

2017 BUDGET SUMMARY

11/29/2016

	<u>2016 Approved</u>	<u>2017 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	2,947,891	3,026,605	78,714	2.67%
Total	2,947,891	3,026,605	78,714	2.67%
	(4.80)	(4.93)	(0.13)	2.67%
<u>OPERATING BUDGET</u>				
Expenses	6,416,591	6,990,096	573,505	8.94%
TAX IMPACT	10.45	11.39	0.93	8.94%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	579,000	487,000	(92,000)	-15.89%
To Trust Funds	32,500	49,000	16,500	50.77%
Total	611,500	536,000	(75,500)	-12.35%
TAX IMPACT	1.00	0.87	(0.12)	-12.35%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Property Record Digitalizing	-	15,000	15,000	0.00%
Park Avenue Field Irrigation	-	-	-	0.00%
Skate Park Fencing	-	-	-	0.00%
Total	-	15,000	15,000	100.00%
TAX IMPACT	-	0.02	0.02	100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	-	(418,091)	(418,091)	0.00%
Overlay	96,200	80,000	(16,200)	-16.84%
War Service Credits	179,000	179,000	-	0.00%
Total	275,200	(159,091)	(434,291)	-157.81%
TAX IMPACT	0.45	(0.26)	(0.71)	-157.81%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,355,400	4,355,400	0	0.00%
TAX IMPACT	7.09	7.09	0.00	0.00%

Valuation 2016

613,929,921

Fund Balance Review

Current Fund Balance

Fund Balance - 1/1/2016	1,658,970
5% = \$1,163,642	1,163,642
Difference =	495,328

Fund Balance Use - 2017

Operating Budget	231,091
Digitalization	15,000
EDC Studies	22,000
Town Hall Parking	50,000
Grader	100,000
Total to use 2017	418,091

Estimated Fund Balance for 2018

Remaining from current	77,237
2016 Estimate	125,000
Available for 2018	202,237

2017 BUDGET LINE ITEM EXPLANATION
REVENUE

2017- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
3100-REVENUE FROM TAXES							
3120-005 Land Use Change Tax (LUCT) Current Use penalties. 35% to Con. Comm.	13,780	16,167	16,341	15,000	14,346	15,000	0.00%
3185-007 Yield Tax Timber Tax amount.	24,101	13,484	21,974	20,000	24,279	20,000	0.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro = \$3,900 St. Methodios = \$52,000 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 Total = \$107,400 Note: Hopkinton State Fair not included in 2014.	103,917	44,684	131,675	106,700	103,494	107,400	0.66%
3190 Interest & Penalties on Taxes Property Tax Int.-3190-003 00 & 01=\$35,000 Tax Lien-3190=\$60,000 (3190-013=\$50,000/3190-014=\$20,000/3190-015=\$10,000)=Total \$115,000	124,588	111,224	108,921	105,000	133,593	115,000	9.52%
3200-REVENUE FROM LICENSES, PERMITS, FEES							
3210-001 Business Licenses UCC Filings	2,235	1,200	976	1,200	676	1,000	-16.67%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,050,000 003-Municipal Agent Fees - \$25,000 Total \$1,100,000	996,106	1,054,643	1,120,688	1,050,000	1,132,106	1,100,000	4.76%

2017 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
3290 Other Licences, Permits & Fees - TOWN Fees stay with the Town. 002-Certified Docs = 1,000 004-Dog Licenses = 6,500 006-Dog License Penalties = 1,500 009-Marriage Licenses = 200 010-02-Town Clerk Misc. = 800 010-03-Pistol Permits = 1,000 Total \$11,000	10,889	9,859	11,408	10,200	11,616	11,000	7.84%
3290 Other Licenses, Permits & Fees - STATE MATCH TO EXPENSE IN TC/TC BUDGET This revenue is offset by an equal expense as these fees go to the State. 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	10,943	12,181	12,297	13,500	14,819	13,500	0.00%
3300 REVENUE FROM OTHER GOVERNMENTS							
3319-001 Revenue from Federal Government FEMA	32,854			1		1	0.00%
3352-001 Room & Meals Town share of State receipts for Room/Meals Tax.	249,157	269,547	269,394	269,500	289,625	289,625	7.47%
3353-001 Highway Block Grant State payment towards maintenance Town roads.	162,182	164,146	177,276	183,500	190,630	190,630	3.89%
3356-001 State/Federal Forest Land Payment for forest land in Town.	440	226	396	400	400	400	0.00%
3357-001 Flood Control Reimbursement Funds paid by the State of NH for land that was removed from the tax roles when the Hopkinton Dam was built.	210,673	216,725	257,854	263,916	215,715	222,646	-15.64%
3359 Other Revenue from State 001-Landfill Grant = \$27,400 003-Witness Fees = \$500 004-Grants - Other = \$500 006-Grants - Police = \$5,000 Total \$33,000	33,390	27,799	32,081	30,500	34,046	33,000	8.20%
3400 CHARGES FOR SERVICE							

2017 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
3401-001 Planning Board Fees Revenue from Applicants to the Planning Board.	5,565	1,233	3,366	3,000	1,863	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.	580	1,005	635	1,000	1,235	1,000	0.00%
3401-003 Copies, Property Cards Fees for copies of property cards, & other misc. copies.	582	688	629	600	476	600	0.00%
3401-004 Building Permit Fees Fees paid for building permits, inspections, electrical, plumbing, mechanical and driveway permits. Helps to offset the cost of the Code Enforcement Officer.	42,168	33,269	35,383	32,000	44,396	36,000	12.50%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	213,561	163,813	212,264	210,000	254,211	235,000	11.90%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	25,734	26,942	27,445	28,000	29,155	29,000	3.57%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	69,049	72,550	70,504	74,000	70,985	74,000	0.00%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	5,250	7,875	7,875	5,000	2,100	2,000	-60.00%
3401-007 Police Reports Fees paid by those requesting police reports.	1,284	1,430	1,560	1,200	1,811	1,400	16.67%
3401-008 Fire Reports Fees paid by those requesting fire reports.	70	137	60	100	60	100	0.00%

2017 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
200 3403-001 Sewer User Fees Match to Sewer Department Expenses. Fees collected from sewer users. These funds offset the budget of the Sewer Department. The Sewer Department is self funding and this revenue is a wash with the expense.	97,131	99,886	112,156	99,489	110,776	102,403	2.93%
3404-001 Webster Transfer Station Reimb. Webster's share of the cost of the Transfer Station.	123,831	122,429	107,323	120,000	120,361	120,000	0.00%
3404-002 Warner Landfill Monitoring Reimb. Warner's share of monitoring the landfill at Transfer Station. They used the landfill prior to closing.	24,536	24,839	26,960	24,000	24,149	24,000	0.00%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station.	139,142	129,169	160,068	130,000	161,690	130,000	0.00%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	67,054	65,685	30,453	55,000	45,769	40,000	-27.27%
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 Town Meeting vote.	69,957	63,750	102,579	60,000	35,982	65,000	8.33%
3500 MISCELLANEOUS REVENUE							
3501 Sale of Town Property 003-Sale of Town property, including cemetery lots.	4,535	15,441	4,386	1,000	7,945	3,500	250.00%
3502-001 Checking Account Interest Bank Interest earned.	285	(877)	2,916	-	7,659	3,500	100.00%
3503-001 Rents Rental Horseshoe Tavern building \$8,400+ TH.	8,434	7,710	8,860	7,000	9,017	8,400	20.00%
3504-002 Fines & Forfeits Court fines.	225	605	570	600	220	500	-16.67%
3506 Insurance Refunds Ins. funds returned from WC/Unemp/Health/Prop-Liab.	38,151	12,239	35,708	15,000	1,785	2,500	-83.33%
3508-002 Contributions & Donations Donations and Refunds.	14,929	1,935	4,280	500	1,005	500	0.00%

2017 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
3509 Other Miscellaneous Revenue Welfare Lien reimb \$500+Ella Tarr Trust \$6,000, Library Contrib. \$15,000+Misc. \$3,500=\$25,000.	27,955	61,260	24,777	25,000	40,220	25,000	0.00%
3000 - REVENUE TOTAL BUDGET	2,955,263	2,854,898	3,142,038	2,961,906	3,138,215	3,026,605	2.18%

SUMMARY	Actual 2013	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Estimated 2017	Percent Change
3100 - REVENUE FROM TAXES	266,386	185,559	278,911	246,700	275,712	257,400	4.34%
3200 - LICENSES, PERMITS, FEES	1,020,173	1,077,883	1,145,369	1,074,900	1,159,217	1,125,500	4.71%
3300 - REVENUE FROM OTHER GOVERNMENT	688,696	678,443	737,001	747,817	730,416	736,302	-1.54%
3401 - PLANNING, ZONING, BUILDING	48,313	35,507	39,384	36,000	47,494	40,000	11.11%
3401 - AMBULANCE REVENUE	313,594	271,180	318,088	317,000	356,451	340,000	7.26%
3401 - MISC. CHARGES FOR SERVICES	1,936	2,255	2,249	1,900	2,347	2,100	10.53%
3404 - TRANSFER STATION REVENUE	424,520	405,872	427,383	389,000	387,951	379,000	-2.57%
3500 - MISC. REVENUE	94,514	98,313	81,497	49,100	67,851	43,900	-10.59%
SUB-TOTALS-FUND 100	2,858,132	2,755,012	3,029,882	2,862,417	3,027,439	2,924,202	2.16%
3403 - SEWER USER FEES-FUND 200	97,131	99,886	112,156	99,489	110,776	102,403	2.93%
TOTALS	2,955,263	2,854,898	3,142,038	2,961,906	3,138,215	3,026,605	2.18%

BUDGET CHANGE

\$	64,699
%	2.18%

2017 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2016 Approved	2017 Department	2017 Select Board	\$ Change	% Change
Property Record Digitalizing	-	15,000	15,000	15,000	100.00%
Park Avenue Field Irrigation	-	50,000	-	-	100.00%
Skate Park Fencing	-	17,000	-	-	100.00%
Road/Bridge Rehab CRF	250,000		-	(250,000)	-100.00%
Police/Fire Radio Replacement CRF	2,000	5,000	5,000	3,000	150.00%
Fire Vehicles Replacement CRF	-	100,000	50,000	50,000	100.00%
Highway Vehicles Replacement CRF	155,000	200,000	200,000	45,000	29.03%
Police Vehicles Replacement CRF	30,000	30,000	-	(30,000)	-100.00%
Town Hall Renovations CRF	5,000	50,000	50,000	45,000	900.00%
Transfer Station Equipment/Fac. CRF	35,000	35,000	35,000	-	0.00%
Library Building Systems CRF	10,000	10,000	10,000	-	0.00%
Ambulance CRF	70,000	75,000	75,000	5,000	7.14%
Dam Maintenance CRF	10,000	10,000	10,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	12,000	30,000	30,000	18,000	150.00%
Revaluation CRF	-	22,000	22,000	22,000	100.00%
Library Technology Trust Fund	5,000	5,000	5,000	-	0.00%
Library Buildings & Grounds Trust Fund	5,000	7,000	7,000	2,000	40.00%
Town Facilities Maintenance Trust Fund	15,000	30,000	30,000	15,000	100.00%
Recreation Facilities Trust Fund	7,500	7,000	7,000	(500)	-6.67%
Pay-by-Bag Special Revenue Fund				-	#DIV/0!
SSC Special Revenue Fund				-	#DIV/0!
TOTAL WARRANT ARTICLES	611,500	698,000	551,000	86,500	14.15%
To CRF	579,000	567,000	487,000		
To Expendable Trust	<u>32,500</u>	<u>49,000</u>	<u>49,000</u>		
	611,500	616,000	536,000		
			<u>15,000</u>	Digitizing	
			551,000		

2017 OPERATING BUDGET TOTAL TOWN EXPENSES

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM. 2017	PERCENTAGE CHANGE
4130 - EXECUTIVE	200,115	211,424	216,061	209,991	216,809	216,809	216,809	0.35%
4135 - IT SERVICES	51,933	58,782	41,000	39,610	41,000	41,000	41,000	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	189,571	196,808	199,226	191,595	205,805	203,751	203,751	2.27%
4141 - ELECTION ADMINISTRATION	7,223	2,878	18,592	17,331	4,810	4,210	4,210	-77.36%
4150 - FINANCE	107,081	109,170	114,666	111,070	117,855	117,855	117,855	2.78%
4152 - ASSESSING OF PROPERTY	141,674	67,123	70,200	66,179	70,100	70,100	70,100	-0.14%
4153 - LEGAL	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	544,595	554,914	613,452	592,545	878,993	835,585	835,585	36.21%
4191 - PLANNING BOARD	100,692	102,519	108,350	105,538	108,791	108,791	108,791	0.41%
4195 - CEMETERIES	13,764	16,475	16,397	10,348	15,056	15,056	15,056	-8.18%
4196 - PROPERTY & LIABILITY INSURANCE	71,088	74,830	73,364	73,364	69,403	69,404	69,404	-5.40%
4210 - POLICE DEPARTMENT	613,661	619,706	674,743	630,034	692,705	692,705	692,705	2.66%
4215 - AMBULANCE	586,409	604,570	607,681	610,838	603,146	603,146	603,146	-0.75%
4220 - FIRE DEPARTMENT	231,396	284,994	261,061	329,898	323,808	304,020	304,020	16.46%
4290 - EMERGENCY MANAGEMENT	0	0	1	11,840	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	649,957	630,458	672,759	694,060	719,955	719,955	719,955	7.02%
4312 - HIGHWAYS & STREETS	662,212	682,824	743,500	724,593	732,500	712,500	712,500	-4.17%
4316 - STREET LIGHTING	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%
4324 - TRANSFER STATION	527,384	542,578	544,430	541,085	556,830	548,858	548,858	0.81%
4325 - SOLID WASTE - LANDFILL	27,912	39,138	31,800	23,847	40,500	40,500	40,500	27.36%
4327- SOLID WASTE - COMMUNITY WELL	14,150	14,685	13,070	7,494	12,000	12,000	12,000	-8.19%
4411 - ANIMAL CONTROL	6,416	6,110	7,084	6,288	6,834	6,834	6,834	-3.53%
4415 - COMMUNITY/HEALTH PROGRAMS	14,327	14,327	14,675	14,675	16,675	15,675	15,675	6.81%
4441 - HUMAN SERVICES ADMINISTRATION	56,898	57,590	60,984	60,230	61,180	61,180	61,180	0.32%
4445 - HUMAN SERVICES VENDORS	41,270	45,171	50,000	49,941	55,000	50,000	50,000	0.00%
4520 - RECREATION	96,804	99,540	110,105	105,566	116,094	112,181	112,181	1.89%
4521 - BUILDINGS & GROUNDS	84,740	91,854	82,343	91,281	82,080	82,080	82,080	-0.32%
4550 - LIBRARY	268,251	280,422	281,095	281,059	286,066	286,066	286,066	1.77%
4583 - PATRIOTIC PURPOSES	4,569	3,100	3,250	2,904	3,250	3,250	3,250	0.00%
4611 - CONSERVATION COMMISSION	0	0	1	0	1,420	1	1	0.00%

**2017 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM. 2017	PERCENTAGE CHANGE
4652 - ECONOMIC DEVELOPMENT	0	500	500	247	41,500	31,500	31,500	6200.00%
4711 - DEBT SERVICE	320,402	366,493	505,920	497,504	722,801	722,801	722,801	42.87%
4721 - DEBT INTEREST	74,504	120,602	145,989	153,112	170,778	170,778	170,778	16.98%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	5,742,160	5,924,554	6,311,638	6,276,021	7,002,847	6,887,693	6,887,694	9.13%
4326 - SEWER FUND 200	85,931	92,937	99,528	116,645	102,403	102,403	102,403	2.89%
GRAND TOTAL	5,828,091	6,017,491	6,411,166	6,392,666	7,105,249	6,990,096	6,990,096	9.03%

\$ Change	578,930
% Change	9.03%

2017 OPERATING BUDGET

2016 - 2017 OPERATING BUDGET COMPARISON

DEPARTMENT	BUDGET 2016	DEPARTMENT 2017	SELECT BOARD 2017	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	216,061	216,809	216,809	748	0.35%
4135 - IT SERVICES	41,000	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	199,226	205,805	203,751	4,525	2.27%
4141 - ELECTION ADMINISTRATION	18,592	4,810	4,210	(14,382)	-77.36%
4150 - FINANCE	114,666	117,855	117,855	3,189	2.78%
4152 - ASSESSING OF PROPERTY	70,200	70,100	70,100	(100)	-0.14%
4153 - LEGAL	25,000	25,000	25,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	613,452	878,993	835,585	222,133	36.21%
4191 - PLANNING BOARD	108,350	108,791	108,791	441	0.41%
4195 - CEMETERIES	16,397	15,056	15,056	(1,341)	-8.18%
4196 - PROPERTY & LIABILITY INSURANCE	73,364	69,403	69,404	(3,960)	-5.40%
4210 - POLICE DEPARTMENT	674,743	692,705	692,705	17,962	2.66%
4215 - AMBULANCE	607,681	603,146	603,146	(4,535)	-0.75%
4220 - FIRE DEPARTMENT	261,061	323,808	304,020	42,959	16.46%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	672,759	719,955	719,955	47,196	7.02%
4312 - HIGHWAYS & STREETS	743,500	732,500	712,500	(31,000)	-4.17%
4316 - STREET LIGHTING	2,340	2,100	2,100	(240)	-10.26%
4324 - TRANSFER STATION	544,430	556,830	548,858	4,428	0.81%
4325 - SOLID WASTE - LANDFILL	31,800	40,500	40,500	8,700	27.36%
4327- SOLID WASTE - COMMUNITY WASTE	13,070	12,000	12,000	(1,070)	-8.19%
4411 - ANIMAL CONTROL	7,084	6,834	6,834	(250)	-3.53%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	16,675	15,675	1,000	6.81%
4441 - HUMAN SERVICES ADMINISTRATION	60,984	61,180	61,180	197	0.32%
4445 - HUMAN SERVICES VENDORS	50,000	55,000	50,000	-	0.00%
4520 - RECREATION	110,105	116,094	112,181	2,076	1.89%
4521 - BUILDINGS & GROUNDS	82,343	82,080	82,080	(263)	-0.32%
4550 - LIBRARY	281,095	286,066	286,066	4,971	1.77%
4583 - PATRIOTIC PURPOSES	3,250	3,250	3,250	-	0.00%
4611 - CONSERVATION COMMISSION	1	1,420	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	500	41,500	31,500	31,000	6200.00%
4711 - DEBT SERVICE	505,920	722,801	722,801	216,881	42.87%
4721 - DEBT INTEREST	145,989	170,778	170,778	24,789	16.98%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	6,311,638	7,002,847	6,887,693	576,055	9.13%
200 FUND 4326- SEWER	99,528	102,403	102,403	2,875	2.89%
GRAND TOTAL	6,411,166	7,105,249	6,990,096	578,930	9.03%

Operating Budget Major Changes

Item	2016 Budget	2017 Proposed	\$ Change	% Change	Tax Impact
Merit Wage Pool Based on 4% pool	398	87,960	87,562	100.00%	\$ 0.143
Health Insurance GMP 23.6% Increase	545,281	611,963	66,682	12.23%	\$ 0.109
NH Retirement Biennial increase effective July 1, 2017	369,307	390,480	21,172	5.73%	\$ 0.034
Workers' Compensation Increase largely due to credit applied in 2016	12,432	79,826	67,394	542.10%	\$ 0.110
Property Liability Insurance GMP 9% increase	73,364	69,403	(3,961)	-5.40%	\$ (0.006)
Police - FT Clerical Move position to FT	29,792	35,627	5,835	19.59%	\$ 0.010
Fire Chief Wages FT position	62,118	75,000	12,882	20.74%	\$ 0.021
Fire Equipment/Repair/Maintenance Cost of tree removal is approx. \$1,000 each	4,500	9,923	5,423	120.51%	\$ 0.009
Fire Radios Cost of Pagers	1,000	7,475	6,475	647.50%	\$ 0.011
Fire Building Systems Maintenance	2,033	8,279	6,246	307.23%	\$ 0.010
Director of Public Works Wages To fit onto the wage scale	63,287	70,200	6,913	10.92%	\$ 0.011
DPW PT Wages	30,394	36,000	5,606	18.44%	\$ 0.009
Engineering	30,000	10,000	(20,000)	-66.67%	\$ (0.033)
DPW Gas/Oil	75,000	65,000	(10,000)	-13.33%	\$ (0.016)
Trash Transport & Disposal	189,750	193,545	3,795	2.00%	\$ 0.006
Solid Waste Engineering Fees	23,500	32,500	9,000	38.30%	\$ 0.015
Victim Advocacy Center	-	1,000	1,000	100.00%	\$ 0.002

Item	2016 Budget	2017 Proposed	\$ Change	% Change	Tax Impact
Recreation Clerk Not additional expense but moved from Recreation Revolving	-	3,144	3,144	100.00%	\$ 0.005
Library PT Wages Budgeted incorrectly in 2016-Custodian not included.	68,495	74,865	6,370	9.30%	\$ 0.010
Library Heating Fuel	13,438	10,750	(2,688)	-20.00%	\$ (0.004)
Economic Development	500	31,500	31,000	6200.00%	\$ 0.050
2016 Road Rehabilitation Bond	-	249,279	249,279	100.00%	\$ 0.406
TOTALS	1,594,589	2,153,719	559,129	35.06%	\$ 0.917

2017 Budget-Select Board Major Changes

Warrant Articles

<u>Item</u>	<u>Department</u>	<u>Request</u>	<u>Select Board</u>	<u>\$ Change</u>
Park Avenue Field Irrigation	PW-Bldg & Grnds	50,000	-	(50,000)
Skate Park Fencing	Recreation	17,000	-	(17,000)
Fire Vehicles Replacement CRF	Fire	100,000	50,000	(50,000)
Police Vehicles Replacement CRF	Police	30,000	-	(30,000)

Operating Budget

4155-110 Merit Wage Pool	Personnel	109,950	87,960	(21,990)
4155-210 Health Insurance	Personnel	633,064	611,963	(21,101)
4220-115 Fire Chief Wages - FT	Fire	65,000	75,000	10,000
4220-430 Equipment/Repair/Maintenance	Fire	11,373	9,923	(1,450)
4220-611 Radios	Fire	10,500	7,475	(3,025)
4220-612 Equipment/Gear Replacement	Fire	7,367	4,389	(2,978)
4312-460 Engineering	DPW	30,000	10,000	(20,000)
4324-115 Full-Time Employee Wages	Transfer Station	124,252	119,093	(5,159)
4324-140 Overtime Wages	Transfer Station	8,000	7,000	(1,000)
4415-393 Victim Advocacy Center	Community Serv.	2,000	1,000	(1,000)
4445-390 Welfare Vendor Payments	Human Services	55,000	50,000	(5,000)
4520-115 Recreation Clerk	Recreation	6,287	3,144	(3,143)
4611-CONSERVATION BUDGET TOTAL:	ConCom	1,420	1	(1,419)
4652-390 Professional Services	EDC	15,000	11,000	(4,000)
4652-460 Engineering	EDC	15,000	11,500	(3,500)
4652-555 Community Relations	EDC	5,000	2,500	(2,500)
TOTALS		1,296,213	1,061,948	(234,265)

Wages for Year 2017

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DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM 2017	PERCENTAGE CHANGE
4130 - EXECUTIVE	134,170	136,354	140,223	142,554	141,442	141,442	141,442	0.87%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	118,994	123,345	129,506	124,717	130,341	129,641	129,641	0.10%
4141 - ELECTION ADMINISTRATION	4,400	1,750	10,675	9,780	2,960	2,960	2,960	-72.27%
4150 - FINANCE	67,741	68,704	72,845	72,414	76,276	76,276	76,276	4.71%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	-	-	398	-	109,950	87,960	87,960	22000.50%
4191 - PLANNING BOARD	68,959	69,775	72,705	72,786	73,061	73,061	73,061	0.49%
4195 - CEMETERIES	903	1,381	4,368	1,399	4,032	4,032	4,032	-7.69%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	416,870	423,041	451,321	425,818	462,969	462,969	462,969	2.58%
4215 - AMBULANCE	423,729	429,254	430,070	436,525	419,608	419,608	419,608	-2.43%
4220 - FIRE DEPARTMENT	86,698	119,515	95,286	83,325	108,168	106,600	106,600	11.87%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	519,529	504,536	538,223	556,507	575,164	575,164	575,164	6.86%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	192,199	199,038	206,346	195,281	208,941	202,180	202,180	-2.02%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WELL	7,617	4,005	2,500	-	-	-	-	-100.00%
4411 - ANIMAL CONTROL	6,000	5,848	6,000	5,848	6,000	6,000	6,000	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	45,215	45,899	47,968	48,274	48,293	48,293	48,293	0.68%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	56,127	62,005	67,656	70,211	76,807	73,664	73,664	8.88%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	159,742	165,158	166,790	170,852	173,826	173,826	173,826	4.22%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	

Wages for Year 2017

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM 2017	PERCENTAGE CHANGE
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	2,308,893	2,359,608	2,442,880	2,416,291	2,617,838	2,583,676	2,583,676	5.76%
200 FUND 4326- SEWER	39,213	37,957	41,292	40,702	41,502	41,502	41,502	0.51%
GRAND TOTAL	2,348,106	2,397,565	2,484,172	2,456,993	2,659,340	2,625,178	2,625,178	5.68%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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BENEFITS FOR YEAR 2017

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM. 2017	PERCENTAGE CHANGE
4130 - EXECUTIVE	23,917	24,910	26,348	26,507	25,922	25,922	25,922	-1.62%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	19,481	20,246	20,250	21,584	21,394	21,340	21,340	5.38%
4141 - ELECTION ADMINISTRATION	306	134	817	-	-	-	-	-100.00%
4150 - FINANCE	10,473	10,889	12,366	11,620	12,724	12,724	12,724	2.90%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	542,233	550,850	610,054	590,002	766,043	744,625	744,625	22.06%
4191 - PLANNING BOARD	11,478	11,884	12,838	12,547	12,598	12,598	12,598	-1.87%
4195 - CEMETERIES	69	106	334	107	308	308	308	-7.69%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	106,859	109,039	116,349	111,728	125,627	125,627	125,627	7.97%
4215 - AMBULANCE	111,118	114,509	116,307	122,126	119,438	119,438	119,438	2.69%
4220 - FIRE DEPARTMENT	19,649	23,057	21,552	15,612	24,086	26,399	26,399	22.49%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	90,469	89,202	95,936	101,025	104,791	104,791	104,791	9.23%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	26,286	27,663	29,924	27,970	30,895	29,684	29,684	-0.80%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WASTE	899	741	470	-	-	-	-	-100.00%
4411 - ANIMAL CONTROL	87	180	459	396	459	459	459	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	8,153	8,502	9,316	8,845	9,139	9,139	9,139	-1.89%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	9,576	7,232	10,769	10,853	12,058	11,668	11,668	8.35%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	21,947	23,023	23,739	24,205	24,456	24,456	24,456	3.02%

4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	1,003,000	1,022,167	1,107,827	1,085,127	1,289,940	1,269,179	1,269,180	14.56%
200 FUND 4326- SEWER	7,562	7,585	7,771	8,191	7,811	7,811	7,811	0.51%
GRAND TOTAL	1,010,562	1,029,752	1,115,598	1,093,318	1,297,750	1,276,990	1,276,990	14.47%

OPERATING EXPENDITURES FOR YEAR 2017

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM. 2017	PERCENTAGE CHANGE
4130 - EXECUTIVE	42,028	50,160	49,490	40,930	49,445	49,445	49,445	-0.09%
4135 - IT SERVICES	51,933	58,782	41,000	39,610	41,000	41,000	41,000	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	51,096	53,217	49,470	45,294	54,070	52,770	52,770	6.67%
4141 - ELECTION ADMINISTRATION	2,517	994	7,100	7,551	1,850	1,250	1,250	-82.39%
4150 - FINANCE	28,867	29,577	29,455	27,036	28,855	28,855	28,855	-2.04%
4152 - ASSESSING OF PROPERTY	141,674	67,123	70,200	66,179	70,100	70,100	70,100	-0.14%
4153 - LEGAL	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%
4155 - PERSONNEL ADMINISTRATION	2,362	4,064	3,000	2,543	3,000	3,000	3,000	0.00%
4191 - PLANNING BOARD	20,255	20,860	22,807	20,205	23,132	23,132	23,132	1.43%
4195 - CEMETERIES	12,792	14,988	11,695	8,842	10,716	10,716	10,716	-8.37%
4196 - PROPERTY & LIABILITY INSURAN	71,088	74,830	73,364	73,364	69,403	69,404	69,404	-5.40%
4210 - POLICE DEPARTMENT	89,932	87,626	107,073	92,488	104,109	104,109	104,109	-2.77%
4215 - AMBULANCE	51,562	60,807	61,304	52,187	64,100	64,100	64,100	4.56%
4220 - FIRE DEPARTMENT	125,049	142,422	144,223	230,961	191,554	171,021	171,021	18.58%
4290 - EMERGENCY MANAGEMENT	-	-	1	11,840	1	1	1	0.00%
4311 - HIGHWAY DEPARTMENT	39,959	36,720	38,600	36,528	40,000	40,000	40,000	3.63%
4312 - HIGHWAYS & STREETS	662,212	682,824	743,500	724,593	732,500	712,500	712,500	-4.17%
4316 - STREET LIGHTING	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%
4324 - TRANSFER STATION	308,899	315,877	308,160	317,834	316,994	316,994	316,994	2.87%
4325 - SOLID WASTE - LANDFILL	27,912	39,138	31,800	23,847	40,500	40,500	40,500	27.36%
4327- SOLID WASTE - COMMUNITY WEI	5,634	9,939	10,100	7,494	12,000	12,000	12,000	18.81%
4411 - ANIMAL CONTROL	329	82	625	44	375	375	375	-40.00%
4415 - COMMUNITY/HEALTH PROGRAM	14,327	14,327	14,675	14,675	16,675	15,675	15,675	6.81%
4441 - HUMAN SERVICES ADMINISTRATION	3,530	3,189	3,700	3,111	3,748	3,748	3,748	1.30%
4445 - HUMAN SERVICES VENDORS	41,270	45,171	50,000	49,941	55,000	50,000	50,000	0.00%
4520 - RECREATION	31,101	30,303	31,680	24,502	27,229	26,849	26,849	-15.25%
4521 - BUILDINGS & GROUNDS	84,740	91,854	82,343	91,281	82,080	82,080	82,080	-0.32%
4550 - LIBRARY	86,562	92,241	90,566	86,002	87,784	87,784	87,784	-3.07%
4583 - PATRIOTIC PURPOSES	4,569	3,100	3,250	2,904	3,250	3,250	3,250	0.00%
4611 - CONSERVATION COMMISSION	-	-	1	-	1,420	1	1	0.00%
4652 - ECONOMIC DEVELOPMENT	-	500	500	247	41,500	31,500	31,500	6200.00%
4711 - DEBT SERVICE	320,402	366,493	505,920	497,504	722,801	722,801	722,801	42.87%

OPERATING EXPENDITURES FOR YEAR 2017

DEPARTMENT	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 12/31/2016	DEPARTMENT 2017	SELECT BOARD 2017	BUD. COMM. 2017	PERCENTAGE CHANGE
4721 - DEBT INTEREST	74,504	120,602	145,989	153,112	170,778	170,778	170,778	16.98%
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	2,000	0.00%
OPERATING BUDGET TOTAL	2,430,267	2,542,779	2,760,931	2,774,603	3,095,069	3,034,838	3,034,838	9.92%
200 FUND 4326- SEWER	39,156	47,395	50,465	67,752	53,090	53,090	53,090	5.20%
GRAND TOTAL	2,469,423	2,590,174	2,811,396	2,842,355	3,148,159	3,087,928	3,087,928	9.84%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4130-110 Town Administrator Wages attributable to the position.	81,846	84,206	88,136	89,687	89,116	89,116	89,116	1.11%
4130-115 Adm. Assessing Asst. 40 hrs/wk x 52 x \$21.07=\$43,826.	41,550	40,711	43,587	42,037	43,826	43,826	43,826	0.55%
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 eff. 2016.	10,000	10,500	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 \$31.61/hr = \$1,012	774	937	1,000	936	1,000	1,000	1,000	0.00%
4130-220 Social Security Social security cost for executive employees 6.20%.	8,545	8,820	8,694	9,261	8,769	8,769	8,769	0.87%
4130-221 Medicare Medicare cost for executive employees 1.45%.	1,999	2,063	2,033	2,166	2,051	2,051	2,051	0.87%
4130-230 NH Retirement FT Retirement at 11.17% Jan-Jun & 11.38% Jul-Dec of pay.	13,373	14,027	15,621	15,080	15,102	15,102	15,102	-3.32%
4130-341 Telephone Alarm lines, TH Internet, main town number, TA & AAA lines= Comcast \$367/mo. x 12 mo. = \$4,400 Verizon \$34/mo. x 12 = \$400 Total = \$4,800	3,181	4,312	4,560	4,407	4,800	4,800	4,800	5.26%
4130-410 Electricity \$375/mo. x 12 mo. = \$4,500.	4,568	4,404	4,800	3,941	4,500	4,500	4,500	-6.25%
4130-411 Heating Fuel Town Hall #2 Heating fuel oil-1,800 gal. x \$2.00=\$3,600	6,654	3,956	4,500	2,971	3,600	3,600	3,600	-20.00%
4130-412 Town Hall Water Hopkinton Village Precinct water @ \$110/qtr. x 4=\$440	328	292	440	642	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.	1	122	500	58	500	500	500	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4130-540 Memberships/Conferences/Trainings Conferences/Trainings for TA, AAA, Health Officer, & Select Board = \$500 MMANH = \$100 ICMA = \$680 NH Association of Assessing = \$50. NH Welfare Officers Association = \$50 TOTAL = \$1,380.		934	1,380	1,310	1,380	1,380	1,380	0.00%
4130-550 Printing Town Report	5,179	4,884	5,000	4,374	5,000	5,000	5,000	0.00%
4130-555 Advertising Advertising for bids, procurement, public notices. 2014: Employment advertising moved to Personnel #4155.	1,826	1,639	1,500	783	1,500	1,500	1,500	0.00%
4130-560 Dues & Subscriptions \$5,000 NHMA Dues \$ 100 Concord Monitor	5,012	5,050	5,000	4,999	5,100	5,100	5,100	2.00%
4130-610 Town Meeting \$500 = Sound System \$200 = Child Care \$300 = Plaques/Appreciation Gifts/Certificates Total=\$1,000	729	763	1,000	984	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.	4,929	4,385	7,650	8,615	7,650	7,650	7,650	0.00%
4130-625 Postage Office postage \$2,700 2016: Includes Executive/Finance/Human Services	471	233	3,460	2,222	2,700	2,700	2,700	-21.97%
4130-670 Reference Books Reference Books.	99	96	300		300	300	300	0.00%
4130-690 Select Board Expenses Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	5,101	9,665	5,000	5,624	5,000	5,000	5,000	0.00%
4130-390-01 Web Site Administration Web site hosting – Virtual Town Hall.	3,950	9,425	4,400		5,975	5,975	5,975	35.80%
4130-EXECUTIVE BUDGET TOTAL:	200,115	211,424	216,061	209,991	216,809	216,809	216,809	0.35%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	134,170	136,354	140,223	142,554	141,442	141,442	141,442	0.87%
BENEFITS	23,917	24,910	26,348	26,507	25,922	25,922	25,922	-1.62%
OTHER OPERATING EXPENSES	42,028	50,160	49,490	40,930	49,445	49,445	49,445	-0.09%
TOTALS	200,115	211,424	216,061	209,991	216,809	216,809	216,809	0.35%

<u>Budget Change</u>	
\$	748
%	0.35%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	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 2 servers (TH & PS). \$1,800/mo. x 12 mo. = \$21,600.	29,813	51,209	24,440	18,678	21,600	21,600	21,600	-11.62%
4135-346 Computer Replacements We are working toward replacing vital computers every 5 years. 2 desktops x \$900 = \$1,800 2 office licenses x \$300 = \$600 Server Replacement \$12,000 = Total \$14,400.	22,120	2,867	12,360	15,861	14,400	14,400	14,400	16.50%
4135-347 Computer Software Licenses Anti-Virus = \$700 + \$2,600 Add'l licenses Offsite backup = \$600 + Email \$1,100 = \$5,000	-	4,706	4,200	5,071	5,000	5,000	5,000	19.05%
4135 BUDGET IT SERVICES TOTAL:	51,933	58,782	41,000	39,610	41,000	41,000	41,000	0.00%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	51,933	58,782	41,000	39,610	41,000	41,000	41,000	0.00%
TOTALS	51,933	58,782	41,000	39,610	41,000	41,000	41,000	0.00%

Budget Change	
\$	-
%	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4140-110 Town Clerk/Tax Collector Wages attributable to the full-time elected position.	51,154	52,629	54,269	55,259	54,637	54,637	54,637	0.68%
4140-115 Full-Time Wages 1 FT office staff.	43,715	43,216	46,369	44,969	46,675	46,675	46,675	0.66%
4140-125 Part-Time Wages 1 PT office staff = 30hrs/wk x 52 wks x \$16.89 = \$26,348 Wages for 100 hrs. office cleaner -\$1,681 Total: \$28,029	23,110	27,243	27,868	22,898	28,029	28,029	28,029	0.58%
4140-140 Overtime Election & office coverage due to vacation & sick leave.	1,015	257	1,000	1,591	1,000	300	300	-70.00%
4140-220 Social Security Social security cost for employees 6.20%.	7,419	7,694	8,029	8,073	8,081	8,038	8,038	0.10%
4140-221 Medicare Medicare cost for employees 1.45%.	1,735	1,800	1,878	1,888	1,890	1,880	1,880	0.10%
4140-230 NH Retirement FT Retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	10,327	10,752	10,343	11,623	11,423	11,423	11,423	10.44%
4140-341 Telephone Two phone lines and internet access for Bates Building.	1,835	2,869	2,000	3,841	2,800	2,800	2,800	40.00%
4140-343 Office Equipment To replace and maintain office equipment: copier, printers, typewriter, adding machines, fax machine.	418	605	600	375	600	300	300	-50.00%
4140-345 Computer Software Maintenance and service contract for the Avitar software modules: Tax Collect, Utility Billing (Water/Sewer), Town Clerk.	8,288	7,099	6,500		7,200	7,200	7,200	10.77%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
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.	725	457	800	523	800	800	800	0.00%
4140-390 Professional Services Mortgage searches for liens & deeds=\$2,000 & Document vital record preservation (KoFile-2 books)=\$5,500 = Total \$7,500.	6,443	8,221	4,000	7,818	7,500	7,500	7,500	87.50%
4140-410 Electricity Electric costs for the Bates Building.	2,242	3,705	2,000	2,172	2,000	2,000	2,000	0.00%
4140-411 Heating Fuel 1,000 gal x \$2.00/gal. = \$2,000	3,267	2,740	2,500	2,061	2,000	2,000	2,000	-20.00%
4140-412 Water/Sewer Contoocook Precinct water for Bates Building.	359	363	370	373	370	370	370	0.00%
4140-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	50		200	125	100	100	100	-50.00%
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.	961	1,004	1,200	629	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. 2014: Moved election ballots to 4140-622.	3,082	1,839	2,200	1,484	2,200	2,200	2,200	0.00%
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.	3,098	2,119	3,000	2,986	3,000	3,000	3,000	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
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.	7,658	9,046	10,000	10,148	10,000	9,000	9,000	-10.00%
4140-680 Dog Tags Purchase of 1,600 dog tags per year.	473	473	500		500	500	500	0.00%
4140-750 Furniture/Fixtures For anticipated replacement of office furniture (chairs, etc.)	351		100		300	300	300	200.00%
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.	11,846	12,677	13,500	12,759	13,500	13,500	13,500	0.00%
4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:	189,571	196,808	199,226	191,595	205,805	203,751	203,751	2.27%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	118,994	123,345	129,506	124,717	130,341	129,641	129,641	0.10%
BENEFITS	19,481	20,246	20,250	21,584	21,394	21,340	21,340	5.38%
OTHER OPERATING EXPENSES	51,096	53,217	49,470	45,294	54,070	52,770	52,770	6.67%
TOTALS	189,571	196,808	199,226	191,595	205,805	203,751	203,751	2.27%

Budget Change	
\$	4,525 -
%	2.27%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4141-120 Election Wages Ballot clerks: prior \$7.25 x 120hrs per elec. 2015: 1 Election. 2016: 4. 2017: 1 Election Ballot Clerks \$8.00 x 120 hrs = \$960	1,822	432	3,500	3,463	960	960	960	-72.57%
4141-130 Moderator's Stipend 2015: 1 Election \$100 + Town Meeting \$100 = \$200 2016: 3 Elections \$300 + Town Meeting \$100 = \$400 2017: 1 Election \$100 + Town Meeting \$100 = \$200	100	200	400	400	200	200	200	-50.00%
4141-131 Assistant Moderator's Stipend 2015: 1 Election \$75 + Town Meeting \$75 = \$150 2016: 3 Elections \$225 + Town Meeting \$75 = \$300 2017: 1 Election \$75 + Town Meeting \$75 = \$150	75	125	275	75	150	150	150	-45.45%
4141-132 Supervisors of the Checklist Wages 3 Supervisors: 2016 @ \$9.25/hr-150hrs-Voter checklist on State HAVA system. Elections: 2015-1. 2016-4 2017-1 Election 150 hrs x \$11.00/hr = \$1,650.	2,403	993	6,500	5,842	1,650	1,650	1,650	-74.62%
4141-220 Social Security Social security not applicable to Election Workers & Supervisors of Checklist.	248	109	662			-		-100.00%
4141-221 Medicare Medicare not applicable to Election Workers & Supr. of Checklist.	58	25	155			-		-100.00%
4141-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	50		200		100	100	100	-50.00%
4141-555 Advertising Elections: 2012=4, 2013=1, 2014=3, 2015=1, 2016=4 , & 2017=1. Legal notices. 2017: Moved from #4140.	624	263	900	568	1,000	400	400	-55.56%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4141-622 Voting Machine Expense Ballot machine maintenance contract =\$250 Ballot machine supplies (batteries/ribbons) Election ballots (Eff. 2015) Cost of coding machine for each election (ranges from \$500-\$1,500 per election) Elections: 2015=1, 2016=4, 2017=1.	1,843	731	6,000	6,983	750	750	750	-87.50%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	4,400	1,750	10,675	9,780	2,960	2,960	2,960	-72.27%
BENEFITS	306	134	817	-	-	-	-	-100.00%
OTHER OPERATING EXPENSES	2,517	994	7,100	7,551	1,850	1,250	1,250	-82.39%
TOTALS	7,223	2,878	18,592	17,331	4,810	4,210	4,210	-77.36%

Budget Change	
\$	(14,382)
%	-77.36%

TOTALS TC/TC	189,571	196,808	199,226	141,348	205,805	205,805	203,751	3.30%
TOTALS Elections	<u>7,223</u>	<u>2,878</u>	<u>18,592</u>	<u>17,331</u>	<u>4,810</u>	<u>4,210</u>	<u>4,210</u>	-77.36%
	196,794	199,686	217,818	158,679	210,615	210,015	207,961	-3.58%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Comm Approved 2017	Percent Change
4150-110 Finance Director Wages adjustment added 9/28/2016 Wages attributable to position.	53,856	55,484	57,717	58,806	61,100	61,100	61,100	5.86%
4150-115 Treasurer Stripend Annual stipend paid to the Treasurer.	5,750	5,034	6,000	5,034	6,000	6,000	6,000	0.00%
4150-120 Finance Clerk 8 hrs/wk x \$16.72 x 52 weeks = \$6,956	6,369	6,176	6,908	6,129	6,956	6,956	6,956	0.69%
4150-121 Budget Committee Minutetaker Hours vary due to length of meetings: Estimate \$15.00/hr x 3 hrs x 11 meetings = \$495.00 Minute prep time: \$15.00/hr x 3 hrs x 11 meetings = \$495.00	536	780	990	1,215	990	990	990	0.00%
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%.	3,787	3,884	4,516	4,094	4,729	4,729	4,729	4.71%
4150-221 Medicare Medicare cost for employees 1.45%.	886	909	1,056	957	1,106	1,106	1,106	4.71%
4150-230 NH Retirement FT employee retirement at 11.17% Jan-Jun & 11.38% Jul-Dec of pay.	5,800	6,096	6,793	6,569	6,889	6,889	6,889	1.41%
4150-341 Telephone Telephone service for Finance Office line. 2014: Removed Treasurer home fax line.	366	366	400	485	400	400	400	0.00%
4150-345 Computer Software Maintenance Munismart Harris Software contract: GL, AP, PR, AR modules.	4,352	4,186	4,800	4,857	5,000	5,000	5,000	4.17%
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	99		500	80	500	500	500	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Comm Approved 2017	Percent Change
4150-560 Dues/Subscriptions \$40 GFOS - NH and New England Member \$50 GFOA - National Member \$35 Professionals	40	40	125	60	125	125	125	0.00%
4150-610-01 Audit Audit contract with Independent Auditors Roberts & Greene.	15,250	15,550	15,850	15,850	15,850	15,850	15,850	0.00%
4150-610-02 Fixed Assets Schedule Maintenance Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Outsources work to be GASB 34 compliant.	1,050	1,065	1,065	1,090	1,065	1,065	1,065	0.00%
4150-610-03 Bank Fees Checking Account Bank Fees.		3,296	3,000	1,504	2,000	2,000	2,000	-33.33%
4150-611 Budget Committee Expenses Files, tabs, supplies, advertising, training for Budget Committee.	258	444	300		300	300	300	0.00%
4150-620 Office Supplies 2016: Moved to 4130-Executive.	2,127	1,479						
4150-621 Copier/Postage Contract Conway Office copier contract/toner/maintnace = \$1,600 Pitney Bowes-Postage machine rental \$1,240 + supplies \$250 Electronic Scale & supplies \$160=\$1,650 TOTAL \$3,250.	2,713	2,668	3,050	2,905	3,250	3,250	3,250	6.56%
4150-625 Postage 2016: Moved to 4130-Executive.	2,438	483	-		-	-		
4150-690 Treasurer's Expenses Printer cartridges, paper, envelopes, storage boxes, etc.	174		200	205	200	200	200	0.00%
4150-FINANCE BUDGET TOTAL:	107,081	109,170	114,666	111,070	117,855	117,855	117,855	2.78%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Comm Approved 2017	Percent Change
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Comm Approved 2017	Percent Change
WAGES	67,741	68,704	72,845	72,414	76,276	76,276	76,276	4.71%
BENEFITS	10,473	10,889	12,366	11,620	12,724	12,724	12,724	2.90%
OTHER OPERATING EXPENSES	28,867	29,577	29,455	27,036	28,855	28,855	28,855	-2.04%
TOTALS	107,081	109,170	114,666	111,070	117,855	117,855	117,855	2.78%

<u>Budget Change</u>	
\$	3,189
%	2.78%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	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.	5,363	3,575	4,000	3,638	4,000	4,000	4,000	0.00%
4152-345 Computer Software License Avitar assessing software license = \$3,700	3,560		3,700	3,171	3,700	3,700	3,700	0.00%
4152-346 Registry of Deeds Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	282	485	500	600	400	400	400	-20.00%
4152-390 Professional Services Cross Country Contract General Assessing 32 hrs/mo. x 12mo. x \$55 = \$21,120 Cyclical Work = \$23,880 Sansoucy Contract - Utility Assessing = \$7,000 Abatement work - \$10,000 = Total \$62,000.	132,469	63,063	62,000	58,770	62,000	62,000	62,000	0.00%
4152-ASSESSING BUDGET TOTAL:	141,674	67,123	70,200	66,179	70,100	70,100	70,100	-0.14%
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	141,674	67,123	70,200	66,179	70,100	70,100	70,100	-0.14%
TOTALS	141,674	67,123	70,200	66,179	70,100	70,100	70,100	-0.14%

Budget Change	
\$	(100)
%	-0.14%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4153 - LEGAL**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	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.	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%
4153-LEGAL BUDGET TOTAL:	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%
TOTALS	31,027	22,792	25,000	19,634	25,000	25,000	25,000	0.00%

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

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4155-110 Merit Wage Pool This is the pool allocated to give merit raises to employees based on performance evaluations. Department = 5.0% Pool (as voted by Select Board) SB Proposed = 4.0% Pool	-		398	-	109,950	87,960	87,960	22000.50%
4155-210 Health Insurance Health Insurance for eligible employees. 23.6% GMP Increase - Total = \$615,094 Medical stipend=6 x \$4,000= \$24,000. 7 x \$4,000=\$28,000 TOTAL = \$639,094 Shown as lump sum to protect HIPPA rights.	468,815	450,422	545,281	528,680	633,064	611,963	611,963	12.23%
4155-211 Dental Insurance Dental Insurance for eligible employees. Shown as lump sum to protect HIPPA rights. (\$3,506.16 x 12)	38,619	36,309	42,397	39,340	42,614	42,297	42,297	-0.24%
4155-215 Long Term Disability Insurance \$ 0.28 per \$100 of covered monthly payroll \$430/mo. x 12 = \$5,160	4,983	6,063	5,592	5,158	5,160	5,160	5,160	-7.73%
4155-220 Social Security Social Security for Medical Stipends 7 x \$4,000 x 6.2% = \$1,736	1,179	871	1,488	819	1,736	1,736	1,736	16.67%
4155-221 Medicare Medicare for Medical Stipends 7 x \$4,000 x 1.45% = \$406	331	345	348	326	406	406	406	-100.00%
4155-250 Unemployment Insurance Coverage for all town employees. 2017: \$911 2016: 1,215-\$764 credit=\$451.	1,815	1,380	451	451	911	911	911	102.00%
4155-260 Workers' Compensation Insurance Coverage for all town employees. 2017: \$79,826 2016: \$71,032-\$58,600 credit=\$12,432	24,475	53,222	12,432	12,373	79,826	79,826	79,826	542.10%
4155-290 Life Insurance Expenses Basic life @ \$15,00 per FT employee. 0163 \$93/mo.= \$1,116	731	953	780	987	1,116	1,116	1,116	43.08%
4155-291 FSA/Miscellaneous Personnel Expenses FSA \$52.50 x 4 qtr.= \$210.+Policy #16 Police Officer benefit retiring re:accidental disability=\$1,000 GT=\$1,210. (2016: \$399.00+\$1,000)	1,285	1,285	1,285	1,868	1,210	1,210	1,210	-5.84%
4155-551 Employee Training & Education	709	1,104	1,000	47	1,000	1,000	1,000	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
2014: Line added to cover in-house training organized by the JLMC.								
4155-555 Employee Advertising 2014: Line added to centralize the cost of employment advertising.	1,653	2,960	2,000	2,496	2,000	2,000	2,000	0.00%
4155-PERSONNEL ADMINISTRATION BUDGET TOTAL	544,595	554,914	613,452	592,545	878,993	835,585	835,585	36.21%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	398	-	109,950	87,960	87,960	22000.50%
BENEFITS	542,233	550,850	610,054	590,002	766,043	744,625	744,625	22.06%
OTHER OPERATING EXPENSES	2,362	4,064	3,000	2,543	3,000	3,000	3,000	0.00%
TOTALS	544,595	554,914	613,452	592,545	878,993	835,585	835,585	36.21%

<u>Budget Change</u>	
\$	222,133
%	36.21%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4191-110 Planning Director Wages attributable to FT hourly position.	57,903	58,609	61,119	61,363	61,464	61,464	61,464	0.56%
4191-115 ZBA/Planning Board Chair Stipend Stipend paid to Chairs of PB & ZBA Boards.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
4191-116 Code Enforcement Officer \$23.31/hr x 8hrs/wk x 52 wks = \$9,697 Mon/Wed. 8AM-Noon. Deputy wages \$200 = Total \$9,897.	9,353	9,712	9,886	9,837	9,897	9,897	9,897	0.11%
4191-140 Overtime Evening meetings & hearings for Planning & Zoning Boards.	703	454	700	586	700	700	700	0.00%
4191-220 Social Security Social security cost for employees 6.20%.	4,187	4,290	4,508	4,482	4,530	4,530	4,530	0.49%
4191-221 Medicare Medicare cost for employees 1.45%.	979	1,004	1,054	1,048	1,059	1,059	1,059	0.49%
4191-230 NH Retirement FT retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	6,312	6,590	7,276	7,017	7,009	7,009	7,009	-3.67%
4191-341 Telephone Office Phone \$35/mo. x 12 = \$420 Code Enforcement Officer Cell \$32/mo. x 12 = \$384 Total=\$804.	763	764	804	894	804	804	804	0.00%
4191-346 Registry of Deeds MCRD fees for recording documents & updates for Town's Tax Maps.	-		75	13	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) \$5,000 CAI Query Manager support contract \$1,800 Avitar Software Maint. Contract \$1,600 Misc. Items: Ordinance Regs/build out revisions/amendments/steno services/impact fee methodology/consult services \$500. Total=\$9,875.	6,509	8,452	9,550	7,770	9,875	9,875	9,875	3.40%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4191-530 Travel/Meals 40 miles/wk x 52 wks x IRS rate for Code Enforcement Officer, MCRD, training, conferences and workshops.	1,192	1,271	1,175	1,256	1,175	1,175	1,175	0.00%
4191-540 Conferences/Training Conferences & Trainings for Code Enforcement Officer & Planning Dir.	-		500	335	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.	175	241	500	76	500	500	500	40.00%
4191-555 Advertising Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	1,944	2,278	2,100	2,263	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 = \$6,161. Building Officials BOCA = \$292 International Code Council = \$150 Total=\$6,603	6,383	6,547	6,603	6,357	6,603	6,603	6,603	0.00%
4191-620 Office Supplies 2016: Moved to 4130-Executive.	906	763	-	-	-	-		
4191-625 Postage Correspondence, monthly packets, certified abutter notices and building permits. Applicants pay for abutter notices. New law re: zoning amendments notifications for districts. E-mailing permits to reduce costs.	2,383	544	1,500	1,241	1,500	1,500	1,500	0.00%
4191-PLANNING BUDGET TOTAL:	100,692	102,519	108,350	105,538	108,791	108,791	108,791	0.41%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
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SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	68,959	69,775	72,705	72,786	73,061	73,061	73,061	0.49%
BENEFITS	11,478	11,884	12,838	12,547	12,598	12,598	12,598	-1.87%
OTHER OPERATING EXPENSES	20,255	20,860	22,807	20,205	23,132	23,132	23,132	1.43%
TOTALS	100,692	102,519	108,350	105,538	108,791	108,791	108,791	0.41%

Budget Change	
\$	441
%	0.41%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
4195-115 Part-time Seasonal Employee 2016: 13 hrs/32wk x \$10.50=\$4,368 2017: 12hrs/32wk x \$10.50=\$4,032	903	1,381	4,368	1,399	4,032	4,032	4,032	-7.69%
4195-220 Social Security Social security cost for employees 6.20%.	56	86	271	87	250	250	250	-7.69%
4195-221 Medicare Medicare cost for employees 1.45%.	13	20	63	20	58	58	58	-7.69%
4195-390 Professional Services Professional landscaper for all town cemeteries-\$19,500 Monument repairs - \$6,000 CVC road grading - \$3,500 Blackwater road grading & upgrades- \$5,200 Data development- \$5,000 2016: Town \$6,404/Trust \$32,796=\$39,200 2017: Town \$7,000/Trust \$18,000 Landscaper=\$25,000	9,115	12,083	6,404	1,704	7,000	7,000	7,000	9.31%
4195-390-01 Memorial Garden Purchase of flowers, flush markers & maintenance.	510	430	2,000	3,127	1,000	1,000	1,000	-50.00%
4195-410 Electricity Based on historical costs \$18.00 x 12 mo. = \$216.	216	216	216	217	216	216	216	0.00%
4195-412 Water Based on historical costs.	605	674	605	726	600	600	600	-0.83%
4195-555 Advertising Public notices (bids etc.)	-	-	100			-		-100.00%
4195-560 Dues/Subscriptions/Conferences NH Cemetery Association dues.	160	-	200		200	200	200	0.00%
4195-620 Office Supplies All office supplies including paper, envelopes, etc.	216	273	200	682	200	200	200	0.00%
4195-650 Groundskeeping/Maintenance/Mileage Supplies, grass seed, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$500. Employee mileage reimbursement at IRS rate=\$100. Turn water on/off each year \$900. Total: \$1,500.	1,970	1,312	1,970	2,386	1,500	1,500	1,500	-23.86%
4195 - CEMETERIES BUDGET TOTAL:	13,764	16,475	16,397	10,348	15,056	15,056	15,056	-8.18%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
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SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	903	1,381	4,368	1,399	4,032	4,032	4,032	-7.69%
BENEFITS	69	106	334	107	308	308	308	-7.69%
OTHER OPERATING EXPENSES	12,792	14,988	11,695	8,842	10,716	10,716	10,716	-8.37%
TOTALS	13,764	16,475	16,397	10,348	15,056	15,056	15,056	-8.18%
					<u>Budget Change</u>			
					\$		(1,341)	
					%		-8.18%	

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4196-520 Property Liability Insurance rmmex 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%.	71,088	74,830	73,364	73,364	69,403	69,403	69,403	-5.40%
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	-	-	-	-	-	1	1	100.00%
4196 - PROPERTY LIABILITY INS. BUDGET TOTAL:	71,088	74,830	73,364	73,364	69,403	69,404	69,404	-5.40%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	71,088	74,830	73,364	73,364	69,403	69,404	69,404	-5.40%
TOTALS	71,088	74,830	73,364	73,364	69,403	69,404	69,404	-5.40%
					Budget Change			
					\$		(3,960)	
					%		-5.40%	

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4210-110 Police Chief Wages attributable to position.	78,584	81,139	83,775	85,302	84,341	84,341	84,341	0.68%
4210-115 Full-Time Officer Wages Wages for 6 FT staff including 88hrs of holiday pay @ \$22.96 avg. 1 Sergeant 1 Corporal 4 Patrol Officers = \$284,708	287,710	284,301	282,797	276,433	284,708	284,708	284,708	0.68%
4210-116 Full-Time Clerical Wages 2016: (32) 2017: \$18.03/hr x 32hrs/wk x 13wks =\$7,500 40hrs/wk x 39/wks x \$18.03/hr.=\$28,127 Total = \$35,627 Begin FT 04/2/2017	27,456	28,672	29,792	30,342	35,627	35,627	35,627	19.59%
4210-120 Part-Time Officer Wages 16 hrs/wk x 52/wks x avg. \$19.71/hr=\$16,399	2,650	7,777	16,063	6,854	16,399	16,399	16,399	2.09%
4210-140 Overtime Estimated 12 hrs/wk x avg. \$37.55/hr=\$23,431	13,227	11,509	23,431	11,822	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	4,764	4,051	9,463	7,322	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.	2,089	4,979	5,000	7,347	8,000	8,000	8,000	60.00%
4210-190 Special Events Traffic Details: 40 hrs.- holiday parades, political events, elections.	390	613	1,000	396	1,000	1,000	1,000	0.00%
4210-220 Social Security Social security cost for non-sworn employees 6.20%.	2,098	2,498	2,843	2,483	3,226	3,226	3,226	13.46%
4210-221 Medicare Medicare cost for employees 1.45%.	6,028	6,094	6,544	6,062	6,713	6,713	6,713	2.58%
4210-230 NH Retirement Eligible employees @ 26.38% Jan-Jun+29.43% Jul-Dec. GR II Eligible employees @ 11.17% Jan-Jun+11.38% Jul-Dec. GR I	98,733	100,447	106,962	103,183	115,689	115,689	115,689	8.16%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4210-341 Telephone Includes all phone lines/cell phones/dispatch monthly charges.	8,871	8,492	10,500	10,335	10,500	10,500	10,500	0.00%
4210-343 Office Equipment Various types of equipment to operate the office.	778	712	1,000	838	1,000	1,000	1,000	0.00%
4210-344 Contract Fees IMC User Fees - \$6,079 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee = \$400 Computer Internet Secure Line = \$400 Total = \$42,409	35,450	35,897	42,173	38,946	42,409	42,409	42,409	0.56%
4210-350 Medical Services First Aid supplies.	205	201	250	151	250	250	250	0.00%
4210-355 Investigative Services Crime scene equipment and supplies.	760	944	1,000	295	1,000	1,000	1,000	0.00%
4210-360 Uniforms/Cleaning Purchase/maintenance of uniforms, ballistic vests, cleaning allowance. Note: 2012 Select Board reduced this line item by \$1,000. Increase in costs.	3,967	4,993	4,000	2,486	5,000	5,000	5,000	25.00%
4210-366 Radio Repairs Repair of radios, radar certification.	2,471	2,250	2,500	1,712	2,500	2,500	2,500	0.00%
4210-410 Electricity \$500/mo. x 12 = \$6,000 - 24hr/7 day operation.	4,237	4,138	6,000	3,909	6,000	6,000	6,000	0.00%
4210-411 Heating Fuel 1,800 gal. x \$2.00/gal. = \$3,600	5,666	3,396	4,500	2,700	3,600	3,600	3,600	-20.00%
4210-432 Training Ammunition/Range Supplies Ammunition and range supplies for required firearms training.	1,788	1,988	2,000	1,872	2,000	2,000	2,000	0.00%
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.	305		250	27	250	250	250	0.00%
4210-540 Conferences/Training Attend conferences/trainings/workshops.	936	314	1,000	100	1,000	1,000	1,000	0.00%
4210-550 Printing Letterhead/business cards, etc.	465	469	500	435	500	500	500	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4210-560 Dues/Subscriptions Cost of dues/subscriptions.	250	100	200	175	200	200	200	0.00%
4210-600 New Equipment Purchase of office equipment.	2,194	2,634	3,000	1,617	3,000	3,000	3,000	0.00%
4210-620 Office Supplies Purchase of office supplies & air card costs.	2,899	2,871	3,500	2,268	3,500	3,500	3,500	0.00%
4210-625 Postage Cost for mailings.	623	595	600	566	600	600	600	0.00%
4210-635 Gasoline/Oil 7,500 gal. x \$2.68/gal. = \$20,100.	17,666	17,099	23,400	23,978	20,100	20,100	20,100	-14.10%
4210-640 Custodial Supplies Cost of cleaning supplies.	182	173	200	78	200	200	200	0.00%
4210-670 Books/Subscriptions/RSAs Cost for books/RSAs.	219	360	500		500	500	500	0.00%
4210-POLICE BUDGET TOTAL:	613,661	619,706	674,743	630,034	692,705	692,705	692,705	2.66%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	416,870	423,041	451,321	425,818	462,969	462,969	462,969	2.58%
BENEFITS	106,859	109,039	116,349	111,728	125,627	125,627	125,627	7.97%
OTHER OPERATING EXPENSES	89,932	87,626	107,073	92,488	104,109	104,109	104,109	-2.77%
TOTALS	613,661	619,706	674,743	630,034	692,705	692,705	692,705	2.66%

<u>Budget Change</u>	
\$	17,962
%	2.66%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
4215-115 Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$313,048	307,934	296,847	317,270	308,460	313,048	313,048	313,048	-1.33%
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 = \$60,560	56,957	69,532	60,560	59,851	60,560	60,560	60,560	0.00%
4215-120 Call Wages 2017: Removed On call: Sat/Sun 7-7 = 24hrs/wk X 52 wks X \$2.50/Hr = \$3,120 X 2 = \$6,240			6,240		-	-		-100.00%
4215-140 Overtime Wages OT for late calls, call backs, major incidents and second ambulance calls. Two licensed people are required to operate the ambulance. Includes 48hr training for each FT +holiday OT +Regular holiday pay	58,838	62,875	46,000	68,214	46,000	46,000	46,000	0.00%
4215-220 Social Security Social security cost for employees 6.20%.	3,673	4,362	4,142	3,509	3,755	3,755	3,755	-9.34%
4215-221 Medicare Medicare cost for employees 1.45%.	6,006	6,156	6,236	6,246	6,084	6,084	6,084	-2.43%
4215-230 NH Retirement FT Retirement at 29.16% Jan-Jun + 31.89% Jul-Dec of pay.	101,439	103,991	105,930	112,371	109,599	109,599	109,599	3.46%
4215-350 Medical Services Employee counseling for tragic events = \$455. Occupational Physicals 15 x \$203 = \$3,045 Total: \$3,500	-	-	3,500	1,047	3,500	3,500	3,500	0.00%
4215-364 Ambulance #1 & #2 Repairs Includes maintenance and repairs for both ambulances.	7,275	9,231	5,000	2,282	5,000	5,000	5,000	0.00%
4215-366 Radio Repairs Ambulance radio repairs.	458	210	300	290	300	300	300	0.00%
4215-390 Comstar Billing Service 625 transport calls x \$24.00/call or \$250,000 rev. x 6%=\$15,000.	8,575	12,062	13,104	15,519	15,000	15,000	15,000	14.47%
4215-390-01 Contracts-Defibrillator Maintenance of 2 defibrillators and 2 donated LUCAS machines.	3,076	3,075	3,100	3,645	4,000	4,000	4,000	29.03%
4215-430 Equipment Repairs & Maintenance Repair equipment and maintenance costs for medical equipment including the LUCAS machines.	2,564	2,538	3,000	2,388	3,000	3,000	3,000	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
4215-540 Conferences/Training Conferences & trainings for mandatory certifications.	2,325	4,430	4,500	2,370	4,500	4,500	4,500	0.00%
4215-635 Diesel 2,800 gal. x \$3.00/gal. = \$8,400	10,053	9,956	8,400	7,816	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	4,702	5,558	5,400	4,098	5,400	5,400	5,400	0.00%
4215-690 Medical Supplies Supplies necessary to maintain two ambulances.	12,534	13,747	15,000	12,732	15,000	15,000	15,000	0.00%
4215 - AMBULANCE SERVICE BUDGET TOTAL:	586,409	604,570	607,681	610,838	603,146	603,146	603,146	-0.75%

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

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	423,729	429,254	430,070	436,525	419,608	419,608	419,608	-2.43%
BENEFITS	111,118	114,509	116,307	122,126	119,438	119,438	119,438	2.69%
OTHER OPERATING EXPENSES	51,562	60,807	61,304	52,187	64,100	64,100	64,100	4.56%
TOTALS	586,409	604,570	607,681	610,838	603,146	603,146	603,146	-0.75%

<u>Off-setting Revenue</u>	
Warner	85,000
Webster	35,000
Insurance Income	225,000
Paramedic Intercept	2,000
TOTAL	347,000

<u>Budget Change</u>	
\$	(4,535)
%	-0.75%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4220-115 Fire Chief Wages - FT Annual Salary	60,923	60,941	62,118	37,313	65,000	75,000	75,000	20.74%
4220-115 Fire Chief Wages - PT Jan-Mar \$38.00/hr x 30hrs/wk x 13wks = \$14,820 Removed PT - Full time effective 1/01/17	-	-	-	-	-	-		100.00%
4220-120 Part-Time Fire Wages PT wages for fire employees, training & recruiting.	24,191	56,990	30,000	42,928	40,000	30,000	30,000	0.00%
4220-125 Deputy Fire Chief Stipend 1 Deputy Stipend = \$1,600	1,584	1,584	3,168	3,084	3,168	1,600	1,600	-49.49%
4220-220 Social Security Social security cost for employees 6.20%.	1,529	3,682	2,056	3,398	2,676	1,959	1,959	-4.73%
4220-221 Medicare Medicare cost for employees 1.45%.	1,220	1,737	1,382	1,327	1,568	1,546	1,546	11.87%
4220-230 NH Retirement FT employee retirement at 29.16% Jan -Jun + 31.89% Jul-Dec of pay.	16,900	17,638	18,114	10,887	19,841	22,894	22,894	26.39%
4220-341 Telephone Two 911 phones, 4 phone lines, 5 cell phones w/Hot Spot, fax line, & internet.	6,058	9,122	7,500	12,330	7,700	7,700	7,700	2.67%
4220-345 Computer Software Station Manager Software Support = \$2,310 (Removed) Risk Manager Software Support = \$3,050 (Removed) I Am Responding annual subscription (Yr. 2 of 5) = \$650 E Dispatch Responder Applications \$79/mo x 12 mo =\$948 Total \$6,958. Add Firehouse Software under contract = \$2,380 Remove Station Manager & Risk Manager (5,360) TOTAL = \$3,978	3,290	3,532	3,350	4,252	6,958	3,978	3,978	18.75%
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.	138		1,000	1,481	1,000	1,000	1,000	0.00%
4220-390 Professional Services Provides the ability for personnel to seek help from technical services and tuition. 2017=OSHA physicals.= \$1,500	414	3,147	1,500	72,218	1,500	1,500	1,500	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	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.	50,928	52,247	54,530	53,171	53,680	53,680	53,680	-1.56%
4220-410 Electricity Hopinton Station \$2,905 + Contoocook Station \$13,245=\$16,150	6,188	18,278	14,400	14,889	16,150	16,150	16,150	12.15%
4220-411 Heating Fuel Con Station: 50 tons pellets/\$27 per ton = \$11,350 Hop Station: #2 Fuel 900 gal. x \$2.00 = \$1,800 Propane generator & stove = \$750 Total: \$13,900	13,906	13,560	14,350	12,680	17,000	13,900	13,900	-3.14%
4220-412 Water/Sewer Amount based on historical costs.	1,302	1,121	1,300	1,128	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 (2016=Forestry 3=\$7,008 + \$7,898=\$14,906 Aerial & Ground Ladder Testing = \$1,150 Fire Pump Testing (6 trucks) = \$1,400 Fire Hose Testing 9,025ft x \$0.28/ft = \$2,527 <u>SCBA System Tests</u> Air Compressor = \$700 Bottle Hydro Static Test 40btl x \$35.00 = \$1,400 Mask Fit Test (annual) 30 x \$35.00 = \$1,050 Unit Flows Test (annual) 29 x \$8.00=\$232 Total SCBA = \$4,832 <u>Gas Meters</u> Gas Meter Calibration & Repairs - 2 cylinders = \$422 Gas Meter Vehicle Cradle Charger -3 = \$591 Gas Meter Replacement (Yr 1 of 3) (Altair Single Gas) = \$451 Total Gas Meters = \$1,464, TOTAL = \$11,373 2016: Fire Ext. \$2,001+air packs \$2,349+hose pump & foam \$1,910+ladders & vent \$1,638=\$7,898. Reduced by Chief \$1,450 to \$9,923.	7,979	4,948	4,500	14,913	11,373	9,923	9,923	120.51%
4220-431 Vehicle Maintenance Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	7,034	9,348	9,000	10,025	16,000	9,000	9,000	0.00%
4220-540 Conferences/Training NH Fire Academy fire training & additional classes	6,594	3,253	6,000	6,957	6,000	6,000	6,000	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4220-555 Advertising/Fire Prevention Fire Prevention Week & School Education Programs.		300	300	-	500	500	500	66.67%
4220-560 Dues/Subscriptions Fire Chief Assoc./ State Assoc.Firefighting Periodicals = \$1,000 2017: Add NFPA Fire/Life Safety on-line subscriptions=\$1,305 Total: \$2,305	624	1,138	1,000	316	2,305	2,305	2,305	130.50%
4220-610 Small Tools, Hose & Equipment <u>Hydrant Tools & Bags (5 apparatus)</u> 2.5 Hydrant Gate Valve 5x \$182.95 = \$915 4 inch Storz x 4.5"F - 5 x \$119.95 = \$600 Sar Utility Hydrant Bag - 5 x \$77.95 = \$390 Total Hydrant Tools & Bags = \$1,905 Kochek 4 inch Hard Suction - Replace Eng. 3 2 x \$529.99 = \$1,060 Hand Tools, Hose adapt./Couplings, axes, chainsaws, ladder = \$500 <u>Hose</u> 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 Total: \$6,633	2,857	2,854	3,500	6,562	6,633	6,633	6,633	89.51%
4220-611 Radios (2016: Replace 1 pager, repairs for 37 pagers.) Radio Repairs = \$1,000 XTS/APX Batteries 20 x \$125 = \$2,500 Fire Pagers 5 x \$450 = \$2,250 Pager Batteries = 10 x \$25 = \$250 Pager Replacement Parts = \$2,500 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 TOTAL = \$10,500 Reduced by Chief \$3,025 to \$7,475	1,000	233	1,000	1,022	10,500	7,475	7,475	647.50%
4220-612 Equipment/Gear Replacement Globe Firefighting Gear - 2 sets x \$1,762.51 = \$3,525 Globe Protective Gear (Outside Ops) 2 sets x \$1,489.09 Nomex Fire Hood - 10 hoods x \$23.90 = \$234 Fire Gloves Structural/Extrication 10 sets x \$62.99 = \$630 Turnout gear and accessories cost is about \$3,500 to fully equip/clothe new firefighter. Gear is replaced as needed for 10 yr life span. Reduced by Chief \$2,978 to \$4,389	5,823	5,117	5,500	7,222	7,367	4,389	4,389	-20.20%
4220-620 Office Supplies	1,748	2,784	1,600	2,964	2,200	2,200	2,200	37.50%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
Background checks, paper, stationary, business cards, printer ink, office supplies. Replace printer in Chief's office.								
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.	5,586	4,496	6,060	4,955	6,060	6,060	6,060	0.00%
4220-640 Custodial Supplies & Floor Maintenance Paving Moved to Facilities Maintenance Fund = \$10,000 Floor Maintenance 2 times per year - \$500 Custodial Supplies - \$1,000 Total: \$1,500	579	1,029	700	852	1,500	1,500	1,500	114.29%
4220-680 Public Relations Unanticipated expenses for recognition.	837	1,313	1,000	158	1,000	1,000	1,000	0.00%
4220-681 Uniforms/Safety Equipment 2016: Chief's uniforms for year \$600. 2017: Chief \$600 Add call uniform \$2,449 (shirt/pants/boots/belt) Total: \$3,049	505	436	600	536	3,049	3,049	3,049	408.17%
4220-690 Rehab. Supplies Supplies needed for extended periods of emergency calls.	659	1,958	1,500	852	1,500	1,500	1,500	0.00%
4220-691 Building Systems Maintenance 2016: Fire Exhaust= \$1,000 + Generator \$2,000 = \$3,000. 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 \$58 x est 4 = \$232 Total Fire Extinguishers = \$1,068 Pellet Boiler Inspection 3/yr x \$150 = \$450 Kitchen Hood System Maintenance/Inspection = \$186 Overhead Door - 2 Station 2 times/yr = \$1,675 Plymovent Exhaust System Service/Maintenance = \$2,366 Stanley Elevator Service Contract = \$450 Building Signage - Tooky Station = \$1,500 Generator Maintenance = \$584 GRAND TOTAL: \$8,279		1,208	2,033	478	8,279	8,279	8,279	307.23%
4220 - FIRE DEPARTMENT BUDGET TOTAL:	231,396	284,994	261,061	329,898	323,808	304,020	304,020	16.46%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	86,698	119,515	95,286	83,325	108,168	106,600	106,600	11.87%
BENEFITS	19,649	23,057	21,552	15,612	24,086	26,399	26,399	22.49%
OTHER OPERATING EXPENSES	125,049	142,422	144,223	230,961	191,554	171,021	171,021	18.58%
TOTALS	231,396	284,994	261,061	329,898	323,808	304,020	304,020	16.46%

Budget Change	
\$	42,959
%	16.46%

2017 - BUDGET LINE EXPLANATION
ACCOUNT 4290 - EMERGENCY MANAGEMENT

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4290-120 Emergency Management Director Wages	-	-	-	-				0.00%
4290-220 Social Security Social security cost for employees 6.20%.	-	-	-	-	-			0.00%
4290-221 Medicare Medicare cost for employees 1.45%.	-	-	-	-	-			0.00%
4290-540 Grants Placeholder for Emergency Management budget. Expense is related to FEMA grants with the grant covering the cost.	-	-	1	11,840	1	1	1	0.00%
4290 EMERGENCY MANAGEMENT BUDGET TOTAL:	-	-	1	11,840	1	1	1	0.00%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	11,840	1	1	1	0.00%
TOTALS	-	-	1	11,840	1	1	1	0.00%
					Budget Change			
					\$ -			
					% 0.00%			

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4311-110 Public Works Director's Salary Wage Adjustment added 9/28/2016 FT wages attributable to position.	62,142	59,045	63,287	64,579	70,200	70,200	70,200	10.92%
4311-115 Full-time DPW Wages 2017: B&G Wages moved here Previous total moved for comparison 2014:\$79,354, 2015:\$77,361, 2016:\$80,802 (\$309,740+ \$80,802=\$390,542) Wage Adjustment added 9/28/16- B&G \$79,710+HWY \$311,020=YTD DEC Wages for 8 FT Employees-Eff: 5/2016 \$327,455+\$81,349 B&G+adj \$85,509=\$412,964. 1 Assistant Superintendent 1 Mechanic 4 Heavy Equipment Operators+2 Lt. Equipment Operators 2 FT B & G staff & 1 PT custodian	359,395	352,722	390,542	390,731	412,964	412,964	412,964	5.74%
4311-120 Part-time DPW Wages Previous Years: 2014: \$21,360, 2015: \$30,620, 2016:\$16,294, 2017: Custodian \$10,500 B&G \$13,661+Hwy. \$20,382=YTD DEC 2017: Winter plowing, summer flagging, mowing \$25,500=\$36,000. Hwy. \$14,100 + BG \$16,294=\$30,394 +addl \$5,606 =\$36,000.	35,897	41,484	30,394	34,044	36,000	36,000	36,000	18.44%
4311-140 Overtime Mostly for winter plowing.	62,095	51,285	54,000	67,153	56,000	56,000	56,000	3.70%
4311-220 Social Security Social security cost @ 6.20%. B&G \$5,776+Hwy. \$28,135 YTD DEC	31,543	30,910	31,617	33,910	35,660	35,660	35,660	12.79%
4311-221 Medicare Medicare cost @ 1.45%. B&G \$1,351+Hwy. \$6,580=YTD DEC	7,377	7,229	7,500	7,930	8,340	8,340	8,340	11.20%
4311-230 NH Retirement B&G \$9,753+Hwy. \$49,432=YTD DEC FT employee retirement at 11.17% Jan-Jun & 11.38% Jul-Dec of pay.	51,549	51,063	56,819	59,185	60,791	60,791	60,791	6.99%
4311-341 Telephone Phones/Cell phones/Internet service/Fire alarm.	5,155	6,068	5,600	6,582	5,600	5,600	5,600	0.00%
4311-350 Medical Supplies Stock for shop medical cabinet, ear plugs, & other safety equipment.	170	9	200		200	200	200	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4311-352 Alcohol/Drug Testing Employees tested on a regular basis, per federal requirement.	1,327	1,195	1,300	1,615	1,500	1,500	1,500	15.38%
4311-360 Uniform Service Uniforms/cleaning for town employees per Personnel Policy.	6,877	7,380	7,500	8,559	8,000	8,000	8,000	6.67%
4311-410 Electricity 2014: New building.	6,945	8,261	9,000	8,150	9,000	9,000	9,000	0.00%
4311-411 Heating Fuel 2014: New building.	15,327	10,157	10,500	7,534	10,500	10,500	10,500	0.00%
4311-540 Conferences/Training/Mileage Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate. Cost of advertising for bids moved to 4130-555.	940	720	1,000	285	1,000	1,000	1,000	0.00%
4311-620 Office Supplies Office Supplies	336	985	500	1,739	1,200	1,200	1,200	140.00%
4311-681 Safety Equipment/Boots Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	2,882	1,945	3,000	2,064	3,000	3,000	3,000	0.00%
4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL:	649,957	630,458	672,759	694,060	719,955	719,955	719,955	7.02%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	519,529	504,536	538,223	556,507	575,164	575,164	575,164	6.86%
BENEFITS	90,469	89,202	95,936	101,025	104,791	104,791	104,791	9.23%
OTHER OPERATING EXPENSES	39,959	36,720	38,600	36,528	40,000	40,000	40,000	3.63%
TOTALS	649,957	630,458	672,759	694,060	719,955	719,955	719,955	7.02%

Budget Change	
\$	47,196
%	7.02%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4312-366 Radio Repairs Purchase radios/repairs. Every vehicle has a 2-way radio. Purchase bluetooth headsets.		1,007	2,000	1,334	2,000	2,000	2,000	0.00%
4312-380 Shimming/Paving 1. \$103,000=Sugar Hill Rebuild 2,800' 2. \$ 28,000=Woodwells Garrison 3. \$ 82,000=Rollins-chip seal 4. \$ 90,000=Spring St. Pinewood Dr. area 5. \$ 17,000=Little Frost chip seal TOTAL = \$320,000	235,859	284,893	321,000	360,223	320,000	320,000	320,000	-0.31%
4312-393 Tree Services Hire contractor to remove large trees @ approx. \$1,000 each.	3,150	20,300	5,000	11,750	5,000	5,000	5,000	0.00%
4312-430 Equipment Repairs/Maintenance Repair snowplows, truck engines, & other pieces of equipment.	28,016	22,180	28,000	22,573	28,000	28,000	28,000	0.00%
4312-431 Equipment Replacement Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	2,772	3,803	3,000	2,229	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.	49,381	42,298	60,000	54,216	60,000	60,000	60,000	0.00%
4312-460 Engineering Engineering services, culverts, wetland permits, road construction, misc. Reduced by \$20,000.	44,043	61,553	30,000	29,649	30,000	10,000	10,000	-66.67%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
4312-630 Maintenance Repair Supplies Hoses, belts, filters, tools for shop, etc. Mechanic tools.	25,399	25,887	25,000	18,904	25,000	25,000	25,000	0.00%
4312-630-01 Police Vehicle Repairs & Maintenance Parts, filters, tires for cruisers and motorcycles.	3,094	3,658	5,000	2,631	5,000	5,000	5,000	0.00%
4312-632 Tires/Tubes/Chains Tires, repairs, chains for all town trucks & equipment.	12,075	5,784	6,000	4,069	6,000	6,000	6,000	0.00%
4312-635 Gas/Oil Gas, diesel, lubricants, engine oils. 20,000 x \$3.25 = \$65,000	85,495	58,626	75,000	46,384	65,000	65,000	65,000	-13.33%
4312-680 Culverts/Catch Basins Routine culvert replacement & damage repairs.	4,742	9,108	6,000	5,804	6,000	6,000	6,000	0.00%
4312-682 Sand Purchase sand for winter months & screener. (W. Hopkinton pit depleted)	19,829	4,704	25,000	21,629	25,000	25,000	25,000	0.00%
4312-683 Salt Purchase road salt.	102,324	98,420	85,000	85,586	85,000	85,000	85,000	0.00%
4312-684 Bituminous Product Product used for calcium chloride for gravel roads, shimming, sealing.	17,110	18,367	20,000	16,197	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.	4,352	4,699	6,000	5,943	6,000	6,000	6,000	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
4312-690 General Maint. Supplies Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck and shop.	9,188	9,298	6,500	2,294	6,500	6,500	6,500	0.00%
4312-690-01 Gravel 5,000 yards crushed gravel = \$30,000.	15,383	7,567	30,000	33,178	30,000	30,000	30,000	0.00%
4312 - STREETS & HIGHWAYS BUDGET TOTAL:	662,212	682,824	743,500	724,593	732,500	712,500	712,500	-4.17%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	662,212	682,824	743,500	724,593	732,500	712,500	712,500	-4.17%
TOTALS	662,212	682,824	743,500	724,593	732,500	712,500	712,500	-4.17%

Budget Change	
\$	(31,000)
%	-4.17%

TOTALS DPW Administration	649,957	630,458	672,759	482,737	724,712	719,955	719,955	7.02%
TOTALS Street & Highways	<u>662,212</u>	<u>682,824</u>	<u>743,500</u>	<u>240,812</u>	<u>732,500</u>	<u>712,500</u>	<u>712,500</u>	<u>-4.17%</u>
	1,312,169	1,313,282	1,416,259	723,549	1,457,212	1,432,455	1,432,455	1.14%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4316-410 Street Lighting Cost for 7 town street lights \$175/mo. x 12 = \$2,100	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%
4316 - STREET LIGHTING BUDGET TOTAL:	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%
TOTALS	2,135	2,177	2,340	2,320	2,100	2,100	2,100	-10.26%

Budget Change	
\$	(240)
%	-10.26%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
4324-115 Full-Time Employee Wages 2 FT (40hrs/wk \$91,250 + 1/2 FT (20hrs/wk \$31,502) plus \$1,500 for holidays worked=\$124,252 \$56.54 x 40hrs/52wk=\$117,593+\$1,500=\$119,093 updated	107,906	107,835	114,125	114,094	124,252	119,093	119,093	4.35%
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 averages on an annual basis makes the following generally applicable: Updated = \$76,087. 1 PT 34 hrs/wk - all basic operations \$29,473 to \$29,225 1 PT 34 hrs/wk - all basic operations \$25,548 to \$25,194 1 PT 30 hrs/wk - all basic operations \$21,668 to \$21,668	78,244	82,554	86,221	72,470	76,689	76,087	76,087	-11.75%
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) during off-hours utilizing straight time.	6,049	8,649	6,000	8,717	8,000	7,000	7,000	16.67%
4324-220 Social Security Social security cost for employees 6.20%.	11,721	12,262	12,793	11,920	12,954	12,535	12,535	-2.02%
4324-221 Medicare Medicare cost for employees 1.45%.	2,741	2,868	2,992	2,788	3,030	2,932	2,932	-2.02%
4324-230 NH Retirement FT employee retirement at 11.17% Jan-Jun & 11.38% Jul-Dec of pay.	11,824	12,533	14,139	13,262	14,911	14,217	14,217	0.55%
4324-341 Telephone Telephone/Internet/Fax services @ \$137.50/mo. x 12 = \$1,650.	1,676	1,620	1,650	1,982	1,650	1,650	1,650	0.00%
4324-342 Alarm Cost of annual monitoring.	160	188	188	250	250	250	250	32.98%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
4324-345 Computer Software Scale system software support.	1,053	1,074	1,130	1,130	1,130	1,130	1,130	0.00%
4324-410 Electricity Electric service estimate \$9,500	8,998	8,575	10,000	8,462	9,500	9,500	9,500	-5.00%
4324-416 Trash Transport & Disposal Actual Tonnage 2012= 2,750 2013 = 2,654 2014 = 2,650 2015 = 2,700 2016 est. tonnage = 2,750, 2017 est. 2,805 tons x \$69.00 = \$193,545.	187,502	188,229	189,750	186,642	193,545	193,545	193,545	2.00%
4324-418 Demolition Haulage Approx. 45 trips C&D, SSW, Shingles x \$175.00 = \$7,875.	6,650	5,775	7,000	8,925	7,875	7,875	7,875	12.50%
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.	44,781	33,528	41,167	45,387	41,794	41,794	41,794	1.52%
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, & regular maintenance Safety checks on 3 trash trailers, brakes when necessary, hydraulic maint., etc.	25,393	36,766	25,000	33,328	27,500	27,500	27,500	10.00%
4324-440 Equipment Rental Excavator for lagoons = \$2,500 Screen for compost = \$1,000 Electronic disposal = \$8,500 Total = \$12,000	8,011	15,859	10,000	11,692	12,000	12,000	12,000	20.00%
4324-530 Travel/Meals Mileage reimbursement at IRS rate for employees to use personal vehicle for Town busienss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and to job related training, seminars, conferences, etc	2,168	2,212	2,200	1,548	2,000	2,000	2,000	-9.09%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
4324-540 Conferences/Training NERRA dues, Hopkinton & Webster Training classes, state scale fees, SW certification renewals and weight master renewals.	1,623	1,797	1,700	1,617	1,800	1,800	1,800	5.88%
4324-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	1,316	1,196	1,200	1,065	1,200	1,200	1,200	0.00%
4324-635 Gas/Oil Gas, lubricants, engine oil, hydraulic oil, etc. \$500 + Diesel \$2,700 gal/\$2.50 - \$6,750 = Total \$7,250.	9,970	6,394	7,875	5,302	7,250	7,250	7,250	-7.94%
4324-681 Uniforms/Safety Equipment Uniform allowance and safety equipment costs.	2,257	2,520	2,300	3,312	2,500	2,500	2,500	8.70%
4324-690 Supplies/New Equipment Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, gloves, etc	7,341	10,144	7,000	7,192	7,000	7,000	7,000	0.00%
4324 - TRANSFER STATION BUDGET TOTAL:	527,384	542,578	544,430	541,085	556,830	548,858	548,858	0.81%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/16	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
WAGES	192,199	199,038	206,346	195,281	208,941	202,180	202,180	-2.02%
BENEFITS	26,286	27,663	29,924	27,970	30,895	29,684	29,684	-0.80%
OTHER OPERATING EXPENSES	308,899	315,877	308,160	317,834	316,994	316,994	316,994	2.87%
TOTALS	527,384	542,578	544,430	541,085	556,830	548,858	548,858	0.81%

Budget Change	
\$	4,428
%	0.81%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4325 - SOLID WASTE - LANDFILL**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4325-390 Engineering Fees Nobis Contract (Landfill GMP & Post Closure Monitoring & Septage Lagoon Facility) for addressing NHDES requirements. Nobis = \$30,000, (increase due to new testing/reporting requirements + Private well contingency=\$2,500 = \$32,500.	19,912	31,138	23,500	15,847	32,500	32,500	32,500	38.30%
4325-391 Professional Services (Lagoons) For required annual state report regarding septage lagoons. 2017: Moved to 4325-390.			300		-	-		-100.00%
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	8,000	0.00%
4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:	27,912	39,138	31,800	23,847	40,500	40,500	40,500	27.36%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	27,912	39,138	31,800	23,847	40,500	40,500	40,500	27.36%
TOTALS	27,912	39,138	31,800	23,847	40,500	40,500	40,500	27.36%

Budget Change	
\$	8,700
%	27.36%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE-COMMUNITY WELL

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4327-115 Part-Time Employee Wages Overtime on-call duty & Sun. pump-house rounds for CWS. The daily round/operational duties Mon-Sat mostly performed as part of employees' regular duties.	7,617	\$4,005	2,500					-100.00%
4327-220 Social Security Social security cost for employees 6.20%.	292	240	155		-	-	-	-100.00%
4327-221 Medicare Medicare cost for employees 1.45%.	68	56	36		-	-	-	-100.00%
4327-230 NH Retirement FT employee retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	539	445	279		-	-	-	-100.00%
4327-390 Professional Services Private back up services for on-call.			2,500	1,825	4,000	4,000	4,000	60.00%
4327-410 Electricity Pump-house \$100/mo. x 12 = \$1,200 Electric heater used during winter months = \$800 Total=\$2,000.	1,759	1,900	2,000	1,662	2,000	2,000	2,000	0.00%
4327-411 Propane Propane for backup generator only. Tank is refilled each fall. 400 gal. x \$2.50/gal.= \$1,000.	510	816	600	94	1,000	1,000	1,000	66.67%
4327-431 Maintenance Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,825	6,217	2,500	1,029	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.	1,540	1,006	2,500	2,884	2,500	2,500	2,500	0.00%
4327-SOLID WASTE-COMMUNITY WELL TOTAL:	14,150	14,685	13,070	7,494	12,000	12,000	12,000	-8.19%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE-COMMUNITY WELL

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
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SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	7,617	4,005	2,500	-	-	-	-	-100.00%
BENEFITS	899	741	470	-	-	-	-	-100.00%
OTHER OPERATING EXPENSES	5,634	9,939	10,100	7,494	12,000	12,000	12,000	18.81%
TOTALS	14,150	14,685	13,070	7,494	12,000	12,000	12,000	-8.19%

<u>Budget Change</u>	
\$	(1,070)
%	-8.19%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4411-110 Animal Control Officer Part time position. Salary = \$500/mo. x 12=\$6,000.	6,000	5,848	6,000	5,848	6,000	6,000	6,000	0.00%
4411-220 Social Security Social security cost for employees 6.20%.	-	93	372	309	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.	261	82	100	44	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.	-		350		100	100	100	-71.43%
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.	68	-	100		100	100	100	0.00%
4411 - ANIMAL CONTROL BUDGET TOTAL:	6,416	6,110	7,084	6,288	6,834	6,834	6,834	-3.53%

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

SUMMARY				YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	6,000	5,848	6,000	5,848	6,000	6,000	6,000	0.00%
BENEFITS	87	180	459	396	459	459	459	0.00%
OTHER OPERATING EXPENSES	329	82	625	44	375	375	375	-40.00%
TOTALS	6,416	6,110	7,084	6,288	6,834	6,834	6,834	-3.53%

Budget Change
\$ (250)
% -3.53%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com Approved 2017	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	5,552	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.	-	-	-	-	2,000	1,000	1,000	100.00%
4415-COMMUNITY SERVICES BUDGET TOTAL:	14,327	14,327	14,675	14,675	16,675	15,675	15,675	6.81%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,327	14,327	14,675	14,675	16,675	15,675	15,675	6.81%
TOTALS	14,327	14,327	14,675	14,675	16,675	15,675	15,675	6.81%

Budget Change	
\$	1,000
%	6.81%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4441-110 Human Services Coordinator FT wages attributable to the position.	45,215	45,899	47,968	48,274	48,293	48,293	48,293	0.68%
4441-220 Social Security Social security cost for employees 6.20%.	2,661	2,748	2,974	2,703	2,994	2,994	2,994	0.68%
4441-221 Medicare Medicare cost for employees 1.45%.	622	643	696	675	700	700	700	0.68%
4441-230 NH Retirement FT employee retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	4,870	5,111	5,646	5,467	5,445	5,445	5,445	-3.56%
4441-341 Telephone Office phone: \$34.00/mo. x 12 mo. = \$408 Cell phone: \$40.00/mo. x 12 mo. = \$480 TOTAL = \$888	834	795	840	895	888	888	888	5.71%
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.	1,953	2,048	2,500	1,976	2,500	2,500	2,500	0.00%
4441-540 Memberships/Conferences/Training NHLWAA Dues \$30 annually & \$90 Conference = \$120 Conference of Aging = \$90 NHLAA meetings = 10 x \$15 = \$150. All other trainings & education paid for by Coordinator. TOTAL \$360.	225	188	360	240	360	360	360	0.00%
4441-620 Office Supplies 2016: Moved to 4130-Executive	375	59			-	-		
4441-625 Postage 2016: Moved to 4130-Executive	143	99			-	-		
4441 - HUMAN SERVICES ADMINISTRATION BUDGET	56,898	57,590	60,984	60,230	61,180	61,180	61,180	0.32%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	45,215	45,899	47,968	48,274	48,293	48,293	48,293	0.68%
BENEFITS	8,153	8,502	9,316	8,845	9,139	9,139	9,139	-1.89%
OTHER OPERATING EXPENSES	3,530	3,189	3,700	3,111	3,748	3,748	3,748	1.30%
TOTALS	56,898	57,590	60,984	60,230	61,180	61,180	61,180	0.32%

<u>Budget Change</u>	
\$	197
%	0.32%

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

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	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 transportation & medical expenses. 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 the generously donated fuel assistance account.		-			55,000	50,000	50,000	
4445-390-01 Welfare Vendor Payments - Food	2,750	2,075	2,000	1,297	-	-		
4445-390-02 Welfare Vendor Payments - Housing	27,810	35,629	36,000	43,247	-	-		
4445-390-03 Welfare Vendor Payments - Heating/Electric	6,448	2,572	4,000	1,742	-	-		
4445-390-04 Welfare Vendor Payments - Medication	939	1,000	1,000	827	-	-		
4445-390-06 Welfare Vendor Payments - Electricity	961	1,068	2,000	782		-		
4445-390-10 Welfare Vendor Payments - Other	2,362	2,827	5,000	2,046		-		
4445- WELFARE VENDOR BUDGET TOTAL:	41,270	45,171	50,000	49,941	55,000	50,000	50,000	0.00%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Bud Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	41,270	45,171	50,000	49,941	55,000	50,000	50,000	0.00%
TOTALS	41,270	45,171	50,000	49,941	55,000	50,000	50,000	0.00%

Budget Change	
\$	-
%	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
4520-110 Recreation Director Wages Adjustment added 9/28/2016 FT wages attributable to position. (48,048)	34,570	39,100	47,520	48,392	49,920	49,920	49,920	5.05%
4520-115 Recreation Clerk This moves the wages for the Recreation Clerk from the Revolving Fund to the General Fund. \$8.06/hr x 15hrs/wk x 52 wks = \$6287 Recommend 50% from Revolving & 50% operating=\$3,144	-	-	-	-	6,287	3,144	3,144	100.00%
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 Total \$18,000 2017:Request to increase \$2,000 for coverage by two lifeguards during swim lessons. Offset by income to Revolving Fund	17,586	20,313	18,000	21,295	20,000	20,000	20,000	11.11%
4520-130 Recreation Part-Time Staff Wages Ice Rink Clearing	3,971	2,592	2,136	524	600	600	600	-71.91%
4520-220 Social Security Social security cost for employees 6.20%.	3,958	3,324	4,195	4,415	4,762	4,567	4,567	8.88%
4520-221 Medicare Medicare cost for employees 1.45%.	926	777	981	1,033	1,667	1,472	1,472	50.06%
4520-230 NH Retirement FT employee retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	4,692	3,131	5,593	5,405	5,628	5,628	5,628	0.63%
4520-341 Telephone Telephone, Internet, Kimball Pond seasonal land-line/Slusser Ctr. \$280/mo. x 12 = \$3,360	3,064	3,214	3,360	3,599	3,360	3,360	3,360	0.00%
4520-390 Criminal Records Check Criminal and motor vehicle checks - 12 employees x \$47=\$564.	684	332	840	398	564	564	564	-32.86%
4520-410 Electricity George's Park lights and shack, Houston Field shack, Kimball Pond shack, Kimball Cabins, Slusser Center - \$2,500 Blood Field.	10,298	11,111	11,500	8,186	9,000	9,000	9,000	-21.74%
4520-411 Heating/Fuel Slusser Ctr. 1,400 @ \$2.00/gal.=\$2,800.	6,027	3,729	3,500	2,639	2,800	2,800	2,800	-20.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
4520-411-01 Propane Slusser Center stove & fireplace.	1,665	1,274	1,680	1,134	1,680	1,300	1,300	-22.62%
4520-412 Sewer/Water Slusser Center water & sewer costs.	535	565	550	650	575	575	575	4.55%
4520-440 Equipment Leases/Contracts Porta-Potties for Kimball Pond, Cabins, Gazebo, Special Events and equipment rental = \$1,500.	1,340	1,909	2,200	1,361	1,500	1,500	1,500	-31.82%
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.	1,702	193	2,000	265	2,000	2,000	2,000	0.00%
4520-540 Conferences & Training Fees associated with NHRPA, NHASC, NNERP & training events.	340		1,000	1,092	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 Ctr.	392	1,461	1,000	1,480	1,000	1,000	1,000	0.00%
4520-620 Office Supplies Cartridges, file folders, binders, envelopes, paper, calendars, etc.	1,430	1,646	1,500	838	1,500	1,500	1,500	0.00%
4520-621 Copier Maintenance Annual maintenance contract and toner for copier.		475	500	498	500	500	500	0.00%
4520-625 Postage Postage for mailings.	334		350	305	350	350	350	0.00%
4520-630 Field Materials Misc. Field materials such as locks and tie-downs = \$1,000 + doggie bags \$200. Total: \$1,200.	2,908	3,991	1,500	1,877	1,200	1,200	1,200	-20.00%
4520-635 Kimball Pond Expense Water Safety testing \$200	382	403	200	180	200	200	200	0.00%
4520-RECREATION BUDGET TOTAL:	96,804	99,540	110,105	105,566	116,094	112,181	112,181	1.89%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Com. Approved 2017	Percent Change
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SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	56,127	62,005	67,656	70,211	76,807	73,664	73,664	8.88%
BENEFITS	9,576	7,232	10,769	10,853	12,058	11,668	11,668	8.35%
OTHER OPERATING EXPENSES	31,101	30,303	31,680	24,502	27,229	26,849	26,849	-15.25%
TOTALS	96,804	99,540	110,105	105,566	116,094	112,181	112,181	1.89%

Budget Change	
\$	2,076
%	1.89%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4521-115 Full-Time Wages Moved to DPW Administration					-			
4521-120 Part-Time Wages Moved to DPW Administration					-			
4521-220 Social Security Moved to DPW Administration					-	-	-	
4521-221 Medicare Moved to DPW Administration					-	-	-	
4521-230 NH Retirement Moved to DPW Administration					-	-	-	
4521-410-001 Contoocook Water Fountain Expenses Electric - \$20/mo. x 12 = \$240.	223	234	240	213	240	240	240	0.00%
4521-410-02 Rowell Bridge Expenses Electric - \$20/mo. x 12 = \$240.	728	730	804	862	240	240	240	-70.15%
4521-429 Building Repairs Repairs and maintenance on town buildings, hardware, paint, doors, windows, wood, light bulbs, fire alarm and emergency light batteries, plumbing and fixtures, A/C and heat management, pressure washing buildings.	12,180	16,170	16,500	15,924	15,000	15,000	15,000	-9.09%
4521-430 Equipment Repairs/Maintenance Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	3,194	3,959	4,000	4,392	4,000	4,000	4,000	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
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/infield & warning track mix) \$25,000.	21,563	24,906	25,000	25,181	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.= \$25,500.	34,827	37,092	24,312	34,692	25,500	25,500	25,500	4.89%
4521-540 Conferences/Training 2017: Moved to DPW Administration	-	65	500	387	-	-		-100.00%
4521-612 Equipment Mower (2017), push mowers, string trimmers, drop spreaders, aerator teeth.	6,339	2,290	5,000	4,529	6,500	6,500	6,500	30.00%
4521-640 Custodial Supplies Cleaning supplies, trash bags, paper products, etc.	4,886	5,608	4,800	4,301	4,800	4,800	4,800	0.00%
4521-645 Dam Registrations DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800	800	1,187	800	800	800	800	-32.60%
4521 - BUILDINGS AND GROUNDS BUDGET TOTAL:	84,740	91,854	82,343	91,281	82,080	82,080	82,080	-0.32%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	84,740	91,854	82,343	91,281	82,080	82,080	82,080	-0.32%
TOTALS	84,740	91,854	82,343	91,281	82,080	82,080	82,080	-0.32%

Budget Change	
\$	(263)
%	-0.32%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4550-110 Library Director Wages Wages attributable to the position.	53,240	54,407	56,102	57,126	56,483	56,483	56,483	0.68%
4550-115 Reference Librarian Wages Wages attributable to the position.	39,603	38,819	42,193	40,755	42,478	42,478	42,478	0.68%
4550-120 Part-Time Wages 2016: 68hr/wk \$61,502 + 8hr/wk Custodian \$6,993=\$68,495. 2017: 80hr/wk \$66,124 + 10/wk Custodian \$8,741= \$74,865	66,899	71,932	68,495	72,971	74,865	74,865	74,865	9.30%
4550-220 Social Security Social security cost for employees 6.20%.	9,683	10,171	10,341	10,556	10,777	10,777	10,777	4.22%
4550-221 Medicare Medicare cost for employees 1.45%.	2,265	2,379	2,418	2,469	2,520	2,520	2,520	4.22%
4550-230 NH Retirement FT employee retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	9,999	10,473	10,980	11,180	11,158	11,158	11,158	1.62%
4550-341 Telephone Phone=\$1,252 & Internet services= \$948 = Total: \$2,320.	1,298	2,410	2,320	2,403	2,320	2,320	2,320	0.00%
4550-345 Computer Services Online catalog contract w/Infovision = \$1,610 Network/Computer support w/Computech for maintenance of 9 public computers/8 staff computers/laptop/wireless and server = \$3,200. TOTAL: \$4,810.	4,725	4,750	4,554	4,849	4,810	4,810	4,810	5.62%
4550-410 Electricity Based on \$1,000 - \$1,200/mo. fees.	11,327	12,163	13,500	13,447	13,500	13,500	13,500	0.00%
4550-411 Heating Fuel Fuel costs est. 5,375 gal/\$2.00= \$10,750	16,294	13,174	13,438	12,202	10,750	10,750	10,750	-20.00%
4550-412 Water/Sewer Fees Based on prior year costs.	562	609	620	603	620	620	620	0.00%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4550-430 Repairs/Maintenance Carpet cleaning = \$500 HVAC = \$2,000 Maintenance of sprinkler & alarm = \$3,000 Misc. = \$410 Fire Extinguishers = \$70 Pest control = \$720 TOTAL: \$6,700	7,765	11,205	7,000	4,935	6,700	6,700	6,700	-4.29%
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.	406	569	650	232	650	650	650	0.00%
4550-540 Dues/Conferences/Training NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 American Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 TOTAL: \$1,185	1,308	1,361	1,185	969	1,185	1,185	1,185	0.00%
4550-557 Program Expenses Performers/speakers throughout the year. Foundation & Friends assist with cost.	161	208	150	213	100	100	100	-33.33%
4550-613 Library Trustees Expenses Trustee expenses.	-		180	180	180	180	180	0.00%
4550-620 Office/Copier Supplies Copier expenses are paid mostly through Revenue Generating Funds.	897	824	100	643	100	100	100	0.00%
4550-625 Postage Certified letter to patrons with revoked privileges: 2/mo. x 12 mo. x \$3.50=\$84. POB rental/correspondence = \$120 Misc. mailing ILL items = \$42 TOTAL: \$169	292	293	269	176	169	169	169	-37.17%
4550-640 Custodial/Maintenance Supplies Cleaning products = \$275 Paper supplies = \$250 Floor = \$175 TOTAL: \$700	373	810	600	688	700	700	700	16.67%
4550-670 Books/Videos/Subscriptions Cover costs of subscriptions/books/videos.	29,750	24,850	29,000	29,000	29,000	29,000	29,000	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4550-741 Office Equipment/Computers Replacement of computer peripherals, office equipment, fax, & scanners.	1,008	1,827	1,500	1,064	1,500	1,500	1,500	0.00%
4550-750 Furniture/Fixtures Cover replacement of needed furniture.	346	790	500	469	500	500	500	0.00%
4550-810 Revenue Generating Funds	10,050	16,398	15,000	13,929	15,000	15,000	15,000	0.00%
4550 - LIBRARY BUDGET TOTAL:	268,251	280,422	281,095	281,059	286,066	286,066	286,066	1.77%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	159,742	165,158	166,790	170,852	173,826	173,826	173,826	4.22%
BENEFITS	21,947	23,023	23,739	24,205	24,456	24,456	24,456	3.02%
OTHER OPERATING EXPENSES	86,562	92,241	90,566	86,002	87,784	87,784	87,784	-3.07%
TOTALS	268,251	280,422	281,095	281,059	286,066	286,066	286,066	1.77%

Budget Change	
\$	4,971
%	1.77%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4583-557 Hopkinton 250th Town's 250th Celebration costs.	1,769	-	-		-	-		
4583-611 Patriotic Purposes Flags and Band for Memorial Day.	300	600	750	404	750	750	750	0.00%
4583-612 Band Concerts Summer Concerts with the Hopkinton Town Band = \$2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
4583 - PATRIOTIC PURPOSES BUDGET TOTAL:	4,569	3,100	3,250	2,904	3,250	3,250	3,250	0.00%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-		
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	4,569	3,100	3,250	2,904	3,250	3,250	3,250	0.00%
TOTALS	4,569	3,100	3,250	2,904	3,250	3,250	3,250	0.00%
					Budget Change			
					\$		-	
					%		0.00%	

**2017 BUDGET LINE ITEM EXPLANATION
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	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 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	-	1,420	1	1	0.00%
TOTALS	-	-	1	-	1,420	1	1	0.00%

Budget Change	
\$	-
%	0.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4652-390 Professional Services Market Studies-Maple St./202&9, I-89 Exit 6=\$11,000 updated.					15,000	11,000	11,000	100.00%
4652-391 Chamber of Commerce Support Chamber of Commerce Sponsorship		-	-	-	1,000	1,000	1,000	100.00%
4652-460 Engineering Infrastructure engineering study		-	-	-	15,000	11,500	11,500	100.00%
4652-540 Business Support 2 Speakers x \$1,500 = \$3,000	-	-	-	-	3,000	3,000	3,000	100.00%
4652-555 Community Relations Small Group mtgs.-mailings, printed materials, refreshments = \$2,500 Intensive design/plan meeting = \$2,500 TOTAL = \$5,000 less \$2,500 = \$2,500	-	-	-	-	5,000	2,500	2,500	100.00%
4652-690 Economic Development 2017: Two speakers @ \$1,500 each=\$3,000, Chamber of Commerce Sponsorship \$1,000, Small Group mtgs.-mailings, printed materials, refreshments \$2,500, Market Studies (Maple St. 202/9 Rt. 89 Exit 6) \$15,000 Infrastructure engineering study \$15,000, Kiosks \$2,500 and an intensive design/plan meeting \$2,500 = Total \$41,500.		500	500	247	-	-		-100.00%
4652-750 Town Promotion Kiosks \$2,500		-	-	-	2,500	2,500	2,500	100.00%
4652-ECONOMIC DEVELOPMENT. BUDGET TOTAL:	-	500	500	247	41,500	31,500	31,500	6200.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	500	500	247	41,500	31,500	31,500	6200.00%
TOTALS	-	500	500	247	41,500	31,500	31,500	6200.00%

Budget Change	
\$	31,000
%	6200.00%

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4711 - DEBT SERVICE-PRINCIPAL**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4711-981-00 Principal - Landfill	118,214	123,198	128,392	128,392	133,805	133,805	133,805	4.22%
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) 05C	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
4711-983-02 Principal - Land #3 (Myron)	20,719	21,602	22,326	22,462	23,229	23,229	23,229	4.04%
4711-983-04 Principal - Land #4 (Ransmeier)	18,412	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	173,732	165,180	178,366	178,366	178,366	2.67%
4711-983-09 Principal - Road Rehabilitation 2016 Bond	-	-	-	-	205,931	205,931	205,931	100.00%
SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	320,402	366,493	505,920	497,504	722,801	722,801	722,801	42.87%
TOTALS	320,402	366,493	505,920	497,504	722,801	722,801	722,801	42.87%
					Budget Change			
					\$		216,881	
					%		42.87%	

**2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4721-981-00 Interest - Landfill	21,232	16,248	11,054	11,054	5,641	5,641	5,641	-48.97%
4721-983-00 Interest - Land #1 (Beyer/Carson/Rollins) 04C	14,012	8,828	6,578	6,577	4,570	4,570	4,570	-30.53%
4721-983-01 Interest - Land #2 (Rice) 05C	11,016	9,766	9,766	8,516	7,266	7,266	7,266	-25.60%
4721-983-02 Interest - Land #3 (Myron)	6,825	5,942	5,218	5,082	4,315	4,315	4,315	-17.31%
4721-983-04 Interest - Land #4 (Ransmeier)	4,329	3,516	2,734	2,708	1,926	1,926	1,926	-29.55%
4721-983-06 Interest - Community Well	7,840	6,720	5,600	5,600	4,480	4,480	4,480	-20.00%
4721-983-07 Interest - Highway Garage	9,250	10,540	9,380	9,364	8,208	8,208	8,208	-12.49%
4721-983-08 Interest - Fire Station	-	59,042	95,659	104,211	91,024	91,024	91,024	-4.85%
4721-983-09 Interest - Road Rehabilitation 2016 Bond	-			-	43,348	43,348	43,348	100.00%
4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	74,504	120,602	145,989	153,112	170,778	170,778	170,778	16.98%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	74,504	120,602	145,989	153,112	170,778	170,778	170,778	16.98%
TOTALS	74,504	120,602	145,989	153,112	170,778	170,778	170,778	16.98%

Budget Change	
\$	24,789
%	16.98%

2017 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
No Wages								
No Benefits								
4723-980 TAN Interest Interest if a TAN is 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 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	2,000	-	2,000	2,000	2,000	0.00%
TOTALS	-	-	2,000	-	2,000	2,000	2,000	0.00%

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

**2017 - LINE ITEM BUDGET EXPLANATION
FUND-200 ACCOUNT 4326 - SEWER**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4326-115 Full-time Wages Asst. Supt. PW-Waste 50% wages \$30.29x20x52=\$31,502	29,604	29,819	31,292	31,740	31,502	31,502	31,502	0.67%
4326-140 Overtime Wages Saturdays, Sundays, Holidays & alarm calls.(OT \$44.12 x 227 hrs)	9,609	8,138	10,000	8,962	10,000	10,000	10,000	0.00%
4326-220 Social Security Social Security cost for employees 6.20%.	2,513	2,482	2,560	2,622	2,573	2,573	2,573	0.51%
4326-221 Medicare Medicare cost for employees 1.45%.	588	580	599	613	602	602	602	0.51%
4326-230 NH Retirement FT employee retirement at 11.17% Jan-Jun + 11.38% Jul-Dec of pay.	4,461	4,523	4,612	4,956	4,636	4,636	4,636	0.51%
4326-341 Telephone Telephone/Internet services - \$135/mo. x 12 mo. = \$1,620	1,725	1,750	1,620	2,013	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 TOTAL = \$22,000	14,601	20,513	21,000	26,078	22,000	22,000	22,000	4.76%
4326-410 Electricity 2017 Increase in Lagoon Oxygen demand requires electricity.	11,293	11,883	11,000	12,570	13,000	13,000	13,000	18.18%
4326-411 Fuel Oil 750 gal. x \$2.00/gal. = \$1,500.	2,091	2,488	1,875	1,500	1,500	1,500	1,500	-20.00%
4326-431 Building Repairs/Maintenance Minor/major repairs on pumps, backup generators, etc.	3,404	4,382	3,000	2,270	3,000	3,000	3,000	0.00%
4326-440 Rental/Leases Emergencies for compressors/pumps & monitoring pump station=\$420.		420	420	569	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.	2,177	2,383	2,200	2,475	2,200	2,200	2,200	0.00%
4326-540 Conferences/Training Training classes, license renewals, NHWPCA dues.	180	160	300	420	300	300	300	0.00%

**2017 - LINE ITEM BUDGET EXPLANATION
FUND-200 ACCOUNT 4326 - SEWER**

Account	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
4326-600 Equipment Replacement Blowers, pumps, chlorine pumps, lab equipment (CI transfer & metering pumps) = \$1,500 Collection system repairs and inspections per new requirements and manholes are starting to fail and will need to be repaired = \$2,000 TOTAL: \$3,500.	720		3,500	1,316	3,500	3,500	3,500	0.00%
4326-610 General Supplies/Materials Lab supplies for testing, items for plant and pump station maintenance.	564	1,089	2,000	1,510	2,000	2,000	2,000	0.00%
4326-611 Chemical Supplies 750 gal./\$2.00 per year sodium hypochlorite.	1,172	1,073	1,500	1,123	1,500	1,500	1,500	0.00%
4326-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	479	504	400	594	400	400	400	0.00%
4326-635 Gas/Oil Gas, diesel, lubricants, engine oils.	-		200		200	200	200	0.00%
4326-681 Safety Equipment/Clothing Uniform allowance/safety equipment costs.	750		700		700	700	700	0.00%
4326-690-01 Dam Registration State of NH annual fee \$750. (2016:CRF repair \$14,564).		750	750	15,314	750	750	750	0.00%
200-4326 - SEWER BUDGET TOTAL:	85,931	92,937	99,528	116,645	102,403	102,403	102,403	2.89%

SUMMARY	Actual 2014	Actual 2015	Budget 2016	YTD 12/31/2016	Department Proposed 2017	Select Board Proposed 2017	Budget Com. Approved 2017	Percent Change
WAGES	39,213	37,957	41,292	40,702	41,502	41,502	41,502	0.51%
BENEFITS	7,562	7,585	7,771	8,191	7,811	7,811	7,811	0.51%
OTHER OPERATING EXPENSES	39,156	47,395	50,465	67,752	53,090	53,090	53,090	5.20%
TOTALS	85,931	92,937	99,528	116,645	102,403	102,403	102,403	2.89%

<u>Budget Change</u>	
\$	2,875
%	2.89%