

Town of Hopkinton Select Board 2024 Proposed Budget



Hopkinton Select Board:

**Sabrina Dunlap, Chair
Ken Traum, Vice Chair
Steven Whitley
Thomas Lipoma
Jeffrey S. Donohoe**

**For Presentation to the
Budget Committee
Wednesday, December 13, 2023**

Town of Hopkinton Management Staff

Town Administrator:	Neal Cass
Finance Director:	Kelly Henley
Police Chief:	T.J. Hennessey
Fire Chief:	Jeff Yale
Director of Public Works:	Dan Blanchette
Planning Director:	Karen Robertson
Human Services Coordinator:	Alicia Presti
Library Director:	Rose Jansen
Recreation Director:	Paula Simpkins
Economic Development Director:	Anna Wells



Town of Hopkinton

Office of Select Board

330 Main Street, Hopkinton NH 03229-2627 - (603) 746-3170 – www.hopkinton-nh.gov

Important Budget Related Dates

Wednesday, December 13, 2023

Presentation of Town Budget to Budget Committee

5:30 p.m.

Hopkinton Town Hall

Wednesday, February 7, 2024

Budget Committee Public Hearing on all Budgets

6:00 p.m.

Hopkinton Town Hall

Saturday, March 9, 2024

Hopkinton School District Annual Meeting

9:00 a.m.

Hopkinton Middle/High School

Tuesday, March 12, 2024

Voting Day – Election of officials and zoning amendments

7:00 a.m. - 7:00 p.m.

Hopkinton Middle/High School

THURSDAY, March 21, 2024

Hopkinton Town Meeting

6:00 p.m.

Hopkinton Middle/High School

**Town Meeting and Election Information available at:
www.hopkinton-nh.gov**

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**2024 TAX RATE ESTIMATION
SELECT BOARD NUMBERS**

	<u>2023 Approved</u>	<u>2024 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUE				
<u>OPERATING REVENUE</u>				
Operating Revenue	3,688,101	3,797,999	109,898	2.98%
Sewer Fund Revenue	294,049	245,114	(48,935)	-16.64%
Total	3,982,150	4,043,113	60,963	1.53%
<u>PASSTHROUGH REVENUE</u>				
Barn Bond	2,000,000	-	(2,000,000)	-100.00%
Road Bond				
From Special Revenue Funds	-	-	-	#DIV/0!
Total	2,000,000	-	(2,000,000)	-100.00%
GRAND TOTAL	5,982,150	4,043,113	(1,939,037)	-32.41%
EXPENSES				
<u>OPERATING BUDGET</u>				
Expenses	8,933,702	9,501,630	567,928	6.36%
Sewer Expenses	244,285	245,114	829	0.34%
Total	9,177,987	9,746,744	568,757	6.20%
<u>WARRANT ARTICLE (INDIVIDUAL)</u>				
To CRF	756,000	1,031,000	275,000	36.38%
To Trust Funds	105,500	102,000	(3,500)	-3.32%
Total	861,500	1,133,000	271,500	31.51%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Road Bond	2,000,000	-	(2,000,000)	100.00%
Pay-by-Bag Special Revenue	-	-	-	#DIV/0!
Senior Center Rental Spec. Rev	-	-	-	
Total	2,000,000	-	(2,000,000)	-100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(360,000)	(350,000)	10,000	0.00%
Overlay	75,874	80,000	4,126	5.44%
War Service Credits	206,700	206,700	-	0.00%
Total	(77,426)	(63,300)	14,126	-18.24%
<u>GRAND TOTALS</u>				
GRAND TOTALS	5,979,911	6,773,331	793,420	13.27%
TAX IMPACT	7.53	8.49	0.96	12.70%

Valuation

2023	794,241,202
2024	798,212,408

**2024 TAX RATE ESTIMATION
DEPARTMENT HEAD NUMBERS**

	<u>2023 Approved</u>	<u>2024 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUE				
<u>OPERATING REVENUE</u>				
Operating Revenue	3,688,101	3,797,999	109,898	2.98%
Sewer Fund Revenue	294,049	245,114	(48,935)	-16.64%
Total	3,982,150	4,043,113	60,963	1.53%
<u>PASSTHROUGH REVENUE</u>				
Road Bond	2,000,000			
From Special Revenue	-	-		
Total	2,000,000	-	(2,000,000)	-100.00%
GRAND TOTAL	5,982,150	4,043,113	(1,939,037)	-32.41%
EXPENSES				
<u>OPERATING BUDGET</u>				
Expenses	8,933,702	9,604,426	670,724	7.51%
Sewer Expenses	244,285	244,739	454	0.19%
Total	9,177,987	9,849,165	671,178	7.31%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	756,000	1,416,000	660,000	87.30%
To Trust Funds	105,500	102,000	(3,500)	-3.32%
Total	861,500	1,518,000	656,500	76.20%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Road Bond	2,000,000	-	(2,000,000)	100.00%
Pay-by-Bag Special Revenue Fund	-	-	-	
SSC Special Revenue Fund	-	-	-	-100.00%
Total	2,000,000	-	(2,000,000)	-100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(360,000)	-	360,000	0.00%
Overlay	75,874	80,000	4,126	5.44%
War Service Credits	206,700	206,700	-	0.00%
Total	(77,426)	286,700	364,126	-470.29%
<u>GRAND TOTALS</u>				
GRAND TOTALS	5,979,911	7,610,752	1,630,841	27.27%
TAX IMPACT	7.53	9.53	2.01	26.64%

Valuation

2023	794,241,202
2024	798,212,408

Fund Balance Review

Updated 11/17/2023

Audited Unassigned Fund Balance 12/31/2022 2,339,858

Changes to Fund Balance during 2023

Used to offset taxes	(360,000)	
Revenue over Budget	85,000	
Expense under Budget	45,000	
TOTAL		(230,000)

Total Estimated FB 12/31/2023 2,109,858

Estimated 2024 5% Retainage 1,594,412

Estimated available 2024 **515,446**

Budgeted to offset taxes 2024
 Operating Budget (350,000)

Voted for Warrant Article

Estimated available 2025 **165,446**

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
Used in 2023	360,000
Estimated Use 2023	

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

2024- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Town's 50% share of the tax. ConCom receives other 50%. SB updated from \$30,000 to \$35,000	14,185	51,608	31,772	30,000	42,629	35,000		16.67%
3185-007 Yield Tax Timber Tax amount.	19,306	31,672	71,238	40,000	44,717	40,000		0.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro - \$6,500 St. Methodios - \$28,325 NFI North-Contoocook School - \$4,400 Kearsarge Lodge - \$2,250 Hopkinton State Fair - \$45,500 Beech Hill - \$3,100 TOTAL = \$90,075	40,250	94,175	87,510	93,000	6,551	93,000		0.00%
3190 Interest & Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	69,628	60,543	73,131	34,000	28,983	40,000		17.65%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	1,031	1,335	975	1,000	720	1,000		0.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,375,000 003-Municipal Agent Fees - \$25,000 Total = \$1,360,000	1,324,911	1,394,415	1,401,472	1,400,000	1,293,700	1,400,000		0.00%
3290 Licenses, Permits & Fees-TOWN 002-Certified Docs = \$1,500 004-Dog Licenses = \$7,400 006-Dog License Penalties = \$3,500 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$500 Pistol Permits = \$200 TOTAL Town Fees Collected = \$13,300	9,013	15,303	15,525	12,700	13,376	13,300		4.72%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	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 = \$2,500 007-Hunting/Fishing Licenses = \$2,000 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$12,800	10,344	11,723	9,047	12,000	12,665	12,800		6.67%
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	289,043	420,559	521,569	562,198	-	400,000		-28.85%
3353-001 Highway Block Grant State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	191,685	187,004	189,664	193,134	193,109	193,000		-0.07%
3356-001 State/Federal Forest Land Payment for forest land in Town.	448	444	474	476	476	476		0.00%
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	192,927	200,683	200,750	221,679	221,500		10.34%
3359 Other Revenue from State 006-Grants-Police = \$10,000 Emergency Management Grants \$7,500 Total = \$17,500	211,237	15,160	39,316	10,460	75,576	17,500		67.30%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	6,857	8,910	6,439	7,000	5,825	6,000		-14.29%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	2,357	1,440	1,225	1,300	1,932	1,500		15.38%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	64	62	73	50	21	1		-98.00%
3401-004 Building Permit Fees Fees for building permits, inspections, electrical, plumbing, mechanical & driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	46,197	48,936	60,779	48,000	54,514	55,000		14.58%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance. Note: \$30,000 ADDED DUE TO ADDED PT POSITION	273,426	318,481	413,155	325,000	321,604	380,000		16.92%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	35,416	35,888	33,494	36,000	33,950	36,000		0.00%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	80,977	82,580	83,007	83,000	84,275	86,000		3.61%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	7,350	2,625	7,350	5,500	2,100	5,000		-9.09%
3401-007 Police Reports Fees paid by those requesting police reports.	1,710	1,470	1,690	1,700	1,896	1,800		5.88%
3401-008 Fire Reports Fees paid by those requesting fire reports.	75	15	30	50	120	100		100.00%
200 3403-001 Sewer User Fees Sewer Fund is self-funding so amount or revenue is equal to the total expense in the budget.	167,715	208,366	197,907	273,120		245,114		-10.25%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	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.	109,098	140,463	109,408	130,000	105,212	150,000		15.38%
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.	3,924	8,859	2,745	2,500	3,797	4,000		60.00%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station. Recommend increase in tipping fees to \$150/ton effective 2/1/2024	130,215	155,415	107,495	120,000	91,521	200,000		66.67%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	27,981	83,555	64,847	50,000	23,369	40,000		-20.00%
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	90,000	-	-	45,000	-	45,000		0.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property Tax deeded property = \$65,000 Cemetery lots = \$2,500.	3,636	2,488	225,260	62,500	33,766	67,500		8.00%
3502-001 Checking Account Interest Bank Interest earned. 2022: Interest rates lower.	37,173	13,809	38,885	112,000	136,262	165,000		47.32%
3503-001 Rents Rental Horseshoe Tavern stopped 2021. Bates: \$900/mo X 12mo = \$10,800 Contoocook Hydro Dam = \$6,000 TOTAL = \$16,800	12,540	8,600	11,100	20,800	19,000	16,800		-19.23%
3504-002 Fines & Forfeits Court fines. Building Permit Fines?	400	195	40	100	1,563	1,000		900.00%
3506 Insurance Insurance from Health/WC/Unemp./Prop-Liab.	6,005	16,744	4,099	-	(1,000)	-		0.00%
3508-001 Donations & Contributions Based on past experience.	1,967	5,094	17,835	1,000	-	1,000		0.00%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3509 Revenue from TIF Fund Based on past experience.	-	-	-	23,683	-	25,222		6.50%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$7,500 Library Contrib. \$15,000 Misc. \$1,000 Deer Meadow Solar Lease Option - \$20,000 Total = \$43,500	21,311	29,574	48,761	23,200	35,538	43,500		87.50%
3000 - REVENUE TOTAL BUDGET	3,524,079	3,650,437	4,077,998	3,961,221	2,889,446	4,043,113	-	2.07%

SUMMARY	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 11/30/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3100 - REVENUE FROM TAXES	143,369	237,998	263,651	197,000	122,880	208,000	-	5.58%
3200 - LICENSES, PERMITS, FEES	1,345,299	1,422,776	1,427,018	1,425,700	1,320,461	1,427,100	-	0.10%
3300 - REVENUE FROM OTHER GOVERNMENT	969,015	816,094	951,706	967,018	490,840	832,476	-	-13.91%
3401 - PLANNING, ZONING, BUILDING	55,411	59,286	68,443	56,300	62,271	62,500	-	11.01%
3401 - AMBULANCE REVENUE	397,170	439,574	537,006	449,500	441,929	507,000	-	12.79%
3401 - MISC. CHARGES FOR SERVICES	1,849	1,547	1,793	1,800	2,037	1,901	-	5.61%
3404 - TRANSFER STATION REVENUE	361,219	388,292	284,495	347,500	223,899	439,000	-	26.33%
3500 - MISC. REVENUE	83,032	76,504	345,979	243,283	225,129	320,022	-	31.54%
SUB-TOTALS-FUND 100	3,356,365	3,442,071	3,880,091	3,688,101	2,889,446	3,797,999	-	2.98%
3403 - SEWER USER FEES-FUND 200	167,715	208,366	197,907	273,120	-	245,114	-	-10.25%
TOTALS	3,524,079	3,650,437	4,077,998	3,961,221	2,889,446	4,043,113	-	2.07%

BUDGET CHANGE	
\$	81,892
%	2.07%

2024 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2023 Approved	2024 Department	2024 Select Board	\$ Change	% Change
Road Bond	2,000,000	-	-	(2,000,000)	100.00%
Recreation Facilities CRF	50,000	50,000	50,000	-	0.00%
Road & Bridge CRF	-	400,000	100,000	100,000	100.00%
Police/Fire Radio Replacement CRF	10,000	3,000	3,000	(7,000)	-70.00%
Fire Vehicles Replacement CRF	200,000	350,000	325,000	125,000	62.50%
Highway Vehicles Replacement CRF	220,000	260,000	260,000	40,000	18.18%
Police Vehicles Replacement CRF	30,000	35,000	15,000	(15,000)	-50.00%
Transfer Station Equipment/Fac. CRF	75,000	95,000	95,000	20,000	100.00%
Library Building Systems CRF	41,000	50,000	35,000	(6,000)	-14.63%
Ambulance CRF	80,000	50,000	50,000	(30,000)	-37.50%
Sewer Equipment/Sludge Removal CRF	35,000	55,000	55,000	20,000	57.14%
Revaluation CRF	15,000	43,000	43,000	28,000	186.67%
Town Hall Renovation		25,000	-	-	100.00%
Library Technology Trust Fund				-	-100.00%
Library Buildings & Grounds Trust Fund		6,500	6,500	6,500	#DIV/0!
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				-	#DIV/0!
SSC Special Revenue Fund	-			-	
TOTAL WARRANT ARTICLES	2,861,500	1,518,000	1,133,000	(1,343,500)	-46.95%
To CRF	756,000	1,416,000	1,031,000		
To Expendable Trust	105,500	102,000	102,000		
	861,500	1,518,000	1,133,000		
Individual Warrant Articles	2,000,000	-	-		
	2,861,500	1,568,000	1,183,000		

**2024 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 11/30/2023	2024 DEPARTMENT	2024 SELECT BOARD	2024 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	240,282	249,096	257,014	284,930	296,145	296,145	-	15.23%
4135 - IT SERVICES	43,445	42,752	42,000	33,841	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	174,334	176,435	213,530	152,763	190,222	190,391	-	-10.84%
4141 - ELECTION ADMINISTRATION	6,032	12,759	8,079	4,707	23,738	23,738	-	193.82%
4150 - FINANCE	123,934	132,461	140,263	125,237	144,177	142,240	-	1.41%
4152 - ASSESSING OF PROPERTY	81,973	71,303	82,770	39,116	82,320	82,320	-	-0.54%
4153 - LEGAL	66,915	48,474	20,000	18,153	25,000	20,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	850,787	881,827	996,874	934,205	1,193,552	1,221,715	-	22.55%
4191 - PLANNING BOARD	141,452	144,838	157,716	138,415	170,164	170,164	-	7.89%
4194 - GOVERNMENT BUILDINGS	111,880	133,651	149,270	109,648	145,580	145,580	-	-2.47%
4195 - CEMETERIES	18,019	18,983	24,847	37,918	34,157	24,847	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	74,365	94,330	96,902	98,619	105,443	105,443	-	8.81%
4197 - REGIONAL PLANNING	-	-	-	-	7,490	7,490	-	100.00%
4210 - POLICE DEPARTMENT	903,315	912,875	974,052	834,214	955,562	955,575	-	-1.90%
4215 - AMBULANCE	756,568	812,421	807,992	732,417	939,639	902,809	-	11.73%
4220 - FIRE DEPARTMENT	268,054	284,003	323,530	239,661	328,886	311,134	-	-3.83%
4290 - EMERGENCY MANAGEMENT	0	52,456	1,000	2,775	13,500	13,500	-	1250.00%
4311 - DPW ADMINISTRATION	850,632	892,143	1,017,511	861,696	1,099,702	1,079,249	-	6.07%
4312 - HIGHWAYS & STREETS	802,556	718,071	1,101,500	544,401	1,108,000	1,108,000	-	0.59%
4316 - STREET LIGHTING	2,100	2,081	2,520	2,338	2,880	2,880	-	14.29%
4324 - TRANSFER STATION	665,608	667,496	761,293	640,371	804,997	799,828	-	5.06%
4325 - SOLID WASTE - LANDFILL	60,466	56,140	200,500	57,261	117,000	117,000	-	-41.65%
4327- SOLID WASTE - COMMUNITY WELLS	19,163	13,476	24,235	11,322	20,026	20,026	-	-17.37%
4411 - ANIMAL CONTROL	6,459	6,459	6,459	5,921	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	5,900	6,000	6,000	-	1.69%
4441 - HUMAN SERVICES ADMINISTRATION	17,800	45,094	48,384	41,808	48,533	48,533	-	0.31%
4445 - HUMAN SERVICES VENDORS	50,021	27,477	60,000	33,824	50,000	50,000	-	-16.67%
4520 - RECREATION	102,359	110,207	129,034	1,074,334	126,474	126,371	-	-2.06%
4521 - GROUNDS	48,471	54,475	59,300	54,827	60,800	60,800	-	2.53%
4550 - LIBRARY	310,589	342,560	372,640	309,988	383,816	359,233	-	-3.60%
4583 - PATRIOTIC PURPOSES	2,700	3,000	3,000	3,000	3,000	3,000	-	0.00%

**2024 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 11/30/2023	2024 DEPARTMENT	2024 SELECT BOARD	2024 BUD COM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	0	0	1	0	5	1	-	0.00%
4631 - REDEVELOPMENT & HOUSING	0	0	0	0	10,000	-	-	100.00%
4652 - ECONOMIC DEVELOPMENT	5,602	25,802	52,583	43,914	53,294	53,294	-	1.35%
4711 - DEBT SERVICE-PRINCIPAL	470,232	568,557	620,057	598,866	758,525	758,525	-	22.33%
4721 - DEBT SERVICE-INTEREST	162,595	197,386	172,945	170,163	247,339	247,339	-	43.02%
4723 - TAN INTEREST	0	0	1	0	1	1	-	0.00%
OPERATING BUDGET TOTAL	7,444,608	7,804,987	8,933,702	8,246,553	9,604,426	9,501,630	-	6.36%
4326 - SEWER FUND 200	178,444	197,323	244,285	186,893	244,739	245,114	-	0.34%
GRAND TOTAL	7,623,052	8,002,310	9,177,987	8,433,446	9,849,165	9,746,744	-	6.20%

*NOTE: 2022 Actual Includes \$188,000 encumbered to 2023.

\$ Change	568,757
% Change	6.20%

Budgets with Significant Offsetting Revenue

Planning-4191	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 2023	2024 DEPARTMENT	2024 SELECT BOARD
Total Expense	141,452	144,838	157,716	138,415	170,164	170,164
Income- Planning Board Fees	8,910	6,439	7,000	5,825	6,000	6,000
Income- ZBA Fees	1,440	1,225	1,300	1,932	1,500	1,500
Income-Building Permits	48,936	60,779	48,000	54,514	55,000	55,000
Expense After Income	82,166	76,395	101,416	76,144	107,664	107,664

AMBULANCE-4215	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 2023	2024 DEPARTMENT	2024 SELECT BOARD
Total Expense	756,568	812,421	807,992	732,417	939,639	902,809
Income- Warner Ambulance Share	82,580	83,007	83,000	84,275	86,000	86,000
Income- Webster Ambulance Share	35,888	33,494	36,000	33,950	36,000	36,000
Income-Paramedic Intercept	2,625	7,350	5,500	2,100	5,000	5,000
Income - Insurance Payments	318,481	413,155	325,000	321,604	380,000	380,000
Expense After Income	316,994	275,415	358,492	290,488	432,639	395,809

TRANSFER STATION- 4324	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 2023	2024 DEPARTMENT	2024 SELECT BOARD
Total Expense	665,608	667,496	761,293	640,371	804,997	799,828
Income- Webster Share	140,463	109,408	130,000	105,212	150,000	150,000
Income- Transfer Station Commercial	155,415	107,495	120,000	91,521	200,000	200,000
Income-Recycling Receipts	83,555	64,847	50,000	23,369	40,000	40,000
Income - Pay-by-Bag	-	-	45,000	-	45,000	45,000
Expense After Income	286,175	385,746	416,293	420,269	369,997	364,828

2024 OPERATING BUDGET
2023 - 2024 OPERATING BUDGET COMPARISON

DEPARTMENT	2023 BUDGET	2024 DEPARTMENT	2024 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	257,014	296,145	296,145	39,131	15.23%
4135 - IT SERVICES	42,000	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	213,530	190,222	190,391	(23,139)	-10.84%
4141 - ELECTION ADMINISTRATION	8,079	23,738	23,738	15,659	193.82%
4150 - FINANCE	140,263	144,177	142,240	1,977	1.41%
4152 - ASSESSING OF PROPERTY	82,770	82,320	82,320	(450)	-0.54%
4153 - LEGAL	20,000	25,000	20,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	996,874	1,193,552	1,221,715	224,841	22.55%
4191 - PLANNING BOARD	157,716	170,164	170,164	12,448	7.89%
4194 - GOVERNMENT BUILDINGS	149,270	145,580	145,580	(3,690)	-2.47%
4195 - CEMETERIES	24,847	34,157	24,847	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	96,902	105,443	105,443	8,541	8.81%
4197-REGIONAL PLANNING	-	7,490	7,490	7,490	100.00%
4210 - POLICE DEPARTMENT	974,052	955,562	955,575	(18,477)	-1.90%
4215 - AMBULANCE	807,992	939,639	902,809	94,817	11.73%
4220 - FIRE DEPARTMENT	323,530	328,886	311,134	(12,396)	-3.83%
4290 - EMERGENCY MANAGEMENT	1,000	13,500	13,500	12,500	1250.00%
4311 - HIGHWAY DEPARTMENT	1,017,511	1,099,702	1,079,249	61,738	6.07%
4312 - HIGHWAYS & STREETS	1,101,500	1,108,000	1,108,000	6,500	0.59%
4316 - STREET LIGHTING	2,520	2,880	2,880	360	14.29%
4324 - TRANSFER STATION	761,293	804,997	799,828	38,535	5.06%
4325 - SOLID WASTE - LANDFILL	200,500	117,000	117,000	(83,500)	-41.65%
4327- SOLID WASTE - COMMUNITY WELL	24,235	20,026	20,026	(4,209)	-17.37%
4411 - ANIMAL CONTROL	6,459	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	6,000	6,000	100	1.69%
4441 - HUMAN SERVICES ADMINISTRATION	48,384	48,533	48,533	149	0.31%
4445 - HUMAN SERVICES VENDORS	60,000	50,000	50,000	(10,000)	-16.67%
4520 - RECREATION	129,034	126,474	126,371	(2,663)	-2.06%
4521 - BUILDINGS & GROUNDS	59,300	60,800	60,800	1,500	2.53%
4550 - LIBRARY	372,640	383,816	359,233	(13,407)	-3.60%
4583 - PATRIOTIC PURPOSES	3,000	3,000	3,000	-	0.00%

**2024 OPERATING BUDGET
2023 - 2024 OPERATING BUDGET COMPARISON**

DEPARTMENT	2023 BUDGET	2024 DEPARTMENT	2024 SELECT BOARD	\$ CHANGE	% CHANGE
4611 - CONSERVATION COMMISSION	1	5	1	-	0.00%
4631 - REDEVELOPMENT & HOUSING	-	10,000	10,000	10,000	100.00%
4652 - ECONOMIC DEVELOPMENT	52,583	53,294	53,294	711	1.35%
4711 - DEBT SERVICE	620,057	758,525	758,525	138,468	22.33%
4721 - DEBT INTEREST	172,945	247,339	247,339	74,394	43.02%
4723 - TAN INTEREST	1	1	1	-	0.00%
OPERATING BUDGET TOTAL	8,933,702	9,604,426	9,511,630	577,928	6.47%
200 FUND 4326- SEWER	244,285	244,739	245,114	829	0.34%
GRAND TOTAL	9,177,987	9,849,165	9,756,744	578,757	6.31%

2024 Operating Budget Major Changes > \$5,000)

Item	2023 Budget	2024 Proposed	\$ Change	% Change
100-4130-116-00 EXEC - PT Staff Converted 32hr/WK TC/TC Assistant to 24 hr/wk to Executive Asst/Grant	-	29,952	29,952	100.00%
100-4140-125-00 TC/Tax Part Time Wages Salary/Overtime/Professional Services/Printing	23,270	-	(23,270)	-100.00%
4141 - Elections Four election year verses one election last year	8,079	23,738	15,659	193.82%
100-4155-110 PERS ADMIN - Merit Wage Pool 2023 Amount allocated to individual departments	-	122,454	122,454	100.00%
100-4155-210-00 PERS ADMIN - Health Insurnace	857,739	954,158	96,419	11.24%
100-4155-260-00 PERS ADMIN - Worker's Comp	82,428	90,671	8,243	10.00%
100-4191-390-00 PB Professional Services Includes \$15,000 for a Code Audit	4,750	19,600	14,850	312.63%
100-4194-421-03 CLEANING - Police Station Being done by Admin Asst.	8,400	-	(8,400)	-100.00%
100-4196-520-00 PRIMEX-Property Liability Insurance	94,902	103,443	8,541	9.00%
100-4210-116-00 PD Admin Asst Wages Now includes cleaning	51,886	58,698	6,812	13.13%
100-4210-230-00 PD - Retirement Change in rate and change in employees	189,033	176,085	(12,948)	-6.85%
100-4210-344-00 PD Contracts Increase in dispatch and prosecution cost paid to County.	48,243	58,241	9,998	20.72%
100-4215-115-00 AMB - FT Wages Correct budgeting of wages and promotions	408,314	441,517	33,203	8.13%

Item	2023 Budget	2024 Proposed	\$ Change	% Change
100-4215-116-00 AMB PT Wages Addition of PT hours beginning in April	70,844	124,844	54,000	76.22%
100-4215-390-00 AMB - Comstar Billing Billed 6% of what is collected	18,600	24,300	5,700	30.65%
100-4220-120-00 FD-PT/Call Wages Reduced by Select Board	30,000	15,000	(15,000)	-50.00%
100-4290-810-00 EM-Grant Expense Offset by revenue	-	7,500	7,500	100.00%
100-4311-115-00 PW-FT Wages Correct budgeting of wages	607,016	660,046	53,030	8.74%
100-4311-120-00 PW - PT Wages Reduced by Select Board	34,000	15,000	(19,000)	-55.88%
100-4311-140-00 PW-Overtime 15% of FT wages	86,340	99,007	12,667	14.67%
100-4311-230-00 PW-Retirement	109,021	116,045	7,024	6.44%
100-4312-380-00 HWY - Shimming/Paving 5.0% increase	530,000	556,500	26,500	5.00%
100-4312-635-00 HWY Gas/Oil Change in price	134,000	114,000	(20,000)	-14.93%
100-4312-683-00 HWY - Salt Drop in price	137,000	130,000	(7,000)	-5.11%
100-4324-115-00 TS-FT Wages New Road Bond added	115,010	161,304	46,294	40.25%
100-4324-120-00 TS - PT Wages New Road Bond added	84,450	55,922	(28,528)	-33.78%

Item	2023 Budget	2024 Proposed	\$ Change	% Change
100-4324-230-00 TS - Retirement Offset by revenue	16,962	22,856	5,894	34.75%
100-4324-418-00 TS - Demolition Haulage Offset by revenue	27,000	33,000	6,000	22.22%
100-4324-419-00 TS - Demolition Tipping Fees Offset by revenue	90,000	99,000	9,000	10.00%
100-4325-391-00 SW - Professional Services - Lagoon 2023 unexpending will be encumbered - Additional \$60,000 required	150,000	60,000	(90,000)	-60.00%
100-4325-419-00 SW - Hazardous Waste Day	8,500	15,000	6,500	76.47%
100-4445-390-10 Welfare Vendor Payments	60,000	50,000	(10,000)	-16.67%
100-4550-115-00 LIB - Director Salary	72,614	66,000	(6,614)	-9.11%
100-4550-120-00 LIB - PT Wages	95,888	84,000	(11,888)	-12.40%
100-4711 Bond Principal Payment	620,057	758,525	138,468	22.33%
100-4721 Bond Interest Payment	172,945	247,339	74,394	43.02%
TOTALS	5,047,291	5,593,745	546,454	10.83%

2024 Budget-Select Board Major Changes From Original Request-OPERATING BUDGET

Item	Department Request	Select Board Proposed	\$ Change	% Change
100-4150-121-00 FIN-Budget Committee Minutetaker	3,600	1,800	(1,800)	-50.00%
100-4153-320-00 LEGAL - Services	25,000	20,000	(5,000)	-20.00%
100-4155-210-00 PERS ADMIN-Health Insurance Conversion of PT to FT of Transfer Station position.	926,949	954,158	27,209	2.94%
100-4155-211-00 PERS ADMIN - Dental Insurance Conversion of PT to FT of Transfer Station position.	37,082	38,036	954	2.57%
100-4195-390-00 CE - Professional Services	15,000	5,690	(9,310)	-62.07%
100-4215-116-00 AMB-PT Wages Start new PT position in April	141,044	124,844	(16,200)	-11.49%
100-4215-120-00 AMB - Wages-Call/Training/Courses	12,976	10,000	(2,976)	-22.93%
100-4215-140-00 AMB - Overtime	66,736	55,000	(11,736)	-17.59%
100-4215-221-00 AMB Medicare	9,771	9,323	(448)	-4.58%
100-4215-230-00 AMB Retirement	161,709	157,244	(4,465)	-2.76%
100-4220-120-00 FD - PT/Call Wages	30,000	15,000	(15,000)	-50.00%

Item	Department Request	Select Board Proposed	\$ Change	% Change
100-4220-220-00 FD-FICA	2,170	930	(1,240)	-57.14%
100-4220-221-00 FD-Medicare	1,849	1,578	(271)	-14.66%
100-4220-540-00 - FD-Conferences/Training	5,000	2,500	(2,500)	-50.00%
100-4220-555-00 FD-Advertising	500	-	(500)	-100.00%
100-4311-120-00 PW-PT Wages	34,000	15,000	(19,000)	-55.88%
100-4311-220-00 PW-FICA	55,279	54,101	(1,178)	-2.13%
100-4311-221-00 PW-Medicare	12,928	12,653	(275)	-2.13%
100-4324-115-00 TS-Full time Wages Conversion of PT to FT of Transfer Station position.	119,704	161,304	41,600	34.75%
100-4324-120-00 TS-Part Time Wages Conversion of PT to FT of Transfer Station position.	85,447	55,922	(29,525)	-34.55%
100-4324-220-00 TS-FICA Conversion of PT to FT of Transfer Station position.	13,125	13,964	839	6.39%
100-4324-221-00 TS-Medicare Conversion of PT to FT of Transfer Station position.	3,091	3,266	175	5.66%
100-4324-230-00 TS-Retirement Conversion of PT to FT of Transfer Station position.	17,240	22,856	5,616	32.58%
100-4550-110-00 LIB-Library Director Salary	72,614	66,000	(6,614)	-9.11%
100-4550-115-00 LIB - FT Staff Salary	57,553	56,680	(873)	-1.52%

Item	Department Request	Select Board Proposed	\$ Change	% Change
100-4550-120-00 LIB PT Wages	95,888	84,000	(11,888)	-12.40%
100-4550-220-00 LIB - FICA	14,015	12,814	(1,201)	-8.57%
100-4550-221-00 LIB - Medicare	3,278	2,997	(281)	-8.57%
100-4550-230-00 LIB - Retirement	17,950	16,599	(1,351)	-7.53%
100-4550-411 LIB-Heat/Oil Adjusted price to \$3.50/gal	19,000	16,625	(2,375)	-12.50%
CRF - Road & Bridge CRF	400,000	100,000	(300,000)	-75.00%
	2,456,898	2,089,084	(367,814)	-14.97%

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100 - GENERAL FUND									
4130 - GENERAL GOVERNMENT: EXECUTIVE									
100-4130-110-00	EXEC-TOWN ADMIN. SALARY Salary for position.	104,250.12	108,259.72	115,357.00	101,840.50	117,122.00	117,122.00	1,765.00	1.53
100-4130-115-00	EXEC-ADMIN. ASSESS. ASST. Salary for position.	51,098.22	47,431.12	49,970.00	44,278.82	50,690.00	50,690.00	720.00	1.44
100-4130-116-00	EXEC-PT STAFF Executive Assistant/Grant Coordinator 24hrs/wk X \$24.00/hr X 52 wks = \$29,952	0.00	0.00	0.00	0.00	29,952.00	29,952.00	29,952.00	0.00
100-4130-125-00	EXEC-SELECT BOARD STIPEND \$1,500 x 5 = \$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 To cover Select Board meetings.	536.01	1,321.98	1,785.00	1,165.71	1,900.00	1,900.00	115.00	6.44
100-4130-220-00	EXEC-FICA 6.20 % of Salary	9,752.28	9,739.00	10,826.00	8,659.63	12,844.00	12,844.00	2,018.00	18.64
100-4130-221-00	EXEC-MEDICARE 1.45% of Wages	2,280.82	2,277.63	2,532.00	2,025.27	3,004.00	3,004.00	472.00	18.64
100-4130-230-00	EXEC-RETIREMENT 13.53% of eligible wages	19,667.54	22,076.00	23,046.00	20,329.56	22,962.00	22,962.00	(84.00)	(0.36)
100-4130-341-00	EXEC-TELEPHONE Alarm lines, main town number, TA & AAA lines TDS- \$340/mo. x 12 = \$4,080 FirstNet \$45/mo. x 12 = \$540 Comcast Internet 250/mo x 12 = 3,000 Total = \$7,620	4,630.88	5,638.82	5,340.00	6,046.60	7,620.00	7,620.00	2,280.00	42.70
100-4130-530-00	EXEC-TRAVEL/MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4130-540-00	EXEC-MEMBERSHIPS/CONFERENCES/TRAINING Conf./Trainings for TA, AAA, Health Off., Select Board = \$500 NRRRA training for Waste Reduction Committee = \$1,000	0.00	981.38	500.00	1,181.54	1,500.00	1,500.00	1,000.00	200.00
100-4130-550-00	EXEC-PRINTING Town Report printing. The right number is now being printed so we will not drop in 2024. Increase is due to the increase in the cost of printing.	4,522.10	3,718.00	4,000.00	4,292.00	4,400.00	4,400.00	400.00	10.00
100-4130-555-00	EXEC-ADVERTISING Advertising for bids, procurement, public notices. The cost for one public notice has increased dramatically but we are doing fewer of them.	1,136.40	1,954.43	2,000.00	961.98	1,500.00	1,500.00	(500.00)	(25.00)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4130-560-00	EXEC-DUES/SUBSCRIPTIONS NHMA Dues = \$5,700 NHMMA = \$125 ICMA = 0 NH Association of Assessing Officials = \$50 NH Health Officers Association = \$50 Concord Monitor = \$150 TOTAL = \$6,075	6,350.00	5,681.00	5,983.00	5,961.00	6,075.00	6,075.00	92.00	1.54
100-4130-610-00	EXEC-TOWN MEETING EXPENSES Sound System = \$900 Plaques/Appreciation Gifts/Certificates = \$100 TOTAL = \$1,000	718.06	693.81	800.00	900.00	1,000.00	1,000.00	200.00	25.00
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	7,044.68	8,282.44	7,500.00	5,714.89	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 = \$2,100 Decrease is because we are doing less mailing and more electronic transmissions.	3,151.81	1,161.92	2,800.00	3,564.01	2,100.00	2,100.00	(700.00)	(25.00)
100-4130-670-00	EXEC-REF. BOOKS/SUBSCRIPTIONS Reference Books.	40.00	0.00	150.00	35.00	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.	10,977.56	15,871.54	10,000.00	10,372.70	10,000.00	10,000.00	0.00	0.00
100-4130-690-01	EXEC-WEB SITE ADMINISTRATION Town website hosting - \$7,900 EDC website hosting - \$225 Trails website hosting - \$200 TOTAL = \$8,325	6,425.39	6,506.95	6,925.00	7,916.38	8,325.00	8,325.00	1,400.00	20.22
100-4130-810-00	EXEC-GRANT EXPENSE This line is a space holder for unanticipated expenditures funded by grants.	0.00	0.00	0.00	59,684.82	1.00	1.00	1.00	0.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		<u>240,281.87</u>	<u>249,095.74</u>	<u>257,014.00</u>	<u>284,930.41</u>	<u>296,145.00</u>	<u>296,145.00</u>	<u>39,131.00</u>	<u>15.23</u>

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
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).	15,811.30	4,338.73	15,600.00	10,459.00	15,600.00	15,600.00	0.00	0.00
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	7,129.53	26,693.28	10,000.00	13,775.67	10,000.00	10,000.00	0.00	0.00
100-4135-347-00	IT-COMPUTER SOFTWARE LICENSES "Antivirus, backups, email and Office 365 townwide TOTAL= \$16,400"	20,504.40	11,719.55	16,400.00	9,606.35	16,400.00	16,400.00	0.00	0.00
4135 - IT		43,445.23	42,751.56	42,000.00	33,841.02	42,000.00	42,000.00	0.00	0.00
4140 - TOWN CLERK/TAX COLLECTOR									
100-4140-110-00	TC/TAX-COLLECTOR SALARY 2022-2025 Term: \$63,800 2019-2022 Term: \$58,811	58,912.04	63,800.10	63,800.00	56,437.55	63,800.00	63,800.00	0.00	0.00
100-4140-115-00	TC/TAX-FULL TIME WAGES Deputy Town Clerk/Tax Collector 40 hrs/wk x 52wks x \$22.16 = \$46,093	32,914.47	34,779.97	45,450.00	38,047.49	46,093.00	46,093.00	643.00	1.41
100-4140-125-00	TC/TAX-PART TIME WAGES Position has been vacant since early 2022.	16,936.96	9,412.44	23,270.00	0.00	0.00	0.00	(23,270.00)	(100.00)
100-4140-140-00	TC/TAX-OVERTIME 2024: 4 Elections-\$1,200 + OT Coverage-\$1,400 = \$2,600 2023: 1 Election + OT = \$1,800 2022: 3 Elections + OT = \$2,500 2021: 1 Election + OT = \$1,800	2,555.02	1,552.05	1,800.00	1,073.83	2,600.00	2,600.00	800.00	44.44
100-4140-220-00	TC/TAX-FICA 6.20% of wages	6,681.30	7,104.06	8,328.00	6,046.87	6,925.00	6,975.00	(1,353.00)	(16.25)
100-4140-221-00	TC/TAX-MEDICARE 1.45% of Wages	1,562.50	1,661.47	1,948.00	1,414.18	1,620.00	1,631.00	(317.00)	(16.27)
100-4140-230-00	TC/TAX-RETIREMENT 13.53% of full-time wages	12,018.48	14,095.05	15,315.00	13,039.96	15,112.00	15,220.00	(95.00)	(0.62)
100-4140-341-00	TC/TAX-TELEPHONE Aprox 140/month for 12 months	1,636.75	1,630.98	1,680.00	1,359.42	1,680.00	1,680.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4140-345-00	TC/TAX-COMPUTER CONTRACT/AVITAR Avitar: service contract software modules: Kiosk \$276 Tax Collect\$4,350 Town Clerk/MV/Dog \$4,625 Utility (Water/Sewer) \$1,729 Invoice Cloud Monthly Online Service Fees \$103/mo X 12 = \$1,236 TOTAL = \$12,216. Estimate 3 percent increase = Total \$ 12,582.00	10,311.00	10,608.00	12,179.00	10,892.00	12,582.00	12,582.00	403.00	3.31
100-4140-346-00	TC/TAX-REGISTRY OF DEEDS Recording liens, redemptions, LUCT, & utilities = \$600.	921.17	463.16	600.00	168.63	600.00	600.00	0.00	0.00
100-4140-347-00	TC/TAX-MORTGAGE SEARCHES Mortgage searches & liens. - New compnay because of issues with the previous one.	1,769.00	240.00	1,500.00	0.00	2,000.00	2,000.00	500.00	33.33
100-4140-390-00	TC/TAX-PROFESSIONAL SERVICES Vital record preservation-KoFile-2 books/\$4230.00 ea.	2,095.00	4,230.00	8,460.00	25.53	8,460.00	8,460.00	0.00	0.00
100-4140-530-00	TC/TAX-TRAVEL & MEALS Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	100.00	0.00	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.	302.08	265.00	800.00	822.00	1,000.00	1,000.00	200.00	25.00
100-4140-550-00	TC/TAX-PRINTING For envelopes, motor vehicle registration renewal letters, tax bills & other required printing.	1,992.46	2,333.00	2,500.00	686.46	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.	1,067.12	2,174.93	2,000.00	1,920.01	2,000.00	2,000.00	0.00	0.00
100-4140-625-00	TC/TAX-POSTAGE/CONTRACT PO Box \$70, Postage: mail tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, civil forfeiture fees, wetland filings, dog license notices, vital statistics =\$8,830 TOTAL \$8,900 20,000 to 25,000 pieces of mail per year.	9,568.50	10,922.35	10,600.00	8,181.51	8,900.00	8,900.00	(1,700.00)	(16.04)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4140-680-00	TC/TAX-DOG TAGS Purchase of 1,600 dog tags per year.	680.17	938.13	800.00	0.00	950.00	950.00	150.00	18.75
100-4140-750-00	TC/TAX-FURNITURE/FIXTURES For anticipated replacement of office furniture (chairs, etc.)	286.00	318.69	400.00	259.98	400.00	400.00	0.00	0.00
100-4140-801-00	TC/TAX-ANIMAL/OHRV/CERT STATE FEES 12,024.00 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.	9,906.00	12,000.00	12,387.50	12,900.00	12,900.00	900.00	7.50	
4140 - TOWN CLERK/TAX COLLECTOR		<u>174,334.02</u>	<u>176,435.38</u>	<u>213,530.00</u>	<u>152,762.92</u>	<u>190,222.00</u>	<u>190,391.00</u>	<u>(23,139.00)</u>	<u>(10.84)</u>
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS									
100-4141-120-00	ELECTION-WAGES 104 hrs per Election x \$8.00/hr=\$832 2024: 4 Elections = \$3,328 2023: 1 Election = \$832	624.00	2,136.00	832.00	468.00	3,328.00	3,328.00	2,496.00	300.00
100-4141-130-00	ELECTION-MODERATOR'S STIPEND Moderator stipend - \$200 per election 4 elections + Town Meeting Business Session	400.00	800.00	400.00	0.00	1,000.00	1,000.00	600.00	150.00
100-4141-131-00	ELECTION-ASST. MODERATOR'S STIPEND Assistant Moderator stipend - \$100 per election 4 ballot elections + Town Meeting Business Session	300.00	(250.00)	300.00	0.00	500.00	500.00	200.00	66.67
100-4141-132-00	ELECTION-SUPR. OF CHECKLIST 3 supervisors: HAVA system - 30hrs x 3 supervisors x \$11/hr = \$990 4 Elections + Town/School meetings: 6 x 30hrs x 3 supervisors x \$11 = \$5,940 TOTAL = \$6,930	1,831.50	4,082.25	2,970.00	1,325.50	6,930.00	6,930.00	3,960.00	133.33
100-4141-220-00	ELECTION-FICA 6.20% of Supervisors Wages Other election officials paid via AP	169.35	274.67	184.00	82.19	430.00	430.00	246.00	133.70
100-4141-221-00	ELECTION-MEDICARE 1.45% of supervisors wages Other election officials paid thorough AP	39.61	64.25	43.00	19.22	100.00	100.00	57.00	132.56
100-4141-530-00	ELECTION-TRAVEL/MEALS Meals (lunch & dinner) for workers at the polls =\$500/election 4 elections X \$500 = \$2,000	147.75	495.90	200.00	123.45	2,000.00	2,000.00	1,800.00	900.00
100-4141-555-00	ELECTION-ADVERTISING Advertising if needed. Supervisor notices do not need to be published in the newspaper.	787.86	465.38	150.00	240.37	150.00	150.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4141-622-00	ELECTION-EXPENSES Ballot machine maint. contract \$500 batteries/ribbons \$300 Ballot Mach. Coding ranges from \$500-\$1,500 per election. = \$6,000 TOTAL = \$6,800	1,732.33	4,210.87	2,000.00	2,448.47	6,800.00	6,800.00	4,800.00	240.00
100-4141-625-00	ELECTION-POSTAGE Postage for 1 election Voter registrations, absentee ballots.	0.00	479.52	1,000.00	0.00	2,500.00	2,500.00	1,500.00	150.00
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS		6,032.40	12,758.84	8,079.00	4,707.20	23,738.00	23,738.00	15,659.00	193.82
4150 - FINANCIAL ADMINISTRATION									
100-4150-110-00	FIN-FINANCE DIRECTOR Wage for the position	72,298.09	76,517.88	78,750.00	69,533.76	79,875.00	79,875.00	1,125.00	1.43
100-4150-115-00	FIN-TREASURER Treasurer stipend	6,000.00	6,000.00	6,000.00	5,500.00	6,000.00	6,000.00	0.00	0.00
100-4150-120-00	FIN-FINANCE CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4150-121-00	FIN-BUDGET MINUTETAKER Hours vary due to length of meeting and number of meetings. 16hrs.mts x 15 mtgs x \$15/hr = \$3,600 SB cut in half the requested amount.	1,548.75	442.50	3,600.00	75.00	3,600.00	1,800.00	(1,800.00)	(50.00)
100-4150-122-00	FIN-TTF BOOKKEEPER Annual Stipend for Trustee of Trust Fund Bookkeeper	500.00	500.00	500.00	0.00	500.00	500.00	0.00	0.00
100-4150-220-00	FIN-FICA 6.2% of wages SB reduced to reflect Minutetaker change.	4,649.34	5,479.91	5,509.00	4,840.02	6,047.00	5,936.00	427.00	7.75
100-4150-221-00	FIN-MEDICARE 1.45% of wages SB updated to reflect Minutetaker change.	1,087.45	1,281.64	1,288.00	1,132.00	1,305.00	1,279.00	(9.00)	(0.70)
100-4150-230-00	FIN-RETIREMENT 13.53% of full-time wages.	9,204.57	10,758.44	10,860.00	9,597.38	10,807.00	10,807.00	(53.00)	(0.49)
100-4150-341-00	FIN-TELEPHONE Aprox. 34/mox12=408	399.93	398.63	500.00	332.41	408.00	408.00	(92.00)	(18.40)
100-4150-345-00	FIN-COMPUTER SERVICES MTS software support	6,293.76	8,823.72	8,600.00	7,750.00	8,840.00	8,840.00	240.00	2.79
100-4150-530-00	FIN-TRAVEL/MEALS	0.00	0.00	50.00	0.00	50.00	50.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4150-540-00	FIN-CONFERENCES/TRAINING Conference fee went up due to change in location. Last year was under budget because it was held close by.	0.00	0.00	175.00	130.00	260.00	260.00	85.00	48.57
100-4150-560-00	FIN-DUES/SUBSCRIPTIONS NHGFOA membership	35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00
100-4150-610-01	FIN-AUDIT EXPENSES Price was locked for 3 years ending in 2025.	17,500.00	17,950.00	17,950.00	18,950.00	17,950.00	17,950.00	0.00	0.00
100-4150-610-02	FIN-FIXED ASSET EXPENSES Price increases from Kroll for fixed asset management.	1,200.00	0.00	1,225.00	1,600.00	2,000.00	2,000.00	775.00	63.27
100-4150-610-03	FIN-BANK FEES For stop payments or other bank fees.	70.01	371.20	200.00	84.00	200.00	200.00	0.00	0.00
100-4150-611-00	FIN-BUDGET COMM EXPENSES	0.00	0.00	200.00	550.00	200.00	200.00	0.00	0.00
100-4150-621-00	FIN-POSTAGE/COPIER CONTRACTS Postage 131.77x12=1581.24 (TC/Tax postage line reduced by \$2,600) Copier 368.26x12=4419.12 (contract has an acceleration clause so it will go up each year. Waiting to hear back about what it will go up) Postage contract went up because we combined the TC/Tax machine and ours into one contract and moved it to this budget line. TC/Tx being reduced by \$2,600.	3,147.29	3,902.05	4,821.00	5,127.85	6,100.00	6,100.00	1,279.00	26.53
4150 - FINANCIAL ADMINISTRATION		123,934.19	132,460.97	140,263.00	125,237.42	144,177.00	142,240.00	1,977.00	1.41
4152 - REVALUATION OF PROPERTY									
100-4152-344-01	AS-TAX MAP UPDATES Contract with CAI to maintain tax maps. Tax maps are updated yearly to be current with the April 1 tax assessing date.	3,950.00	3,475.00	3,700.00	3,550.00	3,700.00	3,700.00	0.00	0.00
100-4152-345-00	AS-COMPUTER SERVICES Avitar Assessing software licence = \$3,900	3,570.00	3,674.00	3,800.00	3,785.00	3,900.00	3,900.00	100.00	2.63
100-4152-346-00	AS-REGISTRY OF DEEDS Fees for copies of deeds, filing of easements and liens.	107.45	37.16	200.00	119.70	150.00	150.00	(50.00)	(25.00)
100-4152-347-00	AS-RECORDS STORAGE Storage of property history files and some planning records	13,740.00	14,910.00	15,300.00	12,600.00	15,300.00	15,300.00	0.00	0.00
100-4152-390-00	AS-PROFESSIONAL SERVICES General Assessing: 32 hrs/mo. x 12 mo. x \$55 = \$21,120 Cyclical Work = \$18,250 Abatement Work = \$3,000 Sansoucy Contract Utility Assessing = \$14,000 TOTAL = \$56,370	57,942.50	45,950.00	56,370.00	16,275.00	56,370.00	56,370.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4152-390-01	AS-ONLINE ASSESSMENT CARDS	2,663.00	3,257.10	3,400.00	2,786.00	2,900.00	2,900.00	(500.00)	(14.71)
	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. This is especially important in 2024 for the revaluation.								
100-4152-391-00	AS-DIGITILIZATION-IMAGESILO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4152 - REVALUATION OF PROPERTY		81,972.95	71,303.26	82,770.00	39,115.70	82,320.00	82,320.00	(450.00)	(0.54)
4153 - LEGAL EXPENSES									
100-4153-320-00	LEGAL-LEGAL SERVICES	21,344.78	2,903.97	20,000.00	18,152.55	25,000.00	20,000.00	0.00	0.00
	Legal services provided by Donahue, Tucker & Ciandella & attendance at Town Meeting. Also covers Planning & Zoning Boards legal fees. Select Board lowered by \$5,000								
100-4153-320-01	LEGAL-LEGAL SETTLEMENT	45,570.00	45,570.00	0.00	0.00	0.00	0.00	0.00	0.00
4153 - LEGAL EXPENSES		66,914.78	48,473.97	20,000.00	18,152.55	25,000.00	20,000.00	0.00	0.00
4155 - PERSONNEL ADMINISTRATION									
100-4155-110-00	PERS. ADM.-MERIT WAGE POOL	0.00	23,757.63	0.00	6,666.00	122,454.00	122,454.00	122,454.00	0.00
	2024-4.0% 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 2023-6.5%,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%,								
100-4155-210-00	PERS. ADM.-HEALTH INSURANCE	729,603.13	755,185.95	857,739.00	791,487.76	926,949.00	954,158.00	96,419.00	11.24
	GMR 2024 = 19% Health Insurance for eligible employees. Employees pay 10% Includes SB Transfer Station Change								
100-4155-211-00	PERS. ADM.-DENTAL INSURANCE	40,680.98	38,616.75	38,406.00	35,466.85	37,082.00	38,036.00	(370.00)	(0.96)
	GMR = 4.7% Dental Insurance for eligible employees Employees pay 10% Includes SB Tranfer Station status change.								
100-4155-215-00	PERS. ADM.-LONG TERM DISABILITY	5,958.34	6,290.43	7,230.00	6,338.46	7,320.00	7,320.00	90.00	1.24
	2024 \$610/mo x 12 months								
100-4155-220-00	PERS. ADM.-FICA	496.08	0.00	2,232.00	0.00	0.00	0.00	(2,232.00)	(100.00)
	Account no longer used - distributed into the individual department budgets								
100-4155-221-00	PERS. ADM.-MEDICARE	238.59	0.00	522.00	0.00	0.00	0.00	(522.00)	(100.00)
	Account no longer used - distributed into the individual department budgets								
100-4155-250-00	PERS. ADM.-UNEMPLOYMENT INS.	94.53	51.82	500.00	253.80	559.00	559.00	59.00	11.80
	Increase for 2024								

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4155-260-00	PERS. ADM.-WORKERS' COMP. INS. Increased for 2024	70,471.35	53,967.78	82,428.00	76,935.26	90,671.00	90,671.00	8,243.00	10.00
100-4155-290-00	PERS. ADM.-LIFE INSURANCE 2024 96/mo x 12	1,097.55	1,101.15	1,152.00	1,024.10	1,152.00	1,152.00	0.00	0.00
100-4155-291-00	PERS. ADM.-FSA/MISC. EXPENSES FSA \$132.00 + Background checks	1,651.25	1,139.75	1,165.00	380.00	1,165.00	1,165.00	0.00	0.00
100-4155-551-00	PERS. ADM.-EMP.TRAINING/EDUCATION 2023: Over-expended by police wellness program. To cover in-house training workshops and education reimbursement as outlined in the personnel policy.	495.00	968.40	5,000.00	14,537.26	5,000.00	5,000.00	0.00	0.00
100-4155-555-00	PERS. ADM.-EMPLOYMENT ADVERTISING Cost for employment advertising.	0.00	746.96	500.00	1,115.47	1,200.00	1,200.00	700.00	140.00
4155 - PERSONNEL ADMINISTRATION		850,786.80	881,826.62	996,874.00	934,204.96	1,193,552.00	1,221,715.00	224,841.00	22.55
4191 - PLANNING									
100-4191-110-00	PB-PLANNING DIRECTOR 40hrs/wk x 52wks x \$37.94 = \$78,915	71,953.87	73,754.13	77,794.00	68,972.52	78,915.00	78,915.00	1,121.00	1.44
100-4191-115-00	PB-ZBA CHAIR SALARY PB/ZBA Chair stipend	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 16hrs/wk x 52wks x \$40.79/hr = \$33,937	26,607.90	31,616.00	32,794.00	29,543.36	33,937.00	33,937.00	1,143.00	3.49
100-4191-140-00	PB-OVERTIME Meetings, hearings, etc.	2,999.04	2,150.90	1,900.00	2,600.48	2,500.00	2,500.00	600.00	31.58
100-4191-220-00	PB-FICA 6.20% of wages	6,176.13	6,561.96	7,007.00	6,064.40	7,214.00	7,214.00	207.00	2.95
100-4191-221-00	PB-MEDICARE 1.45% of wages	1,444.47	1,534.59	1,639.00	1,418.31	1,687.00	1,687.00	48.00	2.93
100-4191-230-00	PB-RETIREMENT 13.53% of full-time wages	9,563.07	10,672.26	10,991.00	9,876.95	11,015.00	11,015.00	24.00	0.22
100-4191-341-00	PB-TELEPHONE FirstNet \$540,TDS \$416	1,033.33	876.46	924.00	728.18	956.00	956.00	32.00	3.46

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4191-345-00	PB-COMPUTER SOFTWARE CAI WebGIS Support Contract \$3,100 CAI Query Manager Contract \$700 Avitar Software Contract \$1,960	4,099.00	4,134.00	5,550.00	4,787.00	5,685.00	5,685.00	135.00	2.43
100-4191-346-00	PB-REGISTRY OF DEEDS MCRD recordings, copies	18.13	12.60	75.00	0.00	75.00	75.00	0.00	0.00
100-4191-390-00	PB-PROFESSIONAL SERVICES CAI Planning Maps Maint. Contract \$900 MP Conserv., Preserv. & Open Space Chapter \$3,700 (ConCom \$1,500 & PB \$2,200) Planning Consultant Services \$1,500 Regulatory Audit - \$15,000 - -- Analysis of consistencies or conflicts between the Master Plan and Regulations (Zoning Ordinance, Subdivision and Site Plan Regulations, and Driveway Regulations). TOTAL = \$19,600	825.00	600.00	4,750.00	750.00	19,600.00	19,600.00	14,850.00	312.63
100-4191-530-00	PB-TRAVEL/MEALS 96 mi x 52wks x '23 IRS Rate .655 = Bldg Insp MCRD, conferences, etc.	2,063.21	2,291.26	2,920.00	2,322.00	2,920.00	2,920.00	0.00	0.00
100-4191-540-00	PB-CONFERENCES/TRAINING NHMA PB/ZBA Law Lectures (est four participants) ('23 per person \$90)	0.00	0.00	125.00	270.00	360.00	360.00	235.00	188.00
100-4191-550-00	PB-PRINTING Public copies Code updates (\$800), business/appt cards, BI reports, verification forms, bags, NRI & Zoning maps, LexisNexis Planning & Land Use Regulation update (\$90).	211.87	366.88	300.00	965.53	1,100.00	1,100.00	800.00	266.67
100-4191-555-00	PB-ADVERTISING Advertising costs reimbursed by applicants	3,416.91	1,020.65	1,350.00	871.40	1,350.00	1,350.00	0.00	0.00
100-4191-560-00	PB-DUES/SUBSCRIPTIONS 2024: CNHRPC Dues moved to Regional Planning 100-4197-343-00 to match NHDRA recommended accounting numbers.	7,450.46	7,097.00	7,247.00	7,483.00	0.00	0.00	(7,247.00)	(100.00)
100-4191-625-00	PB-POSTAGE Cert notices, meeting materials, corresp, permits, etc.	2,589.88	1,149.66	1,350.00	1,761.55	1,850.00	1,850.00	500.00	37.04
4191 - PLANNING		<u>141,452.27</u>	<u>144,838.35</u>	<u>157,716.00</u>	<u>138,414.68</u>	<u>170,164.00</u>	<u>170,164.00</u>	<u>12,448.00</u>	<u>7.89</u>
4194 - GENERAL GOVERNMENT BUILDINGS									
100-4194-341-02	TELEPHONE-BATES BLDG. Bates Building phone and internet-Supervisors of the Checklist & Alarm	2,008.49	2,320.57	2,016.00	1,788.65	2,016.00	2,016.00	0.00	0.00
100-4194-410-01	ELECTRICITY-TOWN HALL \$425.00/mo. X 12mo. = \$5,100	3,469.88	3,870.42	4,200.00	4,205.11	5,100.00	5,100.00	900.00	21.43

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4194-410-02	ELECTRICITY-BATES BLDG. \$150/mo. X 12mo. = \$1,800	1,278.82	1,168.83	1,320.00	3,764.60	1,800.00	1,800.00	480.00	36.36
100-4194-410-03	ELECTRICITY-POLICE STATION \$405/mo. X 12 mo. = \$4,860 (24hr/7 day operation).	3,804.13	4,538.83	4,800.00	4,142.56	4,860.00	4,860.00	60.00	1.25
100-4194-410-04	ELECTRICITY-CON. FIRE STATION \$1,160/mo. X 12mo. = \$13,920	12,102.73	13,367.29	13,920.00	14,669.62	13,920.00	13,920.00	0.00	0.00
100-4194-410-05	ELECTRICITY-HOP FIRE STATION \$175/mo. X12mo. = \$2,100	1,231.60	1,480.10	1,560.00	1,344.00	2,100.00	2,100.00	540.00	34.62
100-4194-410-06	ELECTRICITY-HWY GARAGE \$900/mo. X 12mo. = \$10,800	6,637.60	8,430.75	7,080.00	7,062.20	10,800.00	10,800.00	3,720.00	52.54
100-4194-410-07	ELECTRICITY-SLUSSER CTR. \$575/mo. X 12mo. = \$6,900	4,734.92	5,173.43	5,700.00	5,511.97	6,900.00	6,900.00	1,200.00	21.05
100-4194-410-08	ELECTRICITY-ROWELL BRIDGE \$25/mo. x 12mo. = \$300	240.50	252.70	300.00	201.10	300.00	300.00	0.00	0.00
100-4194-410-09	ELECTRICITY-FOUNTAIN SQ \$27/mo. x 12 = \$324	213.03	286.05	324.00	231.11	324.00	324.00	0.00	0.00
100-4194-410-10	ELECTRICITY-RECREATION PROP. \$375/mo. X 12mo. = \$4,500	2,935.62	3,100.26	4,260.00	3,501.47	4,500.00	4,500.00	240.00	5.63
100-4194-410-11	ELECTRICITY-185 MAIN ST HORSE SHOE 2023: Electricity Disconnected	219.41	593.99	0.00	155.75	0.00	0.00	0.00	0.00
100-4194-410-12	ELECTRICIY - FIRE STATION ANNEX Former Rescue Building \$75/mo X 12 mo = \$900	0.00	0.00	0.00	0.00	900.00	900.00	900.00	0.00
100-4194-411-01	HEATING OIL-TOWN HALL 1500 gal X \$3.50/gal = \$5,250	3,092.47	4,590.02	6,000.00	3,464.73	5,250.00	5,250.00	(750.00)	(12.50)
100-4194-411-02	HEATING OIL-BATES BLDG. 1,000 gal X \$3.50/gal = \$3,500	2,263.79	2,384.72	4,000.00	2,410.52	3,500.00	3,500.00	(500.00)	(12.50)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4194-411-03	HEATING OIL-POLICE STATION 1,700 gallons X \$3.50/gal = \$5,950	3,007.36	3,655.54	6,800.00	2,957.36	5,950.00	5,950.00	(850.00)	(12.50)
100-4194-411-05	HEATING OIL-HOP FIRE STATION 1,400 gallons X \$3.50/gal = \$4,900	1,704.05	2,385.44	4,800.00	4,114.07	4,900.00	4,900.00	100.00	2.08
100-4194-411-07	HEATING OIL-SLUSSER CTR. 1,500 gallons X \$3.50/gal = \$5,250	1,846.39	3,408.33	4,800.00	3,796.19	5,250.00	5,250.00	450.00	9.38
100-4194-411-12	HEATING OIL - FIRE STATION ANNEX Will not be heated.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4194-412-04	PROPANE-CON FIRE STATION Generator & Stove	324.62	1,812.40	600.00	0.00	600.00	600.00	0.00	0.00
100-4194-412-06	PROPANE-HWY GARAGE Heating system backup and fuel for Generator	309.66	1,557.87	500.00	2,111.32	2,000.00	2,000.00	1,500.00	300.00
100-4194-412-07	PROPANE-SLUSSER CTR. Stove & Living room fireplace	732.38	369.95	500.00	212.25	500.00	500.00	0.00	0.00
100-4194-413-04	PELLETS-CON FIRE STATION 37 tons X \$250.00/ton = \$9,250	4,301.67	8,209.62	9,200.00	7,349.45	9,250.00	9,250.00	50.00	0.54
100-4194-413-06	PELLETS-HWY GARAGE Pellet boiler fuel 42 tons X \$250.00/ton = \$10,500	7,538.68	7,655.43	11,500.00	2,766.32	10,500.00	10,500.00	(1,000.00)	(8.70)
100-4194-420-01	WATER-TOWN HALL \$200/Qtr X 4=\$800	1,301.14	1,015.08	800.00	1,254.50	800.00	800.00	0.00	0.00
100-4194-420-02	WATER/SEWER-BATES BLDG. Fees for water and sewer	222.66	450.53	500.00	455.29	500.00	500.00	0.00	0.00
100-4194-420-04	WATER-CON FIRE STATION Fees for water and sewer	859.08	1,271.07	1,200.00	676.69	1,000.00	1,000.00	(200.00)	(16.67)
100-4194-420-05	WATER-HOP FIRE STATION Fee for Water	745.00	712.00	750.00	479.00	660.00	660.00	(90.00)	(12.00)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4194-420-07	WATER/SEWER-SLUSSEY CTR. Fee for water and sewer	561.03	870.74	700.00	827.61	900.00	900.00	200.00	28.57
100-4194-420-10	WATER/SEWER RECREATION PROPERTY Fee for water and sewer	0.00	50.00	300.00	0.00	300.00	300.00	0.00	0.00
100-4194-420-12	WATER/SEWER - FIRE STATION ANNEX Water will be turned off.	0.00	0.00	0.00	224.65	0.00	0.00	0.00	0.00
100-4194-421-01	CLEANING-TOWN HALL Contracted Services - Doubled the cleaning for 2021 \$300/mo X 12mos = \$3,600	7,450.00	3,000.00	3,000.00	2,926.00	3,600.00	3,600.00	600.00	20.00
100-4194-421-03	CLEANING-POLICE STA Cleaning now done internally	8,925.00	8,235.00	8,400.00	0.00	0.00	0.00	(8,400.00)	(100.00)
100-4194-421-06	CLEANING-HWY GARAGE Clenaing now done internally	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4194-421-07	CLEANING-SLUSSEY CTR. Contracted Cleaning Service \$1175/mo. X 12 mo. = 14,100	4,335.00	11,940.00	11,940.00	11,577.00	14,100.00	14,100.00	2,160.00	18.09
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	19,249.28	21,197.16	23,000.00	11,220.90	20,000.00	20,000.00	(3,000.00)	(13.04)
100-4194-640-00	CUSTODIAL SUPPLIES Cleaning supplies, trash bags, paper products, etc.	4,234.46	4,296.99	4,500.00	4,245.93	2,500.00	2,500.00	(2,000.00)	(44.44)
4194 - GENERAL GOVERNMENT BUILDINGS		<u>111,880.45</u>	<u>133,651.11</u>	<u>149,270.00</u>	<u>109,647.92</u>	<u>145,580.00</u>	<u>145,580.00</u>	<u>(3,690.00)</u>	<u>(2.47)</u>
4195 - CEMETERIES									
100-4195-115-00	CEM-SEASONAL WAGES 2023: 25hrs/32wks x \$16.78 = \$13,424 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	10,619.49	10,677.46	13,238.00	10,558.85	13,424.00	13,424.00	186.00	1.41

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4195-220-00	CEM-FICA "Social security cost for employees 6.20%."	668.06	677.50	821.00	654.65	832.00	832.00	11.00	1.34
100-4195-221-00	CEM-MEDICARE "Medicare cost for employees 1.45%."	156.25	158.44	192.00	153.12	195.00	195.00	3.00	1.56
100-4195-390-00	CEM-PROFESSIONAL SERVICES 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. 2024: Requesting more to offset the increase & help to not deplete trust proceeds. Select Board reduced by \$9,310	0.00	4,000.00	4,000.00	22,809.68	15,000.00	5,690.00	1,690.00	42.25
100-4195-390-01	CEM-MEMORIAL GARDENS 2024-Reduced- Joe is doing these now. "Purchase of flowers, flush markers & maintenance."	1,810.54	100.00	2,000.00	860.00	1,000.00	1,000.00	(1,000.00)	(50.00)
100-4195-410-00	CEM-ELECTRICITY \$28.00 x 12 mo. = \$336	258.88	270.67	216.00	258.98	336.00	336.00	120.00	55.56
100-4195-412-00	CEM-TOWN WATER \$200 Qtr. x 4 = \$800	1,323.99	852.07	950.00	677.20	800.00	800.00	(150.00)	(15.79)
100-4195-560-00	CEM-DUES/SUBSCRIPTIONS NH Cemetery Association dues.	0.00	0.00	130.00	0.00	70.00	70.00	(60.00)	(46.15)
100-4195-650-00	CEM-GROUNDSKEEPING/MAINT/MILEAGE Supplies, grass seed, lime, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$2,200. Employee mileage reimbursement at IRS rate=\$300. TOTAL: \$2,500.	3,182.25	2,247.21	3,300.00	1,946.01	2,500.00	2,500.00	(800.00)	(24.24)
4195 - CEMETERIES		<u>18,019.46</u>	<u>18,983.35</u>	<u>24,847.00</u>	<u>37,918.49</u>	<u>34,157.00</u>	<u>24,847.00</u>	<u>0.00</u>	<u>0.00</u>
4196 - INSURANCE									
100-4196-520-00	PRIMEX-PROPERTY LIABILITY INS. 2024 Increase	74,070.00	81,820.50	94,902.00	94,902.00	103,443.00	103,443.00	8,541.00	9.00
100-4196-521-00	PRIMEX-PROP/LIAB DEDUCTIBLE	294.75	12,509.80	2,000.00	3,716.75	2,000.00	2,000.00	0.00	0.00
4196 - INSURANCE		<u>74,364.75</u>	<u>94,330.30</u>	<u>96,902.00</u>	<u>98,618.75</u>	<u>105,443.00</u>	<u>105,443.00</u>	<u>8,541.00</u>	<u>8.81</u>

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4197 - ADVERTISING AND REGIONAL ASSOCIATIONS									
100-4197-343-00	Central NH Regional Planning Dues CNHRPC Annual Dues Est. NHOPD Hopkinton Population 5,992 X 1.25/capita = \$7,490.00	0.00	0.00	0.00	0.00	7,490.00	7,490.00	7,490.00	0.00
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.									
4197 - ADVERTISING AND REGIONAL ASSOCIATIONS		0.00	0.00	0.00	0.00	7,490.00	7,490.00	7,490.00	0.00
4210 - POLICE									
100-4210-110-00	PD-POLICE CHIEF'S SALARY Wages for the position	191,248.59	92,422.99	97,807.00	86,361.04	99,205.00	99,205.00	1,398.00	1.43
100-4210-115-00	PD-FT OFFICER'S WAGES FT wages (6) 40 hrs per week + 88 hours vacation 1 Sergeant 5 Patrol Officers Total = \$394,945	313,929.40	315,726.60	415,186.00	331,591.99	394,945.00	394,945.00	(20,241.00)	(4.88)
100-4210-116-00	PD-FT CLERICAL WAGES 40hrs/wk x 52wks x \$28.22/hr = \$58,698	47,072.91	48,692.80	51,886.00	51,099.20	58,698.00	58,698.00	6,812.00	13.13
100-4210-120-00	PD-PT OFFICER'S WAGES 32hrs/wk x 52wks x \$27.38/hr = \$45,560 \$23.00 x 100hrs = \$2,300 TOTAL = \$47,860	50,908.99	61,717.07	51,348.00	25,823.68	47,860.00	47,860.00	(3,488.00)	(6.79)
100-4210-140-00	PD-OVERTIME 12hrs/wk x \$43.90 x52wks = \$27,393.60	22,620.04	30,019.55	27,394.00	39,535.84	27,394.00	27,394.00	0.00	0.00
100-4210-150-00	PD-TRAINING	1,500.23	4,459.16	5,500.00	6,389.97	5,500.00	5,500.00	0.00	0.00
100-4210-151-00	PD-GRANT LINE The expense associated with grants received. Reimbursement 100% shown on revenue line 100-3359-006.	9,348.64	8,724.38	9,960.00	8,731.84	10,000.00	10,000.00	40.00	0.40
100-4210-190-00	PD-SPECIAL EVENTS Traffic details, parades, political events, elections	783.30	184.73	500.00	0.00	500.00	500.00	0.00	0.00
100-4210-220-00	PD-FICA 6.2% of wages of non Group II employees	6,249.84	7,267.48	6,400.00	5,052.83	6,607.00	6,607.00	207.00	3.23
100-4210-221-00	PD-MEDICARE 1.45% of wages	9,124.42	8,212.47	9,595.00	8,043.19	9,339.00	9,340.00	(255.00)	(2.66)
100-4210-230-00	PD-RETIREMENT Group II-FT Officers -31.28% of wages Group I - Admin. Asst. - 13.53% of wages	175,348.64	155,933.78	189,033.00	156,584.40	176,073.00	176,085.00	(12,948.00)	(6.85)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4210-341-00	PD-TELEPHONE Includes all phone lines/cell phones/dispatch monthly charges.	10,669.30	10,317.41	10,800.00	10,023.07	10,800.00	10,800.00	0.00	0.00
100-4210-343-00	PD-OFFICE EQUIPMENT Various types of equipment to operate the office.	769.70	6,127.35	1,000.00	1,086.48	1,000.00	1,000.00	0.00	0.00
100-4210-344-00	PD-CONTRACT FEES IMC User Fees - \$7654 County Dispatch - \$39189 County Attorney - Prosecution - \$9,017.00 Copy Machine - \$1,552.00 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$458.33 Pitney Bowes 776.22 TOTAL: \$58241	39,726.20	43,430.61	48,243.00	43,701.17	58,241.00	58,241.00	9,998.00	20.72
100-4210-350-00	PD-MEDICAL SERVICES First Aid supplies.	0.00	1,347.53	250.00	1,351.37	250.00	250.00	0.00	0.00
100-4210-355-00	PD-INVESTIGATIVE SERVICES Crime scene equipment, supplies and blood draws.	318.50	1,850.96	1,000.00	884.92	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.	2,823.52	14,184.50	5,000.00	4,603.17	5,000.00	5,000.00	0.00	0.00
100-4210-366-00	PD-RADIO REPAIRS Repair of radios, radar certification.	1,610.40	14,244.41	2,500.00	833.50	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.	339.75	16,848.53	2,000.00	1,022.44	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	0.00	188.37	250.00	241.93	250.00	250.00	0.00	0.00
100-4210-540-00	PD-CONFERENCES/TRAINING Attend conferences/trainings/workshops.	1,084.00	3,533.80	1,000.00	995.00	1,000.00	1,000.00	0.00	0.00
100-4210-550-00	PD-PRINTING Letterhead/business cards, etc.	428.00	296.00	500.00	74.75	500.00	500.00	0.00	0.00
100-4210-560-00	PD-DUES/SUBSCRIPTIONS Cost of dues/subscriptions.	200.00	780.00	300.00	200.00	300.00	300.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4210-600-00	PD-NEW EQUIPMENT Purchase of office equipment.	3,349.20	40,467.17	3,000.00	29,767.08	3,000.00	3,000.00	0.00	0.00
100-4210-620-00	PD-OFFICE SUPPLIES Purchase of office supplies & air card costs.	2,629.17	5,033.66	3,500.00	2,946.25	3,500.00	3,500.00	0.00	0.00
100-4210-625-00	PD-POSTAGE Cost for mailings.	273.56	714.68	600.00	246.99	600.00	600.00	0.00	0.00
100-4210-635-00	PD-VEHICLE GAS/OIL Gas prices have been on the rise and we have not been fully staffed for quite a while. With more officers on patrol and the increase in gas prices, I have added \$9200 to this line. In January of this year, we were paying \$1.95 per gallon, we are currently paying \$3.39. That is a 74% increase in fuel prices. I calculated the same number of gallons and I increase the price per gallon to \$4.00.	10,626.26	19,616.70	28,800.00	16,803.95	28,800.00	28,800.00	0.00	0.00
100-4210-640-00	PD-CUSTODIAL SUPPLIES Cost of cleaning supplies.	134.17	272.72	200.00	66.18	200.00	200.00	0.00	0.00
100-4210-670-00	PD-BOOKS/RSA'S Cost for books/RSAs.	198.00	260.00	500.00	152.00	500.00	500.00	0.00	0.00
4210 - POLICE		<u>903,314.73</u>	<u>912,875.41</u>	<u>974,052.00</u>	<u>834,214.23</u>	<u>955,562.00</u>	<u>955,575.00</u>	<u>(18,477.00)</u>	<u>(1.90)</u>
4215 - AMBULANCE									
100-4215-115-00	AMB-FT WAGES Wages for 6 FT employees - 48hrs/wk x 52 wks	362,670.20	412,684.17	408,314.00	393,166.24	441,517.00	441,517.00	33,203.00	8.13
100-4215-116-00	AMB-PT WAGES Wages for all PT EMS personnel. Includes training coverage, shift coverage, and vacation/sick time coverage. Estimate based on experience. Addition of a third person on Mon- Friday 12 Hrs Pr. day \$70,200 Have missed 70 second ambulance calls so far in 2023. SB changed start of new positions to 4/1/2024	74,917.54	62,944.81	70,844.00	52,019.31	141,044.00	124,844.00	54,000.00	76.22
100-4215-120-00	AMB-WAGES-CALL/TRAINING/COURSES Needed for certifications. Training/refresher Courses 336hrs x OT \$38.62 = \$12,976 Training-2hrs/mo x 12 hrs x 6 employees AEMT Refresher - 3 x 24hrs Paramedic Refresher - 3 x 40hrs Select Board reduced to \$10,000	3,738.10	8,046.96	12,976.00	7,333.24	12,976.00	10,000.00	(2,976.00)	(22.93)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4215-130-00	AMB-48-53HRS. 48-53 Straight hours (300 x \$38.62) = \$11,586 2024-This line separated from OT 100-4215-140-00	11,189.20	9,258.72	0.00	10,993.29	11,586.00	11,586.00	11,586.00	0.00
100-4215-140-00	AMB-OVERTIME Hoiday OT = 11 x 2 x 24hr x 38.62/hr = \$20,391 Vac/Sick/Fam/Paternity Leave Coverage 900hrs x 38.62 = \$34,758 TOTAL = \$66,736 Select Board reduced to \$10,000	78,429.65	69,027.92	66,736.00	53,520.02	66,736.00	55,000.00	(11,736.00)	(17.59)
100-4215-220-00	AMB-FICA 6.2% of non Group II employees wages SB Updated to reflect new position start date.	4,061.35	3,617.78	4,392.00	3,675.10	8,745.00	7,740.00	3,348.00	76.23
100-4215-221-00	AMB-MEDICARE 1.45% of employee wages Select Board adjustment due to budget amount changes	7,397.76	8,122.79	8,104.00	7,420.15	9,771.00	9,323.00	1,219.00	15.04
100-4215-230-00	AMB-RETIREMENT 30.35% of Full-time employee wages Select Board change due to budget changes	141,913.42	161,519.17	154,471.00	144,998.75	161,709.00	157,244.00	2,773.00	1.80
100-4215-350-00	AMB-MEDICAL SERVICES Employee counseling for tragic events = \$455 Occupational Physicals 15 x \$203 = \$3,045 TOTAL: \$3,500	4,039.00	0.00	3,500.00	549.00	3,500.00	3,500.00	0.00	0.00
100-4215-364-00	AMB-AMBULANCE REPAIRS 1 & 2 Costs for maintenance and repairs for both ambulances.	3,784.45	8,821.81	7,000.00	2,774.33	7,000.00	7,000.00	0.00	0.00
100-4215-366-00	AMB-RADIO REPAIRS AMB-RADIO REPAIRS - Ambulance radio repairs. \$1,000.00	76.75	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100-4215-390-00	AMB-BILLING SERVICES-COMSTAR Actual cost of last years Comstar's billing expect similar cost. Line was over spent \$5,700. We are billed 6.0% of what they collect.	25,868.89	24,309.78	18,600.00	18,988.70	24,300.00	24,300.00	5,700.00	30.65
100-4215-390-01	AMB-CONTRACTS-DIFB. Maintenance and Service contracts of 3 Zoll defibrillators 2 Ventilators and 2 donated LUCAS machines. Annual PM's are required	0.00	4,129.00	3,655.00	655.00	3,655.00	3,655.00	0.00	0.00
100-4215-430-00	AMB-EQUIPMENT REPAIRS/MAINT. Repair equipment and maintenance costs for equipping two Ambulances (IV pumps/Lucas machines Load systems and cots etc.) Increase of \$500. for rising expenses	492.85	3,187.24	3,000.00	3,259.51	3,500.00	3,500.00	500.00	16.67

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4215-540-00	AMB-CONFERENCES/TRAINING Conferences & EMS trainings for mandatory certifications.	2,182.50	4,680.00	5,000.00	2,452.13	5,000.00	5,000.00	0.00	0.00
100-4215-635-00	AMB-DIESEL 2,800 gal. x \$5.00/gal = \$14,000.	7,504.75	8,469.01	16,800.00	9,903.01	14,000.00	14,000.00	(2,800.00)	(16.67)
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	5,085.32	7,089.58	6,600.00	2,824.76	6,600.00	6,600.00	0.00	0.00
100-4215-690-00	AMB-MEDICAL SUPPLIES Supplies necessary to maintain two ambulances.	23,216.19	15,512.49	17,000.00	16,883.96	17,000.00	17,000.00	0.00	0.00
4215 - AMBULANCE		<u>756,567.92</u>	<u>812,421.23</u>	<u>807,992.00</u>	<u>732,416.50</u>	<u>939,639.00</u>	<u>902,809.00</u>	<u>94,817.00</u>	<u>11.73</u>
4220 - FIRE									
100-4220-115-00	FD-FIRE CHIEF'S WAGES Wages for the position	84,428.22	87,323.89	92,511.00	81,323.71	92,511.00	93,833.00	1,322.00	1.43
100-4220-120-00	FD-PT/CALL FIRE WAGES PT wages/training/recruitment Select board reduced to \$15,000	16,210.61	13,858.28	30,000.00	7,082.75	30,000.00	15,000.00	(15,000.00)	(50.00)
100-4220-220-00	FD-FICA 6.2% of non Group II employee wages Adjustment due to Select Board budget change.	1,601.65	660.10	2,170.00	407.87	2,170.00	930.00	(1,240.00)	(57.14)
100-4220-221-00	FD-MEDICARE 1.45% of employee wages Changed due to Select Board budget changes	1,560.83	1,378.01	1,849.00	1,234.52	1,849.00	1,578.00	(271.00)	(14.66)
100-4220-230-00	FD-RETIREMENT 30.35% of full-time employee wages	26,727.36	29,530.40	29,280.00	25,954.46	29,280.00	29,717.00	437.00	1.49
100-4220-341-00	FD-TELEPHONE Phone, Fax, and Internet at stations - Hot Spots in Ambulances and Chiefs car LTE for tablets	9,867.88	10,183.61	9,500.00	10,638.12	13,020.00	13,020.00	3,520.00	37.05
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	3,001.78	6,327.53	4,552.00	2,427.42	4,552.00	4,552.00	0.00	0.00
100-4220-350-00	FD-MEDICAL SERVICES Counseling for fire employees for tragic events.	887.68	0.00	1,000.00	688.00	1,000.00	1,000.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4220-366-00	FD-RADIO REPAIRS Radio repairs. (Total 32 portable radios/upgrade when needed)	0.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00
100-4220-390-00	FD-PROFESSIONAL SERVICES Costs for OSHA related expenses of new employees.	34.68	36.20	1,000.00	0.00	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.	61,359.00	62,015.00	66,347.00	66,347.00	68,553.00	68,553.00	2,206.00	3.32
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	6,196.68	10,531.33	11,089.00	6,829.03	11,089.00	11,089.00	0.00	0.00
100-4220-431-00	FD-VEHICLE-MAINT./REPAIRS Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-2 forestry's-1 ladder and 1 UTV	6,606.77	6,115.22	9,000.00	6,097.08	9,000.00	9,000.00	0.00	0.00
100-4220-540-00	FD-CONFERENCES/TRAINING NH Fire Academy fire training & additional classes. Select Board reduces to \$2,500	962.50	1,192.50	5,000.00	1,617.12	5,000.00	2,500.00	(2,500.00)	(50.00)
100-4220-555-00	FD-ADVERTISING Fire Prevention Week & School Education Programs. Select Board reduced to \$0	0.00	0.00	500.00	0.00	500.00	0.00	(500.00)	(100.00)
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	2,605.50	1,966.50	2,525.00	1,827.50	2,525.00	2,525.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
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 Total Small Equipment = \$4,500. Fire hose replacement and repair = \$3200.00 GRAND TOTAL: \$7,700.00	9,234.92	11,784.11	7,700.00	4,670.09	7,700.00	7,700.00	0.00	0.00
100-4220-611-00	FD-RADIOS Radio Repairs = \$1,000 XTS/APX Batteries 5 x \$250= \$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	4,426.07	7,873.57	7,475.00	2,372.30	7,475.00	7,475.00	0.00	0.00
100-4220-612-00	FD-REPLACE EQUIP./TURNOUT GEAR FD-REPLACE EQUIP./TURNOUT GEAR - Fire Dex FXR Tecgen 71 Firefighting Gear- 2 sets x \$4,210 X \$8,420Nomex 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 \$4,860. for turnout gear/equip. with 10 year life span.GRAND TOTAL: \$13,217. \$13,217.00	13,830.73	9,951.40	12,587.00	5,955.80	13,217.00	13,217.00	630.00	5.01
100-4220-620-00	FD-OFFICE SUPPLIES/BACKGROUND CKS Background checks, paper, business cards, printer ink, & office supplies.	2,072.18	1,805.38	2,200.00	995.46	2,200.00	2,200.00	0.00	0.00
100-4220-635-00	FD-GASOLINE/DIESEL Gas: 500 gal. x \$4.00/gal. = \$2,000 Diesel: 1,000 gal. x \$5.00/gal. = \$5,000 TOTAL = \$7,000	3,514.05	3,762.13	8,000.00	3,177.09	7,000.00	7,000.00	(1,000.00)	(12.50)
100-4220-640-00	FD-CUSTODIAL SUPPLIES/FLOOR MAINT. Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800	1,592.31	1,502.86	1,800.00	829.17	1,800.00	1,800.00	0.00	0.00
100-4220-680-00	FD-PUBLIC RELATIONS Fire Prevention w/schools & Open House. \$1,000	837.50	184.64	1,000.00	810.32	1,000.00	1,000.00	0.00	0.00
100-4220-681-00	FD-UNIFORMS/SAFETY EQUIPMENT Chief's uniforms = \$700 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,150	2,092.77	4,215.85	3,150.00	2,285.85	3,150.00	3,150.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4220-690-00	FD-REHAB. SUPPLIES Supplies needed for extended periods of emergency calls.	776.07	1,041.59	1,500.00	670.06	1,500.00	1,500.00	0.00	0.00
100-4220-691-00	FD-BLDG. SYSTEMS MAINT. 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	6,626.44	9,262.46	10,295.00	4,920.43	10,295.00	10,295.00	0.00	0.00
4220 - FIRE		<u>268,054.18</u>	<u>284,002.56</u>	<u>323,530.00</u>	<u>239,661.15</u>	<u>328,886.00</u>	<u>311,134.00</u>	<u>(12,396.00)</u>	<u>(3.83)</u>
4290 - EMERGENCY MANAGEMENT									
100-4290-430-00	EM - EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
100-4290-431-00	EM-GENERATOR MAINT. Emergency Operations Generator at the High School	0.00	2,955.92	500.00	2,774.91	2,500.00	2,500.00	2,000.00	400.00
100-4290-540-00	EM-CONF/TRAINING To cover EM training	0.00	0.00	500.00	0.00	1,000.00	1,000.00	500.00	100.00
100-4290-541-02	EM-Equipment Grant Expense	0.00	49,500.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4290-690-00	EM - SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00
100-4290-810-00	EM - GRANT EXPENSE This line is 100% offset by grant revenue shown in account 100-3359.	0.00	0.00	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
4290 - EMERGENCY MANAGEMENT		<u>0.00</u>	<u>52,455.92</u>	<u>1,000.00</u>	<u>2,774.91</u>	<u>13,500.00</u>	<u>13,500.00</u>	<u>12,500.00</u>	<u>250.00</u>
4311 - PUBLIC WORKS ADMINISTRATION									
100-4311-110-00	PW-DIRECTOR'S SALARY Salary for the position	85,247.75	91,711.10	97,159.00	85,788.23	98,547.00	98,547.00	1,388.00	1.43
100-4311-115-00	PW-FT WAGES Wages for 11 FT Employees 1 HWY Superintendent 1 B&G Superintendent 1 Mechanic 1 Building Overseer 5 Heavy Equipment Operators 2 Light Equipment Operators	523,879.02	537,510.82	607,016.00	519,000.47	660,046.00	660,046.00	53,030.00	8.74

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4311-120-00	PW-PT WAGES Winter plowing, summer flagging, mowing Select Board reduced this line	4,095.00	0.00	34,000.00	9,130.23	34,000.00	15,000.00	(19,000.00)	(55.88)
100-4311-140-00	PW-OVERTIME Mostly for winter plowing 15% of FT wages	79,816.88	91,590.49	86,340.00	80,542.25	99,007.00	99,007.00	12,667.00	14.67
100-4311-220-00	PW-FICA 6.2% of wages Adjusted to reflect Select Board budget changes	40,830.49	42,501.47	51,120.00	40,999.17	55,279.00	54,101.00	2,981.00	5.83
100-4311-221-00	PW-MEDICARE 1.45% of wages Adjusted to reflect Select Board budget changes	9,549.23	9,939.82	11,955.00	9,588.60	12,928.00	12,653.00	698.00	5.84
100-4311-230-00	PW-RETIREMENT 13.53% of FT wages	87,098.10	100,735.55	109,021.00	95,374.87	116,045.00	116,045.00	7,024.00	6.44
100-4311-341-00	PW-TELEPHONE Phones/Cell phones/Internet service/Fire alarm.	4,629.36	5,794.17	5,600.00	7,672.45	6,500.00	6,500.00	900.00	16.07
100-4311-350-00	PW-MEDICAL SERVICES Stock shop medical cabinet, ear plugs, & other safety equipment	76.44	0.00	200.00	180.47	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	1,858.00	1,664.00	1,700.00	923.00	1,700.00	1,700.00	0.00	0.00
100-4311-360-00	PW-UNIFORMS/CLEANING Uniform rental & cleaning service. Uniform rental & cleaning service. 7% increase in 2024 added	9,558.87	6,994.83	7,700.00	6,357.65	8,250.00	8,250.00	550.00	7.14
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	500.00	46.00	1,000.00	1,433.34	2,000.00	2,000.00	1,000.00	100.00
100-4311-620-00	PW-OFFICE SUPPLIES Purchase Office Supplies. Purchase Office Supplies.	619.70	967.19	1,200.00	1,048.24	1,200.00	1,200.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4311-681-00	PW-SAFETY EQUIP/BOOTS	2,872.76	2,687.09	3,500.00	3,657.04	4,000.00	4,000.00	500.00	14.29
	Safety equipment including vests, rain gear, steel toe boots per Personnel Policy. Safety equipment including vests, rain gear, steel toe boots per Personn								
4311 - PUBLIC WORKS ADMINISTRATION		850,631.60	892,142.53	1,017,511.00	861,696.01	1,099,702.00	1,079,249.00	61,738.00	6.07
4312 - HIGHWAY AND STREETS									
100-4312-366-00	HWY-RADIO REPAIRS	869.40	1,067.50	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
	Purchase radios/repairs. Every vehicle has a 2-way radio. Purchase radios/repairs. Every vehicle has a 2-way radio.								
100-4312-380-00	HWY-SHIMMING/PAVING	275,298.00	177,707.99	530,000.00	106,337.68	556,500.00	556,500.00	26,500.00	5.00
	For the paving, shimming, chip sealing of paved roads and on-going maintenance. 2016 Note: Select Board adjusted to 5.0% increase moving forward per year.								
	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								
100-4312-393-00	HWY-TREE SERVICES	11,960.00	9,500.00	10,000.00	22,000.00	10,000.00	10,000.00	0.00	0.00
	Remove large dead trees @ \$500-\$1,000ea. (120 to cut) Remove large dead trees @ \$500-\$1,000ea. (120 to cut)								
100-4312-430-00	HWY-EQUIPMENT REPAIR/MAINT.	37,490.24	45,610.55	35,000.00	32,526.65	40,000.00	40,000.00	5,000.00	14.29
	Repair snowplows, truck engines, & other pieces of equipment. Repair snowplows, truck engines, & other pieces of equipment.								
100-4312-431-00	HWY-EQUIPMENT REPLACEMENT	0.00	4,144.68	3,000.00	11,806.36	5,000.00	5,000.00	2,000.00	66.67
	Replacement of chain saws, shovels, rakes, other small equipment and upkeep. Replacement of chain saws, shovels, rakes, other small equipment and upkeep.								
100-4312-440-00	HWY-EQUIPMENT LEASES/CONTRACTS	59,872.66	64,537.98	75,000.00	63,132.61	75,000.00	75,000.00	0.00	0.00
	Equipment rental: roller, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator								
100-4312-460-00	HWY-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4312-630-00	HWY-REPAIRS/MAINT. SUPPLIES	24,992.04	32,957.67	30,000.00	16,026.12	30,000.00	30,000.00	0.00	0.00
	Mechanic tools and Hoses, belts, filters, tools for shop, etc Mechanic tools and Hoses, belts, filters, tools for shop, etc.								
100-4312-630-01	HWY-REPAIRS-POLICE VEHICLES	3,134.61	3,234.77	4,000.00	2,199.73	4,000.00	4,000.00	0.00	0.00
	Parts, filters, tires for police cruisers and motorcycles.								
100-4312-632-00	HWY-TIRES/TUBES/CHAINS	7,014.00	19,365.00	12,000.00	10,755.25	12,000.00	12,000.00	0.00	0.00
	Tires, repairs, chains for all town trucks & equipment.								

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4312-635-00	HWY-GASOLINE/OIL 20,000 gal diesel X \$5.00/gal = \$100,000 3,500 gal gas X \$4.00/gal = \$14,000 plus engine oil, def fluid, grease etc...	67,372.91	95,664.54	134,000.00	86,025.13	114,000.00	114,000.00	(20,000.00)	(14.93)
100-4312-680-00	HWY-CULVERTS/CATCH BASINS Routine culvert replacement & damage repairs. Prices of culvert have tripled. Routine culvert replacement & damage repairs. Prices of culvert have	32,907.32	38,139.42	20,000.00	26,181.55	20,000.00	20,000.00	0.00	0.00
100-4312-682-00	HWY-SAND Sand for winter months. Sand for winter months.	13,179.70	18,858.11	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00
100-4312-683-00	HWY-SALT Road salt prices dropped \$2.32 per ton for 2024	86,010.88	136,141.16	137,000.00	82,708.87	130,000.00	130,000.00	(7,000.00)	(5.11)
100-4312-684-00	HWY-BITUMINOUS PRODUCT Product used for calcium chloride, cold patch for potholes.	12,612.38	11,712.00	20,000.00	11,233.69	20,000.00	20,000.00	0.00	0.00
100-4312-685-00	HWY-GUARDRAILS Replacement of end units for guardrails.	6,400.00	0.00	6,000.00	6,250.00	6,000.00	6,000.00	0.00	0.00
100-4312-686-00	HWY-SIGNS/STRIPPING For all signs and painting of crosswalks and lines.	1,868.95	8,683.72	6,000.00	4,267.56	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.	5,908.33	6,576.06	6,500.00	5,417.41	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.	155,664.83	44,169.41	45,000.00	57,532.16	45,000.00	45,000.00	0.00	0.00
4312 - HIGHWAY AND STREETS		<u>802,556.25</u>	<u>718,070.56</u>	<u>1,101,500.00</u>	<u>544,400.77</u>	<u>1,108,000.00</u>	<u>1,108,000.00</u>	<u>6,500.00</u>	<u>0.59</u>
4316 - STREET LIGHTS									
100-4316-410-00	STREETS-LIGHTING \$240/Mo. X 12/Mo. = \$2,880 Cost for 7 street lights. (1) Broad Cove Rd, (3) Cedar St., (1) Emerson Hill Rd, (2) Main St.	2,100.20	2,081.00	2,520.00	2,337.50	2,880.00	2,880.00	360.00	14.29
4316 - STREET LIGHTS		<u>2,100.20</u>	<u>2,081.00</u>	<u>2,520.00</u>	<u>2,337.50</u>	<u>2,880.00</u>	<u>2,880.00</u>	<u>360.00</u>	<u>14.29</u>
4324 - TRANSFER STATION									
100-4324-115-00	TS-FULL TIME WAGES 2 full-time employees -Transfer Station Superintendent -Assistant Manager SB changed PT employee to FT = 3 FT employees	104,807.63	107,600.34	115,010.00	103,132.50	119,704.00	161,304.00	46,294.00	40.25

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Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4324-120-00	TS-PART TIME WAGES Hours to perform all necessary tasks varies from week to week and season to season. 3 part-time employees SB changed PT employee to FT = 3 FT employees	60,929.43	71,340.07	84,450.00	54,089.74	85,447.00	55,922.00	(28,528.00)	(33.78)
100-4324-140-00	TS-OVERTIME Includes holiday, training, after hours meetins, m aintneance projects. Operates during holidays and in inclement weather	5,148.24	7,624.32	8,000.00	12,086.67	8,000.00	8,000.00	0.00	0.00
100-4324-220-00	TS-FICA 6.20% of wages SB changed PT employee to FT = 3 FT employees	10,309.52	11,501.14	12,863.00	10,052.64	13,215.00	13,964.00	1,101.00	8.56
100-4324-221-00	TS-MEDICARE 1.45% of wages SB changed PT employee to FT = 3 FT employees	2,410.93	2,689.75	3,008.00	2,351.01	3,091.00	3,266.00	258.00	8.58
100-4324-230-00	TS-RETIREMENT 13.53% of full-time wages SB changed PT employee to FT = 3 FT employees	13,917.36	16,250.19	16,962.00	15,623.76	17,240.00	22,856.00	5,894.00	34.75
100-4324-341-00	TS-TELEPHONE Telephone/Internet/Fax services @ \$167/12mo.= \$2,000.	2,016.48	2,083.43	2,000.00	1,523.69	2,000.00	2,000.00	0.00	0.00
100-4324-342-00	TS-ALARM Annual alarm monitoring costs. Annual alarm monitoring costs.	952.50	1,030.00	500.00	1,020.00	1,000.00	1,000.00	500.00	100.00
100-4324-345-00	TS-COMPUTER SERVICES Software to operate the scale and to produce invoices for billable material recieved.	2,976.48	3,274.13	3,300.00	3,599.99	3,600.00	3,600.00	300.00	9.09
100-4324-410-00	TS-ELECTRICITY Electric service estimate \$10,000	9,952.13	11,197.99	9,500.00	9,815.19	10,000.00	10,000.00	500.00	5.26
100-4324-416-00	TS-TRASH TRANSPORT & DISPOSAL Contract price increase \$93.13 per ton. Avg. tonnage per year 3,200 x 93.13 = \$298,016 Estimated \$105,000 paid by haulers.	283,340.84	267,374.07	300,000.00	243,604.34	321,000.00	298,016.00	(1,984.00)	(0.66)
100-4324-418-00	TS-DEMOLITION HAULAGE 68 trips C&D, SSW, Shingles x \$400. = \$27,000 + Fuel surcharges + \$33,000	14,133.62	11,611.88	27,000.00	21,662.24	33,000.00	33,000.00	6,000.00	22.22
100-4324-419-00	TS-DEMOLITION TIPPING FEES PSCDA up \$2.85 per ton, SSW up \$4.00 per ton, Shingles up \$5.50 per ton over 2023	78,028.31	70,455.30	90,000.00	78,577.96	99,000.00	99,000.00	9,000.00	10.00

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Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
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	20,969.01	27,588.45	25,000.00	18,937.80	25,000.00	25,000.00	0.00	0.00
100-4324-430-00	TS-BUILDING REPAIRS Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.	16,516.67	12,701.29	15,000.00	13,338.97	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	23,448.99	22,374.83	25,000.00	32,621.53	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 businss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc	168.00	169.07	500.00	392.50	500.00	500.00	0.00	0.00
100-4324-540-00	TS-CONFERENCES/TRAINING NRRRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	467.00	1,167.98	1,800.00	1,596.96	1,800.00	1,800.00	0.00	0.00
100-4324-620-00	TS-OFFICE SUPPLIES Supplies: cartridges/paper/envelopes, etc.	638.88	1,993.62	600.00	2,319.84	600.00	600.00	0.00	0.00
100-4324-635-00	TS-GASOLINE/OIL 1,600 gal of Diesel(\$5.00) + gasoline, engine & hydraulic oils.	6,037.16	9,291.37	9,800.00	5,447.86	9,800.00	9,000.00	(800.00)	(8.16)
100-4324-681-00	TS-UNIFORMS/SAFETY EQUIPMENT Uniform allowance/safety equipment (boots).	2,610.94	2,059.45	3,000.00	2,221.89	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.	5,827.57	6,117.30	8,000.00	6,354.24	8,000.00	8,000.00	0.00	0.00
4324 - TRANSFER STATION		665,607.69	667,495.97	761,293.00	640,371.32	804,997.00	799,828.00	38,535.00	5.06
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.	43,693.08	47,640.00	42,000.00	35,674.97	42,000.00	42,000.00	0.00	0.00
100-4325-391-00	SW-PROF. SERVICES (LAGOONS) Engineering for the Transfer Station Lagoon Cleanup Assumes the remaining 2023 amount is encumbered. Engineering for project=\$190,000 + \$20,00 for current work \$60,000 plus emcumber the remaining of \$150,000 budgeted in 2023.	0.00	0.00	150,000.00	11,226.55	60,000.00	60,000.00	(90,000.00)	(60.00)

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2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4325-419-00	SW-HAZARDOUS WASTE DAY Cost for Hopkinton at annual event held in Henniker.	16,772.46	8,500.00	8,500.00	10,359.72	15,000.00	15,000.00	6,500.00	76.47
4325 - SOLID WASTE CLEANUP		<u>60,465.54</u>	<u>56,140.00</u>	<u>200,500.00</u>	<u>57,261.24</u>	<u>117,000.00</u>	<u>117,000.00</u>	<u>(83,500.00)</u>	<u>(41.65)</u>
4327 - COMMUNITY WELL									
100-4327-115-00	COMMUNITY WELL-WAGES 4hrs/wk x 52wks x \$37.00/hr = \$7,696	8,261.17	8,450.33	11,145.00	8,658.50	7,696.00	7,696.00	(3,449.00)	(30.95)
100-4327-220-00	COMMUNITY WELL-FICA 6.20% of wages	450.22	214.62	691.00	0.00	477.00	477.00	(214.00)	(30.97)
100-4327-221-00	COMMUNITY WELL-MEDICARE 1.45% of wages	105.32	50.19	162.00	0.00	112.00	112.00	(50.00)	(30.86)
100-4327-230-00	COMMUNITY WELL-RETIREMENT 13.53% of full-time wages	935.91	0.00	1,537.00	0.00	1,041.00	1,041.00	(496.00)	(32.27)
100-4327-390-00	COMMUNITY WELL-PROF. SERVICES Contract with private service for license and coverage	2,716.24	1,799.62	2,700.00	654.12	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.	1,894.65	1,446.32	2,500.00	1,767.64	2,500.00	2,500.00	0.00	0.00
100-4327-411-00	COMMUNITY WELL-PROPANE Propane for backup generator only.	244.99	0.00	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.	2,469.10	8.23	2,500.00	0.00	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.	2,085.25	1,506.85	2,500.00	241.91	2,500.00	2,500.00	0.00	0.00
4327 - COMMUNITY WELL		<u>19,162.85</u>	<u>13,476.16</u>	<u>24,235.00</u>	<u>11,322.17</u>	<u>20,026.00</u>	<u>20,026.00</u>	<u>(4,209.00)</u>	<u>(17.37)</u>
4411 - HEALTH ADMINISTRATION									
100-4411-110-00	AC-ANIMAL CONTROL OFFICER SALARY Animal Control Officer paid a \$500/mo. stipend	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 6.20% of wages	372.00	372.00	372.00	341.00	372.00	372.00	0.00	0.00

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Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4411-221-00	AC-MEDICARE 1.45% of wages	87.00	87.00	87.00	79.75	87.00	87.00	0.00	0.00
4411 - HEALTH ADMINISTRATION		<u>6,459.00</u>	<u>6,459.00</u>	<u>6,459.00</u>	<u>5,920.75</u>	<u>6,459.00</u>	<u>6,459.00</u>	<u>0.00</u>	<u>0.00</u>
4415 - HEALTH AGENCIES AND HOSPITALS									
100-4415-392-00	CAP-COMMUNITY ACTION PROGRAM This group provides transportation, meals-on-wheels, commodity food, fuel & electric assistance, ERAP funds and WIC to Hopkinton residents. Assistance in most recent year equals \$243,206.92 to Hopkinton residents (see letter from Director of Energy and Area Resource Centers to Select Board dated 10/16/2023.)	5,900.00	5,900.00	5,900.00	5,900.00	6,000.00	6,000.00	100.00	1.69
4415 - HEALTH AGENCIES AND HOSPITALS		<u>5,900.00</u>	<u>5,900.00</u>	<u>5,900.00</u>	<u>5,900.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>100.00</u>	<u>1.69</u>
4441 - WELFARE: ADMINISTRATON									
100-4441-120-00	WEL-HUMAN SERVICES DIRECTOR 30hrs/wk x 52wks x \$27.56 = \$42,994	11,250.00	40,056.00	42,391.00	37,496.90	42,994.00	42,994.00	603.00	1.42
100-4441-220-00	WEL-FICA 6.20% of wages	3,218.71	2,514.40	2,628.00	2,324.74	2,666.00	2,666.00	38.00	1.45
100-4441-221-00	WEL-MEDICARE 1.45% of wages	752.76	588.15	615.00	543.78	623.00	623.00	8.00	1.30
100-4441-341-00	WEL-TELEPHONE Landline \$35x12=\$420+Cell \$45x12=\$540=\$960 Total	1,201.96	926.15	960.00	718.05	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.	1,061.79	889.27	1,500.00	535.15	1,000.00	1,000.00	(500.00)	(33.33)
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.	315.00	120.00	290.00	189.67	290.00	290.00	0.00	0.00
4441 - WELFARE: ADMINISTRATON		<u>17,800.22</u>	<u>45,093.97</u>	<u>48,384.00</u>	<u>41,808.29</u>	<u>48,533.00</u>	<u>48,533.00</u>	<u>149.00</u>	<u>0.31</u>
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	0.00	0.00	0.00	0.00	0.00	0.00
100-4445-390-01	WEL-VENDOR PYMTS-FOOD	348.05	2,605.80	2,500.00	0.00	1,000.00	1,000.00	(1,500.00)	(60.00)

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2024 Operating Budget Include: Expenditures - Select Board Detail

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.	Notes								
100-4445-390-02	WEL-VENDOR PYMTS-HOUSING CAP ERAP assistance continued to be provided during the first quarter of 2023 (CAP's Hopkinton Summary of Services values Housing Assistance for a full year at \$77,949.31).New department budget reflects 5 year Human Service Department average amount distributed on behalf of client residents. Rents continue to climb and rise at a high percentage year over year in our community.	43,864.84	14,693.25	45,000.00	18,238.26	40,000.00	40,000.00	(5,000.00)	(11.11)
100-4445-390-03	WEL-VENDOR PYMTS-HEATING FUEL Year over year average is \$4,674.82	2,398.27	6,210.21	5,000.00	3,161.71	5,000.00	5,000.00	0.00	0.00
100-4445-390-06	WEL-VENDOR PYMTS-ELECTRICITY Projected 2023 year end is \$2,826.96 Year over year average is \$2,658.26	3,156.80	3,046.56	5,500.00	2,120.22	3,000.00	3,000.00	(2,500.00)	(45.45)
100-4445-390-10	WEL-VENDOR PYMTS-OTHER Year end projection is \$677.06 Year over year average is \$658.52, with a high of \$921.39 occuring in 2022.	253.14	921.39	2,000.00	10,303.72	1,000.00	1,000.00	(1,000.00)	(50.00)
4445 - VENDOR PAYMENTS		50,021.10	27,477.21	60,000.00	33,823.91	50,000.00	50,000.00	(10,000.00)	(16.67)
4520 - RECREATION									
100-4520-110-00	REC-DIRECTOR'S SALARY Salary for the position	59,066.24	61,462.47	64,721.00	57,146.64	65,646.00	65,646.00	925.00	1.43
100-4520-116-00	REC-KIMBALL POND WAGES Pond Directo - \$16.50/hr x 40hrs/wk x 9wks=\$5940 Lifeguards - 2 WSI lifeguards - \$14.00/hr x 30hrs/wk x 9wks = \$7560 Ligeguards - 3 lifeguards - \$12.00/hr x 40hrs/wk x 9wks = \$12,960 TOTAL = \$26,460	14,181.07	18,588.13	28,980.00	21,986.25	26,460.00	26,460.00	(2,520.00)	(8.70)
100-4520-130-00	REC-PART TIME WAGES Clearing ice for skating 40hrs x \$15.00/hr = \$600.00	2,962.37	1,334.48	600.00	191.85	600.00	600.00	0.00	0.00
100-4520-140-00	REC-OVERTIME	0.00	1,105.13	0.00	856.51	1,000.00	1,000.00	1,000.00	0.00
100-4520-220-00	REC-FICA 6.20% of wages	4,605.27	5,508.26	5,840.00	5,329.31	5,904.00	5,821.00	(19.00)	(0.33)
100-4520-221-00	REC-MEDICARE 1.45% of wages	1,077.04	1,288.29	1,366.00	1,246.40	1,381.00	1,361.00	(5.00)	(0.37)
100-4520-230-00	REC-RETIREMENT 13.53% of wages	7,519.92	8,641.62	8,926.00	7,887.61	8,882.00	8,882.00	(44.00)	(0.49)

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.	Notes								
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	3,829.73	3,494.02	3,768.00	2,959.65	3,768.00	3,768.00	0.00	0.00
100-4520-390-00	REC-CRIMINAL RECORD CHECKS Background checks-4 employees x \$50.00=\$200.00.	0.00	237.50	300.00	96.50	200.00	200.00	(100.00)	(33.33)
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	3,872.70	4,056.70	5,683.00	3,640.70	5,683.00	5,683.00	0.00	0.00
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.	1,003.52	1,021.82	1,000.00	424.44	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.	1,935.00	725.00	2,000.00	2,695.00	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	432.00	650.25	900.00	654.00	900.00	900.00	0.00	0.00
100-4520-620-00	REC-OFFICE SUPPLIES General office supplies.	1,131.37	1,270.30	1,200.00	918.86	1,200.00	1,200.00	0.00	0.00
100-4520-621-00	REC-COPIER MAINTENANCE Annual maint contract/toner for copier. NEW COPIER \$98.63/mo. X 12 mo. = 1,184 Color Copies = \$116 TOTAL = \$1,300	635.61	667.40	700.00	1,088.79	1,300.00	1,300.00	600.00	85.71
100-4520-625-00	REC-POSTAGE Postage for mailings.	27.53	32.76	500.00	45.24	200.00	200.00	(300.00)	(60.00)

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100-4520-630-00	REC-FIELD MATERIALS Doggie bags: \$200.	24.00	38.78	400.00	0.00	200.00	200.00	(200.00)	(50.00)
100-4520-635-00	REC-KIMBALL POND EXP-TESTING Water Safety testing \$60+First Aid \$90=\$150.	56.00	84.00	150.00	165.94	150.00	150.00	0.00	0.00
100-4520-680-00	REC-SPECIAL EVENTS	0.00	0.00	2,000.00	0.00	0.00	0.00	(2,000.00)	(100.00)
4520 - RECREATION		<u>102,359.37</u>	<u>110,206.91</u>	<u>129,034.00</u>	<u>107,333.69</u>	<u>126,474.00</u>	<u>126,371.00</u>	<u>(2,663.00)</u>	<u>(2.06)</u>
4521 - BUILDINGS & GROUNDS									
100-4521-430-00	B&G-EQUIP. REPAIRS/MAINT. Repair Kubota, mower blades, belts, tires, weed wackers, hoses, etc	6,318.88	3,499.76	4,500.00	2,487.84	4,500.00	4,500.00	0.00	0.00
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	24,828.68	26,311.95	27,000.00	21,558.50	27,000.00	27,000.00	0.00	0.00
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.	15,285.60	17,648.95	22,000.00	24,485.79	23,500.00	23,500.00	1,500.00	6.82
100-4521-612-00	B&G-NEW EQUIPMENT Push mowers, string trimmers, drop spreaders, aerator teeth.	1,237.74	5,464.07	5,000.00	5,494.90	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 D	800.00	1,550.00	800.00	800.00	800.00	800.00	0.00	0.00
4521 - BUILDINGS & GROUNDS		<u>48,470.90</u>	<u>54,474.73</u>	<u>59,300.00</u>	<u>54,827.03</u>	<u>60,800.00</u>	<u>60,800.00</u>	<u>1,500.00</u>	<u>2.53</u>
4550 - LIBRARY									
100-4550-110-00	LIB-DIRECTOR'S SALARY Wages attributed to the position Corrected to actual	67,010.16	68,868.96	72,614.00	64,749.11	72,614.00	66,000.00	(6,614.00)	(9.11)
100-4550-115-00	LIB-REFERENCE LIBRARIAN Wages attributed to the position Adjusted to actual	50,020.52	52,112.70	57,553.00	51,264.23	57,553.00	56,680.00	(873.00)	(1.52)

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4550-120-00	LIB-PART TIME WAGES Adjusted to actuals	69,746.91	84,085.97	95,888.00	72,482.25	95,888.00	84,000.00	(11,888.00)	(12.40)
100-4550-220-00	LIB-FICA Social security cost for employees 6.20% Adjusted to reflect budget changes	11,042.73	12,110.21	14,015.00	11,549.03	14,015.00	12,814.00	(1,201.00)	(8.57)
100-4550-221-00	LIB-MEDICARE Medicare cost for employees 1.45% Adjusted to reflect budget changes.	2,582.65	2,832.20	3,278.00	2,700.95	3,278.00	2,997.00	(281.00)	(8.57)
100-4550-230-00	LIB-RETIREMENT 14.06%-13.53% of fulltime wages Adjusted to reflect budget changes	14,877.37	17,010.08	17,950.00	15,347.51	17,950.00	16,599.00	(1,351.00)	(7.53)
100-4550-341-00	LIB-TELEPHONE Telephone - 257x12=3084 Internet - 109x12=1308	4,048.25	4,729.66	4,392.00	3,361.28	4,392.00	4,392.00	0.00	0.00
100-4550-345-00	LIB-COMPUTER SERVICES Online catalog contract w/Biblionix/offsite hosting of catalog=\$3200 Network/computer support w/Computech for public and staff computers, wireless & servers= ~\$3500	5,189.19	6,464.00	6,300.00	5,848.75	6,700.00	6,700.00	400.00	6.35
100-4550-410-00	LIB-ELECTRICITY Rate increased from 2022 2023: 1750x12=\$21,000. Based on 2023 costs.	12,061.96	13,972.19	13,200.00	16,699.82	21,000.00	21,000.00	7,800.00	59.09
100-4550-411-00	LIB-HEAT/OIL 4750galx\$4.00/gal=19000 Per gallon price changed to \$3.50 4,750gal X \$3.50 = \$16,625	6,740.34	12,083.20	19,000.00	10,541.60	19,000.00	16,625.00	(2,375.00)	(12.50)
100-4550-420-00	LIB-TOWN WATER/SEWER Water/Sewer based on prior year.	557.17	584.00	600.00	584.00	600.00	600.00	0.00	0.00
100-4550-421-00	LIB-CLEANING SERVICES \$1153/mo	12,290.00	11,940.00	11,940.00	11,577.00	13,836.00	13,836.00	1,896.00	15.88
100-4550-430-00	LIB-EQUIP. REPAIRS/MAINT. HVAC= \$2575 (half of \$5150 preventative maint. contract. Balance to be paid by other library resources) Sprinkler/alarm maint. = \$2500 Fire Extinguishers = \$70 Pest control = \$1056 (\$50 increase) Misc. repairs = \$1349	4,538.76	8,494.79	7,500.00	9,088.89	7,550.00	7,550.00	50.00	0.67
100-4550-530-00	LIB-TRAVEL/MEALS Mileage reimbursement at IRS rate for business travel. Pays for meals during business-related travel at established rates outlined in Personnel policy. NOTE: This has been underspent due to Covid but we expect to use fully in year ahead.	25.93	135.00	400.00	59.53	400.00	400.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4550-540-00	LIB-CONFERENCES/TRAINING	1,353.56	689.43	1,235.00	715.00	1,265.00	1,265.00	30.00	2.43
	NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 American Library Association (membership/conference)= \$550 Misc. educational tranings = \$200 Co-op = \$50								
100-4550-557-00	LIB-PROGRAM EXPENSES	75.58	50.12	50.00	75.64	50.00	50.00	0.00	0.00
	Performers/speakers throughout the year. Foundation & Friends assist with cost.								
100-4550-613-00	LIB-TRUSTEES EXPENSES	0.00	180.00	180.00	180.00	180.00	180.00	0.00	0.00
	Trustee expenses/NH Library Trustee Assoc Membership.								
100-4550-620-00	LIB-OFFICE/COPIER SUPPLIES	849.64	0.00	50.00	86.14	50.00	50.00	0.00	0.00
	Copier expenses are paid mostly through Revenue Generating Funds								
100-4550-625-00	LIB-POSTAGE	185.00	198.00	170.00	146.72	170.00	170.00	0.00	0.00
	PO Box rental/correspondence= \$130 Misc. mailing items= \$40								
100-4550-640-00	LIB-CUSTODIAL SUPPLIES	419.02	271.48	325.00	205.91	325.00	325.00	0.00	0.00
	Cleaning products = \$50 Paper supplies = \$225 Misc. = \$50								
100-4550-670-00	LIB-SUBSCRIPTIONS/BOOKS/VIDEOS	31,126.18	29,159.41	29,000.00	23,399.96	30,000.00	30,000.00	1,000.00	3.45
	Cover costs of books/movies/audiobooks/online services/subscriptions. NOTE: this line has not increased in over 10 years.We have seen a 3 to 7% increase in book costs in the last year alone.								
100-4550-741-00	LIB-OFFICE EQUIPMENT/COMPUTERS	1,528.51	1,280.43	1,500.00	1,308.54	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	471.49	427.72	500.00	39.55	500.00	500.00	0.00	0.00
	New and replacement furniture and fixture costs.								
100-4550-810-00	LIB-REVENUE GENERATING FUNDS	13,848.46	14,880.52	15,000.00	7,976.28	15,000.00	15,000.00	0.00	0.00
	Per NH RSA								
4550 - LIBRARY		310,589.38	342,560.07	372,640.00	309,987.69	383,816.00	359,233.00	(13,407.00)	(3.60)
4583 - PATRIOTIC PURPOSES									
100-4583-611-00	CEL-PATRIOTIC PURPOSES-FLAGS	0.00	300.00	300.00	300.00	300.00	300.00	0.00	0.00
	Band for Memorial Day = \$300								

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4583-612-00	CEL-BAND CONCERTS Summer Concerts w/Hopkinton Town Band=\$2,700	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00
4583 - PATRIOTIC PURPOSES		2,700.00	3,000.00	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	5.00	5.00	4.00	400.00
4611 - CONSERVATION		0.00	0.00	1.00	0.00	5.00	5.00	4.00	400.00
4631 - REDEVELOPMENT AND HOUSING: ADMINISTRATION									
100-4631-390-00	HOUSING - PROFESSIONAL SERVICE Request from the Housing Committee to carry out a code audit Select Board eliminated this appropriation	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
4631 - REDEVELOPMENT AND HOUSING: ADMINISTRATION		0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
4652 - ECONOMIC DEVELOPMENT									
100-4652-120-00	ECONOMIC DEV.-DIRECTOR Half time position Half of costs reimbursed by the TIF District	4,303.75	20,307.72	46,200.00	40,792.96	46,860.00	46,860.00	660.00	1.43
100-4652-220-00	ECONOMIC DEV-SOC SEC 6.20% of wages	0.00	2,549.08	2,864.00	2,529.10	2,905.00	2,905.00	41.00	1.43
100-4652-221-00	ECONOMIC DEV-MEDICARE 1.45% of wages	0.00	596.20	670.00	591.46	679.00	679.00	9.00	1.34
100-4652-390-00	ECONOMIC DEV.-PROFESSIONAL SERVICES	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
100-4652-391-00	ECONOMIC DEV.-CHAMBER COMMERCE No longer a Contoocook Chamber	250.00	349.00	349.00	0.00	0.00	0.00	(349.00)	(100.00)
100-4652-540-00	ECONOMIC DEV.-CONFERENCES TRAININGS & WORKSHOPS To attend training events	0.00	0.00	0.00	0.00	350.00	350.00	350.00	0.00
100-4652-555-00	ECONOMIC DEV.-COMMUNITY RELATIONS & OUTREACH Printed materials, support for community events. Select Board decreased by \$500	2,000.00	2,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
4652 - ECONOMIC DEVELOPMENT		5,602.45	25,802.00	52,583.00	43,913.52	53,294.00	53,294.00	711.00	1.35
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES									
100-4711-983-01	L.T. BOND-OPEN SPACE #2-05B Principal payment for Open Space Bond Last payment is in 2025	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4711-983-07	L.T. BOND-HWY GARAGE #7 Principal on Highway garage bond. Last payment is in 2023.	53,056.60	53,056.60	53,057.00	53,056.60	0.00	0.00	(53,057.00)	(100.00)
100-4711-983-08	L.T. BOND-FIRE STATION #8 Refinanced in 2021	192,119.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-09	L.T. BOND-ROAD/CULVERT #9 WA3 2016 Refinanced in 2021	205,055.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-10	L.T. BOND-ROAD/CULVERT #10 WA3 2020 Payment for 2020 road bond and fire station refinance. Last payment in 2031.	0.00	495,500.00	515,000.00	515,000.00	535,000.00	535,000.00	20,000.00	3.88
100-4711-983-11	L.T. BOND - HOUSTON BARN WA4 2022 Last Payment 2/2033	0.00	0.00	32,000.00	10,809.75	22,387.56	22,388.00	(9,612.00)	(30.04)
100-4711-983-12	L.T BOND - ROAD BOND 2023 WA3 2023 Payment for Road Bond Final payment 2033	0.00	0.00	0.00	0.00	181,137.00	181,137.00	181,137.00	0.00
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		701,231.69	568,556.60	620,057.00	598,866.35	758,524.56	758,525.00	138,468.00	22.33
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES									
100-4721-983-01	L.T. BOND-OPEN SPACE-INTEREST #2 "Interest payment on Open Space bond. Last payment in 2025."	3,360.00	2,510.00	2,250.00	2,250.00	1,375.00	1,375.00	(875.00)	(38.89)
100-4721-983-07	L.T. BOND-HWY GARAGE-INTEREST #7 Interest on highway garage bond. Last payment in 2023.	3,504.62	2,306.02	1,172.00	1,110.67	0.00	0.00	(1,172.00)	(100.00)
100-4721-983-08	L.T. BOND-FIRE STATION-INTEREST #8 Refinanced 2021	60,285.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-09	L.T. BOND-ROAD/CULVERT-INTEREST #9 Refinanced 2021.	58,165.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-10	L.T. BOND-ROAD/CULVERT-INTEREST #10 Interest on 2020 road bond and fire station refinance (.76%) Last payment in 2031.	37,278.91	192,570.25	166,803.00	166,802.50	140,028.00	140,028.00	(26,775.00)	(16.05)
100-4721-983-11	L.T. BOND - HOUSTON BARN INTEREST Houston Barn Interest	0.00	0.00	2,720.00	0.00	12,015.94	12,016.00	9,296.00	341.76

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4721-983-12	L.T. BON-ROD BOND 2023 INTEREST Interest payment for 2023 Road Bond Final payment 2033	0.00	0.00	0.00	0.00	93,920.00	93,920.00	93,920.00	0.00
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES		<u>162,595.32</u>	<u>197,386.27</u>	<u>172,945.00</u>	<u>170,163.17</u>	<u>247,338.94</u>	<u>247,339.00</u>	<u>74,394.00</u>	<u>43.02</u>
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)		<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
100 - GENERAL FUND		<u>7,444,609.56</u>	<u>7,804,987.55</u>	<u>8,933,702.00</u>	<u>7,279,552.22</u>	<u>9,604,425.50</u>	<u>9,501,634.00</u>	<u>567,932.00</u>	<u>6.36</u>
200 - SEWER FUND									
4326 - SEWAGE COLLECTION AND DISPOSAL									
200-4326-115-00	SEWER-FULL TIME WAGES Wages for the position	71,720.17	73,716.81	77,727.00	65,880.89	78,749.00	78,749.00	1,022.00	1.31
200-4326-140-00	SEWER-OVERTIME Overtime due to emergencies	12,840.17	15,864.09	0.00	7,440.35	1,000.00	1,000.00	1,000.00	0.00
200-4326-220-00	SEWER-FICA 6.20% of wages	5,060.04	5,671.16	5,337.00	4,961.74	4,944.00	4,944.00	(393.00)	(7.36)
200-4326-221-00	SEWER-MEDICARE 1.45% of wages	1,183.38	1,326.31	1,248.00	1,160.41	1,156.00	1,156.00	(92.00)	(7.37)
200-4326-230-00	SEWER-RETIREMENT 13.53% of full-time wages	10,772.62	13,273.09	11,873.00	8,061.33	10,790.00	10,790.00	(1,083.00)	(9.12)
200-4326-341-00	SEWER-TELEPHONE Telephone and Internet at the Wastewater Treatment Facility	2,569.22	2,541.21	2,300.00	2,141.95	2,300.00	2,300.00	0.00	0.00
200-4326-390-00	SEWER-PROFESSIONAL SERVICES Hire professionals to fix equipment - emergency line repairs	21,040.12	37,437.41	35,000.00	9,761.70	35,000.00	35,000.00	0.00	0.00
200-4326-391-00	SEWER-TESTING-EA AN Lab work done by EAI - Toxicity testing.	17,508.00	17,126.58	19,000.00	9,220.00	19,000.00	19,000.00	0.00	0.00
200-4326-410-00	SEWER-ELECTRICITY Lagoon oxygen increase demand requires electricity	21,135.22	21,976.95	21,600.00	27,952.70	21,600.00	21,600.00	0.00	0.00
200-4326-411-00	SEWER-HEAT/OIL 750 gal. X \$3.00/gal = \$2,250 Per gallon cost adjusted to \$3.50/gal 750gal X \$3.50/gal = \$2,625	1,362.21	2,134.30	2,250.00	1,735.92	2,250.00	2,625.00	375.00	16.67

Budget Line Item Report - SELECT BOARD -

2024 Operating Budget Include: Expenditures - Select Board Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
200-4326-431-00	SEWER-BUILDING REPAIRS/MAINT. Minor/major repairs on pumps, backup generators, etc...	296.01	448.58	4,000.00	179.30	4,000.00	4,000.00	0.00	0.00
200-4326-440-00	SEWER-RENTALS/LEASES For emergency compressors/pumps/monitoring pump station.	0.00	405.85	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 of the sewer system.	0.00	0.00	50,000.00	26,901.50	50,000.00	50,000.00	0.00	0.00
200-4326-530-00	SEWER-TRAVEL/MEALS mileage reimbursement for travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to emergencies.	240.80	342.34	700.00	1,688.61	700.00	700.00	0.00	0.00
200-4326-540-00	SEWER-CONFERENCES/TRAINING training Classes, license renewals. NHWPCA dues.	528.00	411.93	400.00	780.56	400.00	400.00	0.00	0.00
200-4326-600-00	SEWER-REPLACE EQUIPMENT Blowersm pumps, chlorine pumps, lab equipment.	4,218.48	2,733.90	5,000.00	7,314.88	5,000.00	5,000.00	0.00	0.00
200-4326-610-00	SEWER-MATERIALS Lab supplies for testing. Items for pland and pump station maintenance.	950.06	779.84	2,000.00	570.44	2,000.00	2,000.00	0.00	0.00
200-4326-611-00	SEWER-CHEMICAL SUPPLIES 750 gal X \$2.00/gal = \$1,500	2,392.70	858.11	1,500.00	3,972.66	1,500.00	1,500.00	0.00	0.00
200-4326-620-00	SEWER-OFFICE SUPPLIES Supplies: ink cartridges, paper, envelopes, etc...	2,377.16	172.99	600.00	205.45	600.00	600.00	0.00	0.00
200-4326-681-00	SEWER-UNIFORMS/SAFETY Clothing stipend/safety equipment/boots.	1,499.99	101.13	1,000.00	302.82	1,000.00	1,000.00	0.00	0.00
200-4326-690-01	SEWER-DAM REGISTRATION State of NH annual fee \$750.	750.00	0.00	750.00	750.00	750.00	750.00	0.00	0.00
200-4326-810-00	SEWER - GRANT EXPENSE	0.00	0.00	0.00	5,910.00	0.00	0.00	0.00	0.00
4326 - SEWAGE COLLECTION AND DISPOSAL		<u>178,444.35</u>	<u>197,322.58</u>	<u>244,285.00</u>	<u>186,893.21</u>	<u>244,739.00</u>	<u>245,114.00</u>	<u>829.00</u>	<u>0.34</u>
200 - SEWER FUND		<u>178,444.35</u>	<u>197,322.58</u>	<u>244,285.00</u>	<u>186,893.21</u>	<u>244,739.00</u>	<u>245,114.00</u>	<u>829.00</u>	<u>0.34</u>
		<u>7,623,053.91</u>	<u>8,002,310.13</u>	<u>9,177,987.00</u>	<u>7,466,445.43</u>	<u>9,849,164.50</u>	<u>9,746,748.00</u>	<u>568,761.00</u>	<u>6.20</u>

Town of Hopkinton - Capital Reserve/Maintenance Trust Funds Review
11/28/2023

		2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
		Expended	Allocated																				
1	Ambulance CRF																						
2	Proposed Appropriation	80,000		50,000	100,000	105,000	115,000	120,000	105,000	105,000	105,000	110,000	110,000	150,000	150,000	150,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000
3	Ambulance (2015)		-	(408,000)									(532,347)									(694,593)	
4	Ambulance (2019)							(459,208)									(599,162)						
5	Year End Balance	378,308	378,308	20,308	120,308	225,308	340,308	1,100	106,100	211,100	316,100	426,100	3,753	153,753	303,753	453,753	4,591	179,591	354,591	529,591	704,591	9,998	184,998
6																							
7	Fire Dept. Vehicle & Equipment CRF																						
8	Proposed Appropriation	200,000		325,000	325,000	300,000	325,000	350,000	425,000	300,000	310,000	175,000	175,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
9	Engine 1 (2012)								(65,000)								(1,033,030)						
10	Staff Car																						
11	Protective Gear (2008)		(32,500)	(16,250)	(16,250)	(16,250)						(21,125)	(21,125)	(21,125)	(21,125)	(21,125)							
12	Engine 2 (2020)																						
13	Rescue Equipment	69,511	(30,489)	(50,000)																			
14	Forestry Truck (2002) (on order)	89,766																				(290,000)	
15	Breathing Apparatus (2009) (24 units)	231,426																(335,568)					
16	Tanker 1 Ford (1994)/Tanker 2 (order 2023)			(500,000)	(will arrive in 2025)																		
17	Tanker 2 International (1995) - Replacing with Forestry Truck #2																						
18	Ladder Truck (1997)							(1,500,000)															
19	Forestry Truck #2 New in 2026					(95,000)																	
20	Tanker - International (2001) #3										(614,937)												
21	Year End Balance	233,045	170,056	(71,194)	237,556	426,306	751,306	1,101,306	(38,694)	261,306	(43,631)	110,244	264,119	442,994	621,869	800,744	(32,286)	(167,854)	32,146	(57,854)	142,146	142,146	342,146
22																							
23	Library Replacement Systems CRF																						
24	Proposed Appropriation	41,000		35,000	35,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	20,000	20,000	20,000	20,000	21,000	10,000	10,000	10,000	10,000	10,000
25	Generator for Sprinkler System				(11,000)			(14,300)															
26	Reconfigure and Improve Building Access			(35,000)																			
27	Large Window Replacement				(19,500)																		
28	Replace Air Conditioning Units (2 Units)		(94,350)														#REF!						
29	Year End Balance	104,052	9,702	9,702	14,202	24,202	34,202	29,902	39,902	49,902	59,902	69,902	79,902	99,902	119,902	119,902	#REF!	140,902	#REF!	150,902	#REF!	#REF!	150,902
30																							
31	Police Cruisers and Accessories CRF																						
32	Proposed Appropriation	30,000		15,000	45,000	75,000	56,000	50,000	50,000	50,000	50,000	55,000	60,000	65,000	75,000	75,000	75,000	70,000	70,000	70,000	70,000	70,000	70,000
33	SUV Replacement (2017)						(58,500)										(76,050.0)						
34	Cruiser Replacement	32,504		(42,200)	(43,500)	(44,800)	(46,200)	(47,586)	(49,014)	(50,484)	(51,999)	(53,558)	(55,165)	(56,820)	(58,525)	(60,281)	(62,089)	(63,952)	(65,870)	(67,846)	(69,882)	(71,978)	
35	Motorcycle Replacement																						
36	Year End Balance	(750)	(750)	14,250	17,050	48,550	1,250	5,050	7,464	8,450	7,966	10,968	17,409	27,244	45,424	61,899	569	8,480	14,528	18,658	20,812	18,776	18,834
37																							
38	Radio Replacement CRF																						
39	Proposed Appropriation	10,000		3,000	8,000	15,000	15,000	15,000	22,000	25,000	43,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
40	Police Portable Radios (7)			(4,500)	(4,635)	(4,774)	(4,917)	(5,065)	(5,217)	(5,373)	(5,534)	(5,700)	(5,871)	(6,048)	(6,229)	(6,416)	(6,608)	(6,807)	(7,011)	(7,221)	(7,438)	(7,438)	
41	Police Mobile Radios (5)																						
42	Police Base Radio (1)											(14,820)											
43	Fire Portable Radios (25) (3 per year)			(13,500)	(13,905)	(14,322)	(14,752)	(15,194)	(15,650)	(16,120)	(16,603)	(17,101)	(17,614)	(18,143)	(18,687)	(19,248)	(19,825)	(20,420)	(21,033)	(21,664)	(22,313)	(22,313)	
44	Fire Mobile Radios (11) (1 per year)			(5,600)	(5,768)	(5,941)	(6,119)	(6,303)	(6,492)	(6,687)	(6,887)	(7,094)	(7,307)	(7,526)	(7,752)	(7,984)	(8,224)	(8,471)	(8,725)	(8,986)	(9,256)	(9,256)	
45	Fire Base Radios (2)								(13,200)		(13,596)												
46	Year End Balance	91,379	91,379	70,779	54,471	44,433	33,645	22,083	3,524	345	724	10,828	5,215	13,499	20,831	27,183	32,525	36,828	40,060	42,189	43,182	43,182	43,182
47																							
48	Revaluation CRF																						
49	Proposed Appropriation	25,000		43,000	25,000	25,000	25,000	25,000	25,000	28,000	28,000	28,000	28,000	28,000	31,000	31,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
50	Residential/Commercial Property			(69,000)					(79,350)				(91,253)						(104,940)				
51	Utility Revaluation			(37,950)					(43,643)				(50,189)						(57,717)				
52	Year End Balance	66,259	66,259	2,309	27,309	52,309	77,309	102,309	4,317	32,317	60,317	88,317	116,317	2,875	33,875	64,875	97,875	130,875	1,218	34,218	67,218	67,218	100,218
53																							
54	Town Hall Renovation CRF																						
55	Proposed Appropriation				80,000	75,000	100,000	200,000	200,000	100,000													
56	Town Hall Generator			(20,000)																			
57	3 new offices - North side		(75,000)																				
58	Upgrade and move alarm	17934																					
59	Renovate TC/TC Area			(80,000)																			
60	Outside work/parking access								(240,000)														
61	Renovate remaining offices						(150,000)																
62	Second Floor Renovation									(275,000)													
63	Year End Balance	96,662	21,662	1,662	1,662																		

Town of Hopkinton - Capital Reserve/Maintenance Trust Funds Review
11/28/2023

		2023																					
		Expended	Allocated	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
133	Recreation Facilities																						
134	Proposed Appropriation	50,000		50,000	200,000	225,000	126,000	125,000	100,000	325,000	275,000	500,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
135	George Park Bathrooms			(120,000)																			
136	George Park Well & Pump House						(18,000)																
137	George Park Baseball Field				(48,000)																		
138	George Park Blood Field					(120,000)																	
139	George Park Clark Field						(108,000)																
140	George Park Tennis Courts							(119,600)															
141	George Park Track (1/3 Cost)											(500,000)											
142	Skate Park Renovations-NEW									(400,000)	(300,000)												
143	Houston Park site design																						
144	Park Avenue Field Irrigation				(70,000)																		
145	Well and Pump at Houston Fields																						
146	Field #2 Irrigation				(30,000)																		
147	Field 3&4 Well & Pump				(30,000)																		
148	Rebuild Houston Field #1					(150,000)																	
149	Year End Balance	97,950	97,950	27,950	49,950	4,950	4,950	10,350	110,350	35,350	10,350	10,350	85,350	160,350	235,350	310,350	385,350	460,350	535,350	610,350	685,350	685,350	760,350
150																							
151	Cemetery Maintenance																						
152	Proposed Appropriation																						
153																							
154	Year End Balance	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709	5,709
155																							
156	Bond Payments																						
157	Transfer Station Lagoon Closing (\$3.8M) *					380,000	370,500	361,000	351,500	342,000	332,500	323,000	313,500	304,000	294,500	285,000	275,500	266,000	256,500	247,000	237,500	228,000	218,500
158	WEBSTER Lagoon Closing Payments				(95,000)	(92,625)	(90,250)	(87,875)	(85,500)	(83,125)	(80,750)	(78,375)	(76,000)	(73,625)	(71,250)	(68,875)	(66,500)	(64,125)	(61,750)	(59,375)	(57,000)	(54,625)	
159	2023 Road Bond			275,057	264,279	255,041	245,803	236,565	227,327	218,089	208,851	199,613	190,375										
160	Barn Bond	41,520		34,404	34,404	34,404	34,404	34,404	34,404	34,404	34,404	34,404	34,404										
161	Highway Garage	54,225																					
162	Open Space - Rice	22,250		21,375	20,665																		
163	Refinanced Bond (2 Road and Fire Station)	681,803		675,028	672,105	658,163	644,448	630,733	617,018	603,303	589,588	575,873	562,158	548,443	534,728	521,013	507,298	493,583	479,868	466,153	452,438	438,723	425,008
164	Year End Balance	799,798		1,005,864	991,453	1,232,608	972,530	952,679	932,064	662,186	639,878	476,505	459,904	228,000	220,875	213,750	206,625	199,500	192,375	185,250	178,125	171,000	163,875
165																							
166																							
167	Other Capital Projects																						
168	Road Rebuilding Project																						
169																							
170	Year End Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171																							
172																							
173																							
174	Total Appropriations	2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
175	Capital Projects/CRF	756,000	-	1,031,000	1,823,000	1,755,000	1,767,000	1,835,000	1,902,000	1,908,000	2,093,000	2,220,000	1,800,000	1,880,000	1,838,000	1,783,000	1,785,000	1,806,000	1,795,000	1,795,000	1,795,000	1,795,000	1,735,000
176	Bond Payments	799,798	-	1,005,864	991,453	1,232,608	972,530	952,679	932,064	662,186	639,878	476,505	459,904	228,000	220,875	213,750	206,625	199,500	192,375	185,250	178,125	171,000	163,875
177	Other Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178	TOTAL	1,555,798	-	2,036,864	2,814,453	2,987,608	2,739,530	2,787,679	2,834,064	2,570,186	2,732,878	2,696,505	2,259,904	2,108,000	2,058,875	1,996,750	1,991,625	2,005,500	1,987,375	1,980,250	1,973,125	1,966,000	1,898,875
179																							
180	Change from Previous Year																						
181	Amount of Change			481,066	777,589	173,155	(248,078)	48,149	46,385	(263,878)	162,692	(36,373)	(436,601)	(151,904)	(49,125)	(62,125)	(5,125)	13,875	(18,125)	(7,125)	(7,125)	(7,125)	(67,125)
182	Percent Change			30.92%	38.18%	6.15%	-8.30%	1.76%	1.66%	-9.31%	6.33%	-1.33%	-16.19%	-6.72%	-2.33%	-3.02%	-0.26%	0.70%	(-0.90%)	(-0.36%)	(-0.36%)	(-0.36%)	(-3.41%)
183																							
184																							
185	Separate Capital Project			275,000	792,000	(68,000)	12,000	68,000	67,000	6,000	185,000	127,000	(420,000)	80,000	(42,000)	(55,000)	2,000	21,000	(11,000)	-	-	-	(60,000)
186				36.38%	76.82%	-3.73%	0.68%	3.85%	3.65%	0.32%	9.70%	6.07%	-18.92%	4.44%	-2.23%	-2.99%	0.11%	1.18%	(-0.61%)	0.00%	0.00%	0.00%	(-3.34%)
187																							
188	Bonds			206,066	(14,411)	241,155	(260,078)	(19,851)	(20,615)	(269,878)	(22,308)	(163,373)	(16,601)	(231,904)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)	(7,125)
189				25.76%	(-1.43%)	24.32%	(-21.10%)	(-2.04%)	(-2.16%)	(-28.95%)	(-3.37%)	(-25.53%)	(-3.48%)	(-50.42%)	(-3.13%)	(-3.23%)	(-3.33%)	(-3.45%)	(-3.57%)	(-3.70%)	(-3.85%)	(-4.00%)	(-4.17%)
190																							
191																							
192	Other Projects																						
193	Sewer Expansion Engineering - Funded with TIF funds		\$ 35,000																				
194	Solar at WWTF - DES Grant Funded		250,000																				
195	Wastewater Asset Management-DES Grant Funded		30,000																				
196																							

**Maintenance Trust Expenditure Plan
11/28/2023**

	<u>2023</u>	<u>2023</u>																					
Town Facilities Maint. Trust	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
Proposed Appropriation	90,000		90,000	105,000	110,000	110,000	110,000	110,000	120,000	120,000	120,000	120,000	130,000	130,000	130,000	130,000	140,000	140,000	140,000	140,000	150,000	150,000	
Police Station Roof	(75,573)																						
Bates Building Roof	(7,990)																						
Town Hall Addition Roof	(14,500)																						
Horseshoe Tavern Removal	(9,750)	(9,750)																					
Bates Building Furnace			(18,000)																				
Town Hall 2nd Floor Ceiling				(10,000)																			
Town Hall Outside Paint			(55,000)																				
Town Hall Furnace		(12,000)																					
Former Rescue Building				(35,000)																			
Slusser Center Air Conditioning R-22 u	(32,919)																						
Slusser Center Air Conditioning 5-ton units				(45,000)																			
Sewer Building Renovations				(50,000)																			
Houston Barn Siding					(130,000)																		
Year End Balance	21,096	(654)	16,346	(18,654)	(38,654)	71,346	181,346	291,346	411,346	531,346	651,346	771,346	901,346	1,031,346	1,161,346	1,291,346	1,431,346	1,571,346	1,711,346	1,851,346	2,001,346	2,151,346	
Recreation Facilities Maint. Trust																							
	<u>2023</u>	<u>2023</u>																					
Recreation Facilities Maint. Trust	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
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									
Playground Signage/Repairs																							
Kimball Pond																							
Skate Park Repairs/ Signage	(9,000)																						
Tennis Court Maintenance																							
Update Trail Signs/Benches																							
Year End Balance	7,948	7,948	13,448	18,948	24,448	29,948	35,448	40,948	46,448	51,948	57,448	62,948	68,448	73,948	73,948	73,948						73,948	
Library Technology Trust Fund																							
	<u>2023</u>	<u>2023</u>																					
Library Technology Trust Fund	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
Proposed Appropriation	-		-	4,000	4,000	4,000	4,000	4,000	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000						5,000	
Computer Replacements	-		(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)	(2,400)	(1,200)	(2,400)	(2,400)	1,200	2,400
Server Replacement			(9,100)						(10,738)						(12,671)							(14,952)	
Public Printer	(2,187)						(3,900)					(4,500)											
Year End Balance	19,209	19,209	7,709	10,509	12,109	14,909	12,609	14,209	6,271	8,871	12,671	10,771	14,571	17,171	8,300	10,900	9,700	7,300	6,100	3,700	(10,051)	18,300	
Library Facilities Maint. Trust Fund																							
	<u>2023</u>	<u>2023</u>																					
Library Facilities Maint. Trust Fund	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
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	
Window Cleaning	(475)																						
Duct Cleaning	(3,231)																						
Painting Inside & Out			(2,000)	(500)	(2,000)	(500)	(500)	(500)	(40,000)	(2,000)	(500)	(2,000)	(500)	(2,000)	(500)	(500)						(500)	
Sprinkler Pipes	(4,845)		(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)						(500)	
Flooring			(500)	(500)	(500)	(500)	(500)	(500)	-	-	-	-	-	-	-	-						-	
Year End Balance	8,451	8,451	11,951	16,951	20,451	25,451	30,451	35,451	1,451	5,451	10,951	14,951	20,451	24,451	29,951	35,451						40,951	
Human Services Trust Fund																							
	<u>2023</u>	<u>2023</u>																					
Human Services Trust Fund	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
Proposed Appropriation																							
Year End Balance	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736	28,736						28,736	
Payroll Liability Trust Fund																							
	<u>2023</u>	<u>2023</u>																					
Payroll Liability Trust Fund	<u>Expended</u>	<u>Allocated</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	
Proposed Appropriation																							
Year End Balance	20,012		20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012						20,012	
TOTAL APPROPRIATION	95,500		102,000	121,000	126,000	126,000	126,000	126,000	136,000	137,000	137,000	137,000	147,000	147,000	141,500	141,500	140,000	140,000	140,000	140,000	150,000	161,500	