New Hampshire
Department of
Revenue Administration

2015
MS-DT

Default Budget: Windham

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: January 23, 2015

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

GOVERNING BODY 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.

Governing Body Certifications		
Printed Name	Position	Signature
Ross McLeod	Board of Selectmen, Chair	
Al Letizio Jr	Board of Selectmen, Vice Ch.	
Roger Hohenberger	Board of Selectmen, Member	Roger Hohenberger
Bruce Breton	Board of Selectmen, Member	Bruce R Breton
Joel Desilets	Board of Selectmen, Member	

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

Account Code	Purpose of Appropriation	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
General Government					
0000-0000	Collective Bargaining	$0			$0
4130-4139	Executive	$3,240			$3,240
4140-4149	Election, Registration, and Vital Statistics	$23,930	($7,130)		$16,800
4150-4151	Financial Administration	$1,123,875	($19,794)	($11,700)	$1,092,381
4152	Revaluation of Property	$311,730	($20,325)	($100,000)	$191,405
4153	Legal Expense	$52,400			$52,400
4155-4159	Personnel Administration	$0			$0
4191-4193	Planning and Zoning	$499,510	($15,075)		$484,435
4194	General Government Buildings	$452,095	($5,575)		$446,520
4195	Cemeteries	$41,200			$41,200
4196	Insurance	$225,320	$61,030		$286,350
4197	Advertising and Regional Association	$0			$0
4199	Other General Government	$4,000			$4,000
Public Safety					
4210-4214	Police	$2,699,970	($50,250)		$2,649,720
4215-4219	Ambulance	$0			$0
4220-4229	Fire	$3,105,275	$47,805		$3,153,080
4240-4249	Building Inspection	$0			$0
4290-4298	Emergency Management	$40,370		($33,970)	$6,400
4299	Other (Including Communications)	$417,585	$34,125		$451,710
Airport/Aviation Center					
4301-4309	Airport Operations	$0			$0
Highways and Streets					
4311	Administration	$0			$0
4312	Highways and Streets	$1,152,120	$5,745		$1,157,865
4313	Bridges	$0			$0
4316	Street Lighting	$14,940			$14,940
4319	Other	$0			$0
Sanitation					
4321	Administration	$0			$0
4323	Solid Waste Collection	$0			$0
4324	Solid Waste Disposal	$833,875	($30,920)		$802,955
4325	Solid Waste Cleanup	$0			$0
4326-4328	Sewage Collection and Disposal	$0			$0
4329	Other Sanitation	$0			$0
Water Distribution and Treatment					
4331	Administration	$0			$0
4332	Water Services	$0			$0
4335	Water Treatment	$0			$0
4338-4339	Water Conservation and Other	$0			$0
Electric					
4351-4352	Administration and Generation	$0			$0

4353	Purchase Costs	$0			$0
4354	Electric Equipment Maintenance	$0			$0
4359	Other Electric Costs	$0			$0
Health					
4411	Administration	$0			$0
4414	Pest Control	$18,065	($18,065)		$0
4415-4419	Health Agencies, Hospitals, and Other	$33,190			$33,190
Welfare					
4441-4442	Administration and Direct Assistance	$57,040			$57,040
4444	Intergovernmental Welfare Payments	$0			$0
4445-4449	Vendor Payments and Other	$0			$0
Culture and Recreation					
4520-4529	Parks and Recreation	$210,435	($2,905)		$207,530
4550-4559	Library	$1,066,615	($13,065)		$1,053,550
4583	Patriotic Purposes	$0			$0
4589	Other Culture and Recreation	$120,280	$390		$120,670
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	$0			$0
4619	Other Conservation	$0			$0
4631-4632	Redevelopment and Housing	$0			$0
4651-4659	Economic Development	$0			$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	$0	$59,684.16		$59,684.16
4721	Long Term Bonds and Notes - Interest	$0	$26,095.23		$26,095.23
4723	Tax Anticipation Notes - Interest	$500			$500
4790-4799	Other Debt Service	$0			$0
Capital Outlay					
4901	Land	$0			$0
4902	Machinery, Vehicles, and Equipment	$0			$0
4903	Buildings	$0			$0
4909	Improvements Other than Buildings	$360,000			$360,000
Operating Transfers Out					
4912	To Special Revenue Fund	$0			$0
4913	To Capital Projects Fund	$0			$0
4914A	To Proprietary Fund - Airport	$0			$0
4914E	To Proprietary Fund - Electric	$0			$0
4914O	To Proprietary Fund - Other	$0			$0
4914S	To Proprietary Fund - Sewer	$0			$0
4914W	To Proprietary Fund - Water	$0			$0
4915	To Capital Reserve Fund	$0			$0
4916	To Expendable Trusts/Fiduciary Funds	$0			$0
4917	To Health Maintenance Trust Funds	$0			$0
4918	To Non-Expendable Trust Funds	$0			$0

4919	To Fiduciary Funds	$0			$0
Total Appropriations		**$12,867,560**	**$51,770.39**	**($145,670)**	**$12,773,660.39**

Explanation for Increases and Decreases	
Account	**Explanation**
4140-4149	Decrease due to lower costs due to less elections, as required by statute, than the previous year
4150-4151	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall lower health insurance cost due to rate reduction in some plans. Reflects reduction of $11,700 from one-time periodic expense for large equipment purchase.
4152	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall lower health insurance cost due to rate reduction in some plans, and more employees choosing the stipend offered to opt out of health insurance coverage. Reflects reduction of $100,000 from one-time periodic expense for revaluation.
4191-4193	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall higher health insurance cost due to rate increases for some plans. Reflects reduction of $15,000 from contracted services account used for Phase I of the Master Plan update.
4194	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall lower health insurance cost due to rate reduction in some plans, and more employees choosing the stipend offered to opt out of health insurance coverage.
4196	Overall increase – reflects higher cost for Property/Liability and Workers Compensation Insurance due to higher premiums as well as reductions in premium returns which have been available to the Town in the past several years that are now no longer available.
4210-4214	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall lower health insurance cost due to rate decreases for some plans, and more employees choosing the stipend offered to opt out of health insurance coverage.
4220-4229	Overall increase – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall higher health insurance cost due to rate increases for some plans. Does reflect savings in Training for one-time expenses not reoccurring.
4290-4298	Overall decrease – Reflects reduction of $33,970 from one-time periodic expense for equipment grant.
4299	Overall increase – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall higher health insurance cost due to rate increases for some plans. Reflects increase in fire dispatch contract with Town of Derry.
4312	Overall increase – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates.
4324	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to union and non-union employees in 2014; reflects wage increase for union employees based on approved contract from 2014; higher State Retirement rates; overall lower health insurance cost due to rate decreases for some plans, and reduction of one employee eligible for benefit. Budget does reflect higher contracted costs associated with Waste disposal.
4414	Overall decrease – Reflects elimination of line item due to restructuring of Animal Control duties into the Police Department.
4520-4529	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to non-union employees in 2014; higher State Retirement rates.
4550-4559	Overall decrease – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to non-union employees in 2014; higher State Retirement rates; overall lower health insurance cost due to rate decreases for some plans.
4589	Overall increase – reflects one less Pay Period in 2015 compared to 2014; full year impact of wage adjustments granted to non-union employees in 2014; higher State Retirement rates.
4711	Reflects increase in principal due on debt to purchase to Campbell Farm in 2014. Town will receive offsetting revenue from Conservation Land fund to reimburse this expense.
4721	Reflects increase in interest due on debt to purchase to Campbell Farm in 2014. Town will receive offsetting revenue from Conservation Land fund to reimburse this expense.