

Town of Warner, New Hampshire
2025 Budget Planning Report (as of 1-20-2025)

		2024 Actual	Approved	S.B. 2025	Change vs. Prior		
		Expenses as	2024	Proposed	Year Budget		
Account #	Account Title	1/15/2025	Budget	Budget	\$	%	Budget Committee Notes
4130 - General Government: Executive							
01-4130-01-130	SB - Select Board Stipends	\$ 9,196.54	\$ 9,300.00	\$ 9,300.00	\$ -	0.000%	
01-4130-01-341	SB - Telephone	11,310.40	9,900.00	9,800.00	(100.00)	-1.010%	
01-4130-01-342	SB - Computer Hardware	19,353.98	20,000.00	1.00	(19,999.00)	-99.995%	
01-4130-01-343	SB - Computer Software	-	-	4,000.00	4,000.00	#DIV/0!	
01-4130-01-344	SB - Managed IT Care	-	-	30,302.00	30,302.00	#DIV/0!	
01-4130-01-345	SB - Website	-	-	3,000.00	3,000.00	#DIV/0!	
01-4130-01-550	SB - Town Report Printing & Postage	6,813.67	5,700.00	5,700.00	-	0.000%	
01-4130-01-555	SB - Newsletter	-	1.00	1.00	-	0.000%	
01-4130-01-560	SB - Dues & Subscriptions	2,896.00	3,250.00	2,984.00	(266.00)	-8.185%	
01-4130-01-620	SB - Office Supplies & Equipment	5,075.07	3,500.00	4,000.00	500.00	14.286%	
01-4130-01-625	SB - Postage	3,023.36	5,500.00	5,500.00	-	0.000%	Can this be reduced?
01-4130-01-631	SB - Public Communications	-	750.00	750.00	-	0.000%	
01-4130-01-635	SB - Mileage	93.80	1.00	250.00	249.00	24900.000%	
01-4130-01-670	SB - Books & Periodicals	35.00	100.00	100.00	-	0.000%	
01-4130-01-690	SB - Expense of Town Officers	2,759.41	7,000.00	5,000.00	(2,000.00)	-28.571%	Can this be reduced?
01-4130-01-810	SB - Meetings / Seminars	945.08	600.00	800.00	200.00	33.333%	
01-4130-01-840	SB - Advertising	2,334.20	800.00	3,000.00	2,200.00	275.000%	
01-4130-02-110	SB - Town Admin Wages	84,769.33	110,000.00	100,000.00	(10,000.00)	-9.091%	
01-4130-03-110	SB - Interim TA	33,720.55	-	-	-	#DIV/0!	
01-4130-04-110	SB - Budget Committee Wages	-	-	1,457.00	1,457.00	#DIV/0!	
01-4130-04-810	SB - Budget Committee Expenses	-	-	2,000.00	2,000.00	#DIV/0!	
01-4130-09-110	SB - Admin Assistant Wages	73,698.56	57,865.00	66,277.29	8,412.29	14.538%	
01-4130-10-110	SB - Temp Services	-	2,000.00	2,000.00	-	0.000%	Can this be reduced?
01-4130-10-700	SB - Hiring	7,145.18	-	1,000.00	1,000.00	#DIV/0!	
01-4130-11-110	SB - Meetings	10,117.87	10,350.00	10,350.00	-	0.000%	
	Subtotals	273,288.00	246,617.00	267,572.29	20,955.29	8.497%	
4140 - Election, Registration & Vital Stats							
01-4140-01-130	Elections - Moderator & Asst Mod Stipends	650.00	1,250.00	500.00	(750.00)	-60.000%	
01-4140-02-110	Elections - Ballot Clerks Salary	1,877.02	1,960.00	400.00	(1,560.00)	-79.592%	
01-4140-02-130	Elections - Checklist Supervisors Wages	5,311.71	3,835.00	2,000.00	(1,835.00)	-47.849%	
01-4140-02-635	Elections - Mileage	201.67	1.00	120.00	119.00	11900.000%	
01-4140-03-342	Elections - Computer Hardware	125.00	100.00	1.00	(99.00)	-99.000%	
01-4140-03-343	Elections - Computer Software	-	-	2,400.00	2,400.00	#DIV/0!	
01-4140-03-344	Elections - Managed IT Care	-	-	1.00	1.00	#DIV/0!	
01-4140-03-550	Elections - Printing	-	1.00	50.00	49.00	4900.000%	
01-4140-03-620	Elections - Supplies	86.86	150.00	150.00	-	0.000%	
01-4140-03-625	Elections - Postage	105.15	250.00	100.00	(150.00)	-60.000%	
01-4140-03-690	Elections - Meals	430.31	600.00	150.00	(450.00)	-75.000%	
01-4140-03-840	Elections - Advertising	109.80	100.00	125.00	25.00	25.000%	
	Subtotals	8,897.52	8,247.00	5,997.00	(2,250.00)	-27.283%	

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Account #	Account Title	1/15/2025		Budget	Budget	\$	%	Budget Committee Notes
4150 - Financial Administration								
01-4150-01-110	Finance - Wages	55,075.85		54,210.00	56,337.00	2,127.00	3.924%	
01-4150-01-342	Finance - Computer Hardware	6,798.00		7,400.00	1.00	(7,399.00)	-99.986%	
01-4150-01-343	Finance - Computer Software	-		-	7,660.00	7,660.00	#DIV/0!	
01-4150-01-344	Finance - Managed IT Care	-		-	1.00	1.00	#DIV/0!	
01-4150-01-810	Finance - Meetings & Seminars	-		50.00	75.00	25.00	50.000%	
01-4150-02-301	Finance - Auditor Expense	32,157.47		27,840.00	25,000.00	(2,840.00)	-10.201%	
01-4150-04-110	Tax Collector - Deputy Wages	750.00		1,500.00	1,500.00	-	0.000%	
01-4150-04-130	Tax Collector - Wages	34,660.52		30,000.00	30,000.00	-	0.000%	
01-4150-04-342	Tax Collector - Computer Hardware	12,900.00		3,600.00	250.00	(3,350.00)	-93.056%	
01-4150-04-343	Tax Collector - Computer Software	-		-	3,651.00	3,651.00	#DIV/0!	
01-4150-04-344	Tax Collector - Managed IT Care	-		-	1.00	1.00	#DIV/0!	
01-4150-04-390	Tax Collector - Tax Lein Research	759.64		1,500.00	1,500.00	-	0.000%	
01-4150-04-550	Tax Collector - Printing	555.16		875.00	600.00	(275.00)	-31.429%	
01-4150-04-620	Tax Collector - Office Supplies	248.52		691.00	300.00	(391.00)	-56.585%	
01-4150-04-625	Tax Collector - Postage	4,481.37		3,750.00	4,000.00	250.00	6.667%	
01-4150-04-810	Tax Collector - Meetings & Seminars	954.06		80.00	1,000.00	920.00	1150.000%	
01-4150-05-110	Treasurer - Deputy Wages	750.00		750.00	750.00	-	0.000%	
01-4150-05-130	Treasurer - Wages	4,829.12		4,750.00	4,750.00	-	0.000%	
01-4150-06-110	Town Clerk - Deputy Wages	29,086.36		34,855.00	34,855.00	-	0.000%	
01-4150-06-130	Town Clerk - Wages	51,334.45		49,929.00	51,202.00	1,273.00	2.550%	
01-4150-06-342	Town Clerk - Computer Hardware	4,383.00		4,383.00	1.00	(4,382.00)	-99.977%	
01-4150-06-343	Town Clerk - Computer Software	-		-	4,572.00	4,572.00	#DIV/0!	
01-4150-06-344	Town Clerk - Managed IT Care	-		-	1.00	1.00	#DIV/0!	
01-4150-06-560	Town Clerk - Membership Dues	-		25.00	25.00	-	0.000%	
01-4150-06-620	Town Clerk - Supplies	939.62		900.00	1,000.00	100.00	11.111%	
01-4150-06-625	Town Clerk - Postage	1,242.01		1,500.00	1,250.00	(250.00)	-16.667%	
01-4150-06-635	Town Clerk - Mileage	26.80		130.00	50.00	(80.00)	-61.538%	
01-4150-06-670	Town Clerk - Books & Periodicals	10.50		11.00	11.00	-	0.000%	
01-4150-06-810	Town Clerk - Meetings & Seminars	150.00		410.00	160.00	(250.00)	-60.976%	
01-4150-07-130	Trustees of the Trust Funds - Stipend	699.00		700.00	700.00	-	0.000%	
01-4150-07-312	Trustees of the Trust Funds- Outside Ser ices	-		1,000.00	1,000.00	-	0.000%	
	Subtotals	242,791.45		230,839.00	232,203.00	1,364.00	0.591%	
4152 - Revaluation of Property								
01-4152-01-110	Assessing - Wages	33,279.48		36,109.00	37,192.00	1,083.00	2.999%	
01-4152-01-312	Assessing - Outside Services	462.50		1.00	32,000.00	31,999.00	3199900.000%	
01-4152-01-330	Assessing - Town Forester	592.50		400.00	600.00	200.00	50.000%	
01-4152-01-355	Assessing - Registry of Deeds	-		100.00	100.00	-	0.000%	
01-4152-01-390	Assessing - Utilities	7,200.00		7,262.50	7,500.00	237.50	3.270%	
01-4152-01-680	Assessing - Tax Maps	-		2,500.00	2,500.00	-	0.000%	

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					\$	%	
01-4152-02-342	Assessing - Computer Hardware	3,872.00	1.00	1.00	-	0.000%	
01-4152-02-343	Assessing - Computer Software	-	-	10,000.00	10,000.00	#DIV/0!	
01-4152-02-344	Assessing - Managed IT Care	-	-	1.00	1.00	#DIV/0!	
01-4152-02-620	Assessing - Office Supplies	287.99	200.00	400.00	200.00	100.000%	
01-4152-02-625	Assessing - Postage	32.62	100.00	25.00	(75.00)	-75.000%	
01-4152-02-810	Assessing - Meetings & Seminars	20.00	500.00	400.00	(100.00)	-20.000%	
01-4152-05-635	Assessing - Mileage	-	100.00	100.00	-	0.000%	
	Subtotals	45,747.09	47,273.50	90,819.00	43,545.50	92.114%	
4153 - Legal Expenses							
01-4153-01-320	Legal - General Matters	20,156.60	25,000.00	15,000.00	(10,000.00)	-40.000%	
01-4153-02-320	Legal - Eversource	14,035.56	-	10,000.00	10,000.00	#DIV/0!	Why do we think the Eversource expense will reduc
01-4153-03-320	Legal - 91A	3,932.00	-	5,000.00	5,000.00	#DIV/0!	
	Subtotals	38,124.16	25,000.00	30,000.00	5,000.00	20.000%	
4155 - Personnel Administration							
01-4155-01-220	Benefits - Social Security	82,300.72	79,376.00	89,083.00	9,707.00	12.229%	
01-4155-01-225	Benefits - Medicare	21,024.75	23,011.00	24,165.00	1,154.00	5.015%	
01-4155-02-210	Benefits - Health Insurance	253,781.88	286,562.00	336,019.00	49,457.00	17.259% reduced from \$369,766	
01-4155-02-215	Benefits - Life Insurance	616.86	641.28	681.72	40.44	6.306%	
01-4155-02-219	Benefits - STD Insurance	3,074.95	2,993.00	3,792.60	799.60	26.716%	
01-4155-02-220	Benefits - LTD Insurance	4,709.09	4,100.00	5,479.32	1,379.32	33.642%	
01-4155-02-230	Benefits - NH Retirement - Group 1	116,162.14	120,777.00	126,997.00	6,220.00	5.150%	
01-4155-02-231	Benefits - NH Retirement - Group II	42,253.22	75,520.09	71,519.00	(4,001.09)	-5.298%	
01-4155-02-240	Benefits - Dental Insurance	22,223.75	24,427.00	23,185.00	(1,242.00)	-5.085% reduced from \$27,313	
01-4155-02-250	Benefits - Flex Spending Account (FSA)	14,311.76	6,500.00	11,240.00	4,740.00	72.923%	
01-4155-02-251	Flex Spending - Prior Years Claims	1,578.14	-	1.00	1.00		
	Subtotals	562,037.26	623,907.37	692,162.64	68,255.27	10.940%	
4191 - Planning							
01-4191-01-110	Land Use - Clerk Wages	22,425.94	23,400.00	35,672.00	12,272.00	52.444%	
01-4191-01-310	Land Use - Outside Professional Services	-	2,000.00	3,000.00	1,000.00	50.000%	
01-4191-01-320	Land Use - Legal Expense	10,423.43	5,000.00	7,000.00	2,000.00	40.000%	
01-4191-01-340	Land Use - Grants	6,967.82	8,000.00	12,000.00	4,000.00	50.000%	
01-4191-01-342	Land Use - Computer Hardware		-	1.00	1.00	#DIV/0!	
01-4191-01-343	Land Use - Computer Software		-	1.00	1.00	#DIV/0!	
01-4191-01-344	Land Use - Managed IT Care		-	1.00	1.00	#DIV/0!	
01-4191-01-355	Land Use - Registry of Deeds	12.68	100.00	100.00	-	0.000%	
01-4191-01-550	Land Use - Printing	-	200.00	400.00	200.00	100.000%	
01-4191-01-620	Land Use - Supplies	251.12	300.00	300.00	-	0.000%	
01-4191-01-625	Land Use - Postage	-	1.00	1,000.00	999.00	99900.000%	Explain
01-4191-01-635	Land Use - Mileage	-	1.00	650.00	649.00	64900.000%	Explain

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					\$	%	
01-4191-01-680	Land Use - Tax Maps	-	1.00	1.00	-	0.000%	
01-4191-01-810	Land Use - Meetings & Seminars	70.00	1,000.00	1,000.00	-	0.000%	
01-4191-01-840	Land Use - Advertising	901.20	500.00	700.00	200.00	40.000%	
01-4191-02-110	Land Use - Meeting Minutes	2,662.50	3,500.00	3,500.00	-	0.000%	
	Subtotals	43,714.69	44,003.00	65,326.00	21,323.00	48.458%	
4194 - General Government Buildings							
01-4194-01-110	GGB-TH - Custodian Wages	1,680.05	2,455.00	2,455.00	-	0.000%	
01-4194-01-410	GGB-TH - Electricity	3,604.64	6,075.00	5,000.00	(1,075.00)	-17.695%	
01-4194-01-411	GGB-TH - Heating Fuel	8,420.81	8,950.00	6,800.00	(2,150.00)	-24.022%	reduced from \$6,800
01-4194-01-412	GGB-TH - Water & Sewer	685.23	1,400.00	1,200.00	(200.00)	-14.286%	
01-4194-01-490	GGB-TH - Fire Alarm System	975.40	1,845.00	1,700.00	(145.00)	-7.859%	
01-4194-01-610	GGB-TH - Supplies	564.75	1.00	1,200.00	1,199.00	119900.000%	Why such an increase
01-4194-01-630	GGB-TH - Maintenance & Repairs	8,968.04	5,000.00	6,000.00	1,000.00	20.000%	
01-4194-01-635	GGB-TH - Mileage	-	1.00	100.00	99.00	9900.000%	
01-4194-01-636	GGB-TH - Propane	-	910.00	910.00	-	0.000%	
01-4194-01-740	GGB-TH - Equipment / Inspections	2,318.95	3,000.00	3,000.00	-	0.000%	
01-4194-02-410	GGB-WCC - Electricity	5,678.51	6,160.00	5,500.00	(660.00)	-10.714%	reduced from \$6,100
01-4194-02-411	GGB-WCC - Heating Fuel	9,424.09	11,584.00	9,000.00	(2,584.00)	-22.307%	reduced from \$11,000
01-4194-02-412	GGB-WCC - Water & Sewer	1,072.79	1,100.00	900.00	(200.00)	-18.182%	
01-4194-02-490	GGB-WCC - Sprinkler / Fire Alarm	497.00	850.00	700.00	(150.00)	-17.647%	Why such an increase
01-4194-02-610	GGB-WCC - Supplies	-	1.00	1.00	-	0.000%	
01-4194-02-630	GGB-WCC - Maintenance / Repairs	14,338.61	20,000.00	20,000.00	-	0.000%	
01-4194-02-635	GGB-WCC - Propane	-	1.00	1.00	-	0.000%	
01-4194-03-341	GGB-OFS - Telephone	-	1.00	1.00	-	0.000%	
01-4194-03-410	GGB-OFS - Electricity	-	1.00	1.00	-	0.000%	
01-4194-03-411	GGB-OFS - Heating Fuel	1,352.80	800.00	1,200.00	400.00	50.000%	
01-4194-03-412	GGB-OFS - Water & Sewer	-	1.00	1.00	-	0.000%	
01-4194-03-630	GGB-OFS - Maintenance	-	200.00	200.00	-	0.000%	
	Subtotals	59,581.67	70,336.00	65,870.00	(4,466.00)	-6.350%	
4195 - Cemeteries							
01-4195-01-630	American Legion	-	1,500.00	1.00	(1,499.00)	-99.933%	
01-4195-01-631	Town Cemeteries	25,000.00	25,000.00	25,000.00	-	0.000%	
01-4195-02-631	Cemetery - Monument Repairs	3,000.00	3,000.00	3,000.00	-	0.000%	
01-4195-03-631	Cemetery - Tree Maintenance	3,000.00	3,000.00	3,000.00	-	0.000%	
	Subtotals	31,000.00	32,500.00	31,001.00	(1,499.00)	-4.612%	
4196 - Insurance							
01-4196-01-480	PLIT Insurance	92,378.00	92,378.00	100,692.00	8,314.00	9.000%	
01-4196-02-250	Unemployment Insurance	818.00	818.00	842.00	24.00	2.934%	
01-4196-02-260	Workers Comp Insurance	26,366.00	26,366.00	29,003.00	2,637.00	10.002%	

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					\$	%	
	Subtotals	119,562.00	119,562.00	130,537.00	10,975.00	9.179%	
4197 Advertising and Regional Association							
01-4197-04-560	Central NH Regional Planning Commission	3,868.00	3,525.00	3,855.00	330.00	9.362%	
4199 - Other General Government							
01-4199-01-691	Other General Govt - CAP	17,500.00	17,500.00	17,500.00	-	0.000%	
01-4199-01-694	Other General Govt - Donations / Contributions	-	1.00	1.00	-	0.000%	
	Subtotals	17,500.00	17,501.00	17,501.00	-		
4210 - Public Safety: Police							
01-4210-01-110	PD - Dept Head Wages	11,797.00	1.00	65,260.00	65,259.00	6525900.000%	why didn't. we apply all of the Chief's salary in 2024
01-4210-01-111	PD - Wages	242,443.05	353,756.00	217,788.00	(135,968.00)	-38.436%	
01-4210-01-112	PD - Secretary	-	-	62,212.00	62,212.00	#DIV/0!	
01-4210-01-113	PD - Custodian Wages	1,244.39	2,348.00	2,348.00	-	0.000%	
01-4210-01-114	PD - Part Time Wages	-	1.00	1.00	-	0.000%	
01-4210-01-115	PD - OT	7,990.03	12,027.00	12,027.00	-	0.000%	
01-4210-01-341	PD - Telephone	2,075.44	3,500.00	3,500.00	-	0.000%	
01-4210-01-342	PD - Computer Hardware	-	-	1.00	1.00	#DIV/0!	
01-4210-01-343	PD -Computer Software	-	-	1.00	1.00	#DIV/0!	
01-4210-01-344	PD - Managed IT Care	-	-	1.00	1.00	#DIV/0!	
01-4210-01-390	PD - Contract Services	29,777.08	27,992.00	18,598.00	(9,394.00)	-33.560%	
01-4210-01-410	PD - Electricity	2,726.13	4,562.00	3,500.00	(1,062.00)	-23.279%	
01-4210-01-411	PD - Heat (Propane)	2,037.63	2,880.00	2,380.00	(500.00)	-17.361%	reduced from \$2,880
01-4210-01-412	PD - Water & Sewer	1,301.02	360.00	1,000.00	640.00	177.778%	
01-4210-01-570	PD - Uniforms	2,009.00	2,500.00	2,500.00	-	0.000%	
01-4210-01-620	PD - Office Supplies	1,801.33	2,000.00	2,000.00	-	0.000%	
01-4210-01-630	PD - Equipment Maint & Purchases	3,105.00	3,830.00	3,830.00	-	0.000%	
01-4210-01-635	PD - Vehicle Fuel	2,874.85	7,168.00	6,000.00	(1,168.00)	-16.295%	
01-4210-01-660	PD - Cruiser Expense	1,932.43	3,000.00	3,000.00	-	0.000%	
01-4210-01-850	PD - Safety Equipment	3,045.76	1,240.00	1,240.00	-	0.000%	
01-4210-02-635	PD - Mileage	-	-	-	-	#DIV/0!	
01-4210-04-820	PD - Training (Seminars & Mileage)	1,843.55	2,500.00	2,500.00	-	0.000%	
01-4210-06-110	PD - Special Detail	8,682.00	11,630.00	10,500.00	(1,130.00)	-9.716%	
01-4210-07-430	PD - Building Maintenance	37,020.46	3,515.00	3,500.00	(15.00)	-0.427%	
01-4210-09-340	PD - Grants	-	1.00	1.00	-	0.000%	
	Subtotals	363,706.15	444,811.00	423,688.00	(21,123.00)	-4.749%	
4215 - Ambulance							
01-4215-01-350	Ambulance	85,318.00	85,318.00	89,190.00	3,872.00	4.538%	
01-4215-01-360	ADE Expense	-	-	1.00	1.00		
	Subtotals	85,318.00	85,318.00	89,191.00	3,873.00	4.539%	

Town of Warner, New Hampshire
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Account #	Account Title	2024 Actual Expenses as 1/15/2025		Approved 2024 Budget	S.B. 2025 Proposed Budget	Change vs. Prior Year Budget		Budget Committee Notes
						\$	%	
4220 - Fire								
01-4220-01-110	FD - Stipends	21,030.00		21,030.00	21,030.00	-	0.000%	
01-4220-01-120	FD - Wages	76,057.30		88,000.00	90,640.00	2,640.00	3.000%	
01-4220-01-341	FD - Telephone	1,619.68		1,500.00	1,500.00	-	0.000%	
01-4220-01-342	FD - Computer Hardware	100.00		-	1.00	1.00	#DIV/0!	
01-4220-01-343	FD - Computer Software	-		-	1.00	1.00	#DIV/0!	
01-4220-01-344	FD - Managed IT Care	-		-	1.00	1.00	#DIV/0!	
01-4220-01-410	FD - Electricity	8,584.03		12,876.00	10,876.00	(2,000.00)	-15.533% reduced from \$12,876	
01-4220-01-412	FD - Water & Sewer	310.03		500.00	500.00	-	0.000%	
01-4220-01-430	FD - Equipment Maintenance	6,123.41		6,165.00	8,665.00	2,500.00	40.552%	
01-4220-01-610	FD - Medical Supplies	3,703.14		4,000.00	3,800.00	(200.00)	-5.000%	
01-4220-01-620	FD - Supplies	606.88		1,200.00	700.00	(500.00)	-41.667%	
01-4220-01-635	FD - Vehicle Fuel	1,799.03		2,000.00	2,000.00	-	0.000%	
01-4220-01-660	FD - Truck Maintenance	4,658.44		10,500.00	10,000.00	(500.00)	-4.762%	
01-4220-01-740	FD - New / Replaced Equipment	20,783.86		25,000.00	25,000.00	-	0.000%	
01-4220-02-120	FD - In House Training	14,069.20		17,850.00	17,000.00	(850.00)	-4.762%	
01-4220-02-411	FD - Propane	1,754.55		3,000.00	2,000.00	(1,000.00)	-33.333% reduced from \$3,000	
01-4220-02-635	FD - Mileage	-		250.00	250.00	-	0.000%	
01-4220-02-680	FD - Fire Expenses	49.39		100.00	100.00	-	0.000%	
01-4220-03-680	FD - Fire Prevention	-		200.00	200.00	-	0.000%	
01-4220-04-820	FD - Training	2,444.49		3,000.00	3,000.00	-	0.000%	
01-4220-05-330	FD - Dispatch Service	31,641.00		31,641.00	34,178.00	2,537.00	8.018%	
01-4220-05-430	FD - Radio Maintenance	492.40		1,000.00	1,000.00	-	0.000%	
01-4220-08-430	FD - Building Maintenance	9,044.26		5,000.00	5,000.00	-	0.000%	
	Subtotals	204,871.09		234,812.00	237,442.00	2,630.00	1.120%	
4221 - Forest Fire								
01-4221-02-110	FD - Forest Fires	-		2,000.00	2,000.00	-	0.000%	
4240 - Building Inspection								
01-4240-01-110	Bldg Inspect - Wages	4,830.00		3,795.00	3,910.00	115.00	3.030%	
01-4240-01-620	Bldg Inspect - Supplies	-		300.00	300.00	-	0.000%	
01-4240-01-635	Bldg Inspect - Mileage	948.58		500.00	1,000.00	500.00	100.000%	
01-4240-02-110	Bldg Compliance Officer - Stipend	-		2,000.00	2,000.00	-	0.000%	
01-4240-02-635	Bldg Compliance Officer - Mileage	-		100.00	100.00	-	0.000%	
01-4240-03-110	Bld Inspect & Compliance - Clerical	7,624.28		19,200.00	19,200.00	-	0.000%	
	Subtotals	13,402.86		25,895.00	26,510.00	615.00	2.375%	
4290 - Emergency Management								
01-4290-01-110	EM - Director Stipend	4,000.00		4,000.00	4,000.00	-	0.000%	
01-4290-01-190	EM - Deputy Director Stipend	800.00		800.00	800.00	-	0.000%	

Town of Warner, New Hampshire
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Account #	Account Title	2024 Actual Expenses as 1/15/2025	Approved 2024 Budget	S.B. 2025 Proposed Budget	Change vs. Prior Year Budget		Budget Committee Notes
					\$	%	
01-4290-01-330	EM -Outside Professional Service	-	500.00	500.00	-	0.000%	
01-4290-01-340	EM - Grants	-	500.00	500.00	-	0.000%	
01-4290-01-341	EM - Telephone	737.82	850.00	850.00	-	0.000%	
01-4290-01-342	EM - Computer Hardware	612.00	200.00	1.00	(199.00)	-99.500%	
01-4290-01-343	EM - Computer Software		-	200.00	200.00	#DIV/0!	
01-4290-01-344	EM - Managed IT Care		-	1.00	1.00	#DIV/0!	
01-4290-01-610	EM - Supplies	1,287.40	1,800.00	2,000.00	200.00	11.111%	
01-4290-01-630	EM - Equipment Maintenance	-	200.00	200.00	-	0.000%	
01-4290-01-635	EM - Mileage	222.44	500.00	500.00	-	0.000%	
01-4290-01-690	EM - Exercises	156.51	500.00	500.00	-	0.000%	
01-4290-01-700	EM - LEPC Administration	-	175.00	175.00	-	0.000%	
01-4290-01-810	EM - Meetings & Seminars	241.49	350.00	350.00	-	0.000%	
	Subtotals	8,057.66	10,375.00	10,577.00	202.00	1.947%	
4312 - Highway and Streets							
01-4312-01-110	HWY - Public Works Director Wages	83,228.09	82,475.00	84,949.00	2,474.00	3.000%	
01-4312-01-111	HWY - Full Time Wages	303,463.89	346,787.00	361,181.00	14,394.00	4.151%	
01-4312-01-113	HWY - OT	34,370.87	41,869.00	40,000.00	(1,869.00)	-4.464%	
01-4312-01-115	HWY - Mechanic	29,666.27	-	25,000.00	25,000.00	#DIV/0!	
01-4312-01-120	HWY - Part Time Wages	34,240.56	29,400.00	29,400.00	-	0.000%	
01-4312-01-190	HWY - Hydrant Maintenance	1,092.42	3,000.00	3,000.00	-	0.000%	
01-4312-01-330	HWY - Outside Professional Services	10,249.25	7,500.00	12,000.00	4,500.00	60.000%	
01-4312-01-390	HWY - Paving	195,927.31	200,000.00	10,000.00	(190,000.00)	-95.000% reduced from \$200,000	
01-4312-01-422	HWY - Outside Contract Snow Removal	1,750.00	1,750.00	1,750.00	-	0.000%	
01-4312-01-440	HWY - Outside Rental	23,984.25	30,000.00	25,000.00	(5,000.00)	-16.667%	
01-4312-01-630	HWY - Bridge Maintenance	24.85	2,000.00	2,000.00	-	0.000%	
01-4312-01-635	HWY - Mileage	1,711.79	350.00	450.00	100.00	28.571%	
01-4312-01-680	HWY - Line Striping	7,000.00	7,000.00	7,500.00	500.00	7.143%	
01-4312-01-690	HWY - Gravel	28,877.79	30,000.00	50,000.00	20,000.00	66.667%	
01-4312-02-120	HWY - Bldg Supervisor Wages	-	31,200.00	31,000.00	(200.00)	-0.641%	
01-4312-02-341	HWY - Telephone	1,220.00	1,200.00	1,200.00	-	0.000%	
01-4312-02-342	HWY - Computer Hardware		-	1.00	1.00	#DIV/0!	
01-4312-02-343	HWY - Computer Software		-	1.00	1.00	#DIV/0!	
01-4312-02-344	HWY - Managed IT Care		-	1.00	1.00	#DIV/0!	
01-4312-02-390	HWY - Outside Repairs	19,129.61	15,000.00	17,500.00	2,500.00	16.667%	
01-4312-02-410	HWY - Electricity	4,563.30	5,984.00	6,000.00	16.00	0.267% reduced from \$6,500	
01-4312-02-411	HWY - Heat	6,119.98	7,000.00	6,000.00	(1,000.00)	-14.286% reduced from \$6,500	
01-4312-02-430	HWY - Silver Lake Dam	400.00	600.00	600.00	-	0.000%	
01-4312-02-440	HWY - Equipment Long Term Lease	-	1.00	1.00	-	0.000%	
01-4312-02-490	HWY - Fire / Intrusion Alarm	2,596.71	1,500.00	1,500.00	-	0.000%	why was this so high in 2024?
01-4312-02-570	HWY - Uniforms	8,696.82	7,000.00	7,000.00	-	0.000%	
01-4312-02-610	HWY - Supplies	45,127.75	39,000.00	40,000.00	1,000.00	2.564%	

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					\$	%	
01-4312-02-630	HWY - Bldg Maintenance	1,860.93	6,500.00	7,500.00	1,000.00	15.385%	
01-4312-02-635	HWY - Gas / Diesel	53,489.97	75,000.00	75,000.00	-	0.000%	
01-4312-02-660	HWY - Parts	55,654.64	40,000.00	55,000.00	15,000.00	37.500%	
01-4312-02-680	HWY - Guardrails	-	1,000.00	1,000.00	-	0.000%	
01-4312-02-690	HWY - Calcium Chloride	6,050.00	4,500.00	4,500.00	-	0.000%	
01-4312-02-730	HWY - Culverts	10,044.80	7,000.00	17,000.00	10,000.00	142.857% increased from \$7,000	
01-4312-02-740	HWY - New Equipment	7,724.47	5,000.00	6,000.00	1,000.00	20.000%	
01-4312-02-750	HWY - Signs	1,311.02	2,500.00	2,000.00	(500.00)	-20.000%	
01-4312-02-810	HWY - Meetings & Seminars	525.82	900.00	1,000.00	100.00	11.111%	
01-4312-02-850	HWY - Safety Programs / Dues	3,234.50	2,000.00	3,500.00	1,500.00	75.000%	
01-4312-05-610	HWY - Sand	5,200.00	2,500.00	2,500.00	-	0.000%	
01-4312-05-680	HWY - Salt	62,572.77	70,000.00	70,000.00	-	0.000%	
	Subtotals	1,051,110.43	1,107,516.00	1,008,034.00	(99,482.00)	-8.982%	
01-4316-01-410	Street Lighting	8,210.39	9,200.00	8,500.00	(700.00)	-7.609% reduced from \$9,200	
01-4316-02-410	Exit 9 Street Lighting	281.08	1.00	300.00	299.00	29900.000%	
	Subtotals	8,491.47	9,201.00	8,800.00	(401.00)	-4.358%	
4324 - Solid Waste Disposal							
01-4324-01-111	TS - Full Time Wages	63,218.83	62,400.00	100,000.00	37,600.00	60.256%	
01-4324-01-113	TS - OT	596.25	1,000.00	1,000.00	-	0.000%	
01-4324-01-120	TS - Part Time Wages	49,890.36	58,500.00	67,000.00	8,500.00	14.530%	
01-4324-01-341	TS - Telephone	-	1.00	1.00	-	0.000%	
01-4324-01-342	TS - Computer Hardware	-	-	1.00	1.00	#DIV/0!	
01-4324-01-343	TS - Computer Software	-	-	1.00	1.00	#DIV/0!	
01-4324-01-344	TS - Managed IT Care	-	-	1.00	1.00	#DIV/0!	
01-4324-01-390	TS - Disposal Costs	7,470.34	10,000.00	10,000.00	-	0.000%	
01-4324-01-410	TS - Electricity	6,402.17	7,920.00	6,920.00	(1,000.00)	-12.626% reduced from \$7,920	
01-4324-01-411	TS - Heat	1,737.50	4,000.00	3,500.00	(500.00)	-12.500%	
01-4324-01-430	TS - Building Maintenance	1,863.50	5,000.00	5,000.00	-	0.000%	Why did we not do building maintenance in 2024?
01-4324-01-490	TS - Fire Alarm System	420.00	500.00	500.00	-	0.000%	
01-4324-01-570	TS - Uniforms	93.98	300.00	500.00	200.00	66.667%	
01-4324-01-620	TS - Office & Shop Supplies	1,502.18	1,500.00	1,500.00	-	0.000%	
01-4324-01-630	TS - Equipment Maintenance & Repairs	7,159.62	15,000.00	15,000.00	-	0.000%	
01-4324-01-635	TS - Vehicle Fuel	-	2,800.00	2,800.00	-	0.000%	
01-4324-01-730	TS - Improvements & Ground Maint	1,679.38	3,000.00	3,000.00	-	0.000%	why did we not do grounds maintenance in 2024?
01-4324-01-810	TS - Meetings & Seminars	200.00	400.00	400.00	-	0.000%	
01-4324-01-850	TS - Safety Equipment / Programs	903.64	600.00	600.00	-	0.000%	
01-4324-02-330	TS - Transportation	45,998.31	46,000.00	51,000.00	5,000.00	10.870%	
01-4324-02-635	TS - Mileage	173.53	200.00	200.00	-	0.000%	
01-4324-03-330	TS - Wheelabrator	76,076.95	80,750.00	88,000.00	7,250.00	8.978%	

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					\$	%	
01-4324-03-390	TS - Demo Tipping Fees	10,990.10	10,000.00	12,500.00	2,500.00	25.000%	
01-4324-04-390	TS - NE Resource Recovery	237.76	250.00	250.00	-	0.000%	
01-4324-04-680	TS - Recycling Costs	-	1,600.00	1,600.00	-	0.000%	
01-4324-05-390	TS - Hazardous Waste Disposal	6,407.50	8,000.00	1,000.00	(7,000.00)	-87.500%	
01-4324-09-340	TS - Grants	-	1.00	1.00	-	0.000%	
	Subtotals	283,021.90	319,722.00	372,275.00	52,553.00	16.437%	
4411 - Health Administration							
01-4411-01-110	Health Officer Stipend	1,300.00	1,300.00	1,300.00	-	0.000%	
01-4411-01-690	Health Department Expenses	-	100.00	100.00	-	0.000%	
	Subtotals	1,300.00	1,400.00	1,400.00	-	0.000%	
4415 - Health Agencies and Hospitals							
01-4415-02-350	Lake Sunapee Regional VNA	6,079.50	8,106.00	8,106.00	-	0.000%	
01-4415-03-350	Riverbend Community Health Inc.	-	2,500.00	2,500.00	-	0.000%	
	Subtotals	6,079.50	10,606.00	10,606.00	-	0.000%	
4441 - Welfare: Administration							
01-4441-01-110	Welfare - Director Wages	14,303.31	16,512.00	14,000.00	(2,512.00)	-15.213%	
01-4441-01-341	Welfare - Telephone		-	300.00	300.00		
01-4441-01-342	Welfare - Computer Hardware		-	1.00	1.00		
01-4441-01-343	Welfare - Computer Software		-	250.00	250.00		
01-4441-01-344	Welfare - Managed IT Care		-	1.00	1.00		
01-4441-01-560	WELFARE - Membership	797.55	780.00	530.00	(250.00)	-32.051%	
01-4441-01-635	Welfare - Mileage	-	-	100.00	100.00		
01-4441-02-690	Welfare - Direct Assistance	46,225.55	20,000.00	30,000.00	10,000.00	50.000%	
	Subtotals	61,326.41	37,292.00	45,182.00	7,890.00	21.157%	
4520 - Parks and Recreation							
01-4520-01-110	P&R - Maintenance Wages	13,675.78	18,716.00	17,825.00	(891.00)	-4.761%	
01-4520-01-111	P&R - P/T Seasonal Wages	-	2,000.00	2,000.00	-	0.000%	
01-4520-01-635	P&R - Mileage	97.82	1,187.50	1,273.00	85.50	7.200%	
01-4520-01-690	P&R - Equipment Repairs & Purchase	21.59	700.00	700.00	-	0.000%	
01-4520-02-410	P&R - Electricity	1,967.35	3,000.00	3,000.00	-	0.000%	
01-4520-02-413	P&R - Sanitation	4,122.52	4,980.00	4,980.00	-	0.000%	
01-4520-02-430	P&R - Ice Rink Improvements	305.00	1,600.00	1.00	(1,599.00)	-99.938% reduced from \$1,600	
01-4520-02-500	P&R - Improvements & Maintenance	13,923.14	7,383.00	7,350.00	(33.00)	-0.447%	
01-4520-02-680	P&R - Beach	-	180.00	180.00	-	0.000%	
	Subtotals	34,113.20	39,746.50	37,309.00	(2,437.50)	-6.133%	
4550 - Library							
01-4550-01-110	Library - Payroll	3,601.75	-	-	-	#DIV/0!	

Town of Warner, New Hampshire
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					\$	%	
01-4550-01-680	LIBRARY - Allotment Balance	218,360.10	218,360.00	223,804.54	5,444.54	2.493%	
	Subtotals	221,961.85	218,360.00	223,804.54	5,444.54	2.493%	
4583 - Patriotic Purposes							
01-4583-01-680	Memorial Day	1,500.00	1,500.00	1,500.00	-	0.000%	
4611 - Conservation Administration							
01-4611-01-310	CC - Map Acquisition	-	100.00	100.00	-	0.000%	
01-4611-01-320	CC - Legal Fees	529.00	1.00	100.00	99.00	9900.000%	
01-4611-01-560	CC - Dues	250.00	296.00	300.00	4.00	1.351%	
01-4611-01-620	CC - Supplies	-	150.00	100.00	(50.00)	-33.333%	
01-4611-01-625	CC - Postage	-	50.00	50.00	-	0.000%	
01-4611-01-810	CC - Training & Seminars	-	180.00	100.00	(80.00)	-44.444%	
01-4611-01-840	CC - Official Notices	65.00	260.00	200.00	(60.00)	-23.077%	
01-4611-09-340	CC - Grants		-	1.00	1.00	#DIV/0!	
	Subtotals	844.00	1,037.00	951.00	(86.00)	-8.293%	
4711 - Debt Service: Principal - LT Bonds and Notes							
01-4711-03-830	Fire Truck Principle	28,237.36	30,833.11	23,849.80	(6,983.31)	-22.649%	
01-4711-05-830	Fire Station Building Principle	110,573.00	111,187.32	114,406.93	3,219.61	2.896%	
	Subtotals	138,810.36	142,020.43	138,256.73	(3,763.70)	-2.650%	
4712 - Debt Service: Principal - Other Debt							
01-4712-01-830	Solar Array Bond Principle	20,725.87	20,725.87	21,144.21	418.34	2.018%	
01-4712-02-830	Highway Construction Loan Principle	233,133.22	234,121.80	239,726.39	5,604.59	2.394% reduced from \$242,045.62	
	Subtotals	253,859.09	254,847.67	260,870.60	6,022.93	2.363%	
4721 - Interest - LT Bonds and Notes							
01-4721-03-830	Fire Truck Interest	1,330.20	1,422.41	349.23	(1,073.18)	-75.448%	
01-4721-04-830	Solar Array Bond Interest	2,581.49	2,581.49	2,163.15	(418.34)	-16.205%	
01-4721-05-830	Fire Station Building Interest	58,822.20	58,207.88	54,988.27	(3,219.61)	-5.531%	
	Subtotals	62,733.89	62,211.78	57,500.65	(4,711.13)	-7.573%	
4722 - Interest - Other Debt							
01-4722-01-830	Highway Construction Loan Interest	77,521.54	77,104.40	70,879.48	(6,224.92)	-8.073% increased from \$69,180.58	
4790 - Other Debt Service Charges							
01-4790-03-830	Hopkinton Landfill Closure	1,583.20	8,000.00	8,000.00	-	0.000%	
Grand Totals		<u>\$ 4,325,724.44</u>	<u>\$ 4,563,086.65</u>	<u>\$ 4,667,620.93</u>	<u>\$ 104,534.28</u>	<u>2.291%</u>	

Town of Warner

Capital Budget Trend

Fund	2022	2023	2024	2025 CIP	2025 Rev. 1/11	2025 Rev. 1/17
Records Preservation CRF	\$15,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Police Department Vehicle CRF	\$15,000.00	\$15,000.00	\$25,000.00	\$35,000.00	\$25,000.00	\$25,000.00
Bridge Repair/Replace CRF	\$125,000.00	\$125,000.00	\$47,070.00	\$125,000.00	\$50,000.00	\$50,000.00
Highway Equipment CRF	\$165,000.00	\$50,000.00	\$100,000.00	\$200,000.00	\$175,000.00	\$265,000.00
Highway Equipment CRF		\$0.00	\$36,659.00			
Transfer Station Facility CRF	\$80,000.00	\$50,000.00	\$50,000.00	\$75,000.00	\$0.00	\$50,000.00
Transfer Station Equipment CRF	\$0.00	\$25,000.00		\$35,000.00	\$25,000.00	\$25,000.00
Fire Fighters Equipment CRF	\$20,800.00	\$36,800.00	\$37,000.00	\$49,500.00	\$35,000.00	\$35,000.00
Fire & Rescue Vehicles CRF	\$96,678.00	\$130,000.00	\$125,000.00	\$175,000.00	\$100,000.00	\$100,000.00
Property Revaluation CRF	\$21,400.00	\$32,287.00	\$115,000.00	\$35,000.00	\$40,000.00	\$40,000.00
Town Hall Improvements CRF	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00
Contingency Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Employee Expendable Trust	\$15,000.00	\$23,000.00	\$0.00	\$0.00	\$5,000.00	\$40,000.00
Warner Community Center						\$20,000.00
Library Building CRF	\$93,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parks & Recreation	\$108,445.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$765,323.00	\$547,087.00	\$565,729.00	\$779,500.00	\$485,000.00	\$680,000.00

Town of Warner
Summary of Revenues 2024 - 2025

	2024	2023	2025
	<u>Revised Revenues</u>	<u>Actual Revenues</u>	<u>Estimated Revenues</u>
Taxes - Non Property			
Land Use Change Tax	\$ -	\$ 10,450	\$ -
Yield Tax	\$ 25,500	\$ 28,678	\$ 23,000
Payment in Lieu of Taxes (PILOT)	\$ 14,820	\$ 19,223	\$ 19,000
Excavation Tax	\$ -	\$ -	\$ -
Other Taxes	\$ 349	\$ 349	
Interest and Penalties	\$ 32,000	\$ 33,167	\$ 32,000
Taxes Subtotal	\$ 72,669	\$ 91,867	\$ 74,000
Licenses, Permits and Fees			
Business Licenses and Permits	\$ -	\$ -	\$ -
Motor Vehicle Permit Fees	\$ 629,000	\$ 654,215	\$ 650,000
Building Permits	\$ 11,500	\$ 16,706	\$ 25,000
Other Licenses, Permits and Fees	\$ 14,180	\$ 12,230	\$ 12,000
Licenses, Permits and Fees Subtotal	\$ 654,680	\$ 683,151	\$ 687,000
State Sources			
Meals and Rooms Tax Distribution	\$ 287,738	\$ 288,848	\$ 185,000
Bridge Grant	\$ -	\$ -	\$ -
Highway Block Grant	\$ 131,940	\$ 131,940	\$ 148,000
State and Federal Forest Land Reimbursement	\$ 2,313	\$ 2,313	\$ 2,400
Other	\$ 26,600	\$ 33,894	\$ 10,000
State Sources Subtotal	\$ 448,591	\$ 456,995	\$ 345,400
Charges for Service			
Income from Departments	\$ 51,000	\$ 64,746	\$ 58,000
Charges for Service Subtotal	\$ 51,000	\$ 64,746	\$ 58,000
Miscellaneous Revenues			
Sale of Municipal Property	\$ 602,631	\$ 605,632	\$ 10,000
Interest on Investments	\$ 100,000	\$ 121,244	\$ 100,000
Other - rent of Town Property	\$ 28,000	\$ 30,011	\$ 21,900
Insurance Dividends and Reimbursements	\$ 1,442	\$ 1,443	\$ -
Contributions / Donations	\$ -	\$ 300	
Revenue from other Misc Sources	\$ 41,000	\$ 50,826	\$ 50,000
Miscellaneous Revenues Subtotal	\$ 773,073	\$ 809,456	\$ 181,900
Interfund Operating Transfers In			
From Trust and Fiduciary Funds	\$ -	\$ 163	\$ -
Interfund Operating Transfers In Subtotal	\$ -	\$ 163	\$ -
Other Financing Sources			
Highway Construction Loan	\$ -	\$ -	\$ -
Other Financing Sources Subtotal	\$ -	\$ -	\$ -
Total Revenues:	\$ 2,000,013	\$ 2,106,378	\$ 1,346,300

Note: The financial reports for 2024 are unaudited.
This information is subject to change, errors and omissions.

Town of Warner New Hampshire
Report of the Trustees of the Trust Funds Capital Reserves
As of October 31, 2024

Created	Capital & Expendable Funds	January 1, 2024	Deposits	Interest	Withdrawn	October 31, 2024	PENDING		Approximate	2025 Capital	Extended Balance
							Deposits	Withdrawals	December 31, 2024		
July 1, 2008	Bridge Repair / Replace	\$336,973.24	\$47,070.00	\$16,231.83	\$18,786.69	\$381,488.38		\$226,217.91	\$155,270.47	\$50,000.00	\$205,270.47
March 13, 2002	Cemetery ETF	\$6,225.64	\$0.00	\$23.45	\$0.00	\$6,249.09			\$6,249.09		\$6,249.09
March 1, 2015	DPW Facility Improvements	\$198,016.76	\$0.00	\$8,598.95	\$0.00	\$206,615.71			\$206,615.71		\$206,615.71
July 12, 2010	Dry Hydrants	\$17,790.93	\$0.00	\$694.72	\$0.00	\$18,485.65			\$18,485.65		\$18,485.65
March 13, 2013	Employee Health Insurance ETF	\$24,042.44	\$0.00	\$53.55	\$15,847.05	\$8,248.94			\$8,248.94	\$5,000.00	\$13,248.94
November 1, 2000	Fire / Rescue Vehicles	\$431,048.90	\$0.00	\$10,108.08	\$269,534.78	\$171,622.20	\$125,000.00		\$296,622.20	\$100,000.00	\$396,622.20
January 1, 2011	Firefighters Equipment	\$54,237.98	\$0.00	\$2,323.84	\$0.00	\$56,561.82	\$37,000.00		\$93,561.82	\$35,000.00	\$128,561.82
March 8, 2000	Forest Fire ETF	\$48,496.09	\$0.00	\$2,065.78	\$0.00	\$50,561.87			\$50,561.87		\$50,561.87
December 1, 1994	Highway Equipment	\$153,428.04	\$36,659.00	\$6,851.28	\$19,897.44	\$177,040.88	\$100,000.00		\$277,040.88	\$265,000.00	\$542,040.88
December 1, 2006	Highway Road Construction	\$357,714.58	\$0.00	\$15,773.99	\$0.00	\$373,488.57			\$373,488.57		\$373,488.57
March 1, 2017	Infrastructure Matching Funds	\$5,105.79	\$0.00	\$19.23	\$0.00	\$5,125.02			\$5,125.02		\$5,125.02
December 9, 2020	Kearsarge Mountain Alternate Rte.	\$12,089.74	\$0.00	\$45.53	\$0.00	\$12,135.27			\$12,135.27		\$12,135.27
March 1, 2015	Library Building	\$69,842.54	\$0.00	\$3,019.08	\$900.00	\$71,961.62			\$71,961.62		\$71,961.62
December 1, 1972	New Waterloo Equipment	\$11,805.24	\$0.00	\$44.46	\$0.00	\$11,849.70			\$11,849.70		\$11,849.70
December 9, 2020	Parks & Recreation	\$4,657.03	\$0.00	\$17.54	\$0.00	\$4,674.57			\$4,674.57		\$4,674.57
July 7, 2009	Police Vehicles	\$70,475.77	\$0.00	\$2,003.18	\$55,704.00	\$16,774.95	\$25,000.00		\$41,774.95	\$25,000.00	\$66,774.95
December 1, 2001	Property Revaluation	\$93,485.60	\$115,000.00	\$7,255.58	\$0.00	\$215,741.18			\$215,741.18	\$40,000.00	\$255,741.18
March 1, 2016	Records Preservation	\$24,912.66	\$0.00	\$80.47	\$15,971.15	\$9,021.98	\$20,000.00		\$29,021.98	\$20,000.00	\$49,021.98
July 1, 2008	Town Hall Improvements	\$51,054.46	\$0.00	\$637.33	\$0.00	\$51,691.79			\$51,691.79		\$51,691.79
July 11, 2011	Transfer Station Equipment	\$3,688.44	\$0.00	\$114.78	\$0.00	\$3,803.22			\$3,803.22	\$25,000.00	\$28,803.22
December 15, 2021	Transfer Station Facility Project	\$152,355.50	\$0.00	\$6,760.20	\$0.00	\$159,115.70	\$50,000.00	\$8,871.00	\$200,244.70	\$50,000.00	\$250,244.70
December 9, 2020	Transportation Improvement Grant	\$20,152.74	\$0.00	\$75.91	\$0.00	\$20,228.65			\$20,228.65		\$20,228.65
	Totals	\$2,147,600.11	\$198,729.00	\$82,798.76	\$396,641.11	\$2,032,486.76	\$357,000.00	\$235,088.91	\$2,154,397.85	\$615,000.00	\$2,769,397.85

Notes:

Deposits are funding of 2024 Warrant Articles 16,15, 12,10,9,14 which occurred in December
Withdrawals are CRF funding requests approved by the Select Board in November and December

2023 Operating & Capital Budget

2023 Operating Budget	\$4,369,741.00
2023 Cqpital Budget	\$529,911.00
Total	\$529,911.00

2024 Operating & Capital Budget

2024 Operating Budget	\$4,563,087.00
2024 Cqpital Budget	\$555,729.00
Total	\$5,118,816.00

2025 Operating & Capital Budget

2024 Operating Budget	\$4,667,811.00
2024 Cqpital Budget	\$625,000.00
Total	\$5,292,811.00
Difference 2025 vs 2024 \$\$\$	\$173,995.00
Difference 2025 vs 2024 %%%	3.40%

2024 Operating & Capital Budget

2024 Operating Budget	\$4,563,087.00
2024 Cqpital Budget	\$555,729.00
Total	\$5,118,816.00

Town of Warner, New Hampshire
Trend in Operating and Capital Budgets
2025 Budget Planning Process (as of 1-20-25)

	SB Proposed			
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operating Budget	\$ 3,675,514	\$ 4,369,741	\$ 4,563,087	\$ 4,661,812
Change		694,227	193,346	98,725
Percentage Change		18.89%	4.42%	2.16%
Capital Budget	795,323	529,911	555,729	625,000
Change		(265,412)	25,818	69,271
Percentage Change		-33.37%	4.87%	12.46%
Total	4,470,837	4,899,652	5,118,816	5,286,812
Change		428,815	219,164	167,996
Percentage Change		9.59%	4.47%	3.28%
CPI	6.50%	3.40%	2.70%	
Social Security COLA	5.90%	8.70%	2.50%	

Note: SB Proposed based on 1/15/25 report provided by Town Finance Director

Town of Warner

Municipal Tax Rate Calculation

	Projected	Actual			Tax Rate
	<u>2025</u>	<u>2024</u>	<u>Change</u>	<u>% Change</u>	<u>Impact of ^</u>
Operating Budget	\$ 4,667,812	\$ 4,563,087	\$ 104,725	2.3%	\$ 0.31
Appropriations to fund CRFs	615,000	555,729	59,271	10.7%	\$ 0.18
Contingency fund	10,000	10,000	-	0.0%	\$ -
Subtotal	5,292,812	5,128,816	163,996	3.2%	\$ 0.49
Fund balance voted surplus	-	-	-	#DIV/0!	\$ -
War service credits	80,300	80,300	-	0.0%	\$ -
Fund balance to reduce taxes		(208,729)	208,729	-100.0%	\$ 0.62
Overlay used	-	71,287	(71,287)	-100.0%	\$ (0.21)
Estimated Revenues	(1,346,300)	(2,000,013)	653,713	-32.7%	\$ 1.95
Interfund operating transfers	-	-	-	0.0%	\$ -
Net required tax effort	4,026,812	3,071,661	955,151	31.1%	\$ 2.85
Tax base	335,706,801	335,706,801	-	0.0%	
Tax Rates	\$ 12.00	\$ 9.15	\$ 2.85	31.1%	

Note: 2025 estimated municipal tax rate would be \$11.40 if \$200,000 of fund balance is used.

Prepared 1-25-2025