 4453	MEETINGS & TRAINING	874	1,455	4,210	4,200	1,455	1,455	1,455

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
50100 - 4459	EQUIPMENT MAINTENANCE	2,427	2,008	2,540	2,008	2,008	2,008	2,008
	SUBTOTAL	556,055	543,459	580,193	579,712	579,921	579,921	579,921

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
MUNICIPAL SERVICES ADMINISTRATION - 50100				
4090	DIRECTOR OF MUNICIPAL SERVICES	0	151,961	158,637
	DEPUTY DIRECTOR MUNICIPAL SERVICES-DPW	0	113,550	121,514
	ADMINISTRATIVE ASSISTANT	0	68,084	72,911
			-----	-----
			333,595	353,062

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - ADMINISTRATION**

**DEPT # - 50100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4182	Clothing Allowance	25,000	Clothing and Boot Allowance Contract Requirements (22 Employees)	25,000	Clothing and Boot Allowance Contract Requirements (22 Employees)	27,350
4200	Office Supplies	1,200	Supplies for Public Works Division	1,200	Supplies for Public Works Division	1,700
4239	Dam Repairs & Maintenance	9,150	Yearly maintenance to 3 dams and 2 flumes Electronic gate system maintenance. Annual State Dam Inspection	4,000 1,000 4,150	Yearly maintenance to 3 dams and 2 flumes Electronic gate system maintenance. Annual State Dam Inspection	4,000 1,000 4,150
4240	Flood Control Management	9,400	Maintenance of river gauge @ Cowbell Corners (North Salem) cost of 14,900 to be offset by 5,500 from USGS Paid annually, in the Fall, to USGS	9,400	Maintenance of river gauge @ Cowbell Corners (North Salem) cost of 14,900 to be offset by 5,500 from USGS Paid annually, in the Fall, to USGS	9,400
4400	Contracted Services	5,000	Advertisements and public notices Legal Notices (materials and service bids)	2,000 3,000	Advertisements and public notices Legal Notices (materials and service bids)	2,000 3,000
4405	Memberships & Publications	1,478	For membership in professional organizations: NH Public Works Assn Solid Waste Certifications (5 scales @ 96 ea. & 5 operators @ 50 ea.) State scale license ICMA APWA Memberships NH Road Agents	100 730 180 200 238 30	For membership in professional organizations: NH Public Works Assn Solid Waste Certifications (5 scales @ 96 ea. & 5 operators @ 50 ea.) State scale license APWA Memberships NH Road Agents	40 730 180 200 160 30

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - ADMINISTRATION** **DEPT # - 50100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4406	Printing & Binding	500	Handout notices for road detours, construction projects, etc. and stationary and envelopes.	500
4423	Medical Exams	1,958	Physicals for employees when requested by the Town	1,958
4450	Telephone	12,665	Telephone lines, usage, and repairs Cell phone service (5) Broadband communications- air cards- GIS tablets (4)	12,665
4453	Meetings & Training	1,455	Training programs, UNH T2 HVAC Facility Systems Training	680
4459	Equipment Maintenance	2,008	Copier maintenance / copies Emergency repairs	775
				10,514
				680
				775
				2,008

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>MUNICIPAL SERVICES-GARAGE</i></b>								
50110 -4400	CONTRACTED SERVICES	-	16,493	45,865	16,493	-	-	-
50110 - 4401	CLEANING SERVICES	20,600	20,900	20,900	20,900	20,900	20,900	20,900
50110 - 4495	HEAT	12,847	14,561	11,527	13,632	13,341	13,341	13,341
50110 - 4496	ELECTRICITY	22,046	18,819	17,159	23,303	26,079	26,079	26,079
50110 - 4497	OTHER UTILITIES	1,051	1,218	1,253	739	1,269	1,269	1,269
50110 - 4498	BUILDING REPAIRS	36,693	12,086	33,757	8,000	11,485	11,485	11,485
50110 - 4607	EQUIPMENT	-	-	-	-	71,713	-	71,713
SUBTOTAL		93,238	84,077	130,461	83,067	144,787	73,074	144,787

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - GARAGE**

**DEPT # - 50110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4401	Cleaning Services	20,900	Cleaning of building provided by outside contractor.	20,900
4495	Heat	13,341	3 Year weighted average + 5%	13,341
4496	Electricity	26,079	3 Year weighted average + 25%	26,079
4497	Other Utilities	1,269	Town Water Septic pumping Propane for Emergency Generator	1,269
4498	Building Repairs	11,485	General maintenance and repairs to DPW buildings and gas system HVAC maintenance contract (6 garage units) Fuel System Compliance Pest control (79/mo.) Fuel System fire suppression testing twice annually (\$300 ea.) Annual maintenance for overhead garage doors Generator Maintenance Compressor Maintenance Alarm monitoring Fire Safety Equipment Maintenance Vehicle Lift Inspection	5,000 323 1,500 948 600 1,250 530 275 174 135 750
4607	Equipment	71,713	Large Garage Lifts	71,713

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>MUNICIPAL SERVICES-FLEET</b>								
50120 - 4090	REGULAR PAY	43,832	170,782	115,308	140,737	183,579	183,579	183,579
50120 - 4098	OVERTIME PAY	2,237	4,000	14,588	9,361	15,000	15,000	15,000
50120 - 4170	RETIREMENT	6,306	23,650	17,575	20,309	26,093	26,093	26,093
50120 - 4171	DISABILITY INSURANCE	243	1,764	1,111	1,431	1,672	1,672	1,672
50120 - 4172	WORKERS' COMPENSATION	7,895	10,785	10,361	14,320	9,314	9,314	9,314
50120 - 4174	FICA-SOCIAL SECURITY	3,514	13,371	9,467	11,256	15,192	15,192	15,192
50120 - 4176	HEALTH INSURANCE	6,805	110,361	64,971	86,272	101,745	101,745	101,745
50120 - 4177	UNEMPLOYMENT COMPENSATION	78	105	59	158	93	93	93
50120 - 4178	LIFE INSURANCE	95	505	339	327	529	529	529
50120 - 4179	DENTAL INSURANCE	89	3,525	1,625	2,339	2,881	2,881	2,881
50120 - 4235	SMALL TOOLS & EQUIPMENT	1,726	2,500	3,266	2,500	2,500	2,500	2,500
50120 - 4237	GAS & OIL	103,643	97,478	126,579	97,478	92,649	92,649	92,649
50120 - 4400	CONTRACTED SERVICES	8,010	10,000	4,535	10,000	5,000	5,000	5,000
50120 - 4456	RADIO MAINTENANCE	-	2,000	206	2,000	2,000	2,000	2,000
50120 - 4458	VEHICLE MAINTENANCE	163,129	250,000	219,333	250,000	240,000	240,000	240,000
SUBTOTAL		347,602	700,826	589,324	648,489	698,247	698,247	698,247

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
MUNICIPAL SERVICES FLEET - 50120				
4090	CHIEF MECHANIC	0	61,606	71,810
	FLEET MECHANIC (2)	0	109,176	111,769
			-----	-----
			170,782	183,579

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - FLEET**

**DEPT # - 50120**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4098	Overtime	15,000	Projects not charged back to divisional or departmental accounts.	15,000	Projects not charged back to divisional or departmental accounts. 4,000
			Projects like vehicle inspections, welding, sandblasting and emergency repairs.		Projects like vehicle inspections, welding, sandblasting and emergency repairs.
4235	Small Tools & Equipment	2,500	Purchase/repair of broken and/or damaged tools	2,500	Purchase/repair of broken and/or damaged tools 2,500
4237	Gas & Oil	92,649	Fuel Estimate: diesel and gasoline Oil, hydraulic fluid, other lubricants, including waste oil disposal	86,649 6,000	Fuel Estimate: diesel and gasoline Oil, hydraulic fluid, other lubricants, including waste oil disposal 91,478 6,000
4400	Contracted Services	5,000	Welding/Fabricating Services	5,000	Welding/Fabricating Services 10,000
4456	Radio Maintenance	2,000	Annual repairs/maintenance	2,000	Annual repairs/maintenance 2,000
4458	Vehicle Maintenance	240,000	Vehicle parts for scheduled and emergency repairs to equipment.	240,000	Vehicle parts for scheduled and emergency repairs to equipment. 250,000

2025 BUDGET

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>MUNICIPAL SERVICES-STREETS/SHOPS</b>								
50130 - 4090	REGULAR PAY	381,565	668,598	568,686	586,358	710,403	710,403	710,403
50130 - 4092	TEMPORARY PAY	48,919	33,920	44,803	34,049	39,680	39,680	39,680
50130 - 4098	OVERTIME PAY	59,076	60,000	91,141	75,895	70,000	70,000	70,000
50130 - 4112	STAND-BY PAY	9,018	13,905	9,891	11,526	12,203	12,203	12,203
50130 - 4170	RETIREMENT	74,598	100,466	100,316	95,696	104,149	104,149	104,149
50130 - 4171	DISABILITY INSURANCE	4,553	6,847	5,537	6,175	6,527	6,527	6,527
50130 - 4172	WORKERS' COMPENSATION	35,376	47,905	46,023	46,023	39,033	39,033	39,033
50130 - 4174	FICA-SOCIAL SECURITY	35,975	59,396	51,269	52,811	63,672	63,672	63,672
50130 - 4176	HEALTH INSURANCE	155,883	284,802	231,250	280,896	280,977	280,977	280,977
50130 - 4177	UNEMPLOYMENT COMPENSATION	396	505	363	778	403	403	403
50130 - 4178	LIFE INSURANCE	1,309	1,984	1,688	1,457	2,049	2,049	2,049
50130 - 4179	DENTAL INSURANCE	5,631	9,705	6,926	7,750	9,087	9,087	9,087
50130 - 4201	MAINTENANCE SUPPLIES	721	1,274	1,514	1,274	1,274	1,274	1,274
50130 - 4235	SMALL TOOLS & EQUIP.	3,547	3,000	4,425	3,000	4,760	4,760	4,760
50130 - 4238	TRAFFIC & STREET SIGNS	19,568	15,000	12,651	15,000	17,000	17,000	17,000
50130 - 4241	BRIDGE & RAIL SUPPLIES	5,865	8,339	3,625	7,000	7,000	7,000	7,000
50130 - 4242	STREET LINING	93,547	90,000	90,354	95,000	95,000	95,000	95,000
50130 - 4244	GRAVEL/CRUSHED STONE	24,810	10,500	25,975	17,000	15,000	15,000	15,000
50130 - 4245	BITUMINOUS CONCRETE	19,434	29,500	45,883	20,000	20,000	20,000	20,000
50130 - 4248	DRAINAGE SUPPLIES	17,854	16,000	5,509	10,000	10,000	10,000	10,000
50130 - 4262	SAFETY	2,999	2,396	1,180	2,396	2,700	2,700	2,700

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
50130 - 4266	COLD PATCH	2,500	2,552	1,425	2,552	2,552	2,552	2,552
50130 - 4267	CALCIUM CHLORIDE	-	4,500	-	2,500	2,500	2,500	2,500
50130 - 4400	CONTRACTED SERVICES	240,264	128,180	139,335	150,000	138,360	138,360	138,360
50130 - 4440	EQUIPMENT RENTAL	19,573	14,500	20,833	15,000	16,500	16,500	16,500
50130 - 4462	TREE REMOVAL	61,597	50,000	61,554	70,000	60,000	60,000	60,000
50130 - 4607	EQUIPMENT	39,603	5,593	5,012	5,593	34,900	-	34,900
SUBTOTAL		1,364,181	1,669,367	1,577,168	1,615,729	1,765,729	1,730,829	1,765,729

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
MUNICIPAL SERVICES STREETS/SHOPS - 50130				
4090	WORKING FOREMEN (2)	0	138,096	146,960
	HEAVY EQUIPEMENT OPERATOR (6)	0	272,888	293,629
	LIGHT EQUIPMENT OPERATOR (4)	0	257,614	269,814
			-----	-----
			668,598	710,403

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - STREETS / SHOPS**

**DEPT # - 50130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	39,680	3 summer employees @ \$20/hr. for 12 weeks doing brush, roadside trash pick up, patching, etc. Police details Police details for catch basin cleaning 3 yr. weighted avg. (47,608)	21,120 13,560 5,000 3 yr. weighted avg. (47,608)
4098	Overtime	70,000	Emergency overtime and callouts NOT related to snow and ice removal. Sweeping, road problems, wind and rain storms, floods, street line painting, etc.	70,000 60,000
4112	Standby	12,203	Year-round on-call foreman assignments, 1 hr./man/day, 1.5 hr./holiday or weekend day	12,203 13,905
4201	Maintenance Supplies	1,274	Est. cost of maintenance materials (soap, paper products, bug sprays, bulbs, etc.).	1,274 1,274
4235	Small Tools & Equipment	4,760	Replacement of small tools and equipment (shovels, picks, tree & brush cutting tools, saw blades, drills, etc.)	4,760 3,000
4238	Traffic & Street Signs	17,000	Repair and clean existing signs. Replace signs due to damage, fading, theft and	17,000 15,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - STREETS / SHOPS** **DEPT # - 50130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Town of Salem Signature Sign(s)	Town of Salem Signature Sign(s)
4241	Bridge & Rail Repairs	7,000	Guardrail repairs town wide	7,000
4242	Street Lining	95,000	Cost to paint and/or thermoplastic white and yellow lines, stop bars, zebra striped islands, crosswalks and lane arrows.  Also includes in house supplies, paint and glass bead	95,000
4244	Gravel/Crushed Stone	15,000	Construction projects, pipe installations, backfill Maintenance of gravel roads twice yearly, construction projects, and drainage repairs.  Road Construction Waste Disposal	9,000
4245	Bituminous Concrete	20,000	DPW hot top operations to repair sections of roads that require attention	20,000
4248	Drainage Supplies	10,000	Maintenance and emergency repairs to existing structures. Continue town wide drainage improvements as needed.  Supplies required to repair system failures; culvert pipe, pre-cast concrete structures, frames and grates, etc.	10,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - STREETS / SHOPS** **DEPT # - 50130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4262	Safety	2,700	To comply with NH Department of Labor work place safety requirements and our own safety manual, repair and replace safety equipment on an as needed basis.  Barricades, flags, lights, vests, ear/eye protection, safety films, cones and barrels for traffic control.  Training on Hazmat, confined space entry, trenching, and other job related requirements.	2,700  To comply with NH Department of Labor work place safety requirements and our own safety manual, repair and replace safety equipment on an as needed basis.  Barricades, flags, lights, vests, ear/eye protection, safety films, cones and barrels for traffic control.  Training on Hazmat, confined space entry, trenching, and other job related requirements.
4266	Cold Patch	2,552	Cost of materials to make emergency road repairs	2,552  Cost of materials to make emergency road repairs
4267	Calcium Chloride	2,500	For stabilization and dust control of gravel roads during the summer.	2,500  For stabilization and dust control of gravel roads during the summer.
4400	Contracted Services	138,360	Beaver control where public safety is at risk  Town wide sidewalk/island weed control  Town wide Knotweed Control Annual catch basin cleaning program (no treat/dispose included)  Gravel Road Grading Services Street Sweeping Services	1,000  Beaver control where public safety is at risk  Town wide sidewalk/island weed control  Town wide Knotweed Control Annual catch basin cleaning program (no treat/dispose included)  Gravel Road Grading Services Street Sweeping Services

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - STREETS / SHOPS**

**DEPT # - 50130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4440	Equipment Rental	16,500	Paving box etc. for in-house hot top operations Large excavator, 10 wheel dump, etc.	8,500 8,000
4462	Tree Removal	60,000	Scheduled and emergency removal of trees.	60,000
4607	Equipment	34,900	Skid Steer	34,900

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>MUNICIPAL SERVICES-WINTER WEATHER</i></b>								
50135 - 4090	REGULAR PAY	30,929	-	19,239	12,292	-	-	-
50135 - 4092	TEMPORARY PAY	-	10,000	35,672	40,711	10,000	10,000	10,000
50135 - 4098	OVERTIME PAY	161,978	215,000	173,730	265,868	215,000	215,000	215,000
50135 - 4170	RETIREMENT	27,242	29,090	26,109	37,635	28,251	28,251	28,251
50135 - 4172	WORKERS' COMPENSATION	12,828	13,883	13,338	18,349	10,553	10,553	10,553
50135 - 4174	FICA-SOCIAL SECURITY	17,094	17,213	17,515	24,439	17,213	17,213	17,213
50135 - 4177	UNEMPLOYMENT COMPENSATION	69	60	72	112	22	22	22
50135 - 4400	CONTRACTED SERVICES	398,266	364,789	228,095	364,789	360,000	360,000	360,000
50135 - 4983	WINTER WEATHER OPERATIONS	473,183	550,000	434,884	550,000	530,000	530,000	530,000
SUBTOTAL		1,121,589	1,200,035	948,653	1,314,194	1,171,039	1,171,039	1,171,039

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - WINTER WEATHER** **DEPT # - 50135**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	10,000	Winter laborers, plow operators, snow shovelers	Winter laborers, plow operators, snow shovelers 10,000
4098	Overtime	215,000	Emergency overtime and callouts related to snow and ice removal and treatment	Emergency overtime and callouts related to snow and ice removal and treatment 215,000
4400	Contracted Services	360,000	Contracted labor for winter weather operations, e.g. plow operators, sanders, salters.	Contracted labor for winter weather operations, e.g. plow operators, sanders, salters. 364,789
4983	Winter Weather Operations	530,000	Sand, salt, and other treatments for winter weather operations, as well as equipment, parts, repairs, and all other expenses related to winter weather equipment.	Sand, salt, and other treatments for winter weather operations, as well as equipment, parts, repairs, and all other expenses related to winter weather equipment. 550,000

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b>MUNICIPAL SERVICES-SOLID WASTE</b>									
50200 - 4090	REGULAR PAY	78,300	75,320	83,750	81,792		80,600	80,600	80,600
50200 - 4098	OVERTIME PAY	20,198	17,366	21,113	17,766		17,366	17,366	17,366
50200 - 4170	RETIREMENT	13,585	12,540	30,869	12,826		12,873	12,873	12,873
50200 - 4171	DISABILITY INSURANCE	675	700	647	724		665	665	665
50200 - 4172	WORKERS' COMPENSATION	3,017	3,791	3,642	5,012		2,988	2,988	2,988
50200 - 4174	FICA-SOCIAL SECURITY	7,505	7,090	9,066	7,172		7,494	7,494	7,494
50200 - 4176	HEALTH INSURANCE	16,790	16,041	13,536	10,760		14,346	14,346	14,346
50200 - 4177	UNEMPLOYMENT COMPENSATION	29	35	30	81		31	31	31
50200 - 4178	LIFE INSURANCE	209	223	198	183		232	232	232
50200 - 4179	DENTAL INSURANCE	531	531	460	544		531	531	531
50200 - 4400	CONTRACTED SERVICES	1,335,050	1,558,286	1,054,167	1,558,286		1,482,064	1,482,064	1,482,064
50200 - 4406	PRINTING & BINDING	8,129	6,760	5,261	6,760		7,490	7,490	7,490
50200 - 4440	EQUIPMENT RENTAL	-	500	-	500		500	500	500
50200 - 4450	TELEPHONE	177	234	150	143		244	244	244
50200 - 4452	BUILDING MAINTENANCE	15,010	7,839	4,646	7,839		8,254	8,254	8,254
50200 - 4459	EQUIPMENT MAINTENANCE	-	1,000	-	1,000		1,000	1,000	1,000
50200 - 4466	PEST CONTROL	1,269	1,600	1,405	1,600		2,100	2,100	2,100
50200 - 4496	ELECTRICITY	2,403	2,111	1,444	2,450		2,709	2,709	2,709
50200 - 4633	HAZARDOUS WASTE COLLECTION	49,242	40,000	72,699	40,000		49,421	49,421	49,421

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
50200 - 4648	TESTING	42,143	29,500	37,558	29,500	65,000	65,000	65,000
	SUBTOTAL	1,594,262	1,781,467	1,340,641	1,784,938	1,755,908	1,755,908	1,755,908

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
MUNICIPAL SERVICES SOLID WASTE - 50200				
4090	WORKING FOREMAN	0	75,320	80,600
		-----	75,320	80,600

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - SOLID WASTE**

**DEPT # - 50200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4098	Overtime	17,366	Wednesday evenings Saturday replacement due to sick leave, vacation,	Wednesday evenings Saturday replacement due to sick leave, vacation,
4400	Contracted Services	1,482,064	Loading, hauling & disposal: (tonnage based on 3 yr wgted avg tons) Trash \$125/ton (9,200 tons) Recyclables (1950 tons) Load/Haul \$49.28/ton Processing/Disposal \$80.65/ton Video Devices \$1500/month avg. C&D (offset by permit fee GF 1-3365) Scale certification Brush Grinder Service	Loading, hauling & disposal: (tonnage based on 3 yr wgted avg tons) Trash \$120/ton (9,827 tons) Recyclables (2,029 tons) Load/Haul \$47.61/ton Processing/Disposal \$105/ton Video Devices \$1500/month avg. C&D (offset by permit fee GF 1-3365) Scale certification Brush Grinder Service
4406	Printing & Binding	7,490	Permit stickers 8,500 count. C&D tickets 2,000 count Scale slips Regulations (hand outs)	Permit stickers 8,500 count. C&D tickets 2,000 count Scale slips Regulations (hand outs)
4440	Equipment Rental	500	Bull dozer, portable scale, etc.	Bull dozer, portable scale, etc.
4450	Telephone	244	Telephone line charge.	Telephone line charge.
4452	Building Maintenance	8,254	Paper products, soap Water Scale House Restroom Portable Public Toilet Building repairs Alarm system monitoring	Paper products, soap Water Scale House Restroom Portable Public Toilet Building repairs Alarm system monitoring

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - SOLID WASTE**

**DEPT # - 50200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4459	Equipment Maintenance	1,000	Normal maintenance of loader, scale, oil, filters, etc.	1,000
4466	Pest Control	2,100	Contractual services (133/mo.) Additional Traps	1,600 500
4496	Electricity	2,709	Outside lighting. Scale house heat/cooling. Building electricity paid by Hauler under current contract.	2,709
4633	Hazardous Waste Collection	49,421	One day collection, in the Fall, of household hazardous waste.	49,421
4648	Testing	65,000	Post closure groundwater and methane gas sampling and testing costs at the Shannon Rd site. Management/Engineering Testing (gas, groundwater and storm water) 1,4-dioxane includes PFAS Residential Storm water monitoring	64,000 16,000 12,500 Residential 1,000
			Storm water monitoring	1,000

2025 BUDGET

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>MUNICIPAL SERVICES-PARKS/PROPERTY</b>								
50300 - 4090	REGULAR PAY	294,139	331,717	301,001	308,198	351,300	351,300	351,300
50300 - 4092	TEMPORARY PAY	21,044	15,360	36,605	19,814	19,200	19,200	19,200
50300 - 4098	OVERTIME PAY	48,779	37,000	55,758	43,057	37,000	37,000	37,000
50300 - 4112	STAND BY PAY	9,663	8,000	10,800	9,114	10,220	10,220	10,220
50300 - 4170	RETIREMENT	48,626	50,968	52,205	25,907	52,365	52,365	52,365
50300 - 4171	DISABILITY INSURANCE	3,069	3,219	3,109	3,247	3,044	3,044	3,044
50300 - 4172	WORKERS' COMPENSATION	15,842	22,092	21,224	29,133	17,596	17,596	17,596
50300 - 4174	FICA-SOCIAL SECURITY	28,403	29,994	30,976	29,085	31,955	31,955	31,955
50300 - 4176	HEALTH INSURANCE	99,248	95,594	90,176	96,360	86,986	86,986	86,986
50300 - 4177	UNEMPLOYMENT COMPENSATION	200	214	161	386	186	186	186
50300 - 4178	LIFE INSURANCE	909	982	953	803	1,011	1,011	1,011
50300 - 4179	DENTAL INSURANCE	4,221	4,221	3,789	4,093	3,856	3,856	3,856
50300 - 4250	MEMORIAL PLANTINGS	3,294	3,500	3,292	3,500	3,500	3,500	3,500
50300 - 4252	GROUNDS MAINTENANCE	28,595	23,237	28,602	24,000	24,500	24,500	24,500
50300 - 4253	PARK IMPROVEMENTS	13,752	6,500	12,997	7,000	6,500	6,500	6,500
50300 - 4258	LUMBER & MATERIALS	-	500	617	500	500	500	500
50300 - 4262	SAFETY	1,530	300	188	300	300	300	300
50300 - 4400	CONTRACTED SERVICES	7,835	8,000	26,800	12,000	13,000	13,000	13,000
50300 - 4402	ENGINEERING SERVICES	-	35,000	41,500	40,000	-	-	-
50300 - 4450	TELEPHONE	1,377	1,054	1,493	1,526	1,448	1,448	1,448
50300 - 4452	BUILDING MAINTENANCE	4,053	5,080	2,847	5,080	5,051	5,051	5,051

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
50300 - 4459	EQUIPMENT MAINTENANCE	472	1,500	81	1,500	1,500	1,500	1,500
50300 - 4465	EXPANSION & DEVELOPMENT	-	7,422	750	7,422	4,000	4,000	4,000
50300 - 4495	HEAT	5,175	6,693	6,627	7,507	5,563	5,563	5,563
50300 - 4496	ELECTRICITY	2,015	2,186	2,167	2,531	2,591	2,591	2,591
50300 - 4497	OTHER UTILITIES	5,223	11,622	10,086	11,622	11,622	11,622	11,622
50300 - 4607	EQUIPMENT	16,329	15,204	11,660	15,204	4,000	4,000	4,000
50300 - 4994	SITE REMEDIATION	12,950	12,545	14,415	14,415	15,098	15,098	15,098
SUBTOTAL		676,742	739,704	770,876	723,304	713,892	713,892	713,892

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
MUNICIPAL SERVICES PARKS/PROPERTY - 50300				
4090	WORKING FOREMAN (2)	0	148,990	158,086
	HEAVY EQUIPMENT OPERATOR	0	67,830	72,032
	LIGHT EQUIPMENT OPERATOR	0	64,841	67,349
	CUSTODIAN	0	50,056	53,833
			-----	-----
			331,717	351,300

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - PARKS / PROPERTIES**

**DEPT # - 50300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	19,200	2 employees for 12 weeks @ \$20/hr.	19,200 2 employees for 12 weeks @ \$16/hr. 15,360
4098	Overtime	37,000	Burials on weekends or other overtime situations, also emergency response/callouts and maintenance to public buildings.	37,000 Burials on weekends or other overtime situations, also emergency response/callouts and maintenance to public buildings. 37,000
4112	Standby	10,220	Year-round on-call foreman assignments, 1 hr./man/day, 1.5 hr./holiday or weekend day	10,220 Year-round on-call foreman assignments, 1 hr./man/day, 1.5 hr./holiday or weekend day 8,000
4250	Memorial Plantings	3,500	Cost of flowers for the Town to place at Veterans' memorials, exclusive of cemetery. Also includes cost of flowers on lots covered by Trust Funds. Authorized to expend interest only (approx. \$400).	3,500 Cost of flowers for the Town to place at Veterans' memorials, exclusive of cemetery. Also includes cost of flowers on lots covered by Trust Funds. Authorized to expend interest only (approx. \$400). 3,500
4252	Grounds Maintenance	24,500	Yearly costs to maintain parks and ball fields Town wide turf management Hydro seeding Pine Grove Includes maintenance and repairs of irrigation components.	4,500 Yearly costs to maintain parks and ball fields 17,500 Town wide turf management 2,500 Hydro seeding Pine Grove Includes maintenance and repairs of irrigation components. 4,500 16,237 2,500
4253	Park Improvements	6,500	Plantings, mulch, flags General improvements	4,000 Plantings, mulch, flags 2,500 General improvements 4,000 2,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - PARKS / PROPERTIES**

**DEPT # - 50300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4258	Lumber & Material	500	Building and remodeling projects, fence repairs, etc.	500	Building and remodeling projects, fence repairs, etc. 500
4262	Safety	300	Cones, barricades, safety glasses, vests, ear and eye protection.	300	Cones, barricades, safety glasses, vests, ear and eye protection. 300
4400	Contracted Services	13,000	General contractor work and labor as needed.	13,000	General contractor work and labor as needed. 8,000
4450	Telephone	1,448	Telephone line charge 2 lines (Cemetery and Parks Building) Cell phone - Working Foreman (2)	1,448	Telephone line charge 2 lines (Cemetery and Parks Building) Cell phone - Working Foreman (2) 1,054
4452	Building Maintenance	5,051	Normal building maintenance for Pine Grove Cemetery, parks building, and other properties. HVAC/Burner maintenance. for two bldgs. Alarm monitoring (2)	3,400 1,293 358	Normal building maintenance for Pine Grove Cemetery, parks building, and other properties. HVAC/Burner maintenance. for two bldgs. Alarm monitoring (2) 3,400 1,332 348
4459	Equipment Maintenance	1,500	Repairs to equipment that require outside service. Parts for in-house service of lawn mowers, weed whackers and power tools.	1,500	Repairs to equipment that require outside service. Parts for in-house service of lawn mowers, weed whackers and power tools. 1,500
4465	Expansion & Development	4,000	Blasting in Pine Grove Cemetery Section Signs	500 3,500	Blasting in Pine Grove Cemetery Rear Expansion Exit Gate 500 6,922

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - PARKS / PROPERTIES**

**DEPT # - 50300**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4495	Heat	5,563	3 Year weighted average + 5%	5,563 Heating oil for Parks Building
4496	Electricity	2,591	3 Year weighted average + 25%	2,591 Electricity for Parks and Cemetery Buildings
4497	Other Utilities	11,622	Parks and Cemetery buildings Septic Pumping (4) Town Water Irrigation: Michelle Park, Pine Grove Cemetery	11,622 Parks and Cemetery buildings Septic Pumping (4) Town Water Irrigation: Michelle Park, Pine Grove Cemetery
4607	Equipment	4,000	Power Tool Pack	4,000 Leaf Blower Carpet Cleaner
4994	Site Remediation	15,098	Municipal Underground Storage Tank Compliance  Work consists of Line Leak Testing, Annual  Geotechnical Eng Consultant for: DPW District Court Monthly Inspections (DPW & Court) Does not include unanticipated parts and physical repairs associated with above testing and audit work  Parts and repairs as needed	8,923 6,281  Municipal Underground Storage Tank Compliance  Work consists of Line Leak Testing, Annual  Geotechnical Eng Consultant for: DPW District Court Monthly Inspections (DPW & Court) 8,400 Does not include unanticipated parts and physical repairs associated with above testing and audit work  Parts and repairs as needed

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	2024 EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>MUNICIPAL SERVICES-ENGINEERING</b>								
30100 - 4090	REGULAR PAY	423,246	519,840	447,018	471,953	532,521	532,521	532,521
30100 - 4170	RETIREMENT	58,330	70,336	60,482	63,856	69,974	69,974	69,974
30100 - 4171	DISABILITY INSURANCE	3,416	4,225	4,108	4,110	3,967	3,967	3,967
30100 - 4172	WORKERS' COMPENSATION	25,364	31,035	29,816	40,195	22,525	22,525	22,525
30100 - 4174	FICA-SOCIAL SECURITY	31,673	39,768	33,423	35,742	40,739	40,739	40,739
30100 - 4176	HEALTH INSURANCE	119,990	153,691	115,322	131,834	152,096	152,096	152,096
30100 - 4177	UNEMPLOYMENT COMPENSATION	110	175	118	279	155	155	155
30100 - 4178	LIFE INSURANCE	1,176	1,394	1,142	1,046	1,346	1,346	1,346
30100 - 4179	DENTAL INSURANCE	4,562	5,941	4,382	5,340	5,890	5,890	5,890
30100 - 4182	CLOTHING ALLOWANCE	800	1,000	800	800	1,000	1,000	1,000
30100 - 4200	OFFICE SUPPLIES	171	432	343	432	186	186	186
30100 - 4210	OPERATING SUPPLIES	1,095	119	433	300	300	300	300
30100 - 4237	GAS & OIL	676	513	537	513	513	513	513
30100 - 4402	ENGINEERING SERVICES	28,035	120,000	63,951	120,000	150,000	150,000	150,000
30100 - 4405	MEMBERSHIPS & PUBLICATIONS	430	1,621	818	1,621	1,621	1,621	1,621
30100 - 4406	PRINTING & BINDING	170	132	-	132	132	132	132
30100 - 4408	VEHICLE EXPENSE	-	208	-	150	150	150	150
30100 - 4450	TELEPHONE	306	600	302	300	600	600	600
30100 - 4453	MEETINGS & TRAINING	1,059	2,115	655	2,115	3,029	3,029	3,029

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
30100 - 4458	VEHICLE MAINTENANCE	4	1,000	8	1,000	1,000	1,000	1,000
	TOTAL	700,614	954,145	763,658	881,720	987,744	987,744	987,744

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
ENGINEERING - 30100				
4090	DEPUTY DIRECTOR MUNICIPAL SERVICES-ENGINEERING	0	118,096	121,514
	SENIOR ENGINEER	0	110,479	113,667
	CAPITAL PROJECTS ENGINEER	0	110,479	113,667
	PROJECT ENGINEER	0	107,473	113,667
	JUNIOR ENGINEER	0	73,313	70,006
			-----	-----
			519,840	532,521

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - ENGINEERING**

**DEPT # - 30100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4182	Clothing Allowance	1,000	Boot allowance per contract (4)	1,000
4200	Office Supplies	186	Misc. paper, pens, clips, envelopes, folders, binders, etc	186
4210	Operating Supplies	300	Marking Paint, batteries, paint, field equipment	300
4237	Gas & Oil	513	2 vehicles	513
4402	Engineering Services	150,000	Outside engineering services as required by various departments. Amount represents small scale schematic or feasibility work on potential projects, studies, minor wetlands assessments, limited easement assistance, survey work, or other general minor technical assistance to the Town.	20,000
			Main Street (Rite Aid) and Railroad Culvert Engineering Study for FEMA submission	130,000
4405	Memberships & Publications	1,621	NH Public Works Association Annual Group Membership American Society of Civil Engineers Annual Membership (Capital Projects Engineer and Projects Engineer)	100
				540

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - ENGINEERING**

**DEPT # - 30100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
			National Society of Professional Engineers Annual Membership (Sr Engineer & Director)	498	National Society of Professional Engineers Annual Membership (Sr Engineer & Director)	498
			NH Professional Engineering License Renewal (Cap. Proj. Eng. & Director)	150	NH Professional Engineering License Renewal (Cap. Proj. Eng. & Director)	150
			AASHTO/ASCE/AutoCAD/ENR Technical Publications	80	AASHTO/ASCE/AutoCAD/ENR Technical Publications	80
			American Public Works Association Annual Membership (Director)	253	American Public Works Association Annual Membership (Director)	253
4406	Printing & Binding	132	Large format print paper (4 boxes @ \$33)	132	Large format print paper (4 boxes @ \$33)	132
4408	Vehicle Expense	150	Use of Private Vehicles - mileage	150	Use of Private Vehicles - mileage	208
4450	Telephone	600	Telephone stipend for Cap Projects Eng	600	Telephone stipend for Director and Cap Projects Eng	600
4453	Meetings & Training	3,029	NHMA Annual Conference (Sr. Engineer & Cap. Proj. Engineer) (2 @ \$ 125) NH Public Works Assoc, UNH Technology Transfer, NH Society of Professional Engineers Trainings (Dir., Sr. Eng., Cap. Proj. Eng., Proj. Eng. – 2 ea) (8 @ \$ 60) NH State Certified Public Manager Training	250 480 2,299	NHMA Annual Conference (Sr. Engineer & Cap. Proj. Engineer) (2 @ \$ 80) NH Public Works Assoc, UNH Technology Transfer, NH Society of Professional Engineers Trainings (Dir., Sr. Eng., Cap. Proj. Eng., Proj. Eng. – 2 ea) (8 @ \$ 60) American Public Works Association Seminar (Director) – 2 days	160 480 1,475

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - ENGINEERING**

**DEPT # - 30100**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4458	Vehicle Maintenance	1,000	P100, E1	1,000 P100, E1 1,000

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>MUNICIPAL SERVICES-LIGHTING/TRAFFIC</i></b>								
50400 - 4226	TRAFFIC LIGHT MAINTENANCE	58,130	73,055	93,768	73,055	70,000	70,000	70,000
50400 - 4400	CONTRACTED SERVICES	76,775	12,750	26,268	14,750	14,750	14,750	14,750
50400 - 4496	ELECTRICITY	582,279	562,192	486,823	625,180	649,846	649,846	649,846
TOTAL		717,184	647,997	606,859	712,985	734,596	734,596	734,596
TOTAL-MUNICIPAL SERVICES		7,171,467	8,321,077	7,307,832	8,344,139	8,551,864	8,445,251	8,551,864

**2025 BUDGET WORKSHEET**

**DEPT NAME - MUNICIPAL SERVICES - LIGHTING / TRAFFIC** **DEPT # - 50400**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4226	Traffic Light/System Maintenance	70,000	Emergency repairs to 30 traffic control systems, 20 flashing lights, 15 school zone lights, and 1 cross walk light	Emergency repairs to 30 traffic control systems, 20 flashing lights, 15 school zone lights, and 1 cross walk light
			Repairs to the Opticom ITS/ATMS maintenance	Repairs to the Opticom ITS/ATMS maintenance
			4,000	4,000
			10,000	10,000
			CMAQ Grant match (10%) Reflective Signal Head Plates	9,000
4400	Contracted Services	14,750	ITS/ATMS Monitoring	ITS/ATMS Monitoring
4496	Electricity	649,846	2,574 street lights. 30 traffic control systems, 10 flashing lights, 8 school zone lights and 1 cross walk light. 3 Year weighted average + 25%	2,574 street lights. 30 traffic control systems, 10 flashing lights, 8 school zone lights and 1 cross walk light. Electricity
				562,192

**2025 BUDGET**

DEPT.	2023 EXPENDED	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
		2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE			
<b>HUMAN SERVICES SUMMARY</b>							
ADMINISTRATION	127,029	138,348	32,665	30,226	59,020	59,020	59,020
DIRECT ASSISTANCE	500	34,900	29,688	36,500	44,900	44,900	44,900
OUTSIDE HUMAN SERVICES	104,500	106,300	40,500	106,300	107,300	107,300	107,300
<b>TOTAL - HUMAN SERVICES</b>	<b>232,029</b>	<b>279,548</b>	<b>102,853</b>	<b>173,026</b>	<b>211,220</b>	<b>211,220</b>	<b>211,220</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>HUMAN SERVICES - ADMINISTRATION</b>								
60100 - 4090	REGULAR PAY	77,543	88,802	2,004	-	-	-	-
60100 - 4092	TEMPORARY PAY	-	-	34,070	24,586	54,225	54,225	54,225
60100 - 4170	RETIREMENT	11,905	12,014	271	271	-	-	-
60100 - 4171	DISABILITY INSURANCE	756	768	-	-	-	-	-
60100 - 4172	WORKERS' COMPENSATION	219	293	281	340	136	136	136
60100 - 4174	FICA-SOCIAL SECURITY	5,758	6,793	2,748	2,670	4,148	4,148	4,148
60100 - 4176	HEALTH INSURANCE	29,350	28,206	2,887	1,875	-	-	-
60100 - 4177	UNEMPLOYMENT COMPENSATION	30	35	49	65	31	31	31
60100 - 4178	LIFE INSURANCE	294	262	-	-	-	-	-
60100 - 4179	DENTAL INSURANCE	871	871	69	69	-	-	-
60100 - 4200	OFFICE SUPPLIES	253	124	288	200	250	250	250
60100 - 4408	VEHICLE EXPENSE	-	-	89	-	-	-	-
60100 - 4453	MEETINGS & TRAINING	50	180	371	150	230	230	230
SUBTOTAL		127,029	138,348	43,127	30,226	59,020	59,020	59,020

**2025 BUDGET WORKSHEET**

**DEPT NAME - HUMAN SERVICES - ADMINISTRATION**

**DEPT # - 60100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	54,225	Part time Director	54,225 Part time clerk coverage for Director -
4200	Office Supplies	250	Paper, pens, tape, file folders, misc. supplies.	250 Paper, pens, tape, file folders, misc. supplies. Copier expenses. 124
4453	Meetings & Training	230	NH Local Welfare Admin. Dues (x2) NH Welfare Admin Conf. Workshops: Domestic Violence, Child Abuse and Neglect, Legal Assistance Workshop on low income issues, etc.	100 NH Local Welfare Admin. Dues (x2) 100 50 NH Welfare Admin Conf. 40 80 Workshops: Domestic Violence, Child Abuse and Neglect, Legal Assistance 40 Workshop on low income issues, etc.

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>DIRECT ASSISTANCE</i></b>								
60110 - 4433	OTHER ASSISTANCE	-	7,500	4,158	3,000	7,500	7,500	7,500
60110 - 4434	MEDICAL	-	400	-	200	400	400	400
60110 - 4437	FOOD	-	4,000	-	1,500	4,000	4,000	4,000
60110 - 4438	RENT	500	18,000	44,542	27,800	28,000	28,000	28,000
60110 - 4439	UTILITIES	-	5,000	800	4,000	5,000	5,000	5,000
SUBTOTAL		500	34,900	49,500	36,500	44,900	44,900	44,900

**2025 BUDGET WORKSHEET**

**DEPT NAME - HUMAN SERVICES - DIRECT ASSISTANCE** **DEPT # - 60110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4433	Other Assistance	7,500	Vouchers provided for transportation, burials, clothing, and other emergency aid.	Vouchers provided for transportation, burials, clothing, and other emergency aid. 7,500
4434	Medical	400	Covers prescriptions, dental and emergency medical assistance.	Covers prescriptions, dental and emergency medical assistance. 400
4437	Food	4,000	Vouchers for food purchases for Town Residents.	Vouchers for food purchases for Town Residents. 4,000
4438	Rent	28,000	Payments for rent, emergency housing, and security deposits of eligible clients. Rental costs continue to increase and vacancies are very low. There have been an increase in hotel stays due to no shelter beds and an increase in families and individuals with significant medical issues. In 2024 the monthly rent cost is averaging of \$2,450/month.	Payments for rent, emergency housing, and security deposits of eligible clients. Rental costs continue to increase and vacancies are very low. 18,000
4439	Utilities	5,000	Covers fuel costs such as oil, gas, electric and water bills.	Covers fuel costs such as oil, gas, electric and water bills. 5,000

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>OUTSIDE HUMAN SERVICES</b>								
60200 - 4814	BOYS & GIRLS CLUB	15,500	15,500	15,500	15,500	15,500	15,500	15,500
60200 - 4856	BRIDGES	-	-	-	-	1,000	1,000	1,000
60200 - 4894	CART (was MANCHESTER TRANSIT AUTH)	47,000	48,800	48,800	48,800	48,800	48,800	48,800
60200 - 4920	SOUTHERN NH SERVICES (ROCK COMM	10,000	10,000	10,000	10,000	10,000	10,000	10,000
60200 - 4926	GREATER SALEM CAREGIVERS	17,000	17,000	17,000	17,000	17,000	17,000	17,000
60200 - 4937	ROCKINGHAM NTR, MEALS ON WHEELS	15,000	15,000	15,000	15,000	15,000	15,000	15,000
SUBTOTAL		104,500	106,300	106,300	106,300	107,300	107,300	107,300
TOTAL-HUMAN SERVICES		232,029	279,548	198,926	173,026	211,220	211,220	211,220

## 2025 BUDGET WORKSHEET

### DEPT NAME - HUMAN SERVICES - OUTSIDE HUMAN SERVICES

### DEPT # - 60200

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4814	Boys & Girls Club	15,500	Misson: "To inspire and enable all young people, especially those who need us the most, to realize their full potential as productive, caring citizens." In 2023 2,000 Salem children were provided services. Projected total for 2024 is 2,000 children served and 2,000 children for 2025.	Misson: "To inspire and enable all young people, especially those who need us the most, to realize their full potential as productive, caring citizens."
4856	Bridges	1,000	Mission: "To cultivate communities free from violence as we support victims and survivors of sexual assault, domestic violence and stalking." In 2023, 20 residents were served in the Prevention and Advocacy Program. Projected total for 2024 is 46 residents and for 2025 projection is 50 residents served.	Mission: "To cultivate communities free from violence as we support victims and survivors of sexual assault, domestic violence and stalking." 21 duplicated residents were served at a value of \$4,173.
4894	Manchester Transit Authority	48,800	Misson: "To provide public transit services." The majority of riders are seniors, disabled and low income residents. In 2023, 3882 trips were provided. Projected 2024 year end is 2,904 trips and projected for 2025 is 3,393 trips.	Misson: "To provide public transit services." The majority of riders are seniors, disabled and low income residents.

## 2025 BUDGET WORKSHEET

### DEPT NAME - HUMAN SERVICES - OUTSIDE HUMAN SERVICES

### DEPT # - 60200

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4920	Southern NH Services (was Rock County Community Action)	10,000	Mission: "To prevent, reduce and work towards the elimination of poverty." In 2023, 960 residents received 1 or more services. 436 homes given \$469,161 for fuel, 206 food pantries, 106 with electric help for \$58,597.44. 201 Emergency Rental Aid/Homelessness Prevention for a total of \$2,326,298.53. Projected for 2024 year end is 1,000 residents served and for 2025 is 1000 residents served. These residents could receive more than 1 service.	Mission: "To prevent, reduce and work towards the elimination of poverty."
4926	Greater Salem Caregivers	17,000	Mission: "To provide supplemental assistance to adults who are home bound." In 2023 a total of 174 residents aided with rides, shopping, and wellness checks, with a value of \$60,070. Projected for 2024 year end is 197 residents served with a value of \$66,780 and for 2025 210 residents served with a value of \$72,122.	Mission: "To provide supplemental assistance to adults who are home bound."
4937	Rockingham NTR, Meals on Wheels	15,000	Mission: "To provide nutritious meals, safety and support to residents to maintain their health, well-being and independence." In 2023, 352 residents were delivered a total of 41,376 meals were delivered. Projected 2024 clients served is 376 with 44,272 meals delivered and projected for 2025 is 402 clients served with 47,371 total meals delivered.	Mission: "To provide nutritious meals, safety and support to residents to maintain their health, well-being and independence."

**2025 BUDGET**

DEPT.	2023 EXPENDED	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
		2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE			
<b>COMMUNITY SERVICES SUMMARY</b>							
ADMINISTRATION	462,925	560,565	447,375	526,660	576,246	576,246	576,246
INGRAM SENIOR CENTER	77,384	54,609	41,753	39,765	64,914	64,914	64,914
FACILITIES	8,212	11,427	4,778	11,727	4,227	4,227	4,227
<b>TOTAL - COMMUNITY SERVICES</b>	<b>548,521</b>	<b>626,601</b>	<b>493,906</b>	<b>578,153</b>	<b>645,387</b>	<b>645,387</b>	<b>645,387</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COMMUNITY SERVICES-ADMINISTRATION</b>								
60400 - 4090	REGULAR PAY	272,848	330,010	324,487	318,146	347,173	347,173	347,173
60400 - 4092	TEMPORARY PAY	33,172	47,516	36,715	38,558	41,980	41,980	41,980
60400 - 4098	OVERTIME PAY	1,374	500	3,130	1,137	400	400	400
60400 - 4170	RETIREMENT	38,724	44,718	44,327	43,200	45,672	45,672	45,672
60400 - 4171	DISABILITY INSURANCE	2,696	3,155	2,997	3,116	2,977	2,977	2,977
60400 - 4172	WORKERS' COMPENSATION	6,758	8,146	7,826	10,422	5,689	5,689	5,689
60400 - 4174	FICA-SOCIAL SECURITY	23,991	28,919	28,480	27,703	29,801	29,801	29,801
60400 - 4176	HEALTH INSURANCE	52,671	64,807	63,642	65,530	63,789	63,789	63,789
60400 - 4177	UNEMPLOYMENT COMPENSATION	204	245	198	395	217	217	217
60400 - 4178	LIFE INSURANCE	763	985	806	683	917	917	917
60400 - 4179	DENTAL INSURANCE	3,151	3,272	3,427	3,727	3,802	3,802	3,802
60400 - 4182	CLOTHING ALLOWANCE	977	502	1,766	-	1,000	1,000	1,000
60400 - 4200	OFFICE SUPPLIES	468	900	575	725	1,431	1,431	1,431
60400 - 4210	OPERATING SUPPLIES	7,990	8,908	7,295	8,500	10,540	10,540	10,540
60400 - 4237	GAS & OIL	145	400	267	300	400	400	400
60400 - 4400	CONTRACTED SERVICES	9,200	11,650	11,650	-	11,850	11,850	11,850
60400 - 4405	MEMBERSHIPS & PUBLICATIONS	255	450	380	305	450	450	450
60400 - 4406	PRINTING & BINDING	170	-	-	-	-	-	-
60400 - 4408	VEHICLE EXPENSE	507	625	488	200	670	670	670
60400 - 4410	ADVERTISING	1,315	-	-	-	500	500	500
60400 - 4450	TELEPHONE	1,626	1,446	1,767	1,714	1,777	1,777	1,777

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
60400 - 4453	MEETINGS/TRAINING	2,672	1,340	2,854	1,700	3,140	3,140	3,140
60400 - 4458	VEHICLE MAINTENANCE	53	250	-	100	250	250	250
60400 - 4459	EQUIPMENT MAINTENANCE	1,196	1,821	3,349	500	1,821	1,821	1,821
SUBTOTAL		462,925	560,565	546,425	526,660	576,246	576,246	576,246

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
COMMUNITY SERVICES ADMINISTRATION - 60400				
4090	COMMUNITY SERVICES DIRECTOR	0	106,232	113,667
	COMMUNITY SERVICES COORDINATOR (2)	0	122,413	130,643
	COMMUNITY SERVICES CLERK	0	53,205	54,752
	CUSTODIAN	0	48,160	48,111
			-----	-----
			330,010	347,173

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - ADMINISTRATION**

**DEPT # - 60400**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	41,980	Recreation Coordinator	41,980
4098	Overtime	400	Overtime as needed for Summer help	400
4182	Clothing Allowance	1,000	Custodian/AFSCME contract & initial Issue of uniforms per new CBA	1,000
4200	Office Supplies	1,431	Miscellaneous office supplies MyRec printer cartridge x2(new), pens, pencils, adding machine tape, paper, masking tape, poster board, small staples, markers, clip boards, laminating, and calendars.	1,431
4210	Operating Supplies	10,540	ASCAP (license to play music) Activities, programs and volunteer supplies, coffee, etc.  Fishing Derby: Fish, ribbons, trophies, prizes (Funds are in addition to annual donation of 1,000 from Salem Rotary for Fish) Staff T-Shirts-Summer Equipment: First aid supplies, balls, writing materials, athletic equipment, craft materials etc.  Halloween Party: Candy, prizes, games, entertainment Volunteer appreciation lunch (150 volunteers)	440 1,250 600 750 1,500 6,000
				Recreation Coordinator Overtime as needed for Summer help Custodian/AFSCME contract & initial Issue of uniforms per new CBA Miscellaneous office supplies Pens, pencils, adding machine tape, paper, masking tape, poster board, small staples, markers, clip boards, laminating, and calendars. ASCAP (license to play music) Activities, programs and volunteer supplies, coffee, etc., >COA/donations Fishing Derby: Fish, ribbons, trophies, prizes (Funds are in addition to annual donation of 1,000 from Salem Rotary for Fish) Staff T-Shirts Equipment: Life guard saving devices, first aid supplies, ice packs Halloween Party: Candy, prizes, games, entertainment Volunteer appreciation lunch (150 volunteers)
				47,516 500 502 900 390 1,250 518 750 1,500 4,500

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - ADMINISTRATION** **DEPT # - 60400**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4237	Gas & Oil	400	Gas & Oil	400
4400	Contracted Services	11,850	Portable toilets: Michele Memorial Park Tennis Courts (2), DiBenedetto (Shannon) (2), Morse Soccer (2), Field of Dreams (3), Palmer (1), Wal-Mart (1), Hedgehog Park (3)	Portable toilets: Michele Memorial Park Tennis Courts (2), DiBenedetto (Shannon) (2), Morse Soccer (2), Field of Dreams (3), Palmer (1), Wal-Mart (1), Hedgehog Park (3)
4405	Membership & Publications	450	New Hampshire Recreation Park Association (2) US Tennis Association National Rec & Park Assoc New England Park Association NH Assoc. of Senior Centers	New Hampshire Recreation Park Association (2) US Tennis Association National Rec & Park Assoc New England Park Association NH Assoc. of Senior Centers
4408	Vehicle expense	670	Mileage reimbursement @ .625 Includes Custodian, Director, and Program Coordinator (1k Miles)	Mileage reimbursement @ .625 Includes Custodian, Director, and Program Coordinator (1k Miles)
4410	Advertising	500		
4450	Telephone	1,777	Telephone Service: Hedgehog Park and Community Services Office Cell phone service for Director	Telephone Service: Hedgehog Park and Community Services Office Cell phone service for Director
4453	Meetings/Training	3,140	NH Assoc. of Senior Centers-Augeri NRPA Conference + flight & hotel Duffey	NH Assoc. of Senior Centers Seminars

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - ADMINISTRATION**

**DEPT # - 60400**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
			Training for summer staff New England Recreation Park Conference- Rec. Coordinator Certification for staff (CPRP) - Director	200 600 500
4458	Vehicle Maintenance	250	Repairs and maintenance to van	250
4459	Equipment Maintenance	1,821	Annual Piano Tuning (2) Copier Maintenance & Overages (Leased copier in 2017)	180 1,641

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COMMUNITY SERVICES-INGRAM SENIOR CENTER</b>								
60430 - 4201	MAINTENANCE SUPPLIES	4,442	2,700	4,667	1,030	8,621	8,621	8,621
60430 - 4452	BUILDING MAINTENANCE	41,495	19,215	22,909	8,440	20,204	20,204	20,204
60430 - 4457	GROUNDS MAINTENANCE	1,210	1,300	595	700	1,300	1,300	1,300
60430 - 4495	HEAT	10,138	14,331	7,290	8,519	11,375	11,375	11,375
60430 - 4496	ELECTRICITY	18,643	16,000	17,929	20,152	21,886	21,886	21,886
60430 - 4497	OTHER UTILITIES	1,456	1,063	1,423	924	1,528	1,528	1,528
SUBTOTAL		77,384	54,609	54,813	39,765	64,914	64,914	64,914

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - INGRAM SENIOR CENTER**

**DEPT # - 60430**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4201	Maintenance Supplies	8,621	Paper towels, toilet tissue, hand soap, deodorizers, trash bags, cleaning supplies, floor machine (new) etc.	8,621	Paper towels, toilet tissue, hand soap, deodorizers, trash bags, cleaning supplies (floor, window, carpet, furniture), etc.	2,700
4452	Building Maintenance	20,204	Pest Control (JP Pest monthly @ \$88) Alarm annual monitoring service HVAC annual maintenance (monthly @ \$368) HVAC repairs Elevator annual maintenance (monthly @ \$140) Elevator annual Insp.(East Coast) Elevator annual State test Painting Misc. building repairs, supplies Fire Alarm annual inspection Kitchen equip maintenance/repairs Parking lot lights/bulbs Generator Maintenance Building pressure washing Fire system/burglar alarm repairs Tools	1,056 192 4,416 6,500 1,680 150 50 350 2,000 1,300 250 250 500 500 510 500	Pest Control (do own-supplies) Alarm annual monitoring service HVAC annual maintenance HVAC repairs Elevator annual maintenance Elevator annual Insp.(East Coast) Elevator annual State test Painting Misc. building repairs, supplies Fire Alarm annual inspection Kitchen equip maintenance/repairs Parking lot lights/bulbs Generator Maintenance Building pressure washing Fire system/burglar alarm repairs Tools	275 192 4,608 6,500 1,280 150 50 350 2,000 1,300 250 250 500 500 510 500
4457	Grounds Maintenance	1,300	Fertilizer, lawn supplies, mulch, ice melt, parking lot paint Sprinkler system fall drain, spring open	500 200	Fertilizer, lawn supplies, mulch, ice melt, parking lot paint Sprinkler system fall drain, spring open	500 200

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - INGRAM SENIOR CENTER**

**DEPT # - 60430**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>		<b>EXPLANATION 2024</b>
			Maintenance of grounds equipment (tune-ups for lawn mower and snow blower)	600	Maintenance of grounds equipment (tune-ups for lawn mower and snow blower)
4495	Heat	11,375	3 Year weighted average + 5%	11,375	Natural gas
4496	Electricity	21,886	3 Year weighted average + 25%	21,886	Electricity for building
4497	Other Utilities	1,528	Water, sewer, back-flow inspection	1,528	Water, sewer, back-flow inspection

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COMMUNITY SERVICES-RECREATIONAL FACILITIES</b>								
60450 - 4452	BUILDING MAINTENANCE	6,444	9,900	8,957	9,900	2,700	2,700	2,700
60450 - 4496	ELECTRICITY	1,768	1,527	1,303	1,827	1,527	1,527	1,527
SUBTOTAL		8,212	11,427	10,260	11,727	4,227	4,227	4,227
TOTAL-COMMUNITY SERVICES		548,521	626,601	611,499	578,153	645,387	645,387	645,387

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY SERVICES - RECREATIONAL FACILITIES**

**DEPT # - 60450**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4452	Building Maintenance	2,700	Supplies for Hedgehog Park (maintenance, repairs, signage)	2,700 Supplies for Hedgehog Park (maintenance, repairs, etc.) Hedgehog Park/Beach: -Signs-Rules & Regulations 1,000 -Sand 1,300 -Picnic Tables ADA 8'X2 (\$1300), 6' X2 (2K) Shed @ Michele Memorial 7,000 Tennis net 200
4496	Electricity	1,527	Hedgehog Park & Millville, and Palmer Field	1,527 Hedgehog Park & Millville, and Palmer Field

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b><i>LIBRARY SUMMARY</i></b>							
ADMINISTRATION	1,477,417	1,586,673	1,209,001	1,543,675	1,616,352	1,616,352	1,616,352
BUILDING	83,842	87,050	67,445	85,062	100,088	100,088	100,088
<b>TOTAL - LIBRARY</b>	<b>1,561,259</b>	<b>1,673,723</b>	<b>1,276,445</b>	<b>1,628,737</b>	<b>1,716,440</b>	<b>1,716,440</b>	<b>1,716,440</b>

2025 BUDGET

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>LIBRARY-ADMINISTRATION</b>								
70100 - 4090	REGULAR PAY	722,017	771,709	701,641	721,963	746,388	746,388	746,388
70100 - 4092	TEMPORARY PAY	117,195	147,448	129,979	131,191	177,875	177,875	177,875
70100 - 4114	ANNUAL SICK LEAVE BUY-BACK	1,615	2,950	1,662	3,148	2,186	2,186	2,186
70100 - 4170	RETIREMENT	94,805	104,810	91,740	97,409	98,363	98,363	98,363
70100 - 4171	DISABILITY INSURANCE	7,388	7,593	6,751	7,342	6,612	6,612	6,612
70100 - 4172	WORKERS' COMPENSATION	3,744	3,042	2,923	4,744	3,871	3,871	3,871
70100 - 4174	FICA-SOCIAL SECURITY	63,773	70,541	62,683	65,030	70,874	70,874	70,874
70100 - 4176	HEALTH INSURANCE	207,840	195,257	213,072	228,712	215,388	215,388	215,388
70100 - 4177	UNEMPLOYMENT COMPENSATION	638	827	621	913	372	372	372
70100 - 4178	LIFE INSURANCE	1,798	1,862	1,680	1,456	1,734	1,734	1,734
70100 - 4179	DENTAL INSURANCE	8,722	8,727	8,028	9,455	8,832	8,832	8,832
70100 - 4200	OFFICE SUPPLIES	426	1,000	952	1,000	1,000	1,000	1,000
70100 - 4210	OPERATING SUPPLIES	10,630	10,997	14,329	10,997	10,997	10,997	10,997
70100 - 4257	MATERIALS OF TRADE	145,031	166,862	151,184	166,862	172,292	172,292	172,292
70100 - 4400	CONTRACTED SERVICES	67,302	68,234	84,575	68,234	73,912	73,912	73,912
70100 - 4404	AUDIT	730	730	1,080	730	1,080	1,080	1,080
70100 - 4405	MEMBERSHIPS & PUBLICATIONS	35	35	35	35	35	35	35
70100 - 4406	PRINTING & BINDING	-	250	-	250	250	250	250
70100 - 4408	VEHICLE EXPENSE	514	426	477	426	439	439	439
70100 - 4450	TELEPHONE	3,156	3,579	4,362	3,984	4,260	4,260	4,260
70100 - 4451	POSTAGE	1,323	759	1,015	759	557	557	557

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
70100 - 4453	MEETINGS & TRAINING	673	750	450	750	750	750	750
70100 - 4459	EQUIPMENT MAINTENANCE	955	250	272	250	250	250	250
70100 - 4600	OFFICE FURNITURE & EQUIP.	7,047	7,453	6,483	7,453	7,453	7,453	7,453
70100 - 4608	PUBLIC FURNITURE & EQUIP.	4,233	3,582	1,717	3,582	3,582	3,582	3,582
70100 - 4885	PROGRAMMING	5,825	7,000	7,729	7,000	7,000	7,000	7,000
SUBTOTAL		1,477,417	1,586,673	1,495,440	1,543,675	1,616,352	1,616,352	1,616,352

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
LIBRARY ADMINISTRATION - 70100				
4090	DIRECTOR	0	101,623	104,931
	ASSISTANT DIRECTOR	0	79,846	82,704
	HEAD OF INFORMATION SERVICES	0	69,317	71,573
	SUPPLY CHAIN MANAGER	0	56,395	58,377
	HEAD OF USER SERVICES	0	64,367	65,553
	ASSISTANT YOUTH SERVICES LIBRARIAN (1)	(1)	108,016	60,205
	TECHNICAL SERVICES LIBRARIAN	0	63,346	65,411
	LIBRARY ASSISTANT-CIRCULATION (4)	0	173,629	180,525
	SENIOR CUSTODIAN	0	55,170	57,109
			771,709	746,388

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - ADMINISTRATION**

**DEPT # - 70100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4090	Regular Pay	746,388	2.5% COLA and Steps are included as part of the operating budget.	746,388 2.5% COLA and Steps are included as part of the operating budget.
4092	Temporary Pay	177,875	Page (1) Multifunctional P/T (7) Library Assistants (3) Reference technician (1) P/T Cleaner (1) 2.5% COLA are included as part of the operating budget. An additional 20 hour PT position has been added due to the elimination of a full time position.	177,875 Page (1) Multifunctional P/T (7) Library Assistants (2) Reference technician (1) P/T Cleaner (1) 2.5% COLA are included as part of the operating budget.
4114	Annual Sick Leave Buy Back	2,186	Payment to eligible employees for 50% of sick days remaining over maximum (72) at year end.	2,186 Payment to eligible employees for 50% of sick days remaining over maximum (72) at year end.
4200	Office Supplies	1,000	General office supplies.	1,000 General office supplies.
4210	Operating Supplies	10,997	Library supplies such as barcodes, labels, plastic albums to circulate media.	10,997 Library supplies such as barcodes, date due cards, plastic albums to circulate media.

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - ADMINISTRATION**

**DEPT # - 70100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4257	Materials of Trade	172,292	<p>Collections of print &amp; non-print materials. 172,292</p> <p>Includes \$2,218 increase in dues to participate in NHDB (Libby). Our dues represent 1.45% of total NHDB budget. The additional \$2699 increase along with the elimination of 3 online databases will help offset the continued increases of print material.</p> <p>\$1,650 worth of materials will be offset by restricted trusts, following the restrictions of the trusts Pursuant to RSA, these expenditures must be included in the operating budget.</p>	<p>Collections of print &amp; non-print materials. 166,862</p> <p>Increase due to the cost of books, DVDs and other Material of Trade. \$1,650 worth of materials will be offset by restricted trusts, following the restrictions of the trusts.</p> <p>Pursuant to RSA, these expenditures must be included in the operating budget.</p>
4400	Contracted Services	73,912	<p>1) GMILCS annual membership 45,968</p> <p>2) IT Independent contract 9,247</p> <p>3) Internet provider, webpage and email 3,318</p> <p>4) Event calendar 1,219</p> <p>5) Stationary IP address 199</p> <p>6) Copier rental 9,252</p> <p>7) Constant Contact/Wowbrary 899</p> <p>8) Time Management public PCs 425</p> <p>9) Scheduling software 629</p> <p>10) Virus protection - PCs/firewall 859</p> <p>11) Misc. licenses 1,198</p> <p>12)Princh 699</p>	<p>1) GMILCS annual membership 45,256</p> <p>2) IT Independent contract 8,957</p> <p>3) Internet provider, webpage and email 3,295</p> <p>4) Event calendar 1,219</p> <p>5) Stationary IP address 199</p> <p>6) Copier rental 4,599</p> <p>7) Constant Contact/Wowbrary 899</p> <p>8) Time Management public PCs 425</p> <p>9) Scheduling software 629</p> <p>10) Virus protection - PCs/firewall 859</p> <p>11) Misc. licenses 1,198</p> <p>12)Princh 699</p>
4404	Audit	1,080	Annual Financial Audit.	1,080

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - ADMINISTRATION**

**DEPT # - 70100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4405	Memberships & Publications	35	Dues for library's membership in Merri-Hill-Rock Cooperative.	35 Dues for library's membership in Merri-Hill-Rock Cooperative.
4406	Printing & Binding	250	Printing Library forms, envelopes, and brochures.	250 Printing Library forms, envelopes, and brochures.
4408	Vehicle Expense	439	Mileage reimbursements for library personnel, calculated at current rate of \$0.625 per mile. IRS changed the rate of reimbursement on July 1, 2022. Components are: 1) Custodian/Courier 2) GMILCS meetings and training	439 Mileage reimbursements for library personnel, calculated at current rate of \$0.625 per mile. IRS changed the rate of reimbursement on July 1, 2022. Components are: 1) Custodian/Courier 2) GMILCS meetings and training
4450	Telephone	4,260	Four voice lines and one fax line from Consolidated Communications. Additional line needed to bring up to code. Fax machine and elevator no longer share a line.	4,260 Three voice lines and one fax line from Consolidated Communications. 3,579
4451	Postage	557	Postage costs for library operations: mailing notices (overdue and request), etc.	557 Postage costs for library operations: mailing notices (overdue and request), etc. 759
4453	Meetings & Training	750	Registrations and fees for workshops and work related training. Includes regional library association conferences and sub-conferences, management workshops.	750 Registrations and fees for workshops and work related training. Includes regional library association conferences and sub-conferences, management workshops. 750

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - ADMINISTRATION**

**DEPT # - 70100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4459	Equipment maintenance	250	Maintenance for library equipment including cash registers, microfilm reader and computers.	Maintenance for library equipment including cash registers, microfilm reader and computers. 250
4600	Office Furniture & Equipment	7,453	<p>1) 6 Workstations (staff computers) 6,703</p> <p>2) 1 Task chair 150</p> <p>3) 2 Barcode scanners 100</p> <p>4) Replacement parts 200</p> <p>5) Replacement Receipt printers 300</p> <p>Workstations are part of the library's ongoing phased purchases to keep some 50 computers usable.</p> <p>The chairs and scanners are replacements for units that have been broken or for expanded need.</p> <p>Replacement parts (wireless cards, modems, surge protectors, mice, monitors, etc.) are needed each year as parts fail.</p>	<p>1) 7 Workstations (staff computers) 6,503</p> <p>2) 1 Task chair 250</p> <p>3) 2 Barcode scanners 200</p> <p>4) Replacement parts 200</p> <p>5) Replacement Receipt printers 300</p> <p>Workstations are part of the library's ongoing phased purchases to keep some 50 computers usable.</p> <p>The chairs and scanners are replacements for units that have been broken or for expanded need.</p> <p>Replacement parts (wireless cards, modems, surge protectors, mice, monitors, etc.) are needed each year as parts fail.</p>
4608	Public Furniture & Equipment	3,582	<p>This line supports the needs of the modern library user, emphasizing digital services and support. The contents of this line include:</p> <p>1) 10 replacement office desk chairs for the almost 50 computer stations and meeting room.</p> <p>AWE computer for elementary age students</p>	<p>This line supports the needs of the modern library user, emphasizing digital services and support. The contents of this line include:</p> <p>1) 3 large screen laptops 2,011</p> <p>2) 3 child height shelving units 1,256</p> <p>3) 3 hanging bag media racks 315</p>

## 2025 BUDGET WORKSHEET

DEPT NAME - LIBRARY - ADMINISTRATION

DEPT # - 70100

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4885	Programming	7,000	<p>Programming is a basic library service. 7,000 Expenditures are completely offset by Fees &amp; Charges income which is included on the Revenue side of the budget.</p> <p>The income currently comes from : vending machine, copiers, printers, sale of non-resident cards, book sales, and miscellaneous charges.</p>	<p>Programming is a basic library service. 7,000 Expenditures are completely offset by Fees &amp; Charges income which is included on the Revenue side of the budget.</p> <p>The income currently comes from : vending machine, copiers, printers, sale of non-resident cards, book sales, and miscellaneous charges.</p>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>BUILDING</b>								
70110 - 4201	MAINTENANCE SUPPLIES	5,519	5,027	5,677	5,027	4,697	4,697	4,697
70110 - 4452	BUILDING MAINTENANCE	25,234	23,861	25,026	23,861	24,901	24,901	24,901
70110 - 4469	BUILDING IMPROVEMENTS	3,508	2,830	3,173	2,830	3,501	3,501	3,501
70110 - 4470	GENERAL LIABILITY	6,484	6,712	6,835	6,771	7,122	7,122	7,122
70110 - 4491	PROPERTY INSURANCE	7,065	7,352	7,239	7,131	7,305	7,305	7,305
70110 - 4495	HEAT	9,455	16,393	7,198	8,578	10,738	10,738	10,738
70110 - 4496	ELECTRICITY	25,395	24,026	28,632	29,904	20,584	20,584	20,584
70110 - 4497	OTHER UTILITIES	1,182	849	1,062	960	1,265	1,265	1,265
70100 - 4607	EQUIPMENT	-	-	-	-	19,975	19,975	19,975
SUBTOTAL		83,842	87,050	84,841	85,062	100,088	100,088	100,088
TOTAL-LIBRARY		1,561,259	1,673,723	1,580,280	1,628,737	1,716,440	1,716,440	1,716,440

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - BUILDING**

**DEPT # - 70110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4201	Maintenance Supplies	4,697	Basic janitorial supplies such as cleaning supplies, toilet paper & paper towels for bathrooms, etc.	4,697 Basic janitorial supplies such as cleaning supplies, toilet paper & paper towels for bathrooms, etc. 5,027
4452	Building Maintenance	24,901	1) HVAC contract 2) Fire and Security 3) Elevator contract 4) General repairs and maintenance.  This number includes grounds maintenance and the cost for work, expected and unexpected, to maintain a 50+ yr. old, heavily used facility.	5,629 1) HVAC contract 5,629 1,034 2) Fire and Security 1,034 2,079 3) Elevator contract 2,079 16,159 4) General repairs and maintenance. 15,119  This number includes grounds maintenance and the cost for work, expected and unexpected, to maintain a 50+ yr. old, heavily used facility.
4469	Building Improvements	3,501	1) Additional lighting for dark corner of Children's Room 2) Additional lighting in Large print Shelving	1,800 1)e external electrical building outlets with security covers 1,287 1,701 2) upgrade staff &public wireless internet in teen room 1,543
4470	General Liability	7,122	Liability Coverage as part of the Town policy	7,122 Liability Coverage as part of the Town policy 6,712
4491	Property Insurance	7,305	Property Coverage as part of the Town policy	7,305 Property Coverage as part of the Town policy 7,352
4495	Heat	10,738	3 Year weighted average + 5%	10,738 Heating oil. 16,393
4496	Electricity	20,584	Based on 3 yr. weighted avg plus 25%. Payments for LED conversion will in in 2025	20,584 Based on 3 yr. weighted avg plus 3% 24,026

**2025 BUDGET WORKSHEET**

**DEPT NAME - LIBRARY - BUILDING**

**DEPT # - 70110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024	
4497	Other Utilities	1,265	Town water and sewer based on 3 year weighted average of usage.	1,265	Town water and sewer based on 3 year weighted average of usage. 849
4607	Equipment	19,975	Lawn & snow equipment	19,975	

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>COMMUNITY CONTRIBUTIONS</b>								
70200 - 4913	SALEM VETERANS' ASSOCIATION	5,000	5,000	5,000	5,000	5,000	5,000	5,000
70200 - 4915	INDEPENDENCE DAY	17,311	7,600	20,583	7,600	-	-	-
<b>TOTAL</b>		<b>22,311</b>	<b>12,600</b>	<b>25,583</b>	<b>12,600</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

**2025 BUDGET WORKSHEET**

**DEPT NAME - COMMUNITY CONTRIBUTIONS**

**DEPT # - 70200**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024	
4913	Salem Veterans' Association	5,000	Salem Veterans' Association annual programs & engraving of additional names	5,000	Salem Veterans' Association annual programs & engraving of additional names

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>CAPITAL IMPROVEMENTS</b>								
80100 - 4239	DAM REPAIR & MAINTENANCE	-	-	116,340	-	-	-	-
80100 - 4402	ENGINEERING SERVICES	200,000	150,000	150,000	150,000	150,000	150,000	150,000
80100 - 4601	POLICE EQUIPMENT	-	-	-	-	345,000	345,000	345,000
80100 - 4624	BRIDGE/CULVERT RECONSTRUCTION	-	-	-	-	6,200,000	6,200,000	6,200,000
80100 - 4727	FIRE DEPARTMENT VEHICLES	-	397,000	394,234	397,000	3,065,880	3,065,880	3,065,880
80100 - 4729	MS-EQUIPMENT REPLACEMENT	36,808	235,000	227,331	235,000	202,300	202,300	202,300
80100 - 4730	FLEET REPLACEMENT	635,676	577,973	581,318	577,973	603,850	603,850	603,850
80100 - 4773	UTILITY UNDERGROUNDING	-	400,000	346,903	400,000	-	-	-
80100 - 4888	GEOGRAPHIC INFORMATION SYSTEMS	22,912	-	-	-	-	-	-
80100 - 4896	PC TECHNOLOGY UPGRADE	79,125	-	-	-	-	-	-
80100 - 4927	FENCE	76,595	-	1,000	1,000	-	-	-
80100 - 4932	TOWN WIDE REVALUATION	-	-	-	-	200,000	200,000	200,000
80100 - 4930	DOCUMENT SCANNING	-	100,000	-	-	-	-	-
<b>TOTAL</b>		1,530,295	1,859,973	1,817,126	1,760,973	10,767,030	10,767,030	10,767,030

**2025 BUDGET WORKSHEET**

**DEPT NAME - CAPITAL**

**DEPT # - 80100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4402	Engineering Services	150,000	MS4 Compliance	150,000
4601	Police Equipment	345,000	Taser Replacement	345,000
4624	Bridge/Culvert Reconstruction	6,200,000	Bridge St. Bridge (Offsetting revenues \$5,690,000, net tax impact \$510,000)	6,200,000
4727	Fire Department Vehicles	3,065,880	Ambulance Ladder Truck	465,880 2,600,000
4729	DPW Equipment Replacement	202,300	Sidewalk Tractor (T2)	202,300
4730	Fleet Replacement	603,850	Year 3	603,850
4932	Town-wide revaluation	200,000	RSA 75:8 requires that all towns do a revaluation every five years	200,000
				RSA 75:8 requires that all towns do a revaluation every five years

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>WARRANT ARTICLES</b>								
90110 - 4092	SPECIAL ELECTIONS TEMPORARY PAY	10,146	-	-	-	-	-	-
90110 - 4210	SPECIAL ELECTIONS OPERATING SUPPL	460	-	-	-	-	-	-
90110 - 4469	BUILDING IMPROVEMENTS	355,197	-	-	-	-	-	-
90110 - 4727	FIRE - VEHICLES	940,969	-	-	-	-	-	-
90110 - 4742	MILLVILLE LAKE DAM REHAB	-	2,200,000	2,200,000	-	-	-	-
90110 - 4812	UPPER ROOM	-	-	-	-	-	-	7,500
90110 - 4912	CAPITAL RESERVE-ROADS	3,800,000	3,400,000	3,400,000	-	3,400,000	3,400,000	3,400,000
90110 - 4928	FIELD OF DREAMS	-	-	-	-	10,000	10,000	10,000
90110 - 4929	ISAIAH 58 NH	7,500	-	-	-	-	-	10,000
90110 - 4938	CAPITAL RESERVE-LIBRARY BUILDING	65,649	-	-	-	23,083	23,083	23,083
90110 - 4950	STORMWATER PLANNING	-	100,000	100,000	-	100,000	100,000	100,000
90110 - 4967	SNOW EXPENDABLE TRUST FUND	375,000	-	-	-	-	-	-
90110 - 4968	OPEB TRUST	40,000	40,000	40,000	40,000	40,000	40,000	40,000
90110 - 4995	CAPITAL RESERVE-FACILITY MAINT/IMP	-	-	-	-	50,000	50,000	50,000
<b>TOTAL</b>		5,594,921	5,740,000	5,740,000	40,000	3,623,083	3,623,083	3,640,583

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEPARATE WARRANT ARTICLES**

**DEPT # - 90110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4812	Upper Room	7,500	Funding for Upper Room	7,500
4912	Capital Reserves - Roads	3,400,000	To be placed in the Roadway Improvements Capital Reserve Fund	3,400,000
4928	Field of Dreams	10,000	Funding for Field of Dreams	10,000
4929	Isaiah 58	10,000	Funding for Isaiah 58	10,000
4938	Capital Reserves - Library Building Capital Reserve	23,083	To be placed in the Library Building Capital Reserve Fund	23,083
4950	Stormwater Planning	100,000	Stormwater planning work in accordance with the MS4 permit, to be funded by CWSRF loan	100,000
4968	OPEB Trust	40,000	To be placed in the OPEB Trust for Other Post Employment Benefits	40,000

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>SEWER FUND SUMMARY</b>							
ADMINISTRATION	2,552,785	3,025,847	2,889,237	3,040,487	3,178,089	3,178,089	3,178,089
DEBT SERVICES	943,365	593,646	609,981	593,646	765,550	765,550	765,550
CAPITAL PROJECTS	5,093	1,060,000	802,080	1,060,000	975,000	975,000	975,000
WARRANT ARTICLES	105,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>TOTAL - SEWER FUND</b>	<b>3,606,243</b>	<b>4,684,493</b>	<b>4,306,298</b>	<b>4,699,133</b>	<b>4,923,639</b>	<b>4,923,639</b>	<b>4,923,639</b>

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>SEWER-ADMINISTRATION</b>								
28100 - 4090	REGULAR PAY	176,242	193,002	190,847	188,063	205,490	205,490	205,490
28100 - 4092	TEMPORARY PAY	405	7,300	453	3,678	7,300	7,300	7,300
28100 - 4098	OVERTIME PAY	62,940	54,459	81,057	68,998	60,000	60,000	60,000
28100 - 4112	STAND-BY PAY	4,797	4,516	5,282	4,651	6,317	6,317	6,317
28100 - 4170	RETIREMENT	33,769	34,092	37,645	31,379	35,716	35,716	35,716
28100 - 4171	DISABILITY INSURANCE	1,823	1,924	1,828	1,648	1,816	1,816	1,816
28100 - 4172	WORKERS' COMPENSATION	5,083	6,923	6,651	8,678	5,805	5,805	5,805
28100 - 4174	FICA-SOCIAL SECURITY	18,171	19,834	20,862	17,973	21,351	21,351	21,351
28100 - 4176	HEALTH INSURANCE	43,181	42,226	50,789	54,553	50,789	50,789	50,789
28100 - 4177	UNEMPLOYMENT COMPENSATION	91	123	88	201	109	109	109
28100 - 4178	LIFE INSURANCE	531	573	559	425	594	594	594
28100 - 4179	DENTAL INSURANCE	1,462	1,668	1,613	1,747	1,706	1,706	1,706
28100 - 4182	CLOTHING ALLOWANCE	5,546	3,750	3,000	3,750	3,750	3,750	3,750
28100 - 4200	OFFICE SUPPLIES	-	300	28	300	300	300	300
28100 - 4235	SMALL TOOLS & EQUIP.	1,483	2,000	2,512	2,000	2,000	2,000	2,000
28100 - 4237	GAS & OIL	3,299	3,018	3,567	3,018	3,018	3,018	3,018
28100 - 4262	SAFETY	32	230	-	230	230	230	230
28100 - 4400	CONTRACTED SERVICES	104,579	125,799	115,006	125,799	187,154	187,154	187,154
28100 - 4404	AUDIT	2,555	3,780	3,780	3,780	3,780	3,780	3,780
28100 - 4406	PRINTING & BINDING	2,820	3,371	3,414	3,371	3,371	3,371	3,371
28100 - 4423	MEDICAL EXAMINATIONS	100	187	-	187	187	187	187

2025 BUDGET

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
28100 - 4450	TELEPHONE	1,347	1,526	1,347	1,526	1,572	1,572	1,572
28100 - 4451	POSTAGE	5,607	5,691	5,817	5,691	6,125	6,125	6,125
28100 - 4452	BUILDING MAINTENANCE	1,022	5,000	472	5,000	5,000	5,000	5,000
28100 - 4453	MEETINGS & TRAINING	349	700	1,160	700	700	700	700
28100 - 4456	RADIO MAINTENANCE	-	63	-	63	63	63	63
28100 - 4458	VEHICLE MAINTENANCE	3,583	3,036	850	3,036	3,036	3,036	3,036
28100 - 4459	EQUIPMENT MAINTENANCE	6,596	2,000	1,307	2,000	2,000	2,000	2,000
28100 - 4470	GENERAL LIABILITY	34,691	35,825	27,441	27,182	19,932	19,932	19,932
28100 - 4475	FLEET INSURANCE	1,304	1,372	1,358	1,324	1,378	1,378	1,378
28100 - 4484	METERS/REPLACEMENT	745	-	-	-	-	-	-
28100 - 4488	ADMIN. SERVICE CHARGE	257,246	295,085	295,085	295,085	296,697	296,697	296,697
28100 - 4491	PROPERTY INSURANCE	4,546	4,560	4,826	4,729	5,009	5,009	5,009
28100 - 4496	ELECTRICITY	34,066	32,300	32,665	41,179	41,947	41,947	41,947
28100 - 4497	OTHER UTILITIES	26,676	32,580	29,156	31,509	33,549	33,549	33,549
28100 - 4587	RECORDING FEES	68	450	156	450	450	450	450
28100 - 4615	SEWER EQUIPMENT	13,103	16,000	3,276	16,000	16,000	16,000	16,000
28100 - 4646	GLSD OPERATING COSTS	1,692,927	2,080,584	2,070,979	2,080,584	2,143,848	2,143,848	2,143,848
SUBTOTAL		2,552,785	3,025,847	5,154,875	3,040,487	3,178,089	3,178,089	3,178,089

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
SEWER ADMINISTRATION - 28100				
4090	WORKING FOREMAN	0	72,049	77,029
	HEAVEY EQUIPMENT OPERATOR-WTP OPERATOR II	0	62,623	67,307
	LIGHT EQUIPMENT OPERATOR-WTP OPERATOR I	0	58,330	61,154
			-----	-----
			193,002	205,490

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - ADMINISTRATION**

**DEPT # - 28100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4092	Temporary Pay	7,300	Police details Manhole repairs	7,300 Police details Manhole repairs
4098	Overtime Pay	60,000	For overtime calls and emergency work on the sewer system.	60,000 For overtime calls and emergency work on the sewer system.
4112	Stand-By Pay	6,317	1 person @ 1.5 hr. pay for weekdays and 2 hr. pay for weekends and holidays.  (Cost-shared with Water Fund)	6,317 1 person @ 1.5 hr. pay for weekdays and 2 hr. pay for weekends and holidays.  (Cost-shared with Water Fund)
4182	Clothing Allowance	3,750	Initial Issue of uniforms per new CBA	3,750 Per Public Works contract, 3 employees Initial Issue of uniforms per new CBA
4200	Office Supplies	300	Copy paper, pens, and other expendables.	300 Copy paper, pens, and other expendables.
4235	Small Tools & Equipment	2,000	Ladders, shovels, pumps, hoses, dye tablets, etc.	2,000 Ladders, shovels, pumps, hoses, dye tablets, etc.
4237	Gas & Oil	3,018	For vehicles, mowers and minor equipment. Fuel Estimate: diesel and gasoline	3,018 For vehicles, mowers and minor equipment. Fuel Estimate: diesel and gasoline
4262	Safety	230	Hard Hats and safety vests traffic cones/barricades  Special equipment needed for handling of wastewater and confined space entry.	230 Hard Hats and safety vests traffic cones/barricades  Special equipment needed for handling of wastewater and confined space entry.

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - ADMINISTRATION**

**DEPT # - 28100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4400	Contracted Services	187,154	Annual Preventative Maintenance contract for sewer lift stations Sewer lift station pumps (10) Preventive maintenance Pump station wet well cleaning P.S. Mission controllers maintenance Video inspection-sewer mains Manhole reconstruction Emergency repairs to sewer system and pumping stations Lift stations generator PM Post-Thermal Remediation Groundwater Monitoring Groundwater Management Permit-WWTP Mission Controllers R/F for 10 Sewer Lift Stations Legal Notices (materials and service bids) Meter reading equipment: Maintenance contract (37%) Software maintenance (37%) Fire Extinguisher Inspection	7,993 12,000 7,000 500 6,000 10,000 18,000 4,199 61,000 51,300 4,474 2,000 1,470 1,018 200	Annual Preventative Maintenance contract for sewer lift stations Sewer lift station pumps (10) Preventive maintenance Pump station wet well cleaning P.S. Mission controllers maintenance Video inspection-sewer mains Manhole reconstruction Emergency repairs to sewer system and pumping stations Lift stations generator PM Groundwater Management Permit-WWTP Mission Controllers R/F for 10 Sewer Lift Stations Legal Notices (materials and service bids) Meter reading equipment: Maintenance contract (37%) Software maintenance (37%) Fire Extinguisher Inspection	7,760 12,000 7,000 500 6,000 10,000 18,000 4,077 51,300 4,474 2,000 1,470 1,018 200
4404	Audit	3,780	Annual audit	3,780	Annual audit	3,780
4406	Printing & Binding	3,371	Sewer billing 37/63% split S/W Delinquent notices (N11Z)	666 71	Sewer billing 37/63% split S/W Delinquent notices (N11Z)	666 71

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - ADMINISTRATION**

**DEPT # - 28100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Cert. mail cards Printing service for billings	168 2,466
4423	Medical Exams	187	Required random drug and alcohol exams and physicals	187
4450	Telephone	1,572	Cell phone (1) Meter towers 37/63 split Broadband Communications- air card-GIS tablet	1,572
4451	Postage	6,125	Postage for monthly and quarterly billings and delinquency notices Postage for Betterment & DBA billings S/W 37-63% split	6,003 122
4452	Building Maintenance	5,000	Exterior building repairs various stations	5,000
4453	Meetings & Training	700	I/I training	700
4456	Radio Maintenance	63	Radio repair	63
4458	Vehicle Maintenance	3,036	Normal maintenance and inspection of pickup with plow P77-2012 Ford F350 P73-2019 Ford F350	3,036 P77-2012 Ford F350 P73-2019 Ford F350

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - ADMINISTRATION**

**DEPT # - 28100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4459	Equipment Maintenance	2,000	Replacement parts for equipment at lift stations. Maintain generators, breathing and ventilation equipment, propane for backup generators.	2,000
4470	General Liability	19,932	Liability coverage (rate based on percentage of overall expenditures) (estimated 5% increase over 2024/25 rates)	19,932
4475	Fleet Insurance	1,378	Coverage for sewer vehicles (estimated 5% increase over 2024/25 rates)	1,378
4488	Administrative Service Charge	296,697	Administrative charge for services provided by General Fund (i.e. purchasing, payroll, billing, accounts payable, IT, personnel, collections, engineering).	296,697
4491	Property Insurance	5,009	Coverage for building and contents, plus lift stations and former treatment plant.  (estimated 5% increase over 2024/25 rates)	5,009
4496	Electricity	41,947	Electricity to operate lift stations and meter stations.  3 Year weighted average + 25%	41,947

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - ADMINISTRATION**

**DEPT # - 28100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025		EXPLANATION 2024
4497	Other Utilities	33,549	Water service at South Policy lift station  Annual backflow test Silverbrook Development charges Methuen – offsetting revenue	33,549	Water service at South Policy lift station  Annual backflow test Silverbrook Development charges Methuen – offsetting revenue
4587	Recording Fees	450	Charges for recording Demand and Benefit Assessment liens with Registry of Deeds.	450	Charges for recording Demand and Benefit Assessment liens with Registry of Deeds.
4615	Sewer Equipment	16,000	Fittings & adapters  Manhole rims, covers, raisers	1,000  15,000	Fittings & adapters  Manhole rims, covers, raisers
4646	GLSD Operating Cost	2,143,848	01/01 - 06/30 (fixed)  07/01 - 12/31 (estimate)	1,050,906  1,092,942	01/01 - 06/30 (fixed)  07/01 - 12/31 (estimate)  Note: Combined operating and debt in one line in 2024

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>SEWER-DEBT SERVICES</b>								
28110 - 4500	GLSD-DEBT	298,221	-	-	-	-	-	-
28110 - 4509	RTE 28 SEWER REPL-PRIN	264,077	264,078	264,077	264,078	264,078	264,078	264,078
28110 - 4510	WEST DUSTON SEWER-PRIN	61,470	61,470	61,470	61,470	61,470	61,470	61,470
28110 - 4568	RTE 28 SEWER REPL-INT	95,068	89,787	89,786	89,787	84,505	84,505	84,505
28110 - 4569	WEST DUSTON SEWER-INT	24,204	21,131	21,130	21,131	18,057	18,057	18,057
28110 - 4575	FORMER WWTF SOIL REMEDITATION	-	-	-	-	108,000	108,000	108,000
28110 - 4572	BOND AND NOTE FEES	12,781	16,000	11,206	16,000	16,000	16,000	16,000
28110 - 4573	BAN INTEREST	187,544	141,180	141,180	141,180	213,440	213,440	213,440
SUBTOTAL		943,365	593,646	588,851	593,646	765,550	765,550	765,550

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - DEBT**

**DEPT # - 28110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4509	Rte. 28 Sewer Main Replacement - Principal	264,078	*SRF Loan Issue 2021 Final Payment 2040	264,078 *SRF Loan Issue 2021 Final Payment 2040
4510	West Duston Sewer Main - Principal	61,470	Bond Issue 2021 Final Payment 2031	61,470 Bond Issue 2021 Final Payment 2031
4568	Rte. 28 Sewer Main Replacement - Interest	84,505	2025 Interest	84,505 2024 Interest
4569	West Duston Sewer Main - Interest	18,057	2025 Interest	18,057 2024 Interest
4575	Former WWTF Soil Remediation - Interest (estimate)	108,000	2025 Interest	108,000
4572	Bond and Note Fees	16,000	Bond Issuance Costs	16,000 Bond Issuance Costs
4573	BAN Interest	213,440	2025 Interest for BAN	213,440 2024 Interest for BAN

\* Offset by DBA

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>SEWER-CAPITAL PROJECTS</b>								
28120 - 4720	VEHICLES	-	80,000	67,880	80,000	-	-	-
28120 - 4723	WASTEWATER PUMP STATION	-	780,000	705,900	780,000	875,000	875,000	875,000
28120 - 4765	IMPROVEMENTS	894	-	-	-	-	-	-
28120 - 4848	SEWER INFLOW AND INFILTRATION	-	200,000	200,547	200,000	100,000	100,000	100,000
28120 - 4888	GIS FLYOVER	4,199	-	-	-	-	-	-
SUBTOTAL		5,093	1,060,000	974,327	1,060,000	975,000	975,000	975,000
<b>SEWER-WARRANT ARTICLES</b>								
28130 - 4968	OPEB TRUST	5,000	5,000	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		105,000	5,000	5,000	5,000	5,000	5,000	5,000
GRAND TOTAL-SEWER		3,606,243	4,684,493	6,723,053	4,699,133	4,923,639	4,923,639	4,923,639

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - CAPITAL PROJECTS**

**DEPT # - 28120**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4723	Wastewater Pump Station	875,000	Brookdale Pump Station	875,000
4848	Inflow and Infiltration	100,000	Inflow and Infiltration	100,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - SEWER - WARRANT ARTICLES**

**DEPT # - 28130**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4968	OPEB Trust	5,000	To be placed in the OPEB Trust for Other Post Employment Benefits	To be placed in the OPEB Trust for Other Post Employment Benefits

**2025 BUDGET**

DEPT.	2023 EXPENDED	2024 BUDGET	EXPENDED (AS OF 10/22/24)	2024 ESTIMATE	2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
<b>WATER FUND SUMMARY</b>							
ADMINISTRATION	1,964,713	2,057,335	1,666,324	2,036,759	2,158,194	2,158,194	2,158,194
OPERATIONAL	1,867,640	2,646,846	1,896,363	2,267,493	2,490,391	2,490,391	2,490,391
BUILDINGS	76,743	166,362	106,366	161,473	78,946	78,946	78,946
DEBT SERVICES	992,456	1,056,505	896,503	1,056,504	656,237	656,237	656,237
CAPITAL PROJECTS	558,186	260,000	259,792	260,000	190,400	190,400	190,400
WARRANT ARTICLES	10,000	5,000	5,000	5,000	5,000	5,000	5,000
<b>TOTAL - WATER FUND</b>	<b>5,469,738</b>	<b>6,192,048</b>	<b>4,830,349</b>	<b>5,787,229</b>	<b>5,579,168</b>	<b>5,579,168</b>	<b>5,579,168</b>

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>WATER-ADMINISTRATION</b>								
38100 - 4090	REGULAR PAY	760,564	843,336	746,518	772,557	857,415	857,415	857,415
38100 - 4092	TEMPORARY PAY	17,442	32,760	71,303	42,328	87,160	87,160	87,160
38100 - 4095	TEMPORARY ALTERNATE DUTY	1,060	-	(1,060)	(1,060)	-	-	-
38100 - 4098	OVERTIME PAY	136,275	101,915	164,783	149,326	135,000	135,000	135,000
38100 - 4109	EMPLOYEE RETIREMENT BENEFIT	1,290	-	1,530	1,530	-	-	-
38100 - 4112	STAND-BY PAY	14,813	13,197	16,677	14,777	19,011	19,011	19,011
38100 - 4170	RETIREMENT	126,632	129,682	127,694	126,995	132,900	132,900	132,900
38100 - 4171	DISABILITY INSURANCE	7,201	7,769	7,071	7,534	7,119	7,119	7,119
38100 - 4172	WORKERS' COMPENSATION	19,922	26,464	25,424	34,637	21,861	21,861	21,861
38100 - 4174	FICA-SOCIAL SECURITY	69,858	75,827	75,464	74,265	84,042	84,042	84,042
38100 - 4176	HEALTH INSURANCE	296,539	290,158	236,473	279,446	290,476	290,476	290,476
38100 - 4177	UNEMPLOYMENT COMPENSATION	329	420	386	769	372	372	372
38100 - 4178	LIFE INSURANCE	2,252	2,434	2,154	1,877	2,403	2,403	2,403
38100 - 4179	DENTAL INSURANCE	9,696	9,779	7,877	9,229	9,365	9,365	9,365
38100 - 4182	CLOTHING ALLOWANCE	17,262	11,650	11,500	11,650	10,150	10,150	10,150
38100 - 4200	OFFICE SUPPLIES	1,809	1,400	2,782	1,400	1,400	1,400	1,400
38100 - 4399	LEGAL SERVICES	-	10,000	-	10,000	10,000	10,000	10,000
38100 - 4404	AUDIT	2,555	3,780	3,780	3,780	3,780	3,780	3,780
38100 - 4405	MEMBERSHIPS & PUBLICATIONS	2,050	1,848	1,289	1,848	1,848	1,848	1,848
38100 - 4406	PRINTING & BINDING	7,825	9,923	10,092	10,000	11,492	11,492	11,492
38100 - 4423	MEDICAL EXAMINATIONS	1,085	675	387	675	675	675	675

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
38100 - 4440	EQUIPMENT RENTAL <b>MOVED to Operatio</b>	19,440	30,000	22,293	35,000	-	-	-
38100 - 4450	TELEPHONE	22,288	22,248	27,866	26,885	25,352	25,352	25,352
38100 - 4451	POSTAGE	24,703	27,219	28,739	27,219	28,265	28,265	28,265
38100 - 4453	MEETINGS & TRAINING	4,130	4,700	4,115	4,700	4,700	4,700	4,700
38100 - 4456	RADIO MAINTENANCE	-	1,634	-	1,634	1,634	1,634	1,634
38100 - 4458	VEHICLE MAINTENANCE	18,100	20,000	449	10,000	10,000	10,000	10,000
38100 - 4470	GENERAL LIABILITY	23,679	24,783	25,262	24,763	26,347	26,347	26,347
38100 - 4475	FLEET INSURANCE	6,519	6,856	6,788	6,619	6,888	6,888	6,888
38100 - 4488	ADMIN. SERVICE CHARGE	327,752	323,915	323,915	323,915	345,308	345,308	345,308
38100 - 4491	PROPERTY INSURANCE	21,367	22,276	22,138	21,773	22,544	22,544	22,544
38100 - 4587	RECORDING FEES	68	437	156	437	437	437	437
38100 - 4600	OFFICE FURNITURE & EQUIPMENT	207	250	319	250	250	250	250
SUBTOTAL		1,964,713	2,057,335	1,974,165	2,036,759	2,158,194	2,158,194	2,158,194

**2025 PERSONNEL WORKSHEET**

ACCOUNT	TITLE	FTE NET CHANGE	2024 BUDGETED SALARY	2025 BUDGETED SALARY
WATER ADMINISTRATION - 38100				
4090	DEPUTY DIRECTOR-UTILITIES	0	118,096	121,514
	CHEMIST	0	88,922	91,506
	PRIMARY OPERATOR	0	82,666	88,183
	WORKING FOREMAN (2)	0	154,041	160,936
	HEAVY EQUIPMENT OPERATOR (2)	0	143,704	150,888
	CONSTRUCTION MAINTENANCE REPAIR III	0	63,866	55,346
	CONSTRUCTION MAINTENANCE REPAIR I	0	65,848	52,980
	BACKFLOW INSPECTOR	0	66,985	73,545
	METER REPAIR TECHNICIAN	0	59,208	62,517
			-----	-----
			843,336	857,415

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - ADMINISTRATION**

**DEPT # - 38100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4092	Temporary Pay	87,160	2 employees @ \$20 an hour for 11 weeks for seasonal projects. 1 employee @ \$45 an hour for 8 weeks for MIU replacement 1 employee @ \$32 an hour for infrastructure replacement Police details	17,600 14,400 41,600 13,560	2 employees @ \$16 an hour for 11 weeks for seasonal projects. 1 employee @ \$16 an hour for 8 weeks for GIS support Police details	14,080 5,120 13,560
4098	Overtime Pay	135,000	Overtime for water breaks, pumping systems, telemetry alarms, and weekend system checks and other work conducted outside of normal business hours.	135,000	Overtime for water breaks, pumping systems, telemetry alarms, and weekend system checks and other work conducted outside of normal business hours.	101,915
4112	Stand-By Pay	19,011	1 person @ 1 hr. pay for weekdays and 1.5 hr. pay for weekends and holidays. (Cost-shared with Sewer Fund)	19,011	1 person @ 1 hr. pay for weekdays and 1.5 hr. pay for weekends and holidays. (Cost-shared with Sewer Fund)	13,197
4182	Clothing Allowance	10,150	Per Public Works/SPAA contract Boot Allowance Initial Issue of uniforms per new CBA	400 9,750	Per Public Works/SPAA contract Boot Allowance (11) Initial Issue of uniforms per new CBA	400 11,250
4200	Office Supplies	1,400	General office supplies.	1,400	General office supplies.	1,400
4399	Legal Services	10,000	Outside legal services.	10,000	Outside legal services.	10,000
4404	Audit	3,780	Annual audit.	3,780	Annual audit.	3,780

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - ADMINISTRATION**

**DEPT # - 38100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4405	Memberships & Publications	1,848	State Certification renewals: Treatment & Distribution Individual Memberships: American Backflow Prevention Assn (APBA) (1) American Water Works Association (AWWA) (2) Utility Memberships: NEWWA NH DES	State Certification renewals: Treatment & Distribution Individual Memberships: American Backflow Prevention Assn (APBA) (1) American Water Works Association (AWWA) (2) Utility Memberships: NEWWA NH DES
4406	Printing & Binding	11,492	Water billing 37/63% split S/W Meter cards Invoices Delinquent notices (N11Z) Cert. mail cards Consumer Confidence Report CCR-Data processing/labels Public notices Printing service for billings	Water billing 37/63% split S/W Meter cards Invoices Delinquent notices (N11Z) Cert. mail cards Consumer Confidence Report CCR-Data processing/labels Public notices Printing service for billings
4423	Medical Exams	675	Required random drug and alcohol exams and physicals.	Required random drug and alcohol exams and physicals.

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - ADMINISTRATION**

**DEPT # - 38100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4440	Equipment Rental	-	Moved to Operations budget 38110	Rental of heavy excavation equipment and special tools as needed for main breaks and other distribution system repairs as needed.
				Mill/Fill Old trenches
4450	Telephone	25,352	Telephone/Fax/circuits Cell phones (5) Meter towers 63/37 split Comcast Internet Circuit for resiliency  Internet Broadband Communications- 5 air cards-GIS tablets	25,352 Telephone/Fax/circuits Cell phones (5) Meter towers 63/37 split Comcast Internet Circuit for resiliency  Internet Broadband Communications- 5 air cards-GIS tablets
4451	Postage	28,265	Postage for monthly and quarterly billings and delinquency notices (N11Z)  Postage for Betterment & DBA billings S/W 37-63% split Violations notices, backflow letters, annual water quality report to users etc.  Certified shut off letters (Offsetting revenue-cost passed on to customers)	14,239 Postage for monthly and quarterly billings and delinquency notices (N11Z)  223 Postage for Betterment & DBA billings S/W 37-63% split 1,275 Violations notices, backflow letters, annual water quality report to users etc.  12,528 Certified shut off letters (Offsetting revenue-cost passed on to customers)
4453	Meetings & Training	4,700	Water industry training Safety training programs	4,400 Water industry training 300 Safety training programs

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - ADMINISTRATION**

**DEPT # - 38100**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4456	Radio Maintenance	1,634	Repairs/replacement of portable truck radios	1,634
4458	Vehicle Maintenance	10,000	Scheduled and emergency repairs to 1 backhoe, 1 compressor, 5 utility trucks, and 3 compact pick-ups & 6-wheel dump truck.	20,000
4470	General Liability	26,347	Liability coverage (rate based on percentage of overall expenditures) (estimated 5% increase over 2024/25 rates)	24,783
4475	Fleet Insurance	6,888	Coverage for water vehicles (estimated 5% increase over 2024/25 rates)	6,856
4488	Administration Service Charge	323,915	Administrative charge for services provided by General Fund (i.e. purchasing, payroll, billing, accounts payable, IT, collections, engineering).	323,915
4491	Property Insurance	22,544	Coverage for building and contents, 3 pumping stations, 2 PRV stations, and 3 water towers and Dams. (estimated 5% increase over 2024/25 rates)	22,276
4587	Recording Fees	437	Charges for recording Demand and Benefit Assessment liens with Registry of Deeds.	437

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - ADMINISTRATION**

**DEPT # - 38100**

<b>ACCT</b>	<b>ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>	
4600	Office Furniture & Equip	250	Replacement office equipment.	250	Replacement office equipment. 250

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2025 BUDGET				2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE				
<b><i>WATER-OPERATIONS</i></b>									
38110 - 4235	SMALL TOOLS & EQUIP.	29,976	9,000	22,119	15,000		15,000	15,000	15,000
38110 - 4237	GAS & OIL	30,907	33,534	31,780	34,000		35,000	35,000	35,000
38110 - 4244	GRAVEL/SAND	4,073	4,000	9,829	5,000		5,000	5,000	5,000
38110 - 4249	RESURFACING	9,279	21,830	16,849	21,830		25,000	25,000	25,000
38110 - 4255	CHEMICALS	149,364	85,000	143,732	125,000		125,000	125,000	125,000
38110 - 4256	TUBING & PARTS	14,372	66,150	44,594	66,150		66,150	66,150	66,150
38110 - 4262	SAFETY	121	750	809	750		750	750	750
38110 - 4400	CONTRACTED SERVICES	246,696	192,690	254,384	192,690		244,274	244,274	244,274
38110 - 4440	EQUIPMENT RENTAL	-	-	-	-		40,000	40,000	40,000
38110 - 4481	WATER SAMPLES/LAB EXPENSES	95,036	130,835	63,145	130,835		105,271	105,271	105,271
38110 - 4482	PURCHASE OF WATER	639,692	1,366,267	851,548	900,000		933,762	933,762	933,762
38110 - 4484	METERS/REPLACEMENT	75,997	75,000	54,391	75,000		135,500	135,500	135,500
38110 - 4485	HYDRANTS	39,627	37,500	29,861	42,000		52,500	52,500	52,500
38110 - 4489	PIPE REPLACEMENT	132,825	261,000	208,117	261,000		280,000	280,000	280,000
38110 - 4496	ELECTRICITY	202,003	192,506	214,780	233,554		246,101	246,101	246,101
38110 - 4497	OTHER UTILITIES	160,486	136,331	153,980	164,684		181,083	181,083	181,083
38110 - 4607	EQUIPMENT	3,347	-	-	-		-	-	-
38110 - 4610	WATER-EQUIPMENT	33,840	34,453	33,868	-		-	-	-
SUBTOTAL		1,867,640	2,646,846	2,133,786	2,267,493		2,490,391	2,490,391	2,490,391

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - OPERATIONS**

**DEPT # - 38110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4262	Safety	750	Personal safety gear, traffic cones, signs, safety supplies etc.	750
4400	Contracted Services	244,274	Electronics & Controls maintenance. Mechanical systems Instrument calibration & preventative electrical maintenance Altitude valve preventive maintenance  Digsafe Water Conservation Backwash tank cleaning Generator P.M. (8 Sites) PM on CO2 Storage & carbonic acid feed systems Copier maintenance Treatment technical assistance Meter reading equipment maintenance contract (63%) Software Maintenance (63%) GIS hosting/support/updates Mission Service for WTP On Call Engineering Services WaterSmart-Customer Access Neptune 360 Finish Water Pump Replacement Canobie Raw Water Pump Check Valve Replacement Fire Pump PM Services	Electronics & Controls maintenance. 4,000 Mechanical systems 12,000 Instrument calibration & preventative electrical maintenance 6,180 Altitude valve preventive maintenance 2,200  Digsafe 6,396 Water Conservation 3,000 Backwash tank cleaning 6,180 Generator P.M. (8 Sites) 3,258 PM on CO2 Storage & carbonic acid feed systems 4,500 Copier maintenance 350 Treatment technical assistance 5,000 Meter reading equipment maintenance contract (63%) 2,502 Software Maintenance (63%) 1,733 GIS hosting/support/updates 9,200 Mission Service for WTP 784 On Call Engineering Services 5,000 WaterSmart-Customer Access 18,285 Neptune 360 33,000 Finish Water Pump Replacement 45,500 Canobie Raw Water Pump Check Valve Replacement 19,682 Fire Pump PM Services 10,874

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - OPERATIONS**

**DEPT # - 38110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Contracted Pump Services Installs SonicWall LogMeIn for SCADA (4) Legal Notices (materials and service bids) SCADA Security Software	25,000 2,350 1,000 2,800 13,500
4440	Equipment Rental	40,000	Rental of heavy excavation equipment and special tools as needed for main breaks and other distribution system repairs as needed.	15,000
			Mill/Fill Old trenches	25,000
4481	Water Samples/Lab Expenses	105,271	QA/QC & certification Consumables Glassware & minor equip. Routine SDWA compliance Chemical waste disposal Hach service maintenance Lab equipment service maintenance. PFOA/PFOS testing (4) Lead/Copper Testing (Regional Line Increases) Cyanobacteria Testing UCMR5 Testing	4,000 13,225 13,225 9,500 2,000 43,500 2,500 3,500 2,250 6,000 5,571
4482	Purchase of Water	933,762	Methuen-emergency purchases	100

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - OPERATIONS**

**DEPT # - 38110**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
			Manchester Water Works: Windham & PEU HAWC Salem	Manchester Water Works: Windham & PEU HAWC Salem
4484	Meters	135,500	New Meters for development Partially offset by meter sales (New Regional Customers)	135,500 New Meters for development Partially offset by meter sales (New Regional Customers)
4485	Hydrants	52,500	Replace hydrants (15 @3,500)	52,500 Replace hydrants (15 @2,200) Hydrant Parts
4489	Pipe Replacement	280,000	Scheduled and emergency repairs made to distribution system on pipes valves and fittings. Water work associated with Road Program	10,000 270,000 Scheduled and emergency repairs made to distribution system on pipes valves and fittings. Water work associated with Road Program
4496	Electricity	246,101	Cost of electricity for building and to pump water. Service for WTP, 3 booster stations and 2 raw water pumping stations, 2 PRV Stations	246,101 Cost of electricity for building and to pump water. Service for WTP, 3 booster stations and 2 raw water pumping stations, 2 PRV Stations
4497	Other Utilities	181,083	Sewer discharge, from Canobie Water Treatment Plant	181,083 Sewer discharge, from Canobie Water Treatment Plant

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b><i>WATER-BUILDINGS</i></b>								
38120 - 4401	CLEANING SERVICES	13,300	13,500	13,500	13,500	13,500	13,500	13,500
38120 - 4452	BUILDING MAINTENANCE	35,936	116,931	77,873	116,931	20,532	20,532	20,532
38120 - 4495	HEAT	27,507	35,931	27,420	31,042	44,914	44,914	44,914
SUBTOTAL		76,743	166,362	118,793	161,473	78,946	78,946	78,946

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - BUILDINGS**

**DEPT # - 38120**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024		
4401	Cleaning Services	13,500	Cleaning services	13,500		
4452	Building Maintenance	20,532	Building repairs and expendable building supplies/cleaning products. Outdoor Lighting replacements Annual radio box testing/monitoring: Water Treatment Plant, Spicket, Manor Pkwy, Arlington & Nirvana Booster Stations. Alarm monitoring Fire Alarm Inspection - five (5) locations	10,000 1,250 174 1,237	Building repairs and expendable building supplies/cleaning products. Outdoor Lighting replacements Annual radio box testing/monitoring: Water Treatment Plant, Spicket, Manor Pkwy, Arlington & Nirvana Booster Stations. Alarm monitoring Fire Alarm Inspection - five (5) locations	10,000 1,250 174 1,237
			Fuel for Generators HVAC Maintenance Grounds Maintenance, includes fertilization Security gate annual maintenance Pest Control Fire Safety Equipment Maintenance	1,700 1,176 2,500 400 1500 595	Fuel for Generators HVAC Maintenance Grounds Maintenance, includes fertilization Security gate annual maintenance Pest Control Fire Safety Equipment Maintenance Boiler Replacement WTP	1,700 1,176 2,500 400 1500 595 96,399
4495	Heat	44,914	Propane heat 3 Year weighted average + 5%	44,914	Propane heat 3 Year weighted average + 5%	35,931

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>WATER-DEBT SERVICES</b>								
38130 - 4507	DRINKING WATER #21-PRINCIPAL '19	160,000	160,000	160,000	160,000	-	-	-
38130 - 4509	RTE 28 WATER MAIN-PRIN	288,313	288,313	288,313	288,313	288,313	288,313	288,313
38130 - 4510	WEST DUSTON WATER-PRIN	58,530	58,530	58,530	58,530	58,530	58,530	58,530
38130 - 4521	DRINKING WATER #21-INTEREST '19	12,000	4,000	4,000	4,000	-	-	-
38130 - 4568	RTE 28 WATER MAIN-INT	18,683	16,347	16,347	16,347	14,012	14,012	14,012
38130 - 4569	WEST DUSTON WATER-INT	23,046	20,120	20,120	20,120	17,194	17,194	17,194
38130 - 4669	WATER CON #15-PRINCIPAL '04	35,000	35,000	35,000	35,000	-	-	-
38130 - 4671	WATER CON #16-PRINCIPAL '13	69,000	-	-	-	-	-	-
38130 - 4672	WATER CON #17-PRINCIPAL '14	105,000	105,000	105,000	105,000	-	-	-
38130 - 4673	WATER CON #18-PRINCIPAL '14	80,000	80,000	80,000	80,000	-	-	-
38130 - 4674	WATER CON #19-PRINCIPAL '15	110,000	110,000	110,000	110,000	110,000	110,000	110,000
38130 - 4675	WATER CON #20-PRINCIPAL '18	151,892	154,194	154,193	154,194	156,530	156,530	156,530
38130 - 4689	WATER CON #19-INTEREST '15	2,728	1,057	1,057	1,057	-	-	-
38130 - 4690	WATER CON #16-INTEREST '16	2,070	-	-	-	-	-	-
38130 - 4691	WATER CON #17-INTEREST '17	6,300	3,150	3,150	3,150	-	-	-
38130 - 4692	WATER CON #18-INTEREST '18	4,800	2,400	2,400	2,400	-	-	-
38130 - 4693	WATER CON #19-INTEREST '19	13,200	8,800	8,800	8,800	4,400	4,400	4,400
38130 - 4694	WATER CON #20-INTEREST '20	11,895	9,594	9,593	9,593	7,258	7,258	7,258
SUBTOTAL		992,456	1,056,505	1,056,503	1,056,504	656,237	656,237	656,237

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - DEBT**

**DEPT # - 38130**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	AMOUNT	EXPLANATION 2024
4674	Water Const. #19 – Principal (N Policy/Old Rockingham)	110,000	* Bond Issue 2015 Final Payment 2025	110,000	* Bond Issue 2015 Final Payment 2025
4675	Water Const. #20 – Principal (Exit 2 Booster Station)	156,530	Bond Issue 2018 Final Payment 2028	156,530	Bond Issue 2018 Final Payment 2028
4509	Rte. 28 Water Main Replacement - Principal	288,313	** SRF Loan Issued 2021 Final Payment 2030	288,313	** SRF Loan Issued 2021 Final Payment 2030
4510	West Duston Main - Principal	58,530	Bond Issue 2021 Final Payment 2031	58,530	Bond Issue 2021 Final Payment 2031
4568	Rte. 28 Water Main Replacement - Interest	14,012	** 2025 Interest	14,012	** 2024 Interest
4569	West Duston Main - Interest	17,194	2025 Interest	17,194	2024 Interest
4693	Water Const. #19 – Interest	4,400	2025 Interest	4,400	2024 Interest
4694	Water Const. #20 – Interest	7,258	2025 Interest	7,258	2024 Interest

\* Principal offset of 7,044 via amortized bond premiums

\*\* Offset by DBA

**2025 BUDGET**

DEPT. ACCT. NO.	ACCOUNT NAME	2023 EXPENDED (PREAUDIT)	2024			2025 COUNCIL RECOMM.	2025 BUD COM RECOMM.	2025 BUDGET
			2024 BUDGET	EXPENDED (PRE-AUDIT) (incl. encumb)	2024 ESTIMATE			
<b>WATER-CAPITAL PROJECTS</b>								
38140 - 4402	ENGINEERING SERVICES	-	225,000	225,000	225,000	-	-	-
38140 - 4607	EQUIPMENT	-	-	-	-	105,400	105,400	105,400
38140 - 4738	WATER - VEHICLES	147,707	35,000	34,792	35,000	85,000	85,000	85,000
38140 - 4765	IMPROVEMENTS	406,280	-	-	-	-	-	-
38140 - 4888	GIS FLYOVER	4,199	-	-	-	-	-	-
	SUBTOTAL	558,186	260,000	259,792	260,000	190,400	190,400	190,400
<b>WATER-WARRANT ARTICLES</b>								
38150 - 4968	OPEB TRUST	5,000	5,000	5,000	5,000	5,000	5,000	5,000
38150 - 9990	OPERATING TRANSFER	-	-	150,000	-	-	-	-
	SUBTOTAL	10,000	5,000	155,000	5,000	5,000	5,000	5,000
	GRAND TOTAL-WATER	5,469,738	6,192,048	5,698,039	5,787,229	5,579,168	5,579,168	5,579,168

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - CAPITAL PROJECTS**

**DEPT # - 38140**

ACCT	ACCOUNT NAME	AMOUNT	EXPLANATION 2025	EXPLANATION 2024
4607	Equipment	105,400	Vacuum Trailer	105,400
4738	Water - Vehicles	85,000	4x4 Utility truck (P70)	85,000

**2025 BUDGET WORKSHEET**

**DEPT NAME - WATER - WARRANT ARTICLES**

**DEPT # - 38150**

<b>ACCT ACCOUNT NAME</b>	<b>AMOUNT</b>	<b>EXPLANATION 2025</b>	<b>EXPLANATION 2024</b>
4968 OPEB Trust	5,000	To be placed in the OPEB Trust for Other Post Employment Benefits	To be placed in the OPEB Trust for Other Post Employment Benefits