

# Town of Hopkinton

## Select Board & Budget Committee

# 2023 Proposed Budget



Updated 2/9/2023

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**2023 TAX RATE ESTIMATION  
SELECT BOARD NUMBERS**

	<u>2022 Approved</u>	<u>2023 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>REVENUE</b>				
<b><u>OPERATING REVENUE</u></b>				
Operating Revenue	3,480,089	3,494,343	14,254	0.41%
Sewer Fund Revenue	217,494	273,120	55,626	25.58%
<b>Total</b>	<b>3,697,583</b>	<b>3,767,463</b>	<b>69,880</b>	<b>1.89%</b>
<b><u>PASSTHROUGH REVENUE</u></b>				
Barn Bond	272,000.00	-	(272,000)	-100.00%
<b>Road Bond</b>		2,000,000		
From Special Revenue Funds	60,000	-	(60,000)	-100.00%
<b>Total</b>	<b>332,000</b>	<b>2,000,000</b>	<b>1,668,000</b>	<b>502.41%</b>
<b>GRAND TOTAL</b>	<b>4,029,583</b>	<b>5,767,463</b>	<b>1,737,880</b>	<b>43.13%</b>
<b>EXPENSES</b>				
<b><u>OPERATING BUDGET</u></b>				
Expenses	8,086,168	8,937,863	851,695	10.53%
Sewer Expenses	197,347	240,124	42,777	21.68%
<b>Total</b>	<b>8,283,515</b>	<b>9,177,987</b>	<b>894,472</b>	<b>10.80%</b>
<b><u>WARRANT ARTICLE (INDIVIDUAL)</u></b>				
To CRF	705,000	756,000	51,000	7.23%
To Trust Funds	27,000	105,500	78,500	290.74%
<b>Total</b>	<b>732,000</b>	<b>861,500</b>	<b>129,500</b>	<b>17.69%</b>
<b><u>WARRANT ARTICLES (INDIVIDUAL)</u></b>				
Barn Bond	272,000	-	(272,000)	100.00%
Road Bond		2,000,000		
Pay-by-Bag Special Revenue	60,000	-	(60,000)	-100.00%
Senior Center Rental Spec. Rev	-	-	-	
<b>Total</b>	<b>332,000</b>	<b>2,000,000</b>	<b>1,668,000</b>	<b>502.41%</b>
<b><u>OTHER RATE IMPACTS</u></b>				
Fund Balance use	(45,000)	(560,000)	(515,000)	0.00%
Overlay	130,347	80,000	(50,347)	-38.63%
War Service Credits	190,200	190,200	-	0.00%
<b>Total</b>	<b>275,547</b>	<b>(289,800)</b>	<b>(565,347)</b>	<b>-205.17%</b>
<b><u>GRAND TOTALS</u></b>				
<b>GRAND TOTALS</b>	<b>5,593,479</b>	<b>5,982,224</b>	<b>388,745</b>	<b>6.95%</b>
<b>TAX IMPACT</b>	<b>7.07</b>	<b>7.53</b>	<b>0.46</b>	<b>6.46%</b>

**Valuation**

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

## Fund Balance Review

Updated 2/1/2023

Audited Unassigned Fund Balance 12/31/2021		1,862,828
Changes to Fund Balance during 2022		
Used to offset taxes	(45,000)	
NHRS from State	24,000	
Revenue over Budget	355,000	
Expense under Budget	<u>125,000</u>	
TOTAL		459,000
Total Estimated FB 12/31/2022		<u>2,321,828</u>
Estimated 2023 5% Retainage		<u>1,447,307</u>
<b>Estimated available 2023</b>		<b>874,521</b>
Budgeted to offset taxes 2023		
Operating Budget	-	(550,000)
Voted for Warrant Article		<u>(10,000)</u>
<b>Estimated available 2023</b>		<b>314,521</b>

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

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

2022- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 3000 – REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
<b>3100-REVENUE FROM TAXES</b>								
<b>3120-005 Land Use Change Tax (LUCT)</b> Town's 50% share of the tax. ConCom receives other 50%.	39,513	14,185	51,608	20,000	31,772	30,000		50.00%
<b>3185-007 Yield Tax</b> Timber Tax amount.	44,024	19,306	31,672	20,000	71,238	25,000		25.00%
<b>3186 Payment in Lieu of Taxes (PILOTS)</b> Contoocook Hydro - \$5,000 St. Methodios - \$28,325 NFI North-Contoocook School - \$4,400 Kearsarge Lodge - \$2,250 Hopkinton State Fair - \$45,500 Beech Hill - \$3,100 TOTAL = \$88,575	195,153	40,250	94,175	93,000	87,510	88,575		-4.76%
<b>3190 Interest &amp; Penalties on Taxes</b> Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	105,945	69,628	60,543	67,000	73,131	67,000		0.00%
<b>3200-REVENUE FROM LICENSES, PERMITS, FEES</b>								
<b>3210-001 Business Licenses</b> UCC Filings	1,300	1,031	1,335	1,000	975	1,000		0.00%
<b>3220 Motor Vehicle</b> 001-Motor Vehicle/Boat Permit Fees -\$1,335,000 003-Municipal Agent Fees - \$25,000 Total = \$1,360,000	1,318,792	1,324,911	1,394,415	1,360,000	1,401,472	1,400,000		2.94%
<b>3290 Licenses, Permits &amp; Fees-TOWN</b> 002-Certified Docs = \$1,500 004-Dog Licenses = \$7,400 006-Dog License Penalties = \$3,000 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$400 Pistol Permits = \$200 TOTAL Town Fees Collected = \$12,700	11,269	9,013	15,303	11,900	15,525	12,700		6.72%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
<b>3290 Licenses, Permits &amp; Fees-STATE</b> MATCH TO EXPENSE IN TC/TC BUDGET Fees collected for the State. 003-Certified Docs = \$1,600 005-Dog Licenses = \$700 005-01 Dog additional fees = \$1,700 007-Hunting/Fishing Licenses = \$2,000 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$12,000	11,790	10,344	11,723	12,000	9,047	12,000		0.00%
<b>3300 REVENUE FROM OTHER GOVERNMENTS</b>								
<b>3319-001 Revenue from Federal Government</b> Used as a place holder for potential Federal grants. 2020: Covid Pol/Fire Stipends reimbursed.			-		-	-		
<b>3351 Municipal Aid/Shared Revenue</b> 2020: Municipal Aid = \$46,406 - This is a two year sharing of revenue that has ended.	-	46,406	-		-	-		
<b>3352-001 Room &amp; Meals</b> 2022-New formula adopted by State, but Rate was decreased so there is still some uncertainty. Payment to town from state Room & Rentals fund	288,569	289,043	420,559	521,569	521,569	385,000		-26.18%
<b>3353-001 Highway Block Grant</b> State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	196,494	191,685	187,004	190,403	189,664	190,000		-0.21%
<b>3356-001 State/Federal Forest Land</b> Payment for forest land in Town.	457	448	444	474	474	475		0.21%
<b>3357-001 Flood Control Reimbursement</b> Funds paid by State of NH for land that was removed from the tax roles for the Hopkinton Dam. \$193,000 Bureau of Land Management - \$7,750	230,196	230,196	192,927	200,683	200,683	200,750		0.03%
<b>3359 Other Revenue from State</b> 004-Grants-Other = \$500 006-Grants-Police = \$9,960 Total = \$10,460	54,405	211,237	15,160	10,460	39,316	10,460		0.00%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
<b>3400 CHARGES FOR SERVICE</b>								
<b>3401-001 Planning Board Fees</b> Revenue to the Planning Board from Applicants.	3,831	6,857	8,910	7,000	6,439	7,000		0.00%
<b>3401-002 Zoning Board Fees</b> Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	1,122	2,357	1,440	1,300	1,225	1,300		0.00%
<b>3401-003 Copies, Property Cards</b> Copy Fees for property cards & other misc. copies.	123	64	62	50	73	50		0.00%
<b>3401-004 Building Permit Fees</b> Fees for building permits, inspections, electrical, plumbing, mechanical & driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	48,020	46,197	48,936	46,000	60,779	48,000		4.35%
<b>3401-006 Ambulance Charges</b> Fees paid by insurance companies and individuals for use of ambulance.	307,554	273,426	318,481	310,000	413,155	325,000		4.84%
<b>3401-006-01 Webster Ambulance Share</b> Webster's share of the ambulance costs.	30,168	35,416	35,888	36,000	33,494	36,000		0.00%
<b>3401-006-02 Warner Ambulance Share</b> Warner's share of the ambulance costs.	77,536	80,977	82,580	83,000	83,007	83,000		0.00%
<b>3401-006-05 Ambulance Intercept Charge</b> Fees paid for ALS services provided to other Towns.	5,775	7,350	2,625	3,000	7,350	5,500		83.33%
<b>3401-007 Police Reports</b> Fees paid by those requesting police reports.	1,730	1,710	1,470	1,700	1,690	1,700		0.00%
<b>3401-008 Fire Reports</b> Fees paid by those requesting fire reports.	85	75	15	50	30	50		0.00%
<b>200 3403-001 Sewer User Fees</b> Sewer Fund is self-funding so amount or revenue is equal to the total expense in the budget and the Precinct share of health care costs for shared employee.	68,886	167,715	208,366	217,494	197,907	273,120		25.58%



2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
<b>3404-001 Webster Transfer Station Reimb.</b> Webster's share of the cost of the Transfer Station based on per capita costs. Currently Webster pays 25% of the expenses and is credited for 25% of the revenue.	92,661	109,098	140,463	110,000	109,408	150,000		36.36%
<b>3404-002 Warner Landfill Monitoring Reimb.</b> L/F loan paid off, so no longer including revenue from Warner. Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing.	6,925	3,924	8,859	5,000	2,745	2,500		-50.00%
<b>3404-003 Transfer Station Commercial</b> Fees received from commercial haulers who dump at the Transfer Station. 2021:Tipping fees will increase.	127,988	130,215	155,415	145,000	107,495	120,000		-17.24%
<b>3404-004 Recycling Receipts</b> Fees received from the sale of recyclables.	25,617	27,981	83,555	45,000	64,847	60,000		33.33%
<b>3404-005 Pay-by-Bag Revenue</b> Fees received from the sale of green bags. This revenue was collected the prior year and transferred only after the Town Meeting vote.	32,500	90,000	-	30,000	-	45,000		50.00%
<b>3500 MISCELLANEOUS REVENUE</b>								
<b>3501 Sale of Town Property</b> Tax dedeed property = \$100,000 Cemetery lots = \$2,500.	2,900	3,636	2,488	102,500	225,260	102,500		0.00%
<b>3502-001 Checking Account Interest</b> Bank Interest earned. 2022: Interest rates lower.	41,386	37,173	13,809	12,000	38,885	25,000		108.33%
<b>3503-001 Rents</b> Rental Horseshoe Tavern stopped 2021. Bates: \$900/mo X 12mo = \$10,800 TOTAL = \$10,800	11,550	12,540	8,600	9,600	11,100	10,800		12.50%
<b>3504-002 Fines &amp; Forfeits</b> Court fines.	640	400	195	200	40	100		-50.00%
<b>3506 Insurance</b> Insurance from Health/WC/Unemp./Prop-Liab.	15,781	6,005	16,744	-	4,099	-		0.00%
<b>3508-001 Donations &amp; Contributions</b> Based on past experience.	4,308	1,967	5,094	1,000	17,835	1,000		0.00%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
<b>3509 Revenue from TIF Fund</b> Based on past experience.	-	-	-	-	-	23,683		#DIV/0!
<b>3509 Other Miscellaneous Revenue</b> Ella Tarr Trust \$7,200 Library Contrib. \$15,000 Misc. \$1,000 Total = \$23,200	23,609	21,311	29,574	23,200	48,761	23,200		0.00%
<b>3000 - REVENUE TOTAL BUDGET</b>	<b>3,428,600</b>	<b>3,524,079</b>	<b>3,650,437</b>	<b>3,697,583</b>	<b>4,077,998</b>	<b>3,767,463</b>	-	1.89%

SUMMARY	Actual 2019	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Select Board Estimated 2023	BudCom Estimated 2023	Percent Change
3100 - REVENUE FROM TAXES	384,635	143,369	237,998	200,000	263,651	210,575	-	5.29%
3200 - LICENSES, PERMITS, FEES	1,343,150	1,345,299	1,422,776	1,384,900	1,427,018	1,425,700	-	2.95%
3300 - REVENUE FROM OTHER GOVERNMENT	770,122	969,015	816,094	923,589	951,706	786,685	-	-14.82%
3401 - PLANNING, ZONING, BUILDING	52,973	55,411	59,286	54,300	68,443	56,300	-	3.68%
3401 - AMBULANCE REVENUE	421,033	397,170	439,574	432,000	537,006	449,500	-	4.05%
3401 - MISC. CHARGES FOR SERVICES	1,938	1,849	1,547	1,800	1,793	1,800	-	0.00%
3404 - TRANSFER STATION REVENUE	285,691	361,219	388,292	335,000	284,495	377,500	-	12.69%
3500 - MISC. REVENUE	100,173	83,032	76,504	148,500	345,979	186,283	-	25.44%
<b>SUB-TOTALS-FUND 100</b>	<b>3,359,714</b>	<b>3,356,365</b>	<b>3,442,071</b>	<b>3,480,089</b>	<b>3,880,091</b>	<b>3,494,343</b>	-	0.41%
3403 - SEWER USER FEES-FUND 200	68,886	167,715	208,366	217,494	197,907	273,120	-	25.58%
<b>TOTALS</b>	<b>3,428,600</b>	<b>3,524,079</b>	<b>3,650,437</b>	<b>3,697,583</b>	<b>4,077,998</b>	<b>3,767,463</b>	-	1.89%

BUDGET CHANGE	
\$	69,880
%	1.89%

## 2021 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2022 Approved	2023 Department	2023 Select Board	\$ Change	% Change
Barn Bond	272,000			(272,000)	-100.00%
Road Bond	-	-	2,000,000	2,000,000	100.00%
Recreation Facilities CRF	50,000	50,000	50,000	-	0.00%
Police/Fire Radio Replacement CRF	16,000	10,000	10,000	(6,000)	-37.50%
Fire Vehicles Replacement CRF	200,000	200,000	200,000	-	0.00%
Highway Vehicles Replacement CRF	200,000	220,000	220,000	20,000	10.00%
Police Vehicles Replacement CRF	25,000	30,000	30,000	5,000	20.00%
Transfer Station Equipment/Fac. CRF	65,000	75,000	75,000	10,000	100.00%
Library Building Systems CRF	10,000	41,000	41,000	31,000	310.00%
Ambulance CRF	80,000	80,000	80,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	35,000	35,000	35,000	-	0.00%
Revaluation CRF	24,000	15,000	15,000	(9,000)	-37.50%
Library Technology Trust Fund	5,000			(5,000)	-100.00%
Library Buildings & Grounds Trust Fund	6,500			(6,500)	-100.00%
Town Facilities Maintenance Trust Fund	-	90,000	90,000	90,000	100.00%
Recreation Facilities Trust Fund	5,500	5,500	5,500	-	0.00%
Payroll Liability Trust Fund (New)	10,000		10,000	-	0.00%
Pay-by-Bag Special Revenue Fund	60,000			(60,000)	-100.00%
SSC Special Revenue Fund	-			-	
<b>TOTAL WARRANT ARTICLES</b>	<b>1,064,000</b>	<b>851,500</b>	<b>2,861,500</b>	<b>(212,500)</b>	<b>-19.97%</b>
To CRF	705,000	756,000	756,000		
To Expendable Trust	27,000	95,500	105,500		
	732,000	851,500	861,500		
Individual Warrant Articles	332,000	-	2,000,000		
	1,064,000	851,500	2,861,500		

**2023 OPERATING BUDGET  
TOTAL TOWN EXPENSES**

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD	2023 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	230,624	240,282	243,838	248,838	246,973	246,973	-	1.29%
4135 - IT SERVICES	34,588	43,445	42,000	42,676	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	185,276	174,334	199,593	176,435	206,963	206,963	-	3.69%
4141 - ELECTION ADMINISTRATION	16,764	6,032	13,800	12,759	8,079	8,079	-	-41.46%
4150 - FINANCE	123,724	123,934	134,215	132,461	135,712	135,712	-	1.12%
4152 - ASSESSING OF PROPERTY	84,372	81,973	81,110	79,303	82,770	82,770	-	2.05%
4153 - LEGAL	10,347	66,915	65,570	48,474	20,000	20,000	-	-69.50%
4155 - PERSONNEL ADMINISTRATION	853,594	850,787	981,377	881,927	1,187,202	1,187,202	-	20.97%
4191 - PLANNING BOARD	119,927	141,452	152,101	144,838	151,093	151,093	-	-0.66%
4194 - GOVERNMENT BUILDINGS	113,725	111,661	132,606	131,119	149,270	149,270	-	12.57%
4195 - CEMETERIES	40,233	18,019	24,522	18,983	24,169	24,169	-	-1.44%
4196 - PROPERTY & LIABILITY INSURANCE	71,654	74,365	89,066	94,021	96,902	96,902	-	8.80%
4210 - POLICE DEPARTMENT	793,585	903,315	919,920	912,875	941,944	941,944	-	2.39%
4215 - AMBULANCE	686,627	745,379	790,009	812,815	778,723	778,723	-	-1.43%
4220 - FIRE DEPARTMENT	266,647	268,054	312,594	284,153	322,684	317,684	-	1.63%
4290 - EMERGENCY MANAGEMENT	0	0	501	2,956	1,000	1,000	-	99.60%
4311 - DPW ADMINISTRATION	832,087	850,632	926,750	892,143	973,767	973,767	-	5.07%
4312 - HIGHWAYS & STREETS	672,381	802,556	840,525	718,071	991,500	1,101,500	-	31.05%
4316 - STREET LIGHTING	2,285	2,100	2,340	2,081	2,520	2,520	-	7.69%
4324 - TRANSFER STATION	571,703	665,608	637,956	667,496	747,899	747,899	-	17.23%
4325 - SOLID WASTE - LANDFILL	20,220	60,466	45,500	56,140	50,500	200,500	-	340.66%
4327- SOLID WASTE - COMMUNITY WEL	13,211	19,163	22,652	13,476	24,235	24,235	-	6.99%
4411 - ANIMAL CONTROL	6,428	6,459	6,459	6,459	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	6,761	17,800	46,374	45,094	45,888	45,888	-	-1.05%
4445 - HUMAN SERVICES VENDORS	47,987	50,021	55,001	27,270	60,000	60,000	-	9.09%
4520 - RECREATION	95,631	102,359	121,174	110,207	128,543	125,293	-	3.40%
4521 - GROUNDS	51,541	48,471	56,300	54,475	59,300	59,300	-	5.33%
4550 - LIBRARY	306,084	310,589	340,716	342,560	347,899	347,899	-	2.11%
4583 - PATRIOTIC PURPOSES	0	2,700	3,000	3,000	3,000	3,000	-	0.00%

**2023 OPERATING BUDGET  
TOTAL TOWN EXPENSES**

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD	2023 BUD COM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	0	0	1	0	1	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	5,021	5,602	26,715	25,802	28,715	50,215	-	87.97%
4711 - DEBT SERVICE-PRINCIPAL	0	73,057	568,557	568,557	620,057	620,057	-	9.06%
4721 - DEBT SERVICE-INTEREST	8,884	44,144	197,425	197,386	172,945	172,945	-	-12.40%
4723 - TAN INTEREST	0	0	1	0	1	1	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>6,277,811</b>	<b>6,917,574</b>	<b>8,086,168</b>	<b>7,760,748</b>	<b>8,664,613</b>	<b>8,937,863</b>	-	10.53%
4326 - SEWER FUND 200	162,926	178,444	197,347	197,907	240,124	240,124	-	21.68%
<b>GRAND TOTAL</b>	<b>6,440,737</b>	<b>7,096,018</b>	<b>8,283,515</b>	<b>7,958,654</b>	<b>8,904,737</b>	<b>9,177,987</b>	-	10.80%

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

\$ Change	894,472
% Change	10.80%

## Budgets with Significant Offsetting Revenue

Planning-4191	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
<b>Total Expense</b>	<b>119,927</b>	<b>141,452</b>	<b>152,101</b>	<b>144,838</b>	<b>151,093</b>	<b>151,093</b>
Income- Planning Board Fees	6,857	8,910	7,000	6,439	7,000	7,000
Income- ZBA Fees	2,357	1,440	1,300	1,225	1,300	1,300
Income-Building Permits	46,197	48,936	46,000	60,779	48,000	48,000
<b>Expense After Income</b>	<b>64,516</b>	<b>82,166</b>	<b>97,801</b>	<b>76,395</b>	<b>94,793</b>	<b>94,793</b>

AMBULANCE-4215	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
<b>Total Expense</b>	<b>686,627</b>	<b>745,379</b>	<b>790,009</b>	<b>812,815</b>	<b>778,723</b>	<b>778,723</b>
Income- Warner Ambulance Share	80,977	82,580	83,000	83,007	83,000	83,000
Income- Webster Ambulance Share	35,416	35,888	36,000	33,494	36,000	36,000
Income-Paramedic Intercept	7,350	2,625	3,000	7,350	5,500	5,500
Income - Insurance Payments	273,426	318,481	310,000	413,155	325,000	325,000
<b>Expense After Income</b>	<b>289,457</b>	<b>305,805</b>	<b>358,009</b>	<b>275,809</b>	<b>329,223</b>	<b>329,223</b>

TRANSFER STATION- 4324	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
<b>Total Expense</b>	<b>571,703</b>	<b>665,608</b>	<b>637,956</b>	<b>667,496</b>	<b>747,899</b>	<b>747,899</b>
Income- Webster Share	109,098	140,463	110,000	109,408	150,000	150,000
Income- Transfer Station Commercial	130,215	155,415	145,000	107,495	120,000	120,000
Income-Recycling Receipts	27,981	83,555	45,000	64,847	60,000	60,000
Income - Pay-by-Bag	90,000	-	30,000	-	45,000	45,000
<b>Expense After Income</b>	<b>214,408</b>	<b>286,175</b>	<b>307,956</b>	<b>385,746</b>	<b>372,899</b>	<b>372,899</b>

**2023 OPERATING BUDGET**  
**2022 - 2023 OPERATING BUDGET COMPARISON**

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	243,838	246,973	246,973	3,135	1.29%
4135 - IT SERVICES	42,000	42,000	42,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	199,593	206,963	206,963	7,370	3.69%
4141 - ELECTION ADMINISTRATION	13,800	8,079	8,079	(5,721)	-41.46%
4150 - FINANCE	134,215	135,712	135,712	1,497	1.12%
4152 - ASSESSING OF PROPERTY	81,110	82,770	82,770	1,660	2.05%
4153 - LEGAL	65,570	20,000	20,000	(45,570)	-69.50%
4155 - PERSONNEL ADMINISTRATION	981,377	1,187,202	1,187,202	205,825	20.97%
4191 - PLANNING BOARD	152,101	151,093	151,093	(1,008)	-0.66%
4194 - GOVERNMENT BUILDINGS	132,606	149,270	149,270	16,664	12.57%
4195 - CEMETERIES	24,522	24,169	24,169	(353)	-1.44%
4196 - PROPERTY & LIABILITY INSURANCE	89,066	96,902	96,902	7,836	8.80%
4210 - POLICE DEPARTMENT	919,920	941,944	941,944	22,024	2.39%
4215 - AMBULANCE	790,009	778,723	778,723	(11,286)	-1.43%
4220 - FIRE DEPARTMENT	312,594	322,684	317,684	5,090	1.63%
4290 - EMERGENCY MANAGEMENT	501	1,000	1,000	499	99.60%
4311 - HIGHWAY DEPARTMENT	926,750	973,767	973,767	47,017	5.07%
4312 - HIGHWAYS & STREETS	840,525	991,500	1,101,500	260,975	31.05%
4316 - STREET LIGHTING	2,340	2,520	2,520	180	7.69%
4324 - TRANSFER STATION	637,956	747,899	747,899	109,943	17.23%
4325 - SOLID WASTE - LANDFILL	45,500	50,500	200,500	155,000	340.66%
4327- SOLID WASTE - COMMUNITY WELL	22,652	24,235	24,235	1,583	6.99%
4411 - ANIMAL CONTROL	6,459	6,459	6,459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	46,374	45,888	45,888	(486)	-1.05%
4445 - HUMAN SERVICES VENDORS	55,001	60,000	60,000	4,999	9.09%
4520 - RECREATION	121,174	128,543	125,293	4,119	3.40%
4521 - BUILDINGS & GROUNDS	56,300	59,300	59,300	3,000	5.33%
4550 - LIBRARY	340,716	347,899	347,899	7,183	2.11%
4583 - PATRIOTIC PURPOSES	3,000	3,000	3,000	-	0.00%
4611 - CONSERVATION COMMISSION	1	1	1	-	0.00%

**2023 OPERATING BUDGET**  
**2022 - 2023 OPERATING BUDGET COMPARISON**

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4652 - ECONOMIC DEVELOPMENT	26,715	28,715	50,215	23,500	87.97%
4711 - DEBT SERVICE	568,557	620,057	620,057	51,500	9.06%
4721 - DEBT INTEREST	197,425	172,945	172,945	(24,480)	-12.40%
4723 - TAN INTEREST	1	1	1	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>8,086,168</b>	<b>8,664,613</b>	<b>8,937,863</b>	<b>851,695</b>	<b>10.53%</b>
200 FUND 4326- SEWER	197,347	240,124	240,124	42,777	21.68%
<b>GRAND TOTAL</b>	<b>8,283,515</b>	<b>8,904,737</b>	<b>9,177,987</b>	<b>894,472</b>	<b>10.80%</b>



## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
<b>100 - GENERAL FUND</b>									
<b>4130 - GENERAL GOVERNMENT: EXECUTIVE</b>									
100-4130-110-00	EXEC-TOWN ADMIN. SALARY 2023 salary expense at current rate.	102,350.95	104,250.12	108,260.00	108,259.72	109,463.00	109,463.00	1,203.00	1.11
100-4130-115-00	EXEC-ADMIN. ASSESS. ASST. 40 hrs/wk x 52 x \$22.88=\$47,590	50,266.53	51,098.22	47,168.00	47,431.12	47,590.00	47,590.00	422.00	0.89
100-4130-125-00	EXEC-SELECT BOARD STIPEND Annual Stipend Select Board Members 5 @ \$1,500.=\$7,500	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00
100-4130-140-00	EXEC-OVERTIME 2 hr SB meetings x 26 meetings x \$34.32/hr = \$1,785	782.16	536.01	1,716.00	1,321.98	1,785.00	1,785.00	69.00	4.02
100-4130-220-00	EXEC-FICA Social security cost for executive employees 6.20%.	9,819.26	9,752.28	10,208.00	9,739.00	10,313.00	10,313.00	105.00	1.03
100-4130-221-00	EXEC-MEDICARE Medicare cost for executive employees 1.45%.	2,296.46	2,280.82	2,387.00	2,277.63	2,412.00	2,412.00	25.00	1.05
100-4130-230-00	EXEC-RETIREMENT 14.06%/13.53% of Fulltime Wages	17,427.97	19,667.54	22,094.00	22,076.00	21,912.00	21,912.00	(182.00)	(0.82)
100-4130-341-00	EXEC-TELEPHONE Alarm lines, main town number, TA & AAA lines TDS- \$2000/mo. x 12 = \$2,400 Verizon \$45/mo. x 12 = \$540 Comcast Internet 200/mo x 12 = 2,400 Total = \$5,340	4,439.21	4,630.88	4,620.00	5,638.82	5,340.00	5,340.00	720.00	15.58
100-4130-540-00	EXEC-MEMBERSHIPS/CONFERENCES/TRAINING Conf./Trainings for TA, AAA, Health Off., Select Board 2022-NRRA training for Waste Reduction Committee	7.00	200.00	300.00	981.38	500.00	500.00	200.00	66.67
100-4130-550-00	EXEC-PRINTING Town Report printing. Each year this has dropped because we print fewer. Hopefully more people are accessing the electronic copy.	4,547.72	4,522.10	4,300.00	3,718.00	4,000.00	4,000.00	(300.00)	(6.98)
100-4130-555-00	EXEC-ADVERTISING Advertising for bids, procurement, public notices. The cost for one public notice has increased dramatically.	911.32	1,136.40	1,000.00	1,954.43	2,000.00	2,000.00	1,000.00	100.00
100-4130-560-00	EXEC-DUES/SUBSCRIPTIONS NHMA Dues = \$5,638 NHMMA = \$125 ICMA = 0 NH Association of Assessing Officials = \$50 NH Health Officers Association = \$50 Concord Monitor = \$120 TOTAL = \$5,983	5,303.00	6,350.00	6,535.00	5,681.00	5,983.00	5,983.00	(552.00)	(8.45)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4130-610-00	<b>EXEC-TOWN MEETING EXPENSES</b> Sound System = \$600 Plaques/Appreciation Gifts/Certificates = \$200 TOTAL = \$800	191.77	718.06	800.00	693.81	800.00	800.00	0.00	0.00
100-4130-620-00	<b>EXEC-OFFICE SUPPLIES</b> Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies. Includes all Town Hall Depts: Exec/Finance/Planning/Assessing/Treasurer/some TC/TC. TOTAL = \$7,500	8,047.62	7,044.68	7,500.00	8,024.25	7,500.00	7,500.00	0.00	0.00
100-4130-625-00	<b>EXEC-POSTAGE</b> Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,800	2,366.61	3,151.81	2,800.00	1,161.92	2,800.00	2,800.00	0.00	0.00
100-4130-670-00	<b>EXEC-REF. BOOKS/SUBSCRIPTIONS</b> Reference Books.	139.00	40.00	150.00	0.00	150.00	150.00	0.00	0.00
100-4130-690-00	<b>EXEC-SELECT BOARD EXPENSES</b> Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	6,902.37	10,977.56	10,000.00	15,871.54	10,000.00	10,000.00	0.00	0.00
100-4130-690-01	<b>EXEC-WEB SITE ADMINISTRATION</b> Town website hosting - \$6,500 EDC website hosting - \$225 Trails website hosting - \$200 TOTAL = \$6,925	6,225.39	6,425.39	6,500.00	6,506.95	6,925.00	6,925.00	425.00	6.54
4130 - GENERAL GOVERNMENT: EXECUTIVE		230,624.34	240,281.87	243,838.00	248,837.55	246,973.00	246,973.00	3,135.00	1.29
<b>4135 - IT</b>									
100-4135-345-00	<b>IT-COMPUTER SERVICES</b> Contract for technology services, computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 3 servers (TH, PD, Fire). \$1,300/mo. x 12 mo. = \$15,600.	9,084.80	15,811.30	15,800.00	4,338.73	15,600.00	15,600.00	(200.00)	(1.27)
100-4135-346-00	<b>IT-COMPUTER REPLACEMENTS</b> We replace vital computers every 5 years. Computer Replacement = \$8,600 Misc. Hardware = \$1,400 Total = \$10,000	10,797.57	7,129.53	8,000.00	26,693.28	10,000.00	10,000.00	2,000.00	25.00
100-4135-347-00	<b>IT-COMPUTER SOFTWARE LICENSES</b> Antivirus, backups, email and Office 365 townwide TOTAL= \$16,400	14,705.65	20,504.40	18,200.00	11,643.58	16,400.00	16,400.00	(1,800.00)	(9.89)
4135 - IT		34,588.02	43,445.23	42,000.00	42,675.59	42,000.00	42,000.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
<b>4140 - TOWN CLERK/TAX COLLECTOR</b>									
100-4140-110-00	TC/TAX-COLLECTOR SALARY 2022: 2019-2022 term \$58,811 2022-2025=\$63,800	58,061.21	58,912.04	63,800.00	63,800.10	63,800.00	63,800.00	0.00	0.00
100-4140-115-00	TC/TAX-FULL TIME WAGES Deputy TC/TC 40hrs/wk x 52wks x \$19.25 = \$40,040	38,147.00	32,914.47	40,269.00	34,779.97	40,040.00	40,040.00	(229.00)	(0.57)
100-4140-125-00	TC/TAX-PART TIME WAGES 25hrs.wk X \$17.90/hr X 52 wks = \$23,270.00	21,957.00	16,936.96	23,082.00	9,412.44	23,270.00	23,270.00	188.00	0.81
100-4140-140-00	TC/TAX-OVERTIME 1 election = \$300 + OT at \$1,500 = \$1,800  2020: (4) Elections \$1,200 + OT coverage \$1,400 = Total: \$2,600. 2021: (1) Election+OT=\$1,800 2022: (3) Elections + OT = \$2,500	2,248.95	2,555.02	2,500.00	1,552.05	1,800.00	1,800.00	(700.00)	(28.00)
100-4140-220-00	TC/TAX-FICA Social security cost for employees 6.20%.	7,503.67	6,681.30	8,038.00	7,104.06	7,992.00	7,992.00	(46.00)	(0.57)
100-4140-221-00	TC/TAX-MEDICARE Medicare cost for employees 1.45%.	1,754.92	1,562.50	1,880.00	1,661.47	1,869.00	1,869.00	(11.00)	(0.59)
100-4140-230-00	TC/TAX-RETIREMENT 14.06%/13.53% of FT Retirement wages	11,448.20	12,018.48	14,984.00	14,095.05	14,573.00	14,573.00	(411.00)	(2.74)
100-4140-341-00	TC/TAX-TELEPHONE \$140.00/mo x 12 mo. = \$1,680	1,630.58	1,636.75	1,680.00	1,630.98	1,680.00	1,680.00	0.00	0.00
100-4140-345-00	TC/TAX-COMPUTER CONTRACT/AVITAR Avitar: service contract software modules: Kiosk \$268/Tax Collect \$4,223, Town Clerk/MV/Dog \$4,490, Utility (Water/Sewer) \$1,679, Invoice Cloud Monthly Online Service Fees \$1200.00 monthly = 11,800. + Estimate 3 percent increase = Total \$ 12,179.00	10,032.00	10,311.00	10,660.00	10,608.00	12,179.00	12,179.00	1,519.00	14.25
100-4140-346-00	TC/TAX-REGISTRY OF DEEDS Recording liens, redemptions, LUCT, & utilities = \$600.	362.80	921.17	600.00	463.16	600.00	600.00	0.00	0.00
100-4140-347-00	TC/TAX-MORTGAGE SEARCHES Mortgage searches & liens. - Search company rate increase.	1,050.00	1,769.00	1,500.00	240.00	1,500.00	1,500.00	0.00	0.00
100-4140-390-00	TC/TAX-PROFESSIONAL SERVICES Vital record preservation-KoFile-2 books/\$4230.00 ea.	6,800.00	2,095.00	3,000.00	4,230.00	8,460.00	8,460.00	5,460.00	182.00
100-4140-530-00	TC/TAX-TRAVEL & MEALS Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	134.00	100.00	100.00	0.00	100.00	100.00	0.00	0.00
100-4140-540-00	TC/TAX-CONFERENCES/TRAINING Attend Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NHGFOA.	40.00	302.08	800.00	265.00	800.00	800.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
<b>100-4140-550-00</b>	<b>TC/TAX-PRINTING</b> For envelopes, motor vehicle registration renewal letters, tax bills & other required printing.	<b>1,342.07</b>	<b>1,992.46</b>	<b>2,500.00</b>	<b>2,333.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4140-620-00</b>	<b>TC/TAX-OFFICE SUPPLIES/NOTARY/JP</b> Supplies for office, 1 election, & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws.	<b>2,329.44</b>	<b>1,067.12</b>	<b>2,000.00</b>	<b>2,174.93</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4140-625-00</b>	<b>TC/TAX-POSTAGE/CONTRACT</b> Postage machine rental \$167/12=\$2,005, postage supplies \$300, PO Box \$70, Postage: mail tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, civil forfeiture fees,( estimate 200 = \$1600.00 ) wetland filings, dog license notices, vital statistics =\$6,695, TOTAL \$9,000. 20,000 to 25,000 pieces of mail per year.	<b>9,766.84</b>	<b>9,568.50</b>	<b>9,000.00</b>	<b>10,922.35</b>	<b>10,600.00</b>	<b>10,600.00</b>	<b>1,600.00</b>	<b>17.78</b>
<b>100-4140-680-00</b>	<b>TC/TAX-DOG TAGS</b> Purchase of 1,600 dog tags per year.	<b>478.63</b>	<b>680.17</b>	<b>800.00</b>	<b>938.13</b>	<b>800.00</b>	<b>800.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4140-750-00</b>	<b>TC/TAX-FURNITURE/FIXTURES</b> For anticipated replacement of office furniture (chairs, etc.)	<b>250.00</b>	<b>286.00</b>	<b>400.00</b>	<b>318.69</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4140-801-00</b>	<b>TC/TAX-ANIMAL/OHRV/CERT STATE FEES</b> 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.	<b>9,938.50</b>	<b>12,024.00</b>	<b>12,000.00</b>	<b>9,906.00</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>
4140 - TOWN CLERK/TAX COLLECTOR		<b>185,275.81</b>	<b>174,334.02</b>	<b>199,593.00</b>	<b>176,435.38</b>	<b>206,963.00</b>	<b>206,963.00</b>	<b>7,370.00</b>	<b>3.69</b>
<b>4141 - ELECTION, REGISTRATION AND VITAL STATISTICS</b>									
<b>100-4141-120-00</b>	<b>ELECTION-WAGES</b> 104 hrs per Election x \$8.00/hr=\$832 2022: 1 Election = \$832	<b>3,328.00</b>	<b>624.00</b>	<b>2,496.00</b>	<b>2,136.00</b>	<b>832.00</b>	<b>832.00</b>	<b>(1,664.00)</b>	<b>(66.67)</b>
<b>100-4141-130-00</b>	<b>ELECTION-MODERATOR'S STIPEND</b> Stipend for year.	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>800.00</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4141-131-00</b>	<b>ELECTION-ASST. MODERATOR'S STIPEND</b> Stipend for year.	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>(250.00)</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4141-132-00</b>	<b>ELECTION-SUPR. OF CHECKLIST</b> 3 Supr: HAVA system Voter checklist (1) = 30hr/3 = \$990. 1 Election/Town/School meetings (3) 30hr/3 @ \$11.00=\$2,970. TOTAL = \$2,970	<b>5,029.75</b>	<b>1,831.50</b>	<b>4,950.00</b>	<b>4,082.25</b>	<b>2,970.00</b>	<b>2,970.00</b>	<b>(1,980.00)</b>	<b>(40.00)</b>
<b>100-4141-220-00</b>	<b>ELECTION-FICA</b> Social security applicable to Supervisors of Checklist. Election Workers are exempt.	<b>342.56</b>	<b>169.35</b>	<b>307.00</b>	<b>274.67</b>	<b>184.00</b>	<b>184.00</b>	<b>(123.00)</b>	<b>(40.07)</b>
<b>100-4141-221-00</b>	<b>ELECTION-MEDICARE</b> Medicare applicable to Supervisors of the Checklist. Election workers are exempt.	<b>80.05</b>	<b>39.61</b>	<b>72.00</b>	<b>64.25</b>	<b>43.00</b>	<b>43.00</b>	<b>(29.00)</b>	<b>(40.28)</b>
<b>100-4141-530-00</b>	<b>ELECTION-TRAVEL/MEALS</b> 2023: Meals for workers at the polls for 1 election.	<b>698.07</b>	<b>147.75</b>	<b>525.00</b>	<b>495.90</b>	<b>200.00</b>	<b>200.00</b>	<b>(325.00)</b>	<b>(61.90)</b>

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4141-555-00	<b>ELECTION-ADVERTISING</b> Legal Notices for 1 election per Supervisors of the Checklist.	622.01	787.86	500.00	465.38	150.00	150.00	(350.00)	(70.00)
100-4141-622-00	<b>ELECTION-EXPENSES</b> Ballot machine maint. contract \$250 + batteries/ribbons \$150 Ballot Mach. Coding ranges from \$500-\$1,500 per election. (1) Election Ballot & Coding=\$1,600	3,949.95	1,732.33	2,000.00	4,210.87	2,000.00	2,000.00	0.00	0.00
100-4141-625-00	<b>ELECTION-POSTAGE</b> Postage for 1 election Voter registrations, absentee ballots. # Elections: 2019=1, 2020=4, 2021=1, 2022=3.	2,013.97	0.00	2,250.00	479.52	1,000.00	1,000.00	(1,250.00)	(55.56)
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS		16,764.36	6,032.40	13,800.00	12,758.84	8,079.00	8,079.00	(5,721.00)	(41.46)
<b>4150 - FINANCIAL ADMINISTRATION</b>									
100-4150-110-00	<b>FIN-FINANCE DIRECTOR</b> 2023 Expense at current rate.	71,600.05	72,298.09	74,408.00	76,517.88	75,000.00	75,000.00	592.00	0.80
100-4150-115-00	<b>FIN-TREASURER</b> Annual stipend paid to the Treasurer.	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00
100-4150-121-00	<b>FIN-BUDGET MINUTETAKER</b> Hours vary due to length of meetings & minutes: 16hrs/mtg X 15mtgs X \$15.00/hr = \$3,600	3,165.00	1,548.75	3,697.00	442.50	3,600.00	3,600.00	(97.00)	(2.62)
100-4150-122-00	<b>FIN-TTF BOOKKEEPER</b> Annual Stipend for Trustee Bookkeeper	500.00	500.00	500.00	500.00	500.00	500.00	0.00	0.00
100-4150-220-00	<b>FIN-FICA</b> Social security cost for employees 6.20%.	4,894.89	4,649.34	5,246.00	5,479.91	5,276.00	5,276.00	30.00	0.57
100-4150-221-00	<b>FIN-MEDICARE</b> Medicare cost for employees 1.45%.	1,144.86	1,087.45	1,227.00	1,281.64	1,234.00	1,234.00	7.00	0.57
100-4150-230-00	<b>FIN-RETIREMENT</b> 14.06%/13.53% of FT Wages	8,048.37	9,204.57	10,462.00	10,758.44	10,346.00	10,346.00	(116.00)	(1.11)
100-4150-341-00	<b>FIN-TELEPHONE</b> Telephone service for Finance Office line.	398.52	399.93	500.00	398.63	500.00	500.00	0.00	0.00
100-4150-345-00	<b>FIN-COMPUTER SERVICES</b> Finance Software Support/Maintenance/Upgrades = \$7,100 Financial Software Hosting = \$1,500 TOTAL = \$8,600	5,965.66	6,293.76	8,600.00	8,823.72	8,600.00	8,600.00	0.00	0.00
100-4150-530-00	<b>FIN-TRAVEL/MEALS</b> Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	0.00	0.00	50.00	0.00	50.00	50.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4150-540-00	<b>FIN-CONFERENCES/TRAINING</b> NHGFOA Annual Conference	10.00	0.00	100.00	0.00	175.00	175.00	75.00	75.00
100-4150-560-00	<b>FIN-DUES/SUBSCRIPTIONS</b> \$35 NHGFOA - Membership	50.00	35.00	50.00	35.00	35.00	35.00	(15.00)	(30.00)
100-4150-610-01	<b>FIN-AUDIT EXPENSES</b> Audit contract with Independent Auditors Roberts & Greene. Price will remain the same thru 2025 budget if we sign 3 year engagement letter.	17,000.00	17,500.00	17,950.00	17,950.00	17,950.00	17,950.00	0.00	0.00
100-4150-610-02	<b>FIN-FIXED ASSET EXPENSES</b> Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Work outsourced to be GASB 34 compliant.	1,175.00	1,200.00	1,225.00	0.00	1,225.00	1,225.00	0.00	0.00
100-4150-610-03	<b>FIN-BANK FEES</b> Checking Account Bank Fees.	98.97	70.01	200.00	371.20	200.00	200.00	0.00	0.00
100-4150-611-00	<b>FIN-BUDGET COMM EXPENSES</b> Supplies, advertising, & training for Budget Committee.	114.04	0.00	200.00	0.00	200.00	200.00	0.00	0.00
100-4150-621-00	<b>FIN-POSTAGE/COPIER CONTRACTS</b> Postage \$151.56 x 4 = \$606/yr Copier \$351.26 x 12 = \$4,215/yr	3,558.56	3,147.29	3,800.00	3,902.05	4,821.00	4,821.00	1,021.00	26.87
4150 - FINANCIAL ADMINISTRATION		123,723.92	123,934.19	134,215.00	132,460.97	135,712.00	135,712.00	1,497.00	1.12
<b>4152 - REVALUATION OF PROPERTY</b>									
100-4152-344-01	<b>AS-TAX MAP UPDATES</b> Contract with CAI to maintain tax maps. Tax maps are updated each year to be current with April 1 tax assessment date.	3,400.00	3,950.00	4,000.00	3,475.00	3,700.00	3,700.00	(300.00)	(7.50)
100-4152-345-00	<b>AS-COMPUTER SERVICES</b> Avitar assessing software license = \$3,800	3,466.00	3,570.00	3,700.00	3,674.00	3,800.00	3,800.00	100.00	2.70
100-4152-346-00	<b>AS-REGISTRY OF DEEDS</b> Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	160.20	107.45	300.00	37.16	200.00	200.00	(100.00)	(33.33)
100-4152-347-00	<b>AS-RECORDS STORAGE</b> Storage of property history files	12,970.00	13,740.00	14,040.00	14,910.00	15,300.00	15,300.00	1,260.00	8.97
100-4152-390-00	<b>AS-PROFESSIONAL SERVICES</b> Cross Country Appraisal Contract General Assessing: 32 hrs/mo. x 12 mo. x \$55 = \$21,120 Cyclical Work = \$20,250 Sansoucy Contract Utility Assessing = \$12,000 Abatement Work = \$3,000 TOTAL = \$56,370	61,727.98	57,942.50	56,370.00	45,950.00	56,370.00	56,370.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
<b>100-4152-390-01</b>	<b>AS-ONLINE ASSESMENT CARDS</b> This puts our full assessment cards on line available for the public. At one point this was the case and we switched to save money, but the complete cards weren't available. It saves a substantial amount of staff time.	2,648.00	2,663.00	2,700.00	3,257.10	3,400.00	3,400.00	700.00	25.93
4152 - REVALUATION OF PROPERTY		84,372.18	81,972.95	81,110.00	71,303.26	82,770.00	82,770.00	1,660.00	2.05
<b>4153 - LEGAL EXPENSES</b>									
<b>100-4153-320-00</b>	<b>LEGAL-LEGAL SERVICES</b> Legal services provided by Donahue, Tucker & Ciandella & attendance at Town Meeting. Also covers Planning & Zoning Boards legal fees.	10,346.52	21,344.78	20,000.00	2,903.97	20,000.00	20,000.00	0.00	0.00
<b>100-4153-320-01</b>	<b>LEGAL-LEGAL SETTLEMENT</b> Last Fairpoint payment was in 2022.	0.00	45,570.00	45,570.00	45,570.00	0.00	0.00	(45,570.00)	(100.00)
4153 - LEGAL EXPENSES		10,346.52	66,914.78	65,570.00	48,473.97	20,000.00	20,000.00	(45,570.00)	(69.50)
<b>4155 - PERSONNEL ADMINISTRATION</b>									
<b>100-4155-110-00</b>	<b>PERS. ADM.-MERIT WAGE POOL</b> 2023-Proposed 6.5% merit pool Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evations are complete. Increase takes effect at the beginning of the payperiod closest to April 1. POOL HISTORY 2022-3.5% 2021-1.5%COLA due to pandemic-no merit 2020-3.0% 2019- 3.0%, 2018-3.5%, 2017-4.0%, 2016-3.0%, 2015-3.0%, 2014-3.0%	(114.92)	0.00	22,680.00	23,757.63	190,328.00	190,328.00	167,648.00	739.19
<b>100-4155-210-00</b>	<b>PERS. ADM.-HEALTH INSURANCE</b> GMR = 2023 9.7% Health Ins./Medical Stipend for eligible employees	721,694.15	729,603.13	820,000.00	755,185.95	857,739.00	857,739.00	37,739.00	4.60
<b>100-4155-211-00</b>	<b>PERS. ADM.-DENTAL INSURANCE</b> GMR = 2023: Increase 1.5% Dental Ins. for eligible employees	38,515.98	40,680.98	43,129.00	38,616.75	38,406.00	38,406.00	(4,723.00)	(10.95)
<b>100-4155-215-00</b>	<b>PERS. ADM.-LONG TERM DISABILITY</b> \$ 0.295 per \$100 of covered monthly payroll. 2023: 7,230/yr 2022: \$530 x 12=\$6,360 2021: \$515 x 12=\$6,180 The last few years salaries were not updated.	6,118.10	5,958.34	6,360.00	6,290.43	7,230.00	7,230.00	870.00	13.68
<b>100-4155-220-00</b>	<b>PERS. ADM.-FICA</b> Social Security for Medical Stipends 9 stipends x \$248 = \$2,232	485.13	496.08	1,240.00	0.00	2,232.00	2,232.00	992.00	80.00
<b>100-4155-221-00</b>	<b>PERS. ADM.-MEDICARE</b> Medicare for Medical Stipends 9 stipends x \$58 = \$522	263.45	238.59	290.00	0.00	522.00	522.00	232.00	80.00
<b>100-4155-250-00</b>	<b>PERS. ADM.-UNEMPLOYMENT INS.</b> Coverage for all town employees 2023 Rate	0.00	94.53	576.00	51.82	500.00	500.00	(76.00)	(13.19)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4155-260-00	<b>PERS. ADM.-WORKERS' COMP. INS.</b> Coverage for all town employees 2023 Rate	84,398.70	70,471.35	83,261.00	53,967.78	82,428.00	82,428.00	(833.00)	(1.00)
100-4155-290-00	<b>PERS. ADM.-LIFE INSURANCE</b> Basic life @ \$15,000 per FT employee. \$96 x 12mo.= \$1,152	1,123.86	1,097.55	1,176.00	1,101.15	1,152.00	1,152.00	(24.00)	(2.04)
100-4155-291-00	<b>PERS. ADM.-FSA/MISC. EXPENSES</b> 2022: FSA \$132.00 + Background checks	1,110.00	1,651.25	1,165.00	1,239.75	1,165.00	1,165.00	0.00	0.00
100-4155-551-00	<b>PERS. ADM.-EMP.TRAINING/EDUCATION</b> To cover in-house training workshops and education reimbursement as outlined in the personnel policy.	0.00	495.00	1,000.00	968.40	5,000.00	5,000.00	4,000.00	400.00
100-4155-555-00	<b>PERS. ADM.-EMPLOYMENT ADVERTISING</b> To centralize cost of employment advertising.	0.00	0.00	500.00	746.96	500.00	500.00	0.00	0.00
4155 - PERSONNEL ADMINISTRATION		<u>853,594.45</u>	<u>850,786.80</u>	<u>981,377.00</u>	<u>881,926.62</u>	<u>1,187,202.00</u>	<u>1,187,202.00</u>	<u>205,825.00</u>	<u>20.97</u>
<b>4191 - PLANNING</b>									
100-4191-110-00	<b>PB-PLANNING DIRECTOR</b> 40hrs/wk X 52 wks X \$35.62/hr = \$74,090	70,997.42	71,953.87	73,522.00	73,754.13	74,090.00	74,090.00	568.00	0.77
100-4191-115-00	<b>PB-ZBA CHAIR SALARY</b> Stipend for PB & ZBA Chairs @ \$500 each = \$1,000.	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100-4191-116-00	<b>PB-BLDG INSP</b> \$37.00/hr x 16hrs/wk x 52 wks = \$30,784.00	11,213.81	26,607.90	31,829.00	31,616.00	30,784.00	30,784.00	(1,045.00)	(3.28)
100-4191-140-00	<b>PB-OVERTIME</b> Evening meetings & hearings for Planning & Zoning Boards.	1,880.06	2,999.04	1,900.00	2,150.90	1,900.00	1,900.00	0.00	0.00
100-4191-220-00	<b>PB-FICA</b> Social security cost for employees 6.20%.	5,129.06	6,176.13	6,712.00	6,561.96	6,682.00	6,682.00	(30.00)	(0.45)
100-4191-221-00	<b>PB-MEDICARE</b> Medicare cost for employees 1.45%.	1,199.49	1,444.47	1,570.00	1,534.59	1,563.00	1,563.00	(7.00)	(0.45)
100-4191-230-00	<b>PB-RETIREMENT</b> 14.06%/13.53% of FT wages	8,193.80	9,563.07	10,604.00	10,672.26	10,483.00	10,483.00	(121.00)	(1.14)
100-4191-341-00	<b>PB-TELEPHONE</b> Office Phone \$35/12mo. = \$420 Bldg. Inspector Cell \$42/12mo. = \$504	724.75	1,033.33	852.00	876.46	924.00	924.00	72.00	8.45



## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4191-345-00	<b>PB-COMPUTER SOFTWARE</b> ESRI GIS support/software updates \$550 CAI WebGIS support contract \$2,500 CAI Query Manager \$600 Avitar software contract \$1,900 (Prior years under Prof. Services-390)	4,649.00	4,099.00	5,360.00	4,134.00	5,550.00	5,550.00	190.00	3.54
100-4191-346-00	<b>PB-REGISTRY OF DEEDS</b> MCRD Recording/LCHIP fees, copies.	0.00	18.13	75.00	12.60	75.00	75.00	0.00	0.00
100-4191-390-00	<b>PB-PROFESSIONAL SERVICES</b> CAI Planning Maps Maint. Contract \$550 Contract re MP Chpts., Ords., Regs. Build-Out, Stenography services & Planning Consultant Services \$4,200	132.17	825.00	4,750.00	600.00	4,750.00	4,750.00	0.00	0.00
100-4191-530-00	<b>PB-TRAVEL/MEALS</b> 96 miles x 52wks x IRS rate for Bldg. Inspector, MCRD, conferences, etc, ( '21 Rate .56) ('22 Rate .585)	975.05	2,063.21	1,893.00	2,291.26	2,920.00	2,920.00	1,027.00	54.25
100-4191-540-00	<b>PB-CONFERENCES/TRAINING</b> Conferences/Trainings - Bldg. Insp./PB Director.	0.00	0.00	125.00	0.00	125.00	125.00	0.00	0.00
100-4191-550-00	<b>PB-PRINTING</b> Master Plan, Zoning Ordinance, Regulations, monthly packets, Land Use Handbooks, Code books, business cards (PB/BI), Inspection Reports, Verification Forms & associated bags. Any other info needed to assist PB/ZBA & public with land use and building code matters.	75.35	211.87	200.00	366.88	300.00	300.00	100.00	50.00
100-4191-555-00	<b>PB-ADVERTISING</b> Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	3,261.48	3,416.91	2,500.00	1,020.65	1,350.00	1,350.00	(1,150.00)	(46.00)
100-4191-560-00	<b>PB-DUES/SUBSCRIPTIONS</b> CNHRPC - Planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, general master planning assistance.	7,538.95	7,450.46	6,959.00	7,097.00	7,247.00	7,247.00	288.00	4.14
100-4191-625-00	<b>PB-POSTAGE</b> Correspondence, monthly packets, certified abutter notices, permits & other notices when required.	2,956.15	2,589.88	2,250.00	1,149.66	1,350.00	1,350.00	(900.00)	(40.00)
4191 - PLANNING		<u>119,926.54</u>	<u>141,452.27</u>	<u>152,101.00</u>	<u>144,838.35</u>	<u>151,093.00</u>	<u>151,093.00</u>	<u>(1,008.00)</u>	<u>(0.66)</u>
<b>4194 - GENERAL GOVERNMENT BUILDINGS</b>									
100-4194-341-02	<b>TELEPHONE-BATES BLDG.</b> Bates Building phone and internet-Supervisors of the Checklist & Alarm \$168.00/mo X 12/mo = \$2,016	1,977.92	2,008.49	2,016.00	2,320.57	2,016.00	2,016.00	0.00	0.00
100-4194-410-01	<b>ELECTRICITY-TOWN HALL</b> \$350.00/mo. X 12mo. = \$4,200	4,502.65	3,469.88	3,720.00	3,870.42	4,200.00	4,200.00	480.00	12.90
100-4194-410-02	<b>ELECTRICITY-BATES BLDG.</b> \$110/mo. X 12mo. = \$1,320	1,299.14	1,278.82	1,320.00	1,168.83	1,320.00	1,320.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4194-410-03	<b>ELECTRICITY-POLICE STATION</b> \$400/mo. X 12 mo. = \$4,800 (24hr/7 day operation).	4,230.90	3,804.13	4,200.00	4,538.83	4,800.00	4,800.00	600.00	14.29
100-4194-410-04	<b>ELECTRICITY-CON. FIRE STATION</b> \$1,160/mo. X 12mo. = \$13,920	12,529.76	12,102.73	13,500.00	13,367.29	13,920.00	13,920.00	420.00	3.11
100-4194-410-05	<b>ELECTRICITY-HOP FIRE STATION</b> \$130/mo. X 12mo. = \$1,560	1,515.65	1,231.60	1,320.00	1,480.10	1,560.00	1,560.00	240.00	18.18
100-4194-410-06	<b>ELECTRICITY-HWY GARAGE</b> \$765/mo. X 12mo. = \$7,080	5,622.76	6,637.60	7,080.00	8,430.75	7,080.00	7,080.00	0.00	0.00
100-4194-410-07	<b>ELECTRICITY-SLUSSER CTR.</b> \$475/mo. X 12mo. = \$5,700	4,613.04	4,734.92	5,520.00	5,173.43	5,700.00	5,700.00	180.00	3.26
100-4194-410-08	<b>ELECTRICITY-ROWELL BRIDGE</b> \$25/mo. x 12mo. = \$300	225.04	240.50	300.00	252.70	300.00	300.00	0.00	0.00
100-4194-410-09	<b>ELECTRICITY-FOUNTAIN SQ</b> \$27/mo. x 12 = \$324	207.65	213.03	240.00	286.05	324.00	324.00	84.00	35.00
100-4194-410-10	<b>ELECTRICITY-RECREATION PROP.</b> \$355/mo. X 12mo. = \$4,260	3,213.98	2,935.62	3,900.00	3,100.26	4,260.00	4,260.00	360.00	9.23
100-4194-411-01	<b>HEATING OIL-TOWN HALL</b> 1500 gal X \$4.00/gal = \$6,000	2,620.82	3,092.47	3,750.00	3,806.74	6,000.00	6,000.00	2,250.00	60.00
100-4194-411-02	<b>HEATING OIL-BATES BLDG.</b> 1,000 gal X \$4.00/gal = \$4,000 Gallons Budgeted 2022-1,000, 2021-1,000 2020-1,000 2019-1,000 2018-1,000	2,049.24	2,263.79	2,500.00	2,384.72	4,000.00	4,000.00	1,500.00	60.00
100-4194-411-03	<b>HEATING OIL-POLICE STATION</b> 1,700 gallons X \$4.00/gal = \$6,800 Gallons Budgeted 2022-1,700, 2021-1,500 2020-1,600 2019-1,600	3,058.49	3,007.36	4,250.00	3,655.54	6,800.00	6,800.00	2,550.00	60.00
100-4194-411-05	<b>HEATING OIL-HOP FIRE STATION</b> 1,200 gallons X \$4.00/gal = \$4,800 Gallons Budgeted 2022-1,200, 2021-1,200 2020-750, 2019-750	1,869.79	1,704.05	3,000.00	2,385.44	4,800.00	4,800.00	1,800.00	60.00
100-4194-411-07	<b>HEATING OIL-SLUSSER CTR.</b> 1,200 gallons X \$4.00/gal = \$4,800 2022-1,200, 2020-1,200, 2019-1,300, 2018-1,400	2,739.95	1,846.39	3,000.00	3,408.33	4,800.00	4,800.00	1,800.00	60.00
100-4194-412-04	<b>PROPANE-CON FIRE STATION</b> Generator & Stove	0.00	324.62	500.00	1,812.40	600.00	600.00	100.00	20.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4194-412-06	<b>PROPANE-HWY GARAGE</b> For Generator	612.02	309.66	500.00	1,557.87	500.00	500.00	0.00	0.00
100-4194-412-07	<b>PROPANE-SLUSSER CTR.</b> Stove & Living room fireplace	1,209.95	732.38	1,000.00	369.95	500.00	500.00	(500.00)	(50.00)
100-4194-413-04	<b>PELLETS-CON FIRE STATION</b> 40 tons X \$250.00/ton = \$10,000 Tons Budgeted 2022-40, 2020-50, 2019-50, 2018-50	9,347.21	4,301.67	9,200.00	8,209.62	9,200.00	9,200.00	0.00	0.00
100-4194-413-06	<b>PELLETS-HWY GARAGE</b> 50 tons X \$250.00/ton = \$12,500 Tons Budgeted 2020-50, 2019-50, 2018-50	10,169.91	7,538.68	11,500.00	7,655.43	11,500.00	11,500.00	0.00	0.00
100-4194-420-01	<b>WATER-TOWN HALL</b> \$200/Qtr X 4=\$800	366.00	1,301.14	600.00	1,015.08	800.00	800.00	200.00	33.33
100-4194-420-02	<b>WATER/SEWER-BATES BLDG.</b> Fees for water and sewer	679.27	222.66	500.00	450.53	500.00	500.00	0.00	0.00
100-4194-420-04	<b>WATER-CON FIRE STATION</b> Fees for water and sewer	1,096.64	859.08	1,200.00	1,271.07	1,200.00	1,200.00	0.00	0.00
100-4194-420-05	<b>WATER-HOP FIRE STATION</b> Fee for Water	393.00	745.00	600.00	712.00	750.00	750.00	150.00	25.00
100-4194-420-07	<b>WATER/SEWER-SLUSSER CTR.</b> Fee for water and sewer	490.26	561.03	750.00	870.74	700.00	700.00	(50.00)	(6.67)
100-4194-420-10	<b>WATER/SEWER RECREATION PROPERTY</b> Fee for water and sewer	0.00	0.00	300.00	50.00	300.00	300.00	0.00	0.00
100-4194-421-01	<b>CLEANING-TOWN HALL</b> Contracted Services - Doubled the cleaning for 2021 \$250/mo X 12=\$3,000	3,500.00	7,450.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00
100-4194-421-03	<b>CLEANING-POLICE STA</b> Contracted Cleaning Services \$700/mo. X 12=\$8,400	8,755.00	8,925.00	8,400.00	8,235.00	8,400.00	8,400.00	0.00	0.00
100-4194-421-07	<b>CLEANING-SLUSSER CTR.</b> Contracted Cleaning Services \$995/mo X 12=\$11,940	2,692.00	4,335.00	11,940.00	11,940.00	11,940.00	11,940.00	0.00	0.00
100-4194-429-00	<b>BUILDING REPAIRS</b> Repairs/maint all town blgs.:hardware, paint, fire alarm/emerg. light batteries, plumbing/fixtures, A/C & heat mgmt., pressure wash bldgs. New carpet at SSC	17,612.67	19,249.28	18,500.00	19,448.16	23,000.00	23,000.00	4,500.00	24.32

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4194-640-00	<b>CUSTODIAL SUPPLIES</b> Cleaning supplies, trash bags, paper products, etc.	4,524.25	4,234.46	4,500.00	4,296.99	4,500.00	4,500.00	0.00	0.00
4194 - GENERAL GOVERNMENT BUILDINGS		<u>113,724.96</u>	<u>111,661.04</u>	<u>132,606.00</u>	<u>130,524.84</u>	<u>149,270.00</u>	<u>149,270.00</u>	<u>16,664.00</u>	<u>12.57</u>
<b>4195 - CEMETERIES</b>									
100-4195-115-00	<b>CEM-SEASONAL WAGES</b> 2022: 25hrs/32wks x \$15.76 = \$12,608 2021: 25hrs/32wks x \$15.23 = \$12,184 2020: 25hrs/32wks x \$15.00 = \$12,000 SB OK 19-25hrs 2019: 19hrs/32wks x \$15.00 = \$ 9,120	9,862.50	10,619.49	12,936.00	10,677.46	12,608.00	12,608.00	(328.00)	(2.54)
100-4195-220-00	<b>CEM-FICA</b> Social security cost for employees 6.20%.	615.52	668.06	802.00	677.50	782.00	782.00	(20.00)	(2.49)
100-4195-221-00	<b>CEM-MEDICARE</b> Medicare cost for employees 1.45%.	143.98	156.25	188.00	158.44	183.00	183.00	(5.00)	(2.66)
100-4195-390-00	<b>CEM-PROFESSIONAL SERVICES</b> Monument repairs 2019: Town \$2,000 + Trust: \$21,712 Landscaper=\$23,712. 2020: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2021: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2022: Town \$4,000 + Trust: \$33,589 Landscaper=\$37,589.SB less \$1,000.	24,936.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00
100-4195-390-01	<b>CEM-MEMORIAL GARDENS</b> Purchase of flowers, flush markers & maintenance.	1,627.30	1,810.54	2,000.00	100.00	2,000.00	2,000.00	0.00	0.00
100-4195-410-00	<b>CEM-ELECTRICITY</b> \$18.00 x 12 mo. = \$216	247.85	258.88	216.00	270.67	216.00	216.00	0.00	0.00
100-4195-412-00	<b>CEM-TOWN WATER</b> \$237.50 Qtr. x 4 = \$950	357.74	1,323.99	950.00	852.07	950.00	950.00	0.00	0.00
100-4195-560-00	<b>CEM-DUES/SUBSCRIPTIONS</b> NH Cemetery Association dues.	0.00	0.00	130.00	0.00	130.00	130.00	0.00	0.00
100-4195-650-00	<b>CEM-GROUNDSKEEPING/MAINT/MILEAGE</b> Supplies, grass seed, lime, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$3,000. Employee mileage reimbursement at IRS rate=\$300. TOTAL: \$3,300.	2,442.30	3,182.25	3,300.00	2,247.21	3,300.00	3,300.00	0.00	0.00
4195 - CEMETERIES		<u>40,233.19</u>	<u>18,019.46</u>	<u>24,522.00</u>	<u>18,983.35</u>	<u>24,169.00</u>	<u>24,169.00</u>	<u>(353.00)</u>	<u>(1.44)</u>
<b>4196 - INSURANCE</b>									
100-4196-520-00	<b>PRIMEX-PROPERTY LIABILITY INS.</b> Primex coverage for all town property, buildings, bridges, vehicles and mobile equipment, general liability with surety bond for elected officials and employees. Deductible: \$1,000 per each occurrence.	69,224.00	74,070.00	87,066.00	81,510.73	94,902.00	94,902.00	7,836.00	9.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
<b>100-4196-521-00</b>	<b>PRIMEX-PROP/LIAB DEDUCTIBLE</b> To cover the deductible on any claim and to provide an account to show all payments that will be covered by insurance. In/Out account Revenue	<b>2,430.00</b>	<b>294.75</b>	<b>2,000.00</b>	<b>12,509.80</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
4196 - INSURANCE		<b>71,654.00</b>	<b>74,364.75</b>	<b>89,066.00</b>	<b>94,020.53</b>	<b>96,902.00</b>	<b>96,902.00</b>	<b>7,836.00</b>	<b>8.80</b>
<b>4210 - POLICE</b>									
<b>100-4210-110-00</b>	<b>PD-POLICE CHIEF'S SALARY</b> 2023 expense at current rate.	<b>94,079.93</b>	<b>191,248.59</b>	<b>92,423.00</b>	<b>92,422.99</b>	<b>93,150.00</b>	<b>93,150.00</b>	<b>727.00</b>	<b>0.79</b>
<b>100-4210-115-00</b>	<b>PD-FT OFFICER'S WAGES</b> FT Wages(6): 40 hrs per week by 88 hrs vacation 1 Lieutenant 1 Sergeant 4 Patrol Officers TOTAL: \$401,663	<b>339,686.53</b>	<b>313,929.40</b>	<b>390,904.00</b>	<b>315,726.60</b>	<b>401,663.00</b>	<b>401,663.00</b>	<b>10,759.00</b>	<b>2.75</b>
<b>100-4210-116-00</b>	<b>PD-FT CLERICAL WAGES</b> \$23.62/40hrs x 52/wks = \$49,130	<b>47,650.31</b>	<b>47,072.91</b>	<b>48,690.00</b>	<b>48,692.80</b>	<b>49,130.00</b>	<b>49,130.00</b>	<b>440.00</b>	<b>0.90</b>
<b>100-4210-120-00</b>	<b>PD-PT OFFICER'S WAGES</b> 32hrs/wk x 52wks x \$26.27/hr=\$43,713.28 \$23.00 X 100hrs=\$2,300 TOTAL=\$46,013.28	<b>70,208.22</b>	<b>50,908.99</b>	<b>47,868.00</b>	<b>61,717.07</b>	<b>47,868.00</b>	<b>47,868.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4210-140-00</b>	<b>PD-OVERTIME</b> 12 hrs/wk x avg. \$43.90/hr X 52 wks =\$27,393.60	<b>5,854.73</b>	<b>22,620.04</b>	<b>27,394.00</b>	<b>30,019.55</b>	<b>27,394.00</b>	<b>27,394.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4210-150-00</b>	<b>PD-TRAINING</b> 3.5 hrs/mo x 6 x 12 mo x avg. \$43.90/hr=\$11,062.80 less SB=\$5,500.	<b>3,969.93</b>	<b>1,500.23</b>	<b>5,500.00</b>	<b>4,459.16</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4210-151-00</b>	<b>PD-GRANT LINE</b> The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	<b>3,272.02</b>	<b>9,348.64</b>	<b>9,960.00</b>	<b>8,724.38</b>	<b>9,960.00</b>	<b>9,960.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4210-190-00</b>	<b>PD-SPECIAL EVENTS</b> Traffic Details, parades, political events, & elections.	<b>448.36</b>	<b>783.30</b>	<b>500.00</b>	<b>184.73</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>100-4210-220-00</b>	<b>PD-FICA</b> Social security cost for non Group II employees 6.20%.	<b>4,721.00</b>	<b>6,249.84</b>	<b>5,987.00</b>	<b>7,267.48</b>	<b>6,014.00</b>	<b>6,014.00</b>	<b>27.00</b>	<b>0.45</b>
<b>100-4210-221-00</b>	<b>PD-MEDICARE</b> Medicare cost for employees 1.45%.	<b>8,179.59</b>	<b>9,124.42</b>	<b>9,037.00</b>	<b>8,212.47</b>	<b>9,210.00</b>	<b>9,210.00</b>	<b>173.00</b>	<b>1.91</b>
<b>100-4210-230-00</b>	<b>PD-RETIREMENT</b> GR II=FT officers @ 33.88%/31.28% GR I=FT Adm Asst. @ 14.06%/13.53%	<b>133,230.16</b>	<b>175,348.64</b>	<b>184,608.00</b>	<b>155,933.78</b>	<b>182,112.00</b>	<b>182,112.00</b>	<b>(2,496.00)</b>	<b>(1.35)</b>
<b>100-4210-341-00</b>	<b>PD-TELEPHONE</b> Includes all phone lines/cell phones/dispatch monthly charges.	<b>10,498.61</b>	<b>10,669.30</b>	<b>10,800.00</b>	<b>10,317.41</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>0.00</b>	<b>0.00</b>

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4210-343-00	<b>PD-OFFICE EQUIPMENT</b> Various types of equipment to operate the office.	887.02	769.70	1,000.00	6,127.35	1,000.00	1,000.00	0.00	0.00
100-4210-344-00	<b>PD-CONTRACT FEES</b> IMC User Fees - \$7,654 County Dispatch - \$26,345 County Attorney - Prosecution - \$9,017.00 Copy Machine - \$1,552.00 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$48243.00	41,796.25	39,726.20	45,049.00	43,430.61	48,243.00	48,243.00	3,194.00	7.09
100-4210-350-00	<b>PD-MEDICAL SERVICES</b> First Aid supplies.	169.00	0.00	250.00	1,347.53	250.00	250.00	0.00	0.00
100-4210-355-00	<b>PD-INVESTIGATIVE SERVICES</b> Crime scene equipment, supplies and blood draws.	797.24	318.50	1,000.00	1,850.96	1,000.00	1,000.00	0.00	0.00
100-4210-360-00	<b>PD-UNIFORMS/CLEANING</b> Purchase & maint. of uniforms, ballistic vests, & cleaning allowance.	4,416.45	2,823.52	5,000.00	14,184.50	5,000.00	5,000.00	0.00	0.00
100-4210-366-00	<b>PD-RADIO REPAIRS</b> Repair of radios, radar certification.	1,200.60	1,610.40	2,500.00	14,244.41	2,500.00	2,500.00	0.00	0.00
100-4210-432-00	<b>PD-TRAIN. AMMO/RANGE SUPPLIES</b> Ammunition and range supplies for required firearms training.	1,924.47	339.75	2,000.00	16,848.53	2,000.00	2,000.00	0.00	0.00
100-4210-530-00	<b>PD-TRAVEL/MEALS</b> Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personn	0.00	0.00	250.00	188.37	250.00	250.00	0.00	0.00
100-4210-540-00	<b>PD-CONFERENCES/TRAINING</b> Attend conferences/trainings/workshops.	554.00	1,084.00	1,000.00	3,533.80	1,000.00	1,000.00	0.00	0.00
100-4210-550-00	<b>PD-PRINTING</b> Letterhead/business cards, etc.	498.68	428.00	500.00	296.00	500.00	500.00	0.00	0.00
100-4210-560-00	<b>PD-DUES/SUBSCRIPTIONS</b> Cost of dues/subscriptions.	175.00	200.00	300.00	780.00	300.00	300.00	0.00	0.00
100-4210-600-00	<b>PD-NEW EQUIPMENT</b> Purchase of office equipment.	2,830.64	3,349.20	3,000.00	40,467.17	3,000.00	3,000.00	0.00	0.00
100-4210-620-00	<b>PD-OFFICE SUPPLIES</b> Purchase of office supplies & air card costs.	3,449.40	2,629.17	3,500.00	5,033.66	3,500.00	3,500.00	0.00	0.00
100-4210-625-00	<b>PD-POSTAGE</b> Cost for mailings.	591.56	273.56	600.00	714.68	600.00	600.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

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100-4210-635-00	<b>PD-VEHICLE GAS/OIL</b> 7,200 gal. x \$4.00 = \$28,800	11,910.85	10,626.26	19,600.00	19,616.70	28,800.00	28,800.00	9,200.00	46.94
100-4210-640-00	<b>PD-CUSTODIAL SUPPLIES</b> Cost of cleaning supplies.	188.14	134.17	200.00	272.72	200.00	200.00	0.00	0.00
100-4210-670-00	<b>PD-BOOKS/RSA'S</b> Cost for books/RSA's.	396.00	198.00	500.00	260.00	500.00	500.00	0.00	0.00
4210 - POLICE		<u>793,584.69</u>	<u>903,314.73</u>	<u>919,920.00</u>	<u>912,875.41</u>	<u>941,944.00</u>	<u>941,944.00</u>	<u>22,024.00</u>	<u>2.39</u>
<b>4215 - AMBULANCE</b>									
100-4215-115-00	<b>AMB-FT WAGES</b> Wages=6 FT employees @ 48hrwk/52wk=	362,546.53	362,670.20	399,820.00	412,684.17	387,853.00	387,853.00	(11,967.00)	(2.99)
100-4215-116-00	<b>AMB-PT WAGES</b> Wages for all PT EMS personnel. Includes training coverage, shift coverage, and covering for vacation and sick time. Est. based on experience=\$64,377.	60,278.27	74,917.54	68,877.00	62,944.81	68,877.00	68,877.00	0.00	0.00
100-4215-120-00	<b>AMB-WAGES-CALL/TRAINING/COURSES</b> Needs for certifications. Training/Refresher Courses 336 hr x OT \$38.62=TOTAL \$12,976 Training-2 hrs/mo x 12 hrs x 6 employees AEMT Refresher-3 x 24hrs PARA Refresher-3 x 40hrs OT rate =\$38.62	2,365.97	3,738.10	12,976.00	8,046.96	12,976.00	12,976.00	0.00	0.00
100-4215-140-00	<b>AMB-OVERTIME</b> 48-53 Straight hours (300 x \$38.62): \$11,586.00 (100-4215-130-00) Overtime=Holiday OT=11 x 2 x 24hr @ \$38.62=\$20,391.36 +Vaca/Sick/Fam/Pat Leave (900x\$38.62)=\$34,758 TOTAL: \$66,736	60,480.00	78,429.65	66,736.00	69,027.92	66,736.00	66,736.00	0.00	0.00
100-4215-220-00	<b>AMB-FICA</b> Social security cost for employees 6.20%.	3,436.07	4,061.35	4,270.00	3,617.78	4,270.00	4,270.00	0.00	0.00
100-4215-221-00	<b>AMB-MEDICARE</b> Medicare cost for employees 1.45%.	6,930.53	7,397.76	7,952.00	8,122.79	7,778.00	7,778.00	(174.00)	(2.19)
100-4215-230-00	<b>AMB-RETIREMENT</b> 32.99%/30.35% of FT wages	129,858.81	141,913.42	158,198.00	161,519.17	148,078.00	148,078.00	(10,120.00)	(6.40)
100-4215-350-00	<b>AMB-MEDICAL SERVICES</b> Employee counseling for tragic events = \$455 Occupational Physicals 15 x \$203 = \$3,045 TOTAL: \$3,500	1,609.68	4,039.00	3,500.00	0.00	3,500.00	3,500.00	0.00	0.00
100-4215-364-00	<b>AMB-AMBULANCE REPAIRS 1 &amp; 2</b> Includes tires, maintenance and repairs for both ambulances.	4,143.38	3,784.45	6,000.00	8,821.81	7,000.00	7,000.00	1,000.00	16.67

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4215-366-00	<b>AMB-RADIO REPAIRS</b> AMB-RADIO REPAIRS - Ambulance radio repairs.	231.90 \$1,000.00	76.75	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100-4215-390-00	<b>AMB-BILLING SERVICES-COMSTAR</b> 775 transports x \$24.00/call \$18,600 or \$310,000 rev. x 6% = \$18,600. 2021: 725 transports = \$17,600 (increase 50)	19,172.20	25,868.89	18,600.00	24,309.78	18,600.00	18,600.00	0.00	0.00
100-4215-390-01	<b>AMB-CONTRACTS-DIFB.</b> Maintenance of 2 defibrillators-ZOLL and 2 donated LUCAS machines.	2,565.00	0.00	3,000.00	4,129.00	3,655.00	3,655.00	655.00	21.83
100-4215-430-00	<b>AMB-EQUIPMENT REPAIRS/MAINT.</b> Repair equipment and maintenance costs for equipping two Ambulances (IV pumps/Lucas machines/etc.)	4,771.65	492.85	3,000.00	3,187.24	3,000.00	3,000.00	0.00	0.00
100-4215-540-00	<b>AMB-CONFERENCES/TRAINING</b> Conferences & EMS trainings for mandatory certifications.	4,735.75	2,182.50	5,000.00	4,680.00	5,000.00	5,000.00	0.00	0.00
100-4215-635-00	<b>AMB-DIESEL</b> 2,800 gal. x \$6.00/gal = \$16,800	4,954.12	7,504.75	8,680.00	8,469.01	16,800.00	16,800.00	8,120.00	93.55
100-4215-681-00	<b>AMB-UNIFORMS/SAFETY</b> AMB-UNIFORMS/SAFETY - Purchase EMS uniforms: 6 FT x \$700=\$4,200 + 6 PT x \$400=\$2,400. TOTAL: \$6,600 \$6,600.00	4,437.89	5,085.32	5,400.00	7,089.58	6,600.00	6,600.00	1,200.00	22.22
100-4215-690-00	<b>AMB-MEDICAL SUPPLIES</b> Supplies necessary to maintain two ambulances. Increase largely due to increased need for PPE.	14,108.84	23,216.19	17,000.00	15,512.49	17,000.00	17,000.00	0.00	0.00
4215 - AMBULANCE		686,626.59	745,378.72	790,009.00	803,162.51	778,723.00	778,723.00	(11,286.00)	(1.43)
<b>4220 - FIRE</b>									
100-4220-115-00	<b>FD-FIRE CHIEF'S WAGES</b> 2023 expense at current rate.	82,183.95	84,428.22	87,324.00	87,323.89	88,106.00	88,106.00	782.00	0.90
100-4220-120-00	<b>FD-PT/CALL FIRE WAGES</b> PT wages/training/recruiting. Select Board decreased \$5,000	21,612.87	16,210.61	35,000.00	13,858.28	35,000.00	30,000.00	(5,000.00)	(14.29)
100-4220-220-00	<b>FD-FICA</b> Social security cost for employees 6.20%.	1,959.35	1,601.65	2,170.00	660.10	2,170.00	2,170.00	0.00	0.00
100-4220-221-00	<b>FD-MEDICARE</b> Medicare cost for employees 1.45%.	1,641.64	1,560.83	1,774.00	1,378.01	1,785.00	1,785.00	11.00	0.62
100-4220-230-00	<b>FD-RETIREMENT</b> 32.99%30.35% of FT wages	25,318.55	26,727.36	28,808.00	29,530.40	27,903.00	27,903.00	(905.00)	(3.14)
100-4220-341-00	<b>FD-TELEPHONE</b> Phone/FAX/Internet/Hot Spot/LTE for tablets at two stations.	9,724.69	9,867.88	9,500.00	10,183.61	9,500.00	9,500.00	0.00	0.00



## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4220-345-00	<b>FD-COMPUTER SERVICES</b> I Am Responding annual subscription (2021: Yr. 1 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software = \$2,942 Image Trend Cad upgrade = \$630 TOTAL = \$4,552	4,355.22	3,001.78	4,552.00	6,327.53	4,552.00	4,552.00	0.00	0.00
100-4220-350-00	<b>FD-MEDICAL SERVICES</b> Counseling for fire employees for tragic events.	0.00	887.68	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
100-4220-366-00	<b>FD-RADIO REPAIRS</b> Radio repairs. (Total 32 portable radios/upgrade when needed)	0.00	0.00	500.00	500.00	500.00	500.00	0.00	0.00
100-4220-390-00	<b>FD-PROFESSIONAL SERVICES</b> Provides personnel OSHA physicals.= \$1,000	0.00	34.68	1,000.00	36.20	1,000.00	1,000.00	0.00	0.00
100-4220-390-01	<b>FD-MUTUAL AID DISPATCH</b> Cost increase shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	54,935.00	61,359.00	62,015.00	62,015.00	66,347.00	66,347.00	4,332.00	6.99
100-4220-412-01	<b>FD-HYDRANT PRECINCT FEE</b> Annual fee to the Contoocook Village Precinct.	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00
100-4220-430-00	<b>FD-EQUIP. MAINT./REPAIRS</b> Aerial and ground ladder testing \$1,150., Fire pump testing \$1,500., Fire hose testing 9025" \$0.36/ft\$3,249. SCBA systems testing Air compressor \$900. Mask fit testing 20 X \$40./\$800. Unit flow tests 27 X \$70.\$1,890. SCBA total \$3590. Hydraulic tool annual service \$850. Gas meter cal gas and sensors and repair \$750. Grand total \$11,089	9,821.38	6,196.68	10,432.00	10,531.33	11,089.00	11,089.00	657.00	6.30
100-4220-431-00	<b>FD-VEHICLE-MAINT./REPAIRS</b> Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	6,243.06	6,606.77	9,000.00	6,265.22	9,000.00	9,000.00	0.00	0.00
100-4220-540-00	<b>FD-CONFERENCES/TRAINING</b> NH Fire Academy fire training & additional classes.	2,571.00	962.50	5,000.00	1,192.50	5,000.00	5,000.00	0.00	0.00
100-4220-555-00	<b>FD-ADVERTISING</b> Fire Prevention Week & School Education Programs.	0.00	0.00	500.00	0.00	500.00	500.00	0.00	0.00
100-4220-560-00	<b>FD-DUES/SUBSCRIPTIONS</b> Fire Chief Assoc./State Assoc. Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions = \$1,525 Total = \$2,525	2,596.50	2,605.50	2,525.00	1,966.50	2,525.00	2,525.00	0.00	0.00
100-4220-610-00	<b>FD-SMALL TOOLS &amp; EQUIPMENT</b> Upkeep small tools, hose & equipment on Apparatus & at stations in need of repair or replacement. Maint. of chain saws, portable generators, portable pumps, & hose/fitting repairs. Rescue equipment & boat/motor repair (2020 addl \$1,000) Total Small Equipment = \$4,500. Fire hose replacement and repair = \$3200.00 GRAND TOTAL: \$7,700.00	4,822.38	9,234.92	7,668.00	11,784.11	7,700.00	7,700.00	32.00	0.42

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
	Notes								
<b>100-4220-611-00</b>	<b>FD-RADIOS</b>	<b>8,954.00</b>	<b>4,426.07</b>	<b>7,475.00</b>	<b>7,873.57</b>	<b>7,475.00</b>	<b>7,475.00</b>	<b>0.00</b>	<b>0.00</b>
	Radio Repairs = \$1,000 XTS/APX Batteries 10 x \$125 = \$1,250 Pagers 5 x \$450 = \$2,250 Pager Batteries = 5 x \$25 = \$125 Pager Replacement Parts = \$850 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 GRAND TOTAL = \$7,475								
<b>100-4220-612-00</b>	<b>FD-REPLACE EQUIP./TURNOUT GEAR</b>	<b>10,999.59</b>	<b>13,830.73</b>	<b>12,467.00</b>	<b>9,951.40</b>	<b>12,587.00</b>	<b>12,587.00</b>	<b>120.00</b>	<b>0.96</b>
	FD-REPLACE EQUIP./TURNOUT GEAR - Fire Dex FXR Tecgen 71 Firefighting Gear- 2 sets x \$3,895 X \$7,790 Nomex Fire Hoods: 10 x \$90.X \$900 + Helmets 3 x \$375=\$1,125 Fire Gloves Structural 10 sets x \$120.X \$1200. Extracation Gloves 10 sets X \$65. X \$650. Replace multi gas meter = \$922 Per new FF \$4,545. for turnout gear/equip. with 10 year life span. GRAND TOTAL: \$12,587. \$12,587.00								
<b>100-4220-620-00</b>	<b>FD-OFFICE SUPPLIES/BACKGROUND CKS</b>	<b>1,789.77</b>	<b>2,072.18</b>	<b>2,200.00</b>	<b>1,805.38</b>	<b>2,200.00</b>	<b>2,200.00</b>	<b>0.00</b>	<b>0.00</b>
	Background checks, paper, business cards, printer ink, & office supplies.								
<b>100-4220-635-00</b>	<b>FD-GASOLINE/DIESEL</b>	<b>4,625.97</b>	<b>3,514.05</b>	<b>4,500.00</b>	<b>3,762.13</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>3,500.00</b>	<b>77.78</b>
	Gas: 500 gal. x \$4.00/gal. = \$2,000 Diesel: 1,000 gal. x \$6.00/gal. = \$6,000 TOTAL = \$7,000								
<b>100-4220-640-00</b>	<b>FD-CUSTODIAL SUPPLIES/FLOOR MAINT.</b>	<b>757.23</b>	<b>1,592.31</b>	<b>1,800.00</b>	<b>1,502.86</b>	<b>1,800.00</b>	<b>1,800.00</b>	<b>0.00</b>	<b>0.00</b>
	Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800								
<b>100-4220-680-00</b>	<b>FD-PUBLIC RELATIONS</b>	<b>721.76</b>	<b>837.50</b>	<b>1,000.00</b>	<b>184.64</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
	Fire Prevention w/schools & Open House. \$1,000								
<b>100-4220-681-00</b>	<b>FD-UNIFORMS/SAFETY EQUIPMENT</b>	<b>1,776.81</b>	<b>2,092.77</b>	<b>3,050.00</b>	<b>4,215.85</b>	<b>3,150.00</b>	<b>3,150.00</b>	<b>100.00</b>	<b>3.28</b>
	Chief's uniforms = \$700 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,150								
<b>100-4220-690-00</b>	<b>FD-REHAB. SUPPLIES</b>	<b>836.66</b>	<b>776.07</b>	<b>1,500.00</b>	<b>1,041.59</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
	Supplies needed for extended periods of emergency calls.								

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
<b>100-4220-691-00</b>	<b>FD-BLDG. SYSTEMS MAINT.</b>	<b>7,399.15</b>	<b>6,626.44</b>	<b>8,834.00</b>	<b>9,262.46</b>	<b>10,295.00</b>	<b>10,295.00</b>	<b>1,461.00</b>	<b>16.54</b>
	Fire Extinguishers -Townwide Contract \$3,480.00								
	Pellet Boiler Inspection 3/yr x \$150 \$450.00								
	Kitchen Hood System Maintenance/Inspection \$740.00								
	Overhead Door - 2 Station 2/yr \$1,675.00								
	Plymovent Exhaust System Service/Maintenance \$2,366.00								
	Stanley Elevator Service Contract \$450.00								
	Generator Maintenance \$584.00								
	Misc Maint./Repair \$550.00								
4220 - FIRE		<b>266,646.53</b>	<b>268,054.18</b>	<b>312,594.00</b>	<b>284,152.56</b>	<b>322,684.00</b>	<b>317,684.00</b>	<b>5,090.00</b>	<b>1.63</b>
<b>4290 - EMERGENCY MANAGEMENT</b>									
<b>100-4290-431-00</b>	<b>EM-GENERATOR MAINT.</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>2,955.92</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
	Emergency Operations Generator at the High School								
<b>100-4290-540-00</b>	<b>EM-CONF/TRAINING</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>499.00</b>	<b>999.99</b>
	To cover EM training								
<b>100-4290-541-02</b>	<b>EM-Equipment Grant Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4290 - EMERGENCY MANAGEMENT		<b>0.00</b>	<b>0.00</b>	<b>501.00</b>	<b>52,455.92</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>499.00</b>	<b>99.60</b>
<b>4311 - PUBLIC WORKS ADMINISTRATION</b>									
<b>100-4311-110-00</b>	<b>PW-DIRECTOR'S SALARY</b>	<b>86,975.00</b>	<b>85,247.75</b>	<b>91,704.00</b>	<b>91,711.10</b>	<b>92,532.00</b>	<b>92,532.00</b>	<b>828.00</b>	<b>0.90</b>
	2023 expense at current rate.								
<b>100-4311-115-00</b>	<b>PW-FT WAGES</b>	<b>531,704.21</b>	<b>523,879.02</b>	<b>542,512.00</b>	<b>537,510.82</b>	<b>575,598.00</b>	<b>575,598.00</b>	<b>33,086.00</b>	<b>6.10</b>
	Wages for 11 FT Employees								
	1 HWY Superintendent								
	1 B&G Superintendent								
	1 Mechanic								
	6 Heavy Equipment Operators								
	2 Light Equipment Operators								
<b>100-4311-120-00</b>	<b>PW-PT WAGES</b>	<b>63.26</b>	<b>4,095.00</b>	<b>34,000.00</b>	<b>0.00</b>	<b>34,000.00</b>	<b>34,000.00</b>	<b>0.00</b>	<b>0.00</b>
	Winter plowing, summer flagging, mowing = \$34,000								
	2020: Removed custodian \$6,550								
<b>100-4311-140-00</b>	<b>PW-OVERTIME</b>	<b>64,831.63</b>	<b>79,816.88</b>	<b>80,967.00</b>	<b>91,590.49</b>	<b>86,340.00</b>	<b>86,340.00</b>	<b>5,373.00</b>	<b>6.64</b>
	Mostly for winter plowing								
	15% of FT wages								
<b>100-4311-220-00</b>	<b>PW-FICA</b>	<b>40,427.25</b>	<b>40,830.49</b>	<b>46,449.00</b>	<b>42,501.47</b>	<b>48,885.00</b>	<b>48,885.00</b>	<b>2,436.00</b>	<b>5.24</b>
	Social security cost for employees @ 6.20%.								
<b>100-4311-221-00</b>	<b>PW-MEDICARE</b>	<b>9,454.86</b>	<b>9,549.23</b>	<b>10,863.00</b>	<b>9,939.82</b>	<b>11,433.00</b>	<b>11,433.00</b>	<b>570.00</b>	<b>5.25</b>
	Medicare cost for employees @ 1.45%.								

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4311-230-00	<b>PW-RETIREMENT</b> 14.06%/13.53% of FT wages	77,206.16	87,098.10	100,555.00	100,735.55	104,079.00	104,079.00	3,524.00	3.50
100-4311-341-00	<b>PW-TELEPHONE</b> Phones/Cell phones/Internet service/Fire alarm.	4,520.25	4,629.36	5,600.00	5,794.17	5,600.00	5,600.00	0.00	0.00
100-4311-350-00	<b>PW-MEDICAL SERVICES</b> Stock shop medical cabinet, ear plugs, & other safety equipment.	27.86	76.44	200.00	0.00	200.00	200.00	0.00	0.00
100-4311-352-00	<b>PW-ALCOHOL/DRUG TESTING</b> Employees tested on a regular basis, per federal requirement. New FLMCA queries required once per year	1,376.00	1,858.00	1,500.00	1,664.00	1,700.00	1,700.00	200.00	13.33
100-4311-360-00	<b>PW-UNIFORMS/CLEANING</b> Uniform rental & cleaning service.	11,258.02	9,558.87	7,200.00	6,994.83	7,700.00	7,700.00	500.00	6.94
100-4311-540-00	<b>PW-DUES/CONF/TRAINING/MILEAGE</b> Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	179.00	500.00	1,000.00	46.00	1,000.00	1,000.00	0.00	0.00
100-4311-620-00	<b>PW-OFFICE SUPPLIES</b> Purchase Office Supplies.	603.78	619.70	1,200.00	967.19	1,200.00	1,200.00	0.00	0.00
100-4311-681-00	<b>PW-SAFETY EQUIP/BOOTS</b> Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	3,460.14	2,872.76	3,000.00	2,687.09	3,500.00	3,500.00	500.00	16.67
4311 - PUBLIC WORKS ADMINISTRATION		<b>832,087.42</b>	<b>850,631.60</b>	<b>926,750.00</b>	<b>892,142.53</b>	<b>973,767.00</b>	<b>973,767.00</b>	<b>47,017.00</b>	<b>5.07</b>
<b>4312 - HIGHWAY AND STREETS</b>									
100-4312-366-00	<b>HWY-RADIO REPAIRS</b> Purchase radios/repairs. Every vehicle has a 2-way radio.	3,337.91	869.40	3,000.00	1,067.50	3,000.00	3,000.00	0.00	0.00
100-4312-380-00	<b>HWY-SHIMMING/PAVING</b> For the paving, shimming, chip sealing of paved roads and on-going maintenance. This is an 8.0% increase to move toward keeping up with rising costs. Select Board added an additional \$110,000 to move this line closer to where it needs to be to adequately maintain roads	244,446.61	275,298.00	389,025.00	177,707.99	420,000.00	530,000.00	140,975.00	36.24
100-4312-393-00	<b>HWY-TREE SERVICES</b> Remove large dead trees @ \$500-\$1,000ea. (120 to cut)	10,460.00	11,960.00	10,000.00	9,500.00	10,000.00	10,000.00	0.00	0.00
100-4312-430-00	<b>HWY-EQUIPMENT REPAIR/MAINT.</b> Repair snowplows, truck engines, & other pieces of equipment.	26,583.84	37,490.24	28,000.00	45,610.55	35,000.00	35,000.00	7,000.00	25.00
100-4312-431-00	<b>HWY-EQUIPMENT REPLACEMENT</b> Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	13,550.88	0.00	3,000.00	4,144.68	3,000.00	3,000.00	0.00	0.00
100-4312-440-00	<b>HWY-EQUIPMENT LEASES/CONTRACTS</b> Equipment rental: roller, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator.	70,686.48	59,872.66	65,000.00	64,537.98	75,000.00	75,000.00	10,000.00	15.38

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4312-630-00	<b>HWY-REPAIRS/MAINT. SUPPLIES</b> Mechanic tools and Hoses, belts, filters, tools for shop, etc.	23,555.83	24,992.04	25,000.00	32,957.67	30,000.00	30,000.00	5,000.00	20.00
100-4312-630-01	<b>HWY-REPAIRS-POLICE VEHICLES</b> Parts, filters, tires for police cruisers and motorcycles.	2,494.12	3,134.61	4,000.00	3,234.77	4,000.00	4,000.00	0.00	0.00
100-4312-632-00	<b>HWY-TIRES/TUBES/CHAINS</b> Tires, repairs, chains for all town trucks & equipment.	10,888.14	7,014.00	10,000.00	19,365.00	12,000.00	12,000.00	2,000.00	20.00
100-4312-635-00	<b>HWY-GASOLINE/OIL</b> 20,000 Gal Diesel x \$6.00/gal = \$120,000 3,500 Gal Gas x \$4.00/gal = \$14,000 + engine oils, def fluid, grease, etc..	57,423.92	67,372.91	67,000.00	95,664.54	134,000.00	134,000.00	67,000.00	100.00
100-4312-680-00	<b>HWY-CULVERTS/CATCH BASINS</b> Routine culvert replacement & damage repairs. Prices of culvert have tripled.	30,199.39	32,907.32	10,000.00	38,139.42	20,000.00	20,000.00	10,000.00	100.00
100-4312-682-00	<b>HWY-SAND</b> Sand for winter months.	18,987.10	13,179.70	25,000.00	18,858.11	25,000.00	25,000.00	0.00	0.00
100-4312-683-00	<b>HWY-SALT</b> Purchase road salt. 2023 prices increased over \$7.00 per ton over 2022.	85,935.60	86,010.88	124,000.00	136,141.16	137,000.00	137,000.00	13,000.00	10.48
100-4312-684-00	<b>HWY-BITUMINOUS PRODUCT</b> Product used for calcium chloride, cold patch for potholes	23,017.67	12,612.38	20,000.00	11,712.00	20,000.00	20,000.00	0.00	0.00
100-4312-685-00	<b>HWY-GUARDRAILS</b> Replacement of end units for guardrails.	0.00	6,400.00	5,000.00	0.00	6,000.00	6,000.00	1,000.00	20.00
100-4312-686-00	<b>HWY-SIGNS/STRIPPING</b> For all signs and painting of crosswalks and lines.	7,029.40	1,868.95	6,000.00	8,683.72	6,000.00	6,000.00	0.00	0.00
100-4312-690-00	<b>HWY-GENERAL SUPPLIES</b> Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck/shop.	5,207.82	5,908.33	6,500.00	6,576.06	6,500.00	6,500.00	0.00	0.00
100-4312-690-01	<b>HWY-GRAVEL</b> 5,000 yards crushed gravel & crushed stone for spring mud.	38,576.46	155,664.83	40,000.00	44,169.41	45,000.00	45,000.00	5,000.00	12.50
4312 - HIGHWAY AND STREETS		<u>672,381.17</u>	<u>802,556.25</u>	<u>840,525.00</u>	<u>718,070.56</u>	<u>991,500.00</u>	<u>1,101,500.00</u>	<u>260,975.00</u>	<u>31.05</u>
<b>4316 - STREET LIGHTS</b>									
100-4316-410-00	<b>STREETS-LIGHTING</b> \$210/Mo. X 12/Mo. = \$2,520 Cost for 7 street lights. (1) Broad Cove Rd, (3) Cedar St., (1) Emerson Hill Rd, (2) Main St.	2,284.99	2,100.20	2,340.00	2,081.00	2,520.00	2,520.00	180.00	7.69
4316 - STREET LIGHTS		<u>2,284.99</u>	<u>2,100.20</u>	<u>2,340.00</u>	<u>2,081.00</u>	<u>2,520.00</u>	<u>2,520.00</u>	<u>180.00</u>	<u>7.69</u>

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
<b>4324 - TRANSFER STATION</b>									
100-4324-115-00	<b>TS-FULL TIME WAGES</b> 2 FT employees -Transfer Station Superintendent -Assistant Manager	102,350.51	104,807.63	105,455.00	107,600.34	106,288.00	106,288.00	833.00	0.79
100-4324-120-00	<b>TS-PART TIME WAGES</b> Hours to perform all necessary tasks varies from week to week & season to season. 3 PT employees are adjusted as needed.	70,163.64	60,929.43	76,145.00	71,340.07	81,841.00	81,841.00	5,696.00	7.48
100-4324-140-00	<b>TS-OVERTIME</b> Includes holiday, training, after hours meetings, maintenance projects. Hours of operation are in the Refuse Ordinance to insure trash hauler, businesses, contractors, & residents are provided reliable, consistent SW disposal services. Must operate during holidays, inclement weather &	6,748.45	5,148.24	8,000.00	7,624.32	8,000.00	8,000.00	0.00	0.00
100-4324-220-00	<b>TS-FICA</b> Social security cost for employees 6.20%.	10,985.14	10,309.52	11,755.00	11,501.14	12,160.00	12,160.00	405.00	3.45
100-4324-221-00	<b>TS-MEDICARE</b> Medicare cost for employees 1.45%.	2,569.21	2,410.93	2,749.00	2,689.75	2,844.00	2,844.00	95.00	3.46
100-4324-230-00	<b>TS-RETIREMENT</b> 14.06%/13.53% of FT wages	12,162.51	13,917.36	15,952.00	16,250.19	15,766.00	15,766.00	(186.00)	(1.17)
100-4324-341-00	<b>TS-TELEPHONE</b> Telephone/Internet/Fax services @ \$167/12mo.= \$2,000.	1,998.82	2,016.48	2,000.00	2,083.43	2,000.00	2,000.00	0.00	0.00
100-4324-342-00	<b>TS-ALARM</b> Annual alarm monitoring costs.	2,397.50	952.50	500.00	1,030.00	500.00	500.00	0.00	0.00
100-4324-345-00	<b>TS-COMPUTER SERVICES</b> Software to operate the scale and to produce invoices for billable material recieved.	2,906.24	2,976.48	3,000.00	3,274.13	3,300.00	3,300.00	300.00	10.00
100-4324-410-00	<b>TS-ELECTRICITY</b> Electric service estimate \$9,500.	8,806.82	9,952.13	9,500.00	11,197.99	9,500.00	9,500.00	0.00	0.00
100-4324-416-00	<b>TS-TRASH TRANSPORT &amp; DISPOSAL</b> Contract price increase \$94.66 per ton. Avg. tonnage per year 3,000 - 3,200 x 94.66 = 284,000 - 303,000.	199,248.08	283,340.84	235,000.00	267,374.07	300,000.00	300,000.00	65,000.00	27.66
100-4324-418-00	<b>TS-DEMOLITION HAULAGE</b> 60 trips C&D, SSW, Shingles x \$350. = \$21,000 + Fuel surcharges + \$27,000	10,500.00	14,133.62	11,000.00	11,611.88	27,000.00	27,000.00	16,000.00	145.45
100-4324-419-00	<b>TS-DEMOLITION TIPPING FEES</b> Avg. \$1,500 per load for varieties of demo x 60 loads = \$90,000.	51,104.73	78,028.31	77,000.00	70,455.30	90,000.00	90,000.00	13,000.00	16.88
100-4324-429-00	<b>TS-EQUIP. MAINT./REPAIRS</b> Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maintenance, etc.	16,737.25	20,969.01	20,000.00	27,588.45	25,000.00	25,000.00	5,000.00	25.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4324-430-00	<b>TS-BUILDING REPAIRS</b> Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.	18,370.79	16,516.67	15,000.00	12,701.29	15,000.00	15,000.00	0.00	0.00
100-4324-440-00	<b>TS-EQUIPMENT RENTAL/CONTRACTS</b> Screen for compost Electronic disposal Tires transported separately	31,398.11	23,448.99	25,000.00	22,374.83	25,000.00	25,000.00	0.00	0.00
100-4324-530-00	<b>TS-TRAVEL/MEALS</b> Mileage at IRS rate for employees to use personal vehicle for Town busnss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc.	115.00	168.00	500.00	169.07	500.00	500.00	0.00	0.00
100-4324-540-00	<b>TS-CONFERENCES/TRAINING</b> NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	1,032.27	467.00	1,800.00	1,167.98	1,800.00	1,800.00	0.00	0.00
100-4324-620-00	<b>TS-OFFICE SUPPLIES</b> Supplies: cartridges/paper/envelopes, etc.	708.12	638.88	600.00	1,993.62	600.00	600.00	0.00	0.00
100-4324-635-00	<b>TS-GASOLINE/OIL</b> 1,600 gal of Diesel(\$6.00) + gasoline, engine & hydraulic oils.	6,512.51	6,037.16	6,000.00	9,291.37	9,800.00	9,800.00	3,800.00	63.33
100-4324-681-00	<b>TS-UNIFORMS/SAFETY EQUIPMENT</b> Uniform allowance/safety equipment (boots).	1,890.00	2,610.94	3,000.00	2,059.45	3,000.00	3,000.00	0.00	0.00
100-4324-690-00	<b>TS-SUPPLIES/NEW EQUIPMENT</b> Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, etc.	12,997.67	5,827.57	8,000.00	6,117.30	8,000.00	8,000.00	0.00	0.00
4324 - TRANSFER STATION		<b>571,703.37</b>	<b>665,607.69</b>	<b>637,956.00</b>	<b>667,495.97</b>	<b>747,899.00</b>	<b>747,899.00</b>	<b>109,943.00</b>	<b>17.23</b>
<b>4325 - SOLID WASTE CLEANUP</b>									
100-4325-390-00	<b>SW-ENGINEERING FEES</b> Nobis Contract for addressing NHDES requirements. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Additional testing for PFAS will continue. TOTAL = \$42,000.	19,620.38	43,693.08	37,000.00	47,640.00	42,000.00	42,000.00	5,000.00	13.51
100-4325-391-00	<b>SW-PROF. SERVICES (LAGOONS)</b> Engineering for the Transfer Station Lagoon Cleanup	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00
100-4325-419-00	<b>SW-HAZARDOUS WASTE DAY</b> Cost for Hopkinton at annual event held in Henniker.	600.00	16,772.46	8,500.00	8,500.00	8,500.00	8,500.00	0.00	0.00
4325 - SOLID WASTE CLEANUP		<b>20,220.38</b>	<b>60,465.54</b>	<b>45,500.00</b>	<b>56,140.00</b>	<b>50,500.00</b>	<b>200,500.00</b>	<b>155,000.00</b>	<b>340.66</b>
<b>4327 - COMMUNITY WELL</b>									
100-4327-115-00	<b>COMMUNITY WELL-WAGES</b> 4hrs/wk X 52 wks X \$53.58/hr = \$11,145	6,357.87	8,261.17	9,820.00	8,450.33	11,145.00	11,145.00	1,325.00	13.49

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4327-220-00	<b>COMMUNITY WELL-FICA</b> Social security cost for employees 6.20%.	367.52	450.22	609.00	214.62	691.00	691.00	82.00	13.46
100-4327-221-00	<b>COMMUNITY WELL-MEDICARE</b> Medicare cost for employees 1.45%.	85.96	105.32	142.00	50.19	162.00	162.00	20.00	14.08
100-4327-230-00	<b>COMMUNITY WELL-RETIREMENT</b> 14.06%/13.53% of FT wages	120.96	935.91	1,381.00	0.00	1,537.00	1,537.00	156.00	11.30
100-4327-390-00	<b>COMMUNITY WELL-PROF. SERVICES</b> Contract with private service for license and coverage	1,290.00	2,716.24	2,700.00	1,799.62	2,700.00	2,700.00	0.00	0.00
100-4327-410-00	<b>COMMUNITY WELL-ELECTRICITY</b> Electricity for pumps & electric heat for the winter months.	2,168.30	1,894.65	2,500.00	1,446.32	2,500.00	2,500.00	0.00	0.00
100-4327-411-00	<b>COMMUNITY WELL-PROPANE</b> Propane for backup generator only.	0.00	244.99	500.00	0.00	500.00	500.00	0.00	0.00
100-4327-431-00	<b>COMMUNITY WELL-MAINT.</b> Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,701.20	2,469.10	2,500.00	8.23	2,500.00	2,500.00	0.00	0.00
100-4327-690-00	<b>COMMUNITY WELL-SUPPLIES</b> Two cartridge filters used for arsenic treatment tank protection and iron removal at cost approx. \$1,700 per year. The PH adjustment system which is intended to optimize the lifespan of the arsenic treatment tanks, utilizes about \$800 per year of food grade Carbon Dioxide & any other misc. supplies as required. TOTAL = \$2,500.	1,118.86	2,085.25	2,500.00	1,506.85	2,500.00	2,500.00	0.00	0.00
4327 - COMMUNITY WELL		13,210.67	19,162.85	22,652.00	13,476.16	24,235.00	24,235.00	1,583.00	6.99
<b>4411 - HEALTH ADMINISTRATION</b>									
100-4411-110-00	<b>AC-ANIMAL CONTROL OFFICER SALARY</b> Part time position salaried @ \$500/12mo. = \$6,000.	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00
100-4411-220-00	<b>AC-FICA</b> Social security cost for employees 6.20%.	341.00	372.00	372.00	372.00	372.00	372.00	0.00	0.00
100-4411-221-00	<b>AC-MEDICARE</b> Medicare cost for employees 1.45%.	87.00	87.00	87.00	87.00	87.00	87.00	0.00	0.00
4411 - HEALTH ADMINISTRATION		6,428.00	6,459.00	6,459.00	6,459.00	6,459.00	6,459.00	0.00	0.00
<b>4415 - HEALTH AGENCIES AND HOSPITALS</b>									
100-4415-392-00	<b>CAP-COMMUNITY ACTION PROGRAM</b> This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	0.00	0.00
4415 - HEALTH AGENCIES AND HOSPITALS		5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	5,900.00	0.00	0.00
<b>4441 - WELFARE: ADMINISTRATOR</b>									
100-4441-110-00	<b>WEL-HUMAN SERVICES COORDINATOR</b>	54,633.25	41,995.79	0.00	0.00	0.00	0.00	0.00	0.00



## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4441-120-00	<b>WEL-HUMAN SERVICES DIRECTOR</b> \$25.88/hr x 30hrs x52wks = \$40,373	0.00	11,250.00	40,050.00	40,056.00	40,050.00	40,050.00	0.00	0.00
100-4441-220-00	<b>WEL-FICA</b> Social security cost for employees 6.20%.	3,325.33	3,218.71	2,483.00	2,514.40	2,503.00	2,503.00	20.00	0.81
100-4441-221-00	<b>WEL-MEDICARE</b> Medicare cost for employees 1.45%.	777.70	752.76	581.00	588.15	585.00	585.00	4.00	0.69
100-4441-230-00	<b>WEL-RETIREMENT</b>	6,240.38	5,159.93	0.00	0.00	0.00	0.00	0.00	0.00
100-4441-341-00	<b>WEL-TELEPHONE</b> Landline \$35x12=\$420+Cell \$45x12=\$540=\$960 Total	724.75	1,201.96	960.00	926.15	960.00	960.00	0.00	0.00
100-4441-530-00	<b>WEL-TRAVEL/MEALS</b> Includes: mileage at IRS rate to meetings, conferences, trainings, educational opportunities, house calls to clients and appointments at other agencies/businesses, as needed to perform duties of the office.	1,812.98	1,061.79	2,000.00	889.27	1,500.00	1,500.00	(500.00)	(25.00)
100-4441-540-00	<b>WEL-CONFERENCES/TRAINING</b> NHLWAA Dues \$30 & Conferences (2) \$200 +\$30 =\$230 & NHLAA meetings/(4x \$15) \$60. TOTAL \$290. All other trainings/education paid for by HS Coordinator.	120.00	315.00	300.00	120.00	290.00	290.00	(10.00)	(3.33)
4441 - WELFARE: ADMINISTRATON		67,634.39	64,955.94	46,374.00	45,093.97	45,888.00	45,888.00	(486.00)	(1.05)
<b>4445 - VENDOR PAYMENTS</b>									
100-4445-390-00	<b>WEL-VENDOR PYMTS</b> General assistance payments are made directly to vendors on behalf of eligible clients. Payments for assistance may be made for housing, utilities, fuel, food, or medical costs. Rents are increasing as landlords take advantage of the shortage of available housing. We are fortunate, thanks to our generous donors, to have donation accounts to cover some fuel expenses & other unexpected costs.	0.00	0.00	55,001.00	0.00	0.00	0.00	(55,001.00)	(100.00)
100-4445-390-01	<b>WEL-VENDOR PYMTS-FOOD</b> Projected year end amount used 2022 = \$2208.00 With the rise in food costs, there has been a greater need. This is anticipated to continue in	238.42	348.05	0.00	2,605.80	2,500.00	2,500.00	2,500.00	0.00
100-4445-390-02	<b>WEL-VENDOR PYMTS-HOUSING</b> YTD 10/1 = \$11,948.25 Projected year end 2022= \$15,931 Known CAP rent payments to clients under NHERAP = \$28,875 Total assistance 2022 = \$44,806  Rents continue to be high and rise in our community.	42,884.00	43,864.84	0.00	14,693.25	45,000.00	45,000.00	45,000.00	0.00
100-4445-390-03	<b>WEL-VENDOR PYMTS-HEATING FUEL</b> YTD 10/1 = \$3018.45 Projected 2022 = \$4,527.68  Donated monies for fuel assistance has GREATLY offset the amount spent to assist those who qualify through Human Services.	1,931.98	2,398.27	0.00	6,003.23	5,000.00	5,000.00	5,000.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4445-390-06	WEL-VENDOR PYMTS-ELECTRICITY YTD 10/1 = \$2364.44 Projected 2022 = \$3,684.76 Know CAP assistance to HS clients through NHERAP = \$1,596.52 Total = \$5,281.28	2,385.62	3,156.80	0.00	3,046.56	5,500.00	5,500.00	5,500.00	0.00
	With the recent increase in electric rates, I have had an uptick in requests for assistance.								
100-4445-390-10	WEL-VENDOR PYMTS-OTHER	546.70	253.14	0.00	921.39	2,000.00	2,000.00	2,000.00	0.00
4445 - VENDOR PAYMENTS		47,986.72	50,021.10	55,001.00	27,270.23	60,000.00	60,000.00	4,999.00	9.09
<b>4520 - RECREATION</b>									
100-4520-110-00	REC-DIRECTOR'S SALARY 2023 expense at current rate.	51,754.78	59,066.24	61,092.00	61,462.47	61,639.00	61,639.00	547.00	0.90
100-4520-115-00	REC-ADM. CLERK WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4520-116-00	REC-KIMBALL POND WAGES Pond Director - Pond Director-\$16.50hr x 40hrs/wk x 9wks = \$5,940 \$5,940.00 Lifeguards - 2 WSI lifeguards @ \$14.00/hr X 40 hrs/wk X 9 Wks = \$10,080 \$10,080.00 Lifeguards - 3 lifeguards @ \$12.00/hr X 40hrs/wk x 9 wks = \$12,960 \$12,960.00	19,743.61	14,181.07	28,980.00	18,588.13	28,980.00	28,980.00	0.00	0.00
100-4520-130-00	REC-PART TIME WAGES Clearing ice for skating 40hrs X\$15.00=\$600.00.	203.01	2,962.37	500.00	1,334.48	600.00	600.00	100.00	20.00
100-4520-140-00	REC-OVERTIME This is a line item	0.00	0.00	0.00	1,105.13	0.00	0.00	0.00	0.00
100-4520-220-00	REC-FICA Social security cost for employees 6.20%.	4,804.40	4,605.27	5,615.00	5,508.26	5,649.00	5,649.00	34.00	0.61
100-4520-221-00	REC-MEDICARE Medicare cost for employees 1.45%.	1,156.59	1,077.04	1,313.00	1,288.29	1,321.00	1,321.00	8.00	0.61
100-4520-230-00	REC-RETIREMENT 14.06%/13.53% of fulltime wages	5,822.77	7,519.92	8,590.00	8,641.62	8,503.00	8,503.00	(87.00)	(1.01)
100-4520-341-00	REC-TELEPHONE Slusser Center Telephone/Internet - \$300/mo X 12mo = \$3,600 Summer Camp Cell phone: \$42.00/mo X 4 mo.= \$168 Total = \$3,768	4,051.97	3,829.73	3,768.00	3,494.02	3,768.00	3,768.00	0.00	0.00
100-4520-390-00	REC-CRIMINAL RECORD CHECKS Background checks-6 employees x \$50.00=\$300.00.	0.00	0.00	600.00	237.50	300.00	300.00	(300.00)	(50.00)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4520-440-00	<b>REC-EQUIP. LEASES/CONTRACTS</b> This line covers the port-pottie rental & hood cleaning: Pond: \$319.50/mo X 2 mo = \$639 Cabins: \$199.50/mo X 12 mo = \$2,394 Bandstand: 199.50/mo X 7 mo + extra cleaning = \$2000 TOTAL = \$5,033 hood cleaning=\$650	3,001.00	3,872.70	4,430.00	4,056.70	5,683.00	5,683.00	1,253.00	28.28
100-4520-530-00	<b>REC-TRAVEL/MEALS</b> IRS reimbursement rate for employees and volunteers to use personal vehicle to attend trainings, seminars, & purchases for town business. Meals per Personnel Policy.	422.63	1,003.52	1,000.00	1,021.82	1,000.00	1,000.00	0.00	0.00
100-4520-540-00	<b>REC-CONFERENCES/TRAINING</b> Lifeguard training = \$2,000. 2020: Lifeguard training removed due to COVID.	0.00	1,935.00	2,000.00	725.00	2,000.00	2,000.00	0.00	0.00
100-4520-560-00	<b>REC-DUES/SUBSCRIPTIONS</b> Subscriptions: Newspapers \$300 ASCAP \$375 NHRPA \$75 Sam's Club \$150 TOTAL=\$900	430.75	432.00	850.00	650.25	900.00	900.00	50.00	5.88
100-4520-620-00	<b>REC-OFFICE SUPPLIES</b> General office supplies.	1,772.44	1,131.37	1,000.00	1,270.30	1,200.00	1,200.00	200.00	20.00
100-4520-621-00	<b>REC-COPIER MAINTENANCE</b> Annual maint contract/toner for copier.	605.34	635.61	636.00	667.40	700.00	700.00	64.00	10.06
100-4520-625-00	<b>REC-POSTAGE</b> Postage for mailings. \$750 Select Board decrease by \$250	33.45	27.53	250.00	32.76	750.00	500.00	250.00	100.00
100-4520-630-00	<b>REC-FIELD MATERIALS</b> Doggie bags: \$400.	1,732.59	24.00	400.00	38.78	400.00	400.00	0.00	0.00
100-4520-635-00	<b>REC-KIMBALL POND EXP-TESTING</b> Water Safety testing \$60+First Aid \$90=\$150.	96.00	56.00	150.00	84.00	150.00	150.00	0.00	0.00
100-4520-680-00	<b>REC-SPECIAL EVENTS</b> free community events Select Board decreased from \$5,000 to \$2,000	0.00	0.00	0.00	0.00	5,000.00	2,000.00	2,000.00	0.00
4520 - RECREATION		<u>95,631.33</u>	<u>102,359.37</u>	<u>121,174.00</u>	<u>110,206.91</u>	<u>128,543.00</u>	<u>125,293.00</u>	<u>4,119.00</u>	<u>3.40</u>
<b>4521 - BUILDINGS &amp; GROUNDS</b>									
100-4521-430-00	<b>B&amp;G-EQUIP. REPAIRS/MAINT.</b> Repair Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	5,014.04	6,318.88	4,500.00	3,499.76	4,500.00	4,500.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4521-431-00	<b>B&amp;G-GROUNDS MAINTENANCE</b> Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material	24,152.84	24,828.68	25,000.00	26,311.95	27,000.00	27,000.00	2,000.00	8.00
100-4521-440-00	<b>B&amp;G-EQUIPMENT LEASES/CONTRACTS</b> Fire alarm monitoring /inspections sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services/pressure wash PS/SC/FD/SC & hood cleaning.	18,567.49	15,285.60	21,000.00	17,648.95	22,000.00	22,000.00	1,000.00	4.76
100-4521-612-00	<b>B&amp;G-NEW EQUIPMENT</b> Push mowers, string trimmers, drop spreaders, aerator teeth.	3,006.60	1,237.74	5,000.00	5,464.07	5,000.00	5,000.00	0.00	0.00
100-4521-645-00	<b>B&amp;G-DAM MAINTENANCE</b> DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800.00	800.00	800.00	1,550.00	800.00	800.00	0.00	0.00
4521 - BUILDINGS & GROUNDS		51,540.97	48,470.90	56,300.00	54,474.73	59,300.00	59,300.00	3,000.00	5.33
<b>4550 - LIBRARY</b>									
100-4550-110-00	<b>LIB-DIRECTOR'S SALARY</b> LIB-DIRECTOR'S SALARY - Wages attributable to the position	65,238.18	67,010.16 \$69,411.00	67,869.00	68,868.96	69,411.00	69,411.00	1,542.00	2.27
100-4550-115-00	<b>LIB-REFERENCE LIBRARIAN</b> Wages attributable to the position.	50,699.78	50,020.52	52,122.00	52,112.70	52,689.00	52,689.00	567.00	1.09
100-4550-120-00	<b>LIB-PART TIME WAGES</b>	68,422.16	69,746.91	79,438.00	84,085.97	82,000.00	82,000.00	2,562.00	3.23
100-4550-220-00	<b>LIB-FICA</b> Social security cost for employees 6.20%.	11,131.12	11,042.73	12,365.00	12,110.21	12,654.00	12,654.00	289.00	2.34
100-4550-221-00	<b>LIB-MEDICARE</b> Medicare cost for employees 1.45%.	2,570.36	2,582.65	2,892.00	2,832.20	2,959.00	2,959.00	67.00	2.32
100-4550-230-00	<b>LIB-RETIREMENT</b> 14.06%-13.53% of Fulltime Wages	13,103.35	14,877.37	16,871.00	17,010.08	16,844.00	16,844.00	(27.00)	(0.16)
100-4550-341-00	<b>LIB-TELEPHONE</b> Telephone - Telephone = \$257/12 = \$3,084 Internet = \$109/12 = \$1,308 TOTAL = \$4,392 \$4,392.00	4,380.14	4,048.25	4,400.00	4,729.66	4,392.00	4,392.00	(8.00)	(0.18)
100-4550-345-00	<b>LIB-COMPUTER SERVICES</b> Online catalog contract w/Biblionix/offsite hosting of catalog = \$2,800 Network/Computer support w/Computech maintenance of 6 public computers/8 staff computers/laptops/handheld devices/anti virus mgmt./wireless & server =- \$3,500 TOTAL = \$6,300.	8,485.90	5,189.19	6,100.00	6,464.00	6,300.00	6,300.00	200.00	3.28
100-4550-410-00	<b>LIB-ELECTRICITY</b> 2023: \$1,100/12mo=\$13,200. Based on 2022 costs.	9,066.43	12,061.96	15,984.00	13,972.19	13,200.00	13,200.00	(2,784.00)	(17.42)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4550-411-00	<b>LIB-HEAT/OIL</b> 4,750 gal X \$4.00/gal = \$19,000 Gallons Budgeted 2018-5,200, 2019-5,000, 2020-5,000, 2021-4,750, 2022-4,750	9,133.39	6,740.34	13,500.00	12,083.20	19,000.00	19,000.00	5,500.00	40.74
100-4550-420-00	<b>LIB-TOWN WATER/SEWER</b> Water/Sewer based on prior year.	726.00	557.17	650.00	584.00	600.00	600.00	(50.00)	(7.69)
100-4550-421-00	<b>LIB-CLEANING SERVICES</b> \$995.00 x 12=\$11,940	8,039.00	12,290.00	11,940.00	11,940.00	11,940.00	11,940.00	0.00	0.00
100-4550-430-00	<b>LIB-EQUIP. REPAIRS/MAINT.</b> HVAC = \$2,575 (half of new \$5,150 preventative maint contract. Balance to be paid by other library resources) Sprinkler/alarm maint. = \$2,500 Fire Extinguishers = \$70 Pest control = \$997 Misc Repairs: \$1,358 TOTAL: \$7,500	7,248.03	4,538.76	8,000.00	8,494.79	7,500.00	7,500.00	(500.00)	(6.25)
100-4550-530-00	<b>LIB-TRAVEL/MEALS</b> Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy. NOTE: This line has been underspent due to Covid, but we expect to use fully in year ahead. \$400	106.03	25.93	400.00	135.00	400.00	400.00	0.00	0.00
100-4550-540-00	<b>LIB-CONFERENCES/TRAINING</b> NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 Amer. Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 + Coop = \$50 TOTAL = \$1,235.	714.00	1,353.56	1,235.00	689.43	1,235.00	1,235.00	0.00	0.00
100-4550-557-00	<b>LIB-PROGRAM EXPENSES</b> Performers/speakers throughout the year. Foundation & Friends assist with cost.	100.00	75.58	50.00	50.12	50.00	50.00	0.00	0.00
100-4550-613-00	<b>LIB-TRUSTEES EXPENSES</b> Trustee expenses/ NH Library Trustee Assoc Membership.	180.00	0.00	180.00	180.00	180.00	180.00	0.00	0.00
100-4550-620-00	<b>LIB-OFFICE/COPIER SUPPLIES</b> Copier expenses are paid mostly through Revenue Generating Funds.	404.14	849.64	50.00	0.00	50.00	50.00	0.00	0.00
100-4550-625-00	<b>LIB-POSTAGE</b> POB rental/correspondence = \$130 Misc. mailing items = \$40 TOTAL = \$170	257.60	185.00	170.00	198.00	170.00	170.00	0.00	0.00
100-4550-640-00	<b>LIB-CUSTODIAL SUPPLIES</b> Cleaning products = \$50 Paper supplies = \$225 Misc. = \$50 TOTAL = \$325	295.67	419.02	500.00	271.48	325.00	325.00	(175.00)	(35.00)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title Notes	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
100-4550-670-00	<b>LIB-SUBSCRIPTIONS/BOOKS/VIDEOS</b> Cover costs of books/movies/audiobooks/online services/subscriptions. NOTE this line has not increased in over ten years	29,000.10	31,126.18	29,000.00	29,159.41	29,000.00	29,000.00	0.00	0.00
100-4550-741-00	<b>LIB-OFFICE EQUIPMENT/COMPUTERS</b> Replacement of office equipment and computer systems updates.	1,412.04	1,528.51	1,500.00	1,280.43	1,500.00	1,500.00	0.00	0.00
100-4550-750-00	<b>LIB-FURNITURE/FIXTURES</b> New and replacement furniture and fixture costs.	260.87	471.49	500.00	427.72	500.00	500.00	0.00	0.00
100-4550-810-00	<b>LIB-REVENUE GENERATING FUNDS</b> Per NH RSA	15,110.13	13,848.46	15,000.00	14,880.52	15,000.00	15,000.00	0.00	0.00
4550 - LIBRARY		<u>306,084.42</u>	<u>310,589.38</u>	<u>340,716.00</u>	<u>342,560.07</u>	<u>347,899.00</u>	<u>347,899.00</u>	<u>7,183.00</u>	<u>2.11</u>
<b>4583 - PATRIOTIC PURPOSES</b>									
100-4583-611-00	<b>CEL-PATRIOTIC PURPOSES-FLAGS</b> Band for Memorial Day = \$300	0.00	0.00	300.00	300.00	300.00	300.00	0.00	0.00
100-4583-612-00	<b>CEL-BAND CONCERTS</b> Summer Concerts w/Hopkinton Town Band=\$2,700	0.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00
4583 - PATRIOTIC PURPOSES		<u>0.00</u>	<u>2,700.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>
<b>4611 - CONSERVATION</b>									
100-4611-690-00	<b>CONSERVATION COMMISSION</b>	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
4611 - CONSERVATION		<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>
<b>4652 - ECONOMIC DEVELOPMENT</b>									
100-4652-120-00	<b>ECONOMIC DEV.-DIRECTOR</b> Half time position. Half of the salary is reimbursed from the TIF Districts.  Change in accounting from budgeting only half of salary to budgeting the full amount and adding an offsetting revenue.	1,834.88	4,303.75	22,000.00	20,307.72	22,000.00	44,000.00	22,000.00	100.00
100-4652-220-00	<b>ECONOMIC DEV-SOC SEC</b> Social security cost for employees 6.20%.	0.00	0.00	2,728.00	2,549.08	2,728.00	2,728.00	0.00	0.00
100-4652-221-00	<b>ECONOMIC DEV-MEDICARE</b> Medicare cost for employees 1.45%.	0.00	0.00	638.00	596.20	638.00	638.00	0.00	0.00
100-4652-390-00	<b>ECONOMIC DEV.-PROFESSIONAL SERVICES</b>	2,825.56	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
100-4652-391-00	<b>ECONOMIC DEV.-CHAMBER COMMERCE</b> Contoocook Chamber = \$250 Kearsarge Regional Chamber = \$99	250.00	250.00	349.00	349.00	349.00	349.00	0.00	0.00
100-4652-460-00	<b>ECONOMIC DEV.-ENGINEERING</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4652-540-00	<b>ECONOMIC DEV.-BUSINESS SUPPORT</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4652-555-00	<b>ECONOMIC DEV.-COMMUNITY RELATIONS &amp; OUTREACH</b> Printed materials, support for community events. Select Board decreased by \$500	1,048.70	1,000.00	2,000.00	1,500.00	1,000.00	0.00	0.00	
4652 - ECONOMIC DEVELOPMENT		<u>5,020.53</u>	<u>5,602.45</u>	<u>26,715.00</u>	<u>25,802.00</u>	<u>28,715.00</u>	<u>50,215.00</u>	<u>23,500.00</u>	<u>87.97</u>
<b>4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES</b>									
100-4711-983-00	L.T. BOND-OPEN SPACE #1-04C	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-01	L.T. BOND-OPEN SPACE #2-05B 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
100-4711-983-02	L.T. BOND-OPEN SPACE #3	34,053.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-06	L.T. BOND-COMM. WELL #6	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-07	L.T. BOND-HWY GARAGE #7 Principal on Highway garage bond. Last payment is in 2023.	53,056.60	53,056.60	53,057.00	53,056.60	53,057.00	53,057.00	0.00	0.00
100-4711-983-08	L.T. BOND-FIRE STATION #8	192,726.00	192,119.26	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-09	L.T. BOND-ROAD/CULVERT #9 WA3 2016	210,124.00	205,055.83	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-10	L.T. BOND-ROAD/CULVERT #10 WA3 2020 Payment for 2020 road bond and fire station refinance. Last payment in 2031.	0.00	0.00	495,500.00	495,500.00	515,000.00	515,000.00	19,500.00	3.94
100-4711-983-11	L.T. BOND - HOUSTON BARN WA4 2022 Principal on Houston Barn Bond	0.00	0.00	0.00	0.00	32,000.00	32,000.00	32,000.00	0.00
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND		<u>504,959.60</u>	<u>470,231.69</u>	<u>568,557.00</u>	<u>568,556.60</u>	<u>620,057.00</u>	<u>620,057.00</u>	<u>51,500.00</u>	<u>9.06</u>
<b>4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES</b>									
100-4721-983-00	L.T. BOND-OPEN SPACE-INTEREST #1	1,062.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-01	L.T. BOND-OPEN SPACE-INTEREST #2 Interest payment on Open Space bond. Last payment in 2025.	4,200.00	3,360.00	2,510.00	2,510.00	2,250.00	2,250.00	(260.00)	(10.36)
100-4721-983-02	L.T. BOND-OPEN SPACE-INTEREST #3	1,280.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-06	L.T. BOND-COMM. WELL-INTEREST #6	1,120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-07	L.T. BOND-HWY GARAGE-INTEREST #7 Interest on highway garage bond. Last payment in 2023.	4,683.69	3,504.62	2,345.00	2,306.02	1,172.00	1,172.00	(1,173.00)	(50.02)
100-4721-983-08	L.T. BOND-FIRE STATION-INTEREST #8	72,168.92	60,285.93	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-09	L.T. BOND-ROAD/CULVERT-INTEREST #9	38,377.51	58,165.86	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-10	L.T. BOND-ROAD/CULVERT-INTEREST #10	0.00	37,278.91	192,570.00	192,570.25	166,803.00	166,803.00	(25,767.00)	(13.38)

## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
100-4721-983-11	L.T. BOND - HOUSTON BARN INTEREST Interest on Houston Barn Loan	0.00	0.00	0.00	0.00	2,720.00	2,720.00	2,720.00	0.00
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES		122,893.49	162,595.32	197,425.00	197,386.27	172,945.00	172,945.00	(24,480.00)	(12.40)
<b>4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)</b>									
100-4723-902-00	TAN-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4723-980-00	TAN-INTEREST Place holder if there is a need for a TAN.	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)		0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00
100 - GENERAL FUND		7,047,653.55	7,480,356.67	8,086,168.00	7,792,001.65	8,664,613.00	8,937,863.00	851,695.00	10.53
<b>200 - SEWER FUND</b>									
<b>4326 - SEWAGE COLLECTION AND DISPOSAL</b>									
200-4326-115-00	SEWER-FULL TIME WAGES 40 hrs/Wk X 52 wks X \$35.72/hr = \$74,298	63,920.00	71,720.17	73,714.00	73,716.81	74,298.00	74,298.00	584.00	0.79
200-4326-140-00	SEWER-OVERTIME 156 hrs X 53.58/hr = \$8358	10,786.50	12,840.17	8,076.00	15,864.09	0.00	0.00	(8,076.00)	(100.00)
200-4326-220-00	SEWER-FICA CVP reimburse 50% (6.20%)	4,455.53	5,060.04	5,071.00	5,671.16	5,125.00	5,125.00	54.00	1.06
200-4326-221-00	SEWER-MEDICARE CVP reimburse 50% (1.45%)	1,042.04	1,183.38	1,186.00	1,326.31	1,199.00	1,199.00	13.00	1.10
200-4326-230-00	SEWER-RETIREMENT 14.06% of FT Wages first half of year	8,344.70	10,772.62	11,500.00	13,273.09	11,402.00	11,402.00	(98.00)	(0.85)
200-4326-341-00	SEWER-TELEPHONE Telephone/Internet services - \$192.00/12 mo. = \$2,304	2,348.26	2,569.22	2,300.00	2,541.21	2,300.00	2,300.00	0.00	0.00
200-4326-345-00	SEWER-COMPUTER SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-390-00	SEWER-PROFESSIONAL SERVICES Hire Professionals to fix equip. and emergency line repairs	31,959.96	21,040.12	35,000.00	37,437.41	35,000.00	35,000.00	0.00	0.00
200-4326-391-00	SEWER-TESTING-EA AN Lab work done by EAI in Concord Toxicity testing	8,453.50	17,508.00	18,700.00	17,710.58	19,000.00	19,000.00	300.00	1.60
200-4326-410-00	SEWER-ELECTRICITY Lagoon oxygen increase demand requires electricity.	19,010.85	21,135.22	21,600.00	21,976.95	21,600.00	21,600.00	0.00	0.00
200-4326-411-00	SEWER-HEAT/OIL 750gal/\$3.00=\$2,250.	1,439.64	1,362.21	2,250.00	2,134.30	2,250.00	2,250.00	0.00	0.00
200-4326-431-00	SEWER-BUILDING REPAIRS/MAINT. Minor/major repairs on pumps, backup generators, etc.	1,103.87	296.01	4,000.00	448.58	4,000.00	4,000.00	0.00	0.00



## Budget Line Item Report - SELECT BOARD -

2023 Budget Include: Expenditures - Board of Selectmen Detail

Account #	Account Title	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Depart.	2023 Select	\$ Change	% Change
.	Notes								
200-4326-440-00	<b>SEWER-RENTALS/LEASES</b> For emergency compressors/pumps/monitoring pump station.	0.00	0.00	2,000.00	405.85	2,000.00	2,000.00	0.00	0.00
200-4326-460-00	<b>SEWER-ENGINEERING</b> To procure an engineering firm to map out upgrades, and future expansion to the sewer system.	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
200-4326-530-00	<b>SEWER-TRAVEL/MEALS</b> Mileage reimbursement at IRS rate when employees use personal vehicle to travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to emergencies.	2,509.35	240.80	700.00	342.34	700.00	700.00	0.00	0.00
200-4326-540-00	<b>SEWER-CONFERENCES/TRAINING</b> Training classes, license renewals, NHPWPCA dues.	0.00	528.00	400.00	411.93	400.00	400.00	0.00	0.00
200-4326-600-00	<b>SEWER-REPLACE EQUIPMENT</b> Blowers, pumps, chlorine pumps, lab equipment	4,560.08	4,218.48	5,000.00	2,733.90	5,000.00	5,000.00	0.00	0.00
200-4326-610-00	<b>SEWER-MATERIALS</b> Lab supplies for testing, items for plant and pump station maint.	651.16	950.06	2,000.00	779.84	2,000.00	2,000.00	0.00	0.00
200-4326-611-00	<b>SEWER-CHEMICAL SUPPLIES</b> 750 gal./\$2.00 per year sodium hypochlorite.	747.17	2,392.70	1,500.00	858.11	1,500.00	1,500.00	0.00	0.00
200-4326-620-00	<b>SEWER-OFFICE SUPPLIES</b> Supplies: ink cartridges, paper, envelopes, etc	730.37	2,377.16	600.00	172.99	600.00	600.00	0.00	0.00
200-4326-621-00	<b>SEWER-COPIER CONTRACT/SUPPLIES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-625-00	<b>SEWER-POSTAGE</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-635-00	<b>SEWER-GAS/OIL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-681-00	<b>SEWER-UNIFORMS/SAFETY</b> Clothing Stipend/safety equipment. boots.	112.79	1,499.99	1,000.00	101.13	1,000.00	1,000.00	0.00	0.00
200-4326-690-00	<b>SEWER-EXPENSES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200-4326-690-01	<b>SEWER-DAM REGISTRATION</b> State of NH annual fee \$750	750.00	750.00	750.00	0.00	750.00	750.00	0.00	0.00
200-4326-690-02	<b>SEWER-AUDIT ADJUSTMENT</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4326 - SEWAGE COLLECTION AND DISPOSAL		<u>162,925.77</u>	<u>178,444.35</u>	<u>197,347.00</u>	<u>197,906.58</u>	<u>240,124.00</u>	<u>240,124.00</u>	<u>42,777.00</u>	<u>21.68</u>
200 - SEWER FUND		<u>162,925.77</u>	<u>178,444.35</u>	<u>197,347.00</u>	<u>197,906.58</u>	<u>240,124.00</u>	<u>240,124.00</u>	<u>42,777.00</u>	<u>21.68</u>
		<u>7,210,579.32</u>	<u>7,658,801.02</u>	<u>8,283,515.00</u>	<u>7,989,908.23</u>	<u>8,904,737.00</u>	<u>9,177,987.00</u>	<u>894,472.00</u>	<u>10.80</u>







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

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

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

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

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

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

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

<b>TOTAL APPROPRIATION</b>	<b>17,000</b>	<b>95,500</b>	<b>102,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	<b>111,500</b>	<b>111,500</b>	<b>111,500</b>
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