TOWN OF PEMBROKE
TOWN HALL
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Pembroke, New Hampshire 03275
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Pembroke Budget Committee
Agenda
December 16, 2021, 6:30
Location: Pembroke Town Hall

1. Attendance:
2. Approval of Minutes: December 9, 2021
3. 2022 Water Budget Presentation
4. 2022 Sewer Budget Presentation
5. 2022/2023 School Budget Presentation
6. Other Business
7. Adjourn:

Mark LePage, Chairman
Gerry Fleury, Vice Chairman

Pembroke Water Works 2022 Budget

Acct#	Account Name	Actual Revenue 2019	Actual Revenue 2020	Budget Revenue 2021	Actual Revenue 2021 as of 10/31	Budget Revenue 2022
105	Reserve Savings	$ 40,000.00	$ -			
107	Capital Improvements	$ 10,000.00	$ -			
112	Capital Reserve fund					
113	Equipment Fund					$ 57,000.00
400	Residential Sales	$ 773,799.77	$ 811,895.21	$ 786,867.57	$ 659,475.86	$ 829,896.91
401	Non Residential Sales	$ 34.39	$ -		$ 19.00	
402	Hydrant Rentals - Private	$ 7,207.20	$ 7,452.90	$ 8,190.60	$ 6,961.50	$ 8,356.50
403	Job Work	$ 7,715.01	$ 3,045.04	$ 8,000.00	$ 3,825.68	$ 8,000.00
404	Hydrant Rentals - Public	$ 38,509.62	$ 41,687.10	$ 41,932.80	$ 20,802.60	$ 42,098.70
406	Meter Fees	$ 5,237.70	$ 26,355.90	$ 2,000.00	$ 3,260.00	$ 4,000.00
408	Backflow Testing	$ 16,030.00	$ 12,040.00	$ 17,000.00	$ 16,250.00	$ 17,300.00
409	Other Fees	$ -	$ 50.00	$ 200.00	$ 195.00	$ 200.00
410	Late Fees and Penalties	$ 13,810.00	$ 5,410.00	$ 14,000.00	$ 12,050.00	$ 14,000.00
411	Interest Income	$ 211.48	$ 202.15	$ 200.00	$ 113.13	$ 200.00
420	Interest Capital fund	$ 404.61	$ 2,177.96	$ 2,157.57	$ 563.30	$ 751.06
427	Interest equipment fund	$ 444.03	$ 1,870.79	$ 1,997.86	$ 372.94	$ 2,663.81
440	Permit Fee Income	$ 2,975.00	$ 225.00	$ 200.00	$ 2,325.00	$ 3,825.00
441	Connection Fee Income	$ 8,300.00	$ 120,000.00	$ -	$ 7,500.00	$ 50,000.00
450	Miscellaneous Income	$ -	$ 32.48	$ -	$ 31.61	$ -
168-1	Granite St Loan				$ 274,780.00	
					$ -	
	Revenue	**$ 924,678.81**	**$ 1,032,444.53**	**$ 882,746.40**	**$ 1,008,525.62**	**$ 1,038,291.98**
Acct#	**Account Name**	**Expense**	**Expense**	**Expense**	**Expense**	**Expense**
		2019	**2020**	**2021**	**2021 as of 10/31**	**2022**
167	Well Redevelopment	$ -	$ -	$ 8,000.00	$ -	$ 8,000.00
166	Bear Brook	$ 71,418.13	$ 27,500.00			

Acct#	Account Name	Expense 2019	Expense 2020	Expense 2021	Expense 2021 as of 10/31	Expense 2022
250	Broadway Main Upgrade Note	$ 71,211.32	$ 52,753.90	$ 18,000.00	$ 18,457.42	$ -
251	346 Pembroke St Loan Payment	$ 9,062.77	$ 10,644.09	$ 10,700.00	$ 9,221.83	$ 11,064.00
253	Pembroke Hill Note	$ 24,143.47	$ 24,939.24	$ 25,000.00	$ 21,432.73	$ 25,680.00
254	Granite St. Note				$ 5,782.41	$ 23,096.46
500	Pump Station Labor	$ 5,967.47	$ 7,808.68	$ 6,060.00	$ 4,317.48	$ 6,000.00
501	Pump Stations Supplies	$ 4,704.65	$ 2,821.29	$ 8,000.00	$ 570.21	$ 5,000.00
502	Gas & Propane Pump Stat	$ 5,030.53	$ 4,573.63	$ 5,000.00	$ 5,057.74	$ 6,000.00
510	Purification Labor	$ 38,165.62	$ 42,492.31	$ 36,680.00	$ 44,165.35	$ 55,152.00
511	Purification Supplies	$ 37,460.25	$ 53,471.87	$ 38,000.00	$ 43,341.36	$ 56,883.00
513	Water Monitoring			$ 25,000.00	$ 25,614.00	$ 30,000.00
520	Main Labor	$ 9,449.78	$ 5,325.40	$ 12,700.00	$ 13,646.72	$ 21,082.00
521	Main Supplies	$ 14,232.65	$ 1,090.76	$ 30,000.00	$ 32,555.67	$ 45,000.00
530	Hydrant Labor	$ 8,580.04	$ 6,030.04	$ 10,000.00	$ 3,811.02	$ 5,000.00
531	Hydrant Supplies	$ 937.73	$ 1,994.42	$ 8,500.00	$ 15,268.47	$ 13,200.00
532	Hydrant Flushing	$ 420.00	$ 173.04	$ 1,200.00	$ -	$ 1,200.00
540	Service Labor	$ 23,582.05	$ 12,984.85	$ 24,700.00	$ 25,128.64	$ 37,000.00
541	Service Supplies	$ 18,096.21	$ 6,052.74	$ 8,000.00	$ 11,448.64	$ 16,000.00
545	Backflow Testing	$ 6,480.29	$ 4,431.94	$ 6,000.00	$ 5,501.16	$ 7,000.00
550	Meter Labor	$ 141.04	$ 1,002.93	$ 500.00	$ 826.48	$ 1,000.00
551	Meter Supplies	$ 1,996.19	$ 27,060.71	$ 10,000.00	$ 7,419.60	$ 10,000.00
555	Reading Meters	$ 2,125.56	$ 2,149.03	$ 2,500.00	$ 2,064.80	$ 2,500.00
560	Shop Labor	$ 14,754.55	$ 12,765.94	$ 12,520.00	$ 4,551.83	$ 6,100.00
561	Shop Supplies	$ 2,737.06	$ 1,843.09	$ 2,000.00	$ 2,851.41	$ 4,000.00
562	Heating Oil Etc.	$ 3,353.51	$ 2,567.50	$ 4,000.00	$ 1,831.44	$ 3,000.00
563	Safety Equipment	$ 325.37	$ -	$ 1,000.00	$ -	$ 1,000.00
570	Garage Labor	$ 8,113.58	$ 8,561.72	$ 6,520.00	$ 3,952.63	$ 5,500.00
571	Garage Supplies	$ 9,479.29	$ 5,664.98	$ 5,000.00	$ 7,991.72	$ 5,000.00
572	Fuel	$ 8,397.64	$ 6,125.16	$ 9,000.00	$ 8,463.23	$ 11,000.00
573	Shipping/Freight/Delivery Chgs			$ 1,000.00	$ 2,325.64	$ 3,000.00
600	Engineering	$ 945.00	$ 481.25	$ 3,000.00	$ 3,000.00	$ 3,000.00
601	Emergency	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00

602	GIS/GPS	$ 600.00	$ 400.00	$ 400.00	$ 400.00	$ 400.00
Acct#	Account Name	Expense	Expense	Expense	Expense	Expense
		2019	2020	2021	2021 as of 10/31	2022
610	Gravel and Hot Top/supplies	$ 14,734.16	$ 7,236.07	$ 12,000.00	$ 13,617.26	$ 14,855.00
625	Contract Labor	$ 60,271.16	$ 54,713.99	$ 97,440.00	$ 98,184.74	$ 105,000.00
630	Part Time Labor					
632	Miscellaneous wages	$ 434.46	$ 4,002.35	$ 1,000.00	$ -	$ 1,000.00
633	On Call	$ 7,691.24	$ 8,416.37	$ 8,180.00	$ 7,003.72	$ 9,000.00
634	Snow Removal	$ 1,979.11	$ 1,724.90	$ 3,900.00	$ 1,849.23	$ 2,500.00
635	Lawn care	$ 3,555.00	$ 2,800.00	$ 3,400.00	$ 2,790.00	$ 3,400.00
636	Leak Detection	$ 15.45	$ -	$ 200.00	$ -	$ 200.00
638	Plowing Supplies	$ 1,223.90	$ 498.81	$ 1,600.00	$ 928.83	$ 1,600.00
640	Superintendent	$ 61,139.30	$ 62,029.92	$ 62,500.00	$ 54,700.53	$ 68,000.00
650	Electricity	$ 72,062.83	$ 74,398.72	$ 75,000.00	$ 67,113.97	$ 78,000.00
700	Insurance	$ 12,654.24	$ 14,928.28	$ 17,500.00	$ 12,692.62	$ 15,000.00
701	Health and Dental Insurance	$ 63,791.27	$ 57,084.54	$ 72,100.00	$ 60,055.60	$ 66,490.92
705	Deferred Compensation (retirement)		$ 4,154.63	$ 7,000.00	$ 4,674.45	$ 6,000.00
710	Benefit Hours	$ 28,417.66	$ 26,652.85	$ 25,300.00	$ 16,777.36	$ 26,100.00
720	Payroll Taxes	$ 19,773.34	$ 19,378.24	$ 21,000.00	$ 17,128.99	$ 22,000.00
730	Other Taxes					
731	Property Taxes	$ 235.40	$ 222.42	$ 236.00	$ 98.72	$ 236.00
740	Interest Expense	$ 14,211.27	$ 10,973.69	$ 12,000.00	$ 9,052.81	$ 10,500.00
750	Commissioner's Stipend	$ 5,350.00	$ 5,350.00	$ 5,350.00	$ -	$ 5,350.00
800	Office Labor	$ 32,873.88	$ 35,281.60	$ 36,200.00	$ 29,082.98	$ 37,000.00
802	Direct Deposit fee	$ 455.00	$ 427.00	$ 800.00	$ 376.25	$ 500.00
805	Office Equipment	$ 1,055.94	$ 263.85	$ 2,000.00	$ 845.90	$ 2,000.00
806	Training	$ 817.00	$ 3,298.00	$ 6,000.00	$ 612.00	$ 2,000.00
807	Credit Card Charge	$ 4,255.68	$ 4,121.28	$ 3,450.00	$ 2,670.14	$ -
808	Bank Service Charge	$ 1,184.00	$ 842.47	$ 900.00	$ 670.00	$ 900.00
809	Training Labor	$ 807.78	$ 819.44	$ 4,400.00	$ 1,854.00	$ 2,000.00
810	Office Supplies	$ 1,524.94	$ 2,021.84	$ 2,200.00	$ 2,661.34	$ 2,500.00
811	Postage	$ 4,863.20	$ 1,969.00	$ 5,000.00	$ 4,718.19	$ 5,000.00
812	Computer Expenses	$ 3,441.20	$ 4,164.85	$ 6,000.00	$ 4,647.94	$ 6,000.00

813	Telephone/Internet	$ 12,987.79	$ 14,352.76	$ 17,200.00	$ 12,817.34	$ 15,900.00
814	Professional Fees	$ 8,123.00	$ 6,628.74	$ 10,000.00	$ 34,648.52	$ 10,000.00
Acct#	**Account Name**	**Expense**	**Expense**	**Expense**	**Expense**	**Expense**
		2019	**2020**	**2021**	**2021 as of 10/31**	**2022**
815	Dues - Memberships	$ 1,903.40	$ 2,900.45	$ 2,500.00	$ 2,002.28	$ 2,500.00
817	Printing	$ 1,363.04	$ 3,088.05	$ 3,000.00	$ 1,046.70	$ 3,000.00
818	Licenses	$ 474.00	$ 419.00	$ 200.00	$ 354.00	$ 200.00
819	Business Meals	$ 533.72	$ 123.16	$ 600.00	$ 906.54	$ 1,000.00
820	Miscellaneous	$ 278.93	$ 3,128.39	$ 500.00	$ 414.94	$ 500.00
	New Vehicle	$ -	$ -	$ -	$ -	$ 57,000.00
	Granite St work				$ 247,780.00	
	Expenses	**$ 852,451.04**	**$ 778,186.17**	**$ 881,699.00**	**$ 1,045,777.52**	**$ 1,027,155.38**
		$ 72,227.77	**$ 254,258.36**	**$ 1,047.40**	**$ (37,251.90)**	**$ 11,136.60**

PEMBROKE SEWER COMMISSION

	11/11/2021	Budget 2021	Budget 2022
Ordinary Income/Expense			
Income			
050-Revenue			
051-Sewer Rent Fees	919,644.98	1,084,607.00	1,084,607.00
052-Late Penalty	25,950.00	23,000.00	23,000.00
053-Hook-Up Fees-Pembroke	3,000.00		
053P-Permit Fees-Plant	1,533.80		
054-Loan Revenue	11,770.00	11,770.00	11,770.00
055- Prior Years Recievables		600,000.00	560,000.00
056-Jetter Rental			
058-Returned Check Fees			
059-Administation Fees	710.00	200.00	200.00
Total 050-Revenue	962,608.78	1,719,577.00	1,679,577.00
060-Income			
061-Interest/operating	828.46	2,000.00	2,000.00
062TR-Interest Trust Funds	-129.41		
065-Misc. Income	292.18		
067-Engineering Escrow			
070-Collection Fees/Tax Collector	960.00	1,200.00	1,200.00
071-Due To TC	1,543.14		
Total 060-Income	1,951.23	3,200.00	3,200.00
Transfer From Trust Reserve			90,000.00
Total Income	**964,560.01**	**1,722,777.00**	**1,772,777.00**
Expense			
051A- Abatements-Sewer Receipts	2,191.54	500.00	500.00
052A-Abatement-Late Penalty	240.00	60.00	60.00
	2,431.54	**560.00**	**560.00**

PSC Expenses				
100-Pump Station 1				
101-Electric	405.79	550.00	550.00	
102-Telephone/Internet	1,483.50	1,550.00	2,040.00	Increase in internet
104-Alarm		0.00	0.00	
105-Fuel	0.00	0.00	0.00	
106-Labor	0.00	0.00	0.00	
110-Equipment	0.00	0.00	0.00	
115-Contractors	0.00	0.00	0.00	
150-Maintenance				
151-Materials	0.00	0.00	0.00	
152-Repairs	0.00			
153-Supplies	0.00	0.00	0.00	
154-Maintenance-other		500.00	500.00	
Total 150-Maintenance	0.00	500.00	500.00	
Total 100-Pump Station 1	**1,889.29**	**2,600.00**	**3,090.00**	
200-Pump Station 2				
201-Electric	3,829.30	4,800.00	4,800.00	
202-Telephone/Internet	1,403.50	1,550.00	2,040.00	Increase in internet
203-Water	50.00	100.00	100.00	
204-Alarm	623.40	700.00	700.00	
205-Fuel	1,283.89	1,500.00	1,500.00	
206-Labor				
210-Equipment		2,000.00	2,000.00	
215-Contractors	711.93	800.00	800.00	
250-Maintenance				
251-Materials	0.00	100.00	100.00	
252-Repairs		1,000.00	1,000.00	
253-Supplies		250.00	250.00	
254-Maintenance Other	0.00	400.00	400.00	
Total 250-Maintenance	0.00	1,750.00	1,750.00	
Total 200-Pump Station 2	**7,902.02**	**13,200.00**	**13,690.00**	

300-Pump Station 3				
301-Electric	2,202.84	4,200.00	4,200.00	
302-Telephone/Internet	1,395.15	1,550.00	2,040.00	Increase in internet
303-Water	50.00	100.00	100.00	
304-Alarm	563.40	700.00	700.00	
305-Fuel	1,740.26	2,300.00	2,300.00	
306-Labor	0.00	0.00	0.00	
310-Equipment		1,500.00	1,500.00	
315-Contractors	710.24	800.00	800.00	
350-Maintenance				
351-Materials	0.00	1,000.00	1,000.00	
352-Repairs		1,000.00	1,000.00	
353-Supplies		200.00	200.00	
354-Maintenance-other	0.00	400.00	400.00	
Total 350-Maintenance	0.00	2,600.00	2,600.00	
Total 300-Pump Station 3	**6,661.89**	**13,750.00**	**14,240.00**	
400-Pump Station 4				
401-Electric	1,760.54	3,600.00	3,600.00	
402-Telephone/Internet	1,820.20	1,550.00	2,040.00	Increase in internet
403-Water	100.00	100.00	100.00	
404-Alarm	563.40	700.00	700.00	
405-Fuel	727.31	1,200.00	1,200.00	
406-Labor		0.00	0.00	
410-Equipment	37,735.00	25,000.00	25,000.00	Grinder (Muffin Monster
415-Contractors		800.00	800.00	
450-Maintenance				
451-Materials		1,000.00	1,000.00	
452-Repairs	580.50	2,000.00	2,000.00	
453-Supplies		200.00	200.00	
454-Maintenance-other	0.00	400.00	400.00	
Total 450-Maintenance	580.50	3,600.00	3,600.00	
Total 400-Pump Station 4	**43,286.95**	**36,550.00**	**37,040.00**	

500- Pump Station 5				
501-Electric	2,649.96	4,800.00	4,800.00	
502-Telephone/Internet	1,483.50	1,550.00	2,040.00	Increase in internet
503-Water	100.00	100.00	100.00	
504-Alarm	563.40	700.00	700.00	
505-Fuel	708.60	1,300.00	1,300.00	
506-Labor	0.00	0.00	0.00	
510-Equipment	26.94	1,500.00	25,000.00	Grinder (Muffin monster)
515-Contractors	710.24	800.00	800.00	
550-Maintenance				
551-Materials		1,000.00	1,000.00	
552-Repairs	66.95	2,000.00	2,000.00	
553-Supplies		200.00	200.00	
554-Maintenance-other	0.00	400.00	400.00	
Total 550-Maintenance	66.95	3,600.00	3,600.00	
Total 500- Pump Station 5	**6,309.59**	**14,350.00**	**38,340.00**	
600-Collection System				
605-Wages	1,716.96	46,320.00	46,604.00	New employee full year
6052-Wages			6782.00	Current Secretary full year
605B-FICA & Medic	131.36	3,710.00	4,926.00	Increase in wages
605C-Wage other		50.00	100.00	New employee full year
606-BC/BS, Dental		25,707.00	28,985.00	Med +3.7% Dental -1.5% Fam. Plan
607-Retirement		5,559.00	6,707.00	increase in wages
615-Contractors	21,586.83	50,000.00	50,000.00	
650-Maintenance				
651-Material	0.00	5,000.00	25,000.00	50 Frames and covers
652-Camera/Repairs	9,204.00	50,000.00	60,000.00	Jet/camera then repair as needed
653-Supplies	253.53	600.00	1,000.00	Mulch for Bio-Filters
654-Sewer Equip & Building		10,000.00	10,000.00	
Total 650-Maintenance	9,457.53	65,600.00	96,000.00	
655-Collection System Equip.		10,000.00	20,000.00	Upgrade Mission in all stations
657-Jetter-Trailer Maintenance		1,000.00	1,000.00	
658-odor control	0.00	100.00	100.00	

659-Safety Equipment	853.97	1,000.00	1,000.00	
Total 600-Collection System	**33,746.65**	**209,046.00**	**262,204.00**	
700-Administration				
701-Bank/Lien Fees	611.00	800.00	800.00	
701-A-Heartland Credit Service	1,862.97	4,000.00	0.00	No longer using company
702-Audit	2,291.00	2,250.00	3,500.00	
703-Workers Comp	1,558.19	1,800.00	1,771.00	
703A-Property Insurance	3,842.00	3,842.00	3,918.00	
703B-UnEmployment	61.15	62.00	53.00	
704-Stipend,Commissioners	2,125.00	3,900.00	3,900.00	
705-Wages	62,752.56	81,870.00	84,862.00	1.3% +2.5% COLA and raise
705A-Life & Disability Ins.	1,059.08	1,154.00	2,705.00	
705B-FICA & Medic	5,107.03	7,115.00	7,365.00	Increase in wages
705C-Wages Other	1,919.52	3,120.00	3,295.00	Increase in wages
706-BC/BS, Dental	18,221.60	21,875.00	22,622.00	Med +3.7% Dental -1.5%
707-Retirement	11,524.33	10,200.00	12,381.00	14.06%
708-Tools	298.97	600.00	1,000.00	Posible replacement of some tools
709-C-Vehicle expense Fuel	495.82	1,200.00	1,200.00	
709-D-14 1 Ton	65.00	2,500.00	2,500.00	
720-Postage	2,474.22	2,500.00	2,500.00	
721-Office Rent	8,737.00	8,737.00	8,850.00	1.30%
722-Contractors	325.00	900.00	900.00	
724-Uniforms/safety		1,000.00	1,000.00	
725-Town Report		1.00	1.00	
726-Training/Licenses	0.00	500.00	500.00	
727-Public Notices		500.00	500.00	
Total 700-Administration	**125,331.44**	**160,426.00**	**166,123.00**	
710-Office				
711-Telephone/Internet	2,955.43	3,840.00	4,100.00	Increase in phone/internet
712-Supplies	588.67	1,000.00	1,000.00	
713-Sewer Bills		400.00	400.00	
713PTC-Payment to Tax Collector	1,543.14			
713TC-Tax Collector	920.00	1,500.00	1,500.00	

714-Dig Safe		1.00	1.00	
715-Office Equipment				
716-Repairs/Replace		1,000.00	1,000.00	
717-New	1,139.09	3,000.00	3,000.00	
718-Heat Garage				
Total 710-Office	**7,146.33**	**10,741.00**	**11,001.00**	
730-Professional Fees				
731-Engineering	17,514.96	10,000.00	30,000.00	
731-E-Engineering Escrow				
732-Legal	12,862.20	10,000.00	25,000.00	
733-Accountants	0.00	1.00	1.00	
734-Subscription/Dues	458.33	500.00	500.00	
735-System Software Support	2,444.99	4,000.00	4,000.00	
Total 730-Professional Fees	**33,280.48**	**24,501.00**	**59,501.00**	
760-Bond Payments				
760- Bond Payment	135,284.83	150,000.00		
Total 760-Bond Payments	**135,284.83**	**150,000.00**	**0.00**	
800-Treatment Facility				
801-Capital Expense Plant	0.00	450,000.00	450,000.00	
802-Operating Expense	525,153.69	610,221.00	620,991.00	
Total 800-Treatment Facility	**525,153.69**	**1,060,221.00**	**1,070,991.00**	
803-Capital Pembroke			90,000.00	New Vehicle & Engineer at Plant
804-Repair/Replace Pembroke	0.00			
Total 803-Capital/Repair Pembroke	**0.00**	**0.00**	**90,000.00**	
Total PSC Expenses	928,424.70	1,695,945.00	1,766,780.00	
Transfer to Cap/R&R Reseve Acc	4,533.80			
Total Expense	**932,958.50**	**1,695,945.00**	**1,766,780.00**	
Net Ordinary Income	31,601.51	26,832.00	5,997.00	