

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>TOWN OFFICERS' SALARIES</u>				
Selectmen	\$ 0.00	\$ 0.00	\$ 0.00	
Treasurer	2,250.00	2,250.00	2,250.00	
Deputy Treasurer	500.00	500.00	500.00	
Trustee, Trust Funds	350.00	350.00	350.00	
Social Security	190.00	190.00	190.00	
Medicare	40.00	40.00	40.00	
TOTALS	3,330.00	3,330.00	3,330.00	\$ -
<u>ADMINISTRATION</u>				
Regular Salaries	\$ 411,100.00	\$ 423,980.00	\$ 411,112.00	\$ (12,868.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$10,278), and less steps for non-union employees (\$2,590)</i>				
Overtime Salaries	\$ 3,450.00	\$ 3,540.00	\$ 3,450.00	\$ (90.00)
State Retirement Municipal	52,300.00	59,810.00	58,350.00	\$ (1,460.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$1,460)</i>				
Supplemental Retirement	15,190.00	15,330.00	14,960.00	\$ (370.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$370)</i>				
Social Security	0.00	0.00	0.00	\$ -
Group Insurance-Health	82,140.00	73,440.00	73,440.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider and employee plan changes</i>				
Group Insurance-Life & Disability	6,320.00	6,455.00	6,360.00	\$ (95.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$95)</i>				
Group Insurance-Dental	6,590.00	6,010.00	6,010.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider and employee plan changes</i>				
Medicare	6,270.00	6,490.00	6,305.00	\$ (185.00)
<i>Default budget takes 2022, less COLA impacts on COLA's and Step Increases for current non-union (\$185)</i>				
Audit	27,159.00 (1)	19,500.00	19,500.00	\$ -
<i>Default budget takes 2021 less carryover of \$7,659</i>				
Town Report	4,700.00	4,700.00	4,700.00	\$ -
Contracted Service	163,590.00 (1)	157,820.00	124,100.00	\$ (33,720.00)
<i>Default budget takes 2021 less carryover of \$39,490</i>				
Office Supplies	2,500.00	2,500.00	2,500.00	\$ -
Computer Supplies	3,500.00	3,500.00	3,500.00	\$ -
Mileage	175.00	175.00	175.00	\$ -
Postage	19,960.00	19,960.00	19,960.00	\$ -
Postage Machine	3,170.00	3,230.00	3,170.00	\$ (60.00)
Legal Ads	2,500.00	2,500.00	2,500.00	\$ -
Equipment	500.00	500.00	500.00	\$ -
Equipment Maintenance	1,140.00	880.00	1,140.00	\$ 260.00
Dues and Meetings	19,210.00	19,760.00	19,210.00	\$ (550.00)
Recruitment Expenses	0.00	0.00	0.00	\$ -
Committee Expenses	1,400.00	1,400.00	1,400.00	\$ -
Miscellaneous	3,500.00	3,500.00	3,500.00	\$ -
Stormwater Compliance	18,300.00	18,300.00	18,300.00	\$ -
Employee Health	590.00	590.00	590.00	\$ -
Telephone	6,780.00	6,780.00	6,780.00	\$ -
Electricity	3,520.00	3,780.00	3,520.00	\$ (260.00)
Heat	1,330.00	1,680.00	1,330.00	\$ (350.00)
TOTALS	866,884.00	866,110.00	816,362.00	\$ (49,748.00)
(1) includes carryover of \$7,659, \$39,490	819,735.00			

boxed areas indicate those budget lines that are different from the 2021 appropriations. Explanations of why are shown in bold italics.

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>TOWN CLERK'S EXPENSES</u>				
Regular Salaries	\$ 124,190.00	\$ 132,140.00	\$ 130,625.00	\$ (1,515.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$715), as well as steps (\$800). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	23,520.00	27,200.00	26,880.00	\$ (320.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$320). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	7,570.00	7,950.00	7,760.00	\$ (190.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$190). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	1,770.00	1,910.00	1,870.00	\$ (40.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$40). Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Health	60,930.00	41,680.00	41,680.00	\$ -
<i>Default budget takes 2021 request due to contractual obligation - rate increase with provider and employee plan changes</i>				
Group Insurance-Life & Disability	3,140.00	3,290.00	3,260.00	\$ (30.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$30). Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	4,570.00	4,500.00	4,500.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	3,110.00	3,250.00	3,210.00	\$ (40.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$40). Union employees COLA increases are included due to contract obligations.</i>				
Elected Official Fees	90,070.00	92,320.00	90,070.00	\$ (2,250.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,250) .</i>				
Contracted Services	25,060.00	17,060.00	17,060.00	\$ -
<i>Default budget takes 2022, based on lower contracted service cost and less one time expense in 2021</i>				
Office Supplies	5,580.00	5,580.00	5,580.00	\$ -
Computer Supplies	3,580.00	3,580.00	3,580.00	\$ -
Office Equipment	2,190.00	2,190.00	2,190.00	\$ -
Dog License Fees	6,000.00	6,000.00	6,000.00	\$ -
Dues and Meetings	2,345.00	2,345.00	2,345.00	\$ -
Recruitment Expenses	0.00	0.00	0.00	\$ -
Preservation of Records	6,100.00	6,100.00	6,100.00	\$ -
TOTALS	369,725.00	357,095.00	352,710.00	\$ (4,385.00)
<u>TAX COLLECTOR'S EXPENSES</u>				
Regular Salaries	\$ 134,980.00	\$ 142,860.00	\$ 140,260.00	\$ (2,600.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,480), as well as steps (\$120). Union employees COLA increases are included due to contract obligations.</i>				
Overtime Salaries	0.00	0.00	0.00	\$ -
State Retirement Municipal	9,410.00	10,750.00	10,490.00	\$ (260.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$260) . Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	6,750.00	7,200.00	7,100.00	\$ (100.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$100). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	3,740.00	4,120.00	4,060.00	\$ (60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60).</i>				
Group Insurance-Health	8,620.00	8,470.00	8,470.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Group Insurance-Life & Disability	1,260.00	1,290.00	1,255.00	\$ (35.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$35)</i>				
Group Insurance-Dental	530.00	520.00	520.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Medicare	1,990.00	2,100.00	2,070.00	\$ (30.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$30)</i>				
Title Searches	2,500.00	2,500.00	2,500.00	\$ -
Office Supplies	2,200.00	2,200.00	2,200.00	\$ -
Computer Supplies	8,220.00	8,220.00	8,220.00	\$ -
Register of Deeds	1,000.00	1,000.00	1,000.00	\$ -
Dues and Meetings	1,000.00	1,000.00	1,000.00	\$ -
Recruitment Expenses	0.00	0.00	0.00	\$ -
TOTALS	182,200.00	192,230.00	189,145.00	\$ (3,085.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>ELECTION AND REGISTRATION</u>				
Regular Salaries	920.00	920.00	920.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Elected Official Fees	6,100.00	6,100.00	6,100.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Ballot Clerk Fees	2,350.00	5,300.00	5,300.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Social Security	380.00	380.00	380.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Medicare	140.00	180.00	180.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Voter Checklists	1,500.00	1,500.00	1,500.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Ballots	11,400.00	14,000.00	14,000.00	\$ -
<i>Default budget takes 2022 request due to more legal obligations with more meetings in 2022 than 2021.</i>				
Equipment	1,000.00	1,000.00	1,000.00	\$ -
Equipment Maintenance	2,000.00	2,000.00	2,000.00	\$ -
Miscellaneous	800.00	800.00	800.00	\$ -
	26,590.00	32,180.00	32,180.00	\$ -
<u>CEMETERIES</u>				
Groundskeeping	\$ 34,200.00 (1)	\$ 28,000.00	\$ 28,000.00	\$ -
<i>Default budget takes 2021 less carryover of \$6,200</i>				
Office Supplies	150.00	150.00	150.00	\$ -
Property Maintenance	11,000.00	11,000.00	11,000.00	\$ -
Patriotic Purposes	1,900.00	1,900.00	1,900.00	\$ -
Miscellaneous Expenses	0.00	0.00	0.00	\$ -
Electricity	400.00	400.00	400.00	\$ -
TOTAL	47,650.00	41,450.00	41,450.00	\$ -
(1) includes carryover \$6,200	41,450.00			
<u>GENERAL GOVERNMENT BLDINGS</u>				
Regular Salaries	\$ 0.00	\$ 0.00	\$ 0.00	\$ -
Overtime Salaries	0.00	0.00	0.00	\$ -
State Retirement Municipal	0.00	0.00	0.00	\$ -
Supplemental Retirement	0.00	0.00	0.00	\$ -
Social Security	0.00	0.00	0.00	\$ -
Group Insurance-Health	0.00	0.00	0.00	\$ -
Group Insurance-Life & Disability	0.00	0.00	0.00	\$ -
Group Insurance-Dental	0.00	0.00	0.00	\$ -
Medicare	0.00	0.00	0.00	\$ -
Groundskeeping	184,380.00	184,380.00	184,380.00	\$ -
Contracted Services	145,800.00	145,800.00	145,800.00	\$ -
Property Maintenance	36,500.00	35,800.00	36,500.00	\$ 700.00
Clothing Allowance	0.00	0.00	0.00	\$ -
Mileage	0.00	0.00	0.00	\$ -
Vehicle Equipment	0.00	0.00	0.00	\$ -
Equipment	2,000.00	2,000.00	2,000.00	\$ -
Vehicle Fuel	5,060.00	5,540.00	5,060.00	\$ (480.00)
Vehicle Maintenance	5,000.00	5,000.00	5,000.00	\$ -
Equipment Maintenance	12,640.00	12,640.00	12,640.00	\$ -
Recruitment Expenses	0.00	0.00	0.00	\$ -
Telephone	0.00	0.00	0.00	\$ -
Electricity	12,480.00	14,430.00	12,480.00	\$ (1,950.00)
Heat	5,070.00	5,930.00	5,070.00	\$ (860.00)
TOTALS	408,930.00	411,520.00	408,930.00	\$ (2,590.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
APPRAISAL OF PROPERTIES				
Regular Salaries	\$ 55,330.00	\$ 56,750.00	\$ 55,705.00 \$	(1,045.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$1045).</i>				
State Retirement Municipal	6,990.00	8,030.00	7,830.00 \$	(200.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$200). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	2,670.00	2,850.00	2,790.00 \$	(60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60).</i>				
Group Insurance-Health	28,860.00	21,020.00	21,020.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Group Insurance-Life & Disability	945.00	1,050.00	1,025.00 \$	(25.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$25).</i>				
Group Insurance-Dental	1,780.00	1,000.00	1,000.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	800.00	820.00	810.00 \$	(10.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$10).</i>				
Contracted Services	108,260.00	104,560.00	104,560.00 \$	-
<i>Default budget takes 2022 due to actual contracted obligations.</i>				
Office Supplies	1,610.00	1,610.00	1,610.00 \$	-
Computer Supplies	2,040.00	2,040.00	2,040.00 \$	-
Training	1,500.00	1,500.00	1,500.00 \$	-
Clothing Allowance	400.00	400.00	400.00 \$	-
Mileage	300.00	300.00	300.00 \$	-
Registry of Deeds	1,000.00	1,000.00	1,000.00 \$	-
Equipment	250.00	250.00	250.00 \$	-
Dues & Meetings	660.00	660.00	660.00 \$	-
Recruitment Expenses	0.00	0.00	0.00 \$	-
Telephone	0.00	0.00	0.00 \$	-
TOTALS	213,395.00	203,840.00	202,500.00 \$	(1,340.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>INFORMATION TECHNOLOGY</u>				
Regular Salaries	\$ 103,840.00	\$ 106,440.00	\$ 103,940.00	\$ (2,500.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,500).</i>				
State Retirement Municipal	13,100.00	14,970.00	14,600.00	\$ (370.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$370).</i>				
Supplemental Retirement	5,190.00	5,320.00	5,190.00	\$ (130.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$130).</i>				
Group Insurance-Health	8,000.00	10,000.00	10,000.00	\$ -
<i>Default budget takes 2022 request due to increase in contractual obligation -</i>				
Group Insurance-Life & Disability	1,545.00	1,545.00	1,545.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0).</i>				
Group Insurance-Dental	1,780.00	1,750.00	1,750.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	1,510.00	1,540.00	1,500.00	\$ (40.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$40).</i>				
Service Agreements	104,550.00	106,950.00	104,550.00	\$ (2,400.00)
Equipment/Software	20,500.00	7,000.00	20,500.00	\$ 13,500.00
Equipment Maintenance	3,500.00	2,500.00	3,500.00	\$ 1,000.00
Recruitment Expenses	0.00	0.00	0.00	\$ -
GIS	5,900.00	5,900.00	5,900.00	\$ -
Miscellaneous	0.00	0.00	0.00	\$ -
Telephone	580.00	580.00	580.00	\$ -
TOTALS	269,995.00	264,495.00	273,555.00	\$ 9,060.00
<u>TOWN MUSEUM</u>				
Equipment	5,400.00	6,750.00	5,400.00	\$ (1,350.00)
TOTALS	5,400.00	6,750.00	5,400.00	\$ (1,350.00)
<u>SEARLES BUILDING</u>				
Property Maintenance	\$ 2,050.00	\$ 1,000.00	\$ 2,050.00	\$ 1,050.00
Telephone	380.00	380.00	380.00	\$ -
Electricity	3,640.00	3,920.00	3,640.00	\$ (280.00)
Heat	4,020.00	3,960.00	4,020.00	\$ 60.00
TOTALS	10,090.00	9,260.00	10,090.00	\$ 830.00
<u>LEGAL EXPENSES</u>				
Other Lawfirms	\$ 50,000.00	\$ 75,000.00	\$ 50,000.00	\$ (25,000.00)
Contracted Legal - Environmental	0.00	50,000.00	0.00	\$ (50,000.00)
Union Legal Fees	3,000.00	3,000.00	3,000.00	\$ -
Contracted Legal - ZBA	5,000.00	5,000.00	5,000.00	\$ -
Miscellaneous	500.00	500.00	500.00	\$ -
TOTALS	58,500.00	133,500.00	58,500.00	\$ (75,000.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
POLICE DEPARTMENT				
Regular Salaries	\$ 1,794,320.00	\$ 1,882,580.00	\$ 1,869,295.00	\$ (13,285.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$11,015), and non-union steps (\$2,270). Union employees COLA increases are included due to contract obligations..</i>				
Overtime	178,950.00	181,490.00	181,490.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Holiday Pay	74,460.00	77,770.00	77,760.00	\$ (10.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$10). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	22,990.00	26,600.00	26,120.00	\$ (480.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$480). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Police	595,460.00	677,400.00	674,775.00	\$ (2,625.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,625). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	6,820.00	6,990.00	6,880.00	\$ (110.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$110). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	1,500.00	1,540.00	1,500.00	\$ (40.00)
Group Insurance-Health	402,255.00	393,035.00	393,035.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider and employee plan changes</i>				
Group Insurance-Life & Disability	28,705.00	28,210.00	28,150.00	\$ (60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60). Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	26,680.00	27,390.00	27,390.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider and employee plan changes.</i>				
Medicare	30,935.00	32,700.00	32,510.00	\$ (190.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$190) Union employees COLA increases are included due to contract obligations..</i>				
Office Supplies	2,500.00	2,500.00	2,500.00	\$ -
Computer Supplies	3,930.00	3,930.00	3,930.00	\$ -
Property Maintenance	9,170.00	9,120.00	9,170.00	\$ 50.00
Investigations	4,650.00	35,050.00	4,650.00	\$ (30,400.00)
Training	69,690.00	73,400.00	73,400.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Firearm Training/Ammunition	51,460.00	47,710.00	47,710.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Clothing Allowance	18,375.00	19,125.00	19,125.00	\$ -
<i>Default budget takes 2022, contract obligation</i>				
Vehicle Equipment	119,830.00	92,150.00	92,150.00	\$ -
<i>Default budget takes 2022 request based on actual contracted obligations with lease purchases in past years.</i>				
Equipment	74,120.00	100,725.00	74,120.00	\$ (26,605.00)
Vehicle Fuel	44,870.00	39,490.00	44,870.00	\$ 5,380.00
Vehicle Maintenance	24,900.00	24,900.00	24,900.00	\$ -
Equipment Maintenance	13,310.00	13,570.00	13,310.00	\$ (260.00)
Radio Commun/Maint.	19,580.00	19,580.00	19,580.00	\$ -
Safety Division	2,000.00	2,000.00	2,000.00	\$ -
Recruitment Expenses	0.00	0.00	0.00	\$ -
Miscellaneous	3,130.00	3,130.00	3,130.00	\$ -
Employee Health	1,250.00	1,250.00	1,250.00	\$ -
Telephone	7,520.00	7,520.00	7,520.00	\$ -
Electricity	17,010.00	18,560.00	17,010.00	\$ (1,550.00)
Heat	5,350.00	7,550.00	5,350.00	\$ (2,200.00)
TOTALS	3,655,720.00	3,856,965.00	3,784,580.00	\$ (72,385.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
DISPATCHING				
Regular Salaries	\$ 223,520.00	\$ 219,660.00	\$ 218,570.00 \$	(1,090.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$1,090). Union employees COLA increases are included due to contract obligations.</i>				
Overtime	25,250.00	21,770.00	21,770.00 \$	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Holiday	19,440.00	19,500.00	19,450.00 \$	(50.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$50). Union employees COLA increases are included due to contract obligations.</i>				
Extra Shift	26,820.00	27,490.00	27,490.00 \$	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	33,950.00	37,200.00	36,890.00 \$	(310.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$310). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	13,590.00	13,150.00	13,060.00 \$	(90.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$90). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	1,730.00	1,770.00	1,730.00 \$	(40.00)
Group Insurance-Health	64,370.00	65,390.00	65,390.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider, but based on current plan options</i>				
Group Insurance-Life & Disability	3,610.00	3,540.00	3,475.00 \$	(65.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$65). Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	3,080.00	3,030.00	3,030.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Medicare	4,560.00	4,470.00	4,460.00 \$	(10.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$10). Union employees COLA increases are included due to contract obligations.</i>				
Contracted Services	111,480.00	114,820.00	114,820.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate increase with provider.</i>				
Training	6,880.00	6,850.00	6,850.00 \$	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Clothing Allowance	2,100.00	2,100.00	2,100.00 \$	-
Equipment	600.00	600.00	600.00 \$	-
Recruitment Expenses	0.00	0.00	0.00 \$	-
Telephone	840.00	840.00	840.00 \$	-
TOTALS	541,820.00	542,180.00	540,525.00 \$	(1,655.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
FIRE DEPARTMENT				
Regular Salaries	\$ 1,996,100.00	\$ 2,059,760.00	\$ 2,050,000.00	\$ (9,760.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$9,450) and steps for non-union (\$310). Union employees COLA increases are included due to contract obligations.</i>				
Overtime	359,690.00	357,430.00	357,430.00	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Holidays	84,700.00	87,320.00	87,320.00	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Callmen	5,000.00	5,000.00	5,000.00	-
State Retirement Municipal	6,250.00	7,140.00	7,140.00	-
<i>Default budget takes 2021, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Fire	756,010.00	819,670.00	816,640.00	(3,030.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$3,030). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	3,100.00	3,180.00	3,180.00	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	1,990.00	1,990.00	1,990.00	-
Group Insurance-Health	439,930.00	416,650.00	416,650.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Group Insurance-Life & Disability	30,845.00	29,540.00	29,490.00	(50.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$50). Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	34,810.00	32,590.00	32,590.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Medicare	36,100.00	37,030.00	36,970.00	(60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60). Union employees COLA are included as contract obligation.</i>				
Accident Insurance for Callfirefighters	960.00	960.00	960.00	-
Contracted Services	0.00	0.00	0.00	-
Property Maintenance	8,500.00	9,500.00	8,500.00	(1,000.00)
Training	53,150.00	78,420.00	51,590.00	(26,830.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0), and \$26,830 for paramedic additional training. Union employees COLA increases are included due to contract obligations.</i>				
Clothing Allowance	18,200.00	18,200.00	18,200.00	-
<i>Default budget takes 2022 request due to contractual obligation</i>				
Prevention/Investigation	5,000.00	5,000.00	5,000.00	-
Ambulance Operation	29,960.00	31,670.00	29,960.00	(1,710.00)
Vehicle Equipment	12,900.00	18,400.00	0.00	(18,400.00)
<i>Default budget takes 2022 request due to actual contractual obligation less new equipment lease \$18,400-</i>				
Office Equipment	2,500.00	2,500.00	2,500.00	-
Fire Equipment	35,950.00	35,680.00	35,950.00	270.00
Equip. - Radios/Pagers	0.00	0.00	0.00	-
Ambulance Equipment	0.00	0.00	0.00	-
Vehicle Fuel	24,190.00	21,850.00	24,190.00	2,340.00
Vehicle Maintenance	49,460.00	50,780.00	49,460.00	(1,320.00)
Equipment Maintenance	7,000.00	7,000.00	7,000.00	-
Hydrant / Water Supply	4,000.00	4,000.00	4,000.00	-
Communication Maintenance	18,730.00	18,730.00	18,730.00	-
Dues and Meetings	1,520.00	1,520.00	1,520.00	-
Recruitment Expenses	0.00	0.00	0.00	-
Miscellaneous	500.00	500.00	500.00	-
Employee Health	3,630.00	4,350.00	3,630.00	(720.00)
Hazardous Materials District	9,860.00	9,860.00	9,860.00	-
Telephone	4,830.00	4,830.00	4,830.00	-
Electricity	19,430.00	22,060.00	19,430.00	(2,630.00)
Heat	11,330.00	15,510.00	11,330.00	(4,180.00)
TOTALS	4,076,125.00	4,218,620.00	4,151,540.00	\$ (67,080.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>EMERGENCY MANAGEMENT</u>				
Social Security	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
Medicare	10.00	10.00	10.00	-
Emergency Operations Center Exp	5,130.00	1,030.00	5,130.00	\$ 4,100.00
Field Expenses	750.00	1,250.00	750.00	\$ (500.00)
Shelter Expenses	500.00	500.00	500.00	-
Administrative Expenses	4,150.00	1,740.00	4,150.00	\$ 2,410.00
TOTALS	10,600.00	4,590.00	10,600.00	\$ 6,010.00
<u>COMMUNITY DEVELOPMENT</u>				
Regular Salaries	\$ 408,010.00	\$ 404,600.00	\$ 395,145.00	\$ (9,455.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$6330) and steps for non-union (\$3125). Union employees COLA increases are included due to contract obligations.</i>				
Overtime Salaries	1,200.00	1,230.00	1,230.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	39,610.00	51,320.00	50,610.00	\$ (710.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$710). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	18,170.00	19,710.00	19,420.00	\$ (290.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$290). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	5,800.00	6,230.00	6,230.00	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0) Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Health	68,550.00	68,540.00	68,540.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Group Insurance-Life & Disability	5,180.00	6,030.00	5,970.00	\$ (60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60) Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	5,580.00	5,740.00	5,740.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	5,930.00	5,880.00	5,820.00	\$ (60.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$60). Union employees COLA increases are included due to contract obligations.</i>				
Regional Planning	10,150.00	10,840.00	10,840.00	-
<i>Default budget takes 2022 request due to actual cost of contractual obligations</i>				
Contracted Services	0.00	0.00	0.00	-
Office Supplies	2,500.00	2,500.00	2,500.00	-
Property Maintenance	500.00	500.00	500.00	-
Training	3,710.00	3,710.00	3,710.00	-
Clothing Allowance	600.00	600.00	600.00	-
Legal Ads	3,110.00	3,110.00	3,110.00	-
Vehicle Equipment	0.00	0.00	0.00	-
Office Equipment	2,500.00	2,500.00	2,500.00	-
Vehicle Fuel	1,380.00	1,720.00	1,380.00	\$ (340.00)
Recruitment Expenses	0.00	0.00	0.00	-
Committee Expenses	2,100.00	2,100.00	2,100.00	-
Employee Health	100.00	100.00	100.00	-
Telephone	3,340.00	3,340.00	3,340.00	-
Electricity	4,590.00	4,420.00	4,590.00	\$ 170.00
Heat	2,340.00	2,970.00	2,340.00	\$ (630.00)
TOTALS	594,950.00	607,690.00	596,315.00	\$ (11,375.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
HIGHWAYS, STREETS & BRIDGES				
Regular Salaries	\$ 145,760.00	\$ 146,790.00	\$ 146,080.00	\$ (710.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$710) and steps for non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
Overtime Salaries	\$ 9,300.00	\$ 10,190.00	\$ 10,190.00	-
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	19,460.00	22,170.00	22,070.00	\$ (100.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$100). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	7,670.00	7,860.00	7,830.00	\$ (30.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$30). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	0.00	0.00	0.00	-
Group Insurance-Health	48,610.00	35,450.00	35,450.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Group Insurance-Life & Disability	2,570.00	2,500.00	2,480.00	\$ (20.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$20) Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	4,570.00	3,270.00	3,270.00	-
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	2,250.00	2,280.00	2,270.00	\$ (10.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$10). Union employees COLA increases are included due to contract obligations.</i>				
Contracted Services - Summer	587,100.00 (1)	559,080.00	552,100.00	\$ (6,980.00)
<i>Default budget takes 2022 less carryover of \$35,000</i>				
Contracted Services - Winter	213,500.00	213,500.00	213,500.00	-
Materials	99,730.00	122,830.00	99,730.00	\$ (23,100.00)
Property Maintenance	3,500.00	3,500.00	3,500.00	-
Clothing Allowance	1,200.00	1,200.00	1,200.00	-
Vehicle Equipment	7,380.00	6,000.00	6,000.00	-
<i>Default budget takes 2022 less carryover of \$1,380</i>				
Equipment	6,000.00	6,000.00	6,000.00	-
Vehicle Fuel	14,180.00	19,640.00	14,180.00	\$ (5,460.00)
Vehicle Maintenance	18,500.00	22,000.00	18,500.00	\$ (3,500.00)
Dues and Meetings	100.00	100.00	100.00	-
Recruitment Expenses	0.00	0.00	0.00	-
Committee Expenses	0.00	0.00	0.00	-
Site Improvement	20,000.00	15,000.00	20,000.00	\$ 5,000.00
Miscellaneous	0.00	0.00	0.00	-
Telephone	2,160.00	2,340.00	2,160.00	\$ (180.00)
Electricity	2,970.00	3,780.00	2,970.00	\$ (810.00)
Heat	2,410.00	2,530.00	2,410.00	\$ (120.00)
TOTALS	1,218,920.00	1,208,010.00	1,171,990.00	\$ (36,020.00)
(1) includes carryover \$35,000, and \$1,380	1,182,540.00			
STREET LIGHTS				
Granite State Electric	\$ 4,690.00	\$ 4,960.00	\$ 4,690.00	\$ (270.00)
Public Service Company	13,830.00	10,360.00	13,830.00	\$ 3,470.00
Installations	0.00	0.00	0.00	-
TOTALS	18,520.00	15,320.00	18,520.00	\$ 3,200.00

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
SOLID WASTE DISPOSAL				
Regular Salaries	\$ 320,600.00	\$ 338,260.00	\$ 334,950.00	\$ (3,310.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,520) and steps for non-union (\$790). Union employees COLA increases are included due to contract obligations.</i>				
Overtime	4,250.00	4,360.00	4,250.00	\$ (110.00)
Holiday	6,710.00	7,060.00	7,060.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA increases are included due to contract obligations.</i>				
State Retirement Municipal	33,740.00	39,880.00	39,520.00	\$ (360.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$360). Union employees COLA increases are included due to contract obligations.</i>				
Supplemental Retirement	15,380.00	15,980.00	15,860.00	\$ (120.00)
<i>Default budget takes 2021, less COLA impacts for current non-union (\$120). Union employees COLA increases are included due to contract obligations.</i>				
Social Security	4,020.00	4,150.00	4,150.00	\$ -
<i>Default budget takes 2022, less COLA impacts for current non-union (\$0). Union employees COLA are included as contract obligation.</i>				
Group Insurance-Health	76,420.00	75,250.00	75,250.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Group Insurance-Life & Disability	4,340.00	4,500.00	4,460.00	\$ (40.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$40) Union employees COLA increases are included due to contract obligations.</i>				
Group Insurance-Dental	6,340.00	6,250.00	6,250.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Medicare	4,920.00	5,190.00	5,160.00	\$ (30.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$30). Union employees COLA are included as contract obligation.</i>				
Employee Health	350.00	350.00	350.00	\$ -
Contracted Services	109,380.00	87,500.00	87,500.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Site Monitoring	4,800.00	4,800.00	4,800.00	\$ -
Tire Removal	3,300.00	5,400.00	3,300.00	\$ (2,100.00)
Scrap Metal	630.00	630.00	630.00	\$ -
Waste Removal	459,400.00	543,440.00	459,400.00	\$ (84,040.00)
Demolition Removal	104,590.00	109,130.00	104,590.00	\$ (4,540.00)
Expendable Supplies	2,000.00	2,000.00	2,000.00	\$ -
Property Maintenance	1,400.00	3,200.00	1,400.00	\$ (1,800.00)
Training	1,100.00	1,100.00	1,100.00	\$ -
Clothing Allowance	2,400.00	2,400.00	2,400.00	\$ -
Mileage	100.00	100.00	100.00	\$ -
Vehicle Equipment	23,650.00	23,650.00	23,650.00	\$ -
<i>Default budget takes 2022 request based on actual contracted obligations with lease purchases in past years</i>				
Equipment	25,480.00	25,480.00	25,480.00	\$ -
Vehicle Fuel	19,600.00	27,000.00	19,600.00	\$ (7,400.00)
Vehicle Maintenance	21,100.00	22,100.00	21,100.00	\$ (1,000.00)
Equipment Maintenance	3,000.00	3,000.00	3,000.00	\$ -
Dues and Meetings	11,530.00	11,530.00	11,530.00	\$ -
Recruitment Expenses	0.00	0.00	0.00	\$ -
Site Improvements	1,000.00	4,000.00	1,000.00	\$ (3,000.00)
Telephone	2,140.00	2,320.00	2,140.00	\$ (180.00)
Electricity	7,780.00	7,740.00	7,780.00	\$ 40.00
Heat	1,970.00	3,260.00	1,970.00	\$ (1,290.00)
TOTALS	1,283,420.00	1,391,010.00	1,281,730.00	\$ (109,280.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
HEALTH AND HUMAN SERVICES				
Regular Salaries	\$ 16,470.00	\$ 16,880.00	\$ 16,470.00	\$ (410.00)
Social Security	1,020.00	1,050.00	1,020.00	\$ (30.00)
Medicare	240.00	240.00	240.00	\$ -
Center for Life Management	4,400.00	5,400.00	4,400.00	\$ (1,000.00)
Community Caregivers	3,500.00	3,500.00	3,500.00	\$ -
AIDS Response/Seacoast	525.00	525.00	525.00	\$ -
A Safe Place	2,000.00	2,000.00	2,000.00	\$ -
Rape & Assault Services	1,000.00	1,000.00	1,000.00	\$ -
Community Health Services	2,500.00	2,500.00	2,500.00	\$ -
Big Brothers/Sisters of Gr. Nashua	500.00	500.00	500.00	\$ -
Child and Family Services	1,000.00	1,000.00	1,000.00	\$ -
Town Van Operations	1,000.00	1,000.00	1,000.00	\$ -
Suzdel Sister City Support	500.00	500.00	500.00	\$ -
Meals on Wheels	3,815.00	3,815.00	3,815.00	\$ -
Windham's Helping Hands	8,500.00	8,500.00	8,500.00	\$ -
Other Health and Human Services	0.00	0.00	0.00	\$ -
Water Testing	2,500.00	2,500.00	2,500.00	\$ -
Mosquito Control	0.00	0.00	0.00	\$ -
Dues and Meetings	150.00	150.00	150.00	\$ -
Miscellaneous Expenses	1,865.00	1,865.00	1,865.00	\$ -
TOTALS	51,485.00	52,925.00	51,485.00	\$ (1,440.00)
GENERAL ASSISTANCE				
Community Action Program	\$ 6,540.00	\$ 6,540.00	\$ 6,540.00	\$ -
Family Promise	2,500.00	2,500.00	2,500.00	\$ -
Isaiah 58	2,500.00	2,500.00	2,500.00	\$ -
Welfare Assistance	32,500.00	32,500.00	32,500.00	\$ -
Hardship Abatements	1,000.00	1,000.00	1,000.00	\$ -
Miscellaneous Expenses	500.00	500.00	500.00	\$ -
TOTALS	45,540.00	45,540.00	45,540.00	\$ -
LIBRARY				
Regular Salaries	\$ 789,700.00	\$ 832,980.00	\$ 798,745.00	\$ (34,235.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$19,970), and less steps (\$14,265)</i>				
State Retirement Municipal	74,730.00	87,590.00	85,450.00	\$ (2,140.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,140)</i>				
Supplemental Retirement	27,170.00	33,490.00	32,670.00	\$ (820.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$820)</i>				
Social Security	12,150.00	12,910.00	12,590.00	\$ (320.00)
<i>Default budget takes 2022, less COLA and step impacts for current non-union (\$320)</i>				
Group Insurance-Health	150,550.00	150,300.00	150,300.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider , and some employee plan changes</i>				
Group Insurance-Life & Disability	9,990.00	9,525.00	9,310.00	\$ (215.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$215)</i>				
Group Insurance-Dental	10,710.00	10,550.00	10,550.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider</i>				
Medicare	11,450.00	12,080.00	11,760.00	\$ (320.00)
<i>Default budget takes 2022, less COLA and step impacts for current non-union (\$320)</i>				
Office Supplies	4,700.00	4,700.00	4,700.00	\$ -
Computer Supplies	5,500.00	5,500.00	5,500.00	\$ -
Property Maintenance	15,000.00	35,000.00	15,000.00	\$ (20,000.00)
Mileage	1,500.00	1,500.00	1,500.00	\$ -
Office Equipment	2,000.00	2,000.00	2,000.00	\$ -
Equipment Maintenance	5,300.00	5,300.00	5,300.00	\$ -
Books and Periodicals	58,000.00	58,000.00	58,000.00	\$ -
Non Print Library Materials	30,000.00	30,000.00	30,000.00	\$ -
Conservation and Preservation	0.00	0.00	0.00	\$ -
Library Computer Services	18,000.00	18,000.00	18,000.00	\$ -
Electronic Cataloging	36,500.00	36,500.00	36,500.00	\$ -
Programs and Films	10,000.00	10,000.00	10,000.00	\$ -
Petty Cash	1,000.00	1,000.00	1,000.00	\$ -
Dues and Meetings	2,000.00	2,000.00	2,000.00	\$ -
Professional Development	1,500.00	1,500.00	1,500.00	\$ -
Telephone	3,250.00	3,250.00	3,250.00	\$ -
Electricity	15,800.00	16,460.00	15,800.00	\$ (660.00)
Heat	5,670.00	6,690.00	5,670.00	\$ (1,020.00)
TOTALS	1,302,170.00	1,386,825.00	1,327,095.00	\$ (59,730.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
RECREATION				
Regular Salaries	\$ 111,890.00	\$ 117,760.00	\$ 111,890.00	\$ (5,870.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$2,765), and steps (\$3,105)</i>				
Overtime	1,030.00	1,050.00	1,030.00	
State Retirement Municipal	9,090.00	10,390.00	10,130.00	\$ (260.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$260)</i>				
Supplemental Retirement	3,600.00	3,690.00	3,600.00	\$ (90.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$90)</i>				
Social Security	2,530.00	2,590.00	2,530.00	\$ (60.00)
Group Insurance-Health	10,690.00	23,910.00	23,910.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Group Insurance-Life & Disability	1,200.00	1,230.00	1,200.00	\$ (30.00)
<i>Default budget takes 2022, less COLA impacts for current non-union (\$30)</i>				
Group Insurance-Dental	1,780.00	1,750.00	1,750.00	\$ -
<i>Default budget takes 2022 request due to contractual obligation - rate decreases with provider and employee plan changes</i>				
Medicare	1,620.00	1,710.00	1,670.00	\$ (40.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$40)</i>				
Chemical Toilets	10,110.00	15,890.00	10,110.00	\$ (5,780.00)
Office Supplies	500.00	500.00	500.00	\$ -
Mileage	700.00	700.00	700.00	\$ -
Rec. Sportsfields	54,700.00	54,700.00	54,700.00	\$ -
Recreational Activities	18,480.00	18,480.00	18,480.00	\$ -
Senior Rec. Activities	12,000.00	12,000.00	12,000.00	\$ -
Equipment Maintenance	6,200.00	6,200.00	6,200.00	\$ -
Recruitment Expenses	480.00	480.00	480.00	\$ -
Committee Expenses	200.00	200.00	200.00	\$ -
Employee Health	100.00	100.00	100.00	\$ -
Telephone	3,770.00	3,770.00	3,770.00	\$ -
Electricity	9,880.00	9,740.00	9,880.00	\$ 140.00
TOTALS	260,550.00	286,840.00	274,830.00	\$ (11,990.00)
CONSERVATION COMMISSION				
Regular Salaries	5,060.00	5,140.00	5,060.00	\$ -
Social Security	310.00	320.00	310.00	\$ (10.00)
Medicare	70.00	70.00	70.00	\$ -
Dues and Meetings	730.00	730.00	730.00	\$ -
Trail Construction and Maintenance	0.00	0.00	-	\$ -
Miscellaneous Expenses	900.00	900.00	900.00	\$ -
TOTALS	7,070.00	7,160.00	7,070.00	\$ (10.00)
SENIOR CENTER				
Senior Volunteer Program	\$ 0.00	\$ 0.00	\$ 0.00	\$ -
Property Maintenance	500.00	500.00	500.00	\$ -
Telephone	440.00	520.00	440.00	\$ (80.00)
Electricity	2,020.00	2,140.00	2,020.00	\$ (120.00)
Heat	2,210.00	2,210.00	2,210.00	\$ -
TOTALS	5,170.00	5,370.00	5,170.00	\$ (200.00)

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>CABLE TELEVISION</u>				
Regular Salaries	\$ 64,480.00	\$ 66,090.00	\$ 64,480.00 \$	(1,610.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$1,610).</i>				
Overtime Salaries	\$ 4,650.00	\$ 4,770.00	\$ 4,650.00 \$	(120.00)
State Retirement Municipal	8,720.00	9,960.00	9,720.00 \$	(240.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$240)</i>				
Supplemental Retirement	3,460.00	3,540.00	3,460.00 \$	(80.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$80)</i>				
Group Insurance-Health	21,380.00	21,020.00	21,020.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Group Insurance-Life & Disability	1,090.00	1,120.00	1,090.00 \$	(30.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$30)</i>				
Group Insurance-Dental	1,010.00	1,000.00	1,000.00 \$	-
<i>Default budget takes 2022 request due to contractual obligation - rate decrease with provider</i>				
Medicare	1,000.00	1,030.00	1,010.00 \$	(20.00)
<i>Default budget takes 2022 less COLA impacts for current non-union (\$20)</i>				
Contracted Support	300.00	300.00	300.00 \$	-
Office Supplies	450.00	450.00	450.00 \$	-
Service Agreements	6,230.00	6,230.00	6,230.00 \$	-
Property Maintenance	500.00	500.00	500.00 \$	-
Equipment	9,000.00	9,000.00	9,000.00 \$	-
Dues and Meetings	1,030.00	1,030.00	1,030.00 \$	-
Recruitment Expenses	0.00	200.00	0.00 \$	(200.00)
Miscellaneous Expenses	1,000.00	1,000.00	1,000.00 \$	-
Telephone	2,550.00	2,550.00	2,550.00 \$	-
TOTALS	126,850.00	129,790.00	127,490.00 \$	(2,300.00)
<u>HISTORIC COMMISSION</u>				
Regular Salaries	\$ 0.00	\$ 0.00	\$ 0.00 \$	-
Social Security	0.00	0.00	0.00 \$	-
Medicare	0.00	0.00	0.00 \$	-
Contracted Services	5,997.00 (1)	4,500.00	2,600.00 \$	(1,900.00)
<i>Default budget takes 2021 less carryovers of \$3,397</i>				
Miscellaneous Expense	9,200.00 (1)	3,000.00	4,700.00 \$	1,700.00
<i>Default budget takes 2021 less carryovers of \$4,500</i>				
TOTALS	15,197.00	7,500.00	7,300.00 \$	(200.00)
(1) includes carryover \$3,397 and \$4,500	7,300.00			
<u>DEBT SERVICE</u>				
Long Term Notes P & I	\$ 470,877.82	\$ 529,012.58	\$ 529,012.58 \$	-
<i>Default budget takes 2021 due to increase in legal obligation -</i>				
TANS - Interest	500.00	500.00	500.00 \$	-
TOTALS	471,377.82	529,512.58	529,512.58 \$	-
Less use of other rev sources	471,377.82	529,512.58	529,512.58	-

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>CAPITAL OUTLAY</u>				
Road Improvements	360,000.00	380,000.00	360,000.00	\$ (20,000.00)
<i>Default budget assumes 2021 level for Road Improvement as we place it in the operating budget and does not reflect request for 2022</i>				
Ambulance	93,770.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Police Roof	0.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Small Excavator	0.00	100,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Town Common Beautification	100,000.00 (1)	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Highway 5 Ton Truck	0.00	185,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Castle Hill Bridge	29,500.00 (1)	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Fire Roof	110,000.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Town Hall Improvements	0.00	20,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Fire Truck	750,000.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
TOTALS	1,443,270.00	685,000.00	360,000.00	\$ (20,000.00)
Less Carryovers	1,363,770.00	685,000.00		separate articles
Less use of other rev sources	613,770.00	685,000.00		other than highway
<u>SPECIAL ARTICLES</u>				
Conservation Land Bond	0.00	6,200,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Use of Searles Revenues	32,500.00	32,500.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Use of Unexpended Searles Bond	0.00	98,579.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
New Police Officer	-	58,070.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Master Plan Development	-	50,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Repairs to Gov Dinsmore Wall (Petition)	-	9,500.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Purchase of Indian Rock Site	5,100.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Searles Improvements	104,658.00 (1)	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
AFG Grant - Rescue Tool	0.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
AGF Grant - SCBA Air Compressor	0.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Town Forest Improvements	9,000.00 (1)	7,500.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Marston-Finn Dam Grant	-	0.00	0.00	
TOTALS	151,258.00	6,456,149.00	0.00	\$ -
Less Carryovers from 2020 of				
\$104,658 and \$9,000	37,600.00	6,456,149.00		separate articles
Less use of other rev sources	5,100.00	117,570.00		separate articles

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
<u>OPERATING TRANSFERS OUT</u>				
Greenway Trail CRF	30,000.00	\$ -	\$ -	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
	30,000.00	0.00	0.00	\$ - separate article
<u>RETIREMENT</u>				
MONY Service Charge	4,000.00	4,000.00	4,000.00	\$ -
State Retirement Surcharge	0.00	0.00	0.00	\$ -
TOTALS	4,000.00	4,000.00	4,000.00	\$ -
<u>INSURANCE</u>				
Workers Compensation	\$ 232,590.00	\$ 245,795.00	\$ 245,795.00	\$ -
<i>Default budget takes 2021 request due to actual contractual obligations with service providers, even if less</i>				
Unemployment Comp.	1,400.00	1,430.00	1,430.00	\$ -
<i>Default budget takes 2022 request due to actual contractual obligations with service providers, even if less</i>				
Miscellaneous	2,000.00	2,000.00	2,000.00	\$ -
Property Liability Insurance	116,380.00	132,330.00	132,330.00	\$ -
<i>Default budget takes 2022 request due to actual contractual obligations with service providers, even if less</i>				
TOTALS	352,370.00	381,555.00	381,555.00	\$ -
<u>OTHERS</u>				
Public Safety Details	\$ 5.00	\$ 5.00	\$ 5.00	\$ -
TOTALS	5.00	5.00	5.00	\$ -
<u>TRUST ACCOUNTS</u>				
Property Trust	75,000.00	75,000.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
Earn time Trust	0.00	0.00	0.00	
<i>Default budget assumes \$0 as these are separate single event expenses not part of Default budget calculations</i>				
TOTALS	75,000.00	75,000.00	0.00	\$ -
Less carryover	75,000.00			
Less use of other rev sources	75,000.00	75,000.00		separate articles for all exct health insurance
GRAND TOTAL	\$ 18,204,076.82	\$ 24,419,316.58	\$ 17,071,004.58	
2021 without carryovers (b)	17,913,292.82 (b)	24,419,316.58 (a)	17,071,004.58	
total of \$290,784 carryovers				
2021 without carryovers	16,766,922.82 (c)	17,583,167.58 (e)	17,071,004.58 (i)	(512,163.00)
and single CIP #'s except roads, and no trust accounts except health				
or use of other funds (c) - for operations				Default less than 2022 prop.
If CIP numbers are carryovers as well	16,766,922.82 (d)	17,583,167.58 (f)	17,071,004.58	w/ o capital or separate cip or trust
number is reduced in carryover.	total available	total available		
			1.814%	
			Default is over last year operation appropriation by	
			\$ 304,081.76	

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
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The following is a check of the numbers above and reflects the overall budgets proposed, including all special articles

	<u>2021</u>	<u>2022</u>	<u>DEFAULT</u>	
Operating Budget Items (Sweep Article) \$	16,766,923	\$ 17,583,168	\$ 17,071,005	\$ 512,163
<u>Non Road Capital Items</u>				
Ambulance	\$ 93,770	\$ -	\$ -	
Police Roof	\$ -	\$ -	\$ -	
Small Excavator	\$ -	\$ 100,000	\$ -	
Town Common Beautification	\$ 50,000 after CO of \$50,000	\$ -	\$ -	
Highway 5 Ton Truck	\$ -	\$ 185,000	\$ -	
Castle Hill Bridge	\$ - after CO of \$29500	\$ -	\$ -	
Fire Roof	\$ 110,000	\$ -	\$ -	
Town Hall Improvements	\$ -	\$ 20,000	\$ -	
Fire Truck	\$ - after use of bonds of \$750,000	\$ -	\$ -	
<u>Special Articles</u>				
Conservation Land Bond	\$ -	\$ - after use of funds of 6.2M	\$ -	
Use of Searles Revenues	\$ - after use of funds of 32500	\$ - after use of funds of 32500	\$ -	
Use of Unexpended Searles Bond	\$ -	\$ - after use of funds of 98579	\$ -	
New Police Officer	\$ -	\$ 58,070	\$ -	
Master Plan Development	\$ -	\$ 50,000	\$ -	
Repairs to Gov Dinsmore Wall (Petitio	\$ -	\$ 9,500	\$ -	
Purchase of Indian Rock Site	\$ 5,100	\$ -	\$ -	
Searles Improvements	\$ - after CO of \$104,658	\$ -	\$ -	
AFG Grant - Rescue Tool	\$ -	\$ -	\$ -	
AGF Grant - SCBA Air Compressor	\$ -	\$ -	\$ -	
Town Forest Improvements	\$ - after CO of \$9000	\$ - after use of funds of \$7500	\$ -	
Marston-Finn Dam Grant	\$ -	\$ -	\$ -	
<u>Capital Reserve Funds</u>				
Greenway Trail CRF	\$ 30,000	\$ -	\$ -	
<u>Trust Accounts</u>				
Property Trust	\$ 75,000	\$ 75,000	\$ -	
Earn time Trust	\$ -	\$ -	\$ -	
Petitions - TBD	\$ -	\$ -	\$ -	

BUDGET ANALYSIS 2022 - DEFAULT BUDGET -

BUDGET ITEM	Appropriations Fiscal Year 2021	Appropriations Ensuing for Fiscal Year 2022	Appropriations Default Budget	Differences
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Note difference between (Z) below and (b) above for 2021 (prior year) is due the total of all other use of funds
 Note difference between (S) below and (e) above for 2022 (proposed year) is due the total of all other use of funds

Totals	\$ 17,130,792.82 (Z)	\$ 18,080,737.58 (S)	\$ 17,071,004.58	Def. assumes default operating number and passage of all specials as proposed for 2021 warrant
2022 Proposed - 2021 Budget (including special articles)		\$ 949,944.76	5.545%	checks out to final
		\$ 0.31 /1000		
Default 2022 - 2021 Budget (including special articles)		\$ (59,788.24)	-0.349%	
		\$ (0.02) /1000		
Default 2022 - 2022 Proposed (including special articles)	\$ (0.33) /1000	\$ (1,009,733.00)	-5.585%	
Bottom Line = Difference between proposed overall and default overall is (\$1,009,733) less or\ (\$0.33/1000)				
\$ 3,090,033.57	Valuation			

<u>Carryovers</u>	into 2021	into 2022
Carryovers from:	<u>2020</u>	<u>2021</u>
Admin	47,149	73,675
Cemetery	6,200	7,562
Gen Govt Buildings		2,540
Assessing	-	12,500
Community Development	-	3,347
Roads	36,380	4,500
Recreation	-	18,745
Historic	7,897	6,490
Beautification	50,000	100,000
Castlehill Bridge	29,500	-
Marston-Finn Dam Grant/Donations	-	-
Town Forest Improvements	9,000	-
Searles Improvements	104,658	98,579
Indian Rock Purchase	-	5,100
Totals	290,784	333,038

<u>Use of other funds</u>	<u>2021</u>	<u>2022</u>
Conservation Land Bond	\$ -	\$ 6,200,000
Searles Revenue Fund	\$ 32,500	\$ 32,500
Searles Improvements Bond Unused	\$ -	\$ 98,579
AFG Grant - 95% reimbursed	\$ -	\$ -
Forest Maintenance	\$ -	\$ 7,500
Bond Proceeds - Rail Trail	\$ -	\$ -
Use of CRF - Rail Trail	\$ -	\$ -
5 Ton Highway Truck Bonds	\$ -	\$ -
Fire Truck	\$ 750,000	\$ -
Totals	\$ 782,500	\$ 6,338,579

Subtotal from (Z)	\$ 17,130,793	\$ 18,080,738 (S)	
Totals	\$ 17,913,293	\$ 24,419,317	
Subtotal from (b)	\$ 17,913,293	\$ 24,419,317 (a)	
Difference	\$ -	\$ -	

Budget Detail shows the following			
Total Budgets after c/o's and use of other funds	\$ 17,130,793	\$ 18,080,738	
Difference from Above	\$ (0)	\$ -	