

SUNAPEE BOARD OF SELECTMEN
MEETING

6:00PM Town Office Meeting Room

Tuesday, January 10, 2023

6:00 PM Motion to enter nonpublic under RSA 91-A:3 II(c)--Matters discussed in public likely to affect reputation

Present: Vice-Chairman Suzanne Gottling, Chairman Josh Trow, Selectman Jeremy Hathorn, Selectmen Carol Wallace, Shannon Martinez-Town Manager, Allyson Traeger-Executive Assistant.

1. REVIEW OF ITEMS FOR SIGNATURE:

CZC's:

PARCEL ID: 0147-0040-0000 21 New Province Rd, Catherine Ayer/Page

PARCEL ID: 0123-0007-0000 23 Fairway Drive, Mark & Linda Croteau

Motion to approve CZC's by Selectman Hathorn seconded by Selectman Wallace. All voted in favor.

Selectman Wallace asked about PARCEL ID: 0123-0007-0000 if it is a relocation or addition of a kitchen.

Chairman Trow replied that it stated relocation in their application.

LAND DISTURBANCE BOND:

PARCEL ID: 0132-0037-0000 73 Lower Main St, S R Lower Village

Motion to approve Land Disturbance Bond by Selectman Hathorn seconded by Vice-Chairman Gottling. All voted in favor.

DEMO PERMIT:

PARCEL ID: 0132-0037-0000 73 Lower Main St., S R Lower Village LLC

Motion to approve Demo Permit by Vice-Chairman Gottling seconded by Selectman Hathorn. All voted in favor.

Review and Sign Certification of Yield Taxes

Chairman Trow presented that this Certification of Yield Taxes is assessed for Map 0235-0092-0000 in total amount of \$13.27.

Motion to approve Certification of Yield Taxes by Selectman Wallace seconded by Vice-Chairman Gottling. All voted in favor.

2. APPOINTMENTS

- 7:00PM Town Manager to Present Town Budget

Town Manager Martinez thanked everybody who had participated in crafting the budget for this year and stated that this was not an easy year to be budgeting and some of the reasons mentioned were the high inflation and the time of change where they are trying to figure out how to attract

and retain talent and bring in new innovations. She stated that the department heads had done a phenomenal job of figuring out how to control cost while putting forward a reasonable budget for the Board to consider. Town Manager Martinez explained that according to the municipal budget rules, the Board of Selectmen are required to hold a public hearing, which must be noticed seven days in advance. All the amounts that are going to be considered in the session need to be disclosed at this hearing, and then after public comments, it is up to the Board to formally accept the budget. She reminded everyone that this is only the town's portion of the tax rate, more specifically the ones that they have the most control over, the general fund operating budget. She presented the budget as responsible and reasonable, especially during the timeframe. They have tried to figure out where they could bring departments together, where they could share recourses and staff time, to make sure that they were being as fiscally responsible as possible. The total appropriations for this year were shown, as well as what that means for the total general operating budget, operating default budget and the difference between the default and the operating budget, and how much were they up for this year, which showed an increase of 7.4%. The delineation between the general operating fund and the enterprise funds were also presented. She presented that most of their time was spent on calculating the tax rate responsibly and presented the equation which showed increase of taxes and then presented it in its entirety, the total in appropriations and the estimated revenues. The \$150,000.00 that they have talked about before, that they would use to draw down taxes, the overlay that they have also talked about before and why it is \$30,000.00, the war service credits, the total evaluation, and that brings them to a total tax rate of \$3.44, which is a 9-cent increase. Warrant Articles are usually funding the capital reserves, special project that they have coming on, bonds, and for this year the Warrant Articles are more than what they have been in the past. The reason for them being more is because of the shift in how they are being handled. The ABC Committee had recommended that instead of the team that created the budget think through what the possible warrant articles would be funded by the general fund, just leave it up to the voters. Mathematically, for the taxes on the warrant articles, it is the same amount of money. She presented the current list of the warrant articles, which was robust largely because Planning Board had quite a few coming forth and are quite long. The things reflected in the warrant articles table are the amounts that they have talked about in multiple budget meetings and the numbers have not changed since they have last spoke. As they saw in the beginning, the budget was at 7.4%, so in actuality the things were up were COLA that was up by 5%, which included a large portion of why the costs were increased. Required by law to get paid were the health insurance premiums up by 15.9%, they are pulling on some new positions and the 60% on positions is because of that. Commodities, work, and professional services are just a cost of doing business and they have gone up, but the team was doing its best to make sure that they control those costs on their side. She explained that they have combined three part-time positions into a one full-time position, they were taking a position from the Finance Department that is not filled currently and they were marrying that with the Highway Business Manager position. They are trying to figure different ways of getting work done and different ways that they can share resources across departments as well. For 2023 they fully anticipate redoing the entire HR Manual including how evaluations are done and how merit increases are given. Chairman Trow opened up to the Board questions, discussions and comments.

Selectman Wallace wanted to clarify that with the general operating fund going up 7.4% and the tax rate going up 2.6%, the delta there is mitigated by the valuations, Town Manager Martinez added to that part the amount of money that are using a draw down taxes.

Vice-Chairman Gottling asked if all warrant articles pass, is the tax rate included and calculated and the answer from Town Manager Martinez was positive.

Chairman Trow asked how long the finance professional services is covering for and the answer from Town Manager Martinez was for three months.

Selectman Wallace asked if the warrant articles additional 55 cents cost is included into the \$3.44 and the answer from Mr. O'Connor (via ZOOM) was positive, assuming that all of the warrant articles do pass.

Chairman Trow explained the warrant articles one by one and then opened session for public comment.

John Augustine commented that they are fifty minutes into this public hearing and they are just now starting to hear from the public, so it is not a talk at the public meeting, it is a public hearing to hear from the public and the appropriate way to do it would be to go through each article and take comments one at the time and that would serve the purpose of the public hearing.

Separately, he commented that what is being done here with using no money from fund balance to fund warrant articles and telling the public that they are going to do \$850,000.00 in October, November, December of 2023 is unprecedented and it has never been done before. Every other Board of Selectman before them, had taken money from fund balance and had said that it is going to fund a particular article, so the voters knew where the money was going to come from. He said that the members cannot commit money, because they do not know that the same members are going to be making the decision on October, November, December of 2023, and he does not think that what they have done is either wise or appropriate. Next, he commented that he had heard that the 2.5% step increase is under review, so he asked if that is going to change in 2023 and if so, how are going to hire people when in six months from now it is going to be a totally different paid structure. He asked what the target is for changing the 2.5%.

Town Manager Martinez replied that number one, it is making the evaluations typical to the positions themselves, so that there is a built-in accountability. Number two, it is making sure that the department heads are having those check-in conversations with the employees on a regular basis and not just at the time of the evaluation, making sure that the goals are clear and there has to be goals written into that evaluation. Then, there is a working group that will be comprised of the department heads that will revamp the entire policy, but that won't be able to completely be revised before end of year 2023. The big changes would be in 2024, where they could talk about the differentiation in the spread, it could be up to 2.5%. If they look at their current language, it is also that way.

Mr. Augustine asked for clarification if from the monetary standing point, 2024 is where the taxpayers would see any difference and the answer from Town Manager Martinez was affirmative. He asked if there was anything that was done outside the walls of departments, or will be done in 2023, in terms of sharing with the Sunapee School District, sharing with Sullivan County or other towns, and if things are going to happen differently in 2023 across entities, to try and give some relieve to the taxpayers.

Town Manager Martinez replied that they have started those conversations and certainly they are finding themselves short-staffed again, so they have gone back to asking New London or Newbury if they are interested in sharing other positions. They are also starting the conversation with other communities if there could be a way for them to share resources and bring in like a revenue source for themselves, so they would alleviate a struggle for a smaller municipality who cannot meet their needs, but they could have people that could meet their needs and then they would get paid by them to run their payrolls or something similar to that.

Lisa Hoekstra asked for a clarification about this hearing. She said that tonight is about public comments but there is still a deliberative, so what does that mean and what can change between now and then, or even after the deliberative session.

Chairman Trow explained that tonight is the night when they effectively as a board present to the town how they think the best way it would be, and that rides until the deliberative session. The deliberative session, legally speaking, numerical warrant articles can be adjusted, and the text can be adjusted, as long as they do not change the generic subject matter. After the deliberative, articles are locked in.

Holly Leonard asked if the Water and Sewer warrant articles are separate, or they are just being moved to the ballot.

Chairman Trow explained that the articles are not in here, because they are not under their purview basically, but they can certainly cover them. He continued with explaining the first article Water & Sewer about waterline replacements, which was raising and appropriate in \$2,48M for the first phase. He asked David Bailey if he wanted to comment on this.

Mr. Bailey emphasized the need of waterline replacements along Route 11, as well as replacing the waterline on three other locations. He explained that there are old pipes with lead joints and fittings, which need to be replaced.

Chairman Trow continued with the next article, which was about purchasing a new truck for Water & Sewer Department at \$70,000.00 and trading in a 2005 truck. Next was the article for manhole replacements up to \$45,000.00.

Barbara Chalmers from the Conservation Commission discussed about the conversation that they had in the Commission regarding the Warrant Article to pull some land out of the Town Forrest, the portion that was used by the Sewer Plant should not have been included there, not the acres used by the Plant.

Selectman Wallace pointed out that that was what is being addressed in the Warrant Articles.

Vice-Chairman Gottling clarified that it is a total of 24 acres of land and that the Conservation Commission had participated in writing that article.

Chairman Trow added that the Warrant Article does not have the exact final value, it is to be agreed on between the Water & Sewer and the Conservation Commission.

John Augustine commented on the full-time Fire Chief, full-time Rec. Director and per-diem firefighters and asked if there are job descriptions for those three positions, and if there are, is there is a possibility from the public to review those job descriptions prior to the vote and how.

Town Manager Martinez replied that they could email her, she has the personnel booklet.

Mr. Augustine asked if each of those job descriptions have performance expectations and the answer from Town Manager Martinez was negative.

Chairman Trow added that job descriptions include the expectations of the job.

Selectman Wallace suggested to go through each expense article and see if there are any questions.

Town Manager Martinez started with the first article: Operating budget of \$9,545,063.00 and asked for questions and if the Board is supporting this article.

All voted in favor of supporting the article as listed.

Chairman Trow reminded the members that if the article has a dollar amount, it gets a recommendation, if not, it does not have to or it does not get a recommendation, even if it is a petition. He continued with the second article: Fire Chief position at \$59,378.00 and asked for the members to vote.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Per diem Fire Department staffing.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Recreation Director at \$38,711.00.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Buying of Fire Apparatus \$115,000.00, Highway Transfer Station equipment \$135,000.00, used highway equipment \$25,000.00.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Expending \$220,000.00 from the Highway Transfer Station capital reserve.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Adding \$20,000.00 for the town's building maintenance capital reserve fund, \$50,000.00 for the highway garage infrastructure reserve fund, \$100,000.00 for the bridges reserve fund and \$25,000.00 for the dirt roads pavement reserve funds. All of these were appropriations.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Adding \$3,800.00 to the Cemetery Expandable Trust Fund. The amount was coming from pre-selling parcels.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: \$1,500.00 for Conservation Commission.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Milfoil-LSPA \$5,000.00

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Veteran's Field Capital Reserve Fund at \$50,000.00.

Vice-Chairman Gottling expressed some concern with the amount.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: The change to the elderly exemption.

John Augustine asked if the change is to the amounts that are exempt, the \$50,000.00, the \$70,000.00 and the \$90,000.00 and who establishes the thresholds to qualify, so the numbers in the last sentence, who determines if the person can have more than \$34,000.00 in income if they are single, or \$41,000.00 for couples. The issue now is that almost nobody qualifies, because either they have too much income or assets. He suggested for the numbers to be raised up in the future.

Chairman Trow answered that it is Sunapee's decision and Town Manager Martinez added that they have got the numbers from Kris McAllister, Chief Assessor.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Blind exemption, adopted at \$15,000.00 proposal to increase to \$23,000.00.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: The Veteran's tax credit.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: The discontinuance of the two funds in the total amount of \$33.08.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Municipal flag process.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next article: Waving their fractional ownership of the parcel.

The Board decided to come back for this article in future date.

Chairman Trow continued with the next article: Waste Water Treatment Plant.

All voted in favor of supporting the article as listed.

Chairman Trow continued with the next articles combined: Water & Sewer lines replacements, engineer insulations of crossings and intersection replacement.

All voted in favor of supporting the article as listed.

Chairman Trow closed the budget public hearing.

3. PUBLIC COMMENTS:

- Lisa Hoekstra said that her understanding is that the town has entered into a contract agreement with a STR platform, and she was curious to know which one is it. Her second question was if the town had sought town counsel on whether or not the Board of Selectmen can grandfather or have an authority to grandfather existing STR's.

Town Manager Martinez answered that the platform is GovOS. She replied that town counsel has presented at meetings, has deliberated, and given her opinion on grandfathering.

Chairman Trow said that he does not have an answer about grandfathering the existing STR's.

- John Augustine said that at the Planning Board meeting on Thursday an article amendment was going to be discussed and was about STR owners going through a registration process, so he asked if there is going to be a registration process and if so, what are the details on it, because Planning Board does not feel that that is their responsibility to do a registration process nor enforce it.

4. SELECTMEN ACTION

- Use of Facilities – Gazebo – After the fact

Motion to approve After the fact Use of Facilities by Selectman Hathorn seconded by Selectman Wallace. All voted in favor.

5. TOWN MANAGER REPORTS

- Expenditure and Revenue Reports

Town Manager Martinez reported that Expenditure Reports for the month of December will be in their packet. They are still tying up the end of the year, so the numbers are subject to change. One of the big numbers that they will be interested are the numbers for revenues change tax, which are 97 for the General Fund and 97 for the Conservation Fund, which represents a big year. The county tax throws out the expenditure reports, so they do not have the one line in there for \$4,276,301 and that is why that number looks overspent. They are still cleaning the books up and making sure that the funds are allocated in the appropriate places.

Selectman Wallace asked about the fee structures and Town Manager Martinez replied that they are working on that now since Mr. Hazelton has just started his position and they just got the new platforms and they have to rework all the forms, set up the credit card and check features, so it probably will be discussed within a month.

Chairman Trow asked why is the Springfield agreement of the Transfer Station different and Town Manager Martinez replied that some of the numbers there may be wrong and said that she will get back with the answer on that question.

- Upcoming Meeting Schedule-February 21st tentative

Town Manager Martinez asked the Board if this date is still on for the meeting and the Board decided for the meeting to be held on Monday, February 20, for consistency, even though it is a holiday (Presidents Day).

- 2022/2023 Billing Question

Town Manager Martinez reported that the town have solved their billing question and she wanted to make the members aware that they will be closing the year on January 30. They are aiming to close out AP by the end of next week so there is the end of year process that is coming.

- Osgood Property

The Fire Department Osgood Property is included on the Warrant Article, so their lawyer and town's counsel are talking back and forth and the only way for this to happen in a legal compliant way is that the town must vote on that.

- Software Updates

Town Manager Martinez said that the software update is part of a STR conversation and reported that the software has been purchased, it is GovOS. The kickoff call is on Friday and that particular call we will start to get a sense of what the potential timeline is for them to launch it. They will also probably get an initial data in terms of the where is their software is picking up rentals. After the call they will start STR working group internally. They will have the two chiefs there, Mr. Hazelton, herself, Ms. Traeger and internally will figure out what are the things that their internal process needs to do to be able to handle and address this. What are the things that they have found from the research, what is the capacity that their team can handle and how much of it are they going to be able to outsource to the platform. She reported that their current Land Use Coordinator had put her 2-weeks' notice and will be leaving. She reported that in partnership with Upper Valley they have applied for a grant, which is a housing navigator grant, to do broad research on workforce housing within the region, what are some of the housing challenges within their communities Ms. Theall was going to fill in that position because she has been part of that process. Mr. Hazelton was moving into the Planning and Zoning Office and will get integrated a lot more into the STR conversation. Because they have done so much research, they now have a pretty good sense of what they would like to the registration process include. There will be a

registration and inspection, which will be happen every three years. She said that they know how much the platform cost and how many people are anticipated to use the platform, but they are going to have to find a cost for the PR, they are going to have to do a fair amount of communication out about the platform, so they need to make sure to absorb that cost into the software package as well. Because they are short-staffed, they are not going to be able to do the consistent communication, so they are going to have to outsource that, and it will be part of the working group. She thinks that the Planning Board's conversation will have an impact on what decisions the town is going to come back and ask the Selectmen to make. The enforcement would be through a letter first to inform the owners about not being in compliance and/or seeking for additional information, and that is going to be mostly enabled through the software. They will also need to assess a fee and then after three strikes/infractions they would not be able to rent anymore.

Chairman Trow pointed out that it would be a registration and approval process as well.

- Deliberative Booklet

Deliberative Booklets are on their way of being ready, propped and sent out as a courtesy. She hopes that people will read them, find them useful and bring them when they vote, so the process goes easier. Especially for this year, there are a lot of Warrant Articles, and they are trying to make some adjustments now and certainly for the next year they have aspirations to have a bit more detailed booklet. For this year they have included the tax rate, which had not been there before, then balances for capital reserves, and they will try to put explanations of why certain things are the way they are or why they are asking for an adjustment and what that will mean in a longer term. Concurring with the Deliberative Booklet is the Town Report and she thanked Josh Levasseur and Ms. Traeger for their hard work of putting it together to be ready by the required deadline.

- 2022 Audit

Town Manager Martinez reported that 2022 Audit will begin on January 18 and the full Audit will take place later in April. The finance team continues to work very hard in trying to figure out how to put policies and procedures in place.

-Town Manager Martinez reported that they have picked a tentative date for the public hearing for the Septic Ordinance between the Board of Selectmen's meeting in January and the deliberative session and would be expected in the first week of February. After the public hearing, adjustments are going to be made and then the Septic Ordinance will be brought to the Board of Selectmen for a formal adoption.

-Town Manager Martinez said that they were spending a lot of time on right-to knows and one of the parts that is still lingering on the right-to know is the perceived perception of the conflict of interest between herself and the Fire Wards and Chairman Trow and the Fire Wards. They had gone back and had a legal counselor deliberate on that, and her request for the Board was to consider releasing the attorney client privilege on that, so it can become part of the public record that there is in fact no conflict of interest and is legally stipulated by counsel.

Motion to release that there is no conflict of interest between the Town Manager Martinez and the Fire Wards and Chairman Trow and the Fire Wards, and this is legally stipulated by counsel by Chairman Trow seconded by Vice-Chairman Gottling. All voted in favor.

Town Manager Martinez explained that there is no conflict of interest, and this was looked at before and it is stipulated in legal terms of why it is not a conflict of interest.

6. CHAIRMAN'S REPORT

There were no reports from the members.

7. UPCOMING MEETINGS:

1/11-5:00PM-Energy Committee Meeting

1/12-7:00PM-Planning Board Meeting

1/13-10:00AM-Community Conversation with the Town Manager

1/16-7:00PM-Board of Selectmen Meeting

1/17-7:00PM- Recreation Committee Meeting

Meeting Adjourned 9:59PM

Respectfully submitted,

Rajmonda Selimi

SIGN-IN SHEET

BOARD OF SELECTMEN MEETING

DATE: 01/10/2023

John Augustine

John Augustine

Christopher Lockwood

Holly Leonard

Deborah St.

Nutting Rd.

337 Lake Avenue - Rm 202

26 Marys Rd

**SUNAPEE BOARD OF SELECTMEN
MEETING AGENDA**

**6:00 PM Town Office Meeting Room
Monday, January 10, 2023**

Join us on Zoom: <https://us06web.zoom.us/j/86066395397>

6:00 PM Motion to enter nonpublic under RSA 91-A:3 II(c)--Matters discussed in public likely to affect reputation

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Review and Sign Certification of Yield Taxes

2. APPOINTMENTS

-7:00PM Town Manager to Present Town Budget

3. PUBLIC COMMENTS:

4. SELECTMEN ACTION

- Use of Facilities – Gazebo – After the fact

5. TOWN MANAGER REPORTS

- Expenditure and Revenue Reports
- Upcoming Meeting Schedule – February 21st tentative
- 2022/2023 Billing Question
- Osgood Property
- Software Updates
- Septic Ordinance
- Deliberative Booklet
- 2022 Audit

6. CHAIRMAN'S REPORT

7. UPCOMING MEETINGS:

1/11-5:00PM-Energy Committee Meeting

1/12-7:00PM-Planning Board Meeting

1/13-10:00AM-Community Conversation with the Town Manager

1/16-Town Office Closed

1/16-7:00PM-Board of Selectmen Meeting

1/17-7:00PM- Recreation Committee Meeting

APPLICATION FOR USE OF TOWN OF SUNAPEE FACILITIES

Area (Circle One): BenMerc/Bandstand – Coffin Park - Dewey Beach - Georges Mills Harbor –
Safety Services Building--Sunapee Harbor-Tilton Park

Name of Organization:

N/A (private individual)

This Organization is: Non-Profit – Political – Private (N/A for profit companies)

Name of Duly Authorized:

Joanne C. Parsons

Mailing Address: 532 Meredith Center Rd.
Lacania, NH 03246

Daytime Phone: (603) 630-5619 Evening Phone: Same

I/We hereby apply for permission to use the above circled Town facility on:

Event Date: 1/7/2023 Time: From: 12pm To: 3pm

Please describe the complete details of the event: (If advertising please include ad or flyer)
*include a list of outside vendors that will be part of your event.

A short wedding ceremony with maximum
10 people in attendance (including Brides)

I/We acknowledge understanding the following restrictions:

(1) If this event will likely bring more than 50 people or 20 cars to the area, the applicant must first submit this application to the Chief of Police. The Chief of Police may require the applicant to hire police officer(s) for crowd or traffic control.

(2) I/We agree to abide by the Town of Sunapee's Recreation Area Ordinance, which controls conduct and uses of this area.

(3) The applicant shall indemnify and hold the Town of Sunapee, its employees, agents, and representatives harmless from any and all suits, actions, claims, in equity or at law, for damages asserted by any attendees at such function, or other third parties, resulting from the use of the premises, or from

the food and beverages served at the above-described function. In addition, in the event that the town is required to respond to any claims of any nature arising in connection with the function or the applicant's use of the premises, the applicant agrees to pay to the Town all costs, fees, charges and attorney's fees which may be incurred by the Town concerning such claims.

I/We plan on 10 # of people and 7 # of vehicles attending our event.

Signature of Responsible Individual

Date 1/5/2023



Approved by Chief of Police

Date 1/6/23

0 # of Officer(s) will be assigned to event at applicant's expense.

Approved by Recreation Director (if applicable)

Date

Approved by Fire Chief (if applicable)

Date

Approved by Highway Director (if applicable)

Date


Signature of Approving/Denying Authority (Chairman of the Board of Selectmen)

Date 1/19/23

Insurance: At least ten (10) days prior to such scheduled function, the applicant shall furnish to the Office of the Sunapee Board of Selectmen written confirmation that the applicant has secured adequate liability insurance covering the event in an amount not less than \$300,000.

***Suggested \$50 contribution for non-residents**

**NO ALCOHOL ALLOWED ON TOWN PROPERTIES WITHOUT A
ALCOHOLIC CONSUMPTION ON TOWN PROPERTY PERMIT**

Comparative Statement of Expenditures

	2019 Voted	2020 Voted	2021 Voted	2022 Voted	2022 YTD	2023 Requested	2023 Deficit	\$ of change /2022	% of change/2022	% of overall budget
4130-4139 - GENERAL GOVERNMENT EXECUTIVE	325,904	332,502	355,055	325,455	326,452	335,473	330,107	10,018	3.08%	4.57%
4140-4149 - TOWN CLERK, ELECTION, REGISTRATION & VITAL STATISTICS	216,537	235,986	243,422	280,570	273,618	245,592	287,714	-34,978	-12.47%	3.34%
4150-4151 - FINANCIAL ADMINISTRATION	222,127	228,848	243,964	357,040	455,619	508,385	361,822	151,345	42.39%	6.92%
4152 - REVALUATION OF PROPERTY	112,218	116,644	102,000	101,301	73,043	105,000	103,809	3,699	3.65%	1.43%
4153 - LEGAL EXPENSE	18,000	18,000	18,000	18,000	57,781	20,000	18,000	2,000	11.11%	0.27%
4155-4159 - PERSONNEL ADMINISTRATIVE	1,000	1,000	1,000	1,000	7,710	1,000	1,000	0	0.00%	0.01%
4191-4193 - PLANNING AND ZONING	55,252	57,839	56,074	290,399	188,099	379,758	293,688	89,359	30.77%	5.17%
4194 - GENERAL GOVERNMENT BUILDINGS	179,983	262,206	274,624	313,904	303,794	391,308	321,360	77,405	24.66%	5.33%
4195 - CEMETERIES	13,625	13,636	13,647	14,393	11,040	15,876	14,458	1,483	10.31%	0.22%
4196 - INSURANCE	7,540	8,068	8,068	8,068	6,983	12,473	8,794	4,405	54.60%	0.17%
4197 - ADVERTISING AND REGIONAL ASSOCIATIONS	13,981	28,544	14,390	13,890	12,490	14,770	13,891	880	6.33%	0.20%
4199 - OTHER GENERAL GOVERNMENT	30,651	31,128	31,520	31,968	43,156	31,979	31,968	11	0.03%	0.44%
TOTAL GENERAL GOV'T	1,196,818	1,334,401	1,361,764	1,755,987	1,759,785	2,061,613	1,786,612	305,626	17.40%	28.07%
4210-4214 - POLICE	847,327	886,577	918,523	977,826	977,636	1,041,333	988,827	63,507	6.49%	14.18%
4215-4219 - AMBULANCE	59,516	61,886	61,886	64,980	63,743	66,300	64,980	1,320	2.03%	0.90%
4220-4229 - FIRE	358,792	386,953	419,373	521,049	461,441	549,079	522,174	28,030	5.38%	7.48%
4290-4298 - EMERGENCY MANAGEMENT	200	200	200	500	309	500	500	0	0.00%	0.01%
TOTAL PUBLIC SAFETY	1,265,835	1,335,616	1,399,982	1,564,355	1,503,129	1,657,212	1,576,481	92,858	5.94%	22.56%
4312 - HIGHWAY AND STREETS	1,796,828	1,750,762	1,817,923	1,948,883	1,848,510	2,060,071	1,974,950	111,188	5.71%	28.05%
4316 - STREET LIGHTING	16,800	16,800	16,800	15,000	9,527	15,000	15,000	0	0.00%	0.20%
4324 - SOLID WASTE DISPOSAL	531,762	557,178	625,756	640,288	553,308	595,854	651,484	-44,434	-6.94%	8.11%
TOTAL PUBLIC WORKS	2,345,390	2,324,740	2,460,479	2,604,171	2,411,344	2,670,925	2,641,434	66,754	2.56%	36.36%
4411 - HEALTH ADMINISTRATION	5,193	5,323	5,494	462	818	1,761	462	1,299	281.17%	0.02%
4414 - PEST CONTROL	500	500	500	500	0	500	500	0	0.00%	0.01%
4415-4419 - HEALTH AGENCIES, HOSPITALS & OTHER	15,176	15,176	15,176	15,176	15,024	15,000	15,176	-176	-1.16%	0.20%
4441-4442 - WELFARE ADMINISTRATION & DIRECT ASSISTANCE	43,808	42,354	42,535	43,149	26,177	47,360	44,649	4,211	9.76%	0.64%
4520-4529 - PARKS & RECREATION	161,086	164,297	167,168	199,554	194,322	206,538	200,060	6,984	3.50%	2.81%
4550-4559 - PUBLIC LIBRARY	400,953	405,202	468,005	470,814	414,567	535,987	475,824	65,174	13.84%	7.30%
4583 - PATRIOTIC PURPOSES	200	200	300	300	50	300	300	0	0.00%	0.00%
4589 - OTHER CULTURE AND RECREATION	5,000	5,000	5,000	5,000	5,000	6,500	5,000	1,500	30.00%	0.09%
4611-4612 - CONSERVATION & DEVELOPMENT ADMINISTRATION	3,550	3,775	3,775	4,500	2,853	5,300	4,500	800	17.78%	0.07%
TOTAL PUBLIC SERVICE	635,466	641,827	707,953	739,454	658,810	819,246	746,472	79,792	10.79%	11.15%
4711 - LONG TERM BONDS & NOTES - PRINCIPAL	262,883	263,609	264,335	135,328	140,477	94,105	100,617	-41,223	-30.46%	1.28%
4721 - LONG TERM BONDS & NOTES - INTEREST	58,479	51,520	44,263	38,594	33,429	40,953	38,139	2,359	6.11%	0.56%
4723 - TAX ANTICIPATION NOTES - INTEREST	1,000	1,000	1,000	1,000	0	1,000	1,000	0	0.00%	0.01%
TOTAL DEBT	322,362	316,129	309,598	174,922	173,906	136,058	139,756	-38,864	-22.22%	1.85%
SUBTOTAL GENERAL GOVT	5,765,871	5,952,713	6,239,776	6,838,888	6,506,975	7,345,054	6,890,755	506,166	7.40%	100.00%

GLANCE AT HYDRO

2020				
Month	PSNH	STD Power	Interest	RECS
January	\$ 31,322.13	\$ -	\$ 913.51	\$ -
February	\$ -	\$ (4,702.75)	\$ 880.23	\$ 2,628.70
March	\$ 23,565.35	\$ -	\$ 960.87	\$ -
April	\$ 35,362.79	\$ (4,276.86)	\$ 567.11	\$ -
May	\$ 25,923.94	\$ (2,327.00)	\$ 531.45	\$ 11,277.12
June	\$ 8,545.63	\$ (3,121.11)	\$ 416.04	\$ -
July	\$ -	\$ -	\$ 434.33	\$ -
August	\$ 561.82	\$ (67.65)	\$ 441.02	\$ 15,099.02
September	\$ -	\$ -	\$ 428.47	\$ -
October	\$ 0.49	\$ -	\$ 442.98	\$ -
November	\$ -	\$ -	\$ 433.93	\$ 12,241.89
December	\$ -	\$ -	\$ 449.66	\$ -
	\$ 125,282.15	\$ (14,495.37)	\$ 6,899.60	\$ 41,246.73

2021				
Month	PSNH	STD Power	Interest	RECS
January	\$ 16,492.12	\$ -	\$ 457.21	\$ -
February	\$ 22,371.99	\$ -	\$ 420.78	\$ -
March	\$ 14,122.43	\$ (5,498.60)	\$ 444.45	\$ -
April	\$ 9,559.31	\$ -	\$ 310.72	\$ -
May	\$ 16,245.76	\$ (4,123.64)	\$ 325.91	\$ 8,180.50
June	\$ 5,619.30	\$ -	\$ 183.45	\$ -
July	\$ 7,805.41	\$ (2,701.47)	\$ 159.32	\$ -
August	\$ -	\$ (1,177.82)	\$ 161.76	\$ 10,163.66
September	\$ -	\$ -	\$ 157.78	\$ -
October	\$ -	\$ -	\$ -	\$ -
November	\$ -	\$ -	\$ -	\$ -
December	\$ -	\$ -	\$ -	\$ -
	\$ 92,216.32	\$ (13,501.53)	\$ 2,621.38	\$ 18,344.16

2022				
Month	PSNH	STD Power	Interest	RECS
January	\$ -	\$ (3,383.67)	\$ 187.12	\$ -
February	\$ 43,151.08	\$ -	\$ 69.35	\$ -
March	\$ 40,691.25	\$ (7,950.22)	\$ 81.38	\$ -
April	\$ -	\$ (6,813.19)	\$ 89.73	\$ 19,149.26
May	\$ 34,871.63	\$ (2,409.26)	\$ 102.00	\$ 15,711.58
June	\$ 12,331.34	\$ (2,611.23)	\$ 103.06	\$ -
July	\$ 19,289.34	\$ (1,157.22)	\$ 109.36	\$ -
August	\$ -	\$ -	\$ 113.48	\$ 18,565.80
September	\$ -	\$ -	\$ 111.07	\$ -
October	\$ -	\$ -	\$ 114.80	\$ -
November	\$ 19.86	\$ -	\$ 111.16	\$ 2,667.50
December	\$ 16,120.92	\$ -	\$ 119.70	\$ 15,888.60
	\$ 166,475.42	\$ (24,324.79)	\$ 1,312.21	\$ 71,982.74



Default Budget of the Municipality
Sunapee

For the period beginning January 1, 2023 and ending December 31, 2023

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: _____

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
<p>DRAFT</p> <p>THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY THE DEFAULT BUDGET PROCESS MUST BE COMPLETED IN THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT CAN BE GENERATED FOR THE PURPOSES OF CERTIFICATION AND PUBLIC POSTING</p>		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

DRAFT

DEFAULT BUDGET NOT SUBMITTED
THIS COPY FOR REVIEW PURPOSES
ONLY

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130-4139	Executive	\$325,455	\$4,653	\$0	\$330,108
4140-4149	Election, Registration, and Vital Statistics	\$280,570	\$7,144	\$0	\$287,714
4150-4151	Financial Administration	\$357,040	\$4,782	\$0	\$361,822
4152	Revaluation of Property	\$101,300	\$2,508	\$0	\$103,808
4153	Legal Expense	\$18,000	\$0	\$0	\$18,000
4155-4159	Personnel Administration	\$1,000	\$0	\$0	\$1,000
4191-4193	Planning and Zoning	\$290,399	\$3,289	\$0	\$293,688
4194	General Government Buildings	\$313,904	\$7,456	\$0	\$321,360
4195	Cemeteries	\$14,392	\$66	\$0	\$14,458
4196	Insurance	\$8,068	\$726	\$0	\$8,794
4197	Advertising and Regional Association	\$13,890	\$1	\$0	\$13,891
4199	Other General Government	\$31,968	\$0	\$0	\$31,968
General Government Subtotal		\$1,755,986	\$30,625	\$0	\$1,786,611
Public Safety					
4210-4214	Police	\$977,826	\$11,002	\$0	\$988,828
4215-4219	Ambulance	\$64,980	\$0	\$0	\$64,980
4220-4229	Fire	\$373,949	\$828	\$0	\$374,777
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$500	\$0	\$0	\$500
4299	Other (Including Communications)	\$147,100	\$297	\$0	\$147,397
Public Safety Subtotal		\$1,564,355	\$12,127	\$0	\$1,576,482
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$0	\$0	\$0	\$0
4312	Highways and Streets	\$1,948,883	\$26,067	\$0	\$1,974,950
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$15,000	\$0	\$0	\$15,000
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,963,883	\$26,067	\$0	\$1,989,950
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$640,288	\$11,196	\$0	\$651,484
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$640,288	\$11,196	\$0	\$651,484



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$462	\$0	\$0	\$462
4414	Pest Control	\$500	\$0	\$0	\$500
4415-4419	Health Agencies, Hospitals, and Other	\$15,176	\$0	\$0	\$15,176
Health Subtotal		\$16,138	\$0	\$0	\$16,138
Welfare					
4441-4442	Administration and Direct Assistance	\$43,149	\$1,500	\$0	\$44,649
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$43,149	\$1,500	\$0	\$44,649
Culture and Recreation					
4520-4529	Parks and Recreation	\$199,554	\$506	\$0	\$200,060
4550-4559	Library	\$470,814	\$5,011	\$0	\$475,825
4583	Patriotic Purposes	\$300	\$0	\$0	\$300
4589	Other Culture and Recreation	\$5,000	\$0	\$0	\$5,000
Culture and Recreation Subtotal		\$675,668	\$5,517	\$0	\$681,185
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$4,500	\$0	\$0	\$4,500
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$4,500	\$0	\$0	\$4,500



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

DRAFT

DEFAULT BUDGET NOT SUBMITTED
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ONLY

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$135,328	(\$34,711)	\$0	\$100,617
4721	Long Term Bonds and Notes - Interest	\$38,594	(\$455)	\$0	\$38,139
4723	Tax Anticipation Notes - Interest	\$1,000	\$0	\$0	\$1,000
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$174,922	(\$35,166)	\$0	\$139,756
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$225,307	\$144	\$0	\$225,451
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,279,643	\$0	\$0	\$1,279,643
4914W	To Proprietary Fund - Water	\$587,885	\$13,538	\$0	\$601,423
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$2,092,835	\$13,682	\$0	\$2,106,517
Total Operating Budget Appropriations		\$8,931,724	\$65,548	\$0	\$8,997,272



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4441-4442	\$1,500 re-classified between health and welfare
4197	Insurance increases
4195	Insurance increases
4140-4149	Insurance increases, NH Retirement decreases
4130-4139	Insurance increases, NH Retirement decreases
4150-4151	Insurance increases, NH Retirement decreases
4220-4229	Insurance increases, NH Retirement decreases
4194	Insurance increases, NH Retirement decreases
4312	Insurance increases, NH Retirement decreases
4196	Insurance increases
4550-4559	Insurance increases, NH Retirement decreases
4721	Entire principal paid off for PD debt in FY22 - no interest in FY23
4711	Entire principal paid off for PD debt in FY22
4299	Insurance increases
4520-4529	Insurance increases
4191-4193	Insurance increases, NH Retirement decreases
4210-4214	Insurance increases, NH Retirement decreases
4152	Insurance Increase
4324	Insurance increases, NH Retirement decreases
4914E	Insurance increases, NH Retirement decreases
4914W	New UV System Loan

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01 - GENERAL FUND								
4130 - GENERAL GOVERNMENT: EXECUTIVE								
01-4130-10-110	EXEC-FULL TIME SALARIES	215,810.00	216,455.30	177,297.88	193,119.14	0.00	177,297.88	
01-4130-10-130	EXEC-ELECTED	17,905.00	17,728.64	17,904.86	19,158.20	0.00	17,904.86	
01-4130-10-140	EXEC-OVERTIME	1,000.00	276.01	1,000.00	2,000.00	0.00	1,000.00	
01-4130-10-209	EXEC-SICK PAYOUT	4,956.00	1,659.17	4,072.32	0.00	0.00	4,072.32	
01-4130-10-210	EXEC-GROUP HEALTH INSURANCE	53,425.00	49,172.08	37,259.45	27,122.32	0.00	37,259.45	
01-4130-10-215	EXEC-LIFE & DISAB. INS	3,842.00	3,947.88	3,146.60	3,102.22	0.00	3,146.60	
01-4130-10-220	EXEC-EMPR MEDICARE	3,388.00	3,639.48	2,851.26	2,895.94	0.00	2,851.26	
01-4130-10-221	EXECUTIVE - FICA	14,485.00	14,456.26	12,191.54	12,382.62	0.00	12,191.54	
01-4130-10-231	EXEC-NH RETIREMENT GENERAL	27,976.00	27,218.60	9,499.94	26,836.02	0.00	8,042.18	
01-4130-10-233	EXEC-ICMA RETIREMENT	0.00	0.00	20,282.50	0.00	0.00	17,170.16	
01-4130-10-250	EXEC-UNEMPLOYMENT COMP INS.	164.00	25.71	126.56	135.20	0.00	111.71	
01-4130-10-260	EXEC-WORKERS COMP.INSURANCE	404.00	299.85	336.62	271.22	0.00	359.51	
01-4130-10-390	EXEC-PROFESSIONAL SERVICES	0.00	1,000.00	35,000.00	35,000.00	0.00	37,000.00	
01-4130-10-530	EXEC-TRAVEL/MEALS	3,000.00	1,100.49	3,000.00	3,000.00	0.00	3,000.00	
01-4130-10-540	EXEC-TRAINING	1,400.00	1,355.00	1,400.00	1,400.00	0.00	1,400.00	
01-4130-10-555	EXEC-ADVERTISING	1,000.00	1,163.85	2,000.00	2,000.00	0.00	1,000.00	
01-4130-10-560	EXEC-DUES & SUBSCRIPTIONS	1,100.00	1,002.77	1,100.00	1,350.00	0.00	1,100.00	
01-4130-10-610	EXEC-GENERAL SUPPLIES	0.00	0.00	500.00	500.00	0.00	0.00	
01-4130-10-670	EXEC-REFERENCES	200.00	43.50	200.00	200.00	0.00	200.00	
01-4130-10-741	EXEC-OFFICE EQUIP/COMPUTERS	1,000.00	4,564.00	1,000.00	1,000.00	0.00	1,000.00	
01-4130-10-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
01-4130-10-901	EXEC - MANAGER'S CONTINGENCY	4,000.00	5,499.64	4,000.00	4,000.00	0.00	4,000.00	
4130 - GENERAL GOVERNMENT: EXECUTIVE		355,055.00	350,608.23	334,169.53	335,472.88	0.00	330,107.47	
4140 - TOWN CLERK TAX COLLECTOR								
01-4140-20-110	TCTC-DEPUTY TCTC WAGES	49,615.00	42,349.21	49,551.51	49,661.56	0.00	49,551.51	
01-4140-20-120	TCTC - PART TIME WAGES	8,000.00	3,318.90	8,000.00	8,000.00	0.00	8,000.00	
01-4140-20-130	TCTC-TAX COLLECTOR WAGES	79,273.00	80,973.68	86,785.33	71,355.49	0.00	86,785.33	
01-4140-20-140	TCTC-OVERTIME	1,500.00	129.13	1,500.00	1,500.00	0.00	1,500.00	
01-4140-20-209	TCTC-SICK PAYOUT	2,965.00	1,994.76	3,071.52	0.00	0.00	3,071.52	
01-4140-20-210	TCTC-GROUP HEALTH INSURANCE	27,905.00	28,673.82	47,120.20	37,023.41	0.00	54,612.31	
01-4140-20-215	TCTC-LIFE & DISAB INSURANCE	2,290.00	2,215.92	2,381.06	2,016.41	0.00	2,381.06	
01-4140-20-220	TCTC-EMPR MEDICARE	2,004.00	1,792.98	2,048.35	1,675.58	0.00	2,048.35	
01-4140-20-221	TCTC EMPR FICA	8,568.00	7,673.00	8,758.47	7,164.53	0.00	8,758.47	
01-4140-20-231	TCTC-NH RETIREMENT GENERAL	16,822.00	16,011.06	19,487.54	17,403.28	0.00	19,120.24	
01-4140-20-230	TCTC-UNEMPLOYMENT COMP INS.	109.00	25.71	109.00	135.20	0.00	111.51	
01-4140-20-250	TCTC-WORKERS COMP.INSURANCE	235.00	299.85	243.78	196.55	0.00	260.36	
01-4140-20-341	TCTC-TELEPHONE	1,100.00	1,885.05	2,000.00	2,000.00	0.00	1,500.00	
01-4140-20-390	TCTC-MORTGAGE LIEN SERVICE	2,800.00	1,785.00	2,000.00	2,000.00	0.00	2,000.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	30S	Default	Article#
01-4140-20-391	TCTC OUTSIDE SERVICE	600.00	676.50	1,150.00	1,150.00	0.00	650.00	
01-4140-20-530	TCTC-TRAVEL/MEALS	650.00	298.14	500.00	500.00	0.00	500.00	
01-4140-20-540	TCTC-TRAINING	2,500.00	525.00	3,000.00	3,000.00	0.00	2,000.00	
01-4140-20-550	TCTC-PRINTING	300.00	248.07	350.00	350.00	0.00	350.00	
01-4140-20-555	TCTC-ADVERTISING	350.00	612.90	350.00	350.00	0.00	350.00	
01-4140-20-560	TCTC-DUES & SUBSCRIPTIONS	275.00	250.00	300.00	300.00	0.00	300.00	
01-4140-20-625	TCTC - POSTAGE	8,000.00	9,256.17	9,000.00	9,000.00	0.00	8,500.00	
01-4140-20-680	TCTC-DEPARTMENTAL SUPPLIES	2,500.00	2,830.04	3,000.00	3,000.00	0.00	2,500.00	
01-4140-20-681	TCTC- RECORDS RESTORATION	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	
01-4140-20-741	TC/TC-OFFICE EQUIP/COMPUTERS	2,000.00	2,898.00	4,000.00	4,000.00	0.00	4,000.00	
01-4140-20-750	TCTC - Encumbered funds	0.00	8,680.00	0.00	0.00	0.00	0.00	
01-4140-20-760	TCTC - AVITAR ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4140-20-801	TCTC-NH FEES	4,000.00	4,568.00	4,200.00	4,200.00	0.00	4,200.00	
4140 - TOWN CLERK TAX COLLECTOR		234,361.00	219,970.89	268,906.76	235,982.01	0.00	273,050.66	
4141 - ELECTIONS								
01-4141-25-120	ELEC-PART TIME WAGES	480.00	595.00	900.00	3,488.16	0.00	1,440.00	
01-4141-25-130	ELEC-ELECTED OFFICIAL WAGE	1,999.00	487.50	800.00	0.00	0.00	1,999.00	
01-4141-25-220	ELEC-EMPR MEDICARE	0.00	10.07	0.00	50.58	0.00	0.00	
01-4141-25-221	ELECTION - FICA	0.00	2.95	0.00	216.27	0.00	0.00	
01-4141-25-231	PLANNING - NH RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4141-25-260	ELEC-WORKERS COMPENSATION	4.00	0.00	6.00	4.72	0.00	6.41	
01-4141-25-341	ELEC - INTERNET ACCESS	495.00	0.00	0.00	0.00	0.00	495.00	
01-4141-25-360	ELEC - PD SPECIAL DETAIL ELECTIONS	1,283.00	634.15	700.00	700.00	0.00	2,173.00	
01-4141-25-432	ELEC-COMPUTER SERVICES	2,200.00	2,090.00	2,200.00	2,200.00	0.00	4,500.00	
01-4141-25-530	ELEC-TRAVEL/MEALS	500.00	365.01	600.00	600.00	0.00	1,200.00	
01-4141-25-550	ELEC - PRINTING	1,400.00	1,873.80	1,600.00	1,600.00	0.00	1,600.00	
01-4141-25-555	ELEC-ADVERTISING	450.00	797.40	500.00	500.00	0.00	1,000.00	
01-4141-25-610	ELEC-GENERAL SUPPLIES	250.00	37.92	250.00	250.00	0.00	250.00	
01-4141-25-750	ELEC - FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00	
4141 - ELECTIONS		9,061.00	6,893.80	7,556.00	9,609.73	0.00	14,663.41	
4150 - FINANCIAL ADMINISTRATION								
01-4150-10-110	FINANCE-BOOKKEEPING WAGE	71,079.00	55,901.26	185,000.00	185,000.00	0.00	126,705.70	
01-4150-10-120	FINANCE-PART TIME WAGE	39,383.00	39,973.92	6,000.00	6,000.00	0.00	0.00	
01-4150-10-130	FINANCE-TREASURER WAGES	3,838.00	3,838.02	4,138.26	4,500.00	0.00	4,138.26	
01-4150-10-140	FINANCE-OVERTIME	1,000.00	653.01	1,000.00	2,000.00	0.00	1,000.00	
01-4150-10-209	FINANCE-SICK PAYOUT	1,677.00	0.00	0.00	49,166.51	0.00	2,250.00	
01-4150-10-210	FINANCE-GROUP HEALTH INSURANCE	18,594.00	13,856.86	47,722.24	46,924.50	0.00	37,259.45	
01-4150-10-215	FINANCE-LIFE & DISAB INSURANCE	1,279.00	896.85	3,480.00	3,350.59	0.00	2,278.17	
01-4150-10-220	FINANCE-EMPR MEDICARE	1,666.00	1,362.58	2,769.50	2,865.64	0.00	1,792.92	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4150-10-221	FINANCE - EMPR FICA	7,123.00	5,211.08	11,842.00	12,253.08	0.00	7,666.30	
01-4150-10-231	FINANCE-NH RETIREMENT GEN	9,304.00	7,448.44	26,011.00	28,603.88	0.00	17,927.39	
01-4150-10-250	FINANCE-UNEMPLOYMENT COMP.	109.00	25.71	200.00	202.81	0.00	163.80	
01-4150-10-260	FINANCE-WORKERS COMP INSURANCE	198.00	299.85	250.00	177.65	0.00	234.92	
01-4150-10-291	FINANCE-SICK PAYOUT-ALL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	
01-4150-10-292	FINANCE-RETENTION PAY	0.00	0.00	0.00	0.00	0.00	0.00	
01-4150-10-301	FINANCE-AUDITING	20,500.00	35,040.00	25,000.00	25,000.00	0.00	25,500.00	
01-4150-10-302	FINANCE - BANK CHARGES	0.00	527.69	0.00	0.00	0.00	0.00	
01-4150-10-312	FINANCE-ASSESSING/LUMBER	1,500.00	0.00	0.00	1,500.00	0.00	1,500.00	
01-4150-10-341	FINANCE-TELEPHONE	3,960.00	5,834.58	7,300.00	7,300.00	0.00	3,960.00	
01-4150-10-342	FINANCE-COMPUTER SVCS/SUPPORT	44,809.00	51,307.13	60,000.00	65,000.00	0.00	48,500.00	
01-4150-10-343	FINANCE-REGISTRY RECORDING	1,000.00	309.99	400.00	400.00	0.00	1,000.00	
01-4150-10-365	FINANCE-EQUIPMENT REPAIR	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
01-4150-10-390	FINANCE-PROFESSIONAL SERVICES	0.00	43,563.75	60,840.00	60,840.00	0.00	60,000.00	
01-4150-10-530	FINANCE-TRAVEL/MEALS	150.00	0.00	0.00	0.00	0.00	150.00	
01-4150-10-540	FINANCE-TRAINING	200.00	0.00	500.00	500.00	0.00	200.00	
01-4150-10-560	FINANCE-DUES/SUBSCRIPTION	95.00	70.00	300.00	300.00	0.00	95.00	
01-4150-10-610	FINANCE-GENERAL SUPPLIES	0.00	886.01	0.00	0.00	0.00	0.00	
01-4150-10-620	FINANCE-OFFICE SUPPLIES	13,000.00	13,802.90	1,000.00	1,000.00	0.00	10,000.00	
01-4150-10-625	FINANCE-POSTAGE	0.00	1,345.63	4,000.00	4,000.00	0.00	6,000.00	
01-4150-10-741	FINANCE-OFFICE EQUIP/COMPUTERS	2,500.00	248.73	1,500.00	1,500.00	0.00	2,500.00	
4150 - FINANCIAL ADMINISTRATION		243,964.00	282,403.99	449,253.00	508,384.66	0.00	361,821.91	
4152 - REVALUATION OF PROPERTY								
01-4152-10-312	ASSESS-ASSESSING	102,000.00	69,672.93	105,000.00	105,000.00	0.00	103,809.00	
4152 - REVALUATION OF PROPERTY		102,000.00	69,672.93	105,000.00	105,000.00	0.00	103,809.00	
4153 - LEGAL EXPENSES								
01-4153-10-320	LEGAL-GG-LEGAL SVCS.	18,000.00	7,039.92	25,000.00	20,000.00	0.00	18,000.00	
01-4153-10-321	LEGAL - PLANNING & ZONING RELATED	0.00	1,384.52	0.00	0.00	0.00	0.00	
01-4153-10-322	LEGAL - ASSESSING	0.00	0.00	0.00	0.00	0.00	0.00	
01-4153-10-323	LEGAL - ALDRICH APPEAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4153-10-324	LEGAL - LIBRARY LEGAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4153-10-326	LEGAL - FIREWARDS	0.00	84.00	0.00	0.00	0.00	0.00	
01-4153-10-330	LEGAL - BERG-SCHIRMER LAWSUIT	0.00	5,064.78	0.00	0.00	0.00	0.00	
01-4153-10-331	LEGAL - COALITION COMMUNITIES	0.00	1,569.00	0.00	0.00	0.00	0.00	
01-4153-10-332	LEGAL - WEISS	0.00	1,490.32	0.00	0.00	0.00	0.00	
01-4153-10-333	LEGAL - JAUTZ	0.00	1,224.20	0.00	0.00	0.00	0.00	
4153 - LEGAL EXPENSES		18,000.00	17,856.74	25,000.00	20,000.00	0.00	18,000.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
4155 - PERSONNEL ADMINISTRATION								
01-4155-10-290	EMPLOYEE BENEFITS-OTHER	1,000.00	151.12	1,000.00	1,000.00	3.00	1,000.00	
4155 - PERSONNEL ADMINISTRATION		1,000.00	151.12	1,000.00	1,000.00	3.00	1,000.00	
4191 - PLANNING AND ZONING								
01-4191-30-110	PLANNING & LAND USE FULL TIME SALARIES	0.00	21,150.57	103,826.47	196,202.96	3.00	103,826.47	
01-4191-30-120	PLANNING & LAND USE PART TIME SALARIES	13,864.00	19,310.42	78,049.29	46,360.40	0.00	78,049.29	
01-4191-30-140	PLANNING & LAND USE OVERTIME WAGES	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	
01-4191-30-209	PLANNING & LAND USE SICK PAY BUY OUT	0.00	849.23	1,419.12	0.00	0.00	1,419.12	
01-4191-30-210	PLANNING & LAND USE HEALTH INSURANCE	0.00	4,253.27	27,306.17	50,584.56	0.00	27,306.17	
01-4191-30-215	PLANNING & LAND USE LIFE & DISABILITY INSURAN	0.00	0.00	1,866.79	3,689.09	0.00	1,866.79	
01-4191-30-220	PLANNING & LAND USE MEDICARE	201.00	583.32	2,619.12	3,396.66	0.00	2,619.12	
01-4191-30-221	PLANNING & LAND USE FICA	860.00	2,494.24	11,199.05	14,523.63	0.00	11,199.05	
01-4191-30-231	PLANNING & LAND USE NH RETIREMENT	0.00	3,235.19	24,932.38	28,214.01	0.00	24,462.46	
01-4191-30-250	PLANNING & LAND USE UNEMPLOYMENT COMP. INS	54.00	25.71	540.27	338.01	0.00	552.70	
01-4191-30-260	PLANNING & LAND USE WORKERS COMPENSATION	24.00	299.85	315.74	998.81	0.00	315.74	
01-4191-30-341	PLANNING & LAND USE TELEPHONE	600.00	650.62	600.00	600.00	0.00	600.00	
01-4191-30-390	PLANNING & LAND USE -OTHER PROFESSIONAL SV	0.00	0.00	10,000.00	10,000.00	0.00	0.00	
01-4191-30-391	PLANNING & LAND USE ADMINISTRATION	36,221.00	2,277.91	36,221.00	0.00	0.00	36,221.00	
01-4191-30-530	PLANNING & LAND USE TRAVEL/MEALS	200.00	0.00	200.00	200.00	0.00	200.00	
01-4191-30-540	PLANNING & LAND USE TRAINING	400.00	140.00	400.00	400.00	0.00	400.00	
01-4191-30-550	PLANNING AND LAND USE -PRINTING	800.00	0.00	800.00	800.00	0.00	800.00	
01-4191-30-555	PLANNING & LAND USE -ADVERTISING	1,400.00	3,124.50	1,400.00	1,400.00	0.00	1,400.00	
01-4191-30-620	PLANNING & LAND USE -OFFICE SUPPLIES	300.00	590.70	300.00	300.00	0.00	300.00	
01-4191-30-625	PLANNING & LAND USE -POSTAGE	600.00	550.46	600.00	600.00	0.00	600.00	
01-4191-30-670	PLANNING & LAND USE REFERENCE	150.00	0.00	150.00	150.00	0.00	150.00	
01-4191-30-741	PLANNING & LAND USE OFFICE EQUIP & COMPUTE	400.00	0.00	400.00	20,000.00	0.00	400.00	
01-4191-35-120	ZBA-PART TIME SALARIES	0.00	1,073.17	0.00	0.00	0.00	0.00	
01-4191-35-610	ZBA-GENERAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4191-35-620	ZBA-OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4191-35-625	ZBA-POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4191-35-670	ZBA-REFERENCES	0.00	0.00	0.00	0.00	0.00	0.00	
4191 - PLANNING AND ZONING		56,074.00	60,609.16	304,145.40	379,758.13	0.00	293,687.91	
4194 - GENERAL GOVERNMENT BUILDINGS								
01-4194-10-341	GGB&G - GENERAL GOVT CELL PHONE	516.00	495.72	600.00	550.00	0.00	550.00	
01-4194-10-412	GGB&G - WATER RENT	1,700.00	0.00	1,800.00	1,800.00	0.00	1,800.00	
01-4194-10-430	GGB&G - GEN GOVT MAINTENANCE	1,000.00	266.90	0.00	0.00	0.00	1,000.00	
01-4194-10-435	GGB&G GROUNDS MAINTENANCE HAMES PARK	3,500.00	1,300.00	7,500.00	7,500.00	0.00	7,800.00	
01-4194-10-610	GGB&G-GENERAL SUPPLIES	1,500.00	2,124.18	3,500.00	3,500.00	0.00	1,500.00	
01-4194-10-640	GGB&G-RESTRM/CUSTODIAL SUPPLIES	5,500.00	5,531.41	6,500.00	6,500.00	0.00	5,500.00	

BUDGET WORKSHEET BY ACCOUNT

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Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4194-10-650	GG&G-GROUNDSKEEPING SUPPLIES	2,500.00	2,797.23	3,500.00	3,500.00	0.00	3,000.00	
01-4194-80-410	GG&G-BANDSTND-ELECTRICITY	360.00	255.62	360.00	360.00	0.00	360.00	
01-4194-80-615	GG&G BANDSTAND BUILDING MAINTENANCE	500.00	0.00	500.00	500.00	0.00	500.00	
01-4194-80-650	GG&G BANDSTAND GROUNDS MAINTENANCE	2,000.00	18.85	750.00	1,000.00	0.00	2,000.00	
01-4194-81-490	GG&G-GDOCKS MAINTENANCE	750.00	2,256.37	1,500.00	1,500.00	0.00	1,000.00	
01-4194-90-410	GG&G-HARBOR RESTRM ELEC	1,500.00	1,199.65	1,500.00	1,500.00	0.00	1,500.00	
01-4194-90-411	GG&G-HARBOR RESTRM GAS	500.00	315.43	500.00	500.00	0.00	500.00	
01-4194-90-412	GG&G-HARBOR RESTRM WATER	1,800.00	1,102.00	2,000.00	2,000.00	0.00	2,000.00	
01-4194-90-413	GG&G-HARBOR RESTRM SEWER	573.00	422.00	575.00	575.00	0.00	575.00	
01-4194-90-430	GG&G - HARBOR RESTRM BUILDING MAINTENANCE	2,500.00	1,049.29	2,500.00	2,500.00	0.00	1,500.00	
01-4194-90-435	GG&G HARBOR RESTRM GROUNDS MAINTENANCE	2,500.00	791.01	2,500.00	2,500.00	0.00	2,500.00	
01-4194-90-615	GG&G HARBOR RESTROOM BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-91-410	GG&G-GM RESTRM ELEC	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-91-412	GG&G-GM RESTRM WATER	705.00	490.00	705.00	705.00	0.00	705.00	
01-4194-91-413	GG&G-GM RESTRM SEWER	573.00	422.00	575.00	575.00	0.00	575.00	
01-4194-91-430	GG&G GM BUILDING MAINTENANCE	1,000.00	1,202.16	1,000.00	1,000.00	0.00	1,000.00	
01-4194-91-435	GG&G GM GROUNDS MAINTENANCE	10,000.00	2,391.66	10,000.00	10,000.00	0.00	10,000.00	
01-4194-91-490	GG&G-GM MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-91-615	GG&G GM BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-91-640	GG&G GM CUSTODIAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-91-650	GG&G GM GROUNDS MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-95-110	GG&G - FULL TIME WAGE	98,444.00	102,941.56	156,498.32	166,514.92	0.00	103,605.34	
01-4194-95-120	GG>O-PART TIME WAGES	36,277.00	30,655.11	15,600.00	40,873.22	0.00	41,464.09	
01-4194-95-140	GG&G OVERTIME WAGE	14,767.00	6,916.79	11,500.00	10,500.00	0.00	11,914.61	
01-4194-95-209	GG&G - SICK PAY BUY OUT	2,290.00	1,382.40	0.00	0.00	0.00	2,417.28	
01-4194-95-210	GG&G - HEALTH INSURANCE	26,191.00	23,274.15	47,120.20	54,244.63	0.00	54,612.31	
01-4194-95-215	GG&G - LIFE & DISABILITY	1,770.00	1,794.60	1,862.83	2,830.64	0.00	1,862.83	
01-4194-95-220	GG>O-EMPR MEDICARE	2,153.00	1,938.40	2,233.93	2,919.73	0.00	2,233.93	
01-4194-95-221	GG>O EMPLOYR FICA	9,258.00	8,288.04	9,551.98	12,484.38	0.00	9,551.98	
01-4194-95-231	GG&G - NH RETIREMENT	14,570.00	13,088.60	16,581.97	24,576.39	0.00	16,269.44	
01-4194-95-250	GG>O-UNEMP COMP INSURANCE	297.00	18.54	300.29	338.01	0.00	307.20	
01-4194-95-260	GG>O-WORKERS COMP INS	3,567.00	216.23	3,970.02	571.69	0.00	4,239.98	
01-4194-95-341	GG>H PHONE LEASE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-95-410	GG>H ELECTRICITY	5,340.00	5,602.20	5,500.00	5,500.00	0.00	5,500.00	
01-4194-95-411	GG>H GAS	1,170.00	1,813.56	1,880.00	1,880.00	0.00	1,975.00	
01-4194-95-412	GG>H WATER	670.00	400.00	700.00	700.00	0.00	700.00	
01-4194-95-413	GG>H SEWER	506.00	422.00	506.00	506.00	0.00	506.00	
01-4194-95-430	GG&G-TOWN HALL MAINTENANCE	7,720.00	3,636.46	10,000.00	10,000.00	0.00	10,000.00	
01-4194-95-435	GG&G TOWN HALL GROUNDS MAINTENANCE	1,500.00	626.45	1,500.00	1,500.00	0.00	1,500.00	
01-4194-95-610	GG&G-MAINTENANCE SUPPLIES	500.00	106.33	0.00	0.00	0.00	500.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4194-95-750	GGBG-TH FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-410	GGB&G OLD TOWN HALL ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-411	GGB&G OLD TOWN HALL HEAT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-412	GGB&G - OLD TOWN HALL WATER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-413	GGB&G OLD TOWN HALL SEWER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-430	GG&B OLD TOWN HALL EXPENSES	0.00	225.00	0.00	0.00	0.00	0.00	
01-4194-96-431	GGB&G - PARKING LOT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-520	GGB&G - HARBOR HOUSE LIVERY INSURANCE	0.00	2,569.40	0.00	0.00	0.00	0.00	
01-4194-96-610	GGB&G OLD TOWN HALL BUILDING MAINTENANCE :	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-96-615	GGB&G TOWN HALL BUILDING MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-341	GGB&G OLD ABBOTT LIBRARY TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-390	GGB&G OLD ABBOTT LIBRARY ALARM SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-410	GGB&G OLD ABBOTT LIBRARY ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-411	GGB&G OLD ABBOTT LIBRARY HEAT OIL & GAS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-412	GGB&G OLD ABBOTT LIBRARY WATER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-413	GGB&G OLD ABBOTT LIBRARY SEWER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-430	GGB&G - OLD ABBOTT LIBRARY BLDG MAINTENANC	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-435	GGB&G - OLD ABBOTT LIBRARY GROUNDS MAINTI	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-520	GGB&G OLD ABBOTT LIBRARY PROP LIAB INS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4194-97-610	GGB&G THRIFT SHOP RENT	6,157.00	6,156.96	6,335.00	6,803.79	0.00	6,335.00	
4194 - GENERAL GOVERNMENT BUILDINGS		274,624.00	236,504.26	340,005.54	391,308.40	0.00	321,359.99	
4195 - CEMETERIES								
01-4195-40-120	CEMETERY-PART TIME WAGES	6,418.00	2,871.47	6,890.90	7,699.69	0.00	6,887.46	
01-4195-40-190	CEMETERY-HEADSTONE REPAIR	2,822.00	81.14	3,000.00	3,386.25	0.00	3,029.04	
01-4195-40-220	CEMETERY-EMPR MEDICARE	134.00	104.46	144.00	160.75	0.00	144.00	
01-4195-40-221	CEMETERY - EMPLOYR FICA	573.00	466.71	615.00	687.33	0.00	615.00	
01-4195-40-250	CEMETERY-UNEMPLOYMENT COMP.INS	36.00	12.75	39.00	52.29	0.00	39.90	
01-4195-40-260	CEMETERY-WORKERS COMP. INS.	191.00	147.71	205.00	216.39	0.00	218.94	
01-4195-40-365	CEMETERY-EQUIP.REPAIR SERVICE	750.00	191.82	750.00	750.00	0.00	750.00	
01-4195-40-520	CEMETERY-INSURANCE	567.00	0.00	567.00	567.00	0.00	618.03	
01-4195-40-630	CEMETERY-MAINT.& REPAIR SUPPLY	1,606.00	42.57	1,606.00	1,606.00	0.00	1,606.00	
01-4195-40-635	CEMETERY-GASOLINE/DIESEL FUEL	150.00	160.85	350.00	350.00	0.00	150.00	
01-4195-40-650	CEMETERY-GROUNDSKEEPING SUPPLY	400.00	216.68	400.00	400.00	0.00	400.00	
01-4195-40-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-41-120	CEMETERY-OLD EAST-PART TIME W	0.00	1,289.16	0.00	0.00	0.00	0.00	
01-4195-41-220	CEMETERY-OLD EAST-MEDICARE	0.00	2.35	0.00	0.00	0.00	0.00	
01-4195-41-221	CEMETERY - OLD EAST FICA	0.00	10.06	0.00	0.00	0.00	0.00	
01-4195-41-390	CEMETERY-OLD EASTMAN-OTHER PRO	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-42-120	CEMETERY-G.M.-PART TIME WAGE	0.00	252.43	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4195-42-220	CEMETERY-G.M.-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-42-221	CEMETERY-GM EMPLOYR FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-43-120	CEMETERY-NEW EAST-PART TIME WA	0.00	1,253.10	0.00	0.00	0.00	0.00	
01-4195-43-220	CEMETERY-NEW EAST-MEDICARE	0.00	2.35	0.00	0.00	0.00	0.00	
01-4195-43-221	CEMETERY-NEW EAST FICA	0.00	10.07	0.00	0.00	0.00	0.00	
01-4195-44-120	CEMETERY-SOUTH-PART TIME WAGE	0.00	748.27	0.00	0.00	0.00	0.00	
01-4195-44-220	CEMETERY-SOUTH-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-44-221	CEMETERY SOUTH FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-45-120	CEMETERY-LOWER VILLAGE-PART TI	0.00	207.35	0.00	0.00	0.00	0.00	
01-4195-45-220	CEMETERY-SOUTH-MEDICARE	0.00	0.78	0.00	0.00	0.00	0.00	
01-4195-45-221	CEMETERY-SOUTH-FICA	0.00	3.35	0.00	0.00	0.00	0.00	
01-4195-46-120	CEMETERY-DEXTERS-PART TIME WAG	0.00	117.20	0.00	0.00	0.00	0.00	
01-4195-46-220	CEMETERY-DEXTERS-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-46-221	CEMETERY-DEXTERS-FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-47-120	CEMETERY-WEIGLE-PART TIME WAGE	0.00	189.32	0.00	0.00	0.00	0.00	
01-4195-47-220	WEIGLE PART TIME MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-47-221	WEIGLE PART TIME FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-49-120	CEMETERY-BURIAL PT WAGE	0.00	1,884.14	0.00	0.00	0.00	0.00	
01-4195-49-220	CEMETERY-BURIAL-MEDICARE	0.00	14.38	0.00	0.00	0.00	0.00	
01-4195-49-221	CEMETERY-BURIAL-FICA	0.00	61.48	0.00	0.00	0.00	0.00	
01-4195-50-120	CEME CROWTHER CHAPEL	0.00	9.02	0.00	0.00	0.00	0.00	
01-4195-55-125	CEMETERY-NON-DEPT WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-55-154	CEMETERY-HWY-BURIAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-55-220	CEMETERY-HWY-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-55-221	CEMETERY-HWY-FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-98-220	CEMETERY-BURIAL-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4195-98-221	CEMETERY-BURIAL-FICA	0.00	0.00	0.00	0.00	0.00	0.00	
4195 - CEMETERIES		13,647.00	10,350.97	14,566.90	15,875.70	0.00	14,458.37	
4196 - INSURANCE NOT OTHERWISE ALLOCATED								
01-4196-10-520	INSURANCE-PROP.LIAB,VEHICLE	8,068.00	0.00	8,068.00	12,472.86	0.00	8,794.12	
01-4196-10-521	INSURANCE CLAIMS/UNCOVERED	0.00	0.00	0.00	0.00	0.00	0.00	
4196 - INSURANCE NOT OTHERWISE ALLOCATED		8,068.00	0.00	8,068.00	12,472.86	0.00	8,794.12	
4197 - ADVERTISING AND REGIONAL ASSOCIATION								
01-4197-85-120	INFO-PART TIME WAGES	9,145.00	9,122.33	9,175.00	10,355.48	0.00	9,145.00	
01-4197-85-140	INFO-OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4197-85-220	INFO-EMPR MEDICARE	133.00	132.25	133.00	150.15	0.00	133.00	
01-4197-85-221	INFORMATION BOOTH EMPLOYEE FICA	567.00	565.59	567.00	642.04	0.00	567.00	
01-4197-85-250	INFO-UNEMPLOYMENT COMP. INS	36.00	0.00	36.00	48.84	0.00	36.83	
01-4197-85-260	INFO-WORKERS COMPENSATION	16.00	0.00	16.00	0.00	0.00	16.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4197-85-341	INFO-TELEPHONE	600.00	672.81	600.00	600.00	0.00	600.00	
01-4197-85-390	INFO-OTHER PURCHASED SERVICES	100.00	0.00	100.00	100.00	0.00	100.00	
01-4197-85-410	INFO-ELECTRICITY	720.00	497.49	800.00	800.00	0.00	720.00	
01-4197-85-412	INFO-WATER	567.00	400.00	567.00	567.00	0.00	567.00	
01-4197-85-413	INFO-SEWER	506.00	422.00	506.00	506.00	0.00	506.00	
01-4197-85-440	INFO-CHEMICAL TOILET RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4197-85-615	INFO - BUILDING MAINTENANCE	500.00	929.13	500.00	500.00	0.00	500.00	
01-4197-85-650	INFO - GROUNDS MAINTENANCE	1,500.00	91.68	1,000.00	500.00	0.00	1,000.00	
01-4197-85-690	INFO-OTHER MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
4197 - ADVERTISING AND REGIONAL ASSOCIATION		14,390.00	12,833.28	14,000.00	14,769.51	0.00	13,890.83	
4199 - OTHER GENERAL GOVERNMENT								
01-4199-00-001	COVID expenditures	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-01-221	OGG - FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-120	OGG-PART TIME CLERICAL WAGES	3,036.00	71.96	2,500.00	2,000.00	0.00	3,210.12	
01-4199-10-220	OGG-EMPR MEDICARE	0.00	0.99	43.72	49.82	0.00	46.00	
01-4199-10-221	OGG - EMPLOYR FICA	232.00	4.21	189.17	213.01	0.00	199.03	
01-4199-10-231	OGG - NH RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-250	OGG-UNEMPLOYMENT COMP. INS	12.00	0.00	11.41	16.20	0.00	12.28	
01-4199-10-260	OGG-WORKERS COMP	5.00	0.00	5.70	0.00	0.00	6.00	
01-4199-10-330	OGG-TAX MAPS	4,150.00	4,950.00	4,500.00	4,500.00	0.00	4,150.00	
01-4199-10-365	OGG-COPIER	4,200.00	3,873.23	4,200.00	4,200.00	0.00	4,200.00	
01-4199-10-390	OGG - TRUSTEES OF THE TRUST FUND EXPENSES	550.00	70.00	500.00	500.00	0.00	550.00	
01-4199-10-440	OGG-RENTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-550	OGG-PRINTING	8,000.00	6,726.69	8,000.00	8,000.00	0.00	8,000.00	
01-4199-10-555	OGG-ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-560	OGG-DUES	10,535.00	10,469.37	11,700.00	11,700.00	0.00	10,795.00	
01-4199-10-641	OGG-COFFEE SUPPLIES	800.00	747.72	800.00	800.00	0.00	800.00	
01-4199-10-741	OGG-COPIER CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-901	OGG-CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-10-990	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4199-99-999	GENERAL GOV EXPENDITURES REIMBURSED FROM	0.00	33,729.00	0.00	0.00	0.00	0.00	
4199 - OTHER GENERAL GOVERNMENT		31,520.00	60,643.17	32,450.00	31,979.03	0.00	31,968.43	
4210 - PUBLIC SAFETY: POLICE								
01-4210-54-110	PD-FULL TIME WAGES	406,340.00	425,803.54	497,954.23	440,535.51	0.00	433,075.92	
01-4210-54-120	PD-PART TIME WAGES	48,146.00	59,796.93	60,542.67	57,200.00	0.00	56,581.93	
01-4210-54-140	PD-OVERTIME WAGES	20,317.00	11,799.09	23,169.57	25,000.00	0.00	21,653.80	
01-4210-54-150	PD - ON CALL WAGES	18,250.00	6,950.00	36,500.00	0.00	0.00	18,250.00	
01-4210-54-180	PD-TRAINING WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-190	PD-OTHER WAGES	0.00	0.00	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4210-54-191	PD-ON CALL WAGES	0.00	0.00	0.00	27,375.00	0.00	0.00	
01-4210-54-209	PD-SICK PAY OUT	9,438.00	5,394.04	10,763.52	0.00	0.00	10,059.36	
01-4210-54-210	PD-GROUP HEALTH INSURANCE	106,851.00	106,850.91	98,588.78	103,719.60	0.00	114,264.40	
01-4210-54-215	PD-LIFE & DISABILITY INSURANCE	7,271.00	6,979.92	7,749.25	7,306.84	0.00	7,749.25	
01-4210-54-220	PD-EMPR MEDICARE	7,088.00	6,940.07	7,662.98	7,279.92	0.00	7,662.98	
01-4210-54-221	PD - EMPLOYR FICA	6,088.00	6,783.18	6,806.73	7,000.00	0.00	6,806.73	
01-4210-54-231	PD-NH RETIREMENT GENERAL	6,577.00	6,360.92	7,752.28	140,305.60	0.00	7,454.82	
01-4210-54-232	PD-NH RETIREMENT POLICE OFFICR	125,308.00	128,683.88	144,973.19	0.00	0.00	139,410.46	
01-4210-54-250	PD-UNEMPLOYMENT COMP. INS.	666.00	235.46	703.88	737.61	0.00	720.07	
01-4210-54-260	PD-WORKERS COMPENSATION	10,546.00	2,747.57	11,330.48	7,128.68	0.00	11,330.48	
01-4210-54-341	PD-TELEPHONE	12,000.00	15,252.65	15,000.00	15,000.00	0.00	12,000.00	
01-4210-54-342	PD-COMPUTER SERVICES/SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-345	PD-DISPATCH SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-350	PD-MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-355	PD-PHOTO LAB	500.00	0.00	0.00	0.00	0.00	500.00	
01-4210-54-360	PD-CUSTODIAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-364	PD-VEHICLE REPAIR SERVICE	7,000.00	6,745.73	9,500.00	9,500.00	0.00	7,000.00	
01-4210-54-365	PD-EQUIPMENT REPAIR SERVICE	2,000.00	1,370.67	2,000.00	2,000.00	0.00	3,000.00	
01-4210-54-366	PD-RADIO REPAIR SERVICE	4,000.00	7,493.88	5,000.00	5,000.00	0.00	4,000.00	
01-4210-54-390	PD - PROFESSIONAL SERVICES	0.00	29.16	0.00	0.00	0.00	0.00	
01-4210-54-391	PD - TOWING CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-410	PD-ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-411	PD-HEAT-GAS & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-412	PD-WATER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-413	PD-SEWER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-430	PD-BUILDING REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-520	PD-GENERAL INSURANCE	13,000.00	416.44	13,000.00	11,855.28	0.00	14,170.00	
01-4210-54-530	PD-TRAVEL/MEALS	2,000.00	1,099.41	3,000.00	3,000.00	0.00	3,000.00	
01-4210-54-540	PD-TRAINING	5,000.00	5,161.48	6,000.00	5,000.00	0.00	5,000.00	
01-4210-54-550	PD-PRINTING	1,000.00	73.25	500.00	500.00	0.00	1,000.00	
01-4210-54-555	PD-ADVERTISING	500.00	0.00	500.00	500.00	0.00	500.00	
01-4210-54-560	PD-DUES/SUBSCRIPTIONS	500.00	862.00	1,000.00	1,000.00	0.00	500.00	
01-4210-54-610	PD-SUPPORT SERVICES	4,000.00	4,293.79	74,800.00	37,000.00	0.00	4,000.00	
01-4210-54-620	PD-OFFICE SUPPLIES	3,000.00	1,959.06	3,000.00	3,000.00	0.00	3,000.00	
01-4210-54-625	PD-POSTAGE	500.00	452.50	500.00	500.00	0.00	500.00	
01-4210-54-630	PD-MAINTENANCE/REPAIR SUPPLIES	300.00	50.00	0.00	0.00	0.00	300.00	
01-4210-54-635	PD-GASOLINE/DIESEL FUEL	17,000.00	17,770.84	30,000.00	30,000.00	0.00	20,000.00	
01-4210-54-640	PD-BUILDING/CUSTODIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-641	PD - COFFEE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-670	PD-REFERENCES	1,000.00	200.00	500.00	500.00	0.00	1,000.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4210-54-680	PD-DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-681	PD-UNIFORMS/SAFETY EQUIPMENT	23,000.00	25,096.25	61,075.00	50,000.00	0.00	20,000.00	
01-4210-54-690	PD-OTHER MISC SUPPLIES	500.00	866.43	800.00	800.00	0.00	500.00	
01-4210-54-691	PD-EDUCATIONAL SUPPLIES	1,000.00	519.92	1,000.00	1,000.00	0.00	1,000.00	
01-4210-54-700	PD-ARTICLES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-730	PD-OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-740	PD-MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-741	PD-OFFICE EQUIP/COMPUTERS	15,000.00	12,532.25	23,000.00	18,000.00	0.00	20,000.00	
01-4210-54-742	PD-RADIO RELATED	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-54-760	PD - VEHICLE ANNUAL	25,337.00	25,136.83	30,531.62	16,089.00	0.00	25,337.00	
01-4210-54-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-140	PD-GRANT HIGHWAY SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-190	PD-GRANTS-WAGES	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	
01-4210-98-191	PD YOUTH ALCOHOL PATROL GRANT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-220	PD-RADAR GRANT WAGE-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-221	PD-RADAR GRANT WAGE FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-690	PD-GRANTS-SCHOOL EMERGENCY NOTIFICATION C	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	
01-4210-98-691	PD-CARSEAT GRANT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-98-700	PD - USE OF SCOOTER PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-99-140	PD - DWI GRANT	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	
01-4210-99-740	PISTOL PERMIT FUND EXPENDITURE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4210-99-999	PUBLIC SAFETY EXPENDITURES REIMBURSED FRO	0.00	6,773.00	0.00	0.00	0.00	0.00	
4210 - PUBLIC SAFETY: POLICE		918,523.00	909,481.05	1,202,704.18	1,041,333.04	0.00	988,827.20	
4215 - AMBULANCE								
01-4215-10-350	AMB-AMBULANCE SERVICE	61,886.00	61,886.00	66,300.00	66,300.00	0.00	64,980.30	
4215 - AMBULANCE		61,886.00	61,886.00	66,300.00	66,300.00	0.00	64,980.30	
4220 - FIRE								
01-4220-50-110	FIRE-WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-120	FIRE-PART TIME WAGES	80,000.00	58,242.93	489,500.00	150,404.58	0.00	139,263.50	
01-4220-50-121	FIRE - STIPEND	15,000.00	15,000.00	90,000.00	56,160.00	0.00	52,000.00	
01-4220-50-140	FIRE-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-190	FIRE-ON CALL PAY	5,200.00	5,200.00	5,200.00	5,616.00	0.00	5,200.00	
01-4220-50-192	FIRE-FOREST FIRE SUPPRESSION	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-209	FIRE-SICK PAYOUT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-210	FIRE-GROUP HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-215	FIRE-LIFE & DISAB INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-220	FIRE-MEDICARE	1,453.00	1,128.50	2,819.72	3,045.30	0.00	2,819.72	
01-4220-50-221	FIRE - EMPLOYR FICA	6,212.00	4,480.81	12,056.74	13,021.28	0.00	12,056.74	
01-4220-50-231	FIRE-NH RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4220-50-250	FIRE-UNEMPLOYMENT COMP. INS.	391.00	167.05	758.41	819.08	0.00	775.85	
01-4220-50-260	FIRE-WORKERS COMPENSATION INS	174.00	1,948.27	337.59	4,781.43	0.00	360.55	
01-4220-50-341	FIRE-TELEPHONE	3,000.00	2,141.30	3,000.00	3,000.00	0.00	3,000.00	
01-4220-50-342	FIRE-COMPUTER SERVICES	2,000.00	3,386.49	2,000.00	4,300.00	0.00	4,300.00	
01-4220-50-345	FIRE-DISPATCH SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-350	FIRE-MEDICAL SERVICES	1,500.00	298.80	1,500.00	1,500.00	0.00	1,500.00	
01-4220-50-364	FIRE-VEHICLE REPAIR SERVICE	18,000.00	23,392.66	18,000.00	18,000.00	0.00	18,000.00	
01-4220-50-365	FIRE-EQUIPMENT TESTING	16,500.00	10,741.00	15,000.00	15,000.00	0.00	15,000.00	
01-4220-50-366	FIRE-RADIO REPAIR	8,500.00	1,550.50	8,500.00	8,500.00	0.00	8,500.00	
01-4220-50-390	FIRE-OTHER PROF. SERVICES	1,500.00	11,122.08	5,000.00	11,500.00	0.00	11,500.00	
01-4220-50-410	FIRE-ELECTRICITY GM	1,500.00	863.67	1,875.00	1,500.00	0.00	1,500.00	
01-4220-50-411	FIRE-HEAT-GAS & OIL GM	1,500.00	1,032.74	1,875.00	1,500.00	0.00	1,500.00	
01-4220-50-412	FIRE-WATER RENT	24,480.00	24,150.00	28,152.00	24,480.00	0.00	24,480.00	
01-4220-50-413	FIRE-SEWER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-430	FIRE-BUILDING SERVICE GM	2,000.00	747.73	2,000.00	2,000.00	0.00	2,000.00	
01-4220-50-490	FIRE-OTHER PURCHASED PROP SERV	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-520	FIRE-GENERAL INSURANCE	8,750.00	2,449.23	8,750.00	8,750.00	0.00	9,537.50	
01-4220-50-540	FIRE-TRAINING	10,000.00	9,102.99	10,000.00	10,000.00	0.00	10,000.00	
01-4220-50-555	FIRE-FIRE PREVENTION EDUCATION	700.00	0.00	700.00	700.00	0.00	700.00	
01-4220-50-560	FIRE-DUES/SUBSCRIPTIONS	4,500.00	3,003.00	1,500.00	3,783.00	0.00	3,783.00	
01-4220-50-610	FIRE-SCBA SUPPLIES	1,500.00	132.58	1,500.00	1,500.00	0.00	1,500.00	
01-4220-50-611	FIRE-HAZARDOUS MATERIALS SUP	1,000.00	33.32	1,000.00	1,000.00	0.00	1,000.00	
01-4220-50-612	FIRE-SMALL TOOLS & EQUIPMENT	4,000.00	7,915.35	4,000.00	4,000.00	0.00	4,000.00	
01-4220-50-620	FIRE-OFFICE SUPPLIES	1,500.00	1,307.68	1,000.00	1,000.00	0.00	1,000.00	
01-4220-50-625	FIRE - POSTAGE	100.00	0.00	100.00	100.00	0.00	100.00	
01-4220-50-630	FIRE-MAINTENANCE & REPAIR SUPP	2,500.00	994.39	2,500.00	2,500.00	0.00	2,500.00	
01-4220-50-634	FIRE - FOAM PURCHASE	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	
01-4220-50-635	FIRE-GASOLINE/DIESEL FUEL	3,500.00	2,795.90	3,500.00	3,500.00	0.00	3,500.00	
01-4220-50-640	FIRE-BUILDING/CUSTODIAL SUP	500.00	306.06	500.00	500.00	0.00	500.00	
01-4220-50-641	FIRE-COFFEE SUPPLIES/SERVICE	900.00	2,605.30	900.00	900.00	0.00	900.00	
01-4220-50-679	FIRE-MEDICAL SUPPLIES	9,000.00	2,668.82	2,000.00	4,000.00	0.00	4,000.00	
01-4220-50-681	FIRE-UNIFORMS/SAFETY EQUIP	10,000.00	28,415.87	10,000.00	10,000.00	0.00	10,000.00	
01-4220-50-690	FIRE-OTHER MISC SUPPLIES	0.00	11.87	0.00	0.00	0.00	0.00	
01-4220-50-713	FIRE DEPT - HAZMAT GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-730	FIRE-OTHER IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4220-50-740	FIRE-MACHINERY/EQUIPMENT PURCH	10,000.00	32,043.33	5,000.00	5,000.00	0.00	5,000.00	
01-4220-50-741	FIRE-OFFICE EQUIP/COMPUTERS	2,000.00	1,241.29	1,000.00	1,000.00	0.00	1,000.00	
01-4220-50-742	FIRE-RADIO PURCHASE	10,000.00	5,251.21	10,000.00	10,000.00	0.00	10,000.00	
4220 - FIRE		271,360.00	265,872.72	753,524.46	395,360.67	0.00	374,776.86	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
4229 - SAFETY SERVICES BUILDING								
01-4229-53-120	SSB - PART TIME CUSTODIAN	0.00	0.00	0.00	5,925.40	0.00	0.00	
01-4229-53-220	SSB - MEDICARE	0.00	0.00	0.00	85.92	0.00	0.00	
01-4229-53-221	SSB - FICA	0.00	0.00	0.00	367.37	0.00	0.00	
01-4229-53-250	SSB - UNEMPLOYMENT INS	0.00	0.00	0.00	27.95	0.00	0.00	
01-4229-53-260	SSB - WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	
01-4229-53-341	SSB - SHARED TELEPHONE	3,000.00	3,001.74	3,000.00	3,000.00	0.00	3,000.00	
01-4229-53-345	SSB - DISPATCH SERVICES	70,913.00	70,913.33	70,000.00	78,212.00	0.00	70,000.00	
01-4229-53-360	SSB - CUSTODIAL SERVICES	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	
01-4229-53-410	SSB - ELECTRICITY	18,400.00	19,436.53	18,400.00	18,400.00	0.00	18,400.00	
01-4229-53-411	SSB - HEAT GAS & OIL	16,000.00	11,471.60	16,000.00	16,000.00	0.00	16,000.00	
01-4229-53-412	SSB - WATER RENT	900.00	400.00	900.00	900.00	0.00	900.00	
01-4229-53-413	SSB - SEWER RENT	500.00	422.00	500.00	500.00	0.00	500.00	
01-4229-53-430	SSB - BUILDING MAINTENANCE/REPAIR	25,000.00	24,654.98	30,000.00	25,000.00	0.00	30,000.00	
01-4229-53-520	SSB - GENERAL INSURANCE	3,300.00	6,666.23	3,300.00	3,300.00	0.00	3,597.00	
01-4229-53-640	SSB - CUSTODIAL SUPPLIES	1,000.00	491.11	1,000.00	500.00	0.00	1,000.00	
01-4229-53-741	SSB - OFFICE FURNITURE	8,000.00	5,711.30	3,000.00	1,500.00	0.00	3,000.00	
4229 - SAFETY SERVICES BUILDING		148,013.00	143,168.82	147,100.00	153,718.64	0.00	147,397.00	
4290 - EMERGENCY MANAGEMENT								
01-4290-10-120	EMERGENCY MANAGEMENT WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4290-10-610	EMERGENCY MANAGEMENT SUPPLIES	200.00	0.00	500.00	500.00	0.00	500.00	
01-4290-10-615	EMERGENCY MANAGEMENT TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	
4290 - EMERGENCY MANAGEMENT		200.00	0.00	500.00	500.00	0.00	500.00	
4312 - HIGHWAY AND STREETS								
01-4312-55-110	HWY-FULL TIME WAGES	469,211.00	487,220.44	605,857.76	531,586.64	0.00	506,923.14	
01-4312-55-120	HWY-PART TIME WAGES	28,860.00	9,433.08	16,640.00	27,787.89	0.00	42,151.53	
01-4312-55-140	HWY-OVERTIME WAGES	58,651.00	33,306.11	55,000.00	55,000.00	0.00	58,296.16	
01-4312-55-180	HWY-TRAINING WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-190	HWY-OTHER COMPENSATION	2,600.00	1,400.00	2,600.00	2,600.00	0.00	2,600.00	
01-4312-55-209	HWY-SICK PAYOUT	10,891.00	4,339.36	0.00	0.00	0.00	11,766.72	
01-4312-55-210	HWY-GROUP HEALTH INSURANCE	150,533.00	155,936.11	160,681.25	192,406.67	0.00	186,229.57	
01-4312-55-215	HWY-LIFE & DISABILITY INS.	8,403.00	6,854.04	9,078.83	9,391.39	0.00	9,078.83	
01-4312-55-220	HWY-EMPR MEDICARE	8,022.00	7,090.99	8,751.61	7,800.94	0.00	8,751.61	
01-4312-55-221	HWY - EMPLOYER FICA	34,301.00	30,320.19	37,420.74	33,355.75	0.00	37,420.74	
01-4312-55-231	HWY-NH RETIREMENT GENERAL	68,292.00	66,134.23	81,489.80	76,711.82	0.00	79,953.90	
01-4312-55-250	HWY-UNEMPLOYMENT COMPENSATION	546.00	526.27	546.00	608.42	0.00	546.00	
01-4312-55-260	HWY-WORKERS COMPENSATION INS.	14,213.00	6,137.81	15,652.27	15,039.78	0.00	16,716.62	
01-4312-55-341	HWY-TELEPHONE	6,700.00	8,218.59	6,900.00	6,900.00	0.00	6,900.00	
01-4312-55-342	HWY - COMPUTER SERVICE/SUPPORT	7,500.00	7,848.20	10,000.00	10,000.00	0.00	8,800.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4312-55-350	HWY-MEDICAL SERVICES	1,500.00	1,035.40	1,500.00	1,500.00	0.00	1,500.00	
01-4312-55-364	HWY-VEHICLE REPAIR SERVICE	27,500.00	3,973.47	27,500.00	25,000.00	0.00	27,500.00	
01-4312-55-365	HWY-EQUIPMENT REPAIR SERVICE	22,000.00	7,954.64	22,000.00	20,000.00	0.00	22,000.00	
01-4312-55-366	HWY-RADIO REPAIR	2,500.00	5,203.95	6,000.00	6,000.00	0.00	5,500.00	
01-4312-55-380	HWY-PAVING SERVICES	400,000.00	410,943.95	440,000.00	400,000.00	0.00	400,000.00	
01-4312-55-381	HWY - SIDEWALK PAVING SERVICES	2,500.00	0.00	500.00	500.00	0.00	500.00	
01-4312-55-390	HWY-OTHER PROFESSIONAL SVCS	12,000.00	4,692.00	12,000.00	12,000.00	0.00	12,000.00	
01-4312-55-391	HWY -RENTAL EQUIPMENT	16,000.00	16,062.00	20,000.00	20,000.00	0.00	16,000.00	
01-4312-55-392	HWY - TREE REMOVAL	15,000.00	0.00	30,450.00	26,650.00	0.00	10,000.00	
01-4312-55-393	HWY - ROADWAY SWEEPING/VACUUMING	15,000.00	7,620.00	14,500.00	14,500.00	0.00	12,500.00	
01-4312-55-394	HWY - ROADSIDE MOWING	8,000.00	7,030.00	14,500.00	14,500.00	0.00	13,000.00	
01-4312-55-395	HWY - CATCH BASIN CLEANING & REPAIR	18,000.00	18,900.00	27,750.00	27,750.00	0.00	19,800.00	
01-4312-55-410	HWY-ELECTRICITY	5,400.00	4,673.72	7,000.00	7,000.00	0.00	5,400.00	
01-4312-55-411	HWY-HEAT-GAS & OIL	6,600.00	6,889.47	15,580.00	15,580.00	0.00	11,535.00	
01-4312-55-412	HWY-WATER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-413	HWY-SEWER RENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-430	HWY-BUILDING REPAIR/MAINT.	13,200.00	17,138.95	10,000.00	10,000.00	0.00	7,500.00	
01-4312-55-440	HWY-RENTS/LEASES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-441	HWY - LEASE ROLLER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-490	HWY-OTHER PURCHASED PROP.SVCS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-520	HWY-GENERAL INSURANCE	11,000.00	6,968.98	11,000.00	12,285.63	0.00	11,990.00	
01-4312-55-530	HWY-TRAVEL/MEALS	1,500.00	1,541.79	1,500.00	1,500.00	0.00	1,500.00	
01-4312-55-540	HWY-TRAINING	1,500.00	50.00	1,500.00	1,500.00	0.00	1,500.00	
01-4312-55-555	HWY-ADVERTISING	1,000.00	293.30	1,000.00	1,000.00	0.00	1,000.00	
01-4312-55-560	HWY - DUES & SUBSCRIPTIONS	500.00	348.75	500.00	500.00	0.00	500.00	
01-4312-55-610	HWY-GENERAL SUPPLIES	1,000.00	499.36	0.00	0.00	0.00	1,000.00	
01-4312-55-612	HWY-SMALL TOOLS & EQUIPMENT	4,000.00	1,110.09	4,000.00	4,000.00	0.00	4,000.00	
01-4312-55-615	HWY-BUILDING	0.00	41.51	0.00	0.00	0.00	0.00	
01-4312-55-620	HWY-OFFICE SUPPLIES	3,200.00	3,020.70	4,000.00	3,000.00	0.00	4,000.00	
01-4312-55-630	HWY-MAINTENANCE/REPAIR SUPPLIE	51,250.00	76,555.58	56,505.00	56,505.00	0.00	53,815.00	
01-4312-55-631	HWY-TIRES	8,000.00	4,941.53	8,000.00	8,000.00	0.00	8,000.00	
01-4312-55-632	HWY - WINTER MAINTENANCE REPAIR SUPPLIES	20,500.00	12,371.91	22,601.25	22,601.25	0.00	21,525.00	
01-4312-55-635	HWY-GASOLINE & DIESEL	41,300.00	43,888.02	90,370.00	90,370.00	0.00	64,540.00	
01-4312-55-636	HWY-EQUIPMENT OIL	5,650.00	3,179.39	5,650.00	5,650.00	0.00	5,650.00	
01-4312-55-640	HWY-BLDG. CUSTODIAL SUPPLIES	300.00	0.00	500.00	500.00	0.00	300.00	
01-4312-55-641	HWY - COFFEE SUPPLIES	1,250.00	1,626.75	1,250.00	1,250.00	0.00	1,250.00	
01-4312-55-681	HWY-UNIFORMS/SAFETY EQUIP	10,330.00	14,228.89	12,780.00	12,780.00	0.00	11,630.00	
01-4312-55-682	HWY-SAND & GRAVEL	39,660.00	36,793.07	39,660.00	39,660.00	0.00	39,660.00	
01-4312-55-683	HWY-WINTER SAND & SALT	101,260.00	138,446.70	135,560.00	135,560.00	0.00	119,320.00	
01-4312-55-684	HWY-BITUMINOUS PRODUCTS	10,000.00	49,191.18	10,000.00	10,000.00	0.00	10,000.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4312-55-685	HWY-DRAINAGE MATERIALS	25,000.00	35,276.00	30,250.00	30,250.00	0.00	27,500.00	
01-4312-55-686	HWY-CHEMICALS	13,800.00	817.42	7,500.00	7,500.00	0.00	10,000.00	
01-4312-55-687	HWY-SIGNS	6,000.00	1,744.48	6,500.00	6,500.00	0.00	6,500.00	
01-4312-55-688	HWY-BRIDGE & GUARDRAILS	7,500.00	7,344.00	10,000.00	10,000.00	0.00	7,500.00	
01-4312-55-689	HWY - LINE STRIPING	10,000.00	14,992.30	18,990.00	18,990.00	0.00	11,400.00	
01-4312-55-690	HWY-OTHER MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-730	HWY-OTHER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-55-740	HWY - CAP EQUIP	7,500.00	9,673.05	10,000.00	10,000.00	0.00	10,000.00	
01-4312-55-750	HWY-ENCUMBERED FROM PREVIOUS YEAR BUDGE	1,000.00	13.04	0.00	0.00	0.00	0.00	
01-4312-55-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
01-4312-99-999	HIGHWAY EXPENDITURES REIMBURSED FROM CRF	0.00	44,457.00	0.00	0.00	0.00	0.00	
4312 - HIGHWAY AND STREETS		1,817,923.00	1,846,297.76	2,149,514.51	2,060,071.18	0.00	1,974,949.82	
4316 - STREET LIGHTS								
01-4316-10-410	STREET LIGHTS-ELECTRICITY	16,800.00	10,634.20	15,000.00	15,000.00	0.00	15,000.00	
4316 - STREET LIGHTS		16,800.00	10,634.20	15,000.00	15,000.00	0.00	15,000.00	
4324 - SOLID WASTE DISPOSAL								
01-4324-30-342	TS - COMPUTER SERVICES & SUPPORT	0.00	0.00	0.00	2,500.00	0.00	0.00	
01-4324-60-110	TS-FULL TIME WAGES	192,684.00	193,628.20	247,826.76	215,818.72	0.00	204,713.04	
01-4324-60-120	TS-PART TIME WAGES	27,842.00	7,557.61	0.00	2,000.00	0.00	28,994.87	
01-4324-60-140	TS-OVERTIME WAGES	7,707.00	3,285.94	5,000.00	7,500.00	0.00	8,188.52	
01-4324-60-180	TS-TRAINING WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4324-60-209	TS-SICK PAYOUT	4,488.00	3,628.89	4,767.84	0.00	0.00	4,767.84	
01-4324-60-210	TS-GROUP HEALTH INSURANCE	78,946.00	78,945.62	72,853.98	64,145.72	0.00	84,437.76	
01-4324-60-215	TS-LIFE & DISABILITY INSURANCE	3,464.00	3,339.60	3,680.74	3,636.47	0.00	3,680.74	
01-4324-60-220	TS-EMPR MEDICARE	3,235.00	2,751.16	3,448.00	3,026.03	0.00	3,448.00	
01-4324-60-221	TS - EMPLOYR FICA	13,833.00	12,046.64	14,743.17	12,938.87	0.00	14,743.17	
01-4324-60-231	TS-NH RETIREMENT GENERAL	25,845.00	25,640.03	30,604.33	31,044.36	0.00	30,027.51	
01-4324-60-250	TS-UNEMPLOYMENT COMPENSATION	357.00	75.83	363.42	270.41	0.00	363.42	
01-4324-60-260	TS-WORKERS COMPENSATION	4,772.00	884.33	5,056.74	4,122.80	0.00	5,056.74	
01-4324-60-341	TS-TELEPHONE	1,620.00	2,748.73	1,750.00	1,750.00	0.00	1,750.00	
01-4324-60-342	TS - COMPUTER SERVICES & SUPPORT	1,100.00	1,629.36	0.00	0.00	0.00	0.00	
01-4324-60-350	T/S-MEDICAL SERVICES	200.00	85.00	200.00	200.00	0.00	200.00	
01-4324-60-364	TS-VEHICLE REPAIR SERVICE	10,000.00	2,576.40	11,000.00	7,500.00	0.00	10,000.00	
01-4324-60-365	TS-EQUIPMENT REPAIR SERVICE	7,500.00	2,431.76	7,500.00	7,500.00	0.00	7,500.00	
01-4324-60-366	TS - RADIO REPAIR	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	
01-4324-60-380	TS - PAVING SERVICES	10,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	
01-4324-60-390	TS-OTHER PROFESSIONAL SVCS	1,000.00	1,819.05	1,000.00	1,000.00	0.00	1,000.00	
01-4324-60-391	TS - MONITOR LANDFILL SERVICES	10,000.00	9,920.00	11,000.00	11,000.00	0.00	10,000.00	
01-4324-60-410	TS-ELECTRICITY	4,200.00	2,635.38	4,200.00	4,200.00	0.00	4,200.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4324-60-411	TS-HEAT-GAS & OIL	600.00	449.18	1,100.00	1,100.00	0.00	1,170.00	
01-4324-60-417	TS-WASTE DISPOSAL-MSW	70,625.00	68,082.86	69,630.00	69,630.00	0.00	72,275.00	
01-4324-60-418	TS-WASTE DISPOSAL-C & D	42,375.00	34,085.47	38,300.00	38,300.00	0.00	41,300.00	
01-4324-60-420	TS-RECYCLING	29,125.00	22,278.44	25,000.00	25,000.00	0.00	27,500.00	
01-4324-60-430	TS-BLDG REPAIR & MAINTENANCE	12,000.00	17,587.66	5,000.00	5,000.00	0.00	10,000.00	
01-4324-60-490	TS-OTHER PURCHASED PROPERTY SV	0.00	0.00	0.00	0.00	0.00	0.00	
01-4324-60-520	TS-GENERAL INSURANCE	2,103.00	730.41	2,103.00	4,715.47	0.00	2,292.27	
01-4324-60-530	T/S-TRAVEL/MEALS	400.00	445.67	500.00	500.00	0.00	400.00	
01-4324-60-540	TS-TRAINING	200.00	572.50	200.00	200.00	0.00	200.00	
01-4324-60-550	TS-PRINTING	2,500.00	600.98	2,500.00	2,500.00	0.00	2,500.00	
01-4324-60-555	TS-ADVERTISING	9,100.00	0.00	9,100.00	7,000.00	0.00	9,100.00	
01-4324-60-560	TS-DUES & SUBSCRIPTIONS	575.00	615.59	575.00	575.00	0.00	575.00	
01-4324-60-610	TS-GENERAL SUPPLIES	2,000.00	2,678.18	1,500.00	1,500.00	0.00	2,000.00	
01-4324-60-612	TS-SMALL TOOLS & EQUIPMENT	500.00	199.57	250.00	250.00	0.00	500.00	
01-4324-60-615	TS - BUILDING MAINTENANCE AND SUPPLIES	4,000.00	1,701.74	1,500.00	1,500.00	0.00	2,000.00	
01-4324-60-630	TS-MAINTENANCE & REPAIR SUP	3,000.00	9,223.68	5,000.00	5,000.00	0.00	5,000.00	
01-4324-60-631	TS-TIRES	5,000.00	3,556.72	6,100.00	6,100.00	0.00	5,500.00	
01-4324-60-635	TS-GASOLINE & DIESEL FUEL	10,910.00	18,469.37	21,780.00	21,780.00	0.00	19,800.00	
01-4324-60-636	TS-EQUIPMENT OIL	0.00	0.00	250.00	250.00	0.00	250.00	
01-4324-60-641	TS - COFFEE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4324-60-650	TS-GROUNDS KEEPING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4324-60-681	TS-UNIFORMS/SAFETY EQUIP.	4,500.00	4,078.74	6,000.00	5,500.00	0.00	5,500.00	
01-4324-60-682	TS-SAND & GRAVEL	2,000.00	0.00	1,800.00	1,800.00	0.00	2,000.00	
01-4324-60-684	TS-BITUMINOUS PRODUCTS	250.00	0.00	250.00	250.00	0.00	250.00	
01-4324-60-687	TS-SIGNS	300.00	0.00	250.00	250.00	0.00	300.00	
01-4324-60-730	TS-CO/IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4324-60-740	TS-MACHINERY & EQUIPMENT	15,000.00	18,725.00	11,500.00	11,000.00	0.00	12,000.00	
01-4324-60-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
4324 - SOLID WASTE DISPOSAL		626,856.00	559,711.29	641,182.98	595,853.85	0.00	651,483.88	
4411 - HEALTH: ADMINISTRATION								
01-4411-10-120	HEALTH OFFICER-WAGES	4,715.00	0.00	250.00	900.00	0.00	250.00	
01-4411-10-216	HEALTH OFFICER-UNEMPLOYMENT	13.00	0.00	1.00	39.55	0.00	1.00	
01-4411-10-220	HEALTH OFFICER-MEDICARE	68.00	0.00	4.00	121.58	0.00	4.00	
01-4411-10-221	HEALTH OFFICER - EMPLOYR FICA	292.00	0.00	15.00	519.87	0.00	15.00	
01-4411-10-250	HEALTH OFFICER-UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4411-10-260	HEALTH OFFICER-WORKERS COMP.	226.00	0.00	12.00	0.00	0.00	12.00	
01-4411-10-345	HEALTH OFFICER-MILEAGE	100.00	0.00	100.00	100.00	0.00	100.00	
01-4411-10-560	HEALTH OFFICER - DUES	80.00	0.00	80.00	80.00	0.00	80.00	
4411 - HEALTH: ADMINISTRATION		5,494.00	0.00	462.00	1,761.00	0.00	462.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
4414 - PEST CONTROL								
01-4414-54-390	ANIMAL CONTROL-VETERINARY SVCS	500.00	0.00	500.00	500.00	0.00	500.00	
4414 - PEST CONTROL		500.00	0.00	500.00	500.00	0.00	500.00	
4415 - HEALTH AGENCIES AND HOSPITALS								
01-4415-10-350	HEALTH SERVICE-MEDICAL	9,376.00	9,431.27	15,000.00	15,000.00	0.00	15,176.00	
01-4415-10-390	HEALTH SERV-COUNCIL ON AGING	5,800.00	5,800.00	0.00	0.00	0.00	0.00	
4415 - HEALTH AGENCIES AND HOSPITALS		15,176.00	15,231.27	15,000.00	15,000.00	0.00	15,176.00	
4442 - DIRECT ASSISTANCE								
01-4442-65-120	WELFARE-PT WAGES	9,625.00	7,982.75	15,000.00	15,000.00	0.00	10,192.92	
01-4442-65-216	WELFARE-UNEMPLOYMENT COMP.	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-220	WELFARE-MEDICARE	140.00	111.44	217.50	220.00	0.00	147.80	
01-4442-65-221	WELFARE - EMPLOYR FICA	597.00	476.51	929.99	930.00	0.00	631.96	
01-4442-65-250	WELFARE-UNEMPLOYMENT	37.00	0.00	58.50	60.00	0.00	39.75	
01-4442-65-260	WELFARE-WORKERS COMPENSATION	17.00	0.00	27.55	0.00	0.00	18.00	
01-4442-65-341	WELFARE-TELEPHONE	250.00	0.00	2,500.00	3,500.00	0.00	250.00	
01-4442-65-342	WELFARE - CELL PHONE / IT	650.00	494.34	0.00	0.00	0.00	650.00	
01-4442-65-350	WELFARE-MEDICAL SERVICE	500.00	0.00	300.00	300.00	0.00	500.00	
01-4442-65-380	WELFARE-PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-390	WELFARE-OTHER PURCHASED SERV	300.00	565.98	300.00	500.00	0.00	300.00	
01-4442-65-391	WELFARE - ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-392	WELF-SOCIAL SERVICES	6,658.00	6,764.00	10,000.00	8,100.00	0.00	8,158.00	
01-4442-65-410	WELFARE-ELECTRICITY	5,400.00	278.94	5,400.00	3,500.00	0.00	5,400.00	
01-4442-65-411	WELFARE-HEAT-GAS & OIL	3,961.00	0.00	3,961.00	3,500.00	0.00	3,961.00	
01-4442-65-440	WELFARE-RENTS/LEASES	11,000.00	4,020.00	11,000.00	9,000.00	0.00	11,000.00	
01-4442-65-490	WELFARE-OTHER PURCHASED PROPER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-530	WELFARE-TRAVEL	500.00	0.00	500.00	500.00	0.00	500.00	
01-4442-65-540	WELFARE-TRAINING	250.00	85.00	1,000.00	750.00	0.00	250.00	
01-4442-65-555	WELFARE-ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-560	WELFARE-DUES	100.00	0.00	200.00	100.00	0.00	100.00	
01-4442-65-610	WELFARE-GENERAL SUPPLIES	500.00	1,000.01	100.00	100.00	0.00	500.00	
01-4442-65-620	WELFARE-OFFICE SUPPLIES	50.00	0.00	50.00	300.00	0.00	50.00	
01-4442-65-625	WELFARE-POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-635	WELFARE-GASOLINE & DIESEL	500.00	0.00	500.00	500.00	0.00	500.00	
01-4442-65-679	WELFARE-MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4442-65-692	WELFARE - CHRISTMAS	1,500.00	398.09	500.00	500.00	0.00	1,500.00	
4442 - DIRECT ASSISTANCE		42,535.00	22,177.06	52,544.54	47,360.00	0.00	44,649.43	
4520 - PARKS AND RECREATION								
01-4520-70-120	REC-PART TIME WAGES	98,480.00	129,216.11	112,663.23	125,000.00	0.00	112,663.23	

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Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4520-70-140	REC-OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-220	REC-MEDICARE	1,428.00	1,877.37	1,633.62	1,976.79	0.00	1,633.62	
01-4520-70-221	REC - EMPLOYER FICA	6,106.00	7,599.04	6,985.12	8,452.47	0.00	6,985.12	
01-4520-70-250	REC-UNEMPLOYMENT INSURANCE	250.00	0.00	350.00	407.70	0.00	299.58	
01-4520-70-260	REC-WORKER'S COMPENSATION	2,604.00	948.76	3,500.00	3,212.82	0.00	3,181.26	
01-4520-70-341	REC-TELEPHONE	1,200.00	1,528.52	1,500.00	1,500.00	0.00	1,500.00	
01-4520-70-390	REC-PROFESSIONAL FEES	7,000.00	2,933.00	7,000.00	6,500.00	0.00	6,000.00	
01-4520-70-410	REC-ELECTRICITY	1,000.00	870.01	1,000.00	1,000.00	0.00	1,000.00	
01-4520-70-411	REC-HEAT-GAS & OIL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-412	REC-WATER RENT	1,500.00	809.50	1,000.00	1,000.00	0.00	1,500.00	
01-4520-70-413	REC-SEWER RENT	500.00	422.00	500.00	500.00	0.00	500.00	
01-4520-70-430	REC-BLDG REPAIR & MAINT. SVCS	9,000.00	7,817.60	9,000.00	9,000.00	0.00	9,000.00	
01-4520-70-440	REC-RENTALS	2,500.00	3,889.25	8,000.00	8,000.00	0.00	17,400.00	
01-4520-70-490	REC-SKI TOW MOWING	1,300.00	1,050.00	1,500.00	1,500.00	0.00	1,300.00	
01-4520-70-510	REC-ENTERTAINMENT	4,500.00	4,284.89	4,500.00	4,500.00	0.00	4,500.00	
01-4520-70-511	REC-ENTERTAINMENT-SENIOR CIT	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	
01-4520-70-520	REC-INSURANCE	3,300.00	121.56	3,300.00	3,487.92	0.00	3,597.00	
01-4520-70-530	REC-TRAVEL	500.00	92.98	1,000.00	1,000.00	0.00	500.00	
01-4520-70-540	REC-TRAINING	500.00	209.50	1,000.00	1,000.00	0.00	1,000.00	
01-4520-70-555	REC-ADVERTISING	4,000.00	5,182.38	7,500.00	7,500.00	0.00	5,000.00	
01-4520-70-560	REC-DUES	3,500.00	2,599.00	2,000.00	2,000.00	0.00	3,500.00	
01-4520-70-610	REC-GENERAL SUPPLIES	5,000.00	5,688.45	5,000.00	5,000.00	0.00	5,000.00	
01-4520-70-620	REC-OFFICE SUPPLIES	3,500.00	217.95	4,000.00	3,500.00	0.00	3,500.00	
01-4520-70-625	REC - POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-630	REC-MAINT. & REPAIR SUPPLIES	3,500.00	4,449.76	4,000.00	4,000.00	0.00	4,000.00	
01-4520-70-680	REC-DEPARTMENTAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-681	REC-UNIFORMS/SAFETY EQUIP.	2,500.00	2,844.00	2,500.00	2,500.00	0.00	2,500.00	
01-4520-70-690	REC-OTHER MISC. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-730	DEWEY BEACH DRAINAGE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-740	REC-MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-741	REC-OFFICE EQUIP/COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4520-70-790	REC-ARTICLE	1,500.00	2,078.90	2,000.00	2,000.00	0.00	2,000.00	
4520 - PARKS AND RECREATION		167,168.00	186,730.53	193,431.97	206,537.70	0.00	200,059.81	
4550 - LIBRARY								
01-4550-55-125	LIBRARY-NON-DEPT WAGES & EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-55-151	LIBRARY-HWY-GROUNDS MAINTENANC	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-55-220	LIBRARY-HWY-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-55-221	LIBRARY-HWY-EMPLOYER FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-110	LIBRARY-FULL TIME WAGE	159,587.00	127,167.98	211,773.60	214,856.46	0.00	169,092.16	

BUDGET WORKSHEET BY ACCOUNT

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Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	30S	Default	Article#
01-4550-88-120	LIBRARY-PART TIME WAGE	93,192.00	81,779.54	66,390.48	76,021.70	0.00	99,244.50	
01-4550-88-140	LIBRARY-OVERTIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-209	LIBRARY-UNUSED SICK LEAVE PAY	3,672.00	2,568.98	4,684.44	3,833.49	0.00	3,889.44	
01-4550-88-210	LIBRARY-HEALTH INSURANCE	53,425.00	29,772.39	39,779.34	66,715.20	0.00	39,779.34	
01-4550-88-215	LIBRARY-LIFE & DISABILITY INS.	2,845.00	1,958.88	3,631.03	3,595.49	0.00	3,014.80	
01-4550-88-220	LIBRARY-EMPR. MEDICARE	3,606.00	2,957.50	4,597.94	3,941.60	0.00	3,817.62	
01-4550-88-221	LIBRARY EMPLOYR FICA	15,421.00	12,990.54	19,660.08	16,853.72	0.00	16,323.55	
01-4550-88-231	LIBRARY-RETIREMENT CONTRIB.	20,595.00	16,252.45	29,292.47	30,755.37	0.00	23,862.81	
01-4550-88-250	LIBRARY-UNEMPLOYMENT COMP. INS	523.00	0.00	636.49	491.74	0.00	540.62	
01-4550-88-260	LIBRARY-WORKERS COMPENSATION	622.00	0.00	786.24	279.70	0.00	652.81	
01-4550-88-341	LIBRARY - CELLPHONE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-342	LIBRARY - COMPUTER/SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-520	LIBRARY-GEN'L. INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-625	LIBRARY - POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-700	LIBRARY-ARTICLES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-720	LIBRARY - BUILDINGS - ROOF	0.00	0.00	0.00	0.00	0.00	0.00	
01-4550-88-802	LIBRARY-LIBRARY TRUSTEES	114,517.00	114,516.96	115,996.84	118,642.84	0.00	115,606.84	
4550 - LIBRARY		468,005.00	389,965.22	497,228.95	535,987.31	0.00	475,824.49	
4583 - PATRIOTIC PURPOSES								
01-4583-10-610	MEMORIAL DAY SUPPLIES	300.00	49.94	300.00	300.00	0.00	300.00	
4583 - PATRIOTIC PURPOSES		300.00	49.94	300.00	300.00	0.00	300.00	
4589 - OTHER CULTURE AND RECREATION								
01-4589-10-120	BAND CONCERTS-PART TIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4589-10-220	BAND CONCERTS-MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4589-10-221	BAND CONCERTS EMPLOYR FICA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4589-10-390	BAND CONCERTS-OTHER PROF. SVCS	5,000.00	5,000.00	6,500.00	6,500.00	0.00	5,000.00	
4589 - OTHER CULTURE AND RECREATION		5,000.00	5,000.00	6,500.00	6,500.00	0.00	5,000.00	
4611 - CONSERVATION: ADMINISTRATION								
01-4611-10-390	CC-PROFESSIONAL SERVICES	2,475.00	2,475.00	5,000.00	4,000.00	0.00	3,200.00	
01-4611-10-540	CONSERVATION COMM-TRAINING	75.00	0.00	75.00	75.00	0.00	75.00	
01-4611-10-560	CONSERVATION COMM-MEMBERSHIPS	1,125.00	1,125.00	1,125.00	1,125.00	0.00	1,125.00	
01-4611-10-610	CONSERVATION COMM-GENERAL SUPP	100.00	100.00	100.00	100.00	0.00	100.00	
01-4611-10-700	CONSERVATION COMM-ARTICLES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4611-10-900	Spent from trustee of trust funds	0.00	0.00	0.00	0.00	0.00	0.00	
4611 - CONSERVATION: ADMINISTRATION		3,775.00	3,700.00	6,300.00	5,300.00	0.00	4,500.00	
4711 - DEBIT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES								
01-4711-10-980	DEBT SERVICE-PRINCIPAL	21,305.00	21,304.80	23,242.00	23,242.00	0.00	22,515.00	
01-4711-20-980	DEBT PAYMENT SAFETY SERVICE PRINCIPAL	164,928.00	164,927.63	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4711-30-980	DEBT - PRINCIPAL NEW ABBOTT LIBRARY	48,750.00	48,750.00	48,750.00	48,750.00	0.00	48,750.00	
01-4711-40-980	DEBT PRINCIPAL PERKINS POND SEWER	29,352.00	29,351.87	22,113.00	22,113.00	0.00	29,352.00	
4711 - DEBIT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		264,335.00	264,334.30	94,105.00	94,105.00	0.00	100,617.00	
4721 - INTEREST - LONG-TERM BONDS AND NOTES								
01-4721-10-991	DEBT SERVICE-INTEREST	7,075.00	7,075.38	5,075.00	5,075.00	0.00	6,094.87	
01-4721-20-991	DEBT PAYMENT SSB INTEREST	3,064.00	3,069.92	0.00	0.00	0.00	0.00	
01-4721-30-991	DEBT SERVICE INTEREST LIBRARY	18,163.00	18,142.06	15,472.00	15,472.00	0.00	16,817.00	
01-4721-40-991	DEBT PAYMENT INTEREST PERKINS POND SEWER	15,961.00	15,960.18	20,406.00	20,406.00	0.00	15,227.00	
4721 - INTEREST - LONG-TERM BONDS AND NOTES		44,263.00	44,247.54	40,953.00	40,953.00	0.00	38,138.87	
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES								
01-4723-10-981	TAN INTEREST	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES		1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	
4725 -								
01-4725-10-630	COMPUTER UPGRADE EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	
4725 -		0.00	0.00	0.00	0.00	0.00	0.00	
4900 - WARRANT ARTICLES								
01-4900-17-800	2017 ART 16 HIGHWAY & TRANSFER STATION EQUI	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-801	2017 ART 17 HIGHWAY DUMP/PLOW TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-802	2017 ART 18 FIRE APPARATUS CAPITAL RESERVE F	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-803	2017 ART 20 TOWN BUILDINGS MAINTENANCE CAP	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-804	2017 ART 21 TOWN ROAD BRIDGES CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-805	1017 ART 23 USED HIGHWAY EQUIPMENT CAPITAL I	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-806	2017 ART 24 COMPUTER SYSTEM UPGRADE CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-807	2017 ART 25 MILFOIL CONTROL NON-CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-808	2017 ART 26 CONSERVATION COMMISSION FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-809	2017 ART 27 HIGHWAY COLD STORAGE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-810	2017 ART 28 CEMETERY EXPENDABLE TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-17-811	2017 ART 31 SESTERCENTENNIAL TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-800	2018 ART 12 RECORDS PRESERVATION	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-801	2018 ART 14 SESTERCENTENNIAL TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-802	2018 ART 15 HIGHWAY AND TRANSFER STATION EC	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-803	2018 ART 16 NEW MAINTENANCE TRACTOR FOR HIK	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-804	2018 ART 18 USED HIGHWAY EQUIPMENT CAPITAL I	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-805	2018 ART 19 TOWN BUILDINGS MAINTENANCE CAP	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-806	2018 ART 20 FIRE APPARATUS AND EQUIPMENT CA	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-807	2018 ART 22 TOWN ROAD BRIDGES CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-808	2018 ART 23 2018 PAVING PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-809	2018 ART 24 COLD STORAGE BUILDING HIGHWAY G	0.00	0.00	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4900-18-810	2018 ART 25 COMPUTER SYSTEM UPGRADE CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-811	2018 ART 26 EMPLOYEE HEALTH INSURANCE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-812	2018 ART 27 OLD ABBOTT LIBRARY CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-813	2018 ART 28 THRIFT SHOP ACCESS PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-814	2018 ART 29 CONSERVATION COMMISSION FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-815	2018 ART 30 MILFOIL CONTROL NON-CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-18-816	2018 ART 31 CEMETERY EXPENDABLE TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-801	2019 ART 12 PRESERVATION OF TOWN RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-802	2019 ART 14 HIGHWAY & TRANSFER STATION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-803	2019 ART 15 NEW HIGHWAY DUMP TRUCK EQUIPPE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-804	2019 ART 16 COLD STORAGE BUILDING PHASE 3	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-805	2019 ART 17 USED HIGHWAY EQUIPMENT CAPITAL I	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-806	2019 ART 18 TOWN BUILDINGS MAINTENANCE CAPI	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-807	2019 ART 19 FIRE APPARATUS AND EQUIPMENT CAI	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-808	2019 ART 20 FAST RESPONSE UTILITY TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-809	2019 ART 21 TOWN ROAD BRIDGES CAPITAL RESER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-810	2019 ART 22 COMPUTER SYSTEM UPGRADE CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-811	2019 ART 23 CONSERVATION COMMISSION FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-812	2019 ART 24 MILFOIL CONTROL NON-CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-813	2019 ART 25 CEMETERY EXPENDABLE TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-19-814	2019 ART 26 FULL TIME POLICE ADMINISTRATIVE AS	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-800	2020 ART 18 SUNAPEE HARBOR BOAT LAUNCH	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-801	2020 ART 19 HWY TS EQUIPMENT CAPITAL RESERV	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-802	2020 ART 20 USED HIGHWAY EQUIPMENT CAP RES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-803	2020 ART 21 TOWN BUILDINGS MAINTENANCE CAP	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-804	2020 ART 22 FIRE EQUIPMENT CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-805	2020 ART 23 TOWN ROAD BRIDGES CAPITAL RESER	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-806	2020 ART 24 DIRT ROADS PAVING CAPITAL RESERV	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-807	2020 ART 25 CONSERVATION COMMISSION FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-808	2020 ART 26 MILFOIL CONTROL NON-CAPITAL RESE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-809	2020 ART 27 CEMETERY EXPENDABLE TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-810	2020 ART 28 HIGHWAY PLOW TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-20-811	2020 ART 30 HIGHWAY WATER LINE ENGINEERING	0.00	2,605.00	0.00	0.00	0.00	0.00	
01-4900-20-812	2020 ART 31 ABBOTT LIBRARY FULL TIME AID III	0.00	0.00	0.00	0.00	0.00	0.00	
01-4900-21-800	ART 7 HIGHWAY & TRANSFER STATION EQUIPMENT	135,000.00	135,000.00	0.00	0.00	0.00	0.00	
01-4900-21-801	ART 8 USED HIGHWAY EQUIPMENT CAPITAL RESER	25,000.00	25,000.00	0.00	0.00	0.00	0.00	
01-4900-21-802	ART 9 TOWN BUILDINGS MAINTENANCE CAPITAL RE	40,000.00	40,000.00	0.00	0.00	0.00	0.00	
01-4900-21-803	ART10 FIRE APPARATUS & EQUIPMENT CAPITAL RE	115,000.00	115,000.00	0.00	0.00	0.00	0.00	
01-4900-21-804	ART 11 TOWN ROAD BRIDGES CAPITAL RESERVE F	50,000.00	50,000.00	0.00	0.00	0.00	0.00	
01-4900-21-805	ART 12 DIRT ROADS PAVING CAPITAL RESERVE FUI	25,000.00	25,000.00	0.00	0.00	0.00	0.00	

BUDGET WORKSHEET BY ACCOUNT

2023 Budget For: GENERAL FUND Include: Expenditures

Account #	Account Title Notes	CY Budget	CY Actual	Department	Town Manager	BOS	Default	Article#
01-4900-21-806	ART 13 CONSERVATION COMMISSION FUND	55,000.00	55,000.00	0.00	0.00	0.00	0.00	
01-4900-21-807	ART 14 MILFOIL CONTROL NON-CAPITAL RESERVE I	5,000.00	5,000.00	0.00	0.00	0.00	0.00	
01-4900-21-808	ART 15 CEMETERY EXPENDABLE TRUST FUND	3,200.00	3,200.00	0.00	0.00	0.00	0.00	
01-4900-21-809	ART 16 PURCHASE BACKHOE FOR HIGHWAY DEPAR	139,850.00	117,609.00	0.00	0.00	0.00	0.00	
01-4900-21-810	ART 17 PURCHASE F550 TRUCK HIGHWAY DEPARTI	84,350.00	55,047.00	0.00	0.00	0.00	0.00	
01-4900-21-811	ART 18 GARNET ST MAIN ST INTERSECTION	50,000.00	600.00	0.00	0.00	0.00	0.00	
01-4900-21-812	ART 19 CRUSHING ASPHALT PILE	29,500.00	29,550.00	0.00	0.00	0.00	0.00	
01-4900-21-813	ART 20 POLICE BODY CAMERAS	22,885.00	26,485.00	0.00	0.00	0.00	0.00	
01-4900-21-814	ART 21 HIGHWAY GARAGE INFRASTRUCTURE IMPR	50,000.00	50,000.00	0.00	0.00	0.00	0.00	
01-4900-22-008	2022 Warrant Article 8 - Transfer to Highway & Transfer :	0.00	0.00	135,000.00	0.00	0.00	0.00	
01-4900-22-009	2022 Warrant Article #9 - Transfer to Used Highway Equi	0.00	0.00	25,000.00	0.00	0.00	0.00	
01-4900-22-010	2022 Warrant Article #10 - Transfer to Town Buildings M	0.00	0.00	40,000.00	0.00	0.00	0.00	
01-4900-22-011	2022 Warrant Article #11 - Transfer to Fire Apparatus & E	0.00	0.00	115,000.00	0.00	0.00	0.00	
01-4900-22-012	2022 Warrant Article #12 - Transfer to Town Road and Bi	0.00	0.00	50,000.00	0.00	0.00	0.00	
01-4900-22-013	2022 Warrant Article #13 - Transfer to Dirt Roads Paving	0.00	0.00	25,000.00	0.00	0.00	0.00	
01-4900-22-014	2022 Warrant Article #14 - Transfer to Highway Garage li	0.00	0.00	50,000.00	0.00	0.00	0.00	
01-4900-22-015	2022 - Warrant Article #15 - Transfer to Conservation Co	0.00	0.00	40,000.00	0.00	0.00	0.00	
01-4900-22-016	2022 Warrant Article #16 - Transfer to Milfoil Control	0.00	0.00	5,000.00	0.00	0.00	0.00	
01-4900-22-017	2022 Warrant Article #17 - Transfer to Cemetery Expendi	0.00	0.00	3,250.00	0.00	0.00	0.00	
01-4900-22-018	2022 Warrant Article #18 - Harbor Parking Improvements	0.00	0.00	41,050.00	0.00	0.00	0.00	
4900 - WARRANT ARTICLES		829,785.00	735,096.00	529,300.00	0.00	0.00	0.00	
4901 - CAPITAL OUTLAY: LAND AND IMPROVEMENTS								
01-4901-18-800	2018 PAVING ENCUMBRANCE	0.00	0.00	0.00	0.00	0.00	0.00	
01-4901-20-800	2019 GGB&G ENCUMBRANCE STONE WALL HAYMES	0.00	0.00	0.00	0.00	0.00	0.00	
01-4901-20-801	HWY Budget Loader Repair	0.00	17,474.88	0.00	0.00	0.00	0.00	
4901 - CAPITAL OUTLAY: LAND AND IMPROVEMENTS		0.00	17,474.88	0.00	0.00	0.00	0.00	
4931 - TAXES ASSESSED FOR COUNTY								
01-4931-10-870	SULLIVAN COUNTY-TAX	0.00	0.00	0.00	0.00	0.00	0.00	
4931 - TAXES ASSESSED FOR COUNTY		0.00	0.00	0.00	0.00	0.00	0.00	
01 - GENERAL FUND		7,070,661.00	6,809,557.12	8,317,572.72	7,345,054.30	0.00	6,890,754.76	
		7,070,661.00	6,809,557.12	8,317,572.72	7,345,054.30	0.00	6,890,754.76	

Name	2022 Budget	FY2023 - Hydro 2023	FY2022 Budget vs. FY2023-Hydro 2023 (% Change)
Expense Objects			
Salaries			
Salaries - Temporary Positions	\$40,307.69	\$40,307.69	0%
Total Salaries:	\$40,307.69	\$40,307.69	0%
Employee Benefits			
Employee Benefits - Social Security	\$540.96	\$540.96	0%
Employee Benefits - Employer Taxes - FICA	\$2,313.08	\$2,313.08	0%
Employee Benefits - Unemployment Compensation	\$105.47	\$105.47	0%
Employee Benefits - Worker's Compensation	\$669.60	\$1,545.93	130.874%
Total Employee Benefits:	\$3,629.11	\$4,505.44	24.147%
Professional/Technical Services			
Professional/Technical Services - Legal Services	\$1,000.00	\$1,000.00	0%
Professional/Technical Services - Telephone	\$600.00	\$600.00	0%
8 equipment repair	\$85,000.00	\$85,000.00	0%
Total Professional/Technical Services:	\$86,600.00	\$86,600.00	0%
Property Services			
Property Services - Heat And Oil	\$55,000.00	\$55,000.00	0%
Property Services - Other Services	\$16,200.00	\$16,200.00	0%
all electricity	\$6,000.00	\$6,000.00	0%
Total Property Services:	\$77,200.00	\$77,200.00	0%
Other Purchased Services			
Other Purchased Services - Liability And General Insurance	\$1,070.00	\$1,070.00	0%
Other Purchased Services - Dues And Subscriptions	\$2,500.00	\$2,500.00	0%
all training	\$500.00	\$500.00	0%
Total Other Purchased Services:	\$4,070.00	\$4,070.00	0%
Supplies			
Supplies	\$5,000.00	\$5,000.00	0%
Other			
Miscellaneous Expenses - Numerical Order	\$1,000.00	\$2,500.00	150%
Total Expense Objects:	\$225,306.80	\$227,683.13	1.055%

Water Department
2023 Draft Budget
Summary

Approved	2022	Water
Wages		\$ 151,096.00
Payroll Expenses		\$ 77,340.00
Purchased Prof. & Tech Services		\$ 56,500.00
Purchased Property Services		\$ 33,600.00
Other Purchased Services		\$ 7,575.00
Supplies		\$ 124,915.00
	Total O & M	451,026.00
Bond Debt		
Lake Ave Sunapee Loan		47,290.18
1997 Water Treatment Bond		89,564.85
	Total Bond	136,855.03
2022 O & M AND BOND TOTAL		\$ 587,881.03

Proposed	2023	Water	% Increase from 22
Wages		\$ 162,096.00	7%
Payroll Expenses		\$ 86,425.00	12%
Purchased Prof. & Tech Services		\$ 55,000.00	-3%
Purchased Property Services		\$ 34,000.00	1%
Other Purchased Services		\$ 7,575.00	0%
Supplies		\$ 134,040.00	7.30%
	Total O & M	479,136.00	
	O & M % of increa	6.23%	
Bond Debt			
Lake Ave Sunapee Loan		46,120.18	-2%
1997 Water Treatment Bond		88,643.98	-1%
UV System SRF Loan		13,538.43	
	Total Bond	148,302.59	8%
2023 O & M AND BOND TOTAL		\$ 627,438.59	

Anticipated Revenue 2023

based on 2022 Warrant	Water Rents	\$ 474,986.80	
	Bond Fees	\$ 139,379.50	
1074 Equivalent Users	2022 State Grant	\$ 16,688.96	\$ 3,616.67
	Total Water	\$ 631,055.26	

	Balance 1/10/23	
General	\$ 430,747.00	\$ -
Cap Imp	\$ 58,391.00	
Replacement	\$ 450,528.00	
Cap Imp Capital Reserve	\$ 99,908.00	
	\$ 1,039,574.00	

Approved 2022	Sewer Plant	Sewer Collection	TOTAL Sewer
Wages	259,570.00	114,790.00	374,360.00
Payroll Expenses	146,215.00	71,155.00	217,370.00
Purchased Prof. & Tech Services	120,315.00	63,350.00	183,665.00
Purchased Property Services	76,250.00	39,410.00	115,660.00
Other Purchased Services	9,160.00	5,725.00	14,885.00
Supplies	187,650.00	50,572.00	238,222.00
Total O & M	799,160.00	345,002.00	1,144,162.00

Upgrade Loan	84,915.00	
Perkins Pond		\$ 44,211.50

Total Bond	84,915.00	44,211.50
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2022 O & M & BOND TOTAL	\$ 884,075.00	\$ 389,213.50	\$ 1,273,288.50
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Proposed 2023	Sewer Plant	Sewer Collection	TOTAL Sewer	% Increase From 22
Wages	279,400.00	123,360.00	402,760.00	8%
Payroll Expenses	163,550.00	79,660.00	243,210.00	12%
Purchased Prof. & Tech Services	123,815.00	64,450.00	188,265.00	3%
Purchased Property Services	76,250.00	39,410.00	115,660.00	0%
Other Purchased Services	9,160.00	5,725.00	14,885.00	0%
Supplies	204,785.00	51,107.00	255,892.00	7%
Total O & M	856,960.00	363,712.00	1,220,672.00	
O & M % of increase	7.23%	5.42%	6.69%	

Bond Debt				
Perkins Pond		\$ 42,517.96	42,517.96	-4%
Upgrade	81,697.28		81,697.28	-4%
Total Bond	81,697.28	42,517.96		

2023 O & M & BOND TOTAL	\$ 938,657.28	\$ 406,229.96	\$ 1,344,887.24
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Anticipated Revenue 2023

1484 Sewer Rents	\$ 664,263.04	based on 2022 Warrant	\$ 19,131.15
Town of New London	\$ 567,627.21	66.47%	
Upgrade Bond Fees	\$ 47,479.36		
Upgrade Bond Grant	\$ 39,130.00		
Perkins Pond Grant	\$ 9,429.00		
Perkins Pond Bond Fees	\$ 33,089.78		
Total Sewer			\$ 1,361,018.39

Fund Balances at 1/10/23

Capital Improvement Reserve	\$306,240.00
Operating Funds	\$ 959,140.00
Capital Improvement Account	\$ 587,860.00
Replacement Funds	\$ 960,390.00
	\$ 2,813,630.00

	2021 Bud.	2021 Actual	2022 Bud	2022 YTD	2023 Req	
WATER						
W FULL TIME WAGES	128,785.00	143,049.88	136,596.00	104,954.35	147,596.00	
W OVERTIME	10,000.00	10,577.71	13,500.00	7,168.43	13,500.00	
W COMMISSION PAY	1,000.00	568.34	1,000.00	275.00	1,000.00	
W SICK BUY OUT	3,000.00	1,504.50	3,000.00	-	3,000.00	
W LIFE & DISABILITY	2,315.00	2,425.12	2,455.00	2,037.59	2,655.00	
W FICA/MEDICARE	9,700.00	11,783.98	10,280.00	8,560.59	11,130.00	
W HEALTH INSURANCE	40,895.00	39,759.33	41,900.00	33,547.67	48,185.00	
W RETIREMENT	16,625.00	17,507.33	17,705.00	16,235.82	19,120.00	
W UNEMPLOYMENT	200.00	96.40	200.00	144.68	200.00	
W WORKERS COMP	1,800.00	833.51	1,800.00	2,057.28	2,135.00	
W AUDITING	1,000.00	1,500.00	1,000.00		1,000.00	
W LEGAL/ENGINEERING	10,000.00	4,790.00	10,000.00	9,031.22	10,000.00	
W TELEPHONE	3,500.00	4,105.82	3,500.00	4,252.23	4,500.00	
W ALARMS	1,500.00	1,658.00	2,500.00	1,228.00	2,500.00	
W COMP SOFTWARE SUPPORT	16,600.00	15,887.44	10,000.00	2,174.40	7,000.00	Beacon
W OFFICE/COMP SERVICE	2,000.00	1,455.97	2,000.00	908.06	2,000.00	
W OFFICE RENT	2,500.00		2,500.00		2,500.00	
W AUTO/REPAIR SERV	2,500.00	2,030.69	2,500.00	2,936.37	3,000.00	
W EQUIPMENT REPAIR	2,000.00	2,199.95	2,000.00	308.33	2,000.00	
W MAINTENANCE SERVICES	15,000.00	6,581.91	15,000.00	9,313.88	15,000.00	
W LAB SERVICES						
W OUTSIDE LAB SERVICES	5,500.00	2,216.00	5,500.00	1,590.00	5,500.00	
W ELECTRICITY	18,515.00	16,980.96	20,600.00	14,799.93	21,000.00	UV
W HEATING FUEL	9,300.00	6,233.79	13,000.00	7,574.32	13,000.00	
W PROPERTY/LIAB INSURANCE	5,675.00	5,675.00	5,675.00	2,146.65	5,675.00	
W TRAVEL	150.00		150.00		150.00	
W DUES & PUBLICATIONS	200.00	195.42	200.00	200.00	200.00	
W TRAINING & EDUCATION	1,200.00	829.00	1,500.00	546.00	1,500.00	
W EMPLOYEE TESTING		95.00	50.00	-	50.00	
W ADVERTISING	50.00	80.10		122.66		
W OFFICE EQUIPMENT	600.00		600.00	133.33	600.00	
W OFFICE SUPPLIES	600.00	475.19	600.00	147.33	600.00	
W POSTAGE	1,000.00	1,053.96	1,000.00	483.63	1,000.00	
W BILLING SUPPLIES	600.00	634.13	600.00	387.66	600.00	
W BREAKROOM SUPPLIES	300.00	125.38	300.00	199.78	300.00	
W SAFETY SUPPLIES	750.00	766.49	750.00	-	750.00	
W MAINTENANCE SUPPLIES	7,500.00	2,124.38	6,500.00	9,469.01	9,000.00	
W DISTRIBUTION SUPPLIES	12,000.00	14,895.45	12,000.00	13,760.43	14,000.00	
W METER SUPPLIES	10,000.00	12,260.00	15,000.00	4,634.04	15,000.00	
W HYDRANT REPLACEMENT	2,000.00		4,000.00		4,000.00	
W AUTO FUEL	4,000.00	2,526.99	4,000.00	3,099.21	4,000.00	
W BUILDING/CUSTODIAL EXPS	500.00	422.00	500.00	240.00	500.00	
W UNIFORMS	1,600.00	1,302.83	1,500.00	1,356.19	1,650.00	
W LAB SUPPLIES	2,250.00	32.62	2,250.00	3,132.26	3,500.00	
W LAB EQUIPMENT	1,500.00		1,500.00		1,500.00	
W CHEMICALS	6,000.00	4,823.25	6,000.00	6,794.30	7,875.00	
W REPLACEMENT FUND	<u>65,840.00</u>	<u>65,840.00</u>	<u>67,815.00</u>	<u>67,815.00</u>	<u>69,165.00</u>	2%
	428,550.00	407,903.82	451,026.00	343,765.63	479,136.00	
W WATER TREATMENT BOND	88,844.83	88,844.83	89,564.85	89,564.83	88,643.98	
W LAKE AVENUE LOAN	48,760.18	48,760.18	47,290.18	23,761.91	46,120.18	
W UV SYSTEM LOAN					\$ 13,538.43	

WWTP

	2021 Bud.	2021 Actual	2022 Bud	2022 YTD	2023 Req
P FULL TIME WAGES	220,810.00	194,531.87	247,770.00	168,325.89	267,600.00
P OVERTIME	8,000.00	9,597.92	10,800.00	6,910.21	10,800.00
P COMMISSION PAY	1,000.00	568.33	1,000.00	375.00	1,000.00
P SICK BUY OUT	3,000.00	3,055.36	3,000.00		3,000.00
P LIFE & DISABILITY	3,920.00	2,925.23	4,460.00	2,884.10	4,820.00
P FICA/MEDICARE	17,200.00	15,452.90	18,585.00	13,245.40	21,165.00
P HEALTH INSURANCE	71,565.00	57,080.28	80,500.00	50,709.01	92,575.00
P RETIREMENT	28,195.00	25,016.67	35,800.00	24,600.29	38,120.00
P UNEMPLOYMENT	220.00	134.25	220.00	214.89	220.00
P WORKERS COMP	3,018.00	2,075.00	3,650.00	3,055.67	3,650.00
P AUDITING	1,500.00	2,880.00	4,500.00		4,500.00
P LEGAL/ENGINEERING	5,000.00		5,000.00		5,000.00
P TELEPHONE	4,000.00	3,912.92	4,000.00	2,928.44	4,000.00
P COMP SOFTWARE SUPPORT	615.00	500.00	615.00	515.00	615.00
P OFFICE/COMP SERVICE	2,500.00	2,692.94	3,000.00	1,846.89	3,000.00
P OFFICE RENT	2,500.00		2,500.00		2,500.00
P AUTO/REPAIR SERV	1,500.00	2,425.14	1,500.00	1,472.18	2,000.00
P TREATMENT PLANT MAINT SVCS	22,000.00	19,222.28	22,000.00	16,891.59	22,000.00
P OUTSIDE LAB SERVICES	18,000.00	11,542.27	15,000.00	12,089.89	15,000.00
P BIOS HANDLING	54,000.00	54,250.17	64,000.00	32,653.79	64,000.00
P BIOS LAB	1,200.00	969.00	1,200.00	-	1,200.00
P ELECTRICITY	63,500.00	59,490.74	63,500.00	46,287.91	63,500.00
P HEATING FUEL	8,500.00	4,173.02	12,750.00	8,018.13	12,750.00
P PROPERTY/LIAB INSURANCE	7,310.00	10,611.10	7,310.00	7,310.00	7,310.00
P TRAVEL	150.00		150.00		150.00
P DUES & PUBLICATIONS	150.00	685.00	150.00	-	150.00
P TRAINING & EDUCATION	900.00	1,171.00	1,500.00	358.00	1,500.00
P EMPLOYEE TESTING	50.00	25.00	50.00	-	50.00
P ADVERTISING		264.60		-	
P OFFICE EQUIPMENT	600.00	99.99	600.00	144.83	600.00
P OFFICE SUPPLIES	910.00	545.26	910.00	437.83	910.00
P POSTAGE	495.00	978.08	515.00	544.82	515.00
P BREAKROOM SUPPLIES	300.00	217.62	300.00	426.85	425.00
P SAFETY SUPPLIES	2,500.00	2,878.17	2,500.00	3,750.57	3,500.00
P WWTP MAINT SUPPLIES	15,000.00	5,574.82	12,000.00	17,643.80	16,000.00
P AUTO FUEL	2,850.00	3,461.27	3,000.00	3,011.49	3,600.00
P BUILDING/CUSTODIAL SUPPLIES	3,100.00	2,654.64	3,100.00	2,879.23	3,260.00
P UNIFORMS	3,350.00	2,806.62	3,350.00	2,537.78	3,500.00
P LAB SUPPLIES	22,700.00	21,930.93	22,700.00	15,511.63	22,700.00
P LAB EQUIPMENT	8,800.00	2,148.33	8,800.00	903.73	8,800.00
P CHEMICALS	75,000.00	77,689.35	75,000.00	73,313.97	85,000.00
P PLANT REPLACEMENT FUND	53,277.00	53,277.00	54,875.00	54,875.00	55,975.00
	739,185.00	659,515.07	838,492.00	576,673.81	856,960.00
P WWTP UPGRADE LOAN PMT	84,915.00	84,915.00	84,915.00	84,915.00	81,697.28

2%

Collection Sys	ACCOUNT TITLE	2021 Bud.	2021 Actual	2022 Bud	2022 YTD	2023 Req	
	C FULL TIME WAGES	98,165.00	93,008.31	107,040.00	85,658.75	115,610.00	
	C OVERTIME	5,000.00	3,935.31	6,750.00	3,399.64	6,750.00	
	C COMMISSION PAY	1,000.00	568.33	1,000.00	-	1,000.00	
	C SICK BUY OUT	2,250.00	1,441.34	2,500.00		2,500.00	
	C LIFE & DISABILITY	1,905.00	1,369.82	2,160.00	1,693.59	2,335.00	
	C FICA/MEDICARE	7,790.00	7,242.26	7,915.00	6,698.67	8,885.00	
	C HEALTH INSURANCE	38,850.00	25,651.16	39,850.00	27,175.99	45,850.00	
	C RETIREMENT	12,505.00	11,723.97	17,000.00	12,726.94	18,360.00	
	C UNEMPLOYMENT	110.00	74.47	110.00	65.95	110.00	
	C WORKERS COMP	1,510.00	650.00	1,620.00	937.88	1,620.00	
	C AUDITING	1,000.00	2,580.00	2,000.00		2,000.00	
	C LEGAL/ENGINEERING	3,000.00	5,721.64	4,500.00	10,410.84	4,500.00	
	C TELEPHONE	2,350.00	2,063.95	2,350.00	1,853.65	2,350.00	
	C ALARMS	5,000.00	5,372.61	5,000.00	5,069.37	5,600.00	
	C COMP SOFTWARE SUPPORT	1,300.00	1,350.00	1,500.00	915.00	1,500.00	
	C OFFICE/COMP SERVICE	1,500.00	1,722.12	1,500.00	918.06	1,500.00	
	C OFFICE RENT	2,500.00		2,500.00		2,500.00	
	C AUTO/REPAIR SERV	3,000.00	2,995.97	3,000.00	2,976.43	3,500.00	
	C SEWER LINE MAINT SERV	4,000.00	2,048.50	4,000.00	2,655.00	4,000.00	
	C PUMP STATION MAINT SVCS	17,000.00	18,996.02	17,000.00	3,680.72	17,000.00	
	C MANHOLES	17,000.00	14,142.96	20,000.00	11,191.08	20,000.00	
	C ELECTRICITY	24,410.00	16,572.00	24,410.00	13,637.07	24,410.00	
	C HEATING FUEL	10,300.00	5,980.57	15,000.00	7,577.97	15,000.00	
	C PROPERTY/LIAB INSURANCE	5,000.00	5,975.00	5,000.00	5,000.00	5,000.00	
	C TRAVEL	75.00		75.00		75.00	
	C DUES & PUBLICATIONS	75.00	175.00	75.00		75.00	
	C TRAINING & EDUCATION	250.00		500.00	295.00	500.00	
	C EMPLOYEE TESTING	75.00	43.80	75.00		75.00	
	C ADVERTISING	-	125.10	-	-	-	
	C OFFICE EQUIPMENT	700.00	-	700.00	144.83	700.00	
	C OFFICE SUPPLIES	700.00	562.83	700.00	463.55	700.00	
	C POSTAGE	900.00	1,011.62	950.00	604.53	950.00	
	C BILLING EXPENSES	400.00	394.98	400.00	387.65	400.00	
	C BREAKROOM SUPPLIES	250.00	218.45	250.00	264.74	250.00	
	C SAFETY SUPPLIES	2,000.00	583.99	2,000.00	98.26	2,000.00	
	C SEWER LINE MAINT SUPPLIES	3,000.00	9,501.38	7,000.00	9,406.00	7,000.00	
	C PUMP STA MAINT SUPPLIES	10,000.00	2,730.68	6,000.00	1,043.89	6,000.00	
	C AUTO FUEL	4,000.00	3,007.12	4,000.00	2,769.99	4,000.00	
	C UNIFORMS	1,800.00	1,769.31	1,800.00	1,433.42	1,800.00	
	C REPLACEMENT FUND	<u>25,992.00</u>	<u>25,992.00</u>	<u>26,772.00</u>	<u>26,772.00</u>	<u>27,307.00</u>	2%
		<u>316,662.00</u>	<u>277,302.57</u>	<u>345,002.00</u>	<u>247,926.46</u>	<u>363,712.00</u>	
	C PERKINS POND BOND PMTS	<u>45,312.50</u>	<u>22,747.75</u>	<u>44,211.50</u>	<u>44,578.27</u>	<u>42,517.96</u>	

2023 Town Warrant Articles Summary						
Article	Description	Amount	New Tax dollars raised in 2023	Revenue Offset/No increase to tax rate	Tax Rate Impact	Subsequent year impact (if applicable)
Monetary	Budget Authorization					
	Fire Department Restructure: hiring full-time Fire Chief (Year 1 = \$59,378, thereafter = \$79,170)	\$ 59,378.00	\$ 59,378.00		\$ 0.04	\$ 0.05
	Fire Department Restructure: increasing Per Diem shifts (Year 1 = \$192,594, thereafter = \$255,202)	\$ 192,594.00	\$ 192,594.00		\$ 0.13	\$ 0.17
	Add to Fire Apparatus & Equipment	\$ 115,000.00	\$ 115,000.00		\$ 0.08	
	Add to Highway & Transfer Station	\$ 135,000.00	\$ 135,000.00		\$ 0.09	
	Add to Used Highway Equipment Capital Reserve	\$ 25,000.00	\$ 25,000.00		\$ 0.02	
	Add to Town Buildings Maintenance	\$ 20,000.00	\$ 20,000.00		\$ 0.01	
	Add to Town Road Bridges Capital Reserve	\$ 100,000.00	\$ 100,000.00		\$ 0.07	
	Add to Highway Garage Infrastructure	\$ 50,000.00	\$ 50,000.00		\$ 0.03	
	Add to Dirt Roads Paving Capital Reserve	\$ 25,000.00	\$ 25,000.00		\$ 0.02	
	Add to Cemetery Trust from Fund Balance	\$ 3,800.00	\$ -	\$ 3,800.00	\$ -	
	Add to Milfoil Control Non-Capital Reserve Fund	\$ 5,000.00	\$ 5,000.00		\$ 0.003	
	Conservation Fund	\$ 1,500.00	\$ 1,500.00		\$ 0.001	
	Hire Full-Time Recreation Director	\$ 38,711.00	\$ 38,711.00		\$ 0.03	\$ 0.035
	Add to Recreation Trust Fund-Veteran's Field	\$ 50,000.00	\$ 50,000.00		\$ 0.03	
	Elderly Tax Reduction		\$ -			
	All-Veterans' Tax Credit		\$ -			
	Blind Exemption Tax		\$ -			
	Purchase Dump/Plow Truck from Highway	\$ 220,000.00		\$ 220,000.00		
Non-Monetary	Discontinue the Trustees of Trust Funds Sugar River Account created in 2018		\$ -			
	Discontinue the New Library Building Fund at TD Bank Account created in 2012		\$ -			
	Selection of municipal flag	\$ -	\$ -			
	Relinquish 2.5% fractional ownership interest in property on Oak Ridge Road	\$ -	\$ -			
	Remove land from Town Forest	\$ -	\$ -			
	TOTALS:	1,040,983.00	817,183.00	223,800.00	\$ 0.55	

\$408,350 new tax dollars raised in 2008	\$250,000 new tax dollars raised in 2016
\$407,300 new tax dollars raised in 2009	\$485,000 new tax dollars raised in 2017
\$348,152 new tax dollars raised in 2010	\$600,000 new tax dollars raised in 2018
\$358,300 new tax dollars raised in 2011	\$446,520 new tax dollars raised in 2019
\$335,300 new tax dollars raised in 2012	\$484,200 new tax dollars raised in 2020
\$607,300 new tax dollars raised in 2013	\$522,299 new tax dollars raised in 2021
\$370,000 new tax dollars raised in 2014	\$445,000 new tax dollars raised in 2022
\$105,000 new tax dollars raised in 2015	\$817,183 new tax dollars raised in 2023

A Stinky Stew on Cape Cod: Human Waste and Warming Water

Tue, January 3, 2023, 2:10 PM EST



Sara Wigginton, a microbiologist at the Massachusetts Alternative Septic System Test Center, works with samples of water and nitrate at the center in Sandwich, Mass., Dec. 5, 2022. (Sophie Park/The New York Times)

MASHPEE, Mass. — Ashley K. Fisher walked to the edge of the boat, pulled on a pair of thick black waders, and jumped into the river to search for the dead.

She soon found them: the encrusted remains of ribbed mussels, choked in gray-black goo that smelled like garbage and felt like mayonnaise. The muck on the bottom of the Mashpee River gets deeper every year, suffocating what grows there. It came up to Fisher's waist. She struggled to free herself and climb back aboard.

"I did not think I was going to sink down that far," said Fisher, Mashpee's director of natural resources, laughing. Her officers once had to yank a stranded resident out of the gunk by tying him to a motorboat and opening the throttle.

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The muck is what becomes of the poisonous algae that is taking over more of Cape Cod's rivers and bays each summer.

The algal explosion is fueled by warming waters, combined with rising levels of nitrogen that come from the antiquated septic systems that most of the cape still uses. A population boom over the past half-century has meant more human waste flushed into toilets, which finds its way into waterways.

More waste also means more phosphorus entering the cape's freshwater ponds, where it feeds cyanobacteria, a type of algae that can cause vomiting, diarrhea and liver damage, among other health effects. It can also kill pets.

The result: Expanding aquatic dead zones and shrinking shellfish harvests. The collapse of vegetation such as eelgrass, a buffer against worsening storms. In the ponds, water too dangerous to touch. And a smell that Fisher characterizes, charitably, as "earthy."

Together, the changes threaten the natural features that define Cape Cod and have made it a cherished destination for generations.

In response, and after several lawsuits filed by environmentalists, Massachusetts has proposed requiring cape communities to fix the problem within 20 years, through a mix of upgrading the septic tanks used by homes that aren't connected to city sewer systems, and by building new networks of public sewer lines.

Local officials say the plan would run into the billions of dollars and push

housing costs beyond the means of many residents.

"It is physically, financially and logistically impossible for us to meet that standard," Robert Whritenour, town administrator of Yarmouth, one of the largest towns on the cape, told state officials during a December public hearing in Hyannis. "It's simply unfair."

Massachusetts must now decide whether to move ahead with the mandate, and risk driving some people from their homes, or weaken the proposed rule, and allow the waters of Cape Cod to degrade further. The decision could be a model, or maybe just a warning, for other coastal communities facing similar predicaments as the climate warms and overwhelms infrastructure built for an earlier age.

"I can barely pay my mortgage," Paul Haley, a cape resident who said he lives on a fixed income, told state officials at the Hyannis meeting. "If I have to put in a new septic system, I have to leave."

The Cost of Development

Mashpee has about 15,000 full-time residents, no main street and no historical district. What it does have, in abundance, is waterfront.

The town is bounded by Waquoit Bay to the west, Popponesset Bay to the east and Nantucket Sound to the south, speckled by freshwater ponds and sliced by rivers, with marshland and cedar swamps throughout. Its name is derived from a Native phrase meaning "great water."

Those waters draw ever more and ever larger houses. Mashpee's most famous homeowner might be Robert Kraft, owner of the New England Patriots, who sometimes throws parties for his team at his waterfront home. "We pulled over Gronkowski for going too fast on his Jet Ski," Fisher recounted with a chuckle, referring to the former Patriots' tight end Rob Gronkowski. Neither he nor Kraft responded to emails sent to their

representatives.

Not far from Kraft's property, Dale Oakley, an official with the Mashpee Wampanoag Tribe, stood near the point where the Mashpee River enters Popponesset Bay. The Mashpee Wampanoag have lived on Cape Cod for thousands of years, and have 170 acres of reservation land within the boundaries of Mashpee.

The oysters that grow here are part of the tribe's diet, heritage and revenue — the shellfish catch can bring in hundreds of thousands of dollars a year.

But the concentration of nitrogen in the Mashpee River can reach three times the maximum safe threshold established by state officials, according to readings from 2021.

And the average August water temperature in Popponesset Bay jumped from 68.2 degrees Fahrenheit in 2007 to 76.5 degrees this year. The main culprit is climate change, Fisher said. But she added that the rising muck has also created a feedback loop accelerating that change, because sunlight warms the river faster as it gets shallower.

So the algae have thrived. Their blooms suck up oxygen, suffocating the vegetation around them, and then decompose, layering the riverbed with gunk, killing oysters. The shellfish that survive are smaller, and the area where they can grow is shrinking.

The shellfish harvest "is a form of economic sustenance," Oakley said. "It's a way for us to connect to our culture."

And it's gradually slipping away.

'Swimming May Cause Illness!'

The ecological toll of the cape's reliance on septic systems is not limited to the shoreline. Cape Cod is dotted with freshwater kettle ponds that were

formed by glaciers. One of Mashpee's largest is Santuit Pond, roughly 170 acres of water surrounded by houses set on hills dotted with beech and scrub pine. In winter, the pond looks pristine, much the way it might have appeared to Henry David Thoreau when he walked the cape in 1849.

For much of the rest of the year, it is a foul-odored, neurotoxin-laden, electric-green mess.

"Warning! Closed — no swimming. Swimming may cause illness!" reads a metal placard by the boat launch. A nearby sign helpfully instructs how to identify a toxic bloom of cyanobacteria, a type of algae, noting it "can look like foam, scum, mats, or paint on the surface of the water."

Lest any would-be swimmers remain tempted to give it a go, the signage is insistent. "If you see a bloom, stay out of the water and keep your pets out of the water. Do not fish, swim, boat, or play in the water."

Andrew McAdams lives on the shore of the pond with his two stepchildren, 13 and 11. He said he doesn't have to tell them to avoid the water. They can see what it looks like, which is reminder enough.

The pond isn't poisonous all the time, McAdams said. Only when it's warm outside, which of course happens to be the time when his children would most like to use it.

The algae blooms in Santuit and other ponds are fueled by phosphorus, which, like nitrogen, is a component of human urine.

If towns like Mashpee installed a sewage system that would collect waste from homes and clean it at a treatment facility, the amount of phosphorus and nitrogen entering the ponds, estuaries and the bay would decrease, and the blooms would eventually fade.

It would be worth the cost, McAdams said. "You know how awesome it would be to take the kids out and go fishing?"

The Future Is a Bubbling Goo

For local planners seeking a cheaper option than sewers, Brian Baumgaertel has a field full of human waste decomposing in tubs that might be of interest.

Baumgaertel is director of the Massachusetts Alternative Septic System Test Center, a county organization that does pretty much what its name suggests: He and his staff run sewage through a variety of contraptions, and see what comes out the other end.

A septic system is, in essence, a box in the ground that holds whatever is flushed down a toilet. Solid waste settles at the bottom and is physically sucked out every few years. Liquid waste is sent into the ground, where gravity pulls it through the soil, removing harmful bacteria before it reaches the water table below.

Septic systems work well where homes are too sparse to justify expensive sewers and water treatment plants. About 95% of the cape's properties use them. But they don't filter out nitrogen or phosphorus, which seeps into the groundwater and, eventually, bodies of water.

Enter Baumgaertel's outdoor laboratory of sewage management.

On a recent December afternoon, Baumgaertel removed the cover leading to an underground chamber. Inside, nitrate-heavy liquid waste flowed into a space filled with wood chips and bacteria. The carbon in the chips fuel the bacteria that turns the nitrogen into gas, a reaction manifested by small bubbles hissing on the surface of the subterranean goo. The nitrogen gas is released into the atmosphere.

Baumgaertel asked that the bubbling human waste not be photographed; he said the technology was proprietary.

Who Pays?

Nitrogen-capturing septic systems such as the one Baumgaertel was testing could be a solution for the cape, a way to help repair the waters where development is not dense enough for sewer lines. The downside: They cost about \$30,000, more than twice the cost of a basic septic system.

And the liquid released by advanced septic systems still contains 5 to 8 milligrams of nitrogen per liter — too high to be the only solution for the cape's pollution problem.

The alternative is a sewer system and treatment plant, which would reduce the amount of nitrogen to 3 milligrams per liter or less, low enough that most of the bays could recover.

The catch is that a sewage system is even more expensive.

A few miles east of Baumgaertel's field of septic innovation, a 55-ton excavator was lowering a concrete manhole into a freshly dug, 13-foot-deep trench, where it would be part of Mashpee's first major public sewer project.

When completed after two years and at a cost of \$64 million, the first phase of the sewer system will serve 439 single-family homes, about 5% of all households in Mashpee. The town's plan is to eventually build sewers covering three-quarters of Mashpee, according to Ray Jack, the town's wastewater project manager. He guesses it will cost as much as \$450 million.

Mashpee officials had initially planned to spread that construction — and the expense — over 25 years. The new rule would force them to move faster.

"What they're asking is, in my opinion anyway, an unreasonable timeline," Jack said. "These costs are huge."

It's not yet clear who would pay the cost of the sewer installations and

septic systems upgrades across the cape necessary to meet the water standards proposed by the state. Some of the money could come from a tax on vacation rentals; federal and state money may cover some of the rest. But some of the cost is likely to come from residents, either by purchasing new septic systems or paying higher property taxes.

Christopher Kilian is a lawyer at the Conservation Law Foundation, a nonprofit that sued the state and Mashpee, arguing that Massachusetts law makes it illegal for towns to allow septic tanks that directly or indirectly release pollutants, including nitrogen, into surface water. The foundation agreed to pause its lawsuit if the state finalized the new rule by the middle of January.

Kilian said arguments about the high cost of cleaning the water are designed to justify inaction, and the priority should be fixing the problem.

"The towns and the state should provide financial assistance in cases of hardship," he said. "Allowing the pollution to continue is not a valid subsidy that the towns and the state can lawfully provide."

But for all its glittering wealth along the shore, median household income on the cape is \$82,619 — lower than the state average. Almost one-third of the population is 65 or older.

The Nature Conservancy, an environmental group that has been working with cape officials to address water problems, said the solution needs to be affordable, or it won't be replicable elsewhere.

"We do need to be really, really careful that we're not just making the cape a place where incredibly wealthy people can go and enjoy their clean water," said Emma Gildesgame, a climate adaptation scientist with the group. "It's a really hard question."

Town Manager

From: Legal Inquiries <legalinquiries@nhmunicipal.org>
Sent: Thursday, December 8, 2022 3:39 PM
To: Town Manager
Subject: [EXTERNAL]Sunapee: Town of Sunapee: Right to Know Response

Follow Up Flag: Flag for follow up
Flag Status: Flagged

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Good Afternoon Town Manager Martinez:

The email communication the NHMA Legal Advisory Service provided to you is an attorney-client privileged communication. As provided in RSA 91-A:5, XII, records protected by the attorney-client privilege are exempt from public disclosure. However, if the select board wishes to waive the attorney-client privilege in this instance, they may do so and make my email available to the public.

Concerning the select board chair who also sits on the Board of Fire Wards, his decision to recuse himself from select board matters involving the fire department might be warranted, if only to avoid the appearance of impropriety. Technically, however, he would not necessarily have a personal or pecuniary interest that would legally compel recusal from select board matters involving the Board of Fire Wards. However, if the select board had a budget priority that differs from the expectations of the fire department, it might be necessary for the select board member/fire ward member to choose which side he will support and recuse himself accordingly.

If the affected select board member feels he needs a more detailed guidance email, I suggest he send a separate email seeking that advice.



Stephen C. Buckley
Legal Services Counsel
New Hampshire Municipal Association
25 Triangle Park Drive
Concord, NH 03301
Tel: (603) 224-7447
Email: legalinquiries@nhmunicipal.org

From: Town Manager <manager@town.sunapee.nh.us>
Sent: Wednesday, December 7, 2022 4:07 PM
To: Legal Inquiries <legalinquiries@nhmunicipal.org>
Subject: Re: [EXTERNAL]Sunapee: Town of Sunapee: Right to Know Response

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Mr. Buckley,

Thank you for your assistance. We appreciate it.

I have two follow up questions.

Am I able to share this email at the BOS meeting making it available to the public?

And, would you be able to provide a similar explanation for our BOS chair? He is also a Fireward. He recuses himself when the BOS votes on a fireward matters.

Again, thank you so much,
Shannon

From: Legal Inquiries <legalinquiries@nhmunicipal.org>
Sent: Wednesday, December 7, 2022 2:38 PM
To: Town Manager <manager@town.sunapee.nh.us>
Subject: [EXTERNAL]Sunapee: Town of Sunapee: Right to Know Response

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon Town Manager Martinez:

Our offices have been asked to address whether it is an irreconcilable conflict of interest for the Sunapee Town Manager to supervise or interact with the Sunapee Fire Department because her spouse is a member of the Board of Fire Wards. Sunapee has elected to delegate primary supervision of the fire department

to an appointed Board of Fire Wards, currently consisting of three appointed members, one of whom is the spouse of the Town Manager. As provided in RSA 154:1, VII, the term "firewards" includes fire engineers and fire commissioners.

As provided in RSA 154:2, firewards have primary control of all firefighters and fire apparatus and equipment, subject to the appointed fire chief having "authority to direct and control all employees of his or her department in their normal course of duty and shall be responsible for the efficient and economical use of all department equipment." RSA 154:5, II.

When the Town of Sunapee elected to have a town manager by adopting RSA chapter 37, it delegated supervisory authority to the manager over all town departments including the fire department, except for fire engineers. RSA 37:6, VII. The last paragraph of that statute therefore preserved the Sunapee Board of Fire Wards as the principal supervisory authority over the Sunapee Fire Department. This creates a significant buffer between the manager and the fire department, that would certainly minimize any conflict of interest as alleged by Mr. Whitehouse, assuming those allegations had any merit, which they do not.

As a general rule, "public officials should not have a personal interest in the business transactions in which they are engaged for government, nor should they exploit their influence or acquaintances with persons who conduct transactions so that businesses in which they have a personal interest are profited." . . . In New Hampshire the requisite personal interest has been defined as a pecuniary interest which is "immediate, definite, and capable of demonstration; not remote, uncertain, contingent and speculative, that is, such 'that men of ordinary capacity and intelligence would not be influenced by it.'" . . . Whether or not a conflict of interest exists is ordinarily a question of fact and depends on the circumstances of a particular case. *Marsh v. Hanover*, 113 N.H. 667, 673 (1973)(internal citations omitted).

The manager's spouse is an appointed member of the Board of Fire Wards. That standing by itself is not evidence of a conflict of interest for the manager when she handles fire department matters. Mr. Whitehouse has not demonstrated that the manager has a personal interest in nor profited from the fact her husband is on the Board of Fire Wards. Since the Board of Fire Wards are appointed to their positions by the select board, the manager does not control her husband's appointment or reappointment. As was indicated by the NH Supreme Court in a similar matter involving the Candia Planning Board, just because a planning board member's spouse was a leading opponent to a land use project pending before the board did not require that member to recuse himself. *Webster v. Town of Candia*, 146 N.H. 430 (2001).

I conclude therefore that Mr. Whitehouse's allegations of conflict of interest on the part of the Sunapee Town Manager to be unfounded.



Stephen C. Buckley

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<https://www.nhmunicipal.org/american-rescue-plan-act-2021-information-page>