

2018 TAX RATE ESTIMATION SELECT BOARD NUMBERS

	<u>2017 Approved</u>	<u>2018 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	3,026,605	3,188,607	162,002	5.35%
Total	3,026,605	3,188,607	162,002	5.35%
	(4.90)	(5.16)	(0.26)	5.35%
<u>OPERATING BUDGET</u>				
Expenses	6,990,096	7,123,415	133,319	1.91%
TAX IMPACT	11.31	11.53	0.22	1.91%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	487,000	633,000	146,000	29.98%
To Trust Funds	49,000	32,000	(17,000)	-34.69%
Total	536,000	665,000	129,000	24.07%
TAX IMPACT	0.87	1.08	0.21	24.07%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Economic Development Funds	-	30,000	30,000	100.00%
Property Record Digitalizing	15,000	-	(15,000)	0.00%
Houston Park Site Design	-	-	-	0.00%
Skate Park Fencing	-	-	-	0.00%
Total	15,000	30,000	(15,000)	100.00%
TAX IMPACT	0.02	0.05	0.02	100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(410,000)	(338,000)	72,000	0.00%
Overlay	96,200	80,000	(16,200)	-16.84%
War Service Credits	179,000	179,000	-	0.00%
Total	(134,800)	(79,000)	55,800	-41.39%
TAX IMPACT	(0.22)	(0.13)	0.09	-41.39%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,379,691	4,550,808	171,117	3.91%
TAX IMPACT	7.09	7.36	0.28	3.91%

Valuation 2017

617,920,647

Fund Balance Review

Audited Fund Balance 12/31/2016	1,787,454
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Changes to Fund Balance during 2017

Used to offset taxes	(385,000)	
Revenue over Budget	184,000	
Expense under Budget	170,000	
TOTAL		(31,000)

Total Estimated FB 12/31/2018	1,756,454
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Estimated 2018 5% Retainage	1,260,000
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Estimated available 2018	496,454
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Budgeted to offset taxes 2018

Operating Budget	(308,000)	
EDC	(30,000)	
Total budgeted		(338,000)

Estimated available 2019	158,454
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Used in 2017	385,000
Estimated Use 2018	338,000

2018 BUDGET LINE ITEM EXPLANATION
REVENUE

**2018- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE**

Account	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Current Use penalties. 35% to Conservation Comm.	16,167	16,341	14,346	15,000	25,451	20,000	20,000	33.33%
3185-007 Yield Tax Timber Tax amount.	13,484	21,974	24,279	20,000	22,809	23,000	23,000	15.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro = \$3,900 St. Methodios = \$52,000 2018=\$62,000 NFI-Contoocook School = \$3,700 Bureau of Land Management = \$7,000 Webster Church = \$100 4-H Association = \$700 Kearsarge Lodge = \$2,000 Hopkinton State Fair = \$38,000 2018: \$38,600 Total = \$118,000 Note: Hopkinton State Fair not included in 2014.	44,684	131,675	103,494	107,400	77,165	118,000	118,000	9.87%
3190 Interest & Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax.	111,224	108,921	133,593	115,000	90,161	100,000	100,000	-13.04%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	1,200	976	676	1,000	765	750	750	-25.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,155,000 003-Municipal Agent Fees - \$25,000 Total = \$1,180,000	1,054,643	1,120,688	1,132,106	1,100,000	1,186,163	1,180,000	1,180,000	7.27%

2018 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
3290 Other Licences, Permits & Fees-TOWN Fees collected that are Town revenue. 002-Certified Docs = \$1,000 004-Dog Licenses = \$6,700 006-Dog License Penalties = \$1,700 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$900 010-03-Pistol Permits = \$ 0 Total = \$10,500 NOTE: No longer Pistol Permits per RSA	9,859	11,408	11,616	11,000	11,132	10,500	10,500	-4.55%
3290 Other Licenses, Permits & Fees-STATE MATCH TO EXPENSE IN TC/TC BUDGET Fees collected that are turned over to the State- offsetting expense in TC/TC budget. 003-Certified Docs = \$2,000 005-Dog Licenses = \$700 005-01 Dog additional fees = \$2,300 007-Hunting/Fishing Licenses = \$2,500 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$13,500	12,181	12,297	14,819	13,500	12,690	13,500	13,500	0.00%
3300 REVENUE FROM OTHER GOVERNMENTS								
3319-001 Revenue from Federal Government This is used as a place holder for potential Federal grants.				1		1	1	0.00%
3352-001 Room & Meals Town share of State receipts for Room/Meals Tax.	269,547	269,394	289,625	289,625	289,283	290,000	290,000	0.13%
3353-001 Highway Block Grant State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	164,146	177,276	190,630	190,630	190,706	190,709	190,709	0.04%
3356-001 State/Federal Forest Land Payment for forest land in Town.	226	396	400	400	443	400	400	0.00%
3357-001 Flood Control Reimbursement Funds paid by State of NH for land that was removed from the tax roles when Hopkinton Dam was built.	216,725	257,854	215,715	222,646	222,367	222,646	222,646	0.00%

2018 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
3359 Other Revenue from State 001-Landfill Grant = 0 003-Witness Fees = \$500 004-Grants-Other = \$500 006-Grants-Police = \$8,000 Total = \$9,000 2018: Landfill bond paid: no I/F Grant income	27,799	32,081	34,046	33,000	33,714	9,000	9,000	-72.73%
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	1,233	3,366	1,863	3,000	4,189	3,000	3,000	0.00%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	1,005	635	1,235	1,000	885	1,000	1,000	0.00%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	688	629	476	600	365	500	500	-16.67%
3401-004 Building Permit Fees Fees paid for building permits, inspections, electrical, plumbing, mechanical and driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	33,269	35,383	44,396	36,000	36,856	36,000	36,000	0.00%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	163,813	212,264	254,211	235,000	283,417	270,000	270,000	14.89%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	26,942	27,445	29,155	29,000	40,243	30,000	30,000	3.45%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	72,550	70,504	70,985	74,000	92,064	80,000	80,000	8.11%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	7,875	7,875	2,100	2,000	5,250	5,000	5,000	150.00%
3401-007 Police Reports Fees paid by those requesting police reports.	1,430	1,560	1,811	1,400	1,440	1,500	1,500	7.14%
3401-008 Fire Reports Fees paid by those requesting fire reports.	137	60	60	100	180	100	100	0.00%

2018 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
200 3403-001 Sewer User Fees Funds match to Sewer Dept. Expenses. Fees collected from sewer users. The Sewer Dept. is self funding and this revenue and expense offset each other.	99,886	112,156	110,776	102,403	113,376	104,601	104,601	2.15%
3404-001 Webster Transfer Station Reimb. Webster's share of the cost of the Transfer Station based on per capita costs. Currently Webster pays 25% of the expenses and is credited for 25% of the revenue.	122,429	107,323	120,361	120,000	69,634	120,000	120,000	0.00%
3404-002 Warner Landfill Monitoring Reimb. Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing	24,839	26,960	24,149	24,000	26,479	24,000	24,000	0.00%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station.	129,169	160,068	161,690	130,000	154,089	150,000	150,000	15.38%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	65,685	30,453	45,769	40,000	55,053	55,000	55,000	37.50%
3404-005 Pay-by-Bag Revenue Fees received from the sale of green bags. This revenue was collected the prior year and transferred only after the Town Meeting vote.	63,750	102,579	35,982	65,000	75,036	65,000	65,000	0.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property 003-Cemetery lots \$3,000 & 006-Markers \$500.	15,441	4,386	7,945	3,500	2,540	3,500	3,500	0.00%
3502-001 Checking Account Interest Bank Interest earned.	(877)	2,916	7,659	3,500	32,482	24,000	24,000	585.71%
3503-001 Rents Rental Horseshoe Tavern building \$8,400 + TH.	7,710	8,860	9,017	8,400	10,165	8,400	8,400	0.00%
3504-002 Fines & Forfeits Court fines.	605	570	220	500	822	500	500	0.00%
3506 Insurance Refunds Ins. returned from WC/Unemp/Health/Prop-Liab.	12,239	35,708	1,785	2,500		2,500	2,500	0.00%

2018 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
3508-002 Contributions & Donations Donations and Refunds.	1,935	4,280	1,005	500	2,379	1,000	1,000	100.00%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$6,000 Library Contrib. \$15,000 Misc. \$3,500 Total = \$24,500	61,260	24,777	40,220	25,000	52,223	24,500	24,500	-2.00%
3000 - REVENUE TOTAL BUDGET	2,854,898	3,142,038	3,138,215	3,026,605	3,222,016	3,188,607	3,188,607	5.35%

SUMMARY	Actual 2014	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Select Board Estimated 2018	BudCom Estimated 2018	Percent Change
3100 - REVENUE FROM TAXES	185,559	278,911	275,712	257,400	215,586	261,000	261,000	1.40%
3200 - LICENSES, PERMITS, FEES	1,077,883	1,145,369	1,159,217	1,125,500	1,210,750	1,204,750	1,204,750	7.04%
3300 - REVENUE FROM OTHER GOVERNMENT	678,443	737,001	730,416	736,302	736,513	712,756	712,756	-3.20%
3401 - PLANNING, ZONING, BUILDING	35,507	39,384	47,494	40,000	41,930	40,000	40,000	0.00%
3401 - AMBULANCE REVENUE	271,180	318,088	356,451	340,000	420,975	385,000	385,000	13.24%
3401 - MISC. CHARGES FOR SERVICES	2,255	2,249	2,347	2,100	1,985	2,100	2,100	0.00%
3404 - TRANSFER STATION REVENUE	405,872	427,383	387,951	379,000	380,290	414,000	414,000	9.23%
3500 - MISC. REVENUE	98,313	81,497	67,851	43,900	100,611	64,400	64,400	46.70%
SUB-TOTALS-FUND 100	2,755,012	3,029,882	3,027,439	2,924,202	3,108,640	3,084,006	3,084,006	5.46%
3403 - SEWER USER FEES-FUND 200	99,886	112,156	110,776	102,403	113,376	104,601	104,601	2.15%
TOTALS	2,854,898	3,142,038	3,138,215	3,026,605	3,222,016	3,188,607	3,188,607	5.35%

BUDGET CHANGE	
\$	162,002
%	5.35%

2018 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2017 Approved	2018 Department	2018 Select Board	\$ Change	% Change
Economic Development Funds	-	30,000	30,000	30,000	100.00%
Property Record Digitalizing	15,000		-	(15,000)	-100.00%
Houston Park Site Design	-	13,000		-	0.00%
Skate Park Fencing	-	17,000		-	0.00%
Road/Bridge Rehab CRF	-			-	0.00%
Recreation Facilities CRF	-	-	10,000	10,000	100.00%
Police/Fire Radio Replacement CRF	5,000	8,000	8,000	3,000	60.00%
Fire Vehicles Replacement CRF	50,000	105,000	105,000	55,000	110.00%
Highway Vehicles Replacement CRF	200,000	225,000	225,000	25,000	12.50%
Police Vehicles Replacement CRF	-	30,000	25,000	25,000	100.00%
Town Hall Renovations CRF	50,000	130,000	75,000	25,000	50.00%
Transfer Station Equipment/Fac. CRF	35,000	37,000	15,000	(20,000)	-57.14%
Library Building Systems CRF	10,000	10,000	5,000	(5,000)	-50.00%
Ambulance CRF	75,000	75,000	75,000	-	0.00%
Dam Maintenance CRF	10,000	10,000	10,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	30,000	75,000	50,000	20,000	66.67%
Revaluation CRF	22,000	30,000	30,000	8,000	36.36%
Library Technology Trust Fund	5,000	5,000	-	(5,000)	-100.00%
Library Buildings & Grounds Trust Fund	7,000	7,000	7,000	-	0.00%
Town Facilities Maintenance Trust Fund	30,000	100,000	15,000	(15,000)	-50.00%
Recreation Facilities Trust Fund	7,000	30,000	10,000	3,000	42.86%
Pay-by-Bag Special Revenue Fund				-	
SSC Special Revenue Fund				-	
TOTAL WARRANT ARTICLES	551,000	907,000	665,000	114,000	20.69%
To CRF	487,000	735,000	633,000		
To Expendable Trust	49,000	142,000	32,000		
	536,000	877,000	665,000		
Individual Warrant Articles	15,000	30,000	-		

551,000

907,000

665,000

2018 OPERATING BUDGET TOTAL TOWN EXPENSES

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 12/31/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BudCom	PERCENT CHANGE
4130 - EXECUTIVE	211,424	209,991	221,573	219,806	221,723	221,723	221,723	0.07%
4135 - IT SERVICES	58,782	39,610	41,000	40,803	41,000	41,000	41,000	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	196,808	191,595	208,319	193,910	210,004	209,004	209,004	0.33%
4141 - ELECTION ADMINISTRATION	2,878	17,331	4,210	4,208	13,529	13,529	13,529	221.35%
4150 - FINANCE	109,170	111,070	120,321	117,453	120,400	119,900	119,900	-0.35%
4152 - ASSESSING OF PROPERTY	67,123	66,179	70,100	66,716	73,520	73,320	73,320	4.59%
4153 - LEGAL	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	554,914	592,545	751,613	705,060	919,933	868,330	868,330	15.53%
4191 - PLANNING BOARD	102,519	105,538	111,442	108,093	114,131	113,831	113,831	2.14%
4195 - CEMETERIES	16,475	10,348	15,056	14,627	22,349	17,228	17,228	14.42%
4196 - PROPERTY & LIABILITY INSURANCE	74,830	73,364	69,404	69,390	67,064	67,064	67,064	-3.37%
4210 - POLICE DEPARTMENT	619,706	630,034	709,880	665,865	757,165	757,165	757,165	6.66%
4215 - AMBULANCE	604,570	610,838	614,595	600,445	677,084	661,415	661,415	7.62%
4220 - FIRE DEPARTMENT	284,994	329,898	304,020	283,037	314,063	313,063	313,063	2.97%
4290 - EMERGENCY MANAGEMENT	0	11,840	1	0	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	630,458	694,060	739,226	746,564	756,788	755,988	755,988	2.27%
4312 - HIGHWAYS & STREETS	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%
4316 - STREET LIGHTING	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%
4324 - TRANSFER STATION	542,578	541,085	555,745	568,468	562,447	562,447	562,447	1.21%
4325 - SOLID WASTE - LANDFILL	39,138	23,847	40,500	39,912	35,500	35,500	35,500	-12.35%
4327- SOLID WASTE - COMMUNITY WELL	14,685	7,494	12,000	7,159	10,500	10,500	10,500	-12.50%
4411 - ANIMAL CONTROL	6,110	6,288	6,834	6,401	6,834	6,834	6,834	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,327	14,675	15,675	15,675	14,675	14,675	14,675	-6.38%
4441 - HUMAN SERVICES ADMINISTRATION	57,590	60,230	62,948	62,370	63,523	63,523	63,523	0.91%
4445 - HUMAN SERVICES VENDORS	45,171	49,941	50,000	45,762	55,000	50,000	50,000	0.00%
4520 - RECREATION	99,540	105,566	116,974	108,783	117,762	116,462	116,462	-0.44%
4521 - BUILDINGS & GROUNDS	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%
4550 - LIBRARY	280,422	281,059	293,095	291,524	289,698	289,698	289,698	-1.16%
4583 - PATRIOTIC PURPOSES	3,100	2,904	3,250	2,800	3,250	3,250	3,250	0.00%
4611 - CONSERVATION COMMISSION	0	0	1	0	1,420	1	1	0.00%

**2018 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 12/31/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BudCom	PERCENT CHANGE
4652 - ECONOMIC DEVELOPMENT	500	247	31,500	31,150	28,500	23,500	23,500	-25.40%
4711 - DEBT SERVICE	366,493	497,504	716,122	713,655	583,882	583,882	583,882	-18.47%
4721 - DEBT INTEREST	120,602	153,112	177,457	179,886	166,801	166,801	166,801	-6.00%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	5,924,554	6,276,021	6,886,542	6,711,845	7,315,725	7,018,814	7,018,814	1.92%
4326 - SEWER FUND 200	92,937	116,645	103,554	103,429	104,601	104,601	104,601	1.01%
GRAND TOTAL	6,017,491	6,392,666	6,990,096	6,815,274	7,420,326	7,123,415	7,123,415	1.91%

\$ Change	133,319
% Change	1.91%

2018 OPERATING BUDGET

2017 - 2018 OPERATING BUDGET COMPARISON

DEPARTMENT	2017 BUDGET	2018 DEPARTMENT	2018 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	221,573	221,723	221,723	150	0.07%
4135 - IT SERVICES	41,000	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	208,319	210,004	209,004	685	0.33%
4141 - ELECTION ADMINISTRATION	4,210	13,529	13,529	9,319	221.35%
4150 - FINANCE	120,321	120,400	119,900	(421)	-0.35%
4152 - ASSESSING OF PROPERTY	70,100	73,520	73,320	3,220	4.59%
4153 - LEGAL	25,000	25,000	25,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	751,613	919,933	868,330	116,717	15.53%
4191 - PLANNING BOARD	111,442	114,131	113,831	2,389	2.14%
4195 - CEMETERIES	15,056	22,349	17,228	2,171	14.42%
4196 - PROPERTY & LIABILITY INSURANCE	69,404	67,064	67,064	(2,340)	-3.37%
4210 - POLICE DEPARTMENT	709,880	757,165	757,165	47,286	6.66%
4215 - AMBULANCE	614,595	677,084	661,415	46,820	7.62%
4220 - FIRE DEPARTMENT	304,020	314,063	313,063	9,044	2.97%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	739,226	756,788	755,988	16,762	2.27%
4312 - HIGHWAYS & STREETS	712,500	955,500	747,500	35,000	4.91%
4316 - STREET LIGHTING	2,100	2,100	2,100	-	0.00%
4324 - TRANSFER STATION	555,745	562,447	562,447	6,701	1.21%
4325 - SOLID WASTE - LANDFILL	40,500	35,500	35,500	(5,000)	-12.35%
4327- SOLID WASTE - COMMUNITY WELL	12,000	10,500	-	(12,000)	-100.00%
4411 - ANIMAL CONTROL	6,834	6,834	6,834	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	15,675	14,675	14,675	(1,000)	-6.38%
4441 - HUMAN SERVICES ADMINISTRATION	62,948	63,523	63,523	575	0.91%
4445 - HUMAN SERVICES VENDORS	50,000	55,000	50,000	-	0.00%
4520 - RECREATION	116,974	117,762	116,462	(513)	-0.44%
4521 - BUILDINGS & GROUNDS	82,080	82,580	82,580	500	0.61%
4550 - LIBRARY	293,095	289,698	289,698	(3,397)	-1.16%
4583 - PATRIOTIC PURPOSES	3,250	3,250	3,250	-	0.00%
4611 - CONSERVATION COMMISSION	1	1,420	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	31,500	28,500	23,500	(8,000)	-25.40%

2018 OPERATING BUDGET
2017 - 2018 OPERATING BUDGET COMPARISON

DEPARTMENT	2017 BUDGET	2018 DEPARTMENT	2018 SELECT BOARD	\$ CHANGE	% CHANGE
4711 - DEBT SERVICE	716,122	583,882	583,882	(132,240)	-18.47%
4721 - DEBT INTEREST	177,457	166,801	166,801	(10,656)	-6.00%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	6,886,542	7,315,725	7,008,314	121,772	1.77%
200 FUND 4326- SEWER	103,554	104,601	104,601	1,047	1.01%
GRAND TOTAL	6,990,096	7,420,326	7,112,915	122,819	1.76%

Operating Budget Major Changes

Item	2017 Budget	2018 Proposed	\$ Change	% Change	Tax Impact
TOTAL 4141 ELECTION ADMINISTRATION Two additional elections in 2018	4,210	13,529	9,319	100.00%	\$ 0.02
4152-347 Records Storage Cloud Storage of Property Files	-	3,420	3,420	100.00%	\$ 0.006
4155-110 Merit Wage Pool Based on 4% pool	3,988	84,148	80,160	100.00%	\$ 0.130
4155-210 Health Insurance 4.8% GMR	611,963	641,231	29,268	4.78%	\$ 0.047
4155-260 Workers' Compensation Insurance	79,826	87,647	7,821	9.80%	\$ 0.013
4191-390 Professional Services Cost for additional chapter of Master Plan	9,875	11,715	1,840	18.63%	\$ 0.003
4195-115 Cemetery Sexton Expanded responsibilities and added hours	4,032	9,120	5,088	126.19%	\$ 0.008
4210-120 Part-Time Officer Wages Permanent PT Officer	16,863	45,400	28,537	169.23%	\$ 0.046
4215-120 Wages-Training/Refresher Courses FT Cost for training of FT FF/EMS personnel	-	10,000	10,000	100.00%	\$ 0.016
4215-140 Overtime Wages Cost of Ambulance OT	46,000	50,000	4,000	8.70%	\$ 0.006
4220-430 Equipment/Repair/Maintenance	9,923	11,752	1,829	18.43%	\$ 0.003
4220-612 Equipment/Gear Replacement To fit onto the wage scale	4,389	7,770	3,381	77.03%	\$ 0.005
4311-140 Overtime Highway OT - Mostly for plowing	56,000	64,500	8,500	15.18%	\$ 0.014
4312-380 Shimming/Paving	320,000	336,000	16,000	5.00%	\$ 0.026

Item	2017 Budget	2018 Proposed	\$ Change	% Change	Tax Impact
4312-460 Engineering Restore to 2016 level	10,000	30,000	20,000	200.00%	\$ 0.032
4324-418 Demolition Haulage	7,875	10,500	2,625	33.33%	\$ 0.004
4711-981-00 Principal - Landfill Bond is paid	133,805	-	(133,805)	100.00%	\$ (0.217)
TOTALS	1,314,539	1,403,203	88,664	6.74%	\$ 0.143

2018 Budget-Select Board Major Changes

Item	Department	Department Request	Select Board	\$ Change
Capital Items				
Houston Park Site Design	PW-Bldg & Grnds	13,000	-	(13,000)
Skate Park Fencing	Recreation	17,000	-	(17,000)
Fire Vehicles Replacement CRF	Fire			-
Town Hall Renovation	Executive	130,000	75,000	(55,000)
Transfer Station Equip & Facilities	Environmental	37,000	15,000	(22,000)
Sewer Equipment/Sludge Removal	Environmental	75,000	50,000	(25,000)
Town Facilities Maintenance Trust	PW-Bldg & Grnds	100,000	15,000	(85,000)
Recreational Facilities Trust	Recreation	30,000	10,000	(20,000)
Operating Budget				-
4155-110 Merit Wage Pool	Personnel	120,212	84,148	(36,064)
4195-390 Professional Services	Cemeteries	7,000	2,000	(5,000)
4215-120 Wages-Training/Refresher-	Ambulance	11,424	10,000	(1,424)
4215-140 Overtime Wages	Ambulance	58,752	50,000	(8,752)
4312-380 Shimming/Paving	Streets&Highways	543,000	336,000	(207,000)
4445-390 Welfare Vendor Payments	Human Services	55,000	50,000	(5,000)
4611-CONSERVATION BUDGET TOTAL:	ConCom	1,420	1	(1,419)
4652-390 Professional Services	EDC	12,000	7,000	(5,000)
TOTALS		1,210,808	704,149	(506,659)

2018 Wages

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 12/31/2017	2018 DEPARTMENT	2018 Select Board	2018 BudCom	PERCENT CHANGE
4130 - EXECUTIVE	136,354	142,554	145,448	145,194	146,649	146,649	146,649	0.83%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	123,345	124,717	133,520	128,459	134,223	134,223	134,223	0.53%
4141 - ELECTION ADMINISTRATION	1,750	9,780	2,960	2,672	8,050	8,050	8,050	171.96%
4150 - FINANCE	68,704	72,414	78,370	78,159	79,163	79,163	79,163	1.01%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	-	-	3,988	659	120,212	84,148	84,148	2010.03%
4191 - PLANNING BOARD	69,775	72,786	75,325	74,454	75,902	75,902	75,902	0.77%
4195 - CEMETERIES	1,381	1,399	4,032	338	9,000	9,120	9,120	126.19%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	423,041	425,818	476,534	454,057	510,947	510,947	510,947	7.22%
4215 - AMBULANCE	429,254	436,525	428,463	423,005	469,996	459,820	459,820	7.32%
4220 - FIRE DEPARTMENT	119,515		106,600	101,640	106,600	106,600	106,600	0.00%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	504,536	556,507	591,446	601,683	605,549	605,549	605,549	2.38%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	199,038	195,281	208,172	211,699	209,990	209,990	209,990	0.87%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327 - SOLID WASTE - COMMUNITY WELL	4,005	-	-	-	-	-	-	
4411 - ANIMAL CONTROL	5,848	5,848	6,000	6,000	6,000	6,000	6,000	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	45,899	48,274	49,779	49,742	50,225	50,225	50,225	0.90%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	62,005	70,211	77,842	73,291	78,284	78,284	78,284	0.57%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	165,158	170,852	180,037	176,642	176,364	176,364	176,364	-2.04%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	

2018 Wages

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 12/31/2017	2018 DEPARTMENT	2018 Select Board	2018 BudCom	PERCENT CHANGE
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	2,359,608	2,332,966	2,568,516	2,527,693	2,787,154	2,741,034	2,741,034	6.72%
200 FUND 4326- SEWER	37,957	40,702	42,471	41,318	43,486	43,486	43,486	2.39%
GRAND TOTAL	2,397,565	2,373,668	2,610,987	2,569,010	2,830,640	2,784,520	2,784,520	6.65%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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2018 BENEFITS COST

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	YTD 9/30/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BUDCOM	PERCENT CHANGE
4130 - EXECUTIVE	24,910	26,507	26,680	26,187	27,054	27,054	27,054	1.40%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	20,246	21,584	22,029	20,893	22,311	22,311	22,311	1.28%
4141 - ELECTION ADMINISTRATION	134	-	-	138	379	379	379	
4150 - FINANCE	10,889	11,620	13,096	12,774	13,287	13,287	13,287	1.46%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	550,850	590,002	744,625	701,030	796,721	781,182	781,182	4.91%
4191 - PLANNING BOARD	11,884	12,547	12,985	12,601	13,160	13,160	13,160	1.34%
4195 - CEMETERIES	106	107	308	35	689	698	698	126.18%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	109,039	111,728	129,237	118,336	142,568	142,568	142,568	10.32%
4215 - AMBULANCE	114,509	122,126	122,032	117,069	140,888	137,495	137,495	12.67%
4220 - FIRE DEPARTMENT	23,057	15,612	26,399	26,186	27,422	27,422	27,422	3.88%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	89,202	101,025	107,780	106,563	110,939	110,939	110,939	2.93%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	27,663	27,970	30,579	29,288	30,988	30,988	30,988	1.34%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WASTE	741	-	-	-	-	-	-	
4411 - ANIMAL CONTROL	180	396	459	304	459	459	459	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	8,502	8,845	9,421	9,088	9,558	9,558	9,558	1.46%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	7,232	10,853	12,283	11,219	11,954	11,954	11,954	-2.68%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	23,023	24,205	25,274	24,288	25,204	25,204	25,204	-0.28%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	

2018 BENEFITS COST

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	YTD 9/30/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BUDCOM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	1,022,167	1,085,127	1,283,188	1,215,999	1,373,580	1,354,658	1,354,658	5.57%
200 FUND 4326- SEWER	7,585	8,191	7,993	8,455	8,275	8,275	8,275	3.53%
GRAND TOTAL	1,029,752	1,093,318	1,291,181	1,224,454	1,381,855	1,362,933	1,362,933	5.56%

2018 OPERATING EXPENDITURES

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 9/30/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BUDCOM	PERCENT CHANGE
4130 - EXECUTIVE	50,160	40,930	49,445	48,425	48,020	48,020	48,020	-2.88%
4135 - IT SERVICES	58,782	39,610	41,000	40,803	41,000	41,000	41,000	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	53,217	45,294	52,770	44,558	53,470	52,470	52,470	-0.57%
4141 - ELECTION ADMINISTRATION	994	7,551	1,250	1,399	5,100	5,100	5,100	308.00%
4150 - FINANCE	29,577	27,036	28,855	26,520	27,950	27,450	27,450	-4.87%
4152 - ASSESSING OF PROPERTY	67,123	66,179	70,100	66,716	73,520	73,320	73,320	4.59%
4153 - LEGAL	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	4,064	2,543	3,000	3,371	3,000	3,000	3,000	0.00%
4191 - PLANNING BOARD	20,860	20,205	23,132	21,038	25,069	24,769	24,769	7.08%
4195 - CEMETERIES	14,988	8,842	10,716	14,255	12,660	7,410	7,410	-30.85%
4196 - PROPERTY & LIABILITY INSURAN	74,830	73,364	69,404	69,390	67,064	67,064	67,064	-3.37%
4210 - POLICE DEPARTMENT	87,626	92,488	104,109	93,472	103,650	103,650	103,650	-0.44%
4215 - AMBULANCE	60,807	52,187	64,100	60,371	66,200	64,100	64,100	0.00%
4220 - FIRE DEPARTMENT	142,422	230,961	171,021	155,211	180,041	179,041	179,041	4.69%
4290 - EMERGENCY MANAGEMENT	-	11,840	1	-	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	36,720	36,528	40,000	38,318	40,300	39,500	39,500	-1.25%
4312 - HIGHWAYS & STREETS	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%
4316 - STREET LIGHTING	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%
4324 - TRANSFER STATION	315,877	317,834	316,994	327,481	321,469	321,469	321,469	1.41%
4325 - SOLID WASTE - LANDFILL	39,138	23,847	40,500	39,912	35,500	35,500	35,500	-12.35%
4327 - SOLID WASTE - COMMUNITY WEL	9,939	7,494	12,000	7,159	10,500	10,500	10,500	-12.50%
4411 - ANIMAL CONTROL	82	44	375	97	375	375	375	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,327	14,675	15,675	15,675	14,675	14,675	14,675	-6.38%
4441 - HUMAN SERVICES ADMINISTRAT	3,189	3,111	3,748	3,540	3,740	3,740	3,740	-0.21%
4445 - HUMAN SERVICES VENDORS	45,171	49,941	50,000	45,762	55,000	50,000	50,000	0.00%
4520 - RECREATION	30,303	24,502	26,849	24,272	27,524	26,224	26,224	-2.33%
4521 - BUILDINGS & GROUNDS	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%
4550 - LIBRARY	92,241	86,002	87,784	90,594	88,130	88,130	88,130	0.39%
4583 - PATRIOTIC PURPOSES	3,100	2,904	3,250	2,800	3,250	3,250	3,250	0.00%
4611 - CONSERVATION COMMISSION	-	-	1	-	1,420	1	1	0.00%
4652 - ECONOMIC DEVELOPMENT	500	247	31,500	31,150	28,500	23,500	23,500	-25.40%
4711 - DEBT SERVICE	366,493	497,504	716,122	713,655	583,882	583,882	583,882	-18.47%
4721 - DEBT INTEREST	120,602	153,112	177,457	179,886	166,801	166,801	166,801	-6.00%

2018 OPERATING EXPENDITURES

DEPARTMENT	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	YTD 9/30/2017	2018 DEPARTMENT	2018 SELECT BOARD	2018 BUDCOM	PERCENT CHANGE
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	2,542,779	2,774,603	3,034,838	2,968,154	3,154,991	2,923,122	#####	-3.68%
200 FUND 4326- SEWER	47,395	67,752	53,090	53,656	52,840	52,840	52,840	-0.47%
GRAND TOTAL	2,590,174	2,842,355	3,087,928	3,021,809	3,207,831	2,975,962	#####	-3.63%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4130-110 Town Administrator Wages attributable to the position. (\$92,680)	84,206	89,687	91,858	91,789	92,680	92,680	92,680	0.89%
4130-115 Adm. Assessing Asst. 40 hrs/wk x 52 x \$21.86=\$45,469.	40,711	42,037	45,090	44,660	45,469	45,469	45,469	0.84%
4130-116 Part Time Staff 2016=PT Summer Staff		2,394	-	-		-		
4130-125 Select Board Member Stipend Annual Stipend 5 Select Board Members @ \$1,500. each	10,500	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
4130-140 Overtime-Adm. Assessing Asst. Select Board Minute Taker 2 hr SB meetings x 16 meetings x \$32.79/hr = \$1,050	937	936	1,000	1,245	1,000	1,000	1,000	0.00%
4130-220 Social Security Social security cost for executive employees 6.20%.	8,820	9,261	9,018	8,880	9,092	9,092	9,092	0.83%
4130-221 Medicare Medicare cost for executive employees 1.45%.	2,063	2,166	2,108	2,077	2,126	2,126	2,126	0.87%
4130-230 NH Retirement FT Retirement at 11.38% Jan.-Dec of pay.	14,027	15,080	15,554	15,230	15,835	15,835	15,835	1.81%
4130-341 Telephone Alarm lines, TH Internet, main town number, TA & AAA lines TDS- \$367/mo. x 12 = \$4,400 Verizon \$10/mo. x 12 = \$120 Total = \$4,520	4,312	4,407	4,800	3,840	4,520	4,520	4,520	-5.83%
4130-410 Electricity \$375/mo. x 12 = \$4,500.	4,404	3,941	4,500	4,260	4,500	4,500	4,500	0.00%
4130-411 Heating Fuel Town Hall #2 Heating fuel oil-1,450 gal. x \$2.00=\$2,900	3,956	2,971	3,600	2,103	2,900	2,900	2,900	-19.44%
4130-412 Town Hall Water Hopkinton Village Precinct water = \$110/qtr. x 4=\$440	292	642	440	438	440	440	440	0.00%
4130-530 Travel & Meals Mileage reimbursement at IRS rate TA, AAA, and Select Board for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	122	58	500	-	500	500	500	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4130-540 Memberships/Conferences/Trainings Conf./Trainings for TA, AAA, Health Off., Select Board = \$500 MMANH = \$100 ICMA = \$750 NH Association of Assessing = \$50. NH Health Officers Association = \$35 TOTAL = \$1,435	934	1,310	1,380	876	1,435	1,435	1,435	3.99%
4130-550 Printing Town Report printing.	4,884	4,374	5,000	4,764	4,800	4,800	4,800	-4.00%
4130-555 Advertising Advertising for bids, procurement, public notices.	1,639	783	1,500	1,021	1,500	1,500	1,500	0.00%
4130-560 Dues & Subscriptions \$5,000 NHMA Dues \$ 100 Concord Monitor	5,050	4,999	5,100	5,087	5,100	5,100	5,100	0.00%
4130-610 Town Meeting \$500 = Sound System \$200 = Child Care \$300 = Plaques/Appreciation Gifts/Certificates Total=\$1,000	763	984	1,000	803	1,000	1,000	1,000	0.00%
4130-620 Office Supplies Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies & any assessing dept. supplies. 2016: Combined with other TH depts. added \$1,800-Finance, \$1,000- Planning, \$350-Human Services= \$7,650.	4,385	8,615	7,650	6,822	7,650	7,650	7,650	0.00%
4130-625 Postage Office postage \$2,500 2016: Includes Executive/Finance/Human Services	233	2,222	2,700	1,208	2,500	2,500	2,500	-7.41%
4130-670 Reference Books Reference Books.	96		300	65	200	200	200	-33.33%
4130-690 Select Board Expenses Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	9,665	5,624	5,000	11,163	5,000	5,000	5,000	0.00%
4130-390-01 Web Site Administration Web site hosting – Revize Software	9,425		5,975	5,975	5,975	5,975	5,975	0.00%
4130-EXECUTIVE BUDGET TOTAL:	211,424	209,991	221,573	219,806	221,723	221,723	221,723	0.07%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/17	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	136,354	142,554	145,448	145,194	146,649	146,649	146,649	0.83%
BENEFITS	24,910	26,507	26,680	26,187	27,054	27,054	27,054	1.40%
OTHER OPERATING EXPENSES	50,160	40,930	49,445	48,425	48,020	48,020	48,020	-2.88%
TOTALS	211,424	209,991	221,573	219,806	221,723	221,723	221,723	0.07%

Budget Change	
\$	150
%	0.07%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4135-345 IT Services Contract for technology services and computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 4 servers (TH, PD, Fire, TC/TC). \$1,800/mo. x 12 mo. = \$21,600.	51,209	18,678	21,600	16,489	20,000	20,000	20,000	-7.41%
4135-346 Computer Replacements We replace vital computers every 5 years. 8 desktops x \$1,200 = \$9,600 8 office licenses x \$300 = \$2,400 Misc. Hardware = \$2,400 Total = \$14,400	2,867	15,861	14,400	15,662	14,400	14,400	14,400	0.00%
4135-347 Computer Software Licenses Anti-Virus = \$700 + \$2,600 Add'l licenses Offsite backup = \$600 + Email \$1,100 = \$5,000 Other general required software licences	4,706	5,071	5,000	8,652	6,600	6,600	6,600	32.00%
4135 BUDGET IT SERVICES TOTAL:	58,782	39,610	41,000	40,803	41,000	41,000	41,000	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	58,782	39,610	41,000	40,803	41,000	41,000	41,000	0.00%
TOTALS	58,782	39,610	41,000	40,803	41,000	41,000	41,000	0.00%

Budget Change	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4140-110 Town Clerk/Tax Collector Wages attributable to the full-time elected position. (\$56,822)	52,629	55,259	56,318	56,276	56,822	56,822	56,822	0.89%
4140-115 Full-Time Wages 1 FT office staff. (\$23.56/\$49,005)	43,216	44,969	48,470	45,538	49,005	49,005	49,005	1.10%
4140-125 Part-Time Wages 1 PT office staff = 30hrs/wk x 52 wks x \$16.89 = \$26,348 Wages for office cleaner -100/hr @ \$17.48=\$1,748 Total= \$28,096	27,243	22,898	28,432	26,063	28,096	28,096	28,096	-1.18%
4140-140 Overtime Election & office coverage due to vacation & sick leave.	257	1,591	300	582	300	300	300	0.00%
4140-220 Social Security Social security cost for employees 6.20%.	7,694	8,073	8,278	7,740	8,322	8,322	8,322	0.53%
4140-221 Medicare Medicare cost for employees 1.45%.	1,800	1,888	1,936	1,844	1,946	1,946	1,946	0.53%
4140-230 NH Retirement FT Retirement at 11.38% Jan-Dec of pay.	10,752	11,623	11,815	11,308	12,043	12,043	12,043	1.93%
4140-341 Telephone Two phone lines and internet access for Bates Building.	2,869	3,841	2,800	3,633	3,200	3,200	3,200	14.29%
4140-343 Office Equipment To replace and maintain office equipment: copier, printers, typewriter, adding machines, fax machine.	605	375	300	-	300	300	300	0.00%
4140-345 Computer Software Maintenance and service contract for the Avitar software modules: Tax Collect, Town Clerk, Utility Billing (Water/Sewer).	7,099		7,200	7,779	7,800	7,800	7,800	8.33%
4140-346 Registry of Deeds IN/OUT account for recording liens, redemptions, current use and utility liens. Economy has a direct correlation to the number of liens.	457	523	800	465	600	600	600	-25.00%
4140-390 Professional Services Mortgage searches for liens & deeds=\$1,000 & Document vital record preservation (KoFile-2 books)=\$5,500 = Total \$6,500	8,221	7,818	7,500	1,175	6,500	6,500	6,500	-13.33%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4140-410 Electricity Electric costs for the Bates Building.	3,705	2,172	2,000	2,351	2,400	2,400	2,400	20.00%
4140-411 Heating Fuel 1,000 gal. x \$2.00/gal. = \$2,000	2,740	2,061	2,000	1,481	2,000	2,000	2,000	0.00%
4140-412 Water/Sewer Contoocook Precinct water for Bates Building.	363	373	370	375	370	370	370	0.00%
4140-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.		125	100	-	100	100	100	0.00%
4140-540 Conferences/Training Attendance at Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NH Government Finance Officer's Assoc.	1,004	629	1,200	370	1,200	1,200	1,200	0.00%
4140-550 Printing For envelopes, motor vehicle registration renewal letters, dump stickers, tax bills & other required printing.	1,839	1,484	2,200	970	2,200	2,000	2,000	-9.09%
4140-620 Office Supplies Supplies for the TC/TC office, elections, & Supervisors of the Checklist. Copier supplies & updates for motor vehicle red books & voting laws.	2,119	2,986	3,000	3,645	3,500	3,000	3,000	0.00%
4140-625 Postage Postage machine rental \$396./Q=\$1,584, & postage supplies \$198, PO Box rental \$68, postage for mailing tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, wetland filings, voter registrations, absentee ballots, dog license notices and vital statistics \$7,150= Total \$9,000 Between 20,000 and 25,000 pieces of mail per year depending on the number of elections. 2015=1 2016=4 2017=1 2018=3.	9,046	10,148	9,000	8,562	9,000	9,000	9,000	0.00%
4140-680 Dog Tags Purchase of 1,600 dog tags per year.	473		500	771	500	500	500	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4140-750 Furniture/Fixtures For anticipated replacement of office furniture (chairs, etc.)			300	495	300	-		-100.00%
4140-801 Town Clerk State Fees IN/OUT Account used to remit revenue collected by the Town to the State for: Dog licenses, Fish & Game licenses, OHRV registrations, birth/death certificate fees, and marriage license fees. This expense is 100% offset by revenue shown in account #3290.	12,677	12,759	13,500	12,485	13,500	13,500	13,500	0.00%
4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:	196,808	191,595	208,319	193,910	210,004	209,004	209,004	0.33%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	123,345	124,717	133,520	128,459	134,223	134,223	134,223	0.53%
BENEFITS	20,246	21,584	22,029	20,893	22,311	22,311	22,311	1.28%
OTHER OPERATING EXPENSES	53,217	45,294	52,770	44,558	53,470	52,470	52,470	-0.57%
TOTALS	196,808	191,595	208,319	193,910	210,004	209,004	209,004	0.33%

Budget Change	
\$	685 -
%	0.33%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION

NOTE: 2015-1 election, 2016-4 elections. 2017-1 election, 2018-3 elections

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4141-120 Election Wages - Ballot Clerks 100 hrs per Election x \$8.00/hr=\$800 x 3 =\$2,400	432	3,463	960	572	2,400	2,400	2,400	150.00%
4141-130 Moderator's Stipend 3 Elections + Town Meeting x \$100 = \$400	200	400	200	200	400	400	400	100.00%
4141-131 Assistant Moderator's Stipend 3 Elections+ Town Meeting x \$75 = \$300	125	75	150	75	300	300	300	100.00%
4141-132 Supervisors of the Checklist Wages 3 Supervisors: Voter checklist on State HAVA system. 3 Elections + town and school meetings = \$4,950	993	5,842	1,650	1,825	4,950	4,950	4,950	200.00%
4141-220 Social Security Social security applicable to Supervisors of Checklist. Election Workers are exempt per town vote	109			112	307	307	307	100.00%
4141-221 Medicare Medicare applicable to Supervisors of the Checklist Election workers are exempt per town meeting vote	25			26	72	72	72	100.00%
4141-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.			100	-		-		-100.00%
4141-555 Advertising Legal Notices for elections	263	568	400	158	600	600	600	50.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION

NOTE: 2015-1 election, 2016-4 elections. 2017-1 election, 2018-3 elections

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4141-622 Voting Machine Expense Ballot machine maint. contract -\$250 Ballot machine batteries/ribbons \$100 Cost of coding machine for each election (ranges from \$500-\$1,500 per election)=\$3,750 Election Ballots \$400 Total=\$4,500.	731	6,983	750	1,242	4,500	4,500	4,500	500.00%
TOTAL 4141 ELECTION ADMINISTRATION	2,878	17,331	4,210	4,208	13,529	13,529	13,529	221.35%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	1,750	9,780	2,960	2,672	8,050	8,050	8,050	171.96%
BENEFITS	134	-	-	138	379	379	379	100.00%
OTHER OPERATING EXPENSES	994	7,551	1,250	1,399	5,100	5,100	5,100	308.00%
TOTALS	2,878	17,331	4,210	4,208	13,529	13,529	13,529	221.35%

<u>Budget Change</u>	
\$	9,319
%	221.35%

TOTALS TC/TC	196,808	191,595	208,319	193,910	210,004	209,004	209,004	0.33%
TOTALS Elections	2,878	17,331	4,210	4,208	13,529	13,529	13,529	221.35%
	199,686	208,926	212,529	198,118	223,533	222,533	222,533	4.71%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Comm Approved 2018	Percent Change
4150-110 Finance Director Wages attributable to position. (\$63,544)	55,484	58,806	62,980	62,933	63,544	63,544	63,544	0.90%
4150-115 Treasurer Stripend Annual stipend paid to the Treasurer.	5,034	5,034	6,000	6,000	6,000	6,000	6,000	0.00%
4150-120 Finance Clerk 8 hrs/wk x \$17.39 x 52 weeks = \$7,234	6,176	6,129	7,170	6,796	7,234	7,234	7,234	0.89%
4150-121 Budget Committee Minutetaker Hours vary due to length of meetings & prep time: Meetings: \$15.00/hr x 3 hrs x 11 = \$495.00 Minutes: \$15.00/hr x 3 hrs x 11 = \$660.00 TOTAL = \$1,155	780	1,215	990	1,200	1,155	1,155	1,155	16.67%
4150-122 Trustee of Trust Funds Bookkeeper Stipend for Trustee Bookkeeper.	1,230	1,230	1,230	1,230	1,230	1,230	1,230	0.00%
4150-220 Social Security Social security cost for employees 6.20%.	3,884	4,094	4,859	4,712	4,908	4,908	4,908	1.01%
4150-221 Medicare Medicare cost for employees 1.45%.	909	957	1,136	1,102	1,148	1,148	1,148	1.01%
4150-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	6,096	6,569	7,101	6,960	7,231	7,231	7,231	1.84%
4150-341 Telephone Telephone service for Finance Office line.	366	485	400	462	500	500	500	25.00%
4150-345 Computer Software Maintenance Munismart Harris Software contract: GL, AP, PR, AR modules.	4,186	4,857	5,000	4,990	5,310	5,310	5,310	6.20%
4150-530 Travel/Meals Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	-		165	-	165	165	165	0.00%
4150-540 Conferences and Training \$150 NHMA Conference \$250 GFOA Conference \$100 Budget & Finance Workshops TOTAL \$500		80	500	-	500	500	500	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Comm Approved 2018	Percent Change
4150-560 Dues/Subscriptions \$40 GFOS - NH and New England Member \$50 GFOA - National Member + \$35 Professionals TOTAL = \$125	40	60	125	50	125	125	125	0.00%
4150-610-01 Audit Audit contract with Independent Auditors Roberts & Greene.	15,550	15,850	15,850	15,850	16,000	16,000	16,000	0.95%
4150-610-02 Fixed Assets Schedule Maintenance Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Work outsourced to be GASB 34 compliant.	1,065	1,090	1,065	1,100	1,150	1,150	1,150	7.98%
4150-610-03 Bank Fees Checking Account Bank Fees. 2017 & 2018 Most fees waived.	3,296	1,504	2,000	207	500	300	300	-85.00%
4150-611 Budget Committee Expenses Files, tabs, supplies, advertising, training for Budget Committee.	444		300	143	300	200	200	-33.33%
4150-620 Office Supplies 2016: Moved to 4130-Executive.	1,479			-	-			
4150-621 Copier/Postage Contract 2018-Continental Bus. copier contract/toner/maintnace=\$1,400 Pitney Bowes-Postage machine \$1,300 & supplies \$300=\$1,600 Electronic Scale & supplies=\$200 TOTAL = \$3,200.	2,668	2,905	3,250	3,444	3,200	3,200	3,200	-1.54%
4150-625 Postage 2016: Moved to 4130-Executive.	483		-	-				
4150-690 Treasurer's Expenses Printer cartridges, paper, envelopes, storage boxes, etc.		205	200	273	200	-		-100.00%
4150-FINANCE BUDGET TOTAL:	109,170	111,070	120,321	117,453	120,400	119,900	119,900	-0.35%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Comm Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Comm Approved 2018	Percent Change
WAGES	68,704	72,414	78,370	78,159	79,163	79,163	79,163	1.01%
BENEFITS	10,889	11,620	13,096	12,774	13,287	13,287	13,287	1.46%
OTHER OPERATING EXPENSES	29,577	27,036	28,855	26,520	27,950	27,450	27,450	-4.87%
TOTALS	109,170	111,070	120,321	117,453	120,400	119,900	119,900	-0.35%

<u>Budget Change</u>	
\$	(421)
%	-0.35%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
NO WAGES								
NO BENEFITS								
4152-344-01 Tax Map Updates Contract with CAI to maintain Tax maps. Tax maps are updated each year to be current with April 1 tax assessment date.	3,575	3,638	4,000	3,725	4,000	4,000	4,000	0.00%
4152-345 Computer Software License Avitar assessing software license = \$3,700		3,171	3,700	3,550	3,700	3,500	3,500	-5.41%
4152-346 Registry of Deeds Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	485	600	400	458	400	400	400	0.00%
4152-347 Records Storage Cost for the cloud storage for the Property Record files. 2018: New account	-	-	-	-	3,420	3,420	3,420	100.00%
4152-390 Professional Services Cross Count Appraisal Contract General Assessing: 32 hrs/mo. X 12mo.x\$55 = \$21,120 Cyclical Work = \$23,880 Sansoucy Contract Utility Assessing + \$12,000 Abatement Work = \$5,000 TOTAL = \$62,000	63,063	58,770	62,000	58,983	62,000	62,000	62,000	0.00%
4152-ASSESSING BUDGET TOTAL:	67,123	66,179	70,100	66,716	73,520	73,320	73,320	4.59%
SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	67,123	66,179	70,100	66,716	73,520	73,320	73,320	4.59%
TOTALS	67,123	66,179	70,100	66,716	73,520	73,320	73,320	4.59%

Budget Change	
\$	3,220
%	4.59%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4153 - LEGAL

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4153-320 Legal Fees Legal services provided by Donahue, Tucker & Ciandella for on-going cases, questions of law for Select Board, & attendance at Town Meeting. Planning & Zoning Boards use Atty. B. Waugh.	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%
4153-LEGAL BUDGET TOTAL:	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%
TOTALS	22,792	19,634	25,000	9,854	25,000	25,000	25,000	0.00%

<u>Budget Change</u>	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4155-110 Merit Wage Pool This is the pool allocated to give merit raises to employees based on performance evaluations. Select Board originally allocated a 5.0% merit pool, but during deliberations changed it to a 3.5% pool.	-		3,988	659	120,212	84,148	84,148	2010.03%
4155-210 Health Insurance GMR = 4.8% Health Insurance/Medical Stipend cost for eligible employees	450,422	528,680	611,963	572,194	655,700	641,231	641,231	4.78%
4155-211 Dental Insurance GMR=2.3% Dental Ins. for eligible employees	36,309	39,340	42,297	38,390	42,200	41,130	41,130	-2.76%
4155-215 Long Term Disability Insurance \$ 0.28 per \$100 of covered monthly payroll \$472 x 12=\$5,670	6,063	5,158	5,160	5,456	5,670	5,670	5,670	9.88%
4155-220 Social Security Social Security for Medical Stipends 8 stipends x \$248 = \$1,984	871	819	1,736	1,380	1,984	1,984	1,984	14.29%
4155-221 Medicare Medicare for Medical Stipends 8 stipends x \$58 = \$464	345	326	406	450	464	464	464	14.29%
4155-250 Unemployment Insurance Coverage for all town employees = \$730 Note: There was a credit in 2015	1,380	451	911	911	730	730	730	-19.87%
4155-260 Workers' Compensation Insurance Coverage for all town employees = \$87,647 Note: There were credits in previous years	53,222	12,373	79,826	79,826	87,647	87,647	87,647	9.80%
4155-290 Life Insurance Expenses Basic life @ \$15,000 per FT employee. \$93 x 12mo.= \$1,116	953	987	1,116	1,114	1,116	1,116	1,116	0.00%
4155-291 FSA/Miscellaneous Personnel Expenses FSA \$52.50 x 4 qtr.= \$210 Policy #16 PD Officer benefit retiring accidental disability=\$1,000 TOTAL = \$1,210.	1,285	1,868	1,210	1,310	1,210	1,210	1,210	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4155-551 Employee Training & Education To cover in-house training workshops.	1,104	47	1,000	500	1,000	1,000	1,000	0.00%
4155-555 Employee Advertising To centralize cost of employment advertising.	2,960	2,496	2,000	2,871	2,000	2,000	2,000	0.00%
4155-PERSONNEL ADMINISTRATION BUDGET TOTAL	554,914	592,545	751,613	705,060	919,933	868,330	868,330	15.53%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	3,988	659	120,212	84,148	84,148	2010.03%
BENEFITS	550,850	590,002	744,625	701,030	796,721	781,182	781,182	4.91%
OTHER OPERATING EXPENSES	4,064	2,543	3,000	3,371	3,000	3,000	3,000	0.00%
TOTALS	554,914	592,545	751,613	705,060	919,933	868,330	868,330	15.53%

Budget Change	
\$	116,717
%	15.53%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4191-110 Planning Director Wages attributable to FT hourly position. (\$63,918)	58,609	61,363	63,355	63,305	63,918	63,918	63,918	0.89%
4191-115 ZBA/Planning Board Chair Stipend Stipend paid to Chairs \$500 each to PB & ZBA Boards.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
4191-116 Code Enforcement Officer \$24.24/hr x 8hrs/wk x 52 wks = \$10,084 Mon/Wed. 8AM-Noon. Deputy wages \$200 TOTAL \$10,284.	9,712	9,837	10,270	9,748	10,284	10,284	10,284	0.14%
4191-140 Overtime Evening meetings & hearings for Planning & Zoning Boards.	454	586	700	401	700	700	700	0.00%
4191-220 Social Security Social security cost for employees 6.20%.	4,290	4,482	4,671	4,494	4,706	4,706	4,706	0.75%
4191-221 Medicare Medicare cost for employees 1.45%.	1,004	1,048	1,092	1,052	1,101	1,101	1,101	0.77%
4191-230 NH Retirement FT retirement at 11.38% Jan-Dec of pay.	6,590	7,017	7,222	7,055	7,354	7,354	7,354	1.82%
4191-341 Telephone Office Phone \$35/12mo. = \$420 Code Enforcement Officer Cell \$32/12mo. = \$384 TOTAL = \$804.	764	894	804	824	804	804	804	0.00%
4191-346 Registry of Deeds MCRD fees for recording documents & updates for Town's Tax Maps.	-	13	75	-	75	75	75	0.00%
4191-390 Professional Services CAI Planning map maint. contract \$475 ESRI GIS support/software updates \$500 RPC Master Plan (chapter updates) \$6,500 CAI Query Manager support contract \$1,980 Avitar maint. software contract \$1,760 Misc. Items: Ordinance Regs/build out revisions/amendments/steno services/impact fee methodology/consult services \$500. TOTAL = \$11,715.	8,452	7,770	9,875	10,410	11,715	11,715	11,715	18.63%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4191-530 Travel/Meals 40 miles/52wks x IRS rate for Code Enforcement Officer, MCRD, training, conferences and workshops.	1,271	1,256	1,175	1,132	1,175	1,175	1,175	0.00%
4191-540 Conferences/Training Conferences/Trainings for Code Enforcement Officer & Planning Dir.		335	500	75	500	500	500	0.00%
4191-550 Printing Master Plan, Ordinance & Regulation Handbook, monthly packets, Land Use Handbooks, Bldg. Code books, & business cards (PB/CEO). Any info to assist PB/ZBA & public with land use and building code matters.	241	76	500	23	500	200	200	-60.00%
4191-555 Advertising Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	2,278	2,263	2,100	1,366	2,100	2,100	2,100	0.00%
4191-560 Dues/Subscriptions CNHRPC includes planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, master planning assistance & Road Surface Mgmt. Software = \$6,250 Building Officials BOCA = \$300 International Code Council = \$150 TOTAL = \$6,700	6,547	6,357	6,603	6,667	6,700	6,700	6,700	1.47%
4191-620 Office Supplies 2016: Moved to 4130-Executive.	763		-	-	-	-		
4191-625 Postage Correspondence, monthly packets, certified abutter notices and building permits. Applicants pay for abutter notices. New law re: zoning amendmendments notifications for districts. E-mailing permits to reduce costs.	544	1,241	1,500	541	1,500	1,500	1,500	0.00%
4191-PLANNING BUDGET TOTAL:	102,519	105,538	111,442	108,093	114,131	113,831	113,831	2.14%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	69,775	72,786	75,325	74,454	75,902	75,902	75,902	0.77%
BENEFITS	11,884	12,547	12,985	12,601	13,160	13,160	13,160	1.34%
OTHER OPERATING EXPENSES	20,860	20,205	23,132	21,038	25,069	24,769	24,769	7.08%
TOTALS	102,519	105,538	111,442	108,093	114,131	113,831	113,831	2.14%

Budget Change	
\$	2,389
%	2.14%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

9120

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Com. Approved 2018	Percent Change
4195-115 Cemetery Sexton 2017: 12hrs/32wk x \$10.50=\$4,032 2018: 15hrs/32wk x \$19.00=\$9,120	1,381	1,399	4,032	338	9,000	9,120	9,120	126.19%
4195-220 Social Security Social security cost for employees 6.20%.	86	87	250	28	558	565	565	126.18%
4195-221 Medicare Medicare cost for employees 1.45%.	20	20	58	7	131	132	132	126.19%
4195-390 Professional Services Professional landscaper for all town cemeteries -2018: \$21,080 Monument repairs - \$1,000 Misc. - \$1,000 2016: Town \$6,404 + Trust \$32,796=\$39,200 2017: Town \$7,000 + Trust \$18,000 Landscaper=\$25,000 2018: Town \$2,000 + Trust \$21,080 Landscaper=\$23,080.	12,083	1,704	7,000	9,412	7,000	2,000	2,000	-71.43%
4195-390-01 Memorial Garden Purchase of flowers, flush markers & maintenance.	430	3,127	1,000	1,417	2,500	2,500	2,500	150.00%
4195-410 Electricity \$18.00 x 12 mo. = \$216	216	217	216	233	200	200	200	-7.41%
4195-412 Water \$150.00 Qtr. x 4 = \$600	674	726	600	915	650	650	650	8.33%
4195-560 Dues/Subscriptions/Conferences NH Cemetery Association dues.	-		200	40	60	60	60	-70.00%
4195-620 Office Supplies All office supplies including paper, envelopes, etc.	273	682	200	160	250	-		-100.00%
4195-650 Groundskeeping/Maintenance/Mileage Supplies, grass seed, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$1,000. Employee mileage reimbursement at IRS rate=\$100. Turn water on/off each year \$900. TOTAL: \$2,000.	1,312	2,386	1,500	2,079	2,000	2,000	2,000	33.33%
4195 - CEMETERIES BUDGET TOTAL:	16,475	10,348	15,056	14,627	22,349	17,228	17,228	14.42%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

9120

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Com. Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	1,381	1,399	4,032	338	9,000	9,120	9,120	126.19%
BENEFITS	106	107	308	35	689	698	698	126.18%
OTHER OPERATING EXPENSES	14,988	8,842	10,716	14,255	12,660	7,410	7,410	-30.85%
TOTALS	16,475	10,348	15,056	14,627	22,349	17,228	17,228	14.42%

<u>Budget Change</u>	
\$	2,171
%	14.42%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4196-520 Property Liability Insurance Primex coverage for all town property, buildings, bridges, vehicles and mobile equipment, general liability with surety bond for elected officials and employees. Deductible is \$1,000 per each occurrence 2017:Reduction 5.4%. 2018: Decrease 3.4%.	74,830	73,364	69,403	69,390	67,063	67,063	67,063	-3.37%
4196-521 Property Insurance Deductible To cover the deductible on any claims and to provide an account to show all payments that will be covered by insurance. 2017 actual was a library claim that was reimbursed by Primex	-	-	1		1	1	1	0.00%
4196 - PROPERTY LIABILITY INS. BUDGET TOTAL:	74,830	73,364	69,404	69,390	67,064	67,064	67,064	-3.37%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	74,830	73,364	69,404	69,390	67,064	67,064	67,064	-3.37%
TOTALS	74,830	73,364	69,404	69,390	67,064	67,064	67,064	-3.37%

Budget Change	
\$	(2,340)
%	-3.37%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4210-110 Police Chief Wages attributable to position. (\$87,715)	81,139	85,302	86,936	86,872	87,715	87,715	87,715	0.90%
4210-115 Full-Time Officer Wages Wages for 6 FT staff - \$294,486 88 hrs of holiday pay @ \$23.60 avg.=\$2,077 1 Sergeant 1 Corporal 4 Patrol Officers TOTAL: \$296,563	284,301	276,433	293,772	280,316	296,563	296,563	296,563	0.95%
4210-116 Full-Time Clerical Wages 2017: \$18.93/40hrs x 52/wks = TOTAL: \$39,375 Position became FT 04/2/2017	28,672	30,342	37,069	37,031	39,375	39,375	39,375	6.22%
4210-120 Part-Time Officer Wages 36 hrs/wk x 52/wks x avg. \$24.25/hr=\$45,396	7,777	6,854	16,863	32,772	45,400	45,400	45,400	169.23%
4210-140 Overtime Estimated 12 hrs/wk x avg. \$37.55/hr=\$23,431	11,509	11,822	23,431	7,643	23,431	23,431	23,431	0.00%
4210-150 Training Estimated 3.5 hrs/officer/mo.=252 hrs x avg. \$37.55/hr=\$9,463	4,051	7,322	9,463	2,873	9,463	9,463	9,463	0.00%
4210-151 Grants The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	4,979	7,347	8,000	6,432	8,000	8,000	8,000	0.00%
4210-190 Special Events Traffic Details: 40 hrs.- holiday parades, political events, elections.	613	396	1,000	119	1,000	1,000	1,000	0.00%
4210-220 Social Security Social security cost for non-sworn employees 6.20%.	2,498	2,483	3,344	4,340	5,256	5,256	5,256	57.19%
4210-221 Medicare Medicare cost for employees 1.45%.	6,094	6,062	6,910	6,389	7,409	7,409	7,409	7.22%
4210-230 NH Retirement FT sworn officers @ 29.43% Jan-Dec. GR II=\$125,422 FT Admin Asst. @ 11.38% Jan-Dec. GR I=\$4,481 Total: \$129,903	100,447	103,183	118,983	107,607	129,903	129,903	129,903	9.18%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4210-341 Telephone Includes all phone lines/cell phones/dispatch monthly charges.	8,492	10,335	10,500	10,966	10,800	10,800	10,800	2.86%
4210-343 Office Equipment Various types of equipment to operate the office.	712	838	1,000	714	1,000	1,000	1,000	0.00%
4210-344 Contract Fees IMC User Fees - \$6,420 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$42,750	35,897	38,946	42,409	42,142	42,750	42,750	42,750	0.80%
4210-350 Medical Services First Aid supplies.	201	151	250	145	250	250	250	0.00%
4210-355 Investigative Services Crime scene equipment and supplies.	944	295	1,000	345	1,000	1,000	1,000	0.00%
4210-360 Uniforms/Cleaning Purchase and maintenance of uniforms, ballistic vests, and cleaning allowance.	4,993	2,486	5,000	4,566	5,000	5,000	5,000	0.00%
4210-366 Radio Repairs Repair of radios, radar certification.	2,250	1,712	2,500	2,128	2,500	2,500	2,500	0.00%
4210-410 Electricity \$500 x 12/mo. = \$6,000 (24hr/7 day operation).	4,138	3,909	6,000	3,981	6,000	6,000	6,000	0.00%
4210-411 Heating Fuel 1,250 gal. x \$2.00/gal. = \$2,500	3,396	2,700	3,600	1,995	2,500	2,500	2,500	-30.56%
4210-432 Training Ammunition/Range Supplies Ammunition and range supplies for required firearms training.	1,988	1,872	2,000	1,646	2,000	2,000	2,000	
4210-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personnel Policy.		27	250	150	250	250	250	0.00%
4210-540 Conferences/Training Attend conferences/trainings/workshops.	314	100	1,000	326	1,000	1,000	1,000	0.00%
4210-550 Printing Letterhead/business cards, etc.	469	435	500	391	500	500	500	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4210-560 Dues/Subscriptions Cost of dues/subscriptions.	100	175	200	225	200	200	200	0.00%
4210-600 New Equipment Purchase of office equipment.	2,634	1,617	3,000	2,991	3,000	3,000	3,000	0.00%
4210-620 Office Supplies Purchase of office supplies & air card costs.	2,871	2,268	3,500	3,443	3,500	3,500	3,500	0.00%
4210-625 Postage Cost for mailings.	595	566	600	572	600	600	600	0.00%
4210-635 Gasoline/Oil 7,500 gal. x \$2.68/gal. = \$20,100.	17,099	23,978	20,100	16,418	20,100	20,100	20,100	0.00%
4210-640 Custodial Supplies Cost of cleaning supplies.	173	78	200	169	200	200	200	0.00%
4210-670 Books/Subscriptions/RSAs Cost for books/RSAs.	360		500	160	500	500	500	0.00%
4210-POLICE BUDGET TOTAL:	619,706	630,034	709,880	665,865	757,165	757,165	757,165	6.66%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	423,041	425,818	476,534	454,057	510,947	510,947	510,947	7.22%
BENEFITS	109,039	111,728	129,237	118,336	142,568	142,568	142,568	10.32%
OTHER OPERATING EXPENSES	87,626	92,488	104,109	93,472	103,650	103,650	103,650	-0.44%
TOTALS	619,706	630,034	709,880	665,865	757,165	757,165	757,165	6.66%

Budget Change	
\$	47,286
%	6.66%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
4215-115 Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$338,283	296,847	308,460	320,926	307,495	338,283	338,283	338,283	5.41%
4215-116 Part-time Wages Wages for all PT EMS personnel. Includes training coverage, shift coverage, and covering for vacation and sick time. Estimated based on experience = \$61,537.	69,532	59,851	61,537	60,550	61,537	61,537	61,537	0.00%
4215-120 Wages-Training/Refresher Courses FT Training/Refresher Courses 336 hr @ OT \$34.00=\$11,424.00 (Training-2 hrs/mo x 12 hrs x 6 employees x \$34.00=\$4,896 AEMT Refresher-3 x 24hr x \$34.00=\$2,448 PARA Refresher-3 x 40hr x \$34.00=\$5,528)			-	-	11,424	10,000	10,000	100.00%
4215-140 Overtime Wages OT: Late calls, call backs, major incidents & 2nd ambulance calls. Holiday OT=11 x 2 x 24hr @ OT \$34.00=\$17,952 + Vaca/Sick/Maternity Leave Coverage 24hr/wk x 50 x \$34.00=\$40,800. TOTAL: \$58,752.	62,875	68,214	46,000	54,960	58,752	50,000	50,000	8.70%
4215-220 Social Security Social security cost for employees 6.20%.	4,362	3,509	3,815	3,209	3,815	3,815	3,816	0.00%
4215-221 Medicare Medicare cost for employees 1.45%.	6,156	6,246	6,213	5,836	6,815	6,667	6,667	7.32%
4215-230 NH Retirement FT Retirement at 31.89% Jan-Dec of pay.	103,991	112,371	112,004	108,024	130,258	127,012	127,012	13.40%
4215-350 Medical Services Employee counseling for tragic events - \$455. Occupational Physicals 15 x \$203 - \$3,045 TOTAL: \$3,500	-	1,047	3,500	1,598	3,500	3,500	3,500	0.00%
4215-364 Ambulance #1 & #2 Repairs Includes maintenance and repairs for both ambulances.	9,231	2,282	5,000	5,886	5,000	5,000	5,000	0.00%
4215-366 Radio Repairs Ambulance radio repairs.	210	290	300	320	300	300	300	0.00%
4215-390 Comstar Billing Service 650 transport calls x \$24.00/call \$15,600 or \$260,000 rev. x 6%=\$15,600.	12,062	15,519	15,000	17,061	15,600	15,000	15,000	0.00%
4215-390-01 Contracts-Defibrillator Maintenance of 2 defibrillators and 2 donated LUCAS machines.	3,075	3,645	4,000	2,945	4,000	3,000	3,000	-25.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
4215-430 Equipment Repairs & Maintenance Repair equipment and maintenance costs for medical equipment including the LUCAS machines. <i>Note: Will be supplemented by donation account.</i>	2,538	2,388	3,000	3,696	3,000	2,500	2,500	-16.67%
4215-540 Conferences/Training Conferences & trainings for mandatory certifications.	4,430	2,370	4,500	4,495	6,000	6,000	6,000	33.33%
4215-635 Diesel 2,800 gal. x \$3.00/gal. = \$8,400	9,956	7,816	8,400	5,744	8,400	8,400	8,400	0.00%
4215-681 Uniforms/Safety Purchase EMS uniforms: 6 x \$600=\$3,600 + 6 x \$300=\$1,800. TOTAL: \$5,400	5,558	4,098	5,400	3,005	5,400	5,400	5,400	0.00%
4215-690 Medical Supplies Supplies necessary to maintain two ambulances.	13,747	12,732	15,000	15,622	15,000	15,000	15,000	0.00%
4215 - AMBULANCE SERVICE BUDGET TOTAL:	604,570	610,838	614,595	600,445	677,084	661,415	661,415	7.62%

NOTE: Offsetting income = 2016: \$314,000 2017: \$347,000

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
WAGES	429,254	436,525	428,463	423,005	469,996	459,820	459,820	7.32%
BENEFITS	114,509	122,126	122,032	117,069	140,888	137,495	137,495	12.67%
OTHER OPERATING EXPENSES	60,807	52,187	64,100	60,371	66,200	64,100	64,100	0.00%
TOTALS	604,570	610,838	614,595	600,445	677,084	661,415	661,415	7.62%

<u>Off-setting Revenue - BUDGET</u>	
Warner	80,000
Webster	30,000
Insurance Income	270,000
Paramedic Intercept	5,000
TOTAL 2018:	385,000

<u>Budget Change</u>	
\$	46,820
%	7.62%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4220-115 Fire Chief Wages - FT Wages attributable to the position.	60,941	37,313	75,000	74,922	75,000	75,000	75,000	0.00%
4220-120 Part-Time Fire Wages PT wages for fire employees, training & recruiting.	56,990	42,928	30,000	26,718	30,000	30,000	30,000	0.00%
4220-125 Deputy Fire Chief Stipend 1 Deputy Stipend = \$1,600	1,584	3,084	1,600	-	1,600	1,600	1,600	0.00%
4220-220 Social Security Social security cost for employees 6.20%.	3,682	3,398	1,959	2,166	1,959	1,959	1,959	0.01%
4220-221 Medicare Medicare cost for employees 1.45%.	1,737	1,327	1,546	1,563	1,546	1,546	1,546	-0.02%
4220-230 NH Retirement FT employee retirement at 31.89% Jan -Dec of pay.	17,638	10,887	22,894	22,456	23,918	23,918	23,918	4.47%
4220-341 Telephone Phone & FAX Lines in 2 stations, Internet service, Hot Spot, & LTE for tablets.	9,122	12,330	7,700	11,154	7,700	7,700	7,700	0.00%
4220-345 Computer Software I Am Responding annual subscription (2018: Yr. 3 of 5) = \$650 Calendar & work schedule: \$330 Firehouse Software (Conduent Business) contract = \$2,380 Image Trend Cad upgrade \$315 TOTAL = \$3,675	3,532	4,252	3,978	4,340	3,675	3,675	3,675	-7.62%
4220-350 Medical Services Counseling for fire employees for tragic events.	-	-	1,000	-	1,000	1,000	1,000	0.00%
4220-366 Radio Repairs Radio repairs.		1,481	1,000	-	1,000	1,000	1,000	0.00%
4220-390 Professional Services Provides personnel to seek help from technical services and tuition. 2018: OSHA physicals.= \$1,500 Note: 2016 included Interim Chief costs.	3,147	72,218	1,500	1,011	1,500	1,500	1,500	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4220-390-01 Dispatch Mutual Aid Cost shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	52,247	53,171	53,680	53,680	55,782	55,782	55,782	3.92%
4220-410 Electricity Hopinton Station \$2,905 + Contoocook Station \$13,245 = \$16,150	18,278	14,889	16,150	13,218	16,150	16,150	16,150	0.00%
4220-411 Heating Fuel Con Station: 50 tons pellets/\$250 per ton = \$12,500 Hop Station: #2 Fuel 900 gal. x \$2.00 = \$1,800 Propane generator & stove = \$750 TOTAL = \$15,050	13,560	12,680	13,900	11,841	16,050	15,050	15,050	8.27%
4220-412 Water/Sewer Amount based on historical costs.	1,121	1,128	1,300	1,122	1,300	1,300	1,300	0.00%
4220-412-01 Hydrant Charge-Precinct Annual fee to the Contoocook Village Precinct.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
4220-430 Equipment/Repair/Maintenance Aerial & Ground Ladder Testing = \$1,150 Fire Pump Testing (6 trucks) = \$1,500 Fire Hose Testing 9,025ft x \$0.28/ft = \$2,527 SCBA System Tests Air Compressor = \$700 Bottle Hydro Static Test 48btl x \$30.00 = \$1,440/4 DOT cylinders for storage @ \$150=\$600 Mask Fit Test (annual) 30 x \$35.00 = \$1,050 Unit Flows Test/Cleaning (annual) 24 x \$58.00=\$1,392 TOTAL SCBA = \$5,182 Gas Meters Gas Meter Calibration & Repairs - 2 cylinders = \$500 Gas Meter Vehicle Cradle Charger -2 = \$415 Gas Meter Replacement (Yr 2 of 3) (Altair Single Gas HCN) = \$478 TOTAL: \$1,393	4,948	14,913	9,923	8,192	11,752	11,752	11,752	18.43%
4220-431 Vehicle Maintenance Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	9,348	10,025	9,000	4,184	9,000	9,000	9,000	0.00%
4220-540 Conferences/Training NH Fire Academy fire training & additional classes.	3,253	6,957	6,000	4,075	6,000	6,000	6,000	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4220-555 Advertising/Fire Prevention Fire Prevention Week & School Education Programs.	300		500	500	750	750	750	50.00%
4220-560 Dues/Subscriptions Fire Chief Assoc./State Assoc.Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions=\$1,525 Total = \$2,525	1,138	316	2,305	2,005	2,525	2,525	2,525	9.54%
4220-610 Small Tools, Hose & Equipment Upkeep small tools, hose & equipment Tools & equipment on Apparatus & at stations in need of repair or replacement. Maint. of chain saws, portable generators, portable pumps, & hose/fitting repairs. Small Equipment Total = \$3,500. Hose 4 inch by 100ft - 4 lengths x \$489 = \$1,956 2.5 inch by 50ft - 4 lengths x \$179 = \$716 1 3/4 inch by 50ft - 4 lengths x \$124 = \$496 Total Hose = \$3,168 GRAND TOTAL = \$6,668	2,854	6,562	6,633	5,491	6,668	6,668	6,668	0.53%
4220-611 Radios Radio Repairs = \$1,000 XTS/APX Batteries 10 x \$125 = \$1,250 Fire Pagers 5 x \$450 = \$2,250 Pager Batteries = 5 x \$25 = \$125 Pager Replacement Parts = \$850 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 GRAND TOTAL = \$7,475	233	1,022	7,475	5,543	7,475	7,475	7,475	0.00%
4220-612 Equipment/Gear Replacement Globe Firefighting Gear - 3 sets x \$1,925.= \$5,775. Nomex Fire Hoods: 10 x \$24.= \$240. Helmets 3 x \$375=\$1,125. Fire Gloves Structural/Extrication 10 sets x \$63.= \$630 Turnout gear & accessories cost approx. \$3,500 to fully equip/clothe new firefighter. Gear is replaced as needed for 10 yr life span. GRAND TOTAL: \$7,770. 2018: 6% increase.	5,117	7,222	4,389	7,259	7,770	7,770	7,770	77.03%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4220-620 Office Supplies Background checks, paper, stationary, business cards, printer ink, office supplies.	2,784	2,964	2,200	1,691	2,200	2,200	2,200	0.00%
4220-635 Diesel/Gasoline Gas: 520 gal. x \$3.00/gal. = \$1,560 Diesel: 1,500 gal. x \$3.00/gal. = \$4,500 TOTAL = \$6,060	4,496	4,955	6,060	3,273	6,060	6,060	6,060	0.00%
4220-640 Custodial Supplies & Floor Maintenance Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800	1,029	852	1,500	1,422	1,800	1,800	1,800	20.00%
4220-680 Public Relations Unanticipated expenses for recognition.	1,313	158	1,000	707	1,000	1,000	1,000	0.00%
4220-681 Uniforms/Safety Equipment Chief's uniforms = \$600 Call uniforms = \$2,450 (shirt/pants/boots/belt TOTAL = \$3,050	436	536	3,049	4,482	3,050	3,050	3,050	0.03%
4220-690 Rehab. Supplies Supplies needed for extended periods of emergency calls.	1,958	852	1,500	600	1,500	1,500	1,500	0.00%
4220-691 Building Systems Maintenance Fire Extinguishers -Townwide Contract Inspection/Repair = \$500 Annual Inspection 84 x \$2.50 = \$210 Tamper Tags 84 x \$1.50 = \$126 Service Calls repair/refill/replace \$60 x 4 = \$240 TOTAL Fire Extinguishers: = \$1,625 Pellet Boiler Inspection 3/yr x \$150 = \$450 Kitchen Hood System Maintenance/Inspection = \$184 Overhead Door - 2 Station 2/yr = \$1,675 Plymovent Exhaust System Service/Maintenance = \$2,366 Stanley Elevator Service Contract = \$450 Generator Maintenance - \$584 2018: Removed sign \$1,500.	1,208	478	8,279	8,421	7,334	7,334	7,334	-11.41%
4220 - FIRE DEPARTMENT BUDGET TOTAL:	284,994	329,898	304,020	283,037	314,063	313,063	313,063	2.97%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	119,515	83,325	106,600	101,640	106,600	106,600	106,600	0.00%
BENEFITS	23,057	15,612	26,399	26,186	27,422	27,422	27,422	3.88%
OTHER OPERATING EXPENSES	142,422	230,961	171,021	155,211	180,041	179,041	179,041	4.69%
TOTALS	284,994	329,898	304,020	283,037	314,063	313,063	313,063	2.97%

<u>Budget Change</u>	
\$	9,044
%	2.97%

2018 - BUDGET LINE EXPLANATION
ACCOUNT 4290 - EMERGENCY MANAGEMENT

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4290-120 Emergency Management Director	-	-	-	-				0.00%
Wages								
4290-220 Social Security	-	-	-	-	-			0.00%
Social security cost for employees 6.20%.								
4290-221 Medicare	-	-	-	-	-			0.00%
Medicare cost for employees 1.45%.								
4290-540 Grants	-	11,840	1	-	1	1	1	0.00%
Placeholder for Emergency Management budget. Expense is related to FEMA grants with the grant covering the cost								
4290 EMERGENCY MANAGEMENT BUDGET TOTAL:	-	11,840	1	-	1	1	1	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	11,840	1	-	1	1	1	0.00%
TOTALS	-	11,840	1	-	1	1	1	0.00%

Budget Change	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4311-110 Public Works Director's Salary Wages attributable to position. (\$73,710)	59,045	64,579	72,900	72,973	73,710	73,710	73,710	1.11%
4311-115 Full-time DPW Wages Wages for 10 FT Employees 1 Assistant Superintendent 1 Mechanic 4 Heavy Equipment Operators 2 Light Equipment Operators 2 B & G staff TOTAL - \$429,582	352,722	390,731	425,730	420,506	429,582	429,582	429,582	0.90%
4311-120 Part-time DPW Wages Winter plowing, summer flagging, mowing = \$31,394 plus Custodian 364/hrs x \$17.48=\$6,363 GRAND TOTAL = \$37,757	41,484	34,044	36,816	34,210	37,757	37,757	37,757	2.56%
4311-140 Overtime Mostly for winter plowing. 15% of FT wages	51,285	67,153	56,000	73,994	64,500	64,500	64,500	15.18%
4311-220 Social Security Social security cost @ 6.20%	30,910	33,910	36,670	35,734	37,544	37,544	37,544	2.38%
4311-221 Medicare Medicare cost @ 1.45%	7,229	7,930	8,575	8,357	8,780	8,780	8,780	2.40%
4311-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay	51,063	59,185	62,535	62,471	64,615	64,615	64,615	3.33%
4311-341 Telephone Phones/Cell phones/Internet service/Fire alarm.	6,068	6,582	5,600	4,877	5,600	5,600	5,600	0.00%
4311-350 Medical Supplies Stock shop medical cabinet, ear plugs, & other safety equipment.	9		200	64	200	200	200	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4311-352 Alcohol/Drug Testing Employees tested on a regular basis, per federal requirement.	1,195	1,615	1,500	1,234	1,500	1,500	1,500	0.00%
4311-360 Uniform Service Uniforms/cleaning for town employees per Personnel Policy.	7,380	8,559	8,000	8,119	8,000	8,000	8,000	0.00%
4311-410 Electricity Based on historical costs.	8,261	8,150	9,000	10,010	9,000	9,000	9,000	0.00%
4311-411 Heating Fuel Pellets: 40 ton @ \$250.00=\$10,000	10,157	7,534	10,500	10,765	10,800	10,000	10,000	-4.76%
4311-540 Conferences/Training/Mileage Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	720	285	1,000	182	1,000	1,000	1,000	0.00%
4311-620 Office Supplies Purchase Office Supplies.	985	1,739	1,200	552	1,200	1,200	1,200	0.00%
4311-681 Safety Equipment/Boots Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	1,945	2,064	3,000	2,516	3,000	3,000	3,000	0.00%
4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL	630,458	694,060	739,226	746,564	756,788	755,988	755,988	2.27%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	504,536	556,507	591,446	601,683	605,549	605,549	605,549	2.38%
BENEFITS	89,202	101,025	107,780	106,563	110,939	110,939	110,939	2.93%
OTHER OPERATING EXPENSES	36,720	36,528	40,000	38,318	40,300	39,500	39,500	-1.25%
TOTALS	630,458	694,060	739,226	746,564	756,788	755,988	755,988	2.27%

Budget Change	
\$	16,762
%	2.27%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
No Wages								
No Benefits								
4312-366 Radio Repairs Purchase radios/repairs. Every vehicle has a 2-way radio.	1,007	1,334	2,000	2,483	2,000	2,000	2,000	0.00%
4312-380 Shimming/Paving For the paving, shimming, chip sealing of paved roads - on-going maintenance. Original request = \$543,000 Note: Select Board adjusted to 5.0% increase with intention of similar increases per year moving forward	284,893	360,223	320,000	307,534	543,000	336,000	336,000	5.00%
4312-393 Tree Services Hire contractor to remove large trees @ approx. \$1,000 each.	20,300	11,750	5,000	10,000	5,000	5,000	5,000	0.00%
4312-430 Equipment Repairs/Maintenance Repair snowplows, truck engines, & other pieces of equipment.	22,180	22,573	28,000	22,136	28,000	28,000	28,000	0.00%
4312-431 Equipment Replacement Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	3,803	2,229	3,000	5,621	3,000	3,000	3,000	0.00%
4312-440 Equipment Lease/Contracts Equipment rental: rollers, excavator, roadside mower, bull dozer and for hiring snow plowing contractors.	42,298	54,216	60,000	69,791	60,000	60,000	60,000	0.00%
4312-460 Engineering Engineering, culverts, wetland permits, road construction, etc. The bond covers the engineering for Briar Hill and this line covers other required engineering.	61,553	29,649	10,000	25,565	30,000	30,000	30,000	200.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
4312-630 Maintenance Repair Supplies Hoses, belts, filters, tools for shop, etc. Mechanic tools.	25,887	18,904	25,000	23,519	25,000	25,000	25,000	0.00%
4312-630-01 Police Vehicle Repairs & Maintenance Parts, filters, tires for cruisers and motorcycles.	3,658	2,631	5,000	3,557	5,000	4,000	4,000	-20.00%
4312-632 Tires/Tubes/Chains Tires, repairs, chains for all town trucks & equipment.	5,784	4,069	6,000	17,466	6,000	6,000	6,000	0.00%
4312-635 Gas/Oil Gas, diesel, lubricants, engine oils. 20,000 x \$3.25 = \$65,000	58,626	46,384	65,000	62,928	65,000	65,000	65,000	0.00%
4312-680 Culverts/Catch Basins Routine culvert replacement & damage repairs.	9,108	5,804	6,000	4,956	6,000	6,000	6,000	0.00%
4312-682 Sand Purchase sand for winter months & screener. (W. Hopkinton pit depleted)	4,704	21,629	25,000	11,250	25,000	25,000	25,000	0.00%
4312-683 Salt Purchase road salt.	98,420	85,586	85,000	99,622	85,000	85,000	85,000	0.00%
4312-684 Bituminous Product Product used for calcium chloride for gravel roads, shimming, sealing.	18,367	16,197	20,000	8,912	20,000	20,000	20,000	0.00%
4312-685 Guardrails Replacement of guardrails.	672		5,000	-	5,000	5,000	5,000	0.00%
4312-686 Signs/Striping For all signs and painting of crosswalks and lines.	4,699	5,943	6,000	2,464	6,000	6,000	6,000	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
4312-690 General Maint. Supplies Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck and shop.	9,298	2,294	6,500	4,712	6,500	6,500	6,500	0.00%
4312-690-01 Gravel 5,000 yards crushed gravel = \$30,000.	7,567	33,178	30,000	26,209	30,000	30,000	30,000	0.00%
4312 - STREETS & HIGHWAYS BUDGET TOTAL:	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%
TOTALS	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%

<u>Budget Change</u>	
\$	35,000
%	4.91%

TOTAL DEPARTMENT OF PUBLIC WORKS	Actual 2015	Actual 2016	Budget 2017	YTD 11/30/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2017	Percent Change
TOTALS DPW Administration	630,458	694,060	739,226	746,564	756,788	755,988	755,988	2.27%
TOTALS Street & Highways	682,824	724,593	712,500	708,724	955,500	747,500	747,500	4.91%
TOTALS Buildings & Grounds	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%
GRAND TOTAL	1,313,282	1,418,653	1,451,726	1,455,288	1,712,288	1,503,488	1,503,488	3.57%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4316-410 Street Lighting Cost for seven (7) town street lights. \$175/mo. x 12 = \$2,100	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%
4316 - STREET LIGHTING BUDGET TOTAL:	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%
TOTALS	2,177	2,320	2,100	2,297	2,100	2,100	2,100	0.00%

Budget Change	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
4324-115 Full-Time Employee Wages 2 FT (40hrs/wk \$89,877) + 1/2 FT (20hrs/wk \$32,760) plus \$1,500 for holidays worked TOTAL = \$124,137	107,835	114,094	122,969	124,039	124,137	124,137	124,137	0.95%
4324-120 Part-Time Employee Wages Hours to perform all necessary tasks varies from week to week & season to season. 3 PT employees are adjusted as needed, but generally the following is applicable. 1 PT 34 hrs/wk - all basic operations \$30,109 1 PT 34 hrs/wk - all basic operations \$26,202 1 PT 30 hrs/wk - all basic operations \$22,542 Total = \$78,853	82,554	72,470	78,203	79,171	78,853	78,853	78,853	0.83%
4324-140 Overtime Wages Includes holiday, training, after hours meetings, maintenance projects. Hours of operation are in the Refuse Ordinance to insure trash hauler, businesses, contractors, & residents are provided reliable, consistent SW disposal services. Must operate during holidays, inclement weather & breakdowns. A lot of effort is placed to perform necessary tasks, (i.e. snow removal) to utilize straight time.	8,649	8,717	7,000	8,488	7,000	7,000	7,000	0.00%
4324-220 Social Security Social security cost for employees 6.20%.	12,262	11,920	12,907	12,606	13,019	13,019	13,019	0.87%
4324-221 Medicare Medicare cost for employees 1.45%.	2,868	2,788	3,018	2,948	3,045	3,045	3,045	0.87%
4324-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	12,533	13,262	14,654	13,735	14,923	14,923	14,923	1.84%
4324-341 Telephone Telephone/Internet/Fax services @ \$137.50/12mo.= \$1,650.	1,620	1,982	1,650	1,352	1,650	1,650	1,650	0.00%
4324-342 Alarm Annual alarm monitoring costs.	188	250	250	438	250	250	250	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
4324-345 Computer Software Scale system software support.	1,074	1,130	1,130	-	1,175	1,175	1,175	3.98%
4324-410 Electricity Electric service estimate \$9,500.	8,575	8,462	9,500	11,776	9,500	9,500	9,500	0.00%
4324-416 Trash Transport & Disposal Actual Tonnage 2013 = 2,654 2014 = 2,650 2015 = 2,700 2016 = 2,705 2017 est. tons 2,7250 2018: Est. 2,750 x \$70 = \$192,500.	188,229	186,642	193,545	191,092	192,500	192,500	192,500	-0.54%
4324-418 Demolition Haulage 2018: 60 trips C&D, SSW, Shingles x \$175.00 = \$10,500 2017: 45	5,775	8,925	7,875	11,335	10,500	10,500	10,500	33.33%
4324-419 Demolition Tipping Fees To ERRCO 275 tons x \$47.30 (SSW) = \$13,008 To ERRCO 130 tons x \$50.20 (Shingles) = \$6,526 To ERRCO 280 tons x \$79.50 (C&D) = \$22,260 TOTAL=\$41,794.	33,528	45,387	41,794	41,304	41,794	41,794	41,794	0.00%
4324-429 Building Equipment Repairs/Maintenance Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters, recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, reg. maint. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maint., etc.	36,766	33,328	27,500	31,071	30,000	30,000	30,000	9.09%
4324-440 Equipment Rental Excavator for lagoons = \$2,500 Screen for compost = \$1,000 Electronic disposal = \$10,500 Total = \$14,000	15,859	11,692	12,000	14,737	14,000	14,000	14,000	16.67%
4324-530 Travel/Meals Mileage reimbursement at IRS rate for employees to use personal vehicle for Town busiess to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and to job related training, seminars, conferences, etc	2,212	1,548	2,000	1,160	1,600	1,600	1,600	-20.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
4324-540 Conferences/Training NERRA dues, Hopkinton & Webster Training classes, state scale fees, SW certification renewals and weight master renewals.	1,797	1,617	1,800	2,017	1,800	1,800	1,800	0.00%
4324-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	1,196	1,065	1,200	973	1,200	1,200	1,200	0.00%
4324-635 Gas/Oil Gas, lubricants, engine oil, hydraulic oil, etc. \$500 + Diesel 1,800 gal/\$2.50=\$4,500 TOTAL = \$5,000.	6,394	5,302	7,250	4,491	5,000	5,000	5,000	-31.03%
4324-681 Uniforms/Safety Equipment Uniform allowance and safety equipment costs.	2,520	3,312	2,500	2,310	2,500	2,500	2,500	0.00%
4324-690 Supplies/New Equipment Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, gloves, etc	10,144	7,192	7,000	13,426	8,000	8,000	8,000	14.29%
4324 - TRANSFER STATION BUDGET TOTAL:	542,578	541,085	555,745	568,468	562,447	562,447	562,447	1.21%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
WAGES	199,038	195,281	208,172	211,699	209,990	209,990	209,990	0.87%
BENEFITS	27,663	27,970	30,579	29,288	30,988	30,988	30,988	1.34%
OTHER OPERATING EXPENSES	315,877	317,834	316,994	327,481	321,469	321,469	321,469	1.41%
TOTALS	542,578	541,085	555,745	568,468	562,447	562,447	562,447	1.21%

Budget Change	
\$	6,701
%	1.21%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4325 - SOLID WASTE - LANDFILL

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4325-390 Engineering Fees Nobis Contract for addressing NHDES requirements: \$25,000. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Private Well contingency: \$2,500 GRAND TOTAL = \$27,500.	31,138	15,847	32,500	39,912	27,500	27,500	27,500	-15.38%
4325-419 Hazardous Waste Day Includes costs for Hopkinton & Webster. Annual event is held in Henniker and is highly attended.	8,000	8,000	8,000		8,000	8,000	8,000	0.00%
4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:	39,138	23,847	40,500	39,912	35,500	35,500	35,500	-12.35%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	39,138	23,847	40,500	39,912	35,500	35,500	35,500	-12.35%
TOTALS	39,138	23,847	40,500	39,912	35,500	35,500	35,500	-12.35%

Budget Change	
\$	(5,000)
%	-12.35%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
4327-115 Part-Time Employee Wages Now contracted out.	4,005				-	-		
4327-220 Social Security Social security cost for employees 6.20%.	240				-	-	-	
4327-221 Medicare Medicare cost for employees 1.45%.	56				-	-	-	
4327-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	445				-	-	-	
4327-390 Professional Services Private service for backup and emergency coverage		1,825	4,000	1,625	3,000	3,000	3,000	-25.00%
4327-410 Electricity Pump-house \$100/12mo. = \$1,200 Electric heater used during winter months = \$800 TOTAL = \$2,000.	1,900	1,662	2,000	2,269	2,000	2,000	2,000	0.00%
4327-411 Propane Propane for backup generator only. Tank is refilled each fall. 200 gal. x \$2.50/gal. = \$500.	816	94	1,000	172	500	500	500	-50.00%
4327-431 Maintenance Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	6,217	1,029	2,500	1,513	2,500	2,500	2,500	0.00%
4327-690 Supplies Two cartridge filters used for arsenic treatment tank protection and iron removal at cost approx. \$1,700 per year. The PH adjustment system which is intended to optimize the lifespan of the arsenic treatment tanks, utilizes about \$800 per year of food grade Carbon Dioxide & any other misc. supplies as required. TOTAL = \$2,500.	1,006	2,884	2,500	1,580	2,500	2,500	2,500	0.00%
4327-SOLID WASTE-COMMUNITY WELL TOTAL:	14,685	7,494	12,000	7,159	10,500	10,500	10,500	-12.50%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	BudCom Approved 2018	Percent Change
WAGES	4,005	-	-	-	-	-	-	
BENEFITS	741	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	9,939	7,494	12,000	7,159	10,500	10,500	10,500	-12.50%
TOTALS	14,685	7,494	12,000	7,159	10,500	10,500	10,500	-12.50%

Budget Change	
\$	(1,500)
%	-12.50%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4411-110 Animal Control Officer Part time position salaried @ \$500/12mo. = \$6,000.	5,848	5,848	6,000	6,000	6,000	6,000	6,000	0.00%
4411-220 Social Security Social security cost for employees 6.20%.	93	309	372	217	372	372	372	0.00%
4411-221 Medicare Medicare cost for employees 1.45%.	87	87	87	87	87	87	87	0.00%
4411-390 Pest Control Cost associated with care of animals.	82	44	100	97	100	100	100	0.00%
4411-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	-		100	-	100	100	100	0.00%
4411-540 Conferences/Training Annual registration fees.	-		50	-	50	50	50	0.00%
4411-560 Dues/Subscriptions Annual dues & subscription costs.	-		25	-	25	25	25	0.00%
4411-610 NHSPCA Dues Annual dues & supplies for care of animals.		-	100	-	100	100	100	0.00%
4411 - ANIMAL CONTROL BUDGET TOTAL:	6,110	6,288	6,834	6,401	6,834	6,834	6,834	0.00%

NOTE: Cost is offset by the Ella Tarr Trust with an annual payment of approximately \$7,000.

SUMMARY				YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	5,848	5,848	6,000	6,000	6,000	6,000	6,000	0.00%
BENEFITS	180	396	459	304	459	459	459	0.00%
OTHER OPERATING EXPENSES	82	44	375	97	375	375	375	0.00%
TOTALS	6,110	6,288	6,834	6,401	6,834	6,834	6,834	0.00%

Budget Change	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com Approved 2018	Percent Change
No Wages								
No Benefits								
4415-391 Rescue Squad Payment to the Hopkinton Rescue Squad. This is a stipend payment to support the private organization, which provides heavy rescue service to the Town.	8,775	8,775	8,775	8,775	8,775	8,775	8,775	0.00%
4415-392 Community Action Program (CAP) This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,552	5,900	5,900	5,900	5,900	5,900	5,900	0.00%
4415-393 Victim Advocacy Center This group assists the Police Department with dealing with victims of sexual assault. They conduct interviews and provide support to victims. County is now covering the cost of this service.	-	-	1,000	1,000	-	-		-100.00%
4415-COMMUNITY SERVICES BUDGET TOTAL:	14,327	14,675	15,675	15,675	14,675	14,675	14,675	-6.38%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,327	14,675	15,675	15,675	14,675	14,675	14,675	-6.38%
TOTALS	14,327	14,675	15,675	15,675	14,675	14,675	14,675	-6.38%

Budget Change	
\$	(1,000)
%	-6.38%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4441-110 Human Services Coordinator FT wages attributable to the position. (\$50,225)	45,899	48,274	49,779	49,742	50,225	50,225	50,225	0.90%
4441-220 Social Security Social security cost for employees 6.20%.	2,748	2,703	3,086	2,907	3,114	3,114	3,114	0.90%
4441-221 Medicare Medicare cost for employees 1.45%.	643	675	722	680	728	728	728	0.90%
4441-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	5,111	5,467	5,613	5,501	5,716	5,716	5,716	1.84%
4441-341 Telephone Office phone: \$30.00/mo. x 12 mo. = \$360 Cell phone: \$40.00/mo. x 12 mo. = \$480 TOTAL = \$840	795	895	888	827	840	840	840	-5.41%
4441-530 Travel & Meetings Includes reimbursement for mileage at IRS rate to meetings, conferences, trainings, educational opportunities, house calls to clients and appointments at other agencies/businesses, as needed to perform duties of the office.	2,048	1,976	2,500	2,289	2,500	2,500	2,500	0.00%
4441-540 Memberships/Conferences/Training NHLWAA Dues \$50 & Conference \$100 = \$150 Conference of Aging = \$100 & NHLAA meetings = 10 x \$15 = \$150. TOTAL \$400. All other trainings & education paid for by Coordinator.	188	240	360	424	400	400	400	11.11%
4441-620 Office Supplies 2016: Moved to 4130-Executive	59			-	-	-		
4441-625 Postage 2016: Moved to 4130-Executive	99			-	-	-		
4441 - HUMAN SERVICES ADMINISTRATION BUDGET	57,590	60,230	62,948	62,370	63,523	63,523	63,523	0.91%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	45,899	48,274	49,779	49,742	50,225	50,225	50,225	0.90%
BENEFITS	8,502	8,845	9,421	9,088	9,558	9,558	9,558	1.46%
OTHER OPERATING EXPENSES	3,189	3,111	3,748	3,540	3,740	3,740	3,740	-0.21%
TOTALS	57,590	60,230	62,948	62,370	63,523	63,523	63,523	0.91%

Budget Change	
\$	575
%	0.91%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
No Wages	-	-	-	-	-	-		
No Benefits	-	-	-	-	-	-		
4445-390 Welfare Vendor Payments General assistance payments are made on behalf of clients needing assistance in various areas. The majority of payments are made for food, rent, utilities & fuel. Some assistance is rendered for medical expenses & transportation. Many in their 50's are unemployed or under employed. New job development seems to be in the low paying service industries. Some cases become long term, because the client is applying for disability through Social Security. The State of NH continues to cut back on services & assistance programs. We continue to be fortunate with a fuel assistance donation account		-	50,000		55,000	50,000	50,000	0.00%
4445-390-01 Welfare Vendor Payments - Food	2,075	1,297		1,305	-	-		
4445-390-02 Welfare Vendor Payments - Housing	35,629	43,247		32,268	-	-		
4445-390-03 Welfare Vendor Payments - Heating/Electricity	2,572	1,742		5,282	-	-		
4445-390-04 Welfare Vendor Payments - Medication	1,000	827		-	-	-		
4445-390-06 Welfare Vendor Payments - Electricity	1,068	782		3,224	-	-		
4445-390-10 Welfare Vendor Payments - Other	2,827	2,046		3,683	-	-		
4445- WELFARE VENDOR BUDGET TOTAL:	45,171	49,941	50,000	45,762	55,000	50,000	50,000	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Bud Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	45,171	49,941	50,000	45,762	55,000	50,000	50,000	0.00%
TOTALS	45,171	49,941	50,000	45,762	55,000	50,000	50,000	0.00%

Budget Change	
\$	-
%	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Dept. Proposed 2018	Select Board Proposed 2018	Comm. Approved 2018	Percent Change
4520-110 Recreation Director FT Wages attributable to the position. (\$52,416)	39,100	48,392	51,840	51,792	52,416	52,416	52,416	1.11%
4520-115 Recreation Clerk This moves 50% wages for the Recreation Clerk from the Revolving Fund to the General Fund. \$8.38/hr x 15hrs/wk x 52 wks = \$6,536 x 50% = \$3,268	-	-	3,402	3,177	3,268	3,268	3,268	-3.94%
4520-116 Kimball Pond Staff Wages Pond Director - \$13.00/hr x 40 hrs/wk x 9 wks = \$4,680 2-Lifeguards - \$11.00/hr x 40 hrs/wk x 9 wks = \$7,920 3-Lifeguards - \$10.00/hr x 20 hrs/wk x 9 wks = \$5,400 2-Lifeguards - Kimball Pond \$2,000 GRAND TOTAL = \$20,000. Coverage by two lifeguards during swim lessons.	20,313	21,295	20,000	17,029	20,000	20,000	20,000	0.00%
4520-130 Recreation Part-Time Staff Wages Ice Rink Clearing & Field Lining.	2,592	524	2,600	1,294	2,600	2,600	2,600	0.00%
4520-220 Social Security Social security cost for employees 6.20%.	3,324	4,415	4,826	4,456	4,854	4,854	4,854	0.57%
4520-221 Medicare Medicare cost for employees 1.45%.	777	1,033	1,612	1,035	1,135	1,135	1,135	-29.58%
4520-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	3,131	5,405	5,845	5,728	5,965	5,965	5,965	2.05%
4520-341 Telephone Telephone, Internet, Kimball Pond seasonal land-line/Slusser Ctr. \$280/mo. x 12 = \$3,360	3,214	3,599	3,360	3,558	3,360	3,360	3,360	0.00%
4520-390 Criminal Records Check Criminal and motor vehicle checks - 12 employees x \$47 = \$564.	332	398	564	423	564	564	564	0.00%
4520-410 Electricity George's Park lights and shack, Houston Field shack, Kimball Pond shack, Kimball Cabins, Slusser Center & Blood Field.	11,111	8,186	9,000	7,511	9,000	8,200	8,200	-8.89%
4520-411 Heating/Fuel Slusser Ctr. 1,400 @ \$2.00/gal. = \$2,800.	3,729	2,639	2,800	1,945	2,800	2,800	2,800	0.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Dept. Proposed 2018	Select Board Proposed 2018	Comm. Approved 2018	Percent Change
4520-411-01 Propane Slusser Center stove & fireplace.	1,274	1,134	1,300	1,372	1,300	1,300	1,300	0.00%
4520-412 Sewer/Water Slusser Center water & sewer costs.	565	650	575	693	650	650	650	13.04%
4520-440 Equipment Leases/Contracts Porta-Potties for Kimball Pond, Cabins, Gazebo, Special Events and equipment rental = \$1,500.	1,909	1,361	1,500	1,922	1,500	1,500	1,500	0.00%
4520-530 Travel & Meals IRS reimbursement rate for employees and volunteers to use personal vehicle to attend training, seminars, & shopping on town business. Meals per Personnel Policy.	193	265	2,000	499	2,000	1,500	1,500	-25.00%
4520-540 Conferences & Training Fees associated with NHRPA, NHASC, NNERP & training events.		1,092	1,000	799	1,000	1,000	1,000	0.00%
4520-560 Dues/Membership Fees/Subscriptions Dues/Subscriptions: ASCAP, MPLC, NRPA, NHRPA, NHASC, Sam's Club. Magazines, newspapers & books for Slusser Center.	1,461	1,480	1,000	1,508	1,000	1,000	1,000	0.00%
4520-620 Office Supplies Cartridges, file folders, binders, envelopes, paper, calendars, etc.	1,646	838	1,500	1,221	1,500	1,500	1,500	0.00%
4520-621 Copier Maintenance Annual maintenance contract and toner for copier.	475	498	500	523	550	550	550	10.00%
4520-625 Postage Postage for mailings.		305	350	230	300	300	300	-14.29%
4520-630 Field Materials Field materials, locks & tie-downs, \$1,000, + Doggie bags \$200=\$1,200 + add paint \$600 Total = \$1,800 .	3,991	1,877	1,200	1,863	1,800	1,800	1,800	50.00%
4520-635 Kimball Pond Expense Water Safety testing = \$200.	403	180	200	205	200	200	200	0.00%
4520-RECREATION BUDGET TOTAL:	99,540	105,566	116,974	108,783	117,762	116,462	116,462	-0.44%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Dept. Proposed 2018	Select Board Proposed 2018	Comm. Approved 2018	Percent Change
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SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Dept. Proposed 2018	Select Board Proposed 2018	Budget Comm. Approved 2018	Percent Change
WAGES	62,005	70,211	77,842	73,291	78,284	78,284	78,284	0.57%
BENEFITS	7,232	10,853	12,283	11,219	11,954	11,954	11,954	-2.68%
OTHER OPERATING EXPENSES	30,303	24,502	26,849	24,272	27,524	26,224	26,224	-2.33%
TOTALS	99,540	105,566	116,974	108,783	117,762	116,462	116,462	-0.44%

Budget Change	
\$	(513)
%	-0.44%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
Wages are paid out of the DPW Administration budget					-			
Benefits are paid out of the DPW Administration budget								
4521-410-001 Contoocook Water Fountain Expenses Electric - \$20/mo. x 12 = \$240.	234	213	240	217	240	240	240	0.00%
4521-410-02 Rowell Bridge Expenses Electric - \$20/mo. x 12 = \$240.	730	862	240	383	240	240	240	0.00%
4521-429 Building Repairs Repairs & maintenance on all town buildings, hardware, paint, doors, windows, wood, light bulbs, fire alarm/emergency light batteries, plumbing & fixtures, A/C & heat management, pressure washing buildings, etc.	16,170	15,924	15,000	22,942	15,000	15,000	15,000	0.00%
4521-430 Equipment Repairs/Maintenance Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	3,959	4,392	4,000	4,274	4,500	4,500	4,500	12.50%
4521-431 Grounds Maintenance Irrigation supplies (power/water). Maintenance includes fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, etc. Field lighting repairs, field material (clay/warning track mix) TOTAL: \$25,000.	24,906	25,181	25,000	18,223	25,000	25,000	25,000	0.00%
4521-440 Equipment Leases/Contracts Cleaning of TH/PS. All bldgs: fire alarm monitoring/inspections/sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services PS, TC, TH, SC/pressure washing PS/SC.= TOTAL: \$27,000.	37,092	34,692	25,500	22,632	27,000	27,000	27,000	5.88%
4521-540 Conferences/Training 2017: Moved to DPW Administration	65	387	-	-				
4521-612 Equipment Push mowers, string trimmers, drop spreaders, aerator teeth.	2,290	4,529	6,500	6,936	5,000	5,000	5,000	-23.08%
4521-640 Custodial Supplies Cleaning supplies, trash bags, paper products, etc.	5,608	4,301	4,800	5,044	4,800	4,800	4,800	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4521-645 Dam Registrations DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800	800	800	800	800	800	800	0.00%
4521 - BUILDINGS AND GROUNDS BUDGET TOTAL:	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%
TOTALS	91,854	91,281	82,080	81,450	82,580	82,580	82,580	0.61%

<u>Budget Change</u>	
\$	500
%	0.61%

2018- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4550-110 Library Director Wages Wages attributable to the position. (\$58,742)	54,407	57,126	58,221	58,177	58,742	58,742	58,742	0.89%
4550-115 Reference Librarian Wages Wages attributable to the position. (\$44,177)	38,819	40,755	43,785	43,752	44,177	44,177	44,177	0.90%
4550-120 Part-Time Wages 2016: 68hr/wk \$61,502 + 8hr/wk Custodian \$6,993 = \$68,495. 2017: 80hr/wk \$69,124 + 10hr/wk Custodian \$8,907 = \$78,031. 2018: 70hr/wk \$64,355 + 10hr/wk Custodian \$9,090 = \$73,445.	71,932	72,971	78,031	74,713	73,445	73,445	73,445	-5.88%
4550-220 Social Security Social security cost for employees 6.20%.	10,171	10,556	11,162	10,549	10,935	10,935	10,935	-2.04%
4550-221 Medicare Medicare cost for employees 1.45%.	2,379	2,469	2,611	2,467	2,557	2,557	2,557	-2.04%
4550-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	10,473	11,180	11,501	11,272	11,712	11,712	11,712	1.83%
4550-341 Telephone Phone = \$1,297 Internet services = \$1,068 TOTAL = \$2,365	2,410	2,403	2,320	2,358	2,365	2,365	2,365	1.94%
4550-345 Computer Services Online catalog contract w/Infovision (Includes offsite hosting of catalog for 2018) = \$2,680 Network/Computer support w/Computech maintenance of 9 public computers/8 staff computers/laptop/wireless & server = \$3,000 TOTAL = \$5,680	4,750	4,849	4,810	4,823	5,680	5,680	5,680	18.09%
4550-410 Electricity Est. \$1,125/12mo. = \$13,500. New LED fixtures may decrease costs.	12,163	13,447	13,500	14,639	13,500	13,500	13,500	0.00%
4550-411 Heating Fuel Estimated Fuel costs 5,200 gal/\$2.00 = \$10,400.	13,174	12,202	10,750	8,364	10,400	10,400	10,400	-3.26%
4550-412 Water/Sewer Fees Based on prior year costs.	609	603	620	642	620	620	620	0.00%

2018- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4550-430 Repairs/Maintenance Carpet cleaning = \$400 HVAC = \$2,000 Maintenance of sprinkler & alarm = \$2,750 Misc. = \$400 Fire Extinguishers = \$70 Pest control = \$980 TOTAL = \$6,600	11,205	4,935	6,700	6,946	6,600	6,600	6,600	-1.49%
4550-530 Travel & Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	569	232	650	493	650	650	650	0.00%
4550-540 Dues/Conferences/Training NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 Amer. Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 TOTAL = \$1,185	1,361	969	1,185	1,342	1,185	1,185	1,185	0.00%
4550-557 Program Expenses Performers/speakers throughout the year. Foundation & Friends assist with cost.	208	213	100	136	100	100	100	0.00%
4550-613 Library Trustees Expenses Trustee expenses.		180	180	180	180	180	180	0.00%
4550-620 Office/Copier Supplies Copier expenses are paid mostly through Revenue Generating Funds.	824	643	100	555	100	100	100	0.00%
4550-625 Postage Certified letters to patrons with revoked privileges = \$20. POB rental/correspondence = \$120 Misc. mailing items = \$10 TOTAL = \$150	293	176	169	222	150	150	150	-11.24%
4550-640 Custodial/Maintenance Supplies Cleaning products = \$275 Paper supplies = \$250 Misc. = \$75 TOTAL = \$600	810	688	700	558	600	600	600	-14.29%
4550-670 Books/Videos/Subscriptions Cover costs of subscriptions/books/videos.	24,850	29,000	29,000	32,420	29,000	29,000	29,000	0.00%

2018- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4550-741 Office Equipment/Computers Replacement of computer peripherals, office equipment, fax & scanners.	1,827	1,064	1,500	1,537	1,500	1,500	1,500	0.00%
4550-750 Furniture/Fixtures Cover replacement of needed furniture.	790	469	500	500	500	500	500	0.00%
4550-810 Revenue Generating Funds	16,398	13,929	15,000	14,879	15,000	15,000	15,000	0.00%
4550 - LIBRARY BUDGET TOTAL:	280,422	281,059	293,095	291,524	289,698	289,698	289,698	-1.16%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Department Proposed 2018	Percent Change
WAGES	165,158	170,852	180,037	176,642	176,364	176,364	176,364	-2.04%
BENEFITS	23,023	24,205	25,274	24,288	25,204	25,204	25,204	-0.28%
OTHER OPERATING EXPENSES	92,241	86,002	87,784	90,594	88,130	88,130	88,130	0.39%
TOTALS	280,422	281,059	293,095	291,524	289,698	289,698	289,698	-1.16%

Budget Change	
\$	(3,397)
%	-1.16%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4583-611 Patriotic Purposes Flags = \$250 Band for Memorial Day = \$300. Total - \$550	600	404	750	300	550	550	550	-26.67%
4583-612 Band Concerts Summer Concerts with the Hopkinton Town Band = \$2,700	2,500	2,500	2,500	2,500	2,700	2,700	2,700	8.00%
4583 - PATRIOTIC PURPOSES BUDGET TOTAL:	3,100	2,904	3,250	2,800	3,250	3,250	3,250	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	3,100	2,904	3,250	2,800	3,250	3,250	3,250	0.00%
TOTALS	3,100	2,904	3,250	2,800	3,250	3,250	3,250	0.00%

Budget Change	
\$	-
%	0.00%

**2018 BUDGET LINE ITEM EXPLANATION
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4611-690 Annual Environmental Events Miscellaneous cost of events.	-	-	-	-	200	-	-	
4611-690 Summer Conservation Camp One camper.	-	-	-	-	500	-	-	
4611-690 Office Supplies Trail signs and supplies.	-	-	1	-	200	1	1	0.00%
4611-690 Professional Dues NHACC and Five Rivers Conservation Trust.	-	-	-	-	300	-	-	
4611-690 Workshops/Seminars Attend workshops & seminars.	-	-	-	-	220	-	-	
4611-690 Typing and Copy Services Large format plans and annual website fee.	-	-	-	-		-	-	
4611-CONSERVATION BUDGET TOTAL:	-	-	1	-	1,420	1	1	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	1	-	1,420	1	1	0.00%
TOTALS	-	-	1	-	1,420	1	1	0.00%

Budget Change	
\$	-
%	0.00%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4652-390 Professional Services Market Studies-Maple St./202&9, I-89 Exit 6=\$7,000.			11,000	8,650	12,000	7,000	7,000	-36.36%
4652-391 Chamber of Commerce Support Chamber of Commerce Sponsorship		-	1,000	1,000	1,000	1,000	1,000	0.00%
4652-460 Engineering Infrastructure engineering study - Sewer Expansion		-	11,500	21,500	12,000	12,000	12,000	4.35%
4652-540 Business Support Speakers	-	-	3,000	-	1,000	1,000	1,000	-66.67%
4652-555 Community Relations Intensive design/plan meetings, mailings, & printed materials = \$2,500	-	-	2,500	-	2,500	2,500	2,500	0.00%
4652-690 Economic Development	500	247	-	-		-		
4652-750 Town Promotion		-	2,500	-		-		-100.00%
4652-ECONOMIC DEVELOPMENT. BUDGET TOTAL:	500	247	31,500	31,150	28,500	23,500	23,500	-9.52%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	500	247	31,500	31,150	28,500	23,500	23,500	-25.40%
TOTALS	500	247	31,500	31,150	28,500	23,500	23,500	-25.40%

Budget Change	
\$	(8,000)
%	-25.40%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4711 - DEBT SERVICE - PRINCIPAL**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4711-981-00 Principal - Landfill	123,198	128,392	133,805	133,805	-	-		-100.00%
4711-983-00 Principal - Land #1 (Beyer/Carson/Rollins) 04C	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
4711-983-01 Principal - Land #2 (Rice) 05B	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
4711-983-02 Principal - Land #3 (Myron)	21,602	22,462	23,229	23,360	24,168	24,168	24,168	4.04%
4711-983-04 Principal - Land #4 (Ransmeier)	18,413	18,413	18,413	18,413	18,413	18,413	18,413	0.00%
4711-983-06 Principal - Community Well	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
4711-983-07 Principal - Highway Garage	53,057	53,057	53,057	53,057	53,057	53,057	53,057	0.00%
4711-983-08 Principal - Fire Station	40,223	165,180	171,687	168,515	178,366	178,366	178,366	3.89%
4711-983-09 Principal - Road Rehabilitation 2016 Bond	-	-	205,931	206,506	199,878	199,878	199,878	-2.94%
4711-986 DEBT SERVICE PRINCIPAL TOTAL	366,493	497,504	716,122	713,655	583,882	583,882	583,882	-18.47%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	366,493	497,504	716,122	713,655	583,882	583,882	583,882	-18.47%
TOTALS	366,493	497,504	716,122	713,655	583,882	583,882	583,882	-18.47%

Budget Change	
\$	(132,240)
%	-18.47%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4721-981-00 Interest - Landfill	16,248	11,054	5,641	5,641	-	-		-100.00%
4721-983-00 Interest - Land #1 (Beyer/Carson/Rollins) 04C	8,828	6,577	4,570	4,571	5,231	5,231	5,231	14.46%
4721-983-01 Interest - Land #2 (Rice) 05B	9,766	8,516	7,266	7,266	6,256	6,256	6,256	-13.90%
4721-983-02 Interest - Land #3 (Myron)	5,942	5,082	4,315	4,184	3,376	3,376	3,376	-21.76%
4721-983-04 Interest - Land #4 (Ransmeier)	3,516	2,708	1,926	1,910	1,118	1,118	1,118	-41.95%
4721-983-06 Interest - Community Well	6,720	5,600	4,480	4,480	3,360	3,360	3,360	-25.00%
4721-983-07 Interest - Highway Garage	10,540	9,364	8,208	8,185	7,035	7,035	7,035	-14.29%
4721-983-08 Interest - Fire Station	59,042	104,211	97,703	100,876	91,024	91,024	91,024	-6.84%
4721-983-09 Interest - Road Rehabilitation 2016 Bond	-		43,348	42,773	49,401	49,401	49,401	13.96%
4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	120,602	153,112	177,457	179,886	166,801	166,801	166,801	-6.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	120,602	153,112	177,457	179,886	166,801	166,801	166,801	-6.00%
TOTALS	120,602	153,112	177,457	179,886	166,801	166,801	166,801	-6.00%

<u>Budget Change</u>	
\$	(10,656)
%	-6.00%

2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
No Wages								
No Benefits								
4723-980 TAN Interest Interest on a TAN if required.			2,000	-	2,000	2,000	2,000	0.00%
4723 - TAX ANTICIPATION NOTE BUDGET TOTAL:	-	-	2,000	-	2,000	2,000	2,000	0.00%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	2,000	-	2,000	2,000	2,000	0.00%
TOTALS	-	-	2,000	-	2,000	2,000	2,000	0.00%

Budget Change	
\$	-
%	0.00%

2018 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4326-115 Full-time Wages Asst. Supt. PW-Waste 50% wages \$31.50 x 20 x 52 = \$32,760	29,819	31,740	32,471	32,445	32,760	32,760	32,760	0.89%
4326-140 Overtime Wages Sat., Sun., Holidays & alarm calls @ OT \$47.25 x 227 hrs = \$10,726.	8,138	8,962	10,000	8,872	10,726	10,726	10,726	7.26%
4326-220 Social Security Social Security cost for employees 6.20%.	2,482	2,622	2,633	2,705	2,696	2,696	2,696	2.39%
4326-221 Medicare Medicare cost for employees 1.45%.	580	613	616	633	631	631	631	2.39%
4326-230 NH Retirement FT employee retirement at 11.38% Jan-Dec of pay.	4,523	4,956	4,744	5,117	4,949	4,949	4,949	4.31%
4326-341 Telephone Telephone/Internet services - \$135/12 mo. = \$1,620.	1,750	2,013	1,620	1,768	1,620	1,620	1,620	0.00%
4326-390 Professional Services Lab work by EAI in Concord. Backup service for vacation/sick leave = \$16,400 Coll Sys Mt. & WWTP Mt., WSO pump station = \$4,000 Toxicity testing = \$1,600 GRAND TOTAL = \$22,000	20,513	26,078	22,000	21,959	22,000	22,000	22,000	0.00%
4326-410 Electricity Lagoon Oxygen increase demand requires electricity.	11,883	12,570	13,000	16,727	13,500	13,500	13,500	3.85%
4326-411 Fuel Oil 750 gal. x \$2.00/gal. = \$1,500.	2,488	1,500	1,500	1,174	1,500	1,500	1,500	0.00%
4326-431 Building Repairs/Maintenance Minor/major repairs on pumps, backup generators, etc.	4,382	2,270	3,000	2,419	3,000	3,000	3,000	0.00%
4326-440 Rental/Leases Emergencies for compressors/pumps & monitoring pump station=\$420.	420	569	420	420	420	420	420	0.00%
4326-530 Travel/Meals Mileage reimbursement at IRS rate when employees use personal vehicle to travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to emergencies.	2,383	2,475	2,200	2,111	2,000	2,000	2,000	-9.09%
4326-540 Conferences/Training Training classes, license renewals, NHWPCA dues.	160	420	300	75	300	300	300	0.00%

**2018 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
4326-600 Equipment Replacement Blowers, pumps, chlorine pumps, lab equipment (CI transfer & metering pumps) = \$1,500 Collection system repairs/inspections per new requirements & manholes are starting to fail and will need to be repaired = \$2,000 TOTAL: \$3,500.		1,316	3,500	3,313	3,500	3,500	3,500	0.00%
4326-610 General Supplies/Materials Lab supplies for testing, items for plant and pump station maintenance.	1,089	1,510	2,000	1,290	1,500	1,500	1,500	-25.00%
4326-611 Chemical Supplies 750 gal./\$2.00 per year sodium hypochlorite.	1,073	1,123	1,500	1,073	1,500	1,500	1,500	0.00%
4326-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	504	594	400	577	450	450	450	12.50%
4326-635 Gas/Oil Gas, diesel, lubricants, engine oils.			200	-	100	100	100	-50.00%
4326-681 Safety Equipment/Clothing Uniform allowance/safety equipment costs.			700	-	700	700	700	0.00%
4326-690-01 Dam Registration State of NH annual fee \$750. (2016: CRF repair \$14,564).	750	15,314	750	750	750	750	750	0.00%
200-4326 - SEWER BUDGET TOTAL:	92,937	116,645	103,554	103,429	104,601	104,601	104,601	1.01%

SUMMARY	Actual 2015	Actual 2016	Budget 2017	YTD 12/31/2017	Department Proposed 2018	Select Board Proposed 2018	Budget Com. Approved 2018	Percent Change
WAGES	37,957	40,702	42,471	41,318	43,486	43,486	43,486	2.39%
BENEFITS	7,585	8,191	7,993	8,455	8,275	8,275	8,275	3.53%
OTHER OPERATING EXPENSES	47,395	67,752	53,090	53,656	52,840	52,840	52,840	-0.47%
TOTALS	92,937	116,645	103,554	103,429	104,601	104,601	104,601	1.01%

Budget Change	
\$	1,047
%	1.01%