



**Default Budget of the Municipality
Windham**

For the period beginning January 1, 2022 and ending December 31, 2022

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: 1/28/2022

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
Ross McLeod	Chairman, Board of Selectmen	
Heath Partington	Vice Chair, Board of Selectmen	
Bruce Breton	Member, Board of Selectmen	
Roger Hohenberger	Member, Board of Selectmen	
Jennifer Simmons	Member, Board of Selectmen	

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/>



Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$3,330	\$0	\$0	\$3,330
4140-4149	Election, Registration, and Vital Statistics	\$26,590	\$5,590	\$0	\$32,180
4150-4151	Financial Administration	\$1,641,655	(\$9,883)	\$0	\$1,631,772
4152	Revaluation of Property	\$213,395	(\$10,895)	\$0	\$202,500
4153	Legal Expense	\$58,500	\$0	\$0	\$58,500
4155-4159	Personnel Administration	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	\$594,950	\$1,365	\$0	\$596,315
4194	General Government Buildings	\$424,420	\$0	\$0	\$424,420
4195	Cemeteries	\$41,450	\$0	\$0	\$41,450
4196	Insurance	\$352,370	\$29,185	\$0	\$381,555
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$4,000	\$0	\$0	\$4,000
General Government Subtotal		\$3,360,660	\$15,362	\$0	\$3,376,022
Public Safety					
4210-4214	Police	\$3,655,725	\$128,860	\$0	\$3,784,585
4215-4219	Ambulance	\$0	\$0	\$0	\$0
4220-4229	Fire	\$4,076,125	\$75,415	\$0	\$4,151,540
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$10,600	\$0	\$0	\$10,600
4299	Other (Including Communications)	\$541,820	(\$1,295)	\$0	\$540,525
Public Safety Subtotal		\$8,284,270	\$202,980	\$0	\$8,487,250
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	\$1,182,540	(\$10,550)	\$0	\$1,171,990
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$18,520	\$0	\$0	\$18,520
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,201,060	(\$10,550)	\$0	\$1,190,510
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,283,420	(\$1,690)	\$0	\$1,281,730
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		\$1,283,420	(\$1,690)	\$0	\$1,281,730



Default Budget of the Municipality

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	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$51,485	\$0	\$0	\$51,485
Health Subtotal		\$51,485	\$0	\$0	\$51,485

Welfare

4441-4442	Administration and Direct Assistance	\$45,540	\$0	\$0	\$45,540
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$45,540	\$0	\$0	\$45,540

Culture and Recreation

4520-4529	Parks and Recreation	\$260,550	\$14,280	\$0	\$274,830
4550-4559	Library	\$1,302,170	\$24,925	\$0	\$1,327,095
4583	Patriotic Purposes	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	\$139,320	\$640	\$0	\$139,960
Culture and Recreation Subtotal		\$1,702,040	\$39,845	\$0	\$1,741,885

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$7,070	\$0	\$0	\$7,070
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$7,070	\$0	\$0	\$7,070

Debt Service

4711	Long Term Bonds and Notes - Principal	\$351,442	\$38,926	\$0	\$390,368
4721	Long Term Bonds and Notes - Interest	\$119,436	\$19,209	\$0	\$138,645
4723	Tax Anticipation Notes - Interest	\$500	\$0	\$0	\$500
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$471,378	\$58,135	\$0	\$529,513



Default Budget of the Municipality

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	\$360,000	\$0	\$0	\$360,000
Capital Outlay Subtotal		\$360,000	\$0	\$0	\$360,000

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	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
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		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations		\$16,766,923	\$304,082	\$0	\$17,071,005
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Default Budget of the Municipality

Account	Explanation
4140-4149	Legal Obligation - More Elections
4150-4151	Full year impact of 2021 pay increases, higher State Retirement costs, offset by lower Health Insurance Costs
4220-4229	Contractual pay obligations with Union, higher State Retirement costs, offset slightly by lower health costs
4312	Reflects full year of pay increases from 2021, higher State Retirement costs, offset by lower health costs
4196	Due to increases in premiums for both Workers Comp and Liability Insurance for the Town
4550-4559	Reflects full year of pay increases from 2021, higher State Retirement costs, offset by lower health costs
4721	Increase in legal obligations due to more interest payments associated with one new loan taken in 2021, offset by reduction in interest payments on existing loans
4711	Increase in legal obligations due to more principle payments associated with one new loan taken in 2021, offset by reduction in principle payments on existing loans
4299	Includes contract pay obligations and higher State Retirement costs, offset by personnel changes and lower health costs
4589	Reflects full year of pay increases from 2021, higher State Retirement costs, somewhat offset by lower health costs
4520-4529	Reflects full year of pay increases from 2021 as well has higher health cost due to employee changes
4191-4193	Full year impact of 2021 pay increases, higher retirement cost, and health cost increase due to personnel changes
4210-4214	Contracted pay increases with Union, higher State Retirement costs, does include lower health rates and less equipment costs due to less legal obligations
4152	Lower personnel costs and heath costs offset by higher retirement rates
4324	Includes contractual pay increases, higher State Retirement costs, somewhat offset by lower health costs

