

Town of Hopkinton Select Board 2023 Proposed Budget



**For Presentation to the
Budget Committee
Wednesday, December 7, 2022**

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**2023 TAX RATE ESTIMATION
SELECT BOARD NUMBERS**

	<u>2022 Approved</u>	<u>2023 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUE				
<u>OPERATING REVENUE</u>				
Operating Revenue	3,480,089	3,494,343	14,254	0.41%
Sewer Fund Revenue	217,494	273,120	55,626	25.58%
Total	3,697,583	3,767,463	69,880	1.89%
<u>PASSTHROUGH REVENUE</u>				
Revenue from Bonds	272,000	3,000,000	2,728,000	1002.94%
From Special Revenue Funds	60,000	-	(60,000)	-100.00%
Total	332,000	3,000,000	2,668,000	803.61%
GRAND TOTAL	4,029,583	6,767,463	2,737,880	67.94%
EXPENSES				
<u>OPERATING BUDGET</u>				
Expenses	8,086,168	8,787,863	701,695	8.68%
Sewer Expenses	197,347	240,124	42,777	21.68%
Total	8,283,515	9,027,987	744,472	8.99%
<u>WARRANT ARTICLE (INDIVIDUAL)</u>				
To CRF	705,000	756,000	51,000	7.23%
To Trust Funds	27,000	95,500	68,500	253.70%
Total	732,000	851,500	119,500	16.33%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Barn Bond	272,000	-	(272,000)	100.00%
Transfer Station Lagoon Cleanu	-	1,000,000	1,000,000	100.00%
Road Bond	-	2,000,000		
Pay-by-Bag Special Revenue	60,000	-	(60,000)	-100.00%
Senior Center Rental Spec. Rev	-	-	-	
Total	332,000	3,000,000	2,668,000	803.61%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(45,000)	(400,000)	(355,000)	0.00%
Overlay	130,347	80,000	(50,347)	-38.63%
War Service Credits	190,200	190,200	-	0.00%
Total	275,547	(129,800)	(405,347)	-147.11%
<u>GRAND TOTALS</u>				
GRAND TOTALS	5,593,479	5,982,224	388,745	6.95%
TAX IMPACT	7.07	7.53	0.46	6.46%

Valuation

2021	790,826,099
2022	794,780,229

Fund Balance Review

Updated 11/21/2022

Audited Unassigned Fund Balance 12/31/2021		1,862,828
Changes to Fund Balance during 2022		
Used to offset taxes	(45,000)	
NHRS from State	24,000	
Revenue over Budget	216,000	
Expense under Budget	-	
TOTAL	-	195,000
 Total Estimated FB 12/31/2022		 2,057,828
 Estimated 2023 5% Retainage		 1,447,307
Estimated available 2023		610,521
 Budgeted to offset taxes 2023		
Operating Budget	-	
Voted for Warrant Article		
 Estimated available 2023		 610,521

Used in 2017	385,000
Used in 2018	330,000
Used in 2019	135,000
Used in 2020	350,000
Used in 2021	331,300
Used in 2022	45,000
Estimated Use 2023	400,000

2023 BUDGET LINE ITEM EXPLANATION
REVENUE

2023- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Town's 50% share of the tax. ConCom receives other 50%.	39,513	14,185	51,608	20,000	31,772	30,000		50.00%
3185-007 Yield Tax Timber Tax amount.	44,024	19,306	31,672	20,000	28,924	25,000		25.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro - \$5,000 St. Methodios - \$28,325 NFI North-Contoocook School - \$4,400 Kearsarge Lodge - \$2,250 Hopkinton State Fair - \$45,500 Beech Hill - \$3,100 TOTAL = \$88,575	195,153	40,250	94,175	93,000	94,938	88,575		-4.76%
3190 Interest & Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	105,945	69,628	60,543	67,000	65,923	67,000		0.00%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	1,300	1,031	1,335	1,000	765	1,000		0.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,335,000 003-Municipal Agent Fees - \$25,000 Total = \$1,360,000	1,318,792	1,324,911	1,394,415	1,360,000	1,175,142	1,400,000		2.94%
3290 Licenses, Permits & Fees-TOWN 002-Certified Docs = \$1,500 004-Dog Licenses = \$7,400 006-Dog License Penalties = \$3,000 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$400 Pistol Permits = \$200 TOTAL Town Fees Collected = \$12,700	11,269	9,013	15,303	11,900	14,352	12,700		6.72%

2023 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3290 Licenses, Permits & Fees-STATE MATCH TO EXPENSE IN TC/TC BUDGET Fees collected for the State. 003-Certified Docs = \$1,600 005-Dog Licenses = \$700 005-01 Dog additional fees = \$1,700 007-Hunting/Fishing Licenses = \$2,000 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$12,000	11,790	10,344	11,723	12,000	8,599	12,000		0.00%
3300 REVENUE FROM OTHER GOVERNMENTS								
3319-001 Revenue from Federal Government Used as a place holder for potential Federal grants. 2020: Covid Pol/Fire Stipends reimbursed.			-		-	-		
3351 Municipal Aid/Shared Revenue 2020: Municipal Aid = \$46,406 - This is a two year sharing of revenue that has ended.	-	46,406	-		-	-		
3352-001 Room & Meals 2022-New formula adopted by State, but Rate was decreased so there is still some uncertainty. Payment to town from state Room & Rentals fund	288,569	289,043	420,559	521,569	-	385,000		-26.18%
3353-001 Highway Block Grant State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	196,494	191,685	187,004	190,403	131,802	190,000		-0.21%
3356-001 State/Federal Forest Land Payment for forest land in Town.	457	448	444	474	474	475		0.21%
3357-001 Flood Control Reimbursement Funds paid by State of NH for land that was removed from the tax roles for the Hopkinton Dam. \$193,000 Bureau of Land Management - \$7,750	230,196	230,196	192,927	200,683	200,683	200,750		0.03%
3359 Other Revenue from State 004-Grants-Other = \$500 006-Grants-Police = \$9,960 Total = \$10,460	54,405	211,237	15,160	10,460	278,567	10,460		0.00%

2023 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	3,831	6,857	8,910	7,000	6,214	7,000		0.00%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	1,122	2,357	1,440	1,300	1,225	1,300		0.00%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	123	64	62	50	20	50		0.00%
3401-004 Building Permit Fees Fees for building permits, inspections, electrical, plumbing, mechanical & driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	48,020	46,197	48,936	46,000	48,918	48,000		4.35%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	307,554	273,426	318,481	310,000	331,317	325,000		4.84%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	30,168	35,416	35,888	36,000	33,494	36,000		0.00%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	77,536	80,977	82,580	83,000	41,504	83,000		0.00%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	5,775	7,350	2,625	3,000	5,775	5,500		83.33%
3401-007 Police Reports Fees paid by those requesting police reports.	1,730	1,710	1,470	1,700	1,330	1,700		0.00%
3401-008 Fire Reports Fees paid by those requesting fire reports.	85	75	15	50	30	50		0.00%
200 3403-001 Sewer User Fees Sewer Fund is self-funding so amount or revenue is equal to the total expense in the budget and the Precinct share of health care costs for shared employee.	68,886	167,715	208,366	217,494	42,349	273,120		25.58%

2023 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3404-001 Webster Transfer Station Reimb. Webster's share of the cost of the Transfer Station based on per capita costs. Currently Webster pays 25% of the expenses and is credited for 25% of the revenue.	92,661	109,098	140,463	110,000	43,582	150,000		36.36%
3404-002 Warner Landfill Monitoring Reimb. L/F loan paid off, so no longer including revenue from Warner. Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing.	6,925	3,924	8,859	5,000	1,016	2,500		-50.00%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station. 2021:Tipping fees will increase.	127,988	130,215	155,415	145,000	83,215	120,000		-17.24%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	25,617	27,981	83,555	45,000	55,951	60,000		33.33%
3404-005 Pay-by-Bag Revenue Fees received from the sale of green bags. This revenue was collected the prior year and transferred only after the Town Meeting vote.	32,500	90,000	-	30,000	-	45,000		50.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property Tax dedeed property = \$100,000 Cemetery lots = \$2,500.	2,900	3,636	2,488	102,500	47,920	102,500		0.00%
3502-001 Checking Account Interest Bank Interest earned. 2022: Interest rates lower.	41,386	37,173	13,809	12,000	25,233	25,000		108.33%
3503-001 Rents Rental Horseshoe Tavern stopped 2021. Bates: \$900/mo X 12mo = \$10,800 TOTAL = \$10,800	11,550	12,540	8,600	9,600	7,500	10,800		12.50%
3504-002 Fines & Forfeits Court fines.	640	400	195	200	40	100		-50.00%
3506 Insurance Insurance from Health/WC/Unemp./Prop-Liab.	15,781	6,005	16,744	-	526	-		0.00%
3508-001 Donations & Contributions Based on past experience.	4,308	1,967	5,094	1,000	17,397	1,000		0.00%

2023 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3509 Revenue from TIF Fund Based on past experience.	-	-	-	-	-	23,683		100.00%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$7,200 Library Contrib. \$15,000 Misc. \$1,000 Total = \$23,200	23,609	21,311	29,574	23,200	41,211	23,200		0.00%
3000 - REVENUE TOTAL BUDGET	3,428,600	3,524,079	3,650,437	3,697,583	2,867,708	3,767,463	-	1.89%

SUMMARY	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 10/31/2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3100 - REVENUE FROM TAXES	384,635	143,369	237,998	200,000	221,557	210,575	-	5.29%
3200 - LICENSES, PERMITS, FEES	1,343,150	1,345,299	1,422,776	1,384,900	1,198,858	1,425,700	-	2.95%
3300 - REVENUE FROM OTHER GOVERNMENT	770,122	969,015	816,094	923,589	611,526	786,685	-	-14.82%
3401 - PLANNING, ZONING, BUILDING	52,973	55,411	59,286	54,300	56,357	56,300	-	3.68%
3401 - AMBULANCE REVENUE	421,033	397,170	439,574	432,000	412,090	449,500	-	4.05%
3401 - MISC. CHARGES FOR SERVICES	1,938	1,849	1,547	1,800	1,380	1,800	-	0.00%
3404 - TRANSFER STATION REVENUE	285,691	361,219	388,292	335,000	183,764	377,500	-	12.69%
3500 - MISC. REVENUE	100,173	83,032	76,504	148,500	139,827	186,283	-	25.44%
SUB-TOTALS-FUND 100	3,359,714	3,356,365	3,442,071	3,480,089	2,825,359	3,494,343	-	0.41%
3403 - SEWER USER FEES-FUND 200	68,886	167,715	208,366	217,494	42,349	273,120	-	25.58%
TOTALS	3,428,600	3,524,079	3,650,437	3,697,583	2,867,708	3,767,463	-	1.89%

BUDGET CHANGE	
\$	69,880
%	1.89%

2021 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2022 Approved	2023 Department	2023 Select Board	\$ Change	% Change
Barn Bond	272,000	-	-	(272,000)	-100.00%
Transfer Station Lagoon Cleanup	-	1,000,000	1,000,000	1,000,000	100.00%
Road Bond	-	2,000,000	2,000,000	2,000,000	100.00%
Recreation Facilities CRF	50,000	50,000	50,000	-	0.00%
Police/Fire Radio Replacement CRF	16,000	10,000	10,000	(6,000)	-37.50%
Fire Vehicles Replacement CRF	200,000	200,000	200,000	-	0.00%
Highway Vehicles Replacement CRF	200,000	220,000	220,000	20,000	10.00%
Police Vehicles Replacement CRF	25,000	30,000	30,000	5,000	20.00%
Town Hall Renovations CRF				-	0.00%
Transfer Station Equipment/Fac. CRF	65,000	75,000	75,000	10,000	100.00%
Library Building Systems CRF	10,000	41,000	41,000	31,000	310.00%
Ambulance CRF	80,000	80,000	80,000	-	0.00%
Dam Maintenance CRF				-	100.00%
Sewer Equipment/Sludge Removal CRF	35,000	35,000	25,000	-	0.00%
Revaluation CRF	24,000	15,000	25,000	(9,000)	100.00%
Library Technology Trust Fund	5,000			(5,000)	100.00%
Library Buildings & Grounds Trust Fund	6,500			(6,500)	-100.00%
Town Facilities Maintenance Trust Fund	-	90,000	90,000	90,000	100.00%
Recreation Facilities Trust Fund	5,500	5,500	5,500	-	0.00%
Payroll Liability Trust Fund (New)	10,000			(10,000)	-100.00%
Pay-by-Bag Special Revenue Fund	60,000			(60,000)	-100.00%
SSC Special Revenue Fund	-			-	
TOTAL WARRANT ARTICLES	1,064,000	3,851,500	3,851,500	1,787,500	168.00%
To CRF	705,000	756,000	756,000		
To Expendable Trust	27,000	95,500	95,500		
	732,000	851,500	851,500		
Individual Warrant Articles	332,000	3,000,000	3,000,000		
	1,064,000	3,851,500	3,851,500		

**2023 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 11/30/2022	2023 DEPARTMENT	2023 SELECT BOARD	2023 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	230,624	240,282	243,838	208,983	246,973	246,973	-	1.29%
4135 - IT SERVICES	34,588	43,445	42,000	38,395	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	185,276	174,334	199,593	155,680	206,963	206,963	-	3.69%
4141 - ELECTION ADMINISTRATION	16,764	6,032	13,800	9,131	8,079	8,079	-	-41.46%
4150 - FINANCE	123,724	123,934	134,215	120,269	135,712	135,712	-	1.12%
4152 - ASSESSING OF PROPERTY	84,372	81,973	81,110	48,428	82,770	82,770	-	2.05%
4153 - LEGAL	10,347	66,915	65,570	48,428	20,000	20,000	-	-69.50%
4155 - PERSONNEL ADMINISTRATION	853,594	850,787	981,377	808,092	1,187,202	1,187,202	-	20.97%
4191 - PLANNING BOARD	119,927	141,452	152,101	128,993	151,093	151,093	-	-0.66%
4194 - GOVERNMENT BUILDINGS	113,725	111,661	132,606	108,326	149,270	149,270	-	12.57%
4195 - CEMETERIES	40,233	18,019	24,522	25,012	24,169	24,169	-	-1.44%
4196 - PROPERTY & LIABILITY INSURANCE	71,654	74,365	89,066	94,021	96,902	96,902	-	8.80%
4210 - POLICE DEPARTMENT	793,585	903,315	919,920	790,864	941,944	941,944	-	2.39%
4215 - AMBULANCE	686,627	745,379	790,009	693,827	778,723	778,723	-	-1.43%
4220 - FIRE DEPARTMENT	266,647	268,054	312,594	234,666	322,684	317,684	-	1.63%
4290 - EMERGENCY MANAGEMENT	0	0	501	52,455	1,000	1,000	-	99.60%
4311 - DPW ADMINISTRATION	832,087	850,632	926,750	779,521	973,767	973,767	-	5.07%
4312 - HIGHWAYS & STREETS	672,381	802,556	840,525	640,586	991,500	1,101,500	-	31.05%
4316 - STREET LIGHTING	2,285	2,100	2,340	1,675	2,520	2,520	-	7.69%
4324 - TRANSFER STATION	571,703	665,608	637,956	571,361	747,899	747,899	-	17.23%
4325 - SOLID WASTE - LANDFILL	20,220	60,466	45,500	47,640	50,500	50,500	-	10.99%
4327- SOLID WASTE - COMMUNITY WEL	13,211	19,163	22,652	10,576	24,235	24,235	-	6.99%
4411 - ANIMAL CONTROL	6,428	6,459	6,459	5,921	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	6,761	17,800	46,374	39,749	45,888	45,888	-	-1.05%
4445 - HUMAN SERVICES VENDORS	47,987	50,021	55,001	21,519	60,000	60,000	-	9.09%
4520 - RECREATION	95,631	102,359	121,174	99,971	128,543	125,293	-	3.40%
4521 - GROUNDS	51,541	48,471	56,300	38,457	59,300	59,300	-	5.33%
4550 - LIBRARY	306,084	310,589	340,716	296,914	347,899	347,899	-	2.11%
4583 - PATRIOTIC PURPOSES	0	2,700	3,000	3,000	3,000	3,000	-	0.00%

**2023 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 11/30/2022	2023 DEPARTMENT	2023 SELECT BOARD	2023 BUD COM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	0	0	1	0	1	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	5,021	5,602	26,715	25,746	50,715	50,215	-	87.97%
4711 - DEBT SERVICE-PRINCIPAL	0	73,057	568,557	568,557	620,057	620,057	-	9.06%
4721 - DEBT SERVICE-INTEREST	8,884	44,144	197,425	197,386	172,945	172,945	-	-12.40%
4723 - TAN INTEREST	0	0	1	0	1	1	-	0.00%
OPERATING BUDGET TOTAL	6,277,811	6,917,574	8,086,168	7,392,150	8,686,613	8,787,863	-	8.68%
4326 - SEWER FUND 200	162,926	178,444	197,347	150,492	240,124	240,124	-	21.68%
GRAND TOTAL	6,440,737	7,096,018	8,283,515	7,542,642	8,926,737	9,027,987	-	8.99%

\$ Change	744,472
% Change	8.99%

Budgets with Significant Offsetting Revenue

Planning-4191	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	119,927	141,452	152,101	128,993	151,093	151,093
Income- Planning Board Fees	6,857	8,910	7,000	6,214	7,000	7,000
Income- ZBA Fees	2,357	1,440	1,300	1,225	1,300	1,300
Income-Building Permits	46,197	48,936	46,000	48,918	48,000	48,000
Expense After Income	64,516	82,166	97,801	72,636	94,793	94,793

AMBULANCE-4215	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	686,627	745,379	790,009	693,827	778,723	778,723
Income- Warner Ambulance Share	80,977	82,580	83,000	41,504	83,000	83,000
Income- Webster Ambulance Share	35,416	35,888	36,000	33,494	36,000	36,000
Income-Paramedic Intercept	7,350	2,625	3,000	5,775	5,500	5,500
Income - Insurance Payments	273,426	318,481	310,000	331,317	325,000	325,000
Expense After Income	289,457	305,805	358,009	281,737	329,223	329,223

TRANSFER STATION- 4324	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	571,703	665,608	637,956	571,361	747,899	747,899
Income- Webster Share	109,098	140,463	110,000	43,582	150,000	150,000
Income- Transfer Station Commercial	130,215	155,415	145,000	83,215	120,000	120,000
Income-Recycling Receipts	27,981	83,555	45,000	55,951	60,000	60,000
Income - Pay-by-Bag	90,000	-	30,000	-	45,000	45,000
Expense After Income	214,408	286,175	307,956	388,613	372,899	372,899

2023 OPERATING BUDGET
2022 - 2023 OPERATING BUDGET COMPARISON

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	243,838	246,973	246,973	3,135	1.29%
4135 - IT SERVICES	42,000	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	199,593	206,963	206,963	7,370	3.69%
4141 - ELECTION ADMINISTRATION	13,800	8,079	8,079	(5,721)	-41.46%
4150 - FINANCE	134,215	135,712	135,712	1,497	1.12%
4152 - ASSESSING OF PROPERTY	81,110	82,770	82,770	1,660	2.05%
4153 - LEGAL	65,570	20,000	20,000	(45,570)	-69.50%
4155 - PERSONNEL ADMINISTRATION	981,377	1,187,202	1,187,202	205,825	20.97%
4191 - PLANNING BOARD	152,101	151,093	151,093	(1,008)	-0.66%
4194 - GOVERNMENT BUILDINGS	132,606	149,270	149,270	16,664	12.57%
4195 - CEMETERIES	24,522	24,169	24,169	(353)	-1.44%
4196 - PROPERTY & LIABILITY INSURANCE	89,066	96,902	96,902	7,836	8.80%
4210 - POLICE DEPARTMENT	919,920	941,944	941,944	22,024	2.39%
4215 - AMBULANCE	790,009	778,723	778,723	(11,286)	-1.43%
4220 - FIRE DEPARTMENT	312,594	322,684	317,684	5,090	1.63%
4290 - EMERGENCY MANAGEMENT	501	1,000	1,000	499	99.60%
4311 - HIGHWAY DEPARTMENT	926,750	973,767	973,767	47,017	5.07%
4312 - HIGHWAYS & STREETS	840,525	991,500	1,101,500	260,975	31.05%
4316 - STREET LIGHTING	2,340	2,520	2,520	180	7.69%
4324 - TRANSFER STATION	637,956	747,899	747,899	109,943	17.23%
4325 - SOLID WASTE - LANDFILL	45,500	50,500	50,500	5,000	10.99%
4327- SOLID WASTE - COMMUNITY WELL	22,652	24,235	24,235	1,583	6.99%
4411 - ANIMAL CONTROL	6,459	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	46,374	45,888	45,888	(486)	-1.05%
4445 - HUMAN SERVICES VENDORS	55,001	60,000	60,000	4,999	9.09%
4520 - RECREATION	121,174	128,543	125,293	4,119	3.40%
4521 - BUILDINGS & GROUNDS	56,300	59,300	59,300	3,000	5.33%
4550 - LIBRARY	340,716	347,899	347,899	7,183	2.11%
4583 - PATRIOTIC PURPOSES	3,000	3,000	3,000	-	0.00%
4611 - CONSERVATION COMMISSION	1	1	1	-	0.00%

2023 OPERATING BUDGET
2022 - 2023 OPERATING BUDGET COMPARISON

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4652 - ECONOMIC DEVELOPMENT	26,715	50,715	50,215	23,500	87.97%
4711 - DEBT SERVICE	568,557	620,057	620,057	51,500	9.06%
4721 - DEBT INTEREST	197,425	172,945	172,945	(24,480)	-12.40%
4723 - TAN INTEREST	1	1	1	-	0.00%
OPERATING BUDGET TOTAL	8,086,168	8,686,613	8,787,863	701,695	8.68%
200 FUND 4326- SEWER	197,347	240,124	240,124	42,777	21.68%
GRAND TOTAL	8,283,515	8,926,737	9,027,987	744,472	8.99%

2023 Operating Budget Major Changes

Item	2022 Budget	2023 Proposed	\$ Change	% Change
100-4153-320-01 Legal Settlement Settlement with Verizon complete in 2022.	45,570	-	(45,570)	-100.00%
100-4155-110-00 Merit Wage Pool Based on a 6.5% increase	22,680	190,328	167,648	739.19%
100-4155-210-00 Health Insurance 9.7% GMR - There was no increase to this line in 2022	820,000	857,739	37,739	4.60%
Heating Fuel Budgeting \$4.00/gallon	32,000	47,000	15,000	46.88%
Gas/Diesel Gas at \$4.00/gal and Diesel at \$6.00/gal	105,780	197,400	91,620	86.61%
100-4210-115-00 PD-FT Officer Wages At full staff. - Number calculated incorrectly in 2022.	390,904	401,663	10,759	2.75%
100-4215-115-00 Ambulance FT Wages Retirement of long-time employees.	399,820	387,853	(11,967)	-2.99%
100-4215-230-00 Ambulance Retirement Change in staff and decrease in rate.	158,198	148,078	(10,120)	-6.40%
100-4311-115-00 DPW FT Wages Back at full staff	542,512	575,598	33,086	6.10%
100-4312-380-00 HWY Paving & Shimming To move this number closer to where it needs to be	389,025	530,000	140,975	36.24%
100-4312-440-00 HWY Leases & Contracts Increase for the hired plowing truck.	65,000	75,000	10,000	15.38%
100-4312-680-00 HWY Culverts/Catch Basins Culvert prices have tripled	10,000	20,000	10,000	100.00%
100-4312-683-00 HWY Salt Price have increased \$7.00/ton	124,000	137,000	13,000	10.48%
100-4324-345-00 TS Trash Transport & Disposal Per 5 year contract - Some offset by revenue	235,000	300,000	65,000	27.66%
100-4324-418-00 TS- Demolition Haulage Fuel Surcharge added	11,000	27,000	16,000	145.45%
100-4324-419-00 TS - Demolition Tipping Fees	77,000	90,000	13,000	16.88%
100-4711-983-11 Houston Barn Bond Payment First payment on the bond approved in 2022.	-	34,720	34,720	100.00%
200-4326-460-00 SEWER Engineering Engineering cost to run the plant and plan for the future.	-	50,000	50,000	100.00%
TOTALS	3,428,489	4,069,379	640,890	18.69%

2023 Budget-Select Board Changes From Original Request-OPERATING BUDGET

Item	Department Request	Select Board Proposed	\$ Change	% Change
100-4220-120-00 FD-PT/Call Fire Wages Changed based on prior years expenditures and the number of Call firefighters being down.	35,000	30,000	(5,000)	-14.29%
100-4312-380-00 HWY Shimming/Paving Added to move this number closer to where it needs to be annually.	420,000	530,000	110,000	26.19%
100-4520-625-00 REC Postage Cut increase in half	750	500	(250)	-33.33%
100-4520-680-00 REC - Special Events New item in 2023	5,000	2,000	(3,000)	-60.00%
100-4652-555-00 ECON DEV Community Relations/Outreach Increase removed.	1,500	1,000	(500)	-33.33%
TOTALS	462,250	563,500	101,250	21.90%

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100 - GENERAL FUND									
4130 - GENERAL GOVERNMENT: EXECUTIVE									
100-4130-110-00	EXEC-TOWN ADMIN. SALARY 2023 salary expense at current rate.	102,350.95	104,250.12	108,260.00	95,629.42	109,463.00	109,463.00	1,203.00	1.11
100-4130-115-00	EXEC-ADMIN. ASSESS. ASST. 40 hrs/wk x 52 x \$22.88=\$47,590	50,266.53	51,098.22	47,168.00	41,905.60	47,590.00	47,590.00	422.00	0.89
100-4130-125-00	EXEC-SELECT BOARD STIPEND Annual Stipend Select Board Members 5 @ \$1,500.=\$7,500	7,500.00	7,500.00	7,500.00	0.00	7,500.00	7,500.00	0.00	0.00
100-4130-140-00	EXEC-OVERTIME 2 hr SB meetings x 26 meetings x \$34.32/hr = \$1,785	782.16	536.01	1,716.00	1,321.98	1,785.00	1,785.00	69.00	4.02
100-4130-220-00	EXEC-FICA Social security cost for executive employees 6.20%.	9,819.26	9,752.28	10,208.00	8,212.94	10,313.00	10,313.00	105.00	1.03
100-4130-221-00	EXEC-MEDICARE Medicare cost for executive employees 1.45%.	2,296.46	2,280.82	2,387.00	1,920.73	2,412.00	2,412.00	25.00	1.05
100-4130-230-00	EXEC-RETIREMENT 14.06%/13.53% of Fulltime Wages	17,427.97	19,667.54	22,094.00	19,523.30	21,912.00	21,912.00	(182.00)	(0.82)
100-4130-341-00	EXEC-TELEPHONE Alarm lines, main town number, TA & AAA lines TDS- \$2000/mo. x 12 = \$2,400 Verizon \$45/mo. x 12 = \$540 Comcast Internet 200/mo x 12 = 2,400 Total = \$5,340	4,439.21	4,630.88	4,620.00	5,036.42	5,340.00	5,340.00	720.00	15.58
100-4130-540-00	EXEC-MEMBERSHIPS/CONFERENCES/TRAINING Conf./Trainings for TA, AAA, Health Off., Select Board 2022-NRRA training for Waste Reduction Committee	7.00	200.00	300.00	981.38	500.00	500.00	200.00	66.67
100-4130-550-00	EXEC-PRINTING Town Report printing. Each year this has dropped because we print fewer. Hopefully more people are accessing the electronic copy.	4,547.72	4,522.10	4,300.00	3,718.00	4,000.00	4,000.00	(300.00)	(6.98)
100-4130-555-00	EXEC-ADVERTISING Advertising for bids, procurement, public notices. The cost for one public notice has increased dramatically.	911.32	1,136.40	1,000.00	1,845.10	2,000.00	2,000.00	1,000.00	100.00
100-4130-560-00	EXEC-DUES/SUBSCRIPTIONS NHMA Dues = \$5,638 NHMMA = \$125 ICMA = 0 NH Association of Assessing Officials = \$50 NH Health Officers Association = \$50 Concord Monitor = \$120 TOTAL = \$5,983	5,303.00	6,350.00	6,535.00	5,681.00	5,983.00	5,983.00	(552.00)	(8.45)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4130-610-00	EXEC-TOWN MEETING EXPENSES Sound System = \$600 Plaques/Appreciation Gifts/Certificates = \$200 TOTAL = \$800	191.77	718.06	800.00	693.81	800.00	800.00	0.00	0.00
100-4130-620-00	EXEC-OFFICE SUPPLIES Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies. Includes all Town Hall Depts: Exec/Finance/Planning/Assessing/Treasurer/some TC/TC. TOTAL = \$7,500	8,047.62	7,044.68	7,500.00	6,081.11	7,500.00	7,500.00	0.00	0.00
100-4130-625-00	EXEC-POSTAGE Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,800	2,366.61	3,151.81	2,800.00	1,161.92	2,800.00	2,800.00	0.00	0.00
100-4130-670-00	EXEC-REF. BOOKS/SUBSCRIPTIONS Reference Books.	139.00	40.00	150.00	0.00	150.00	150.00	0.00	0.00
100-4130-690-00	EXEC-SELECT BOARD EXPENSES Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	6,902.37	10,977.56	10,000.00	8,763.36	10,000.00	10,000.00	0.00	0.00
100-4130-690-01	EXEC-WEB SITE ADMINISTRATION Town website hosting - \$6,500 EDC website hosting - \$225 Trails website hosting - \$200 TOTAL = \$6,925	6,225.39	6,425.39	6,500.00	6,506.95	6,925.00	6,925.00	425.00	6.54
4130 - GENERAL GOVERNMENT: EXECUTIVE		<u>230,624.34</u>	<u>240,281.87</u>	<u>243,838.00</u>	<u>208,983.02</u>	<u>246,973.00</u>	<u>246,973.00</u>	<u>3,135.00</u>	<u>1.29</u>
4135 - IT									
100-4135-345-00	IT-COMPUTER SERVICES Contract for technology services, computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 3 servers (TH, PD, Fire). \$1,300/mo. x 12 mo. = \$15,600.	9,084.80	15,811.30	15,800.00	3,570.73	15,600.00	15,600.00	(200.00)	(1.27)
100-4135-346-00	IT-COMPUTER REPLACEMENTS We replace vital computers every 5 years. Computer Replacement = \$8,600 Misc. Hardware = \$1,400 Total = \$10,000	10,797.57	7,129.53	8,000.00	26,693.28	10,000.00	10,000.00	2,000.00	25.00
100-4135-347-00	IT-COMPUTER SOFTWARE LICENSES Antivirus, backups, email and Office 365 townwide TOTAL= \$16,400	14,705.65	20,504.40	18,200.00	8,130.50	16,400.00	16,400.00	(1,800.00)	(9.89)
4135 - IT		<u>34,588.02</u>	<u>43,445.23</u>	<u>42,000.00</u>	<u>38,394.51</u>	<u>42,000.00</u>	<u>42,000.00</u>	<u>0.00</u>	<u>0.00</u>

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
4140 - TOWN CLERK/TAX COLLECTOR									
100-4140-110-00	TC/TAX-COLLECTOR SALARY 2022: 2019-2022 term \$58,811 2022-2025=\$63,800	58,061.21	58,912.04	63,800.00	56,438.55	63,800.00	63,800.00	0.00	0.00
100-4140-115-00	TC/TAX-FULL TIME WAGES Deputy TC/TC 40hrs/wk x 52wks x \$19.25 = \$40,040	38,147.00	32,914.47	40,269.00	30,121.46	40,040.00	40,040.00	(229.00)	(0.57)
100-4140-125-00	TC/TAX-PART TIME WAGES 25hrs.wk X \$17.90/hr X 52 wks = \$23,270.00	21,957.00	16,936.96	23,082.00	9,412.44	23,270.00	23,270.00	188.00	0.81
100-4140-140-00	TC/TAX-OVERTIME 1 election = \$300 + OT at \$1,500 = \$1,800 2020: (4) Elections \$1,200 + OT coverage \$1,400 = Total: \$2,600. 2021: (1) Election+OT=\$1,800 2022: (3) Elections + OT = \$2,500	2,248.95	2,555.02	2,500.00	1,479.86	1,800.00	1,800.00	(700.00)	(28.00)
100-4140-220-00	TC/TAX-FICA Social security cost for employees 6.20%.	7,503.67	6,681.30	8,038.00	6,335.09	7,992.00	7,992.00	(46.00)	(0.57)
100-4140-221-00	TC/TAX-MEDICARE Medicare cost for employees 1.45%.	1,754.92	1,562.50	1,880.00	1,481.63	1,869.00	1,869.00	(11.00)	(0.59)
100-4140-230-00	TC/TAX-RETIREMENT 14.06%/13.53% of FT Retirement wages	11,448.20	12,018.48	14,984.00	12,394.88	14,573.00	14,573.00	(411.00)	(2.74)
100-4140-341-00	TC/TAX-TELEPHONE \$140.00/mo x 12 mo. = \$1,680	1,630.58	1,636.75	1,680.00	1,495.17	1,680.00	1,680.00	0.00	0.00
100-4140-345-00	TC/TAX-COMPUTER CONTRACT/AVITAR Avitar: service contract software modules: Kiosk \$268/Tax Collect \$4,223, Town Clerk/MV/Dog \$4,490, Utility (Water/Sewer) \$1,679, Invoice Cloud Monthly Online Service Fees \$1200.00 monthly = 11,800. + Estimate 3 percent increase = Total \$ 12,179.00	10,032.00	10,311.00	10,660.00	10,608.00	12,179.00	12,179.00	1,519.00	14.25
100-4140-346-00	TC/TAX-REGISTRY OF DEEDS Recording liens, redemptions, LUCT, & utilities = \$600.	362.80	921.17	600.00	289.56	600.00	600.00	0.00	0.00
100-4140-347-00	TC/TAX-MORTGAGE SEARCHES Mortgage searches & liens. - Search company rate increase.	1,050.00	1,769.00	1,500.00	240.00	1,500.00	1,500.00	0.00	0.00
100-4140-390-00	TC/TAX-PROFESSIONAL SERVICES Vital record preservation-KoFile-2 books/\$4230.00 ea.	6,800.00	2,095.00	3,000.00	4,230.00	8,460.00	8,460.00	5,460.00	182.00
100-4140-530-00	TC/TAX-TRAVEL & MEALS Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	134.00	100.00	100.00	0.00	100.00	100.00	0.00	0.00
100-4140-540-00	TC/TAX-CONFERENCES/TRAINING Attend Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NHGFOA.	40.00	302.08	800.00	265.00	800.00	800.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4140-550-00	TC/TAX-PRINTING For envelopes, motor vehicle registration renewal letters, tax bills & other required printing.	1,342.07	1,992.46	2,500.00	737.99	2,500.00	2,500.00	0.00	0.00
100-4140-620-00	TC/TAX-OFFICE SUPPLIES/NOTARY/JP Supplies for office, 1 election, & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws.	2,329.44	1,067.12	2,000.00	2,174.93	2,000.00	2,000.00	0.00	0.00
100-4140-625-00	TC/TAX-POSTAGE/CONTRACT Postage machine rental \$167/12=\$2,005, postage supplies \$300, PO Box \$70, Postage: mail tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, civil forfeiture fees,(estimate 200 = \$1600.00) wetland filings, dog license notices, vital statistics =\$6,695, TOTAL \$9,000. 20,000 to 25,000 pieces of mail per year.	9,766.84	9,568.50	9,000.00	8,760.90	10,600.00	10,600.00	1,600.00	17.78
100-4140-680-00	TC/TAX-DOG TAGS Purchase of 1,600 dog tags per year.	478.63	680.17	800.00	168.39	800.00	800.00	0.00	0.00
100-4140-750-00	TC/TAX-FURNITURE/FIXTURES For anticipated replacement of office furniture (chairs, etc.)	250.00	286.00	400.00	318.69	400.00	400.00	0.00	0.00
100-4140-801-00	TC/TAX-ANIMAL/OHRV/CERT 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.	9,938.50	12,024.00	12,000.00	8,727.00	12,000.00	12,000.00	0.00	0.00
4140 - TOWN CLERK/TAX COLLECTOR		185,275.81	174,334.02	199,593.00	155,679.54	206,963.00	206,963.00	7,370.00	3.69
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS									
100-4141-120-00	ELECTION-WAGES 104 hrs per Election x \$8.00/hr=\$832 2022: 1 Election = \$832	3,328.00	624.00	2,496.00	548.00	832.00	832.00	(1,664.00)	(66.67)
100-4141-130-00	ELECTION-MODERATOR'S STIPEND Stipend for year.	400.00	400.00	400.00	0.00	400.00	400.00	0.00	0.00
100-4141-131-00	ELECTION-ASST. MODERATOR'S STIPEND Stipend for year.	300.00	300.00	300.00	0.00	300.00	300.00	0.00	0.00
100-4141-132-00	ELECTION-SUPR. OF CHECKLIST 3 Supr: HAVA system Voter checklist (1) = 30hr/3 = \$990. 1 Election/Town/School meetings (3) 30hr/3 @ \$11.00=\$2,970. TOTAL = \$2,970	5,029.75	1,831.50	4,950.00	4,082.25	2,970.00	2,970.00	(1,980.00)	(40.00)
100-4141-220-00	ELECTION-FICA Social security applicable to Supervisors of Checklist. Election Workers are exempt.	342.56	169.35	307.00	240.57	184.00	184.00	(123.00)	(40.07)
100-4141-221-00	ELECTION-MEDICARE Medicare applicable to Supervisors of the Checklist. Election workers are exempt.	80.05	39.61	72.00	56.27	43.00	43.00	(29.00)	(40.28)
100-4141-530-00	ELECTION-TRAVEL/MEALS 2023: Meals for workers at the polls for 1 election.	698.07	147.75	525.00	371.89	200.00	200.00	(325.00)	(61.90)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4141-555-00	ELECTION-ADVERTISING Legal Notices for 1 election per Supervisors of the Checklist.	622.01	787.86	500.00	465.38	150.00	150.00	(350.00)	(70.00)
100-4141-622-00	ELECTION-EXPENSES Ballot machine maint. contract \$250 + batteries/ribbons \$150 Ballot Mach. Coding ranges from \$500-\$1,500 per election. (1) Election Ballot & Coding=\$1,600	3,949.95	1,732.33	2,000.00	3,366.87	2,000.00	2,000.00	0.00	0.00
100-4141-625-00	ELECTION-POSTAGE Postage for 1 election Voter registrations, absentee ballots. # Elections: 2019=1, 2020=4, 2021=1, 2022=3.	2,013.97	0.00	2,250.00	0.00	1,000.00	1,000.00	(1,250.00)	(55.56)
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS		16,764.36	6,032.40	13,800.00	9,131.23	8,079.00	8,079.00	(5,721.00)	(41.46)
4150 - FINANCIAL ADMINISTRATION									
100-4150-110-00	FIN-FINANCE DIRECTOR 2023 Expense at current rate.	71,600.05	72,298.09	74,408.00	67,864.02	75,000.00	75,000.00	592.00	0.80
100-4150-115-00	FIN-TREASURER Annual stipend paid to the Treasurer.	6,000.00	6,000.00	6,000.00	5,500.00	6,000.00	6,000.00	0.00	0.00
100-4150-121-00	FIN-BUDGET MINUTETAKER Hours vary due to length of meetings & minutes: 16hrs/mtg X 15mtgs X \$15.00/hr = \$3,600	3,165.00	1,548.75	3,697.00	442.50	3,600.00	3,600.00	(97.00)	(2.62)
100-4150-122-00	FIN-TTF BOOKKEEPER Annual Stipend for Trustee Bookkeeper	500.00	500.00	500.00	0.00	500.00	500.00	0.00	0.00
100-4150-220-00	FIN-FICA Social security cost for employees 6.20%.	4,894.89	4,649.34	5,246.00	4,852.74	5,276.00	5,276.00	30.00	0.57
100-4150-221-00	FIN-MEDICARE Medicare cost for employees 1.45%.	1,144.86	1,087.45	1,227.00	1,134.96	1,234.00	1,234.00	7.00	0.57
100-4150-230-00	FIN-RETIREMENT 14.06%/13.53% of FT Wages	8,048.37	9,204.57	10,462.00	9,541.70	10,346.00	10,346.00	(116.00)	(1.11)
100-4150-341-00	FIN-TELEPHONE Telephone service for Finance Office line.	398.52	399.93	500.00	365.44	500.00	500.00	0.00	0.00
100-4150-345-00	FIN-COMPUTER SERVICES Finance Software Support/Maintenance/Upgrades = \$7,100 Financial Software Hosting = \$1,500 TOTAL = \$8,600	5,965.66	6,293.76	8,600.00	8,823.72	8,600.00	8,600.00	0.00	0.00
100-4150-530-00	FIN-TRAVEL/MEALS Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	0.00	0.00	50.00	0.00	50.00	50.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4150-540-00	FIN-CONFERENCES/TRAINING NHGFOA Annual Conference	10.00	0.00	100.00	0.00	175.00	175.00	75.00	75.00
100-4150-560-00	FIN-DUES/SUBSCRIPTIONS \$35 NHGFOA - Membership	50.00	35.00	50.00	35.00	35.00	35.00	(15.00)	(30.00)
100-4150-610-01	FIN-AUDIT EXPENSES Audit contract with Independent Auditors Roberts & Greene. Price will remain the same thru 2025 budget if we sign 3 year engagement letter.	17,000.00	17,500.00	17,950.00	17,950.00	17,950.00	17,950.00	0.00	0.00
100-4150-610-02	FIN-FIXED ASSET EXPENSES Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Work outsourced to be GASB 34 compliant.	1,175.00	1,200.00	1,225.00	0.00	1,225.00	1,225.00	0.00	0.00
100-4150-610-03	FIN-BANK FEES Checking Account Bank Fees.	98.97	70.01	200.00	359.20	200.00	200.00	0.00	0.00
100-4150-611-00	FIN-BUDGET COMM EXPENSES Supplies, advertising, & training for Budget Committee.	114.04	0.00	200.00	0.00	200.00	200.00	0.00	0.00
100-4150-621-00	FIN-POSTAGE/COPIER CONTRACTS Postage \$151.56 x 4 = \$606/yr Copier \$351.26 x 12 = \$4,215/yr	3,558.56	3,147.29	3,800.00	3,399.23	4,821.00	4,821.00	1,021.00	26.87
4150 - FINANCIAL ADMINISTRATION		<u>123,723.92</u>	<u>123,934.19</u>	<u>134,215.00</u>	<u>120,268.51</u>	<u>135,712.00</u>	<u>135,712.00</u>	<u>1,497.00</u>	<u>1.12</u>
4152 - REVALUATION OF PROPERTY									
100-4152-344-01	AS-TAX MAP UPDATES Contract with CAI to maintain tax maps. Tax maps are updated each year to be current with April 1 tax assessment date.	3,400.00	3,950.00	4,000.00	3,475.00	3,700.00	3,700.00	(300.00)	(7.50)
100-4152-345-00	AS-COMPUTER SERVICES Avitar assessing software license = \$3,800	3,466.00	3,570.00	3,700.00	3,674.00	3,800.00	3,800.00	100.00	2.70
100-4152-346-00	AS-REGISTRY OF DEEDS Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	160.20	107.45	300.00	37.16	200.00	200.00	(100.00)	(33.33)
100-4152-347-00	AS-RECORDS STORAGE Storage of property history files	12,970.00	13,740.00	14,040.00	12,360.00	15,300.00	15,300.00	1,260.00	8.97
100-4152-390-00	AS-PROFESSIONAL SERVICES Cross Country Appraisal Contract General Assessing: 32 hrs/mo. x 12 mo. x \$55 = \$21,120 Cyclical Work = \$20,250 Sansoucy Contract Utility Assessing = \$12,000 Abatement Work = \$3,000 TOTAL = \$56,370	61,727.98	57,942.50	56,370.00	35,665.00	56,370.00	56,370.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4152-390-01	AS-ONLINE ASSESMENT CARDS This puts our full assessment cards on line available for the public. At one point this was the case and we switched to save money, but the complete cards weren't available. It saves a substantial amount of staff time.	2,648.00	2,663.00	2,700.00	3,257.10	3,400.00	3,400.00	700.00	25.93
4152 - REVALUATION OF PROPERTY		84,372.18	81,972.95	81,110.00	58,468.26	82,770.00	82,770.00	1,660.00	2.05
4153 - LEGAL EXPENSES									
100-4153-320-00	LEGAL-LEGAL SERVICES Legal services provided by Donahue, Tucker & Ciandella & attendance at Town Meeting. Also covers Planning & Zoning Boards legal fees.	10,346.52	21,344.78	20,000.00	2,858.21	20,000.00	20,000.00	0.00	0.00
100-4153-320-01	LEGAL-LEGAL SETTLEMENT Last Fairpoint payment was in 2022.	0.00	45,570.00	45,570.00	45,570.00	0.00	0.00	(45,570.00)	(100.00)
4153 - LEGAL EXPENSES		10,346.52	66,914.78	65,570.00	48,428.21	20,000.00	20,000.00	(45,570.00)	(69.50)
4155 - PERSONNEL ADMINISTRATION									
100-4155-110-00	PERS. ADM.-MERIT WAGE POOL 2023-Proposed 6.5% merit pool Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evations are complete. Increase takes effect at the beginning of the payperiod closest to April 1. POOL HISTORY 2022-3.5% 2021-1.5%COLA due to pandemic-no merit 2020-3.0% 2019- 3.0%, 2018-3.5%, 2017-4.0%, 2016-3.0%, 2015-3.0%, 2014-3.0%	(114.92)	0.00	22,680.00	23,757.63	190,328.00	190,328.00	167,648.00	739.19
100-4155-210-00	PERS. ADM.-HEALTH INSURANCE GMR = 2023 9.7% Health Ins./Medical Stipend for eligible employees	721,694.15	729,603.13	820,000.00	686,001.60	857,739.00	857,739.00	37,739.00	4.60
100-4155-211-00	PERS. ADM.-DENTAL INSURANCE GMR = 2023: Increase 1.5% Dental Ins. for eligible employees	38,515.98	40,680.98	43,129.00	35,393.14	38,406.00	38,406.00	(4,723.00)	(10.95)
100-4155-215-00	PERS. ADM.-LONG TERM DISABILITY \$ 0.295 per \$100 of covered monthly payroll. 2023: 7,230/yr 2022: \$530 x 12=\$6,360 2021: \$515 x 12=\$6,180 The last few years salaries were not updated.	6,118.10	5,958.34	6,360.00	4,636.55	7,230.00	7,230.00	870.00	13.68
100-4155-220-00	PERS. ADM.-FICA Social Security for Medical Stipends 9 stipends x \$248 = \$2,232	485.13	496.08	1,240.00	0.00	2,232.00	2,232.00	992.00	80.00
100-4155-221-00	PERS. ADM.-MEDICARE Medicare for Medical Stipends 9 stipends x \$58 = \$522	263.45	238.59	290.00	0.00	522.00	522.00	232.00	80.00
100-4155-250-00	PERS. ADM.-UNEMPLOYMENT INS. Coverage for all town employees 2023 Rate	0.00	94.53	576.00	51.82	500.00	500.00	(76.00)	(13.19)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4155-260-00	PERS. ADM.-WORKERS' COMP. INS. Coverage for all town employees 2023 Rate	84,398.70	70,471.35	83,261.00	53,967.78	82,428.00	82,428.00	(833.00)	(1.00)
100-4155-290-00	PERS. ADM.-LIFE INSURANCE Basic life @ \$15,000 per FT employee. \$96 x 12mo.= \$1,152	1,123.86	1,097.55	1,176.00	1,339.43	1,152.00	1,152.00	(24.00)	(2.04)
100-4155-291-00	PERS. ADM.-FSA/MISC. EXPENSES 2022: FSA \$132.00 + Background checks	1,110.00	1,651.25	1,165.00	1,228.75	1,165.00	1,165.00	0.00	0.00
100-4155-551-00	PERS. ADM.-EMP.TRAINING/EDUCATION To cover in-house training workshops and education reimbursement as outlined in the personnel policy.	0.00	495.00	1,000.00	968.40	5,000.00	5,000.00	4,000.00	400.00
100-4155-555-00	PERS. ADM.-EMPLOYMENT ADVERTISING To centralize cost of employment advertising.	0.00	0.00	500.00	746.96	500.00	500.00	0.00	0.00
4155 - PERSONNEL ADMINISTRATION		853,594.45	850,786.80	981,377.00	808,092.06	1,187,202.00	1,187,202.00	205,825.00	20.97
4191 - PLANNING									
100-4191-110-00	PB-PLANNING DIRECTOR 40hrs/wk X 52 wks X \$35.62/hr = \$74,090	70,997.42	71,953.87	73,522.00	65,205.32	74,090.00	74,090.00	568.00	0.77
100-4191-115-00	PB-ZBA CHAIR SALARY Stipend for PB & ZBA Chairs @ \$500 each = \$1,000.	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
100-4191-116-00	PB-BLDG INSP \$37.00/hr x 16hrs/wk x 52 wks = \$30,784.00	11,213.81	26,607.90	31,829.00	27,939.20	30,784.00	30,784.00	(1,045.00)	(3.28)
100-4191-140-00	PB-OVERTIME Evening meetings & hearings for Planning & Zoning Boards.	1,880.06	2,999.04	1,900.00	2,003.97	1,900.00	1,900.00	0.00	0.00
100-4191-220-00	PB-FICA Social security cost for employees 6.20%.	5,129.06	6,176.13	6,712.00	5,758.43	6,682.00	6,682.00	(30.00)	(0.45)
100-4191-221-00	PB-MEDICARE Medicare cost for employees 1.45%.	1,199.49	1,444.47	1,570.00	1,346.69	1,563.00	1,563.00	(7.00)	(0.45)
100-4191-230-00	PB-RETIREMENT 14.06%/13.53% of FT wages	8,193.80	9,563.07	10,604.00	9,449.64	10,483.00	10,483.00	(121.00)	(1.14)
100-4191-341-00	PB-TELEPHONE Office Phone \$35/12mo. = \$420 Bldg. Inspector Cell \$42/12mo. = \$504	724.75	1,033.33	852.00	747.65	924.00	924.00	72.00	8.45

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4191-345-00	PB-COMPUTER SOFTWARE ESRI GIS support/software updates \$550 CAI WebGIS support contract \$2,500 CAI Query Manager \$600 Avitar software contract \$1,900 (Prior years under Prof. Services-390)	4,649.00	4,099.00	5,360.00	4,134.00	5,550.00	5,550.00	190.00	3.54
100-4191-346-00	PB-REGISTRY OF DEEDS MCRD Recording/LCHIP fees, copies.	0.00	18.13	75.00	12.60	75.00	75.00	0.00	0.00
100-4191-390-00	PB-PROFESSIONAL SERVICES CAI Planning Maps Maint. Contract \$550 Contract re MP Chpts., Ords., Regs. Build-Out, Stenography services & Planning Consultant Services \$4,200	132.17	825.00	4,750.00	600.00	4,750.00	4,750.00	0.00	0.00
100-4191-530-00	PB-TRAVEL/MEALS 96 miles x 52wks x IRS rate for Bldg. Inspector, MCRD, conferences, etc, (*21 Rate .56) (*22 Rate .585)	975.05	2,063.21	1,893.00	2,161.44	2,920.00	2,920.00	1,027.00	54.25
100-4191-540-00	PB-CONFERENCES/TRAINING Conferences/Trainings - Bldg. Insp./PB Director.	0.00	0.00	125.00	0.00	125.00	125.00	0.00	0.00
100-4191-550-00	PB-PRINTING Master Plan, Zoning Ordinance, Regulations, monthly packets, Land Use Handbooks, Code books, business cards (PB/BI), Inspection Reports, Verification Forms & associated bags. Any other info needed to assist PB/ZBA & public with land use and building code matters.	75.35	211.87	200.00	366.88	300.00	300.00	100.00	50.00
100-4191-555-00	PB-ADVERTISING Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	3,261.48	3,416.91	2,500.00	1,020.65	1,350.00	1,350.00	(1,150.00)	(46.00)
100-4191-560-00	PB-DUES/SUBSCRIPTIONS CNHRPC - 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, general master planning assistance.	7,538.95	7,450.46	6,959.00	7,097.00	7,247.00	7,247.00	288.00	4.14
100-4191-625-00	PB-POSTAGE Correspondence, monthly packets, certified abutter notices, permits & other notices when required.	2,956.15	2,589.88	2,250.00	1,149.66	1,350.00	1,350.00	(900.00)	(40.00)
4191 - PLANNING		<u>119,926.54</u>	<u>141,452.27</u>	<u>152,101.00</u>	<u>128,993.13</u>	<u>151,093.00</u>	<u>151,093.00</u>	<u>(1,008.00)</u>	<u>(0.66)</u>
4194 - GENERAL GOVERNMENT BUILDINGS									
100-4194-341-02	TELEPHONE-BATES BLDG. Bates Building phone and internet-Supervisors of the Checklist & Alarm \$168.00/mo X 12/mo = \$2,016	1,977.92	2,008.49	2,016.00	2,031.41	2,016.00	2,016.00	0.00	0.00
100-4194-410-01	ELECTRICITY-TOWN HALL \$350.00/mo. X 12mo. = \$4,200	4,502.65	3,469.88	3,720.00	2,965.70	4,200.00	4,200.00	480.00	12.90
100-4194-410-02	ELECTRICITY-BATES BLDG. \$110/mo. X 12mo. = \$1,320	1,299.14	1,278.82	1,320.00	913.60	1,320.00	1,320.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4194-410-03	ELECTRICITY-POLICE STATION \$400/mo. X 12 mo. = \$4,800 (24hr/7 day operation).	4,230.90	3,804.13	4,200.00	3,177.69	4,800.00	4,800.00	600.00	14.29
100-4194-410-04	ELECTRICITY-CON. FIRE STATION \$1,160/mo. X 12mo. = \$13,920	12,529.76	12,102.73	13,500.00	11,568.23	13,920.00	13,920.00	420.00	3.11
100-4194-410-05	ELECTRICITY-HOP FIRE STATION \$130/mo. X 12mo. = \$1,560	1,515.65	1,231.60	1,320.00	1,116.88	1,560.00	1,560.00	240.00	18.18
100-4194-410-06	ELECTRICITY-HWY GARAGE \$765/mo. X 12mo. = \$7,080	5,622.76	6,637.60	7,080.00	6,381.61	7,080.00	7,080.00	0.00	0.00
100-4194-410-07	ELECTRICITY-SLUSSER CTR. \$475/mo. X 12mo. = \$5,700	4,613.04	4,734.92	5,520.00	4,071.90	5,700.00	5,700.00	180.00	3.26
100-4194-410-08	ELECTRICITY-ROWELL BRIDGE \$25/mo. x 12mo. = \$300	225.04	240.50	300.00	207.97	300.00	300.00	0.00	0.00
100-4194-410-09	ELECTRICITY-FOUNTAIN SQ \$27/mo. x 12 = \$324	207.65	213.03	240.00	246.90	324.00	324.00	84.00	35.00
100-4194-410-10	ELECTRICITY-RECREATION PROP. \$355/mo. X 12mo. = \$4,260	3,213.98	2,935.62	3,900.00	2,807.14	4,260.00	4,260.00	360.00	9.23
100-4194-411-01	HEATING OIL-TOWN HALL 1500 gal X \$4.00/gal = \$6,000	2,620.82	3,092.47	3,750.00	2,226.75	6,000.00	6,000.00	2,250.00	60.00
100-4194-411-02	HEATING OIL-BATES BLDG. 1,000 gal X \$4.00/gal = \$4,000 Gallons Budgeted 2022-1,000, 2021-1,000 2020-1,000 2019-1,000 2018-1,000	2,049.24	2,263.79	2,500.00	1,622.86	4,000.00	4,000.00	1,500.00	60.00
100-4194-411-03	HEATING OIL-POLICE STATION 1,700 gallons X \$4.00/gal = \$6,800 Gallons Budgeted 2022-1,700, 2021-1,500 2020-1,600 2019-1,600	3,058.49	3,007.36	4,250.00	2,476.69	6,800.00	6,800.00	2,550.00	60.00
100-4194-411-05	HEATING OIL-HOP FIRE STATION 1,200 gallons X \$4.00/gal = \$4,800 Gallons Budgeted 2022-1,200, 2021-1,200 2020-750, 2019-750	1,869.79	1,704.05	3,000.00	2,385.44	4,800.00	4,800.00	1,800.00	60.00
100-4194-411-07	HEATING OIL-SLUSSER CTR. 1,200 gallons X \$4.00/gal = \$4,800 2022-1,200, 2020-1,200, 2019-1,300, 2018-1,400	2,739.95	1,846.39	3,000.00	2,214.33	4,800.00	4,800.00	1,800.00	60.00
100-4194-412-04	PROPANE-CON FIRE STATION Generator & Stove	0.00	324.62	500.00	0.00	600.00	600.00	100.00	20.00

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2023 Budget Include: Expenditures - Board of Selectmen Detail

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100-4194-412-06	PROPANE-HWY GARAGE For Generator	612.02	309.66	500.00	1,557.87	500.00	500.00	0.00	0.00
100-4194-412-07	PROPANE-SLUSSER CTR. Stove & Living room fireplace	1,209.95	732.38	1,000.00	369.95	500.00	500.00	(500.00)	(50.00)
100-4194-413-04	PELLETS-CON FIRE STATION 40 tons X \$250.00/ton = \$10,000 Tons Budgeted 2022-40, 2020-50, 2019-50, 2018-50	9,347.21	4,301.67	9,200.00	5,956.26	9,200.00	9,200.00	0.00	0.00
100-4194-413-06	PELLETS-HWY GARAGE 50 tons X \$250.00/ton = \$12,500 Tons Budgeted 2020-50, 2019-50, 2018-50	10,169.91	7,538.68	11,500.00	6,883.70	11,500.00	11,500.00	0.00	0.00
100-4194-420-01	WATER-TOWN HALL \$200/Qtr X 4=\$800	366.00	1,301.14	600.00	750.08	800.00	800.00	200.00	33.33
100-4194-420-02	WATER/SEWER-BATES BLDG. Fees for water and sewer	679.27	222.66	500.00	450.53	500.00	500.00	0.00	0.00
100-4194-420-04	WATER-CON FIRE STATION Fees for water and sewer	1,096.64	859.08	1,200.00	1,122.07	1,200.00	1,200.00	0.00	0.00
100-4194-420-05	WATER-HOP FIRE STATION Fee for Water	393.00	745.00	600.00	712.00	750.00	750.00	150.00	25.00
100-4194-420-07	WATER/SEWER-SLUSSER CTR. Fee for water and sewer	490.26	561.03	750.00	870.74	700.00	700.00	(50.00)	(6.67)
100-4194-420-10	WATER/SEWER RECREATION PROPERTY Fee for water and sewer	0.00	0.00	300.00	50.00	300.00	300.00	0.00	0.00
100-4194-421-01	CLEANING-TOWN HALL Contracted Services - Doubled the cleaning for 2021 \$250/mo X 12=\$3,000	3,500.00	7,450.00	3,000.00	4,990.00	3,000.00	3,000.00	0.00	0.00
100-4194-421-03	CLEANING-POLICE STA Contracted Cleaning Services \$700/mo. X 12=\$8,400	8,755.00	8,925.00	8,400.00	7,735.00	8,400.00	8,400.00	0.00	0.00
100-4194-421-07	CLEANING-SLUSSER CTR. Contracted Cleaning Services \$995/mo X 12=\$11,940	2,692.00	4,335.00	11,940.00	11,940.00	11,940.00	11,940.00	0.00	0.00
100-4194-429-00	BUILDING REPAIRS Repairs/maint all town blgs.:hardware, paint, fire alarm/emerg. light batteries, plumbing/fixtures, A/C & heat mgmt., pressure wash bldgs. New carpet at SSC	17,612.67	19,249.28	18,500.00	15,231.25	23,000.00	23,000.00	4,500.00	24.32

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2023 Budget Include: Expenditures - Board of Selectmen Detail

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	Notes								
100-4194-640-00	CUSTODIAL SUPPLIES Cleaning supplies, trash bags, paper products, etc.	4,524.25	4,234.46	4,500.00	3,291.92	4,500.00	4,500.00	0.00	0.00
4194 - GENERAL GOVERNMENT BUILDINGS		113,724.96	111,661.04	132,606.00	108,326.47	149,270.00	149,270.00	16,664.00	12.57
4195 - CEMETERIES									
100-4195-115-00	CEM-SEASONAL WAGES 2022: 25hrs/32wks x \$15.76 = \$12,608 2021: 25hrs/32wks x \$15.23 = \$12,184 2020: 25hrs/32wks x \$15.00 = \$12,000 SB OK 19-25hrs 2019: 19hrs/32wks x \$15.00 = \$ 9,120	9,862.50	10,619.49	12,936.00	10,677.46	12,608.00	12,608.00	(328.00)	(2.54)
100-4195-220-00	CEM-FICA Social security cost for employees 6.20%.	615.52	668.06	802.00	677.50	782.00	782.00	(20.00)	(2.49)
100-4195-221-00	CEM-MEDICARE Medicare cost for employees 1.45%.	143.98	156.25	188.00	158.44	183.00	183.00	(5.00)	(2.66)
100-4195-390-00	CEM-PROFESSIONAL SERVICES Monument repairs 2019: Town \$2,000 + Trust: \$21,712 Landscaper=\$23,712. 2020: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2021: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2022: Town \$4,000 + Trust: \$33,589 Landscaper=\$37,589.SB less \$1,000.	24,936.00	0.00	4,000.00	10,184.70	4,000.00	4,000.00	0.00	0.00
100-4195-390-01	CEM-MEMORIAL GARDENS Purchase of flowers, flush markers & maintenance.	1,627.30	1,810.54	2,000.00	100.00	2,000.00	2,000.00	0.00	0.00
100-4195-410-00	CEM-ELECTRICITY \$18.00 x 12 mo. = \$216	247.85	258.88	216.00	232.75	216.00	216.00	0.00	0.00
100-4195-412-00	CEM-TOWN WATER \$237.50 Qtr. x 4 = \$950	357.74	1,323.99	950.00	733.87	950.00	950.00	0.00	0.00
100-4195-560-00	CEM-DUES/SUBSCRIPTIONS NH Cemetery Association dues.	0.00	0.00	130.00	0.00	130.00	130.00	0.00	0.00
100-4195-650-00	CEM-GROUNDSKEEPING/MAINT/MILEAGE Supplies, grass seed, lime, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$3,000. Employee mileage reimbursement at IRS rate=\$300. TOTAL: \$3,300.	2,442.30	3,182.25	3,300.00	2,247.21	3,300.00	3,300.00	0.00	0.00
4195 - CEMETERIES		40,233.19	18,019.46	24,522.00	25,011.93	24,169.00	24,169.00	(353.00)	(1.44)
4196 - INSURANCE									
100-4196-520-00	PRIMEX-PROPERTY LIABILITY INS. Primex coverage for all town property, buildings, bridges, vehicles and mobile equipment, general liability with surety bond for elected officials and employees. Deductible: \$1,000 per each occurrence.	69,224.00	74,070.00	87,066.00	81,510.73	94,902.00	94,902.00	7,836.00	9.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4196-521-00	PRIMEX-PROP/LIAB DEDUCTIBLE To cover the deductible on any claim and to provide an account to show all payments that will be covered by insurance. In/Out account Revenue	2,430.00	294.75	2,000.00	12,509.80	2,000.00	2,000.00	0.00	0.00
4196 - INSURANCE		71,654.00	74,364.75	89,066.00	94,020.53	96,902.00	96,902.00	7,836.00	8.80
4210 - POLICE									
100-4210-110-00	PD-POLICE CHIEF'S SALARY 2023 expense at current rate.	94,079.93	191,248.59	92,423.00	81,674.93	93,150.00	93,150.00	727.00	0.79
100-4210-115-00	PD-FT OFFICER'S WAGES FT Wages(6): 40 hrs per week by 88 hrs vacation 1 Lieutenant 1 Sergeant 4 Patrol Officers TOTAL: \$401,663	339,686.53	313,929.40	390,904.00	271,006.80	401,663.00	401,663.00	10,759.00	2.75
100-4210-116-00	PD-FT CLERICAL WAGES \$23.62/40hrs x 52/wks = \$49,130	47,650.31	47,072.91	48,690.00	43,024.00	49,130.00	49,130.00	440.00	0.90
100-4210-120-00	PD-PT OFFICER'S WAGES 32hrs/wk x 52wks x \$26.27/hr=\$43,713.28 \$23.00 X 100hrs=\$2,300 TOTAL=\$46,013.28	70,208.22	50,908.99	47,868.00	56,554.01	47,868.00	47,868.00	0.00	0.00
100-4210-140-00	PD-OVERTIME 12 hrs/wk x avg. \$43.90/hr X 52 wks =\$27,393.60	5,854.73	22,620.04	27,394.00	24,368.89	27,394.00	27,394.00	0.00	0.00
100-4210-150-00	PD-TRAINING 3.5 hrs/mo x 6 x 12 mo x avg. \$43.90/hr=\$11,062.80 less SB=\$5,500.	3,969.93	1,500.23	5,500.00	4,406.73	5,500.00	5,500.00	0.00	0.00
100-4210-151-00	PD-GRANT LINE The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	3,272.02	9,348.64	9,960.00	8,724.38	9,960.00	9,960.00	0.00	0.00
100-4210-190-00	PD-SPECIAL EVENTS Traffic Details, parades, political events, & elections.	448.36	783.30	500.00	184.73	500.00	500.00	0.00	0.00
100-4210-220-00	PD-FICA Social security cost for non Group II employees 6.20%.	4,721.00	6,249.84	5,987.00	6,563.08	6,014.00	6,014.00	27.00	0.45
100-4210-221-00	PD-MEDICARE Medicare cost for employees 1.45%.	8,179.59	9,124.42	9,037.00	7,162.88	9,210.00	9,210.00	173.00	1.91
100-4210-230-00	PD-RETIREMENT GR II=FT officers @ 33.88%/31.28% GR I=FT Adm Asst. @ 14.06%/13.53%	133,230.16	175,348.64	184,608.00	134,998.32	182,112.00	182,112.00	(2,496.00)	(1.35)
100-4210-341-00	PD-TELEPHONE Includes all phone lines/cell phones/dispatch monthly charges.	10,498.61	10,669.30	10,800.00	9,204.51	10,800.00	10,800.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4210-343-00	PD-OFFICE EQUIPMENT Various types of equipment to operate the office.	887.02	769.70	1,000.00	2,627.59	1,000.00	1,000.00	0.00	0.00
100-4210-344-00	PD-CONTRACT FEES IMC User Fees - \$7,654 County Dispatch - \$26,345 County Attorney - Prosecution - \$9,017.00 Copy Machine - \$1,552.00 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$48243.00	41,796.25	39,726.20	45,049.00	42,959.55	48,243.00	48,243.00	3,194.00	7.09
100-4210-350-00	PD-MEDICAL SERVICES First Aid supplies.	169.00	0.00	250.00	886.65	250.00	250.00	0.00	0.00
100-4210-355-00	PD-INVESTIGATIVE SERVICES Crime scene equipment, supplies and blood draws.	797.24	318.50	1,000.00	1,550.96	1,000.00	1,000.00	0.00	0.00
100-4210-360-00	PD-UNIFORMS/CLEANING Purchase & maint. of uniforms, ballistic vests, & cleaning allowance.	4,416.45	2,823.52	5,000.00	11,063.50	5,000.00	5,000.00	0.00	0.00
100-4210-366-00	PD-RADIO REPAIRS Repair of radios, radar certification.	1,200.60	1,610.40	2,500.00	14,244.41	2,500.00	2,500.00	0.00	0.00
100-4210-432-00	PD-TRAIN. AMMO/RANGE SUPPLIES Ammunition and range supplies for required firearms training.	1,924.47	339.75	2,000.00	13,367.99	2,000.00	2,000.00	0.00	0.00
100-4210-530-00	PD-TRAVEL/MEALS Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personn	0.00	0.00	250.00	184.59	250.00	250.00	0.00	0.00
100-4210-540-00	PD-CONFERENCES/TRAINING Attend conferences/trainings/workshops.	554.00	1,084.00	1,000.00	1,369.00	1,000.00	1,000.00	0.00	0.00
100-4210-550-00	PD-PRINTING Letterhead/business cards, etc.	498.68	428.00	500.00	296.00	500.00	500.00	0.00	0.00
100-4210-560-00	PD-DUES/SUBSCRIPTIONS Cost of dues/subscriptions.	175.00	200.00	300.00	780.00	300.00	300.00	0.00	0.00
100-4210-600-00	PD-NEW EQUIPMENT Purchase of office equipment.	2,830.64	3,349.20	3,000.00	35,756.17	3,000.00	3,000.00	0.00	0.00
100-4210-620-00	PD-OFFICE SUPPLIES Purchase of office supplies & air card costs.	3,449.40	2,629.17	3,500.00	1,953.15	3,500.00	3,500.00	0.00	0.00
100-4210-625-00	PD-POSTAGE Cost for mailings.	591.56	273.56	600.00	714.68	600.00	600.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4210-635-00	PD-VEHICLE GAS/OIL 7,200 gal. x \$4.00 = \$28,800	11,910.85	10,626.26	19,600.00	14,703.76	28,800.00	28,800.00	9,200.00	46.94
100-4210-640-00	PD-CUSTODIAL SUPPLIES Cost of cleaning supplies.	188.14	134.17	200.00	272.72	200.00	200.00	0.00	0.00
100-4210-670-00	PD-BOOKS/RSA'S Cost for books/RSA's.	396.00	198.00	500.00	260.00	500.00	500.00	0.00	0.00
4210 - POLICE		<u>793,584.69</u>	<u>903,314.73</u>	<u>919,920.00</u>	<u>790,863.98</u>	<u>941,944.00</u>	<u>941,944.00</u>	<u>22,024.00</u>	<u>2.39</u>
4215 - AMBULANCE									
100-4215-115-00	AMB-FT WAGES Wages=6 FT employees @ 48hrwk/52wk=	362,546.53	362,670.20	399,820.00	363,045.81	387,853.00	387,853.00	(11,967.00)	(2.99)
100-4215-116-00	AMB-PT WAGES Wages for all PT EMS personnel. Includes training coverage, shift coverage, and covering for vacation and sick time. Est. based on experience=\$64,377.	60,278.27	74,917.54	68,877.00	55,663.85	68,877.00	68,877.00	0.00	0.00
100-4215-120-00	AMB-WAGES-CALL/TRAINING/COURSES Needs for certifications. Training/Refresher Courses 336 hr x OT \$38.62=TOTAL \$12,976 Training-2 hrs/mo x 12 hrs x 6 employees AEMT Refresher-3 x 24hrs PARA Refresher-3 x 40hrs OT rate =\$38.62	2,365.97	3,738.10	12,976.00	5,394.20	12,976.00	12,976.00	0.00	0.00
100-4215-140-00	AMB-OVERTIME 48-53 Straight hours (300 x \$38.62): \$11,586.00 (100-4215-130-00) Overtime=Holiday OT=11 x 2 x 24hr @ \$38.62=\$20,391.36 +Vaca/Sick/Fam/Pat Leave (900x\$38.62)=\$34,758 TOTAL: \$66,736	60,480.00	78,429.65	66,736.00	59,896.55	66,736.00	66,736.00	0.00	0.00
100-4215-220-00	AMB-FICA Social security cost for employees 6.20%.	3,436.07	4,061.35	4,270.00	3,091.40	4,270.00	4,270.00	0.00	0.00
100-4215-221-00	AMB-MEDICARE Medicare cost for employees 1.45%.	6,930.53	7,397.76	7,952.00	7,116.30	7,778.00	7,778.00	(174.00)	(2.19)
100-4215-230-00	AMB-RETIREMENT 32.99%/30.35% of FT wages	129,858.81	141,913.42	158,198.00	141,217.71	148,078.00	148,078.00	(10,120.00)	(6.40)
100-4215-350-00	AMB-MEDICAL SERVICES Employee counseling for tragic events = \$455 Occupational Physicals 15 x \$203 = \$3,045 TOTAL: \$3,500	1,609.68	4,039.00	3,500.00	0.00	3,500.00	3,500.00	0.00	0.00
100-4215-364-00	AMB-AMBULANCE REPAIRS 1 & 2 Includes tires, maintenance and repairs for both ambulances.	4,143.38	3,784.45	6,000.00	6,774.95	7,000.00	7,000.00	1,000.00	16.67

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4215-366-00	AMB-RADIO REPAIRS AMB-RADIO REPAIRS - Ambulance radio repairs.	231.90 \$1,000.00	76.75	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100-4215-390-00	AMB-BILLING SERVICES-COMSTAR 775 transports x \$24.00/call \$18,600 or \$310,000 rev. x 6% = \$18,600. 2021: 725 transports = \$17,600 (increase 50)	19,172.20	25,868.89	18,600.00	21,307.92	18,600.00	18,600.00	0.00	0.00
100-4215-390-01	AMB-CONTRACTS-DIFB. Maintenance of 2 defibrillators-ZOLL and 2 donated LUCAS machines.	2,565.00	0.00	3,000.00	655.00	3,655.00	3,655.00	655.00	21.83
100-4215-430-00	AMB-EQUIPMENT REPAIRS/MAINT. Repair equipment and maintenance costs for equipping two Ambulances (IV pumps/Lucas machines/etc.)	4,771.65	492.85	3,000.00	1,171.74	3,000.00	3,000.00	0.00	0.00
100-4215-540-00	AMB-CONFERENCES/TRAINING Conferences & EMS trainings for mandatory certifications.	4,735.75	2,182.50	5,000.00	4,080.00	5,000.00	5,000.00	0.00	0.00
100-4215-635-00	AMB-DIESEL 2,800 gal. x \$6.00/gal = \$16,800	4,954.12	7,504.75	8,680.00	5,930.31	16,800.00	16,800.00	8,120.00	93.55
100-4215-681-00	AMB-UNIFORMS/SAFETY AMB-UNIFORMS/SAFETY - Purchase EMS uniforms: 6 FT x \$700=\$4,200 + 6 PT x \$400=\$2,400. TOTAL: \$6,600 \$6,600.00	4,437.89	5,085.32	5,400.00	3,330.58	6,600.00	6,600.00	1,200.00	22.22
100-4215-690-00	AMB-MEDICAL SUPPLIES Supplies necessary to maintain two ambulances. Increase largely due to increased need for PPE.	14,108.84	23,216.19	17,000.00	14,150.53	17,000.00	17,000.00	0.00	0.00
4215 - AMBULANCE		686,626.59	745,378.72	790,009.00	693,826.85	778,723.00	778,723.00	(11,286.00)	(1.43)
4220 - FIRE									
100-4220-115-00	FD-FIRE CHIEF'S WAGES 2023 expense at current rate.	82,183.95	84,428.22	87,324.00	77,157.82	88,106.00	88,106.00	782.00	0.90
100-4220-120-00	FD-PT/CALL FIRE WAGES PT wages/training/recruiting. Select Board decreased \$5,000	21,612.87	16,210.61	35,000.00	12,459.28	35,000.00	30,000.00	(5,000.00)	(14.29)
100-4220-220-00	FD-FICA Social security cost for employees 6.20%.	1,959.35	1,601.65	2,170.00	592.21	2,170.00	2,170.00	0.00	0.00
100-4220-221-00	FD-MEDICARE Medicare cost for employees 1.45%.	1,641.64	1,560.83	1,774.00	1,220.67	1,785.00	1,785.00	11.00	0.62
100-4220-230-00	FD-RETIREMENT 32.99%30.35% of FT wages	25,318.55	26,727.36	28,808.00	26,176.61	27,903.00	27,903.00	(905.00)	(3.14)
100-4220-341-00	FD-TELEPHONE Phone/FAX/Internet/Hot Spot/LTE for tablets at two stations.	9,724.69	9,867.88	9,500.00	8,475.87	9,500.00	9,500.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4220-345-00	FD-COMPUTER SERVICES I Am Responding annual subscription (2021: Yr. 1 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software = \$2,942 Image Trend Cad upgrade = \$630 TOTAL = \$4,552	4,355.22	3,001.78	4,552.00	3,076.19	4,552.00	4,552.00	0.00	0.00
100-4220-350-00	FD-MEDICAL SERVICES Counseling for fire employees for tragic events.	0.00	887.68	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
100-4220-366-00	FD-RADIO REPAIRS Radio repairs. (Total 32 portable radios/upgrade when needed)	0.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00
100-4220-390-00	FD-PROFESSIONAL SERVICES Provides personnel OSHA physicals.= \$1,000	0.00	34.68	1,000.00	36.20	1,000.00	1,000.00	0.00	0.00
100-4220-390-01	FD-MUTUAL AID DISPATCH Cost increase shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	54,935.00	61,359.00	62,015.00	62,015.00	66,347.00	66,347.00	4,332.00	6.99
100-4220-412-01	FD-HYDRANT PRECINCT FEE Annual fee to the Contoocook Village Precinct.	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
100-4220-430-00	FD-EQUIP. MAINT./REPAIRS Aerial and ground ladder testing \$1,150., Fire pump testing \$1,500., Fire hose testing 9025" \$0.36/ft\$3,249. SCBA systems testing Air compressor \$900. Mask fit testing 20 X \$40./\$800. Unit flow tests 27 X \$70.\$1,890. SCBA total \$3590. Hydraulic tool annual service \$850. Gas meter cal gas and sensors and repair \$750. Grand total \$11,089	9,821.38	6,196.68	10,432.00	5,275.66	11,089.00	11,089.00	657.00	6.30
100-4220-431-00	FD-VEHICLE-MAINT./REPAIRS Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	6,243.06	6,606.77	9,000.00	6,265.22	9,000.00	9,000.00	0.00	0.00
100-4220-540-00	FD-CONFERENCES/TRAINING NH Fire Academy fire training & additional classes.	2,571.00	962.50	5,000.00	1,192.50	5,000.00	5,000.00	0.00	0.00
100-4220-555-00	FD-ADVERTISING Fire Prevention Week & School Education Programs.	0.00	0.00	500.00	0.00	500.00	500.00	0.00	0.00
100-4220-560-00	FD-DUES/SUBSCRIPTIONS Fire Chief Assoc./State Assoc. Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions = \$1,525 Total = \$2,525	2,596.50	2,605.50	2,525.00	1,540.50	2,525.00	2,525.00	0.00	0.00
100-4220-610-00	FD-SMALL TOOLS & EQUIPMENT Upkeep small tools, hose & equipment on Apparatus & at stations in need of repair or replacement. Maint. of chain saws, portable generators, portable pumps, & hose/fitting repairs. Rescue equipment & boat/motor repair (2020 addl \$1,000) Total Small Equipment = \$4,500. Fire hose replacement and repair = \$3200.00 GRAND TOTAL: \$7,700.00	4,822.38	9,234.92	7,668.00	2,238.29	7,700.00	7,700.00	32.00	0.42

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4220-611-00	FD-RADIOS	8,954.00	4,426.07	7,475.00	2,380.98	7,475.00	7,475.00	0.00	0.00
	Radio Repairs = \$1,000 XTS/APX Batteries 10 x \$125 = \$1,250 Pagers 5 x \$450 = \$2,250 Pager Batteries = 5 x \$25 = \$125 Pager Replacement Parts = \$850 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 GRAND TOTAL = \$7,475								
100-4220-612-00	FD-REPLACE EQUIP./TURNOUT GEAR	10,999.59	13,830.73	12,467.00	9,951.40	12,587.00	12,587.00	120.00	0.96
	FD-REPLACE EQUIP./TURNOUT GEAR - Fire Dex FXR Tecgen 71 Firefighting Gear- 2 sets x \$3,895 X \$7,790 Nomex Fire Hoods: 10 x \$90.X \$900 + Helmets 3 x \$375=\$1,125 Fire Gloves Structural 10 sets x \$120.X \$1200. Extracation Gloves 10 sets X \$65. X \$650. Replace multi gas meter = \$922 Per new FF \$4,545. for turnout gear/equip. with 10 year life span. GRAND TOTAL: \$12,587. \$12,587.00								
100-4220-620-00	FD-OFFICE SUPPLIES/BACKGROUND CKS	1,789.77	2,072.18	2,200.00	1,094.07	2,200.00	2,200.00	0.00	0.00
	Background checks, paper, business cards, printer ink, & office supplies.								
100-4220-635-00	FD-GASOLINE/DIESEL	4,625.97	3,514.05	4,500.00	2,746.78	8,000.00	8,000.00	3,500.00	77.78
	Gas: 500 gal. x \$4.00/gal. = \$2,000 Diesel: 1,000 gal. x \$6.00/gal. = \$6,000 TOTAL = \$7,000								
100-4220-640-00	FD-CUSTODIAL SUPPLIES/FLOOR MAINT.	757.23	1,592.31	1,800.00	1,211.92	1,800.00	1,800.00	0.00	0.00
	Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800								
100-4220-680-00	FD-PUBLIC RELATIONS	721.76	837.50	1,000.00	184.64	1,000.00	1,000.00	0.00	0.00
	Fire Prevention w/schools & Open House. \$1,000								
100-4220-681-00	FD-UNIFORMS/SAFETY EQUIPMENT	1,776.81	2,092.77	3,050.00	957.95	3,150.00	3,150.00	100.00	3.28
	Chief's uniforms = \$700 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,150								
100-4220-690-00	FD-REHAB. SUPPLIES	836.66	776.07	1,500.00	192.78	1,500.00	1,500.00	0.00	0.00
	Supplies needed for extended periods of emergency calls.								

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4220-691-00	FD-BLDG. SYSTEMS MAINT.	7,399.15	6,626.44	8,834.00	7,723.66	10,295.00	10,295.00	1,461.00	16.54
	Fire Extinguishers -Townwide Contract \$3,480.00								
	Pellet Boiler Inspection 3/yr x \$150 \$450.00								
	Kitchen Hood System Maintenance/Inspection \$740.00								
	Overhead Door - 2 Station 2/yr \$1,675.00								
	Plymovent Exhaust System Service/Maintenance \$2,366.00								
	Stanley Elevator Service Contract \$450.00								
	Generator Maintenance \$584.00								
	Misc Maint./Repair \$550.00								
4220 - FIRE		266,646.53	268,054.18	312,594.00	234,666.20	322,684.00	317,684.00	5,090.00	1.63
4290 - EMERGENCY MANAGEMENT									
100-4290-431-00	EM-GENERATOR MAINT.	0.00	0.00	500.00	2,955.92	500.00	500.00	0.00	0.00
	Emergency Operations Generator at the High School								
100-4290-540-00	EM-CONF/TRAINING	0.00	0.00	1.00	0.00	500.00	500.00	499.00	999.99
	To cover EM training								
100-4290-541-02	EM-Equipment Grant Expense	0.00	0.00	0.00	49,500.00	0.00	0.00	0.00	0.00
4290 - EMERGENCY MANAGEMENT		0.00	0.00	501.00	52,455.92	1,000.00	1,000.00	499.00	99.60
4311 - PUBLIC WORKS ADMINISTRATION									
100-4311-110-00	PW-DIRECTOR'S SALARY	86,975.00	85,247.75	91,704.00	84,456.33	92,532.00	92,532.00	828.00	0.90
	2023 expense at current rate.								
100-4311-115-00	PW-FT WAGES	531,704.21	523,879.02	542,512.00	468,829.77	575,598.00	575,598.00	33,086.00	6.10
	Wages for 11 FT Employees								
	1 HWY Superintendent								
	1 B&G Superintendent								
	1 Mechanic								
	6 Heavy Equipment Operators								
	2 Light Equipment Operators								
100-4311-120-00	PW-PT WAGES	63.26	4,095.00	34,000.00	0.00	34,000.00	34,000.00	0.00	0.00
	Winter plowing, summer flagging, mowing = \$34,000								
	2020: Removed custodian \$6,550								
100-4311-140-00	PW-OVERTIME	64,831.63	79,816.88	80,967.00	77,979.89	86,340.00	86,340.00	5,373.00	6.64
	Mostly for winter plowing								
	15% of FT wages								
100-4311-220-00	PW-FICA	40,427.25	40,830.49	46,449.00	37,247.35	48,885.00	48,885.00	2,436.00	5.24
	Social security cost for employees @ 6.20%.								
100-4311-221-00	PW-MEDICARE	9,454.86	9,549.23	10,863.00	8,711.05	11,433.00	11,433.00	570.00	5.25
	Medicare cost for employees @ 1.45%.								

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4311-230-00	PW-RETIREMENT 14.06%/13.53% of FT wages	77,206.16	87,098.10	100,555.00	88,145.34	104,079.00	104,079.00	3,524.00	3.50
100-4311-341-00	PW-TELEPHONE Phones/Cell phones/Internet service/Fire alarm.	4,520.25	4,629.36	5,600.00	4,646.91	5,600.00	5,600.00	0.00	0.00
100-4311-350-00	PW-MEDICAL SERVICES Stock shop medical cabinet, ear plugs, & other safety equipment.	27.86	76.44	200.00	0.00	200.00	200.00	0.00	0.00
100-4311-352-00	PW-ALCOHOL/DRUG TESTING Employees tested on a regular basis, per federal requirement. New FLMCA queries required once per year	1,376.00	1,858.00	1,500.00	1,504.00	1,700.00	1,700.00	200.00	13.33
100-4311-360-00	PW-UNIFORMS/CLEANING Uniform rental & cleaning service.	11,258.02	9,558.87	7,200.00	5,102.85	7,700.00	7,700.00	500.00	6.94
100-4311-540-00	PW-DUES/CONF/TRAINING/MILEAGE Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	179.00	500.00	1,000.00	46.00	1,000.00	1,000.00	0.00	0.00
100-4311-620-00	PW-OFFICE SUPPLIES Purchase Office Supplies.	603.78	619.70	1,200.00	367.31	1,200.00	1,200.00	0.00	0.00
100-4311-681-00	PW-SAFETY EQUIP/BOOTS Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	3,460.14	2,872.76	3,000.00	2,484.61	3,500.00	3,500.00	500.00	16.67
4311 - PUBLIC WORKS ADMINISTRATION		832,087.42	850,631.60	926,750.00	779,521.41	973,767.00	973,767.00	47,017.00	5.07
4312 - HIGHWAY AND STREETS									
100-4312-366-00	HWY-RADIO REPAIRS Purchase radios/repairs. Every vehicle has a 2-way radio.	3,337.91	869.40	3,000.00	533.50	3,000.00	3,000.00	0.00	0.00
100-4312-380-00	HWY-SHIMMING/PAVING For the paving, shimming, chip sealing of paved roads and on-going maintenance. This is an 8.0% increase to move toward keeping up with rising costs. Select Board added an additional \$110,000 to move this line closer to where it needs to be to adequately maintain roads	244,446.61	275,298.00	389,025.00	177,707.99	420,000.00	530,000.00	140,975.00	36.24
100-4312-393-00	HWY-TREE SERVICES Remove large dead trees @ \$500-\$1,000ea. (120 to cut)	10,460.00	11,960.00	10,000.00	8,100.00	10,000.00	10,000.00	0.00	0.00
100-4312-430-00	HWY-EQUIPMENT REPAIR/MAINT. Repair snowplows, truck engines, & other pieces of equipment.	26,583.84	37,490.24	28,000.00	44,214.81	35,000.00	35,000.00	7,000.00	25.00
100-4312-431-00	HWY-EQUIPMENT REPLACEMENT Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	13,550.88	0.00	3,000.00	3,454.70	3,000.00	3,000.00	0.00	0.00
100-4312-440-00	HWY-EQUIPMENT LEASES/CONTRACTS Equipment rental: roller, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator.	70,686.48	59,872.66	65,000.00	60,582.98	75,000.00	75,000.00	10,000.00	15.38

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4312-630-00	HWY-REPAIRS/MAINT. SUPPLIES Mechanic tools and Hoses, belts, filters, tools for shop, etc.	23,555.83	24,992.04	25,000.00	27,445.51	30,000.00	30,000.00	5,000.00	20.00
100-4312-630-01	HWY-REPAIRS-POLICE VEHICLES Parts, filters, tires for police cruisers and motorcycles.	2,494.12	3,134.61	4,000.00	2,694.81	4,000.00	4,000.00	0.00	0.00
100-4312-632-00	HWY-TIRES/TUBES/CHAINS Tires, repairs, chains for all town trucks & equipment.	10,888.14	7,014.00	10,000.00	8,975.00	12,000.00	12,000.00	2,000.00	20.00
100-4312-635-00	HWY-GASOLINE/OIL 20,000 Gal Diesel x \$6.00/gal = \$120,000 3,500 Gal Gas x \$4.00/gal = \$14,000 + engine oils, def fluid, grease, etc..	57,423.92	67,372.91	67,000.00	70,158.50	134,000.00	134,000.00	67,000.00	100.00
100-4312-680-00	HWY-CULVERTS/CATCH BASINS Routine culvert replacement & damage repairs. Prices of culvert have tripled.	30,199.39	32,907.32	10,000.00	31,828.22	20,000.00	20,000.00	10,000.00	100.00
100-4312-682-00	HWY-SAND Sand for winter months.	18,987.10	13,179.70	25,000.00	18,858.11	25,000.00	25,000.00	0.00	0.00
100-4312-683-00	HWY-SALT Purchase road salt. 2023 prices increased over \$7.00 per ton over 2022.	85,935.60	86,010.88	124,000.00	125,604.90	137,000.00	137,000.00	13,000.00	10.48
100-4312-684-00	HWY-BITUMINOUS PRODUCT Product used for calcium chloride, cold patch for potholes	23,017.67	12,612.38	20,000.00	7,170.56	20,000.00	20,000.00	0.00	0.00
100-4312-685-00	HWY-GUARDRAILS Replacement of end units for guardrails.	0.00	6,400.00	5,000.00	0.00	6,000.00	6,000.00	1,000.00	20.00
100-4312-686-00	HWY-SIGNS/STRIPPING For all signs and painting of crosswalks and lines.	7,029.40	1,868.95	6,000.00	5,664.97	6,000.00	6,000.00	0.00	0.00
100-4312-690-00	HWY-GENERAL SUPPLIES Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck/shop.	5,207.82	5,908.33	6,500.00	5,101.18	6,500.00	6,500.00	0.00	0.00
100-4312-690-01	HWY-GRAVEL 5,000 yards crushed gravel & crushed stone for spring mud.	38,576.46	155,664.83	40,000.00	42,489.97	45,000.00	45,000.00	5,000.00	12.50
4312 - HIGHWAY AND STREETS		<u>672,381.17</u>	<u>802,556.25</u>	<u>840,525.00</u>	<u>640,585.71</u>	<u>991,500.00</u>	<u>1,101,500.00</u>	<u>260,975.00</u>	<u>31.05</u>
4316 - STREET LIGHTS									
100-4316-410-00	STREETS-LIGHTING \$210/Mo. X 12/Mo. = \$2,520 Cost for 7 street lights. (1) Broad Cove Rd, (3) Cedar St., (1) Emerson Hill Rd, (2) Main St.	2,284.99	2,100.20	2,340.00	1,675.10	2,520.00	2,520.00	180.00	7.69
4316 - STREET LIGHTS		<u>2,284.99</u>	<u>2,100.20</u>	<u>2,340.00</u>	<u>1,675.10</u>	<u>2,520.00</u>	<u>2,520.00</u>	<u>180.00</u>	<u>7.69</u>

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
4324 - TRANSFER STATION									
100-4324-115-00	TS-FULL TIME WAGES 2 FT employees -Transfer Station Superintendent -Assistant Manager	102,350.51	104,807.63	105,455.00	94,314.34	106,288.00	106,288.00	833.00	0.79
100-4324-120-00	TS-PART TIME WAGES Hours to perform all necessary tasks varies from week to week & season to season. 3 PT employees are adjusted as needed.	70,163.64	60,929.43	76,145.00	63,725.70	81,841.00	81,841.00	5,696.00	7.48
100-4324-140-00	TS-OVERTIME 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 &	6,748.45	5,148.24	8,000.00	6,535.29	8,000.00	8,000.00	0.00	0.00
100-4324-220-00	TS-FICA Social security cost for employees 6.20%.	10,985.14	10,309.52	11,755.00	10,182.05	12,160.00	12,160.00	405.00	3.45
100-4324-221-00	TS-MEDICARE Medicare cost for employees 1.45%.	2,569.21	2,410.93	2,749.00	2,381.26	2,844.00	2,844.00	95.00	3.46
100-4324-230-00	TS-RETIREMENT 14.06%/13.53% of FT wages	12,162.51	13,917.36	15,952.00	14,274.40	15,766.00	15,766.00	(186.00)	(1.17)
100-4324-341-00	TS-TELEPHONE Telephone/Internet/Fax services @ \$167/12mo.= \$2,000.	1,998.82	2,016.48	2,000.00	1,907.87	2,000.00	2,000.00	0.00	0.00
100-4324-342-00	TS-ALARM Annual alarm monitoring costs.	2,397.50	952.50	500.00	500.00	500.00	500.00	0.00	0.00
100-4324-345-00	TS-COMPUTER SERVICES Software to operate the scale and to produce invoices for billable material recieved.	2,906.24	2,976.48	3,000.00	3,274.13	3,300.00	3,300.00	300.00	10.00
100-4324-410-00	TS-ELECTRICITY Electric service estimate \$9,500.	8,806.82	9,952.13	9,500.00	8,553.69	9,500.00	9,500.00	0.00	0.00
100-4324-416-00	TS-TRASH TRANSPORT & DISPOSAL Contract price increase \$94.66 per ton. Avg. tonnage per year 3,000 - 3,200 x 94.66 = 284,000 - 303,000.	199,248.08	283,340.84	235,000.00	223,714.26	300,000.00	300,000.00	65,000.00	27.66
100-4324-418-00	TS-DEMOLITION HAULAGE 60 trips C&D, SSW, Shingles x \$350. = \$21,000 + Fuel surcharges + \$27,000	10,500.00	14,133.62	11,000.00	10,094.89	27,000.00	27,000.00	16,000.00	145.45
100-4324-419-00	TS-DEMOLITION TIPPING FEES Avg. \$1,500 per load for varieties of demo x 60 loads = \$90,000.	51,104.73	78,028.31	77,000.00	64,961.32	90,000.00	90,000.00	13,000.00	16.88
100-4324-429-00	TS-EQUIP. MAINT./REPAIRS Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maintenance, etc.	16,737.25	20,969.01	20,000.00	24,054.12	25,000.00	25,000.00	5,000.00	25.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4324-430-00	TS-BUILDING REPAIRS Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.	18,370.79	16,516.67	15,000.00	8,228.09	15,000.00	15,000.00	0.00	0.00
100-4324-440-00	TS-EQUIPMENT RENTAL/CONTRACTS Screen for compost Electronic disposal Tires transported separately	31,398.11	23,448.99	25,000.00	19,235.44	25,000.00	25,000.00	0.00	0.00
100-4324-530-00	TS-TRAVEL/MEALS Mileage at IRS rate for employees to use personal vehicle for Town busnss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc.	115.00	168.00	500.00	169.07	500.00	500.00	0.00	0.00
100-4324-540-00	TS-CONFERENCES/TRAINING NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	1,032.27	467.00	1,800.00	1,017.98	1,800.00	1,800.00	0.00	0.00
100-4324-620-00	TS-OFFICE SUPPLIES Supplies: cartridges/paper/envelopes, etc.	708.12	638.88	600.00	1,154.14	600.00	600.00	0.00	0.00
100-4324-635-00	TS-GASOLINE/OIL 1,600 gal of Diesel(\$6.00) + gasoline, engine & hydraulic oils.	6,512.51	6,037.16	6,000.00	7,316.00	9,800.00	9,800.00	3,800.00	63.33
100-4324-681-00	TS-UNIFORMS/SAFETY EQUIPMENT Uniform allowance/safety equipment (boots).	1,890.00	2,610.94	3,000.00	809.45	3,000.00	3,000.00	0.00	0.00
100-4324-690-00	TS-SUPPLIES/NEW EQUIPMENT Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, etc.	12,997.67	5,827.57	8,000.00	4,957.99	8,000.00	8,000.00	0.00	0.00
4324 - TRANSFER STATION		571,703.37	665,607.69	637,956.00	571,361.48	747,899.00	747,899.00	109,943.00	17.23
4325 - SOLID WASTE CLEANUP									
100-4325-390-00	SW-ENGINEERING FEES Nobis Contract for addressing NHDES requirements. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Additional testing for PFAS will continue. TOTAL = \$42,000.	19,620.38	43,693.08	37,000.00	47,640.00	42,000.00	42,000.00	5,000.00	13.51
100-4325-419-00	SW-HAZARDOUS WASTE DAY Cost for Hopkinton at annual event held in Henniker.	600.00	16,772.46	8,500.00	0.00	8,500.00	8,500.00	0.00	0.00
4325 - SOLID WASTE CLEANUP		20,220.38	60,465.54	45,500.00	47,640.00	50,500.00	50,500.00	5,000.00	10.99
4327 - COMMUNITY WELL									
100-4327-115-00	COMMUNITY WELL-WAGES 4hrs/wk X 52 wks X \$53.58/hr = \$11,145	6,357.87	8,261.17	9,820.00	7,325.15	11,145.00	11,145.00	1,325.00	13.49
100-4327-220-00	COMMUNITY WELL-FICA Social security cost for employees 6.20%.	367.52	450.22	609.00	214.62	691.00	691.00	82.00	13.46

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

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100-4327-221-00	COMMUNITY WELL-MEDICARE Medicare cost for employees 1.45%.	85.96	105.32	142.00	50.19	162.00	162.00	20.00	14.08
100-4327-230-00	COMMUNITY WELL-RETIREMENT 14.06%/13.53% of FT wages	120.96	935.91	1,381.00	0.00	1,537.00	1,537.00	156.00	11.30
100-4327-390-00	COMMUNITY WELL-PROF. SERVICES Contract with private service for license and coverage	1,290.00	2,716.24	2,700.00	803.87	2,700.00	2,700.00	0.00	0.00
100-4327-410-00	COMMUNITY WELL-ELECTRICITY Electricity for pumps & electric heat for the winter months.	2,168.30	1,894.65	2,500.00	1,246.84	2,500.00	2,500.00	0.00	0.00
100-4327-411-00	COMMUNITY WELL-PROPANE Propane for backup generator only.	0.00	244.99	500.00	0.00	500.00	500.00	0.00	0.00
100-4327-431-00	COMMUNITY WELL-MAINT. Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,701.20	2,469.10	2,500.00	8.23	2,500.00	2,500.00	0.00	0.00
100-4327-690-00	COMMUNITY WELL-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.	1,118.86	2,085.25	2,500.00	927.28	2,500.00	2,500.00	0.00	0.00
4327 - COMMUNITY WELL		13,210.67	19,162.85	22,652.00	10,576.18	24,235.00	24,235.00	1,583.00	6.99
4411 - HEALTH ADMINISTRATION									
100-4411-110-00	AC-ANIMAL CONTROL OFFICER SALARY Part time position salaried @ \$500/12mo. = \$6,000.	6,000.00	6,000.00	6,000.00	5,500.00	6,000.00	6,000.00	0.00	0.00
100-4411-220-00	AC-FICA Social security cost for employees 6.20%.	341.00	372.00	372.00	341.00	372.00	372.00	0.00	0.00
100-4411-221-00	AC-MEDICARE Medicare cost for employees 1.45%.	87.00	87.00	87.00	79.75	87.00	87.00	0.00	0.00
4411 - HEALTH ADMINISTRATION		6,428.00	6,459.00	6,459.00	5,920.75	6,459.00	6,459.00	0.00	0.00
4415 - HEALTH AGENCIES AND HOSPITALS									
100-4415-392-00	CAP-COMMUNITY ACTION PROGRAM This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	0.00	0.00
4415 - HEALTH AGENCIES AND HOSPITALS		5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	0.00	0.00
4441 - WELFARE: ADMINISTRATON									
100-4441-110-00	WEL-HUMAN SERVICES COORDINATOR	54,633.25	41,995.79	0.00	0.00	0.00	0.00	0.00	0.00
100-4441-120-00	WEL-HUMAN SERVICES DIRECTOR \$25.88/hr x 30hrs x52wks = \$40,373	0.00	11,250.00	40,050.00	35,397.60	40,050.00	40,050.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

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.	Notes								
100-4441-220-00	WEL-FICA Social security cost for employees 6.20%.	3,325.33	3,218.71	2,483.00	2,225.59	2,503.00	2,503.00	20.00	0.81
100-4441-221-00	WEL-MEDICARE Medicare cost for employees 1.45%.	777.70	752.76	581.00	520.59	585.00	585.00	4.00	0.69
100-4441-230-00	WEL-RETIREMENT	6,240.38	5,159.93	0.00	0.00	0.00	0.00	0.00	0.00
100-4441-341-00	WEL-TELEPHONE Landline \$35x12=\$420+Cell \$45x12=\$540=\$960 Total	724.75	1,201.96	960.00	808.96	960.00	960.00	0.00	0.00
100-4441-530-00	WEL-TRAVEL/MEALS Includes: 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.	1,812.98	1,061.79	2,000.00	676.27	1,500.00	1,500.00	(500.00)	(25.00)
100-4441-540-00	WEL-CONFERENCES/TRAINING NHLWAA Dues \$30 & Conferences (2) \$200 +\$30 =\$230 & NHLAA meetings/(4x \$15) \$60. TOTAL \$290. All other trainings/education paid for by HS Coordinator.	120.00	315.00	300.00	120.00	290.00	290.00	(10.00)	(3.33)
4441 - WELFARE: ADMINISTRATON		67,634.39	64,955.94	46,374.00	39,749.01	45,888.00	45,888.00	(486.00)	(1.05)
4445 - VENDOR PAYMENTS									
100-4445-390-00	WEL-VENDOR PYMTS General assistance payments are made directly to vendors on behalf of eligible clients. Payments for assistance may be made for housing, utilities, fuel, food, or medical costs. Rents are increasing as landlords take advantage of the shortage of available housing. We are fortunate, thanks to our generous donors, to have donation accounts to cover some fuel expenses & other unexpected costs.	0.00	0.00	55,001.00	0.00	0.00	0.00	(55,001.00)	(100.00)
100-4445-390-01	WEL-VENDOR PYMTS-FOOD Projected year end amount used 2022 = \$2208.00 With the rise in food costs, there has been a greater need. This is anticipated to continue in	238.42	348.05	0.00	1,105.80	2,500.00	2,500.00	2,500.00	0.00
100-4445-390-02	WEL-VENDOR PYMTS-HOUSING YTD 10/1 = \$11,948.25 Projected year end 2022= \$15,931 Known CAP rent payments to clients under NHERAP = \$28,875 Total assistance 2022 = \$44,806 Rents continue to be high and rise in our community.	42,884.00	43,864.84	0.00	12,518.25	45,000.00	45,000.00	45,000.00	0.00
100-4445-390-03	WEL-VENDOR PYMTS-HEATING FUEL YTD 10/1 = \$3018.45 Projected 2022 = \$4,527.68 Donated monies for fuel assistance has GREATLY offset the amount spent to assist those who qualify through Human Services.	1,931.98	2,398.27	0.00	3,927.41	5,000.00	5,000.00	5,000.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4445-390-06	WEL-VENDOR PYMTS-ELECTRICITY YTD 10/1 = \$2364.44 Projected 2022 = \$3,684.76 Know CAP assistance to HS clients through NHERAP = \$1,596.52 Total = \$5,281.28	2,385.62	3,156.80	0.00	3,046.56	5,500.00	5,500.00	5,500.00	0.00
	With the recent increase in electric rates, I have had an uptick in requests for assistance.								
100-4445-390-10	WEL-VENDOR PYMTS-OTHER	546.70	253.14	0.00	921.39	2,000.00	2,000.00	2,000.00	0.00
4445 - VENDOR PAYMENTS		47,986.72	50,021.10	55,001.00	21,519.41	60,000.00	60,000.00	4,999.00	9.09
4520 - RECREATION									
100-4520-110-00	REC-DIRECTOR'S SALARY 2023 expense at current rate.	51,754.78	59,066.24	61,092.00	54,350.27	61,639.00	61,639.00	547.00	0.90
100-4520-115-00	REC-ADM. CLERK WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4520-116-00	REC-KIMBALL POND WAGES Pond Director - Pond Director-\$16.50hr x 40hrs/wk x 9wks = \$5,940 \$5,940.00 Lifeguards - 2 WSI lifeguards @ \$14.00/hr X 40 hrs/wk X 9 Wks = \$10,080 \$10,080.00 Lifeguards - 3 lifeguards @ \$12.00/hr X 40hrs/wk x 9 wks = \$12,960 \$12,960.00	19,743.61	14,181.07	28,980.00	18,588.13	28,980.00	28,980.00	0.00	0.00
100-4520-130-00	REC-PART TIME WAGES Clearing ice for skating 40hrs X\$15.00=\$600.00.	203.01	2,962.37	500.00	1,334.48	600.00	600.00	100.00	20.00
100-4520-140-00	REC-OVERTIME This is a line item	0.00	0.00	0.00	1,105.13	0.00	0.00	0.00	0.00
100-4520-220-00	REC-FICA Social security cost for employees 6.20%.	4,804.40	4,605.27	5,615.00	5,038.70	5,649.00	5,649.00	34.00	0.61
100-4520-221-00	REC-MEDICARE Medicare cost for employees 1.45%.	1,156.59	1,077.04	1,313.00	1,178.46	1,321.00	1,321.00	8.00	0.61
100-4520-230-00	REC-RETIREMENT 14.06%/13.53% of fulltime wages	5,822.77	7,519.92	8,590.00	7,641.65	8,503.00	8,503.00	(87.00)	(1.01)
100-4520-341-00	REC-TELEPHONE Slusser Center Telephone/Internet - \$300/mo X 12mo = \$3,600 Summer Camp Cell phone: \$42.00/mo X 4 mo.= \$168 Total = \$3,768	4,051.97	3,829.73	3,768.00	3,203.32	3,768.00	3,768.00	0.00	0.00
100-4520-390-00	REC-CRIMINAL RECORD CHECKS Background checks-6 employees x \$50.00=\$300.00.	0.00	0.00	600.00	237.50	300.00	300.00	(300.00)	(50.00)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4520-440-00	REC-EQUIP. LEASES/CONTRACTS This line covers the port-pottie rental & hood cleaning: Pond: \$319.50/mo X 2 mo = \$639 Cabins: \$199.50/mo X 12 mo = \$2,394 Bandstand: 199.50/mo X 7 mo + extra cleaning = \$2000 TOTAL = \$5,033 hood cleaning=\$650	3,001.00	3,872.70	4,430.00	3,444.90	5,683.00	5,683.00	1,253.00	28.28
100-4520-530-00	REC-TRAVEL/MEALS IRS reimbursement rate for employees and volunteers to use personal vehicle to attend trainings, seminars, & purchases for town business. Meals per Personnel Policy.	422.63	1,003.52	1,000.00	587.44	1,000.00	1,000.00	0.00	0.00
100-4520-540-00	REC-CONFERENCES/TRAINING Lifeguard training = \$2,000. 2020: Lifeguard training removed due to COVID.	0.00	1,935.00	2,000.00	725.00	2,000.00	2,000.00	0.00	0.00
100-4520-560-00	REC-DUES/SUBSCRIPTIONS Subscriptions: Newspapers \$300 ASCAP \$375 NHRPA \$75 Sam's Club \$150 TOTAL=\$900	430.75	432.00	850.00	575.25	900.00	900.00	50.00	5.88
100-4520-620-00	REC-OFFICE SUPPLIES General office supplies.	1,772.44	1,131.37	1,000.00	1,176.45	1,200.00	1,200.00	200.00	20.00
100-4520-621-00	REC-COPIER MAINTENANCE Annual maint contract/toner for copier.	605.34	635.61	636.00	667.40	700.00	700.00	64.00	10.06
100-4520-625-00	REC-POSTAGE Postage for mailings. \$750 Select Board decrease by \$250	33.45	27.53	250.00	32.76	750.00	500.00	250.00	100.00
100-4520-630-00	REC-FIELD MATERIALS Doggie bags: \$400.	1,732.59	24.00	400.00	0.00	400.00	400.00	0.00	0.00
100-4520-635-00	REC-KIMBALL POND EXP-TESTING Water Safety testing \$60+First Aid \$90=\$150.	96.00	56.00	150.00	84.00	150.00	150.00	0.00	0.00
100-4520-680-00	REC-SPECIAL EVENTS free community events Select Board decreased from \$5,000 to \$2,000	0.00	0.00	0.00	0.00	5,000.00	2,000.00	2,000.00	0.00
4520 - RECREATION		<u>95,631.33</u>	<u>102,359.37</u>	<u>121,174.00</u>	<u>99,970.84</u>	<u>128,543.00</u>	<u>125,293.00</u>	<u>4,119.00</u>	<u>3.40</u>
4521 - BUILDINGS & GROUNDS									
100-4521-430-00	B&G-EQUIP. REPAIRS/MAINT. Repair Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	5,014.04	6,318.88	4,500.00	3,390.33	4,500.00	4,500.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
100-4521-431-00	B&G-GROUNDS MAINTENANCE Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material	24,152.84	24,828.68	25,000.00	15,861.83	27,000.00	27,000.00	2,000.00	8.00
100-4521-440-00	B&G-EQUIPMENT LEASES/CONTRACTS Fire alarm monitoring /inspections sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services/pressure wash PS/SC/FD/SC & hood cleaning.	18,567.49	15,285.60	21,000.00	16,223.95	22,000.00	22,000.00	1,000.00	4.76
100-4521-612-00	B&G-NEW EQUIPMENT Push mowers, string trimmers, drop spreaders, aerator teeth.	3,006.60	1,237.74	5,000.00	1,430.46	5,000.00	5,000.00	0.00	0.00
100-4521-645-00	B&G-DAM MAINTENANCE DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800.00	800.00	800.00	1,550.00	800.00	800.00	0.00	0.00
4521 - BUILDINGS & GROUNDS		51,540.97	48,470.90	56,300.00	38,456.57	59,300.00	59,300.00	3,000.00	5.33
4550 - LIBRARY									
100-4550-110-00	LIB-DIRECTOR'S SALARY LIB-DIRECTOR'S SALARY - Wages attributable to the position	65,238.18	67,010.16	67,869.00	60,860.04	69,411.00	69,411.00	1,542.00	2.27
100-4550-115-00	LIB-REFERENCE LIBRARIAN Wages attributable to the position.	50,699.78	50,020.52	52,122.00	46,033.20	52,689.00	52,689.00	567.00	1.09
100-4550-120-00	LIB-PART TIME WAGES	68,422.16	69,746.91	79,438.00	76,449.67	82,000.00	82,000.00	2,562.00	3.23
100-4550-220-00	LIB-FICA Social security cost for employees 6.20%.	11,131.12	11,042.73	12,365.00	10,832.08	12,654.00	12,654.00	289.00	2.34
100-4550-221-00	LIB-MEDICARE Medicare cost for employees 1.45%.	2,570.36	2,582.65	2,892.00	2,533.29	2,959.00	2,959.00	67.00	2.32
100-4550-230-00	LIB-RETIREMENT 14.06%-13.53% of Fulltime Wages	13,103.35	14,877.37	16,871.00	15,029.24	16,844.00	16,844.00	(27.00)	(0.16)
100-4550-341-00	LIB-TELEPHONE Telephone - Telephone = \$257/12 = \$3,084 Internet = \$109/12 = \$1,308 TOTAL = \$4,392 \$4,392.00	4,380.14	4,048.25	4,400.00	4,032.82	4,392.00	4,392.00	(8.00)	(0.18)
100-4550-345-00	LIB-COMPUTER SERVICES Online catalog contract w/Biblionix/offsite hosting of catalog = \$2,800 Network/Computer support w/Computech maintenance of 6 public computers/8 staff computers/laptops/handheld devices/anti virus mgmt./wireless & server =- \$3,500 TOTAL = \$6,300.	8,485.90	5,189.19	6,100.00	6,235.00	6,300.00	6,300.00	200.00	3.28
100-4550-410-00	LIB-ELECTRICITY 2023: \$1,100/12mo=\$13,200. Based on 2022 costs.	9,066.43	12,061.96	15,984.00	11,070.64	13,200.00	13,200.00	(2,784.00)	(17.42)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4550-411-00	LIB-HEAT/OIL 4,750 gal X \$4.00/gal = \$19,000 Gallons Budgeted 2018-5,200, 2019-5,000, 2020-5,000, 2021-4,750, 2022-4,750	9,133.39	6,740.34	13,500.00	8,798.21	19,000.00	19,000.00	5,500.00	40.74
100-4550-420-00	LIB-TOWN WATER/SEWER Water/Sewer based on prior year.	726.00	557.17	650.00	584.00	600.00	600.00	(50.00)	(7.69)
100-4550-421-00	LIB-CLEANING SERVICES \$995.00 x 12=\$11,940	8,039.00	12,290.00	11,940.00	11,940.00	11,940.00	11,940.00	0.00	0.00
100-4550-430-00	LIB-EQUIP. REPAIRS/MAINT. HVAC = \$2,575 (half of new \$5,150 preventative maint contract. Balance to be paid by other library resources) Sprinkler/alarm maint. = \$2,500 Fire Extinguishers = \$70 Pest control = \$997 Misc Repairs: \$1,358 TOTAL: \$7,500	7,248.03	4,538.76	8,000.00	8,406.79	7,500.00	7,500.00	(500.00)	(6.25)
100-4550-530-00	LIB-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. NOTE: This line has been underspent due to Covid, but we expect to use fully in year ahead. \$400	106.03	25.93	400.00	135.00	400.00	400.00	0.00	0.00
100-4550-540-00	LIB-CONFERENCES/TRAINING NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 Amer. Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 + Coop = \$50 TOTAL = \$1,235.	714.00	1,353.56	1,235.00	639.43	1,235.00	1,235.00	0.00	0.00
100-4550-557-00	LIB-PROGRAM EXPENSES Performers/speakers throughout the year. Foundation & Friends assist with cost.	100.00	75.58	50.00	0.00	50.00	50.00	0.00	0.00
100-4550-613-00	LIB-TRUSTEES EXPENSES Trustee expenses/ NH Library Trustee Assoc Membership.	180.00	0.00	180.00	180.00	180.00	180.00	0.00	0.00
100-4550-620-00	LIB-OFFICE/COPIER SUPPLIES Copier expenses are paid mostly through Revenue Generating Funds.	404.14	849.64	50.00	348.58	50.00	50.00	0.00	0.00
100-4550-625-00	LIB-POSTAGE POB rental/correspondence = \$130 Misc. mailing items = \$40 TOTAL = \$170	257.60	185.00	170.00	58.00	170.00	170.00	0.00	0.00
100-4550-640-00	LIB-CUSTODIAL SUPPLIES Cleaning products = \$50 Paper supplies = \$225 Misc. = \$50 TOTAL = \$325	295.67	419.02	500.00	271.48	325.00	325.00	(175.00)	(35.00)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4550-670-00	LIB-SUBSCRIPTIONS/BOOKS/VIDEOS	29,000.10	31,126.18	29,000.00	23,494.98	29,000.00	29,000.00	0.00	0.00
	Cover costs of books/movies/audiobooks/online services/subscriptions. NOTE this line has not increased in over ten years								
100-4550-741-00	LIB-OFFICE EQUIPMENT/COMPUTERS	1,412.04	1,528.51	1,500.00	722.67	1,500.00	1,500.00	0.00	0.00
	Replacement of office equipment and computer systems updates.								
100-4550-750-00	LIB-FURNITURE/FIXTURES	260.87	471.49	500.00	427.72	500.00	500.00	0.00	0.00
	New and replacement furniture and fixture costs.								
100-4550-810-00	LIB-REVENUE GENERATING FUNDS	15,110.13	13,848.46	15,000.00	7,831.06	15,000.00	15,000.00	0.00	0.00
	Per NH RSA								
4550 - LIBRARY		306,084.42	310,589.38	340,716.00	296,913.90	347,899.00	347,899.00	7,183.00	2.11
4583 - PATRIOTIC PURPOSES									
100-4583-611-00	CEL-PATRIOTIC PURPOSES-FLAGS	0.00	0.00	300.00	300.00	300.00	300.00	0.00	0.00
	Band for Memorial Day = \$300								
100-4583-612-00	CEL-BAND CONCERTS	0.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00
	Summer Concerts w/Hopkinton Town Band=\$2,700								
4583 - PATRIOTIC PURPOSES		0.00	2,700.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00
4611 - CONSERVATION									
100-4611-690-00	CONSERVATION COMMISSION	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
4611 - CONSERVATION		0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
4652 - ECONOMIC DEVELOPMENT									
100-4652-120-00	ECONOMIC DEV.-DIRECTOR	1,834.88	4,303.75	22,000.00	21,989.45	22,000.00	44,000.00	22,000.00	100.00
	Half time position. Half of the salary is reimbursed from the TIF Districts.								
	Change in accounting from budgeting only half of salary to budgeting the full amount and adding an offsetting revenue.								
100-4652-220-00	ECONOMIC DEV-SOC SEC	0.00	0.00	2,728.00	2,234.32	2,728.00	2,728.00	0.00	0.00
	Social security cost for employees 6.20%.								
100-4652-221-00	ECONOMIC DEV-MEDICARE	0.00	0.00	638.00	522.59	638.00	638.00	0.00	0.00
	Medicare cost for employees 1.45%.								
100-4652-390-00	ECONOMIC DEV.-PROFESSIONAL SERVICES	2,825.56	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
100-4652-391-00	ECONOMIC DEV.-CHAMBER COMMERCE	250.00	250.00	349.00	0.00	349.00	349.00	0.00	0.00
	Contoocook Chamber = \$250 Kearsarge Regional Chamber = \$99								
100-4652-460-00	ECONOMIC DEV.-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4652-540-00	ECONOMIC DEV.-BUSINESS SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4652-555-00	ECONOMIC DEV.-COMMUNITY RELATIONS & OUTREACH	1,048.70	1,000.00	1,000.00	1,000.00	1,500.00	1,000.00	0.00	0.00
	Printed materials, support for community events. Select Board decreased by \$500								
4652 - ECONOMIC DEVELOPMENT		5,020.53	5,602.45	26,715.00	25,746.36	28,715.00	50,215.00	23,500.00	87.97
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES									
100-4711-983-00	L.T. BOND-OPEN SPACE #1-04C	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-01	L.T. BOND-OPEN SPACE #2-05B	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00
	Principal payment for Open Space Bond Last payment is in 2025								
100-4711-983-02	L.T. BOND-OPEN SPACE #3	34,053.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-06	L.T. BOND-COMM. WELL #6	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-07	L.T. BOND-HWY GARAGE #7	53,056.60	53,056.60	53,057.00	53,056.60	53,057.00	53,057.00	0.00	0.00
	Principal on Highway garage bond. Last payment is in 2023.								
100-4711-983-08	L.T. BOND-FIRE STATION #8	192,726.00	192,119.26	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-09	L.T. BOND-ROAD/CULVERT #9 WA3 2016	210,124.00	205,055.83	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-10	L.T. BOND-ROAD/CULVERT #10 WA3 2020	0.00	0.00	495,500.00	495,500.00	515,000.00	515,000.00	19,500.00	3.94
	Payment for 2020 road bond and fire station refinance. Last payment in 2031.								
100-4711-983-11	L.T. BOND - HOUSTON BARN WA4 2022	0.00	0.00	0.00	0.00	32,000.00	32,000.00	32,000.00	0.00
	Principal on Houston Barn Bond								
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND		504,959.60	470,231.69	568,557.00	568,556.60	620,057.00	620,057.00	51,500.00	9.06
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES									
100-4721-983-00	L.T. BOND-OPEN SPACE-INTEREST #1	1,062.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-01	L.T. BOND-OPEN SPACE-INTEREST #2	4,200.00	3,360.00	2,510.00	2,510.00	2,250.00	2,250.00	(260.00)	(10.36)
	Interest payment on Open Space bond. Last payment in 2025.								
100-4721-983-02	L.T. BOND-OPEN SPACE-INTEREST #3	1,280.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-06	L.T. BOND-COMM. WELL-INTEREST #6	1,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-07	L.T. BOND-HWY GARAGE-INTEREST #7	4,683.69	3,504.62	2,345.00	2,306.02	1,172.00	1,172.00	(1,173.00)	(50.02)
	Interest on highway garage bond. Last payment in 2023.								
100-4721-983-08	L.T. BOND-FIRE STATION-INTEREST #8	72,168.92	60,285.93	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-09	L.T. BOND-ROAD/CULVERT-INTEREST #9	38,377.51	58,165.86	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-10	L.T. BOND-ROAD/CULVERT-INTEREST #10	0.00	37,278.91	192,570.00	192,570.25	166,803.00	166,803.00	(25,767.00)	(13.38)

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4721-983-11	L.T. BOND - HOUSTON BARN INTEREST Interest on Houston Barn Loan	0.00	0.00	0.00	0.00	2,720.00	2,720.00	2,720.00	0.00
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES		122,893.49	162,595.32	197,425.00	197,386.27	172,945.00	172,945.00	(24,480.00)	(12.40)
4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)									
100-4723-902-00	TAN-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4723-980-00	TAN-INTEREST Place holder if there is a need for a TAN.	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)		0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
100 - GENERAL FUND		7,047,653.55	7,480,356.67	8,086,168.00	6,930,089.94	8,664,613.00	8,787,863.00	701,695.00	8.68
200 - SEWER FUND									
4326 - SEWAGE COLLECTION AND DISPOSAL									
200-4326-115-00	SEWER-FULL TIME WAGES 40 hrs/Wk X 52 wks X \$35.72/hr = \$74,298	63,920.00	71,720.17	73,714.00	65,144.01	74,298.00	74,298.00	584.00	0.79
200-4326-140-00	SEWER-OVERTIME 156 hrs X 53.58/hr = \$8358	10,786.50	12,840.17	8,076.00	13,774.47	0.00	0.00	(8,076.00)	(100.00)
200-4326-220-00	SEWER-FICA CVP reimburse 50% (6.20%)	4,455.53	5,060.04	5,071.00	4,965.84	5,125.00	5,125.00	54.00	1.06
200-4326-221-00	SEWER-MEDICARE CVP reimburse 50% (1.45%)	1,042.04	1,183.38	1,186.00	1,161.36	1,199.00	1,199.00	13.00	1.10
200-4326-230-00	SEWER-RETIREMENT 14.06% of FT Wages first half of year	8,344.70	10,772.62	11,500.00	11,615.75	11,402.00	11,402.00	(98.00)	(0.85)
200-4326-341-00	SEWER-TELEPHONE Telephone/Internet services - \$192.00/12 mo. = \$2,304	2,348.26	2,569.22	2,300.00	2,263.98	2,300.00	2,300.00	0.00	0.00
200-4326-345-00	SEWER-COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-390-00	SEWER-PROFESSIONAL SERVICES Hire Professionals to fix equip. and emergency line repairs	31,959.96	21,040.12	35,000.00	12,146.71	35,000.00	35,000.00	0.00	0.00
200-4326-391-00	SEWER-TESTING-EA AN Lab work done by EAI in Concord Toxicity testing	8,453.50	17,508.00	18,700.00	16,002.58	19,000.00	19,000.00	300.00	1.60
200-4326-410-00	SEWER-ELECTRICITY Lagoon oxygen increase demand requires electricity.	19,010.85	21,135.22	21,600.00	17,164.27	21,600.00	21,600.00	0.00	0.00
200-4326-411-00	SEWER-HEAT/OIL 750gal/\$3.00=\$2,250.	1,439.64	1,362.21	2,250.00	1,126.46	2,250.00	2,250.00	0.00	0.00
200-4326-431-00	SEWER-BUILDING REPAIRS/MAINT. Minor/major repairs on pumps, backup generators, etc.	1,103.87	296.01	4,000.00	448.58	4,000.00	4,000.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
200-4326-440-00	SEWER-RENTALS/LEASES For emergency compressors/pumps/monitoring pump station.	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
200-4326-460-00	SEWER-ENGINEERING To procure an engineering firm to map out upgrades, and future expansion to the sewer system.	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
200-4326-530-00	SEWER-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.	2,509.35	240.80	700.00	192.34	700.00	700.00	0.00	0.00
200-4326-540-00	SEWER-CONFERENCES/TRAINING Training classes, license renewals, NHPWPCA dues.	0.00	528.00	400.00	40.00	400.00	400.00	0.00	0.00
200-4326-600-00	SEWER-REPLACE EQUIPMENT Blowers, pumps, chlorine pumps, lab equipment	4,560.08	4,218.48	5,000.00	2,691.37	5,000.00	5,000.00	0.00	0.00
200-4326-610-00	SEWER-MATERIALS Lab supplies for testing, items for plant and pump station maint.	651.16	950.06	2,000.00	622.20	2,000.00	2,000.00	0.00	0.00
200-4326-611-00	SEWER-CHEMICAL SUPPLIES 750 gal./\$2.00 per year sodium hypochlorite.	747.17	2,392.70	1,500.00	858.11	1,500.00	1,500.00	0.00	0.00
200-4326-620-00	SEWER-OFFICE SUPPLIES Supplies: ink cartridges, paper, envelopes, etc	730.37	2,377.16	600.00	172.99	600.00	600.00	0.00	0.00
200-4326-621-00	SEWER-COPIER CONTRACT/SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-625-00	SEWER-POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-635-00	SEWER-GAS/OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-681-00	SEWER-UNIFORMS/SAFETY Clothing Stipend/safety equipment. boots.	112.79	1,499.99	1,000.00	101.13	1,000.00	1,000.00	0.00	0.00
200-4326-690-00	SEWER-EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-690-01	SEWER-DAM REGISTRATION State of NH annual fee \$750	750.00	750.00	750.00	0.00	750.00	750.00	0.00	0.00
200-4326-690-02	SEWER-AUDIT ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4326 - SEWAGE COLLECTION AND DISPOSAL		<u>162,925.77</u>	<u>178,444.35</u>	<u>197,347.00</u>	<u>150,492.15</u>	<u>240,124.00</u>	<u>240,124.00</u>	<u>42,777.00</u>	<u>21.68</u>
200 - SEWER FUND		<u>162,925.77</u>	<u>178,444.35</u>	<u>197,347.00</u>	<u>150,492.15</u>	<u>240,124.00</u>	<u>240,124.00</u>	<u>42,777.00</u>	<u>21.68</u>
		<u>7,210,579.32</u>	<u>7,658,801.02</u>	<u>8,283,515.00</u>	<u>7,080,582.09</u>	<u>8,904,737.00</u>	<u>9,027,987.00</u>	<u>744,472.00</u>	<u>8.99</u>

**Town of Hopkinton - Capital Reserve/Maintenance Trust Funds Review
12/02/2022**

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
60 Public Works Vehicle & Equipmt. CRF																					
61 Proposed Appropriation	200,000	220,000	250,000	250,000	220,000	220,000	260,000	275,000	300,000	300,000	400,000	431,000	470,000	460,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
62 Road Grader (2017)											(435,000)										
63 F-350 Sm Dump Truck (2019) #8								(135,000)									-	(175,500)			
64 10 Wheel Dump Truck (2018) #5							(280,000)										(364,000)				
65 Vibratory Roller																					
66 Sidewalk Maintainer (2017)						(100,000)									(130,000)						
67 Maintenance Van (2019)								(52,000)										(67,600)			
68 Ferris Zero Turn Mower (2014)			(20,000)					(23,000)					(26,450)					(30,418)			
69 Loader (2020)									(260,000)										(338,000)		
76 3500 Pickup Truck (2015) #1				(70,000)										(91,000)							
70 Pickup-Sewer Dept (2020)									(80,500)										(104,650)		
71 Backhoe (2021)										(182,000)										(236,600)	
72 550 Sm Dump Truck (2021) #7										(169,400)										(220,220)	
73 4x4 Mower/Snowblower-Kubota				(40,000)										(52,000)							-
74 Mihindra (2015)	(40,000)										(52,000)										(78,000)
75 F-150 Pickup Truck (2013)							(50,000)					(57,500)					(66,125)				
77 F-550 Sm Dump Truck (2013) #2		(125,000)									(162,500)										
78 6-Wheel Dump Truck (2013)			(200,000)										(260,000)								
79 10-Wheel Dump Truck (2015) #10				(240,000)										(312,000)							
80 F-550 Sm Dump Truck (2014) #3			(140,000)										(182,000)								
81 10-Wheel Dump Truck (2013) #4	(235,000)											(306,280)									
82 Field Maintainer -NEW					(45,000)																
83 Chipper						(20,000)															
84 Year End Balance	119,569	214,569	104,569	4,569	179,569	279,569	209,569	274,569	234,069	182,669	95,669	389	1,939	6,939	356,939	576,939	496,814	573,296	480,646	373,826	645,826
86 Road and Bridge CRF																					
87 Proposed Appropriation	-	-	-	-	100,000	450,000	450,000	450,000	450,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000					
88 Briar Hill #2																					
89 Rowell Bridge Decking																					
90 Culvert Replacement						(350,000)															
91 Yearly Road Project						(140,000)	(450,000)	(450,000)	(450,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)					
92																					
93 Year End Balance	16,407	16,407	16,407	16,407	116,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407	76,407
95 Dam Maintenance CRF																					
96 Proposed Appropriation	-	-	-	(58,000)				10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
97 Kimball Lake Dam				(58,000)																	
98 Year End Balance	58,993	58,993	58,993	993	993	993	993	10,993	20,993	30,993	40,993	50,993	60,993	70,993	80,993	90,993	100,993	110,993	120,993	130,993	140,993
100 Sludge Removal/Sewer Equip. CRF																					
101 Proposed Appropriation	35,000	25,000	25,000	25,000	25,000	25,000	25,000	100,000	175,000	172,000	170,000	170,000	170,000	165,000	155,000	155,000	150,000	145,000	140,000	136,000	135,000
102 Engineering		(100,000)																			
103 Sludge Removal (BOND)(\$1,000,000)																					
104 Generator Replacement - Pump Station				(35,000)																	
105 Pump Station Upgrade																					
106 Sewer Plant Upgrade (BOND)(\$3,000,000)																					
Equipment Replacement	(10,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,360)	(12,731)	(13,113)	(13,506)	(13,911)	(14,329)	(14,758)	(15,201)	(15,657)	(16,127)	(16,611)	(17,109)	(17,622)	(18,151)
PAID BY USER FEES		35,000																			
GRANTS								200,000													
107 Year End Balance	87,469	35,469	48,469	26,469	39,469	52,469	65,469	153,109	315,378	474,265	630,759	786,848	942,519	1,092,761	1,232,560	1,371,902	1,505,775	1,634,165	1,757,055	1,875,433	1,992,282
* NOTE: There is a potential for a \$1.0 million bond in 2024 for sludge removal and a \$3.0 million bond in 2025.																					
109 Transfer Station CRF																					
110 Proposed Appropriation	65,000	75,000	90,000	30,000	30,000	50,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
111 Recycling Building Rebuild								(150,000)													
112 Vertical Bailer 1	(20,000)																				
113 Loader						(156,000)									(202,800)						
114 Trailer 1		(100,000)																			
115 Trailer 2	(90,000)																				(144,000)
116 Trailer 3			(103,000)																		
117 10 yard packer		(158,600)																			
118 Vertical Bailer 2																					
PAID BY WEBSTER of costs above		64,650	25,750			39,000			37,500						50,700						36,000
119 Year End Balance	120,677	1,727	14,477	44,477	74,477	7,477	44,477	81,477	5,977	42,977	79,977	116,977	153,977	190,977	227,977	112,877	149,877	186,877	223,877	260,877	189,877

**Maintenance Trust Expenditure Plan
12/02/2022**

Town Facilities Maint. Trust	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation	-	90,000	90,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Houston Bathhouse Roof	(7,000)																
Hopkinton Fire Station Alarm	(7,500)																
Police Station Roof		(80,000)															
Bates Building Roof		(12,000)															
Bates Building Furnace																	
Bates Building Carpet	(5,000)																
Town Hall 2nd Floor Ceiling				(10,000)													
Town Hall Outside Paint			(40,000)														
Town Hall Furnace		(12,000)															
Former Rescue Building		(35,000)															
Slusser Center Air Conditioning R-22 units		(35,000)															
Slusser Center Air Conditioning 5-ton units				(45,000)													
Sewer Building Renovations			(50,000)														
Year End Balance	85,738	1,738	1,738	46,738	146,738	246,738	346,738	446,738	546,738	646,738	746,738	846,738	946,738	1,046,738	1,146,738	1,246,738	1,346,738

Recreation Facilities Maint. Trust	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500			
Signage																	
George Park Baseball Field Rebuild																	
Playground Signage/Repairs																	
Kimball Pond																	
Skate Park Repairs/ Signage		(9,000)															
Tennis Court Maintenance																	
Update Trail Signs/Benches																	
Year End Balance	11,430	7,930	13,430	18,930	24,430	29,930	35,430	40,930	46,430	51,930	57,430	62,930	68,430	73,930	73,930	73,930	73,930

Library Technology Trust Fund	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation	5,000	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Computer Replacements	(2,400)	-	(2,400)	(1,200)	(2,400)	(1,200)	(2,400)	(2,400)	(1,200)	(2,400)	(1,200)	(2,400)	(1,200)	(2,400)	(1,200)	(2,400)	(1,200)
Server Replacement			(9,100)						(10,738)						(12,671)		
Public Printer		(3,000)					(3,900)					(4,500)					
Year End Balance	21,368	18,368	6,868	10,668	13,268	17,068	15,768	18,368	11,430	14,030	17,830	15,930	19,730	22,330	13,459	16,059	19,859

Library Facilities Maint. Trust Fu	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation	6,500	-	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Painting Inside & Out	(500)	(500)	(2,000)	(500)	(2,000)	(500)	(500)	(500)	(40,000)	(2,000)	(500)	(2,000)	(500)	(2,000)	(500)	(500)	(500)
Sprinkler Pipes	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Flooring	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	-	-	-	-	-	-	-	-	-
Year End Balance	16,984	15,984	19,484	24,484	27,984	32,984	37,984	42,984	8,984	12,984	18,484	22,484	27,984	31,984	37,484	42,984	48,484

Human Services Trust Fund	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation																	
Year End Balance	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686	28,686

Payroll Liability Trust Fund	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Proposed Appropriation																	
Year End Balance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

TOTAL APPROPRIATION	17,000	95,500	102,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	117,000	111,500	111,500	111,500
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