



Budget Committee Meeting

November 7, 2024, 7:00 PM

Open the Meeting and Roll Call

Chair Michael Cutting opened the Budget Committee meeting at 7:03 PM

Budget Committee Members Present: Ray Martin, Michael Cutting (Chair), Alfred Hanson, Harold Blanchette, Rick Bixby and Robert Blake (via Zoom). Bill Hanson (via Zoom).

Open the Select Board Meeting and Roll Call

Warner Select Board Chair Mike Smith opened their meeting at 7:05. Present: Mike Smith (Chair), Harry Seidel, Faith Minton (via Zoom), Kathy Frenette Town Administrator and Judy Newman-Rogers Selectboard Administrative Assistant.

Approval of Minutes • October 17, 2024

Harold Blanchette made a motion seconded by Ray Martin to approve the October 17, 2024 Budget Committee meeting minutes as amended. Motion passed with Michael Cutting, Alfred Hanson, Harold Blanchette, Rick Bixby and Faith Minton voting in favor. Ray Martin and Robert Blake abstained

Amendment: Page 2 line 16 strike by insert in

Michael Cutting announced the 2024 tax rate: \$9.15 municipal, \$2.66 county, \$1.77 state education and \$17.31 local education. 2024 Tax Rate \$30.89

Revenue \$2,000,013

Fund Balance \$843,197

There was a discussion regarding the estimated revenue from 2023 to 2024. The Budget Committee conservatively estimated revenue and they stressed that the one time payment from the (North Road) cell tower easement of \$600,000 will not be there next year.

Presentation of 2025 Budget

Mike Cutting explained that the proposed budget increased \$354,312 an increase of 7.8%.

Select Board budget: increased \$53,675 a 21.8% increase

IT Managed Care proposed amount of \$68,000 is a place holder (worst case scenario) and is expected to be reduced when the Select Board selects a vendor. It was recommended that the Select Board negotiate a one year contract. Computer Software (Zoom) proposed amount is \$4,000

Finance, Town Clerk, Tax Collector: total budgets are \$228,171, a decrease of \$2,667

Assessing: increased by 92.8% attributed to the new assessing software and assessing services

Legal: increased: 3 categories: general legal, Eversource legal fund and 91-A requests

Personnel Administration of Benefits: proposed amount \$721,914 is a place holder, 2 quotes are pending.

1 **Land Use:** increased by \$9,000, the proposed amount of \$23,400 is a place holder as the search for a
2 new coordinator continues.
3 **Maintenance of General Government Buildings (GGB):** Town Hall, Warner Community Center
4 and Old Fire Station (Kearsarge Mountain Road) decreased by \$1,366.
5 **American Legion, Cemetery** duplicate line items were eliminated.
6 **Insurance:** property liability, workers compensation, unemployment increased by \$10,975
7 **Police Department:** decreased by \$ 8,561
8 **Ambulance:** proposed amount of \$90,000 is a place holder, waiting for contract price
9 **Fire Department:** increased by \$5,190
10 **Building Inspection:** decreased \$305
11 **Emergency Management:** increased \$202
12 **Highway department:** increased by \$81,030 attributed to an increase in supplies, parts and gravel.
13 *There was a discussion on the possible replacement of the grader the various funding options. There*
14 *was another discussion on the possible replacement of the loader.*
15

16 Bill Hanson joined the meeting via Zoom

17
18 **Transfer Station:** proposed budget \$373,000 an increase of \$53,000 attributed to an increase in
19 wages (to hire a full time and one part-time position).
20

21 **Welfare:** proposed budget increased to \$ 45,182 an increase of \$7,000.

22 **Parks and Recreation:** increased \$1,661 for seasonal employees

23 **Library** receives 1/16th of 1% of town value.
24

25 **Warner Village Water District:** Ray Martin WVWD Administrative Assistant recapped the WVWD
26 proposed budget in the amount of \$506,874. The budget increased 4.19% attributed to \$20,000 for
27 outside contract services, 3% wage increase, benefits and insurance increases.
28

29 **Sewer system** proposed budget: wages increased 3%, chemicals increased \$2,300, electric
30 decreased. There was discussion relating to the benefits of the solar array and the future plans for
31 the sewer system.
32

33 **Water system** proposed budget decreased \$1,600. There was a discussion regarding the payoff of
34 various loans. Revenue is estimated at \$185,000
35

36 Next meeting is November 14, 2024 to review the Police Department, Fire Department and
37 Emergency Management budgets with Department Heads.
38

39 **Adjournment**

40 **Ray Martin made a motion second by Rick Bixby to adjourn. Motion passed unanimously.**

41 **Faith Minton made a motion second by Harry Seidel to adjourn the Selectboard Meeting.**

42 **Passed unanimously.**
43

44 The meeting adjourned at 9:04 PM
45

46 Respectfully submitted by Tracy Doherty

47 Edits, Judy Newman-Rogers,

48 Selectboard Administrative Assistant

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024 Budget	2024 Budget	Proposed Budget	Proposed Budget	Year Budget	Year Budget
						\$	%
4130 - General Government: Executive							
01-4130-01-130	SB - Select Board Stipends	\$9,300.00	\$9,300.00	\$9,300.00	\$9,300.00	\$0.00	0.0%
01-4130-01-341	SB - Telephone	\$9,900.00	\$9,900.00	\$9,800.00	\$9,800.00	-\$100.00	-1.0%
01-4130-01-342	SB - Computer Hardware	\$20,000.00	\$20,000.00	\$7,000.00	\$7,000.00	-\$13,000.00	-65.0%
01-4130-01-343	SB - Computer Software	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	#DIV/0!
01-4130-01-344	SB - Managed IT Care	\$0.00	\$0.00	\$68,000.00	\$68,000.00	\$68,000.00	#DIV/0!
01-4130-01-345	SB - Website	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
01-4130-01-550	SB - Town Report Printing & Postage	\$5,700.00	\$5,700.00	\$5,700.00	\$5,700.00	\$0.00	0.0%
01-4130-01-555	SB - Newsletter	\$1.00	\$1.00	\$1.00	\$1.00	\$0.00	0.0%
01-4130-01-560	SB - Dues & Subscriptions	\$3,250.00	\$3,250.00	\$3,440.00	\$3,440.00	\$190.00	5.8%
01-4130-01-620	SB - Office Supplies & Equipment	\$3,500.00	\$3,500.00	\$4,000.00	\$4,000.00	\$500.00	14.3%
01-4130-01-625	SB - Postage	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$0.00	0.0%
01-4130-01-631	SB - Public Communications	\$750.00	\$750.00	\$1,000.00	\$1,000.00	\$250.00	33.3%
01-4130-01-635	SB - Mileage	\$1.00	\$1.00	\$300.00	\$300.00	\$299.00	29900.0%
01-4130-01-670	SB - Books & Periodicals	\$100.00	\$100.00	\$100.00	\$100.00	BN Y	#VALUE!
01-4130-01-690	SB - Expense of Town Officers	\$7,000.00	\$7,000.00	\$5,000.00	\$5,000.00	-\$2,000.00	-28.6%
01-4130-01-810	SB - Meetings / Seminars	\$600.00	\$600.00	\$800.00	\$800.00	\$200.00	33.3%
01-4130-01-840	SB - Advertising	\$800.00	\$800.00	\$3,000.00	\$3,000.00	\$2,200.00	275.0%
01-4130-02-110	SB - Town Admin Wages	\$110,000.00	\$110,000.00	\$100,000.00	\$100,000.00	-\$10,000.00	-9.1%
01-4130-03-110	SB - Interim TA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
01-4130-09-110	SB - Admin Assistant Wages	\$57,865.00	\$57,865.00	\$60,000.00	\$60,000.00	\$2,135.00	3.7%
01-4130-10-110	SB - Temp Services	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
01-4130-10-700	SB - Hiring	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	#DIV/0!
01-4130-11-110	SB - Meetings	\$10,350.00	\$10,350.00	\$10,350.00	\$10,350.00	\$0.00	0.0%
	Subtotals	\$246,617.00	\$246,617.00	\$300,292.00	\$300,292.00	\$53,675.00	21.8%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	S.B. 2025		Change vs. Prior	
		Approved 2024 Budget	Proposed Budget	Year Budget \$	Year Budget %
4140 - Election, Registration & Vital Stats					
01-4140-01-130	Elections - Moderator & Asst Mod S	\$1,250.00	\$500.00	-\$750.00	-60.0%
01-4140-02-110	Elections - Ballot Clerks Salary	\$1,960.00	\$400.00	-\$1,560.00	-79.6%
01-4140-02-130	Elections - Checklist Supervisors Wa	\$3,835.00	\$2,000.00	-\$1,835.00	-47.8%
01-4140-02-635	Elections - Mileage	\$1.00	\$120.00	\$119.00	11900.0%
01-4140-03-342	Elections - Computer Hardware	\$100.00	\$1,300.00	\$1,200.00	1200.0%
01-4140-03-343	Elections - Computer Software	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4140-03-344	Elections - Managed IT Care	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4140-03-550	Elections - Printing	\$1.00	\$50.00	\$49.00	4900.0%
01-4140-03-620	Elections - Supplies	\$150.00	\$150.00	\$0.00	0.0%
01-4140-03-625	Elections - Postage	\$250.00	\$100.00	-\$150.00	-60.0%
01-4140-03-690	Elections - Meals	\$600.00	\$150.00	-\$450.00	-75.0%
01-4140-03-840	Elections - Advertising	\$100.00	\$125.00	\$25.00	25.0%
	Subtotals	\$8,247.00	\$4,897.00	-\$3,350.00	-40.6%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	S.B. 2025		Change vs. Prior	
		Approved 2024 Budget	Proposed Budget	Year Budget \$	%
4150 - Financial Administration					
01-4150-01-110	Finance - Wages	\$54,210.00	\$55,980.38	\$1,770.38	3.3%
01-4150-01-342	Finance - Computer Hardware	\$7,400.00	\$1.00	-\$7,399.00	-100.0%
01-4150-01-343	Finance - Computer Software	\$0.00	\$7,660.00	\$7,660.00	#DIV/0!
01-4150-01-344	Finance - Managed IT Care	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4150-01-810	Finance - Meetings & Seminars	\$50.00	\$75.00	\$25.00	50.0%
01-4150-02-301	Finance - Auditor Expense	\$27,840.00	\$25,000.00	-\$2,840.00	-10.2%
01-4150-04-110	Tax Collector - Deputy Wages	\$1,500.00	\$1,500.00	\$0.00	0.0%
01-4150-04-130	Tax Collector - Wages	\$30,000.00	\$30,000.00	\$0.00	0.0%
01-4150-04-342	Tax Collector - Computer Hardware	\$3,600.00	\$250.00	-\$3,350.00	-93.1%
01-4150-04-343	Tax Collector - Computer Software	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4150-04-344	Tax Collector - Managed IT Care	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4150-04-390	Tax Collector - Tax Lein Research	\$1,500.00	\$1,500.00	\$0.00	0.0%
01-4150-04-550	Tax Collector - Printing	\$875.00	\$600.00	-\$275.00	-31.4%
01-4150-04-620	Tax Collector - Office Supplies	\$691.00	\$300.00	-\$391.00	-56.6%
01-4150-04-625	Tax Collector - Postage	\$3,750.00	\$4,000.00	\$250.00	6.7%
01-4150-04-810	Tax Collector - Meetings & Seminars	\$80.00	\$1,000.00	\$920.00	1150.0%
01-4150-05-110	Treasurer - Deputy Wages	\$750.00	\$750.00	\$0.00	0.0%
01-4150-05-130	Treasurer - Wages	\$4,750.00	\$4,750.00	\$0.00	0.0%
01-4150-06-110	Town Clerk - Deputy Wages	\$34,855.00	\$34,855.00	\$0.00	0.0%
01-4150-06-130	Town Clerk - Wages	\$49,929.00	\$51,177.23	\$1,248.23	2.5%
01-4150-06-342	Town Clerk - Computer Hardware	\$4,383.00	\$1.00	-\$4,382.00	-100.0%
01-4150-06-343	Town Clerk - Computer Software	\$0.00	\$4,572.00	\$4,572.00	#DIV/0!
01-4150-06-344	Town Clerk - Managed IT Care	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4150-06-560	Town Clerk - Membership Dues	\$25.00	\$25.00	\$0.00	0.0%
01-4150-06-620	Town Clerk - Supplies	\$900.00	\$1,000.00	\$100.00	11.1%
01-4150-06-625	Town Clerk - Postage	\$1,500.00	\$1,250.00	-\$250.00	-16.7%
01-4150-06-635	Town Clerk - Mileage	\$130.00	\$50.00	-\$80.00	-61.5%
01-4150-06-670	Town Clerk - Books & Periodicals	\$11.00	\$11.00	\$0.00	0.0%
01-4150-06-810	Town Clerk - Meetings & Seminars	\$410.00	\$160.00	-\$250.00	-61.0%
01-4150-07-130	Trustees of the Trust Funds - Stipend	\$700.00	\$700.00	\$0.00	0.0%
01-4150-07-312	Trustees of the Trust Funds- Outside	\$1,000.00	\$1,000.00	\$0.00	0.0%
	Subtotals	\$230,839.00	\$228,171.61	-\$2,667.39	-1.2%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024	Budget	Proposed	Budget	Year Budget	%
4152 - Revaluation of Property							
01-4152-01-110	Assessing - Wages	\$36,109.00		\$37,012.00	\$903.00		2.5%
01-4152-01-312	Assessing - Outside Services	\$1.00		\$32,000.00	\$31,999.00		3199900.0%
01-4152-01-330	Assessing - Town Forester	\$400.00		\$600.00	\$200.00		50.0%
01-4152-01-355	Assessing - Registry of Deeds	\$100.00		\$100.00	\$0.00		0.0%
01-4152-01-390	Assessing - Utilities	\$7,262.50		\$8,000.00	\$737.50		10.2%
01-4152-01-680	Assessing - Tax Maps	\$2,500.00		\$2,500.00	\$0.00		0.0%
01-4152-02-342	Assessing - Computer Hardware	\$1.00		\$1.00	\$0.00		0.0%
01-4152-02-343	Assessing - Computer Software	\$0.00		\$10,000.00	\$10,000.00		#DIV/0!
01-4152-02-344	Assessing - Managed IT Care	\$0.00		\$1.00	\$1.00		#DIV/0!
01-4152-02-620	Assessing - Office Supplies	\$200.00		\$400.00	\$200.00		100.0%
01-4152-02-625	Assessing - Postage	\$100.00		\$25.00	-\$75.00		-75.0%
01-4152-02-810	Assessing - Meetings & Seminars	\$500.00		\$400.00	-\$100.00		-20.0%
01-4152-05-635	Assessing - Mileage	\$100.00		\$100.00	\$0.00		0.0%
	Subtotals	\$47,273.50		\$91,139.00	\$43,865.50		92.8%
4153 - Legal Expenses							
01-4153-01-320	Legal - General Matters	\$25,000.00		\$15,000.00	-\$10,000.00		-40.0%
01-4153-02-320	Legal - Eversource	\$0.00		\$10,000.00	\$10,000.00		#DIV/0!
01-4153-03-320	Legal - 91A	\$0.00		\$5,000.00	\$5,000.00		#DIV/0!
	Subtotals	\$25,000.00		\$30,000.00	\$5,000.00		20.0%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved 2024		S.B. 2025 Proposed		Change vs. Prior Year Budget	
		Budget		Budget		\$	%
4155 - Personnel Administration							
01-4155-01-220	Benefits - Social Security	\$79,376.00		\$84,137.00		\$4,761.00	6.0%
01-4155-01-225	Benefits - Medicare	\$23,011.00		\$24,056.00		\$1,045.00	4.5%
01-4155-02-210	Benefits - Health Insurance	\$286,562.00		\$350,000.00		\$63,438.00	22.1%
01-4155-02-215	Benefits - Life Insurance	\$641.28		\$641.28		\$0.00	0.0%
01-4155-02-219	Benefits - STD Insurance	\$2,993.00		\$4,154.00		\$1,161.00	38.8%
01-4155-02-220	Benefits - LTD Insurance	\$4,100.00		\$4,520.00		\$420.00	10.2%
01-4155-02-230	Benefits - NH Retirement - Group 1	\$120,777.00		\$117,753.00		-\$3,024.00	-2.5%
01-4155-02-231	Benefits - NH Retirement - Group II	\$75,520.09		\$93,991.00		\$18,470.91	24.5%
01-4155-02-240	Benefits - Dental Insurance	\$24,427.00		\$36,162.48		\$11,735.48	48.0%
01-4155-02-250	Benefits - Flex Spending Account (FS)	\$6,500.00		\$6,500.00		\$0.00	0.0%
01-4155-02-251	Flex Spending - Prior Years Claims	\$0.00		\$0.00		\$0.00	#DIV/0!
	Subtotals	\$623,907.37		\$721,914.76		\$98,007.39	15.7%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024 Budget	2024 Budget	Proposed Budget	Proposed Budget	Year Budget \$	Year Budget %
4191 - Planning							
01-4191-01-110	Land Use - Clerk Wages	\$23,400.00	\$23,400.00	\$23,400.00	\$0.00	\$0.00	0.0%
01-4191-01-310	Land Use - Outside Professional Serv	\$2,000.00	\$3,000.00	\$3,000.00	\$1,000.00	\$1,000.00	50.0%
01-4191-01-320	Land Use - Legal Expense	\$5,000.00	\$7,000.00	\$7,000.00	\$2,000.00	\$2,000.00	40.0%
01-4191-01-340	Land Use - Grants	\$8,000.00	\$8,000.00	\$12,000.00	\$4,000.00	\$4,000.00	50.0%
01-4191-01-342	Land Use - Computer Hardware	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
01-4191-01-343	Land Use - Computer Software	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
01-4191-01-344	Land Use - Managed IT Care	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!
01-4191-01-355	Land Use - Registry of Deeds	\$100.00	\$100.00	\$100.00	\$0.00	\$0.00	0.0%
01-4191-01-550	Land Use - Printing	\$200.00	\$200.00	\$400.00	\$200.00	\$200.00	100.0%
01-4191-01-620	Land Use - Supplies	\$300.00	\$300.00	\$300.00	\$0.00	\$0.00	0.0%
01-4191-01-625	Land Use - Postage	\$1.00	\$1.00	\$1,000.00	\$999.00	\$999.00	99900.0%
01-4191-01-635	Land Use - Mileage	\$1.00	\$1.00	\$650.00	\$649.00	\$649.00	64900.0%
01-4191-01-680	Land Use - Tax Maps	\$1.00	\$1.00	\$1.00	\$0.00	\$0.00	0.0%
01-4191-01-810	Land Use - Meetings & Seminars	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	0.0%
01-4191-01-840	Land Use - Advertising	\$500.00	\$700.00	\$700.00	\$200.00	\$200.00	40.0%
01-4191-02-110	Land Use - Meeting Minutes	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	0.0%
	Subtotals	\$44,003.00	\$53,054.00	\$53,054.00	\$9,051.00	\$9,051.00	20.6%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved	S.B. 2025	Change vs. Prior	
		2024	Proposed	Year Budget	%
		Budget	Budget	\$	%
4194 - General Government Buildings					
01-4194-01-110	GGB-TH - Custodian Wages	\$2,455.00	\$2,455.00	\$0.00	0.0%
01-4194-01-410	GGB-TH - Electricity	\$6,075.00	\$5,000.00	-\$1,075.00	-17.7%
01-4194-01-411	GGB-TH - Heating Fuel	\$8,950.00	\$7,300.00	-\$1,650.00	-18.4%
01-4194-01-412	GGB-TH - Water & Sewer	\$1,400.00	\$1,200.00	-\$200.00	-14.3%
01-4194-01-490	GGB-TH - Fire Alarm System	\$1,845.00	\$1,700.00	-\$145.00	-7.9%
01-4194-01-610	GGB-TH - Supplies	\$1.00	\$1,200.00	\$1,199.00	119900.0%
01-4194-01-630	GGB-TH - Maintenance & Repairs	\$5,000.00	\$6,000.00	\$1,000.00	20.0%
01-4194-01-635	GGB-TH - Mileage	\$1.00	\$100.00	\$99.00	9900.0%
01-4194-01-636	GGB-TH - Propane	\$910.00	\$910.00	\$0.00	0.0%
01-4194-01-740	GGB-TH - Equipment / Inspections	\$3,000.00	\$3,000.00	\$0.00	0.0%
01-4194-02-410	GGB-WCC - Electricity	\$6,160.00	\$6,100.00	-\$60.00	-1.0%
01-4194-02-411	GGB-WCC - Heating Fuel	\$11,584.00	\$11,000.00	-\$584.00	-5.0%
01-4194-02-412	GGB-WCC - Water & Sewer	\$1,100.00	\$900.00	-\$200.00	-18.2%
01-4194-02-490	GGB-WCC - Sprinkler / Fire Alarm	\$850.00	\$700.00	-\$150.00	-17.6%
01-4194-02-610	GGB-WCC - Supplies	\$1.00	\$1.00	\$0.00	0.0%
01-4194-02-630	GGB-WCC - Maintenance / Repairs	\$20,000.00	\$20,000.00	\$0.00	0.0%
01-4194-02-635	GGB-WCC - Propane	\$1.00	\$1.00	\$0.00	0.0%
01-4194-03-341	GGB-OFS - Telephone	\$1.00	\$1.00	\$0.00	0.0%
01-4194-03-410	GGB-OFS - Electricity	\$1.00	\$1.00	\$0.00	0.0%
01-4194-03-411	GGB-OFS - Heating Fuel	\$800.00	\$1,200.00	\$400.00	50.0%
01-4194-03-412	GGB-OFS - Water & Sewer	\$1.00	\$1.00	\$0.00	0.0%
01-4194-03-630	GGB-OFS - Maintenance	\$200.00	\$200.00	\$0.00	0.0%
	Subtotals	\$70,336.00	\$68,970.00	-\$1,366.00	-1.9%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024	Budget	Proposed	Budget	Year Budget	%
4195 - Cemeteries							
01-4195-01-630	American Legion	\$1,500.00		\$1.00	-\$1,499.00		-99.9%
01-4195-01-631	Town Cemeteries	\$25,000.00		\$25,000.00	\$0.00		0.0%
01-4195-02-631	Cemetery - Monument Repairs	\$3,000.00		\$3,000.00	\$0.00		0.0%
01-4195-03-631	Cemetery - Tree Maintenance	\$3,000.00		\$3,000.00	\$0.00		0.0%
	Subtotals	\$32,500.00		\$31,001.00	-\$1,499.00		-4.6%
4196 - Insurance							
01-4196-01-480	PLIT Insurance	\$92,378.00		\$100,692.00	\$8,314.00		9.0%
01-4196-02-250	Unemployment Insurance	\$818.00		\$842.00	\$24.00		2.9%
01-4196-02-260	Workers Comp Insurance	\$26,366.00		\$29,003.00	\$2,637.00		10.0%
	Subtotals	\$119,562.00		\$130,537.00	\$10,975.00		9.2%
4197 Advertising and Regional Association							
01-4197-04-560	Central NH Regional Planning Comm	\$3,525.00		\$3,855.00	\$330.00		9.4%
4199 - Other General Government							
01-4199-01-691	Other General Govt - CAP	\$17,500.00		\$17,500.00	\$0.00		0.0%
01-4199-01-694	Other General Govt - Donations / C	\$1.00		\$1.00	\$0.00		0.0%
	Subtotals	\$17,501.00		\$17,501.00	\$0.00		

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024	Budget	Proposed	Budget	Year Budget	%
4210 - Public Safety: Police							
01-4210-01-110	PD - Dept Head Wages	\$1.00	\$65,260.00	\$65,260.00	\$65,259.00	6525900.0%	
01-4210-01-111	PD - Wages	\$353,756.00	\$290,000.00	\$290,000.00	-\$63,756.00	-18.0%	
01-4210-01-113	PD - Custodian Wages	\$2,348.00	\$2,348.00	\$2,348.00	\$0.00	0.0%	
01-4210-01-114	PD - Part Time Wages	\$1.00	\$1.00	\$1.00	\$0.00	0.0%	
01-4210-01-115	PD - OT	\$12,027.00	\$12,027.00	\$12,027.00	\$0.00	0.0%	
01-4210-01-341	PD - Telephone	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.0%	
01-4210-01-342	PD - Computer Hardware	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!	
01-4210-01-343	PD -Computer Software	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!	
01-4210-01-344	PD - Managed IT Care	\$0.00	\$1.00	\$1.00	\$1.00	#DIV/0!	
01-4210-01-390	PD - Contract Services	\$27,992.00	\$18,598.00	\$18,598.00	-\$9,394.00	-33.6%	
01-4210-01-410	PD - Electricity	\$4,562.00	\$4,562.00	\$4,562.00	\$0.00	0.0%	
01-4210-01-411	PD - Heat (Propane)	\$2,880.00	\$2,880.00	\$2,880.00	\$0.00	0.0%	
01-4210-01-412	PD - Water & Sewer	\$360.00	\$1,000.00	\$1,000.00	\$640.00	177.8%	
01-4210-01-570	PD - Uniforms	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%	
01-4210-01-620	PD - Office Supplies	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%	
01-4210-01-630	PD - Equipment Maint & Purchases	\$3,830.00	\$3,830.00	\$3,830.00	\$0.00	0.0%	
01-4210-01-635	PD - Vehicle Fuel	\$7,168.00	\$7,000.00	\$7,000.00	-\$168.00	-2.3%	
01-4210-01-660	PD - Cruiser Expense	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.0%	
01-4210-01-850	PD - Safety Equipment	\$1,240.00	\$1,240.00	\$1,240.00	\$0.00	0.0%	
01-4210-02-635	PD - Mileage	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	
01-4210-04-820	PD - Training (Seminars & Mileage)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%	
01-4210-06-110	PD - Special Detail	\$11,630.00	\$10,500.00	\$10,500.00	-\$1,130.00	-9.7%	
01-4210-07-430	PD - Building Maintenance	\$3,515.00	\$3,500.00	\$3,500.00	-\$15.00	-0.4%	
01-4210-09-340	PD - Grants	\$1.00	\$1.00	\$1.00	\$0.00	0.0%	
Subtotals		\$444,811.00	\$436,250.00	\$436,250.00	-\$8,561.00	-1.9%	

Town of Warner, New Hampshire 2025 Budget Planning Report							
Account #	Account Title	Approved 2024		S.B. 2025		Change vs. Prior Year Budget	
		Budget		Proposed Budget		\$	%
4215 - Ambulance							
01-4215-01-350	Ambulance	\$85,318.00		\$90,000.00		\$4,682.00	5.5%
	Subtotals	\$85,318.00		\$90,000.00		\$4,682.00	5.5%
4220 - Fire							
01-4220-01-110	FD - Stipends	\$21,030.00		\$21,030.00		\$0.00	0.0%
01-4220-01-120	FD - Wages	\$88,000.00		\$90,200.00		\$2,200.00	2.5%
01-4220-01-341	FD - Telephone	\$1,500.00		\$1,500.00		\$0.00	0.0%
01-4220-01-342	FD - Computer Hardware	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4220-01-343	FD - Computer Software	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4220-01-344	FD - Managed IT Care	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4220-01-410	FD - Electricity	\$12,876.00		\$12,876.00		\$0.00	0.0%
01-4220-01-411	FD - Heat	\$0.00		\$0.00		\$0.00	#DIV/0!
01-4220-01-412	FD - Water & Sewer	\$500.00		\$500.00		\$0.00	0.0%
01-4220-01-430	FD - Equipment Maintenance	\$6,165.00		\$8,665.00		\$2,500.00	40.6%
01-4220-01-610	FD - Medical Supplies	\$4,000.00		\$3,800.00		-\$200.00	-5.0%
01-4220-01-620	FD - Supplies	\$1,200.00		\$700.00		-\$500.00	-41.7%
01-4220-01-635	FD - Vehicle Fuel	\$2,000.00		\$2,000.00		\$0.00	0.0%
01-4220-01-660	FD - Truck Maintenance	\$10,500.00		\$10,000.00		-\$500.00	-4.8%
01-4220-01-740	FD - New / Replaced Equipment	\$25,000.00		\$25,000.00		\$0.00	0.0%
01-4220-02-120	FD - In House Training	\$17,850.00		\$17,000.00		-\$850.00	-4.8%
01-4220-02-411	FD - Propane	\$3,000.00		\$3,000.00		\$0.00	0.0%
01-4220-02-635	FD - Mileage	\$250.00		\$250.00		\$0.00	0.0%
01-4220-02-680	FD - Fire Expenses	\$100.00		\$100.00		\$0.00	0.0%
01-4220-03-680	FD - Fire Prevention	\$200.00		\$200.00		\$0.00	0.0%
01-4220-04-820	FD - Training	\$3,000.00		\$3,000.00		\$0.00	0.0%
01-4220-05-330	FD - Dispatch Service	\$31,641.00		\$34,178.00		\$2,537.00	8.0%
01-4220-05-430	FD - Radio Maintenance	\$1,000.00		\$1,000.00		\$0.00	0.0%
01-4220-08-430	FID - Building Maintenance	\$5,000.00		\$5,000.00		\$0.00	0.0%
	Subtotals	\$234,812.00		\$240,002.00		\$5,190.00	2.2%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024	Budget	Proposed	Budget	Year Budget	%
4221 - Forest Fire							
01-4221-02-110	FD - Forest Fires	\$2,000.00		\$2,000.00	\$0.00	\$0.00	0.0%
4240 - Building Inspection							
01-4240-01-110	Bldg Inspect - Wages	\$3,795.00		\$3,890.00	\$95.00	\$95.00	2.5%
01-4240-01-620	Bldg Inspect - Supplies	\$300.00		\$300.00	\$0.00	\$0.00	0.0%
01-4240-01-635	Bldg Inspect - Mileage	\$500.00		\$100.00	-\$400.00	-\$400.00	-80.0%
01-4240-02-110	Bldg Compliance Officer - Stipend	\$2,000.00		\$2,000.00	\$0.00	\$0.00	0.0%
01-4240-02-635	Bldg Compliance Officer - Mileage	\$100.00		\$100.00	\$0.00	\$0.00	0.0%
01-4240-03-110	Bld Inspect & Compliance - Clerical	\$19,200.00		\$19,200.00	\$0.00	\$0.00	0.0%
	Subtotals	\$25,895.00		\$25,590.00	-\$305.00	-\$305.00	-1.2%
4290 - Emergency Management							
01-4290-01-110	EM - Director Stipend	\$4,000.00		\$4,000.00	\$0.00	\$0.00	0.0%
01-4290-01-190	EM - Deputy Director Stipend	\$800.00		\$800.00	\$0.00	\$0.00	0.0%
01-4290-01-330	EM -Outside Professional Service	\$500.00		\$500.00	\$0.00	\$0.00	0.0%
01-4290-01-340	EM - Grants	\$500.00		\$500.00	\$0.00	\$0.00	0.0%
01-4290-01-341	EM - Telephone	\$850.00		\$850.00	\$0.00	\$0.00	0.0%
01-4290-01-342	EM - Computer Hardware	\$200.00		\$1.00	-\$199.00	-\$199.00	-99.5%
01-4290-01-343	EM - Computer Software	\$0.00		\$200.00	\$200.00	\$200.00	#DIV/0!
01-4290-01-344	EM - Managed IT Care	\$0.00		\$1.00	\$1.00	\$1.00	#DIV/0!
01-4290-01-610	EM - Supplies	\$1,800.00		\$2,000.00	\$200.00	\$200.00	11.1%
01-4290-01-630	EM - Equipment Maintenance	\$200.00		\$200.00	\$0.00	\$0.00	0.0%
01-4290-01-635	EM - Mileage	\$500.00		\$500.00	\$0.00	\$0.00	0.0%
01-4290-01-690	EM - Exercises	\$500.00		\$500.00	\$0.00	\$0.00	0.0%
01-4290-01-700	EM - LEPC Administration	\$175.00		\$175.00	\$0.00	\$0.00	0.0%
01-4290-01-810	EM - Meetings & Seminars	\$350.00		\$350.00	\$0.00	\$0.00	0.0%
	Subtotals	\$10,375.00		\$10,577.00	\$202.00	\$202.00	1.9%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved 2024		S.B. 2025 Proposed		Change vs. Prior Year Budget	
		Budget	%	Budget	%	\$	%
4312 - Highway and Streets							
01-4312-01-110	HWY - Public Works Director Wages	\$82,475.00		\$84,537.00		\$2,062.00	2.5%
01-4312-01-111	HWY - Full Time Wages	\$346,787.00		\$361,105.00		\$14,318.00	4.1%
01-4312-01-113	HWY - OT	\$41,869.00		\$40,000.00		-\$1,869.00	-4.5%
01-4312-01-115	HWY - Mechanic	\$0.00		\$25,000.00		\$25,000.00	
01-4312-01-120	HWY - Part Time Wages	\$29,400.00		\$29,400.00		\$0.00	0.0%
01-4312-01-190	HWY - Hydrant Maintenance	\$3,000.00		\$3,000.00		\$0.00	0.0%
01-4312-01-330	HWY - Ourside Professional Services	\$7,500.00		\$12,000.00		\$4,500.00	60.0%
01-4312-01-390	HWY - Paving	\$200,000.00		\$200,000.00		\$0.00	0.0%
01-4312-01-422	HWY - Outside Conlract Snow Remo	\$1,750.00		\$1,750.00		\$0.00	0.0%
01-4312-01-440	HWY - Outside Rental	\$30,000.00		\$25,000.00		-\$5,000.00	-16.7%
01-4312-01-630	HWY - Bridge Maintenance	\$2,000.00		\$2,000.00		\$0.00	0.0%
01-4312-01-635	HWY - Mileage	\$350.00		\$450.00		\$100.00	28.6%
01-4312-01-680	HWY - Line Striping	\$7,000.00		\$7,500.00		\$500.00	7.1%
01-4312-01-690	HWY - Gravel	\$30,000.00		\$50,000.00		\$20,000.00	66.7%
01-4312-02-120	HWY - Bldg Supervisor Wages	\$31,200.00		\$31,000.00		-\$200.00	-0.6%
01-4312-02-341	HWY - Telephone	\$1,200.00		\$1,200.00		\$0.00	0.0%
01-4312-02-342	HWY - Computer Hardware	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4312-02-343	HWY - Computer Software	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4312-02-344	HWY - Managed IT Care	\$0.00		\$1.00		\$1.00	#DIV/0!
01-4312-02-390	HWY - Outside Repairs	\$15,000.00		\$17,500.00		\$2,500.00	16.7%
01-4312-02-410	HWY - Electricity	\$5,984.00		\$6,500.00		\$516.00	8.6%
01-4312-02-411	HWY - Heat	\$7,000.00		\$6,500.00		-\$500.00	-7.1%
01-4312-02-430	HWY - Silver Lake Dam	\$600.00		\$600.00		\$0.00	0.0%
01-4312-02-440	HWY - Equipment Long Term Lease	\$1.00		\$1.00		\$0.00	0.0%
01-4312-02-490	HWY - Fire / Intrusion Alarm	\$1,500.00		\$1,500.00		\$0.00	0.0%
01-4312-02-570	HWY - Uniforms	\$7,000.00		\$7,000.00		\$0.00	0.0%
01-4312-02-610	HWY - Supplies	\$39,000.00		\$40,000.00		\$1,000.00	2.6%
01-4312-02-630	HWY - Bldg Maintenance	\$6,500.00		\$7,500.00		\$1,000.00	15.4%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved		S.B. 2025		Change vs. Prior	
		2024		Proposed		Year Budget	
		Budget	Budget	Budget	Budget	\$	%
01-4312-02-635	HWY - Gas / Diesel	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00	0.0%
01-4312-02-660	HWY - Parts	\$40,000.00	\$55,000.00	\$55,000.00	\$15,000.00	\$37.5%	37.5%
01-4312-02-680	HWY - Guardrails	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.0%	0.0%
01-4312-02-690	HWY - Calcium Chloride	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	0.0%	0.0%
01-4312-02-730	HWY - Culverts	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.0%	0.0%
01-4312-02-740	HWY - New Equipment	\$5,000.00	\$6,000.00	\$6,000.00	\$1,000.00	20.0%	20.0%
01-4312-02-750	HWY - Signs	\$2,500.00	\$2,500.00	\$2,000.00	-\$500.00	-20.0%	-20.0%
01-4312-02-810	HWY - Meetings & Seminars	\$900.00	\$900.00	\$1,000.00	\$100.00	11.1%	11.1%
01-4312-02-850	HWY - Safty Programs / Dues	\$2,000.00	\$2,000.00	\$3,500.00	\$1,500.00	75.0%	75.0%
01-4312-05-610	HWY - Sand	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.0%	0.0%
01-4312-05-680	HWY - Salt	\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	0.0%	0.0%
	Subtotals	\$1,107,516.00	\$1,188,546.00	\$1,188,546.00	\$81,030.00	7.3%	7.3%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved	S.B. 2025	Change vs. Prior	
		2024	Proposed	Year Budget	%
		Budget	Budget	\$	%
01-4316-01-410	Street Lighting	\$9,200.00	\$9,200.00	\$0.00	0.0%
01-4316-02-410	Exit 9 Street Lighting	\$1.00	\$300.00	\$299.00	29900.0%
	Subtotals	\$9,201.00	\$9,500.00	\$299.00	3.2%
4324 - Solid Waste Disposal					
01-4324-01-111	TS - Full Time Wages	\$62,400.00	\$100,000.00	\$37,600.00	60.3%
01-4324-01-113	TS - OT	\$1,000.00	\$1,000.00	\$0.00	0.0%
01-4324-01-120	TS - Part Time Wages	\$58,500.00	\$67,000.00	\$8,500.00	14.5%
01-4324-01-341	TS - Telephone	\$1.00	\$1.00	\$0.00	0.0%
01-4324-01-342	TS - Computer Hardware	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4324-01-343	TS - Computer Software	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4324-01-344	TS - Managed IT Care	\$0.00	\$1.00	\$1.00	#DIV/0!
01-4324-01-390	TS - Disposal Costs	\$10,000.00	\$10,000.00	\$0.00	0.0%
01-4324-01-410	TS - Electricity	\$7,920.00	\$7,920.00	\$0.00	0.0%
01-4324-01-411	TS - Heat	\$4,000.00	\$3,500.00	-\$500.00	-12.5%
01-4324-01-430	TS - Building Maintenance	\$5,000.00	\$5,000.00	\$0.00	0.0%
01-4324-01-490	TS - Fire Alarm System	\$500.00	\$500.00	\$0.00	0.0%
01-4324-01-570	TS - Uniforms	\$300.00	\$500.00	\$200.00	66.7%
01-4324-01-620	TS - Office & Shop Supplies	\$1,500.00	\$1,500.00	\$0.00	0.0%
01-4324-01-630	TS - Equipment Maintenance & Repa	\$15,000.00	\$15,000.00	\$0.00	0.0%
01-4324-01-635	TS - Vehicle Fuel	\$2,800.00	\$2,800.00	\$0.00	0.0%
01-4324-01-730	TS - Improvements & Ground Maint	\$3,000.00	\$3,000.00	\$0.00	0.0%
01-4324-01-810	TS - Meetings & Seminars	\$400.00	\$400.00	\$0.00	0.0%
01-4324-01-850	TS - Safety Equipments / Programs	\$600.00	\$600.00	\$0.00	0.0%
01-4324-02-330	TS - Transportation	\$46,000.00	\$51,000.00	\$5,000.00	10.9%
01-4324-02-635	TS - Mileage	\$200.00	\$200.00	\$0.00	0.0%
01-4324-03-330	TS - Wheelabrator	\$80,750.00	\$88,000.00	\$7,250.00	9.0%
01-4324-03-390	TS - Demo Tipping Fees	\$10,000.00	\$12,500.00	\$2,500.00	25.0%
01-4324-04-390	TS - NE Resource Recovery	\$250.00	\$250.00	\$0.00	0.0%
01-4324-04-680	TS - Recycling Costs	\$1,600.00	\$1,600.00	\$0.00	0.0%
01-4324-05-390	TS - Hazardous Waste Disposal	\$8,000.00	\$1,000.00	-\$7,000.00	-87.5%
01-4324-09-340	TS - Grants	\$1.00	\$1.00	\$0.00	0.0%
	Subtotals	\$319,722.00	\$373,275.00	\$53,553.00	16.7%

Town of Warner, New Hampshire 2025 Budget Planning Report

Account #	Account Title	Approved 2024		S.B. 2025 Proposed		Change vs. Prior Year Budget	
		Budget		Budget		\$	%
4411 - Health Administration							
01-4411-01-110	Health Officer Stipend	\$1,300.00		\$1,300.00	\$0.00	\$0.00	0.0%
01-4411-01-690	Health Department Expenses	\$100.00		\$100.00	\$0.00	\$0.00	0.0%
	Subtotals	\$1,400.00		\$1,400.00	\$0.00	\$0.00	0.0%
4415 - Health Agencies and Hospitals							
01-4415-02-350	Lake Sunapee Regional VNA	\$8,106.00		\$8,106.00	\$0.00	\$0.00	0.0%
01-4415-03-350	Riverbend Community Health Inc.	\$2,500.00		\$2,500.00	\$0.00	\$0.00	0.0%
	Subtotals	\$10,606.00		\$10,606.00	\$0.00	\$0.00	0.0%
4441 - Welfare: Administration							
01-4441-01-110	Welfare - Director Wages	\$16,512.00		\$14,000.00	-\$2,512.00	-\$2,512.00	-15.2%
01-4441-01-341	Welfare - Telephone	\$0.00		\$300.00			
01-4441-01-342	Welfare - Computer Hardware	\$0.00		\$1.00			
01-4441-01-343	Welfare - Computer Software	\$0.00		\$250.00			
01-4441-01-344	Welfare - Managed IT Care	\$0.00		\$1.00			
01-4441-01-560	WELFARE - Membership	\$780.00		\$530.00	-\$250.00	-\$250.00	-32.1%
01-4441-01-635	Welfare - Mileage	\$0.00		\$100.00			
01-4441-02-690	Welfare - Direct Assistance	\$20,000.00		\$30,000.00	\$10,000.00	\$10,000.00	50.0%
	Subtotals	\$37,292.00		\$45,182.00	\$7,238.00	\$7,238.00	19.4%

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Account #	Account Title	Approved 2024		S.B. 2025 Proposed		Change vs. Prior Year Budget	
		Budget		Budget		\$	%
4520 - Parks and Recreation							
01-4520-01-110	P&R - Maintenance Wages	\$18,716.00		\$17,825.00		-\$891.00	-4.8%
01-4520-01-111	P&R - P/T Seasonal Wages	\$2,000.00		\$4,500.00		\$2,500.00	125.0%
01-4520-01-635	P&R - Mileage	\$1,187.50		\$1,273.00		\$85.50	7.2%
01-4520-01-690	P&R - Equipment Repairs & Purchas	\$700.00		\$700.00		\$0.00	0.0%
01-4520-02-410	P&R - Electricity	\$3,000.00		\$3,000.00		\$0.00	0.0%
01-4520-02-413	P&R - Sanitation	\$4,980.00		\$4,980.00		\$0.00	0.0%
01-4520-02-430	P&R - Ice Rink Improvements	\$1,600.00		\$1,600.00		\$0.00	0.0%
01-4520-02-500	P&R - Improvements & Maintenance	\$7,383.00		\$7,350.00		-\$33.00	-0.4%
01-4520-02-680	P&R - Beach	\$180.00		\$180.00		\$0.00	0.0%
	Subtotals	\$39,746.50		\$41,408.00		\$1,661.50	4.2%
4550 - Library							
01-4550-01-680	LIBRARY - Allotment Balance	\$218,360.00		\$223,804.54		\$5,444.54	2.5%
	Subtotals	\$218,360.00		\$223,804.54		\$5,444.54	2.5%
4583 - Patriotic Purposes							
01-4583-01-680	Memorial Day	\$1,500.00		\$1,500.00		\$0.00	0.0%
4611 - Conservation Administration							
01-4611-01-310	CC - Map Acquisition	\$100.00		\$100.00		\$0.00	0.0%
01-4611-01-320	CC - Legal Fees	\$1.00		\$100.00		\$99.00	9900.0%
01-4611-01-560	CC - Dues	\$296.00		\$300.00		\$4.00	1.4%
01-4611-01-620	CC - Supplies	\$150.00		\$100.00		-\$50.00	-33.3%
01-4611-01-625	CC - Postage	\$50.00		\$50.00		\$0.00	0.0%
01-4611-01-810	CC - Training & Seminars	\$180.00		\$100.00		-\$80.00	-44.4%
01-4611-01-840	CC - Official Notices	\$260.00		\$200.00		-\$60.00	-23.1%
	Subtotals	\$1,037.00		\$950.00		-\$87.00	-8.4%