

# **Town of Hopkinton Select Board 2021 Proposed Budget**



**For Presentation to the  
Budget Committee  
Wednesday, December 9, 2020**

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## Hopkinton Budget Committee Schedule of Meeting and Important Dates 2020-2021

Date	Time	Day of Week	Schedule*	Responsible Party	Meeting Location
11/9/2020	5:30 p.m.	Monday	<b>TOWN</b> Department Budget Presentations to Select Board	Select Board	TBD
11/16/2020	5:30 p.m.	Tuesday	<b>TOWN</b> Department Budget Presentations to Select Board	Select Board	TBD
11/23/2020	5:30 p.m.	Monday	<b>TOWN</b> Select Board Budget Work Session	Select Board	TBD
11/30/2020	5:30 p.m.	Monday	<b>TOWN</b> Select Board Finalizes Town Budget	Select Board	TBD
12/3/2020	5:30 p.m.	Thursday	<b>SCHOOL</b> School Board meeting - budget review and discussion	School Board	TBD
12/9/2020	5:30 p.m.	Wednesday	<b>TOWN:</b> Presentation of Town budgets to Budget Committee - overview and review of significant changes <b>HVP and CVP</b> - Presentation to Budget Committee	Budget Committee	TBD
12/10/2020	5:30 p.m.	Thursday	<b>SCHOOL</b> School Board meeting - budget review and discussion	School Board	TBD
12/16/2020	5:30 p.m.	Wednesday	<b>TOWN:</b> Budget Committee Meeting - Follow-up presentation and meeting with Dept. Heads if requested.	Budget Committee	TBD
12/17/2020	5:30 p.m.	Thursday	<b>SCHOOL</b> School Board meeting - budget review and discussion	School Board	TBD
1/8/2021		Friday	<b>TOWN</b> First day to hold Public Hearing on bond/note issue over \$100,000	Select Board	
1/13/2021	5:30 p.m.	Wednesday	<b>SCHOOL</b> School Budget Presentation to Budget Committee	Budget Committee	TBD
1/20/2021	5:30 p.m.	Wednesday	<b>SCHOOL</b> -Follow-up discussion to budget presentation.	Budget Committee	TBD
1/27/2021	5:30 p.m.	Wednesday	Budget Committee Deliberations IF NEEDED	Budget Committee	TBD
2/2/2021		Tuesday	<b>TOWN</b> Last day for petitioned warrant article		
2/3/2021	5:30 p.m.	Wednesday	Budget Committee Deliberations IF NEEDED	Budget Committee	TBD
2/10/2021	6:00 p.m.	Wednesday	<b>PUBLIC HEARING ON ALL BUDGETS</b> Final budget deliberations	Budget Committee	TBD
2/11/2021		Thursday	<b>SCHOOL</b> -Last day for petitioned warrant article	School Board	
2/11/2021	6:00 p.m.	Thursday	Public Hearing on all Budgets - SNOW DATE	Budget Committee	TBD
2/12/2021	TBD	Friday	Final Budget Committee Deliberations if needed.	Budget Committee	TBD
2/12/2021		Friday	Final Budget Committee Town Report items to Town for inclusion in annual report	Budget Committee	TBD
2/17/2021		Wednesday	Last day for budget committee to deliver budget and warrant article recommendations to Select and School Boards for posting (20 days before meeting)	Budget Committee	
2/22/2021		Monday	Last day to post warrant and budget form for annual meeting	Select/School Board	
2/22/2021		Monday	Last day to hold public hearing for Special Revenue Fund	Select Board	
2/22/2021		Monday	Last day for Select Board to Post Warrant/Budget	Select Board	
2/22/2021		Monday	Last day to hold public hearing for bond issue over \$100,000	Select/School Board	
3/2/2021		Tuesday	Annual Report Must be Available	Town Administrator	
TBD			Town/School Ballot Voting Day	Town Moderator	High School
TBD			<b>SCHOOL</b> District Meeting	School Board	TBD
TBD			<b>TOWN</b> Town Meeting	Select Board	TBD

\*Check related Web Site or public posting for School Board and Select Board Meeting Confirmations

Town	Town & School	General Info
School	BudCom	

**2021 TAX RATE ESTIMATION  
SELECT BOARD NUMBERS**

	<u>2020 Approved</u>	<u>2021 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>REVENUE</b>				
<b><u>OPERATING REVENUE</u></b>				
Operating Revenue	3,207,951	3,138,550	(69,401)	-2.16%
Sewer Fund Revenue	171,843	193,958	22,115	12.87%
<b>Total</b>	<b>3,379,794</b>	<b>3,332,508</b>	<b>(47,286)</b>	<b>-1.40%</b>
<b><u>PASSTHROUGH REVENUE</u></b>				
Road Bond	1,800,000	-	(1,800,000)	-100.00%
From Special Revenue Funds	121,380	113,200	(8,180)	-6.74%
<b>Total</b>	<b>1,921,380</b>	<b>113,200</b>	<b>(1,808,180)</b>	<b>-94.11%</b>
<b>GRAND TOTAL</b>	<b>5,301,174</b>	<b>3,445,708</b>	<b>(1,855,466)</b>	<b>-35.00%</b>
<b>EXPENSES</b>				
<b><u>OPERATING BUDGET</u></b>				
Expenses	7,353,483	7,425,813	72,330	0.98%
Sewer Expenses	167,172	179,130	11,958	7.15%
<b>Total</b>	<b>7,520,656</b>	<b>7,604,943</b>	<b>84,288</b>	<b>1.12%</b>
<b><u>WARRANT ARTICLE (INDIVIDUAL)</u></b>				
To CRF	676,500	746,000	69,500	10.27%
To Trust Funds	71,500	72,500	1,000	1.40%
<b>Total</b>	<b>748,000</b>	<b>818,500</b>	<b>70,500</b>	<b>9.43%</b>
<b><u>WARRANT ARTICLES (INDIVIDUAL)</u></b>				
Road Bond	1,800,000	-		
Financial Software		61,300		
Pay-by-Bag Special Revenue	120,000	110,000	(10,000)	-8.33%
Senior Center Rental Spec. Rev	1,380	3,200	1,820	131.88%
<b>Total</b>	<b>1,921,380</b>	<b>174,500</b>	<b>(1,746,880)</b>	<b>-90.92%</b>
<b><u>OTHER RATE IMPACTS</u></b>				
Fund Balance use	(350,000)	(371,300)	(21,300)	0.00%
Overlay	137,458	180,000	42,542	30.95%
War Service Credits	207,900	207,900	-	0.00%
<b>Total</b>	<b>(4,642)</b>	<b>16,600</b>	<b>21,242</b>	<b>-457.60%</b>
<b><u>GRAND TOTALS</u></b>				
<b>GRAND TOTALS</b>	<b>4,884,220</b>	<b>5,168,835</b>	<b>284,616</b>	<b>5.83%</b>
<b>TAX IMPACT</b>	<b>6.25</b>	<b>6.55</b>	<b>0.30</b>	<b>4.78%</b>

**Valuation**

2020	780,889,991
2021	788,698,891

**2021 TAX RATE ESTIMATION  
DEPARTMENT HEAD NUMBERS**

	<u>2020 Approved</u>	<u>2021 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<b>REVENUE</b>				
<b><u>OPERATING REVENUE</u></b>				
Operating Revenue	3,207,951	3,138,550	(69,401)	-2.16%
Sewer Fund Revenue	171,843	193,958	22,115	12.87%
<b>Total</b>	<b>3,379,794</b>	<b>3,332,508</b>	<b>(47,286)</b>	<b>-1.40%</b>
<b><u>PASSTHROUGH REVENUE</u></b>				
Road Bond	1,800,000	-		
From Special Revenue	121,380	113,200		
<b>Total</b>	<b>1,921,380</b>	<b>113,200</b>	<b>(1,808,180)</b>	<b>-94.11%</b>
<b>GRAND TOTAL</b>	<b>5,301,174</b>	<b>3,445,708</b>	<b>(1,855,466)</b>	<b>-35.00%</b>
<b>EXPENSES</b>				
<b><u>OPERATING BUDGET</u></b>				
Expenses	7,353,483	7,461,123	107,640	1.46%
Sewer Expenses	167,172	179,130	11,958	7.15%
<b>Total</b>	<b>7,520,656</b>	<b>7,640,254</b>	<b>119,598</b>	<b>1.59%</b>
<b><u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u></b>				
To CRF	676,500	826,000	149,500	22.10%
To Trust Funds	71,500	117,500	46,000	64.34%
<b>Total</b>	<b>748,000</b>	<b>943,500</b>	<b>195,500</b>	<b>26.14%</b>
<b><u>WARRANT ARTICLES (INDIVIDUAL)</u></b>				
Road Bond	1,800,000	-	(1,800,000)	100.00%
Financial Software	-	61,300	61,300	100.00%
Pay-by-Bag Special Revenue Fund	120,000	110,000	(10,000)	0.00%
SSC Special Revenue Fund	1,380	3,200	1,820	0.00%
<b>Total</b>	<b>1,921,380</b>	<b>174,500</b>	<b>(1,746,880)</b>	<b>100.00%</b>
<b><u>OTHER RATE IMPACTS</u></b>				
Fund Balance use	(350,000)	-	350,000	0.00%
Overlay	137,458	180,000	42,542	30.95%
War Service Credits	207,900	207,900	-	0.00%
<b>Total</b>	<b>(4,642)</b>	<b>387,900</b>	<b>392,542</b>	<b>-8456.31%</b>
<b><u>GRAND TOTALS</u></b>				
<b>GRAND TOTALS</b>	<b>4,884,220</b>	<b>5,700,446</b>	<b>816,226</b>	<b>16.71%</b>
<b>TAX IMPACT</b>	<b>6.25</b>	<b>7.30</b>	<b>1.05</b>	<b>16.71%</b>

**Valuation**

2020 780,889,991

## Fund Balance Review

Audited Unassigned Fund Balance 12/31/2019	2,212,044
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Changes to Fund Balance during 2020

Used to offset taxes	(350,000)	
Revenue over Budget	-	
Expense under Budget	149,000	
<b>TOTAL</b>		<b>(201,000)</b>

Total Estimated FB 12/31/2020	2,011,044
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Estimated 2021 5% Retainage	1,314,439
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<b>Estimated available 2020</b>	<b>696,605</b>
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Budgeted to offset taxes 2020	
Operating Budget	-
Total budgeted	-

<b>Estimated available 2021</b>	<b>325,305</b>
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Used in 2017	385,000
Used in 2018	330,000
Used in 2019	135,000
Used in 2020	350,000
Estimated Use 2021	371,300

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 3000 – REVENUE

\*-DRA Approved

Account	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
<b>3100-REVENUE FROM TAXES</b>								
<b>3120-005 Land Use Change Tax (LUCT)</b> Reflects Town 50% share/Con. Com. 50% share Town Meeting 2020 changed ConCom share from 35%-50%.	25,451	13,247	39,513	15,000	14,185	15,000		0.00%
<b>3185-007 Yield Tax</b> Timber Tax amount.	22,809	26,049	44,024	25,000	18,989	25,000		0.00%
<b>3186 Payment in Lieu of Taxes (PILOTS)</b> Updated w/new assessed values & est. tax rate \$ 4,200 = Contoocook Hydro \$100,000 = St. Methodios \$ 3,700 = NFI-Contoocook School \$ 7,500 = Bureau of Land Management \$ 100 = Webster Church \$ 700 = 4-H Association \$ 2,000 = Kearsarge Lodge \$ 41,200 = Hopkinton State Fair \$ 2,600 = Beech Hill TOTAL = \$162,000	77,165	117,853	195,153	130,726	38,572	162,000		23.92%
<b>3190 Interest &amp; Penalties on Taxes</b> Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	90,161	79,008	105,945	80,000	64,413	80,000		0.00%
<b>3200-REVENUE FROM LICENSES, PERMITS, FEES</b>								
<b>3210-001 Business Licenses</b> UCC Filings	765	960	1,300	1,000	1,005	1,000		0.00%
<b>3220 Motor Vehicle</b> 001-Motor Vehicle/Boat Permit Fees -\$1,285,000 003-Municipal Agent Fees - \$25,000 Total = \$1,310,000	1,186,163	1,227,098	1,318,792	1,280,000	1,215,810	1,310,000		2.34%



2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
<b>3290 Other Licences, Permits &amp; Fees-TOWN</b> 002-Certified Docs = \$1,500 004-Dog Licenses = \$6,700 006-Dog License Penalties = \$2,200 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$400 TOTAL Town Fees Collected = \$11,000	11,132	11,470	11,269	11,000	8,823	11,000		0.00%
<b>3290 Other Licenses, Permits &amp; Fees-STATE</b> MATCH TO EXPENSE IN TC/TC BUDGET Fees collected for the State. 003-Certified Docs = \$2,000 005-Dog Licenses = \$700 005-01 Dog additional fees = \$1,300 007-Hunting/Fishing Licenses = \$2,000 008-OHRV Licenses = \$4,000 010-Marriage Licenses = \$1,000 Total = \$11,000	12,690	11,271	11,790	14,000	7,691	11,000		-21.43%
<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.				1	10,804	-		100.00%
<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	46,406	-		-100.00%
<b>3352-001 Room &amp; Meals</b> Assuming will be cut 20% Payment to town from state Room & Rentals fund	289,283	288,995	288,569	289,043		231,234		-20.00%
<b>3353-001 Highway Block Grant</b> Assuming will be cut 20% State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	190,706	193,986	196,494	191,707	191,685	153,366		-20.00%
<b>3356-001 State/Federal Forest Land</b> Payment for forest land in Town.	443	443	457	457	448	450		-1.53%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
<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.	222,367	222,367	230,196	237,825	230,196	237,500		-0.14%
<b>3359 Other Revenue from State</b> 004-Grants-Other = \$500 006-Grants-Police = \$5,000 Total = \$5,500 2020: Municipal Aid = \$49,391 - This was a two year sharing of revenue that has ended. 2018: Landfill bond paid; no L/E Grant income	33,714	5,810	54,405	8,485	201,140	5,500		-35.18%
<b>3400 CHARGES FOR SERVICE</b>								
<b>3401-001 Planning Board Fees</b> Revenue to the Planning Board from Applicants.	4,189	3,901	3,831	4,000	6,857	7,000		75.00%
<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.	885	2,893	1,122	1,000	2,357	2,000		100.00%
<b>3401-003 Copies, Property Cards</b> Copy Fees for property cards & other misc. copies.	365	288	123	200	64	100		-50.00%
<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.	36,856	32,344	48,020	40,000	43,321	40,000		0.00%
<b>3401-006 Ambulance Charges</b> Fees paid by insurance companies and individuals for use of ambulance.	283,417	265,054	307,554	290,000	255,289	300,000		3.45%
<b>3401-006-01 Webster Ambulance Share</b> Webster's share of the ambulance costs.	40,243	26,518	30,168	30,000	35,416	30,000		0.00%
<b>3401-006-02 Warner Ambulance Share</b> Warner's share of the ambulance costs.	92,064	75,701	77,536	80,000	80,977	80,000		0.00%
<b>3401-006-05 Ambulance Intercept Charge</b> Fees paid for ALS services provided to other Towns.	5,250	11,025	5,775	7,000	7,350	7,000		0.00%
<b>3401-007 Police Reports</b> Fees paid by those requesting police reports.	1,440	1,970	1,730	1,600	1,610	1,700		6.25%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
<b>3401-008 Fire Reports</b> Fees paid by those requesting fire reports.	180	120	85	100	75	100		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 fro shared employee.	113,376	108,712	68,886	171,843	158,692	193,958		12.87%
<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.	69,634	100,895	92,661	105,000	109,098	95,000		-9.52%
<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.	26,479	5,237	6,925	5,000	3,924	5,000		0.00%
<b>3404-003 Transfer Station Commercial</b> Fees received from commercial haulers who dump at the Transfer Station. Tipping fee charged will increase in 2021	154,089	144,435	127,988	125,000	117,979	135,000		8.00%
<b>3404-004 Recycling Receipts</b> Fees received from the sale of recyclables.	55,053	44,389	25,617	25,000	23,636	26,000		4.00%
<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	75,036	70,609	32,500	90,000	90,000	80,000		-11.11%
<b>3500 MISCELLANEOUS REVENUE</b>								
<b>3501 Sale of Town Property</b> 003-Cemetery lots \$2,500.	2,540	1,540	2,900	2,500	3,636	2,500		0.00%
<b>3502-001 Checking Account Interest</b> Bank Interest earned. Anticipate increase due to 2020 road bond	32,482	34,978	41,386	40,000	34,307	45,000		12.50%
<b>3503-001 Rents</b> Rental Horseshoe Tavern building \$8,400 Rental of Bates Building = \$4,800 TOTAL = \$13,200	10,165	7,920	11,550	12,000	11,040	13,200		10.00%

2021 BUDGET LINE ITEM EXPLANATION  
REVENUE

Account	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
<b>3504-002 Fines &amp; Forfeits</b> Court fines.	822	1,105	640	500	400	500		0.00%
<b>3506 Insurance</b> Insurance from Health/WC/Unemp./Prop-Liab.	-	-	15,781	1	6,005	-		-100.00%
<b>3508-001 Donations &amp; Contributions</b> Based on past experience	2,379	10,418	4,308	1,000	3,129	2,000		100.00%
<b>3509 Other Miscellaneous Revenue</b> Ella Tarr Trust \$7,400 Library Contrib. \$15,000 Misc. \$1,000 Total = \$23,400	52,223	30,820	23,609	17,400	21,383	23,400		34.48%
<b>3000 - REVENUE TOTAL BUDGET</b>	<b>3,222,016</b>	<b>3,179,429</b>	<b>3,428,600</b>	<b>3,379,794</b>	<b>3,066,715</b>	<b>3,332,508</b>	<b>-</b>	<b>-1.40%</b>

SUMMARY	Actual 2017	Actual 2018	Actual 2019	Budget 2020*	YTD 11/30/2020	Select Board Estimated 2021	BudCom Estimated 2021	Percent Change
3100 - REVENUE FROM TAXES	215,586	236,157	384,635	250,726	136,159	282,000	-	12.47%
3200 - LICENSES, PERMITS, FEES	1,210,750	1,250,799	1,343,150	1,306,000	1,233,329	1,333,000	-	2.07%
3300 - REVENUE FROM OTHER GOVERNMENT	736,513	711,601	770,122	773,924	680,681	628,050	-	-18.85%
3401 - PLANNING, ZONING, BUILDING	41,930	39,138	52,973	45,000	52,535	49,000	-	8.89%
3401 - AMBULANCE REVENUE	420,974	378,298	421,033	407,000	379,033	417,000	-	2.46%
3401 - MISC. CHARGES FOR SERVICES	1,985	2,378	1,938	1,900	1,749	1,900	-	0.00%
3404 - TRANSFER STATION REVENUE	380,291	365,565	285,691	350,000	344,637	341,000	-	-2.57%
3500 - MISC. REVENUE	100,611	86,781	100,173	73,401	79,901	86,600	-	17.98%
<b>SUB-TOTALS-FUND 100</b>	<b>3,108,640</b>	<b>3,070,717</b>	<b>3,359,714</b>	<b>3,207,951</b>	<b>2,908,023</b>	<b>3,138,550</b>	<b>-</b>	<b>-2.16%</b>
3403 - SEWER USER FEES-FUND 200	113,376	108,712	68,886	171,843		193,958	-	12.87%
<b>TOTALS</b>	<b>3,222,016</b>	<b>3,179,429</b>	<b>3,428,600</b>	<b>3,379,794</b>	<b>2,908,023</b>	<b>3,332,508</b>	<b>-</b>	<b>-1.40%</b>

BUDGET CHANGE	
\$	(47,286)
%	-1.40%

## 2021 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2020 Approved	2021 Department	2021 Select Board	\$ Change	% Change
Road Bond	1,800,000	-	-	(1,800,000)	-100.00%
Financial Software	-	61,300	61,300	61,300	100.00%
Recreation Facilities CRF	20,000	75,000	50,000	30,000	150.00%
Road and Bridge CRF	30,000	38,000	38,000	8,000	26.67%
Police/Fire Radio Replacement CRF	12,000	13,000	13,000	1,000	8.33%
Fire Vehicles Replacement CRF	262,500	200,000	200,000	(62,500)	-23.81%
Highway Vehicles Replacement CRF	200,000	220,000	220,000	20,000	10.00%
Police Vehicles Replacement CRF	27,000	28,000	28,000	1,000	3.70%
Town Hall Renovations CRF	-	-	-	-	0.00%
Transfer Station Equipment/Fac. CRF	-	55,000	45,000	45,000	100.00%
Library Building Systems CRF	20,000	20,000	10,000	(10,000)	-50.00%
Ambulance CRF	75,000	75,000	75,000	-	0.00%
Dam Maintenance CRF	-	10,000	10,000	10,000	100.00%
Sewer Equipment/Sludge Removal CRF	30,000	70,000	35,000	5,000	16.67%
Revaluation CRF	-	22,000	22,000	22,000	100.00%
Library Technology Trust Fund	-	5,000	-	-	100.00%
Library Buildings & Grounds Trust Fund	41,000	7,000	7,000	(34,000)	-82.93%
Town Facilities Maintenance Trust Fund	25,000	100,000	60,000	35,000	140.00%
Recreation Facilities Trust Fund	5,500	5,500	5,500	-	0.00%
Pay-by-Bag Special Revenue Fund	120,000	110,000	110,000	(10,000)	-8.33%
SSC Special Revenue Fund	1,380	3,200	3,200	1,820	131.88%
<b>TOTAL WARRANT ARTICLES</b>	<b>2,669,380</b>	<b>1,118,000</b>	<b>993,000</b>	<b>(1,551,380)</b>	<b>-58.12%</b>
To CRF	676,500	826,000	746,000		
To Expendable Trust	71,500	117,500	72,500		
	748,000	943,500	818,500		
Individual Warrant Articles		174,500	174,500		
	748,000	1,118,000	993,000		

**2021 OPERATING BUDGET  
TOTAL TOWN EXPENSES**

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	225,999	246,768	231,583	210,563	236,176	236,176	-	1.98%
4135 - IT SERVICES	52,478	50,338	41,000	30,352	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	190,931	188,950	185,203	158,351	187,888	184,888	-	-0.17%
4141 - ELECTION ADMINISTRATION	10,678	5,748	20,122	17,531	8,660	8,660	-	-56.96%
4150 - FINANCE	121,697	120,617	123,618	113,195	130,530	126,530	-	2.36%
4152 - ASSESSING OF PROPERTY	70,230	56,810	80,600	80,415	79,870	79,870	-	-0.91%
4153 - LEGAL	23,819	11,265	15,000	8,940	20,000	15,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	733,061	779,125	924,526	852,401	1,013,233	997,312	-	7.87%
4191 - PLANNING BOARD	114,508	111,894	122,940	108,856	128,122	125,873	-	2.39%
4194 - GOVERNMENT BUILDINGS	103,422	111,339	114,552	92,384	130,336	127,396	-	11.21%
4195 - CEMETERIES	16,639	19,482	22,594	47,543	23,210	22,564	-	-0.13%
4196 - PROPERTY & LIABILITY INSURANCE	68,063	75,170	71,566	72,890	78,575	78,575	-	9.79%
4210 - POLICE DEPARTMENT	705,387	741,717	836,359	680,495	864,620	871,250	-	4.17%
4215 - AMBULANCE	651,551	659,011	723,945	593,740	746,863	746,863	-	3.17%
4220 - FIRE DEPARTMENT	256,861	273,641	286,397	223,377	305,815	300,432	-	4.90%
4290 - EMERGENCY MANAGEMENT	0	0	1	149,767	1	1	-	0.00%
4311 - DPW ADMINISTRATION	749,739	804,572	853,594	725,895	907,664	907,663	-	6.33%
4312 - HIGHWAYS & STREETS	741,204	722,181	738,300	572,484	775,000	775,000	-	4.97%
4316 - STREET LIGHTING	2,134	2,295	2,280	1,886	2,340	2,340	-	2.63%
4324 - TRANSFER STATION	583,647	564,770	566,846	515,005	609,696	609,696	-	7.56%
4325 - SOLID WASTE - LANDFILL	32,181	42,194	42,000	20,220	43,000	43,000	-	2.38%
4327- SOLID WASTE - COMMUNITY WELFARE	18,096	12,158	18,780	11,577	21,987	21,987	-	17.08%
4411 - ANIMAL CONTROL	6,248	6,459	6,659	5,890	6,559	6,559	-	-1.50%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	5,900	5,900	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	64,382	66,404	68,522	60,363	69,797	69,796	-	1.86%
4445 - HUMAN SERVICES VENDORS	50,246	50,525	50,000	39,348	50,000	50,000	-	0.00%
4520 - RECREATION	105,060	104,133	104,612	86,236	107,165	107,166	-	2.44%
4521 - BUILDINGS & GROUNDS	59,675	61,514	54,900	49,546	53,900	53,900	-	-1.82%
4550 - LIBRARY	293,460	297,331	311,595	266,094	313,426	313,426	-	0.59%
4583 - PATRIOTIC PURPOSES	3,000	3,000	0	0	3,000	3,000	-	100.00%
4611 - CONSERVATION COMMISSION	0	0	1	0	2,800	1	-	100.00%
4652 - ECONOMIC DEVELOPMENT	14,519	12,903	6,050	4,856	22,500	22,500	-	271.90%

**2021 OPERATING BUDGET  
TOTAL TOWN EXPENSES**

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4711 - DEBT SERVICE-PRINCIPAL	583,134	586,915	593,485	593,898	279,361	279,361	-	-52.93%
4721 - DEBT SERVICE-INTEREST	167,505	146,159	127,956	123,955	190,128	190,128	-	48.59%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>6,834,230</b>	<b>6,941,291</b>	<b>7,353,483</b>	<b>6,523,952</b>	<b>7,461,123</b>	<b>7,425,813</b>	-	0.98%
4326 - SEWER FUND 200	108,351	115,777	167,172	142,079	179,130	179,130	-	7.15%
<b>GRAND TOTAL</b>	<b>6,942,581</b>	<b>7,057,069</b>	<b>7,520,656</b>	<b>6,666,032</b>	<b>7,640,254</b>	<b>7,604,943</b>	-	1.12%

\$ Change	84,288
% Change	1.12%

**2021 OPERATING BUDGET**  
**2020 - 2021 OPERATING BUDGET COMPARISON**

DEPARTMENT	2020 BUDGET	2021 DEPARTMENT	2021 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	231,583	236,176	236,176	4,593	1.98%
4135 - IT SERVICES	41,000	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	185,203	187,888	184,888	(315)	-0.17%
4141 - ELECTION ADMINISTRATION	20,122	8,660	8,660	(11,462)	-56.96%
4150 - FINANCE	123,618	130,530	126,530	2,912	2.36%
4152 - ASSESSING OF PROPERTY	80,600	79,870	79,870	(730)	-0.91%
4153 - LEGAL	15,000	20,000	15,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	924,526	1,013,233	997,312	72,786	7.87%
4191 - PLANNING BOARD	122,940	128,122	125,873	2,933	2.39%
4194 - GOVERNMENT BUILDINGS	114,552	130,336	127,396	12,844	11.21%
4195 - CEMETERIES	22,594	23,210	22,564	(30)	-0.13%
4196 - PROPERTY & LIABILITY INSURANCE	71,566	78,575	78,575	7,009	9.79%
4210 - POLICE DEPARTMENT	836,359	864,620	871,250	34,891	4.17%
4215 - AMBULANCE	723,945	746,863	746,863	22,918	3.17%
4220 - FIRE DEPARTMENT	286,397	305,815	300,432	14,036	4.90%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	853,594	907,664	907,663	54,070	6.33%
4312 - HIGHWAYS & STREETS	738,300	775,000	775,000	36,700	4.97%
4316 - STREET LIGHTING	2,280	2,340	2,340	60	2.63%
4324 - TRANSFER STATION	566,846	609,696	609,696	42,850	7.56%
4325 - SOLID WASTE - LANDFILL	42,000	43,000	43,000	1,000	2.38%
4327- SOLID WASTE - COMMUNITY WELL	18,780	21,987	21,987	3,207	17.08%
4411 - ANIMAL CONTROL	6,659	6,559	6,559	(100)	-1.50%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	68,522	69,797	69,796	1,274	1.86%
4445 - HUMAN SERVICES VENDORS	50,000	50,000	50,000	-	0.00%
4520 - RECREATION	104,612	107,165	107,166	2,554	2.44%
4521 - BUILDINGS & GROUNDS	54,900	53,900	53,900	(1,000)	-1.82%
4550 - LIBRARY	311,595	313,426	313,426	1,832	0.59%
4583 - PATRIOTIC PURPOSES	-	3,000	3,000	3,000	100.00%
4611 - CONSERVATION COMMISSION	1	2,800	1	-	0.00%



**2021 OPERATING BUDGET**  
**2020 - 2021 OPERATING BUDGET COMPARISON**

<b>DEPARTMENT</b>	<b>2020 BUDGET</b>	<b>2021 DEPARTMENT</b>	<b>2021 SELECT BOARD</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
4652 - ECONOMIC DEVELOPMENT	6,050	22,500	22,500	16,450	271.90%
4711 - DEBT SERVICE	593,485	279,361	279,361	(314,124)	-52.93%
4721 - DEBT INTEREST	127,956	190,128	190,128	62,172	48.59%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>7,353,483</b>	<b>7,461,123</b>	<b>7,425,813</b>	<b>72,330</b>	<b>0.98%</b>
200 FUND 4326- SEWER	167,172	179,130	179,130	11,958	7.15%
<b>GRAND TOTAL</b>	<b>7,520,656</b>	<b>7,640,254</b>	<b>7,604,943</b>	<b>84,288</b>	<b>1.12%</b>

## 2021 Operating Budget Major Changes

Item	2020 Budget	2021 Proposed	\$ Change	% Change
<b>NHRS</b> NHRS Increases effective 7/1/2021	475,426	525,099	49,673	10.45%
<b>4141 ELECTION ADMINISTRATION</b> 1 election in 2021 vs. 4 in 2020	20,122	8,660	(11,462)	-56.96%
<b>4155-110 Merit Wage Pool</b> 2% =\$55,480- Select Board approved 1.5% = \$39,559 Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evals are complete. POOL HISTORY 2020-\$78,142 - 3.0% 2019-\$75,042 - 3.0% 2018-\$84,148 - 3.5% 2017-\$87,960 - 4.0% 2016-\$58,098 - 3.0%	-	39,559	39,559	100.00%
<b>4155-210 Health Insurance</b> GMR = 2021: 6.0% Health Ins./Medical Stipend for eligible employees	786,205	817,158	30,953	3.94%
<b>4210-120 Police Part-time Wages</b> 32hrs/wk x 52/wks x avg. \$25.88/hr=\$43,064.32 (2020: 24hrs)	29,988	43,064	13,076	43.60%
<b>4210-635 Police Gasoline</b> 7,200 gal. x \$2.30 = \$16,560	21,600	16,560	(5,040)	-23.33%
<b>4220-390-01 Fire Dispatch Mutual Aid</b> 2021 increase largely due to revaluation of the town. Cost shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	54,935	61,359	6,424	11.69%
<b>4311-120 DPW Part-time Wages</b> Winter plowing, summer flagging, mowing = \$34,000 Returned to budgeted amount prior to 2020 July cut  2020: Removed custodian \$6,550	10,000	34,000	24,000	240.00%
<b>4312-380 DPW Shimming/Paving</b>	352,800	370,500	17,700	5.02%

<b>Item</b>	<b>2020 Budget</b>	<b>2021 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
For the paving, shimming, chip sealing of paved roads and on-going maintenance. 2016 Note: Select Board adjusted to 5.0% increase with intention of similar increases per year moving forward. 2021: Put back in 2020 budget amount.				
<b>4312-393 Tree Services</b> Remove large dead trees @ \$500-\$1,000ea. (120 to cut)	5,000	10,000	5,000	100.00%
<b>4324-416 Trash Transport &amp; Disposal</b> 2021: New contract w/price increase from \$72 to \$83.70 per ton. Avg. tonnage per year 2,750 x \$83.70=\$230,175	192,500	231,000	38,500	20.00%
<b>4324-419 Demolition Tipping Fees</b> SSW=300 ton avg per year. PSCDA=315 ton avg Shingles 86 ton/SSW 63 ton/PSCDA 101.25 ton Shingle 80 ton=\$57,673.75 + stump pile \$2,426.25=\$60,000	54,000	60,000	6,000	11.11%
<b>4324-440 Equipment Rental</b> Excavator for lagoons Screen for compost Electronic disposal 2021: Tires transported separately	19,000	25,000	6,000	31.58%
<b>4652-120 EDC Community Development Director</b> Contracted position with CNHRPC. To be matched with funds from the TIF Districts	5,550	22,000	16,450	296.40%
<b>4711-986 Debt Service Principal</b>	593,485	279,361	(314,124)	-52.93%
<b>4721 Debt Service Interest</b>	127,956	190,128	62,172	48.59%
<b>200-Sewer</b> Offset by revenue	167,172	179,130	11,958	7.15%
<b>TOTALS</b>	<b>2,915,739</b>	<b>2,912,578</b>	<b>(3,161)</b>	<b>-0.11%</b>

**2021 Budget-Select Board Major Changes From Original Request-OPERATING BUDGET**

Item	Department Request	Select Board Proposed	\$ Change	% Change
<p><b>4140-390 Professional Services</b>                      Document vital record preservation (KoFile-2 books @ \$3,000 each.                      SELECT BOARD ELIMINATED ONE BOOK.</p>	6,000	3,000	(3,000)	-50.00%
<p><b>4150-000 GASB 75</b>                      2021: GASB 75 compliant.                      \$3,500 the first year, \$2,500 the second year - then alternating cost for future years with more work required every other year.                      SELECT BOARD ELIMINATED</p>	4,000	-	(4,000)	-100.00%
<p><b>4153-320 Legal Fees</b>                      Legal services provided by Donahue, Tucker &amp; Ciandella for on-going cases, questions of law for Select Board, &amp; attendance at Town Meeting.                      Also covers Planning &amp; Zoning Boards legal fees.</p>	20,000	15,000	(5,000)	-25.00%
<p><b>4155-110 Merit Wage Pool</b>                      2% = \$55,480 - SELECT BOARD CHANGED TO 1.5%                      Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evals are complete.  <u>POOL HISTORY</u>                      2020-\$78,142 - 3.0%                      2019-\$75,042 - 3.0%                      2018-\$84,148 - 3.5%                      2017-\$87,960 - 4.0%                      2016-\$58,098 - 3.0%                      2015-\$61,370 - 3.0%                      2014-\$60,443 - 3.0%</p>	55,480	39,559	(15,921)	-28.70%
<p><b>4191-390 Professional Services</b>                      CAI Planning map maint. contract \$550                      MP Chapter/Ordinance/ Regs/build out /stenography/impact fee methodology/PB consult services \$4,200                      NE Documents scanning PB files \$4,500                      TOTAL: \$9,250                      SELECT BOARD CUT SCANNING IN HALF</p>	9,250	7,000	(2,250)	-24.32%

Item	Department Request	Select Board Proposed	\$ Change	% Change
<b>4194-412-07 Propane - Slusser Center</b> Stove & Living room fireplace SELECT BOARD - LEAVE FIREPLACE OFF	1,200	600	(600)	-50.00%
<b>4194-421-07 Cleaning Services - Slusser Center</b> Contracted Cleaning Services \$995/mo X 12=\$11,940 Yearly tile floor cleaning = \$400 TOTAL = \$12,340 SELECT BOARD - OPENING UNKNOWN	12,340	10,000	(2,340)	-18.96%
<b>4195-115 Cemetery Sexton</b> 2021: 25hrs/32wks x \$15.75=\$12,600 Cemetery Trustees requesting a wage increase for sexton  2019: 19hrs/32wks x \$15.00=\$9,120 2018: 19hrs/32wks 2020: 25hrs/32wks x \$15.00=\$12,000 SB Approved 19 to 25 SELECT BOARD -SEXTON WAGE INCREASE SHOUD BE SAME AS OTHER STAFF	12,600	12,000	(600)	-4.76%
<b>4210-140 Police Overtime</b> 12 hrs/wk x avg. \$42.86/hr=\$26,744.64-\$13,587 SELECT BOARD - HELPS SCHEDULING DIFFICULTIES WITH ADDITIONAL FUNDS	10,000	15,000	5,000	50.00%
<b>4220-120 Part-Time Fire Wages</b> PT wages/training/recruiting = \$35,000. SELECT BOARD REMOVED REQUESTED INCREASE	35,000	30,000	(5,000)	-14.29%
<b>4611-CONSERVATION BUDGET TOTAL:</b> SELECT BOARD-LUCT INCREASED IN 2020 SO RETURNED BUDGET TO \$1	2,799	1	(2,798)	-99.96%
<b>TOTALS</b>	<b>168,669</b>	<b>132,160</b>	<b>(36,509)</b>	<b>-21.65%</b>

Item	Department Request	Select Board Proposed	\$ Change	% Change
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**2021 Budget-Select Board Major Changes From Original Request-WARRANT ARTICLES**

<b>Recreation Facility Capital Reserve Fund</b> SELECT BOARD MOVED BACK GEORGE PARK BATHROOM UNTIL 2022 & 2023	75,000	50,000	(25,000)	-33.33%
<b>Transfer Station Capital Reserve Fund</b> SELECT BOARD - STILL ALLOWS FOR PURCHASE OF TRAILER IN 2021	55,000	45,000	(10,000)	-18.18%
<b>Library Technology Trust Fund</b> SELECT BOARD - ENOUGH OF A BALANCE TO FUND PROPOSED EXPENDITURES	5,000	-	(5,000)	-100.00%
<b>Library Building Systems Capital Reserve Fund</b> SELECT BOARD - PUSH OFF IMPROVING BUILDING ACCESS	20,000	10,000	(10,000)	-50.00%
<b>Sewer Equipment/Sludge Removal Capital Reserve Fund</b> SELECT BOARD - HAVE USERS PAY MORE	70,000	35,000	(35,000)	-50.00%
<b>Town Facilities Maintenance Trust</b> SELECT BOARD PUSHED OFF BARN ROOF UNTIL 2022	100,000	60,000	(40,000)	-40.00%
<b>TOTALS</b>	<b>325,000</b>	<b>200,000</b>	<b>(125,000)</b>	<b>-38.46%</b>

<b>Operating Budget</b>	168,669	132,160	(36,509)	-21.65%
<b>Warrant Articles</b>	325,000	200,000	(125,000)	-38.46%
<b>TOTAL</b>	<b>493,669</b>	<b>332,160</b>	<b>(161,509)</b>	<b>-32.72%</b>

# 2021 Wages

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	150,106	155,569	160,994	145,599	162,323	162,322	-	0.82%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	131,161	117,895	121,515	110,441	120,715	120,715	-	-0.66%
4141 - ELECTION ADMINISTRATION	6,844	3,710	9,968	9,968	5,492	5,492	-	-44.90%
4150 - FINANCE	81,515	79,347	80,777	72,627	81,573	81,573	-	0.99%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	-	-	-	-	55,480	39,559	-	
4191 - PLANNING BOARD	77,163	81,209	83,185	76,398	84,003	84,003	-	0.98%
4194 - GOVERNMENT BUILDINGS	-	-	-	-	-	-	-	
4195 - CEMETERIES	8,565	10,481	12,000	9,863	12,600	12,000	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	482,963	513,508	578,252	494,993	595,039	600,039	-	3.77%
4215 - AMBULANCE	457,935	464,151	510,110	434,380	521,178	521,178	-	2.17%
4220 - FIRE DEPARTMENT	94,299		112,814	91,979	118,465	113,465	-	0.58%
4290 - EMERGENCY MANAGEMENT	-	-	-	48,057	-	-	-	
4311 - HIGHWAY DEPARTMENT	618,743	665,227	700,396	597,803	738,746	738,746	-	5.48%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	196,138	180,836	195,242	158,603	185,531	185,531	-	-4.97%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WELL								
4411 - ANIMAL CONTROL	6,000	6,000	6,000	5,500	6,000	6,000	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	51,543	53,152	54,984	49,472	55,416	55,416	-	0.79%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	75,531	75,960	79,057	65,313	78,793	78,793	-	-0.33%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	177,165	179,207	186,620	166,029	187,468	187,468	-	0.45%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	

## 2021 Wages

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4652 - ECONOMIC DEVELOPMENT	-	-	5,550	-	22,000	22,000	-	296.40%
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
<b>OPERATING BUDGET TOTAL</b>	<b>2,615,671</b>	<b>2,586,254</b>	<b>2,897,464</b>	<b>2,537,023</b>	<b>3,030,823</b>	<b>3,014,300</b>	-	4.03%
200 FUND 4326- SEWER	13,230	-	77,000	65,552	76,024	76,024	-	-1.27%
<b>GRAND TOTAL</b>	<b>2,628,901</b>	<b>2,586,254</b>	<b>2,974,464</b>	<b>2,602,575</b>	<b>3,106,847</b>	<b>3,090,324</b>	-	3.90%



# TOWN OF HOPKINTON, NEW HAMPSHIRE

12/3/2020 10:59

## 2021 BENEFITS COST

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUDCOM	PERCENT CHANGE
4130 - EXECUTIVE	27,496	28,231	29,461	26,199	31,949	31,948	-	8.44%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	20,975	20,420	20,126	18,102	21,693	21,693	-	7.79%
4141 - ELECTION ADMINISTRATION	252	199	454	454	303	303	-	-33.27%
4150 - FINANCE	13,467	13,532	14,101	12,483	15,257	15,257	-	8.20%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	728,956	776,743	923,026	852,401	956,253	956,253	-	3.60%
4191 - PLANNING BOARD	13,276	13,731	14,292	12,929	15,482	15,482	-	8.33%
4194 - GOVERNMENT BUILDINGS	-	-	-	-	-	-	-	
4195 - CEMETERIES	655	782	918	760	964	918	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	141,314	147,436	161,010	129,447	177,524	179,154	-	11.27%
4215 - AMBULANCE	139,193	134,058	146,555	120,632	155,705	155,705	-	6.24%
4220 - FIRE DEPARTMENT	27,390	28,628	28,415	25,489	30,213	29,830	-	4.98%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	111,737	121,068	130,698	109,949	145,418	145,418	-	11.26%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	27,339	25,654	27,054	22,602	27,965	27,965	-	3.37%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WASTE	-	-	6,800	5,546	9,385	9,385	-	
4411 - ANIMAL CONTROL	118	459	459	390	459	459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	9,555	9,842	10,348	9,153	11,230	11,230	-	8.53%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	12,006	12,192	12,519	10,655	13,394	13,394	-	6.99%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	24,973	25,480	27,086	23,726	28,914	28,914	-	6.75%

## 2021 BENEFITS COST

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUDCOM	PERCENT CHANGE
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	
4711 - DEBT SERVICE	583,134	586,915	593,485	593,898	279,361	279,361	-	-52.93%
4721 - DEBT INTEREST	167,505	146,159	127,956	123,955	190,128	190,128	-	48.59%
4723 - TAN INTEREST	-	-	-	-	-	-	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>2,049,340</b>	<b>2,091,528</b>	<b>2,274,761</b>	<b>2,098,769</b>	<b>2,111,596</b>	<b>2,112,797</b>	-	-7.12%
200 FUND 4326- SEWER	2,815	-	14,572	12,144	15,406	15,406	-	5.72%
<b>GRAND TOTAL</b>	<b>2,052,156</b>	<b>2,091,528</b>	<b>2,289,333</b>	<b>2,110,913</b>	<b>2,127,002</b>	<b>2,128,204</b>	-	-7.04%

## 2021 OPERATING EXPENDITURES

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	48,397	62,968	41,128	38,765	41,905	41,905	-	1.89%
4135 - IT SERVICES	52,478	50,338	41,000	30,352	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	38,795	50,635	43,562	29,809	45,480	42,480	-	-2.48%
4141 - ELECTION ADMINISTRATION	3,582	1,839	9,700	7,109	2,865	2,865	-	-70.46%
4150 - FINANCE	26,715	27,738	28,740	28,085	33,700	29,700	-	3.34%
4152 - ASSESSING OF PROPERTY	70,230	56,810	80,600	80,415	79,870	79,870	-	-0.91%
4153 - LEGAL	23,819	11,265	15,000	8,940	20,000	15,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	4,105	2,382	1,500	-	1,500	1,500	-	0.00%
4194 - GOVERNMENT BUILDING	103,422	111,339	114,552	92,384	130,336	127,396	-	11.21%
4191 - PLANNING BOARD	24,069	16,954	25,463	19,528	28,638	26,388	-	3.63%
4195 - CEMETERIES	7,419	8,219	9,676	36,921	9,646	9,646	-	-0.31%
4196 - PROPERTY & LIABILITY INSURAN	68,063	75,170	71,566	72,890	78,575	78,575	-	9.79%
4210 - POLICE DEPARTMENT	81,110	80,773	97,097	56,055	92,057	92,057	-	-5.19%
4215 - AMBULANCE	54,424	60,802	67,280	38,728	69,980	69,980	-	4.01%
4220 - FIRE DEPARTMENT	135,172	140,694	145,168	105,910	157,137	157,137	-	8.24%
4290 - EMERGENCY MANAGEMENT	-	-	1	101,710	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	19,258	18,277	22,500	18,143	23,500	23,500	-	4.44%
4312 - HIGHWAYS & STREETS	741,204	722,181	738,300	572,484	775,000	775,000	-	4.97%
4316 - STREET LIGHTING	2,134	2,295	2,280	1,886	2,340	2,340	-	2.63%
4324 - TRANSFER STATION	360,169	358,280	344,550	333,799	396,200	396,200	-	14.99%
4325 - SOLID WASTE - LANDFILL	32,181	42,194	42,000	20,220	43,000	43,000	-	2.38%
4327- SOLID WASTE - COMMUNITY WEL	18,096	12,158	10,700	5,607	10,700	10,700	-	0.00%
4411 - ANIMAL CONTROL	130	-	200	-	100	100	-	-50.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	5,900	5,900	5,900	5,900	5,900	-	0.00%
4441 - HUMAN SERVICES ADMINISTRAT	3,284	3,410	3,190	1,738	3,150	3,150	-	-1.25%
4445 - HUMAN SERVICES VENDORS	50,246	50,525	50,000	39,348	50,000	50,000	-	0.00%
4520 - RECREATION	17,524	15,981	13,036	10,268	14,979	14,979	-	14.90%
4521 - BUILDINGS & GROUNDS	59,675	61,514	54,900	49,546	53,900	53,900	-	-1.82%
4550 - LIBRARY	91,323	92,645	97,889	76,338	97,044	97,044	-	-0.86%
4583 - PATRIOTIC PURPOSES	3,000	3,000	-	-	3,000	3,000	-	100.00%
4611 - CONSERVATION COMMISSION	-	-	1	-	2,800	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	14,519	12,903	500	4,856	500	500	-	0.00%
4711 - DEBT SERVICE	583,134	586,915	593,485	593,898	279,361	279,361	-	-52.93%

## 2021 OPERATING EXPENDITURES

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	YTD 11/30/2020	2021 DEPARTMENT	2021 SELECT BOARD	2021 BUD COM	PERCENT CHANGE
4721 - DEBT INTEREST	167,505	146,159	127,956	123,955	190,128	190,128	-	48.59%
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	-	0.00%
<b>OPERATING BUDGET TOTAL</b>	<b>2,919,858</b>	<b>2,892,264</b>	<b>2,901,420</b>	<b>2,605,589</b>	<b>2,786,292</b>	<b>2,766,303</b>	-	-4.66%
200 FUND 4326- SEWER	92,306	115,777	75,600	64,383	87,700	87,700	-	16.01%
<b>GRAND TOTAL</b>	<b>3,012,163</b>	<b>3,008,042</b>	<b>2,977,020</b>	<b>2,669,973</b>	<b>2,873,992</b>	<b>2,854,003</b>	-	-4.13%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4130-110 Town Administrator</b> Wages attributable to the position. (\$104,250.12)	95,808	99,393	103,324	92,948	104,250	104,250		0.90%
<b>4130-115 Administrative Assessing Asst.</b> 40 hrs/wk x 52 x \$23.90=\$49,712.00.	46,093	47,813	49,370	44,459	49,712	49,712		0.69%
<b>4130-125 Select Board Member Stipend</b> Annual Stipend Select Board Members 5 @ \$1,500.=\$7,500	7,500	7,500	7,500	7,500	7,500	7,500		0.00%
<b>4130-140 Overtime-Administrative Assessing Asst.</b> Select Board Minute Taker 2 hr SB meetings x 12 meetings x \$35.85/hr = \$860.40.	705	863	800	693	860	860		7.50%
<b>4130-220 Social Security</b> Social security cost for executive employees 6.20%.	9,131	9,356	9,982	8,731	10,064	10,064	-	0.82%
<b>4130-221 Medicare</b> Medicare cost for executive employees 1.45%.	2,136	2,188	2,334	2,042	2,354	2,354	-	0.84%
<b>4130-230 NH Retirement</b> FT Retirement wages Jan-Jul @ 11.17% & Jul-Dec @ 14.06%.	16,229	16,687	17,145	15,426	19,531	19,531	-	13.92%
<b>4130-341 Telephone</b> Alarm lines, TH Internet, main town number, TA & AAA lines TDS- \$340/mo. x 12 = \$4,080 Verizon \$45/mo. x 12 = \$540 Total = \$4,620	4,682	4,773	5,000	4,071	4,620	4,620		-7.60%
<b>4130-540 Conferences/Trainings</b> Conf./Trainings for TA, AAA, Health Off., Select Board	967	1,567	1,200	1,042	300	300		-75.00%
<b>4130-550 Printing</b> Town Report printing.	4,407	4,878	4,528	4,548	4,500	4,500		-0.62%
<b>4130-555 Advertising</b> Advertising for bids, procurement, public notices.	665	554	800	636	700	700		-12.50%
<b>4130-560 Membership Dues &amp; Subscriptions</b> NHMA Dues = \$5,400 NHMMA = \$100 ICMA = \$850 NH Association of Assessing Officials = \$50 NH Health Officers Association = \$35 Concord Monitor = \$100 TOTAL = \$6,535	5,489	5,589	5,500	5,303	6,535	6,535		18.82%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4130-610 Town Meeting</b> Sound System = \$500 Plaques/Appreciation Gifts/Certificates = \$300 TOTAL = \$800 If drive-through there will be expenses that were paid by the grant in 2020.	743	568	800	192	800	800		0.00%
<b>4130-620 Office Supplies</b> Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies. Includes all Town Hall Depts: Exec/Finance/Planning/Human Services/Assessing/Treasurer. TOTAL = \$7,500	7,436	8,481	7,500	7,482	7,500	7,500		0.00%
<b>4130-625 Postage</b> Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,500	2,123	1,853	2,500	2,340	2,500	2,500		0.00%
<b>4130-670 Reference Books</b> Reference Books.	55	115	200	139	150	150		-25.00%
<b>4130-690 Select Board Expenses</b> Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	15,720	25,992	7,000	6,788	8,000	8,000		14.29%
<b>4130-390-01 Web Site Administration</b> Web site hosting – Revize Software	6,110	8,599	6,100	6,225	6,300	6,300		3.28%
<b>4130-EXECUTIVE BUDGET TOTAL:</b>	<b>225,999</b>	<b>246,768</b>	<b>231,583</b>	<b>210,563</b>	<b>236,176</b>	<b>236,176</b>	<b>-</b>	<b>1.98%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	150,106	155,569	160,994	145,599	162,323	162,322	-	0.82%
BENEFITS	27,496	28,231	29,461	26,199	31,949	31,948	-	8.445%
OTHER OPERATING EXPENSES	48,397	62,968	41,128	38,765	41,905	41,905	-	1.889%
<b>TOTALS</b>	<b>225,999</b>	<b>246,768</b>	<b>231,583</b>	<b>210,563</b>	<b>236,176</b>	<b>236,176</b>	<b>-</b>	<b>1.983%</b>

<b>Budget Change</b>	
\$	4,593
%	1.98%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4135-345 IT 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 4 servers (TH, TC/TC, PD, Fire). \$1,400/mo. x 12 mo. = \$16,800.	27,219	16,862	18,000	8,661	16,800	16,800		-6.67%
<b>4135-346 Computer Replacements</b> We replace vital computers every 5 years. Computer Replacement = \$6,600 Misc. Hardware = \$1,400 Total = \$8,000	15,350	16,903	11,000	7,408	8,000	8,000		-27.27%
<b>4135-347 Computer Software Licenses</b> Antivirus, backups, email and Office 365 townwide TOTAL= \$16,200	9,909	16,573	12,000	14,284	16,200	16,200		35.00%
<b>4135 BUDGET IT SERVICES TOTAL:</b>	<b>52,478</b>	<b>50,338</b>	<b>41,000</b>	<b>30,352</b>	<b>41,000</b>	<b>41,000</b>	<b>-</b>	<b>0.00%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	52,478	50,338	41,000	30,352	41,000	41,000	-	0.00%
<b>TOTALS</b>	<b>52,478</b>	<b>50,338</b>	<b>41,000</b>	<b>30,352</b>	<b>41,000</b>	<b>41,000</b>	<b>-</b>	<b>0.00%</b>

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

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4140-110 Town Clerk/Tax Collector</b> 2019: 2019-2022 term \$58,811	58,314	63,145	58,811	52,994	58,811	58,811		0.00%
<b>4140-115 Full-Time Wages</b> 1 FT = Assistant 40hrs/wk x 52 x \$18.34 = \$38,147.20	39,827	42,346	38,147	34,560	38,147	38,147		0.00%
<b>4140-125 Part-Time Wages</b> 2019 PT position eliminated 2020 PT position Deputy 25HPWx52x\$16.89=\$21,957.00	31,920	8,993	21,957	20,927	21,957	21,957		0.00%
<b>4140-140 Overtime</b> 2020: (4) Elections \$1,200 + OT coverage \$1,400 = Total: \$2,600. 2021: (1) Election \$1,800	1,100	3,411	2,600	1,960	1,800	1,800		-30.77%
<b>4140-220 Social Security</b> Social security cost for employees 6.20%.	7,847	7,107	7,534	6,567	7,484	7,484	-	-0.66%
<b>4140-221 Medicare</b> Medicare cost for employees 1.45%.	1,835	1,662	1,762	1,536	1,750	1,750	-	-0.66%
<b>4140-230 NH Retirement</b> FT Retirement wages Jan-Jun @ 11.17% & Jul-Dec @ 14.06%.	11,293	11,651	10,830	9,999	12,458	12,458	-	15.04%
<b>4140-341 Telephone</b> \$140.00/mo x 12 mo. = \$1,680 Removed Bates Internet and Alarm Line	3,828	3,695	1,680	1,495	1,680	1,680		0.00%
<b>4140-343 Office Equipment</b> To replace/maintain office equipment: copier, printers, typewriter, adding machines, fax.	193	-	-	-				
<b>4140-345 Computer Software</b> Avitar: service contract software modules: Kiosk \$260/Tax Collect \$4,100, Town Clerk/MV/Dog \$4,360, Utility (Water/Sewer) \$1,630 = \$10,350. (Avitar estimates a 3.0% increase).	7,376	13,971	10,032	10,032	10,350	10,350		3.17%
<b>4140-346 Registry of Deeds</b> Recording liens, redemptions, LUCT, & utilities = \$600.	445	596	600	318	600	600		0.00%
<b>4140-347 Mortgage Searches</b> Mortgage searches & liens. - Search company is raising rates in 2021.		1,307	1,200	1,020	1,400	1,400		16.67%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4140-390 Professional Services</b> Document vital record preservation (KoFile-2 books @ \$3,000 each.	1,309	4,925	-		6,000	3,000		100.00%
<b>4140-530 Travel/Meals</b> Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	-	17	100	134	100	100		0.00%
<b>4140-540 Conferences/Training</b> Attend Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NHGFOA. 2020: Trained new Asst. & Deputy.	381	585	750	20	250	250		-66.67%
<b>4140-550 Printing</b> For envelopes, motor vehicle registration renewal letters, dump stickers, tax bills & other required printing.	972	1,636	2,000	678	2,000	2,000		0.00%
<b>4140-620 Office Supplies</b> Supplies for office, 1 election, & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws	3,730	2,072	2,500	2,360	2,000	2,000		-20.00%
<b>4140-625 Postage</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, wetland filings, dog license notices, vital statistics =\$6,695, TOTAL \$9,000. 20,000 to 25,000 pieces of mail per year.	9,163	8,961	9,500	6,625	9,000	9,000		-5.26%
<b>4140-680 Dog Tags</b> Purchase of 1,600 dog tags per year.	-	973	700		700	700		0.00%
<b>4140-750 Furniture/Fixtures</b> For anticipated replacement of office furniture (chairs, etc.)	-	-	500	250	400	400		-20.00%
<b>4140-801 Town Clerk 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.	11,398	11,897	14,000	6,878	11,000	11,000		-21.43%
<b>4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:</b>	<b>190,931</b>	<b>188,950</b>	<b>185,203</b>	<b>158,351</b>	<b>187,888</b>	<b>184,888</b>	<b>-</b>	<b>-0.17%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
WAGES	131,161	117,895	121,515	110,441	120,715	120,715	-	-0.66%
BENEFITS	20,975	20,420	20,126	18,102	21,693	21,693	-	7.79%
OTHER OPERATING EXPENSES	38,795	50,635	43,562	29,809	45,480	42,480	-	-2.48%
<b>TOTALS</b>	<b>190,931</b>	<b>188,950</b>	<b>185,203</b>	<b>158,351</b>	<b>187,888</b>	<b>184,888</b>	<b>-</b>	<b>-0.17%</b>

<b>Budget Change</b>	
\$	(315)
%	-0.17%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4141 - ELECTION ADMINISTRATION**

**NOTE: 2018-3 Elections, 2019-1 Election, 2020-4 Elections, 2021-1 Election**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4141-120 Election Wages - Ballot Clerks</b> 104 hrs per Election x \$8.00/hr=\$832 2020: 4 Elections=\$3,328.	2,214	818	3,328	3,328	832	832		-75.00%
<b>4141-130 Moderator's Stipend</b> Stipend for year	300	400	400	400	400	400		0.00%
<b>4141-131 Assistant Moderator's Stipend</b> Stipend for year	150	300	300	300	300	300		0.00%
<b>4141-132 Supervisors of the 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 = \$3,960.	4,180	2,192	5,940	5,940	3,960	3,960		-33.33%
<b>4141-220 Social Security</b> Social security applicable to Supervisors of Checklist. Election Workers are exempt.	204	161	368	368	246	246	-	-33.28%
<b>4141-221 Medicare</b> Medicare applicable to Supervisors of the Checklist. Election workers are exempt.	48	38	86	86	57	57	-	-33.23%
<b>4141-530 Travel/Meals</b> 2021: Meals for workers at the polls for 1 election.	160	135	600	523	150	150		-75.00%
<b>4141-555 Advertising</b> Legal Notices for 1 elections per Supervisors of the Checklist.		123	650	622	165	165		-74.62%
<b>4141-625 Postage</b> Postage (1) one election per Supervisors of the Checklist. Voter registrations, absentee ballots. # Elections: 2017=1, 2018=3, 2019=1, 2020=4, 2021:1.	-	-	2,500	3,950	750	750		-70.00%
<b>4141-622 Voting Machine Expense</b> Ballot machine maint. contract \$250 + batteries/ribbons \$150 Ballot Mach. Coding ranges from \$500-\$1,500 per election. (1) Election Ballot & Coding=\$1,400 TOTAL=\$1,800.	3,422	1,581	5,950	2,014	1,800	1,800		-69.75%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4141 - ELECTION ADMINISTRATION**

**NOTE: 2018-3 Elections, 2019-1 Election, 2020-4 Elections, 2021-1 Election**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>TOTAL 4141 ELECTION ADMINISTRATION</b>	10,678	5,748	20,122	17,531	8,660	8,660	-	-56.96%

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	6,844	3,710	9,968	9,968	5,492	5,492	-	-44.90%
BENEFITS	252	199	454	454	303	303	-	-33.27%
OTHER OPERATING EXPENSES	3,582	1,839	9,700	7,109	2,865	2,865	-	-70.46%
<b>TOTALS</b>	<b>10,678</b>	<b>5,748</b>	<b>20,122</b>	<b>17,531</b>	<b>8,660</b>	<b>8,660</b>	-	<b>-56.96%</b>

<b>Budget Change</b>	
\$	(11,462)
%	-56.96%

TOTALS TC/TC	190,931	188,950	185,203	158,351	187,888	184,888	-	-0.17%
TOTALS Elections	10,678	5,748	20,122	17,531	8,660	8,660	-	-56.96%
	<b>201,609</b>	<b>194,698</b>	<b>205,325</b>	<b>175,882</b>	<b>196,548</b>	<b>193,548</b>	-	<b>-5.74%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4150 - FINANCE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Comm Approved 2021	Percent Change
<b>4150-110 Finance Director</b> Wages attributable to position. (\$71,473.48)	65,212	68,234	70,917	63,807	71,473	71,473		0.78%
<b>4150-115 Treasurer Stipend</b> Annual stipend paid to the Treasurer @ \$6,000.	6,000	6,000	6,000	5,500	6,000	6,000		0.00%
<b>4150-120 Finance Clerk</b> Position eliminated 2/2019	6,485	1,269						
<b>4150-121 Budget Committee Minutetaker</b> Hours vary due to length of meetings & minutes: 2019: 16hrsx12=192hrs/\$15.00=\$2,880.00 2020: 16hrsx14=224hrs/\$15.00=\$3,360.00 2021: 16hrsx15=240hrs/\$15.00=\$3,600.00	2,588	2,614	3,360	2,820	3,600	3,600		7.14%
<b>4150-122 Trustee of Trust Funds Bookkeeper</b> Annual Stipend for Trustee Bookkeeper @ \$500.	1,230	1,230	500	500	500	500		0.00%
<b>4150-220 Social Security</b> Social security cost for employees 6.20%.	4,900	4,735	5,008	4,341	5,058	5,058	-	0.99%
<b>4150-221 Medicare</b> Medicare cost for employees 1.45%.	1,146	1,107	1,171	1,015	1,183	1,183	-	0.99%
<b>4150-230 NH Retirement</b> FT retirement wages Jan-Jun @ 11.17% & Jul-Dec 14.06%	7,421	7,690	7,922	7,127	9,016	9,016	-	13.82%
<b>4150-341 Telephone</b> Telephone service for Finance Office line.	465	422	500	365	500	500		0.00%
<b>4150-345 Computer Software Maintenance</b> Munismart Harris Software contract: GL, AP, PR, AR modules.	5,360	5,800	6,000	5,966	6,300	6,300		5.00%
<b>4150-530 Travel/Meals</b> Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	-	-	50		50	50		0.00%
<b>4150-540 Conferences and Training</b> \$100 Budget & Finance Workshops	-	-	50	10	100	100		100.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4150 - FINANCE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Comm Approved 2021	Percent Change
<b>4150-560 Dues/Subscriptions</b> \$50 GFOA - National Member	50	50	90	50	50	50		-44.44%
<b>4150-610-01 Audit</b> Audit contract with Independent Auditors Roberts & Greene.	15,950	17,175	17,000	17,000	17,500	17,500		2.94%
<b>4150-610-02 Fixed Assets Schedule Maintenance</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.	1,125	1,150	1,250	1,175	1,200	1,200		-4.00%
<b>4150-610-03 Bank Fees</b> Checking Account Bank Fees.	193	135	200	75	200	200		0.00%
<b>4150-611 Budget Committee Expenses</b> Supplies, advertising, & training for Budget Committee.	143		200	114	200	200		0.00%
<b>4150-621 Copier/Postage Contract</b> Budget Document Tech. copier contract, toner, maintnace =\$2,700 Pitney Bowes postage machine & supplies=\$900 TOTAL: \$3,600	3,429	3,006	3,400	3,330	3,600	3,600		5.88%
<b>4150-000 GASB 75</b> 2021: GASB 75 compliant. \$3,500 the first year, \$2,500 the second year - then alternating cost for future years with more work required every other year.					4,000	-		100.00%
<b>4150-FINANCE BUDGET TOTAL:</b>	<b>121,697</b>	<b>120,617</b>	<b>123,618</b>	<b>113,195</b>	<b>130,530</b>	<b>126,530</b>	<b>-</b>	<b>2.36%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Comm Approved 2021	Percent Change
WAGES	81,515	79,347	80,777	72,627	81,573	81,573	-	0.99%
BENEFITS	13,467	13,532	14,101	12,483	15,257	15,257	-	8.20%
OTHER OPERATING EXPENSES	26,715	27,738	28,740	28,085	33,700	29,700	-	3.34%
<b>TOTALS</b>	<b>121,697</b>	<b>120,617</b>	<b>123,618</b>	<b>113,195</b>	<b>130,530</b>	<b>126,530</b>	<b>-</b>	<b>2.36%</b>

<b>Budget Change</b>	
\$	2,912
%	2.36%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4152 - ASSESSING**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>NO WAGES</b>								
<b>NO BENEFITS</b>								
<b>4152-344-01 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.	3,575	3,950	4,000	3,400	4,000	4,000		0.00%
<b>4152-345 Computer Software License</b> Avitar assessing software license = \$3,600	3,345	3,383	3,900	3,466	3,600	3,600		-7.69%
<b>4152-346 Registry of Deeds</b> Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	291	256	400	123	300	300		-25.00%
<b>4152-347 Records Storage</b> Cost for the cloud storage for the Property Record files. 2018: New account.	5,440	9,310	9,400	10,870	10,800	10,800		14.89%
<b>4152-390 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 = \$5,000 TOTAL = \$58,370	57,580	38,144	59,500	59,908	58,370	58,370		-1.90%
<b>4152-390-01 On-Line Assessment Cards</b> This would put 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 aren't available. With the reval taking place in 2019 this is the year to do this. It will save a substantial amount of staff time.	-	1,768	3,400	2,648	2,800	2,800		-17.65%
<b>4152-ASSESSING BUDGET TOTAL:</b>	<b>70,230</b>	<b>56,810</b>	<b>80,600</b>	<b>80,415</b>	<b>79,870</b>	<b>79,870</b>	<b>-</b>	<b>-0.91%</b>

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4152 - ASSESSING**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
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<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	70,230	56,810	80,600	80,415	79,870	79,870	-	<b>-0.91%</b>
<b>TOTALS</b>	<b>70,230</b>	<b>56,810</b>	<b>80,600</b>	<b>80,415</b>	<b>79,870</b>	<b>79,870</b>	<b>-</b>	<b>-0.91%</b>

<b>Budget Change</b>	
\$	(730)
%	-0.91%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4153 - LEGAL**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>NO WAGES</b>	-	-	-	-	-	-		
<b>NO BENEFITS</b>	-	-	-	-	-	-		
<b>4153-320 Legal Fees</b> Legal services provided by Donahue, Tucker & Ciandella for on-going cases, questions of law for Select Board, & attendance at Town Meeting. Also covers Planning & Zoning Boards legal fees.	23,819	11,265	15,000	8,940	20,000	15,000		0.00%
<b>4153-LEGAL BUDGET TOTAL:</b>	<b>23,819</b>	<b>11,265</b>	<b>15,000</b>	<b>8,940</b>	<b>20,000</b>	<b>15,000</b>	-	<b>0.00%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	23,819	11,265	15,000	8,940	20,000	15,000	-	0.00%
<b>TOTALS</b>	<b>23,819</b>	<b>11,265</b>	<b>15,000</b>	<b>8,940</b>	<b>20,000</b>	<b>15,000</b>	-	<b>0.00%</b>

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

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4155-110 Merit Wage Pool</b> 2% = \$55,480- Select Board approved 1.5% = \$39,559 Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evals are complete. <u>POOL HISTORY</u> 2020-\$78,142 - 3.0% 2019-\$75,042 - 3.0% 2018-\$84,148 - 3.5% 2017-\$87,960 - 4.0% 2016-\$58,098 - 3.0% 2015-\$61,370 - 3.0%					55,480	39,559		100.00%
<b>4155-210 Health Insurance</b> <b>GMR = 2021: 6.0%</b> Health Ins./Medical Stipend for eligible employees	593,596	675,300	786,205	720,463	817,158	817,158		3.94%
<b>4155-211 Dental Insurance</b> <b>GMR = 2021: No change</b> Dental Ins. for eligible employees	37,138	37,751	41,746	38,516	43,018	43,018		3.05%
<b>4155-215 Long Term Disability Insurance</b> \$ 0.28 per \$100 of covered monthly payroll 2021: \$515 x 12=\$6,180 2020: \$500 x 12=\$6,000	5,844	6,024	6,000	6,118	6,180	6,180		3.00%
<b>4155-220 Social Security</b> Social Security for Medical Stipends 6 stipends x \$248 = \$1,448 (Currently 4 participants).	1,170	661	1,448	447	1,448	1,448		0.00%
<b>4155-221 Medicare</b> Medicare for Medical Stipends 6 stipends x \$58 = \$348 Currently 4 participants.	481	376	348	246	348	348		0.00%
<b>4155-250 Unemployment Insurance</b> Coverage for all town employees = \$572	730	534	572		572	572		0.00%
<b>4155-260 Workers' Compensation Insurance</b> Coverage for all town employees	87,647	53,586	84,399	84,399	85,221	85,221		0.97%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4155-290 Life Insurance Expenses</b> Basic life @ \$15,000 per FT employee. \$98 x 12mo.= \$1,176	1,110	1,120	1,176	1,102	1,176	1,176		0.00%
<b>4155-291 FSA/Miscellaneous Personnel Expenses</b> 2021: FSA \$132.00+PD Officer Disability \$1,000= TOTAL = \$1,132.00 (Pay \$1,000 through 2022 per Select Board vote)	1,239	1,390	1,132	1,110	1,132	1,132		0.00%
<b>4155-551 Employee Training &amp; Education</b> To cover in-house training workshops.	975	1,003	1,000		1,000	1,000		0.00%
<b>4155-555 Employee Advertising</b> To centralize cost of employment advertising.	3,130	1,379	500		500	500		0.00%
<b>4155-PERSONNEL ADMIN. BUDGET TOTAL:</b>	<b>733,061</b>	<b>779,125</b>	<b>924,526</b>	<b>852,401</b>	<b>1,013,233</b>	<b>997,312</b>	<b>-</b>	<b>7.87%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	55,480	39,559	-	100.00%
BENEFITS	728,956	776,743	923,026	852,401	956,253	956,253	-	3.60%
OTHER OPERATING EXPENSES	4,105	2,382	1,500	-	1,500	1,500	-	0.00%
<b>TOTALS</b>	<b>733,061</b>	<b>779,125</b>	<b>924,526</b>	<b>852,401</b>	<b>1,013,233</b>	<b>997,312</b>	<b>-</b>	<b>7.87%</b>

<b>Budget Change</b>	
\$	72,786
%	7.87%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4191 - PLANNING**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4191-110 Planning Director</b> Wages attributable to FT hourly position. (\$70,532.80)	65,603	67,647	69,976	63,337	70,533	70,533		0.80%
<b>4191-115 ZBA/Planning Board Chair Stipend</b> Stipend for PB & ZBA Chairs @ \$500 each = \$1,000.	1,000	1,000	1,000	1,000	1,000	1,000		0.00%
<b>4191-116 Code Enforcement Officer</b> \$26.49/hr x 8hrs/wk x 52 wks = \$11,019.84 Mon/Wed. 8AM-Noon. Deputy wages \$200 TOTAL \$11,220.	9,532	11,406	11,209	10,181	11,220	11,220		0.10%
<b>4191-140 Overtime</b> Evening meetings & hearings for Planning & Zoning Boards.	1,028	1,156	1,000	1,880	1,250	1,250		25.00%
<b>4191-220 Social Security</b> Social security cost for employees 6.20%.	4,620	4,854	5,157	4,575	5,208	5,208	-	0.98%
<b>4191-221 Medicare</b> Medicare cost for employees 1.45%.	1,079	1,135	1,206	1,070	1,218	1,218	-	0.98%
<b>4191-230 NH Retirement</b> FT retirement wages Jan-Dec @ 11.17% & Jul-Dec @ 14.06%	7,577	7,742	7,928	7,285	9,055	9,055	-	14.22%
<b>4191-341 Telephone</b> Office Phone \$41/12mo. = \$492 CEO Cell \$30/12mo. = \$360 TOTAL = \$852	871	752	852	666	852	852		0.00%
<b>4191-345 Computer Software</b> ESRI GIS support/software updates \$550 CAI WebGIS support contract \$2,400 CAI Query Manager \$600 Avitar software contract \$1,810 TOTAL = \$5,360 Prior years under Prof. Services-390.			5,360	4,649	5,360	5,360		0.00%
<b>4191-346 Recording Fees</b> Recording fees at the Merrimack County Registry of Deeds, including LCHIP fees.	13	25	50		75	75		50.00%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4191 - PLANNING**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4191-390 Professional Services</b> CAI Planning map maint. contract \$550 MP Chapter/Ordinance/ Regs/build out /stenography/impact fee methodology/PB consult services \$4,200 NE Documents scanning PB files \$4,500 TOTAL: \$9,250	11,270	4,607	6,500	92	9,250	7,000		7.69%
<b>4191-530 Travel/Meals</b> 40 miles/52wks x IRS rate for Code Enforcement Officer, MCRD, training, conferences and workshops.	1,069	1,325	1,175	814	1,175	1,175		0.00%
<b>4191-540 Conferences/Training</b> Conferences/Trainings for Code Enforcement Officer/PB Director.		175	200		200	200		0.00%
<b>4191-550 Printing</b> Master Plan, Ordinance & Regulation Handbook, monthly packets, Land Use Handbooks, Bldg. Code books, & business cards (PB/CEO). Any info to assist PB/ZBA & public with land use and building code matters.	125	87	200	75	200	200		0.00%
<b>4191-555 Advertising</b> Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	2,312	1,781	2,100	2,933	2,500	2,500		19.05%
<b>4191-560 Dues/Subscriptions</b> CNHRPC includes planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, master planning assistance & Road Surface Mgmt. Software = \$6,936 Building Officials BOCA = \$320 Intl Assoc Elec. Insp. \$120 International Code Council = \$150 TOTAL = \$7,526	6,973	7,521	7,526	7,342	7,526	7,526		0.00%
<b>4191-625 Postage</b> Correspondence, monthly packets, certified abutter notices building permits & zoning amend. Notices when required.	1,437	680	1,500	2,956	1,500	1,500		0.00%
<b>4191-PLANNING BUDGET TOTAL:</b>	<b>114,508</b>	<b>111,894</b>	<b>122,940</b>	<b>108,856</b>	<b>128,122</b>	<b>125,873</b>	<b>-</b>	<b>2.39%</b>

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4191 - PLANNING**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
WAGES	77,163	81,209	83,185	76,398	84,003	84,003	-	0.98%
BENEFITS	13,276	13,731	14,292	12,929	15,482	15,482	-	8.33%
OTHER OPERATING EXPENSES	24,069	16,954	25,463	19,528	28,638	26,388	-	3.63%
<b>TOTALS</b>	<b>114,508</b>	<b>111,894</b>	<b>122,940</b>	<b>108,856</b>	<b>128,122</b>	<b>125,873</b>	<b>-</b>	<b>2.39%</b>

<b>OFFSETTING REVENUE</b>	
Planning Board Fees	7,000
Zoning Board Fees	2,000
Building Permit Fees	40,000
<b>TOTAL</b>	<b>49,000</b>

<b>Budget Change</b>	
\$	2,933
%	2.39%

**2021-BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages</b>								
<b>No Benefits</b>								
<b>4194-341-02 Telephone - Bates Building</b> Bates Building phone and internet-Supervisors of the Checklist & Alarm \$168.00/mo X 12/mo = \$2,016			360	1,648	2,016	2,016		460.00%
<b>4194-410-01 Electricity - Town Hall</b> \$380.00/mo. X 12mo. = \$4,560	4,328	4,147	4,200	4,133	4,560	4,560		8.57%
<b>4194-410-02 Electricity - Bates Building</b> \$110/mo. X 12mo. = \$1,320	2,091	1,215	1,200	1,323	1,320	1,320		10.00%
<b>4194-410-03 Electricity - Police Station</b> \$400/mo. X 12 mo. = \$4,800 (24hr/7 day operation).	4,417	4,496	4,800	3,677	4,800	4,800		0.00%
<b>4194-410-04 Electricity - Fire Station - Contoocook</b> \$900/mo. X 12mo. = \$10,800	11,211	10,655	11,400	10,909	10,800	10,800		-5.26%
<b>4194-410-05 Electricity - Fire Station - Hop Station</b> \$145/mo. X12mo. = \$1,740	2,900	2,119	1,800	1,387	1,740	1,740		-3.33%
<b>4194-410-06 Electricity - Highway Garage</b> \$525/mo. X 12mo. = \$6,300	7,390	7,129	6,800	5,087	6,300	6,300		-7.35%
<b>4194-410-07 Electricity - Slusser Center</b> \$460/mo. X 12mo. = \$5,520 Until 2020 includes Recreation Properties moved from 4520-410 in 2020	8,324	7,998	6,000	4,291	5,520	5,520		-8.00%
<b>4194-410-08 Electricity - Rowell Bridge</b> \$25/mo. x 12mo. = \$300	239	309	360	202	300	300		-16.67%
<b>4194-410-09 Electricity - Fountain Square Fountain</b> \$20/mo. x 12 = \$240	218	190	240	191	240	240		0.00%
<b>4194-410-10 Electricity - Recreation Properties</b> \$325/mo. X 12mo. = \$3,900			600	3,107	3,900	3,900		550.00%
<b>4194-411-01 Heating Oil - Town Hall</b> 1400 gal X \$2.00/gal = \$2,800	3,904	4,272	2,800	2,258	2,800	2,800		0.00%
<b>4194-411-02 Heating Oil - Bates Building</b> 1,00 gal X \$2.00/gal = \$2,000 <u>Gallons Budgeted</u> 2020-1,000 2019-1,000 2018-1,000	2,893	3,320	2,000	1,648	2,000	2,000		0.00%

**2021-BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4194-411-03 Heating Oil - Police Station</b> 1,500 gallons X \$2.00/gal = \$3,000 <u>Gallons Budgeted</u> 2020-1,600 2019-1,600	3,390	3,795	3,800	2,701	3,000	3,000		-21.05%
<b>4194-411-05 Heating Oil - Fire Station-Hop Station</b> 1,200 gallons X \$2.00/gal = \$2,400 <u>Gallons Budgeted</u> 2020-750, 2019-750	1,391	4,696	1,500	1,870	2,400	2,400		60.00%
<b>4194-411-07 Heating Oil - Slusser Center</b> 1,200 gallons X \$2.00/gal = \$2,400 <u>Gallons Budgeted</u> 2020-1,200, 2019-1,300, 2018-1,400	2,800	3,854	2,400	2,075	2,400	2,400		0.00%
<b>4194-412-04 Propane - Fire Station - Contoocook</b> Generator & Stove	464	304	500		500	500		0.00%
<b>4194-412-06 Propane - Highway Garage</b> For Generator			500	255	500	500		0.00%
<b>4194-412-07 Propane - Slusser Center</b> Stove & Living room fireplace	1,165	1,356	800	1,096	1,200	600		-25.00%
<b>4194-413-04 Wood Pellets - Fire Station - Contoocook</b> 40 tons X \$230.00/ton = \$9,200 <u>Tons Budgeted</u> 2020-50, 2019-50, 2018-50	8,682	10,706	11,250	5,285	9,200	9,200		-18.22%
<b>4194-413-06 Wood Pellets - Highway Garage</b> 50 tons X \$230.00/ton = \$11,500 <u>Tons Budgeted</u> 2020-50, 2019-50, 2018-50	13,949	12,368	11,250	5,373	11,500	11,500		2.22%
<b>4194-420-01 Water - Town Hall</b> \$125/Qtr X 4=\$500	450	599	480	366	500	500		4.17%
<b>4194-420-02 Water/Sewer - Bates Building</b> Fees for water and sewer	407	365	400	679	450	450		12.50%
<b>4194-420-04 Water/Sewer - Fire Station - Contoocook</b> Fees for water and sewer	694	1,120	900	1,097	1,200	1,200		33.33%
<b>4194-420-05 Water - Fire Station - Hopkinton</b> Fee for Water	400	400	525	393	525	525		0.00%
<b>4194-420-07 Water/Sewer - Slusser Center</b> Fee for water and sewer	676	610	800	301	625	625		-21.88%



**2021-BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4194-421-01 Cleaning Services - Town Hall</b> Contracted Services - Doubled the cleaning for 2021 \$500/mo X 12=\$6,000			2,500	3,000	6,000	6,000		140.00%
<b>4194-421-03 Cleaning Services - Police Station</b> Contracted Cleaning Services \$700/mo. X 12=\$8,400			8,400	5,185	8,400	8,400		0.00%
<b>4194-421-06 Cleaning Services - Highway Garage</b> Contracted Clenaing Services Stopped this Service 5/1/2020			250	1,000	-	-		-100.00%
<b>4194-421-07 Cleaning Services - Slusser Center</b> Contracted Cleaning Services \$995/mo X 12=\$11,940 Yearly tile floor cleaning = \$400 TOTAL = \$12,340			3,437	2,692	12,340	10,000		190.95%
<b>4194-429-00 Building Repairs</b> Repairs & general maintenance on all town buildings, hardware, paint, doors, windows, wood, light bulbs, fire alarm/emergency light batteries, plumbing & fixtures, A/C & heat mgmt., pressure washing buildings, etc. DB +\$1,000	16,058	20,825	17,500	15,769	18,500	18,500		5.71%
<b>4194-640-00 Custodial Supplies</b> Cleaning supplies, trash bags, paper products, etc.	4,981	4,490	4,800	3,385	4,800	4,800		0.00%
<b>4194-GOVERNMENT BUILDINGS BUDGET TOTAL:</b>	<b>103,422</b>	<b>111,339</b>	<b>114,552</b>	<b>92,384</b>	<b>130,336</b>	<b>127,396</b>	<b>-</b>	<b>11.21%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	103,422	111,339	114,552	92,384	130,336	127,396	-	11.21%
<b>TOTALS</b>	<b>103,422</b>	<b>111,339</b>	<b>114,552</b>	<b>92,384</b>	<b>130,336</b>	<b>127,396</b>	<b>-</b>	<b>11.21%</b>

<b>Budget Change</b>	
\$	12,844
%	11.21%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4195 - CEMETERIES**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Bud Com Approved 2021</b>	<b>Percent Change</b>
<b>4195-115 Cemetery Sexton</b> 2021: 25hrs/32wks x \$15.75=\$12,600 Cemetery Trustees requesting a wage increase for sexton  2019: 19hrs/32wks x \$15.00=\$9,120 2018: 19hrs/32wks 2020: 25hrs/32wks x \$15.00=\$12,000 SB Approved 19 to 25	8,565	10,481	12,000	9,863	12,600	12,000		0.00%
<b>4195-220 Social Security</b> Social security cost for employees 6.20%.	531	634	744	616	781	744	-	0.00%
<b>4195-221 Medicare</b> Medicare cost for employees 1.45%.	124	148	174	144	183	174	-	0.00%
<b>4195-390 Professional Services</b> Monument repairs 2018: Town \$2,000 + Trust \$21,080 Landscaper=\$23,080. 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.	647	2,925	3,000	32,298	3,000	3,000		0.00%
<b>4195-390-01 Memorial Garden</b> Purchase of flowers, flush markers & maintenance.	2,837	2,505	2,500	1,627	2,500	2,500		0.00%
<b>4195-410 Electricity</b> \$18.00 x 12 mo. = \$216	225	283	216	220	216	216		0.00%
<b>4195-412 Water</b> \$150.00 Qtr. x 4 = \$600	538	722	600	358	600	600		0.00%
<b>4195-560 Dues/Subscriptions/Conferences</b> NH Cemetery Association dues.	30	-	60		30	30		-50.00%
<b>4195-650 Groundskeeping/Maintenance/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.	3,142	1,785	3,300	2,418	3,300	3,300		0.00%
<b>4195 - CEMETERIES BUDGET TOTAL:</b>	<b>16,639</b>	<b>19,482</b>	<b>22,594</b>	<b>47,543</b>	<b>23,210</b>	<b>22,564</b>	<b>-</b>	<b>-0.13%</b>

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4195 - CEMETERIES**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Bud Com Approved 2021</b>	<b>Percent Change</b>
<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Bud Com Approved 2021</b>	<b>Percent Change</b>
WAGES	8,565	10,481	12,000	9,863	12,600	12,000	-	0.00%
BENEFITS	655	782	918	760	964	918	-	0.00%
OTHER OPERATING EXPENSES	7,419	8,219	9,676	36,921	9,646	9,646	-	-0.31%
<b>TOTALS</b>	<b>16,639</b>	<b>19,482</b>	<b>22,594</b>	<b>47,543</b>	<b>23,210</b>	<b>22,564</b>	<b>-</b>	<b>-0.13%</b>

<b>Budget Change</b>	
\$	(30)
%	-0.13%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
No Wages								
No Benefits								
<b>4196-520 Property Liability Insurance</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. 2021: \$76,565	68,063	64,135	71,565	71,565	76,575	76,575		7.00%
<b>4196-521 Property Insurance 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 #3506.	-	11,035	1	1,325	2,000	2,000		199900.00%
<b>4196 - PROPERTY LIABILITY INS. BUDGET TOTAL:</b>	<b>68,063</b>	<b>75,170</b>	<b>71,566</b>	<b>72,890</b>	<b>78,575</b>	<b>78,575</b>	<b>-</b>	<b>9.79%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	68,063	75,170	71,566	72,890	78,575	78,575	-	9.79%
<b>TOTALS</b>	<b>68,063</b>	<b>75,170</b>	<b>71,566</b>	<b>72,890</b>	<b>78,575</b>	<b>78,575</b>	<b>-</b>	<b>9.79%</b>

<b>Budget Change</b>	
\$	7,009
%	9.79%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4210 - POLICE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4210-110 Police Chief</b> Wages attributable to position. (\$98,665.84)	90,676	94,069	97,790	87,969	98,666	98,666		0.90%
<b>4210-115 Full-Time Officer Wages</b> FT Wages(6): \$377,814.84+Holiday 88 hrs @ \$30.28 avg: \$2,665 1 Lieutenant 1 Sergeant 1 Corporal 3 Patrol Officers TOTAL: \$380,479.48	322,582	338,589	379,289	297,590	380,479	380,479		0.31%
<b>4210-116 Full-Time Clerical Wages</b> \$22.37/40hrs x 52/wks = \$46,529.60	40,108	41,288	46,159	42,282	46,530	46,530		0.80%
<b>4210-120 Part-Time Officer Wages</b> 32hrs/wk x 52/wks x avg. \$25.88/hr=\$43,064.32 (2020: 24hrs)	14,528	22,857	29,988	58,200	43,064	43,064		43.60%
<b>4210-140 Overtime</b> 12 hrs/wk x avg. \$42.86/hr=\$26,744.64-\$13,587 SB=\$10,000	7,098	8,413	10,000	4,175	10,000	15,000		50.00%
<b>4210-150 Training</b> 3.5 hrs/officer/mo.=252 hrs x avg. \$42.86/hr=\$10,800.72	3,008	4,220	9,526	3,082	10,800	10,800		13.37%
<b>4210-151 Grants</b> The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	4,760	3,936	5,000	1,247	5,000	5,000		0.00%
<b>4210-190 Special Events</b> Traffic Details, parades, political events, & elections.	204	136	500	448	500	500		0.00%
<b>4210-220 Social Security</b> Social security cost for non Group II employees 6.20%.	3,423	4,657	4,721	6,203	5,555	5,555	-	17.66%
<b>4210-221 Medicare</b> Medicare cost for employees 1.45%.	6,907	7,580	8,385	7,087	8,628	8,701	-	3.77%
<b>4210-230 NH Retirement</b> GR II=FT officers @ 28.43% Jan-Jun & Jul-Dec @ 33.88% GR I=FT Admin Asst. @ 11.17% Jan-Jun & Jul-Dec @ 14.06% Total: \$163,341 (PT not inc.)	130,984	135,199	147,904	116,157	163,341	164,899	-	11.49%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4210 - POLICE**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4210-341 Telephone</b> Includes all phone lines/cell phones/dispatch monthly charges.	11,690	10,903	10,800	9,634	10,800	10,800		0.00%
<b>4210-343 Office Equipment</b> Various types of equipment to operate the office.	818	865	1,000	593	1,000	1,000		0.00%
<b>4210-344 Contract Fees</b> IMC User Fees - \$6,767 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$43,097	37,663	40,341	43,097	22,442	43,097	43,097		0.00%
<b>4210-350 Medical Services</b> First Aid supplies.	169	181	250	169	250	250		0.00%
<b>4210-355 Investigative Services</b> Crime scene equipment, supplies and blood draws.	964	598	1,000	797	1,000	1,000		0.00%
<b>4210-360 Uniforms/Cleaning</b> Purchase and maintenance of uniforms, ballistic vests, and cleaning allowance.	5,160	4,025	5,000	2,054	5,000	5,000		0.00%
<b>4210-366 Radio Repairs</b> Repair of radios, radar certification.	2,380	1,630	2,500	1,201	2,500	2,500		0.00%
<b>4210-432 Training Ammunition/Range Supplies</b> Ammunition and range supplies for required firearms training.	1,886	1,925	2,000	1,924	2,000	2,000		0.00%
<b>4210-530 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 Personnel Policy.		135	250		250	250		0.00%
<b>4210-540 Conferences/Training</b> Attend conferences/trainings/workshops.	1,165	1,115	1,000	554	1,000	1,000		0.00%
<b>4210-550 Printing</b> Letterhead/business cards, etc.	473	501	500	499	500	500		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4210 - POLICE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4210-560 Dues/Subscriptions</b> Cost of dues/subscriptions.	150	300	300	175	300	300		0.00%
<b>4210-600 New Equipment</b> Purchase of office equipment.	2,528	1,673	3,000	2,831	3,000	3,000		0.00%
<b>4210-620 Office Supplies</b> Purchase of office supplies & air card costs.	3,002	2,260	3,500	2,447	3,500	3,500		0.00%
<b>4210-625 Postage</b> Cost for mailings.	596	570	600	440	600	600		0.00%
<b>4210-635 Gasoline/Oil</b> 7,200 gal. x \$2.30 = \$16,560	11,661	13,587	21,600	9,910	16,560	16,560		-23.33%
<b>4210-640 Custodial Supplies</b> Cost of cleaning supplies.	162	163	200	188	200	200		0.00%
<b>4210-670 Books/Subscriptions/RSAs</b> Cost for books/RSAs.	643	-	500	198	500	500		0.00%
<b>4210-POLICE BUDGET TOTAL:</b>	<b>705,387</b>	<b>741,717</b>	<b>836,359</b>	<b>680,495</b>	<b>864,620</b>	<b>871,250</b>	<b>-</b>	<b>4.17%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	482,963	513,508	578,252	494,993	595,039	600,039	-	3.77%
BENEFITS	141,314	147,436	161,010	129,447	177,524	179,154	-	11.27%
OTHER OPERATING EXPENSES	81,110	80,773	97,097	56,055	92,057	92,057	-	-5.19%
<b>TOTALS</b>	<b>705,387</b>	<b>741,717</b>	<b>836,359</b>	<b>680,495</b>	<b>864,620</b>	<b>871,250</b>	<b>-</b>	<b>4.17%</b>

<b>Budget Change</b>	
\$	34,891
%	4.17%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4215-115 Full-time Wages</b> Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$384,883.20	345,963	348,523	378,730	321,831	384,883	384,883		1.62%
<b>4215-116 Part-time Wages</b> Wages for all PT EMS personnel. Includes training coverage, shift coverage, and covering for vacation and sick time. Est. based on experience=\$64,055. 2020:SB reduced to \$60,000.	50,048	49,167	60,000	53,435	64,055	64,055		6.76%
<b>4215-120 Wages-Training/Refresher Courses FT</b> Many courses not held in 2020 due to COVID-19 - These will have to be made up in 2021 in order to keep certifications. Training/Refresher Courses 336 hr @ OT \$35.00=TOTAL \$11,760. Training-2 hrs/mo x 12 hrs x 6 employees x \$35.00=\$5,040 AEMT Refresher-3 x 24hrs x \$35.00=\$2,520 PARA Refresher-3 x 40hrs x \$35.00=\$4,200 2019 & 2020: SB reduced to \$10,900. 2021 TOTAL = \$11,760.	6,453	5,811	10,900	831	11,760	11,760		7.89%
<b>4215-140 Overtime Wages</b> OT: Late calls, call backs, major incidents & 2nd ambulance calls. Holiday OT=11 x 2 x 24hr @ OT \$35.00=\$18,480 + Vaca/Sick/Family Leave Coverage 24hr/wk x 50 x\$35.00=\$42,000. TOTAL: \$60,480.	55,471	60,650	60,480	58,283	60,480	60,480		0.00%
<b>4215-220 Social Security</b> Social security cost for employees 6.20%.	2,925	2,698	3,720	3,038	3,971	3,971	-	6.76%
<b>4215-221 Medicare</b> Medicare cost for employees 1.45%.	6,399	6,373	7,397	5,979	7,557	7,557	-	2.17%
<b>4215-230 NH Retirement</b> FT Retirement wages Jan-Jun @ 30.09% & Jul -Dec 32.99%	129,869	124,987	135,438	111,616	144,177	144,177	-	6.45%
<b>4215-350 Medical Services</b> Employee counseling for tragic events = \$455 Occupational Physicals 15 x \$203 = \$3,045 TOTAL: \$3,500		1,355	3,500	1,100	3,500	3,500		0.00%
<b>4215-364 Ambulance #1 &amp; #2 Repairs</b> Includes tires, maintenance and repairs for both ambulances.	4,563	6,377	6,000	733	6,000	6,000		0.00%
<b>4215-366 Radio Repairs</b> Ambulance radio repairs.	-	-	300	232	1,000	1,000		233.33%
<b>4215-390 Comstar Billing Service</b> 2021: 725 transports x \$24.00/call \$17,400 or \$290,000 rev. x 6% = \$17,400.	15,874	18,531	17,400	17,809	17,400	17,400		0.00%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4215-390-01 Contracts-Defibrillator</b> Maintenance of 2 defibrillators-ZOLL and 2 donated LUCAS machines.	1,318	2,731	3,000	2,565	3,000	3,000		0.00%
<b>4215-430 Equipment Repairs &amp; Maintenance</b> Repair equipment and maintenance costs for equipping two Ambulances (IV pumps/Lucas machines/etc.)	3,920	1,873	3,000	1,051	3,000	3,000		0.00%
<b>4215-540 Conferences/Training</b> Conferences & EMS trainings for mandatory certifications.	4,009	4,906	5,000	4,415	5,000	5,000		0.00%
<b>4215-635 Diesel</b> 2,800 gal. x \$3.10/gal. = \$8,680	6,834	6,915	8,680	4,258	8,680	8,680		0.00%
<b>4215-681 Uniforms/Safety</b> Purchase EMS uniforms: 6 FT x \$600=\$3,600 + 6 PT x \$300=\$1,800. TOTAL: \$5,400	2,811	3,831	5,400	4,438	5,400	5,400		0.00%
<b>4215-690 Medical Supplies</b> Supplies necessary to maintain two ambulances. Increase largely due to increased need for PPE.	15,095	14,283	15,000	2,128	17,000	17,000		13.33%
<b>4215 - AMBULANCE SERVICE BUDGET TOTAL:</b>	<b>651,551</b>	<b>659,011</b>	<b>723,945</b>	<b>593,740</b>	<b>746,863</b>	<b>746,863</b>	<b>-</b>	<b>3.17%</b>

NOTE: Offsetting income = 2017: \$347,000 2018: \$378,297 2019: \$421,033 2020: \$407,000 est.

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
WAGES	457,935	464,151	510,110	434,380	521,178	521,178	-	2.17%
BENEFITS	139,193	134,058	146,555	120,632	155,705	155,705	-	6.24%
OTHER OPERATING EXPENSES	54,424	60,802	67,280	38,728	69,980	69,980	-	4.01%
<b>TOTALS</b>	<b>651,551</b>	<b>659,011</b>	<b>723,945</b>	<b>593,740</b>	<b>746,863</b>	<b>746,863</b>	<b>-</b>	<b>3.17%</b>

<b>Off-setting Revenue - BUDGET-2021</b>	
Warner	80,000
Webster	30,000
Insurance Income	300,000
Paramedic Intercept	7,000
<b>TOTAL 2021:</b>	<b>417,000</b>

<b>Budget Change</b>	
\$	22,918
%	3.17%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4220-115 Fire Chief Wages - FT</b> Wages attributable to the position. (\$83,465.20)	77,451	80,055	82,814	74,512	83,465	83,465		0.79%
<b>4220-120 Part-Time Fire Wages</b> PT wages/training/recruiting = \$35,000. SB reduced to \$30,000 for 2020.	16,848	24,264	30,000	17,467	35,000	30,000		0.00%
<b>4220-125 Deputy Fire Chief Stipend</b> 1 Deputy Stipend = \$1,600. 2020: SB removed.	-	-						
<b>4220-220 Social Security</b> Social security cost for employees 6.20%.	1,301	2,214	1,860	1,639	2,170	1,860	-	0.00%
<b>4220-221 Medicare</b> Medicare cost for employees 1.45%.	1,390	1,638	1,636	1,429	1,718	1,645	-	0.58%
<b>4220-230 NH Retirement</b> FT retirement wages Jan-Jun @ 30.09% + Jul-Dec @ 32.99%	24,699	24,776	24,919	22,421	26,325	26,325	-	5.64%
<b>4220-341 Telephone</b> Phone/FAX Lines/Internet service/Hot Spot/LTE for tablets at two stations.	10,499	9,744	9,500	8,895	9,500	9,500		0.00%
<b>4220-345 Computer Software</b> I Am Responding annual subscription (2021: Yr. 1 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software (Conduent Business) contract = \$2,942 Image Trend Cad upgrade = \$630 TOTAL = \$4,552	6,552	4,149	4,466	4,264	4,552	4,552		1.93%
<b>4220-350 Medical Services</b> Counseling for fire employees for tragic events.	-	-	1,000		1,000	1,000		0.00%
<b>4220-366 Radio Repairs</b> Radio repairs. (Total 32 portable radios/upgrade when needed)	210	66	500		500	500		0.00%
<b>4220-390 Professional Services</b> Provides personnel OSHA physicals.= \$1,000	466	355	1,000		1,000	1,000		0.00%
<b>4220-390-01 Dispatch Mutual Aid</b> 2021 increase largely due to revaluation of the town. Cost shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents. Increase largely due to revaluation.	55,782	55,638	54,935	54,935	61,359	61,359		11.69%
<b>4220-412-01 Hydrant Charge-Precinct</b> Annual fee to the Contoocook Village Precinct.	1,000	1,000	1,000	1,000	1,000	1,000		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4220 - FIRE DEPARTMENT**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4220-430 Equipment/Repair/Maintenance</b> Aerial & Ground Ladder Testing = \$1,150 Fire Pump Testing (6 trucks) = \$1,500 Fire Hose Testing 9,025ft x \$0.28/ft = \$2,527 SCBA System Tests-Self contained breathing apparatus Air Compressor = \$850 Mask Fit Test (annual) 30 x \$35.00 = \$1,050 Unit Flows Test/Cleaning (annual) 27 x \$65.00 = \$1,755 TOTAL SCBA = \$3,655 Hydraulic Tool annual service = \$850 (2020 new) Gas Meter Calibration & Repairs-Cal Gas & sensors=\$750 GRAND TOTAL = \$10,432	12,118	8,888	10,432	3,267	10,432	10,432		0.00%
<b>4220-431 Vehicle Maintenance</b> Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	5,812	4,961	9,000	4,148	9,000	9,000		0.00%
<b>4220-540 Conferences/Training</b> NH Fire Academy fire training & additional classes.	4,890	4,481	5,000	2,543	5,000	5,000		0.00%
<b>4220-555 Advertising/Fire Prevention</b> Fire Prevention Week & School Education Programs.	432	275	500		500	500		0.00%
<b>4220-560 Dues/Subscriptions</b> Fire Chief Assoc./State Assoc.Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions = \$1,525 Total = \$2,525	1,606	1,712	2,525	2,282	2,525	2,525		0.00%
<b>4220-610 Small Tools, Hose &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. Total Hose: \$3,168 4 inch by 100ft - 4 lengths x \$489 = \$1,956 2.5 inch by 50ft - 4 lengths x \$179 = \$716 1 3/4 inch by 50ft - 4 lengths x \$124 = \$496 GRAND TOTAL: \$7,668	6,141	7,438	7,668	3,738	7,668	7,668		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4220 - FIRE DEPARTMENT**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4220-611 Radios</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	6,515	3,806	7,475		7,475	7,475		0.00%
<b>4220-612 Equipment/Gear Replacement</b> Globe Firefighting Gear- 3 sets x \$2,122=\$6,366 Nomex Fire Hoods: 10 x \$24.= \$240 + Helmets 3 x \$375=\$1,125 = \$1,365. Fire Gloves Structural/Extrication 10 sets x \$63.= \$630 Replace multi gas meter = \$922 Per new FF \$3,500 for turnout gear/equip. with 10 year life span. GRAND TOTAL: 2020 \$9,283. 2021: \$12,742.00 (Increase \$3,459)	7,948	19,024	9,283	8,169	12,742	12,742		37.26%
<b>4220-620 Office Supplies</b> Background checks, paper, business cards, printer ink, & office supplies.	646	1,373	2,200	906	2,200	2,200		0.00%
<b>4220-635 Diesel/Gasoline</b> Gas: 500 gal. x \$2.00/gal. = \$1,000 Diesel: 1,130 gal. x \$3.10/gal. = \$3,503 TOTAL = \$4,500	2,947	3,964	4,500	3,639	4,500	4,500		0.00%
<b>4220-640 Custodial Supplies &amp; Floor Maintenance</b> Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800	1,293	1,463	1,800	445	1,800	1,800		0.00%
<b>4220-680 Public Relations</b> Fire Prevention w/schools & Open House. \$1,000	209	889	500	218	1,000	1,000		100.00%
<b>4220-681 Uniforms/Safety Equipment</b> Chief's uniforms = \$600 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,050	2,583	1,720	3,050	1,222	3,050	3,050		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4220-690 Rehab. Supplies</b> Supplies needed for extended periods of emergency calls.	1,228	351	1,500	137	1,500	1,500		0.00%
<b>4220-691 Building Systems Maintenance</b> Fire Extinguishers -Townwide Contract Inspection/Repair = \$500 Annual Inspection 84 x \$2.50 = \$210 Tamper Tags 84 x \$1.50 = \$126 Service Calls repair/refill/replace \$60 x 4 = \$1,740 TOTAL Fire Extinguishers: = \$2,576 Pellet Boiler Inspection 3/yr x \$150 = \$450 Kitchen Hood System Maintenance/Inspection = \$184 Overhead Door - 2 Station 2/yr = \$1,675 Plymovent Exhaust System Service/Maintenance = \$2,366 Stanley Elevator Service Contract = \$450 Generator Maintenance = \$584 Misc. Maint./Repair = \$549 GRAND TOTAL = \$8,834	6,298	9,395	7,334	6,105	8,834	8,834		20.45%
<b>4220 - FIRE DEPARTMENT BUDGET TOTAL:</b>	<b>256,861</b>	<b>273,641</b>	<b>286,397</b>	<b>223,377</b>	<b>305,815</b>	<b>300,432</b>	<b>-</b>	<b>4.90%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	94,299	104,320	112,814	91,979	118,465	113,465	-	0.58%
BENEFITS	27,390	28,628	28,415	25,489	30,213	29,830	-	4.98%
OTHER OPERATING EXPENSES	135,172	140,694	145,168	105,910	157,137	157,137	-	8.24%
<b>TOTALS</b>	<b>256,861</b>	<b>273,641</b>	<b>286,397</b>	<b>223,377</b>	<b>305,815</b>	<b>300,432</b>	<b>-</b>	<b>4.90%</b>

Budget Change	
\$	14,036
%	4.90%

**2021 - BUDGET LINE EXPLANATION  
ACCOUNT 4290 - EMERGENCY MANAGEMENT**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4290-120 Emergency Management Director</b> Wages 2020: COVID Stipend Police/Fire	-	-	-	-				
<b>4290-120 COVID-19 First Responder Stipend</b> Wages 2020: COVID Stipend Police/Fire	-	-	-	48,057				
<b>4290-220 Social Security</b> Social security cost for employees 6.20%.	-	-	-		-			
<b>4290-221 Medicare</b> Medicare cost for employees 1.45%.	-	-	-		-			
<b>4290-540 Grants</b> Placeholder for Emergency Management budget. Expense is related to FEMA grants with the grant covering the cost.			1		1	1		0.00%
<b>4290-541-00 COVID-GOFFR Grant Expense</b> Expenses reimbursed by the GOFFR Grant				87,393				
<b>4290-541-01 COVID Election Grant Expense</b> Expenses reimbursed by the Election Grant				14,317				
<b>4290 EMERGENCY MANAGEMENT BUDGET TOTAL:</b>	-	-	1	149,767	1	1	-	0.00%

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	48,057	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	101,710	1	1	-	0.00%
<b>TOTALS</b>	-	-	1	149,767	1	1	-	0.00%

Budget Change	
\$	-
%	0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4311-110 Public Works Director's Salary</b> Wages attributable to position. (\$87,658.22)	80,098	84,077	86,975	78,255	87,658	87,658		0.79%
<b>4311-115 Full-time DPW Wages</b> Wages for 11 FT Employees 1 HWY Superintendent 1 B&G Superintendent 1 Mechanic 5 Heavy Equipment Operators 3 Light Equipment Operators TOTAL = \$536,598.40	440,572	479,556	526,751	475,129	536,598	536,598		1.87%
<b>4311-120 Part-time DPW Wages</b> Winter plowing, summer flagging, mowing = \$34,000 Returned to budgeted amount prior to 2020 July cut  2020: Removed custodian \$6,550	31,140	14,832	10,000	63	34,000	34,000		240.00%
<b>4311-140 Overtime</b> Mostly for winter plowing 15% of FT wages = \$536,598.40 X 15% = \$80,489.76	66,934	86,762	76,670	44,356	80,490	80,490		4.98%
<b>4311-220 Social Security</b> Social security cost for employees @ 6.20%.	36,538	38,680	43,425	34,898	45,802	45,802	-	5.48%
<b>4311-221 Medicare</b> Medicare cost for employees @ 1.45%.	8,545	9,054	10,156	8,162	10,712	10,712	-	5.48%
<b>4311-230 NH Retirement</b> FT retirement wages at 11.17% Jan-Jun + Jul-Dec @ 14.06%	66,654	73,334	77,117	66,889	88,904	88,904	-	15.28%
<b>4311-341 Telephone</b> Phones/Cell phones/Internet service/Fire alarm.	5,358	4,550	5,600	4,112	5,600	5,600		0.00%
<b>4311-350 Medical Supplies</b> Stock shop medical cabinet, ear plugs, & other safety equipment.		9	200	28	200	200		0.00%
<b>4311-352 Alcohol/Drug Testing</b> Employees tested on a regular basis, per federal requirement.	1,260	1,309	1,500	1,376	1,500	1,500		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4311-360 Uniform Service</b> Due to the high cost of uniform rental, we are switching to clothing stipend beginning 7/1/2021 saving \$5,000 in 2021. Jan-Jun Uniform cleaning \$8,000 Jul-Dec Clothing Stipend \$3,000=\$11,000.	8,255	9,055	10,000	9,632	11,000	11,000		10.00%
<b>4311-540 Dues/Conferences/Training/Mileage</b> Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	1,148	361	1,000	179	1,000	1,000		0.00%
<b>4311-620 Office Supplies</b> Purchase Office Supplies.	1,232	623	1,200	317	1,200	1,200		0.00%
<b>4311-681 Safety Equipment/Boots</b> Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	2,006	2,371	3,000	2,499	3,000	3,000		0.00%
<b>4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL</b>	<b>749,739</b>	<b>804,572</b>	<b>853,594</b>	<b>725,895</b>	<b>907,664</b>	<b>907,663</b>	<b>-</b>	<b>6.33%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	618,743	665,227	700,396	597,803	738,746	738,746	-	5.48%
BENEFITS	111,737	121,068	130,698	109,949	145,418	145,418	-	11.26%
OTHER OPERATING EXPENSES	19,258	18,277	22,500	18,143	23,500	23,500	-	4.44%
<b>TOTALS</b>	<b>749,739</b>	<b>804,572</b>	<b>853,594</b>	<b>725,895</b>	<b>907,664</b>	<b>907,663</b>	<b>-</b>	<b>6.33%</b>

Budget Change	
\$	54,070
%	6.33%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>No Wages</b>								
<b>No Benefits</b>								
<b>4312-366 Radio Repairs</b> Purchase radios/repairs. Every vehicle has a 2-way radio.	2,976	3,064	3,000	2,873	3,000	3,000		0.00%
<b>4312-380 Shimming/Paving</b> For the paving, shimming, chip sealing of paved roads and on-going maintenance. 2016 Note: Select Board adjusted to 5.0% increase with intention of similar increases per year moving forward. 2021: Put back in 2020 budget amount. Projected Roads to be worked on: Pine St four corners to dirt, overlay Irish Hill & High School, Bound Tree paved hill, and Briar Hill Rd.	254,869	242,433	352,800	243,837	370,500	370,500		5.02%
<b>4312-393 Tree Services</b> Remove large dead trees @ \$500-\$1,000ea. (120 to cut)	10,918	5,480	5,000	10,460	10,000	10,000		100.00%
<b>4312-430 Equipment Repairs/Maintenance</b> Repair snowplows, truck engines, & other pieces of equipment.	31,755	28,465	28,000	19,763	28,000	28,000		0.00%
<b>4312-431 Equipment Replacement</b> Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	7,604	970	3,000	4,315	3,000	3,000		0.00%
<b>4312-440 Equipment Lease/Contracts</b> Equipment rental: rollers, roadside mower, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator.	73,777	72,530	65,000	59,336	65,000	65,000		0.00%
<b>4312-460 Engineering</b> Engineering, culverts, wetland permits, road construction, etc. The bond covers the engineering for Briar Hill and this line covers other required engineering. 2020: Kearsarge Ave. Select Board to include as part of Road Bond, so removed from	6,199	6,902	-	-	-	-		
<b>4312-630 Maintenance Repair Supplies</b> Hoses, belts, filters, tools for shop, etc. Mechanic tools.	27,003	28,520	25,000	17,983	25,000	25,000		0.00%
<b>4312-630-01 Police Vehicle Repairs &amp; Maintenance</b> Parts, filters, tires for cruisers and motorcycles.	3,414	2,105	4,000	2,012	4,000	4,000		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4312 - STREETS HIGHWAYS**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>BudCom Approved 2021</b>	<b>Percent Change</b>
<b>4312-632 Tires/Tubes/Chains</b> Tires, repairs, chains for all town trucks & equipment.	13,884	10,888	7,000	5,923	7,000	7,000		0.00%
<b>4312-635 Gas/Oil</b> 30,000G Diesel + 11,000G Gas+ Engine Oils. \$3.10 = \$62,000	72,665	77,635	62,000	51,650	62,000	62,000		0.00%
<b>4312-680 Culverts/Catch Basins</b> Routine culvert replacement & damage repairs.	7,459	10,743	6,000	10,603	10,000	10,000		66.67%
<b>4312-682 Sand</b> Sand for winter months & screener.	22,375	17,370	25,000	18,987	25,000	25,000		0.00%
<b>4312-683 Salt</b> Purchase road salt.	123,634	103,479	85,000	59,365	85,000	85,000		0.00%
<b>4312-684 Bituminous Product</b> Product used for calcium chloride for gravel roads, shimming, sealing.	11,364	31,184	20,000	18,554	20,000	20,000		0.00%
<b>4312-685 Guardrails</b> Replacement of guardrails.	5,000	-			5,000	5,000		
<b>4312-686 Signs/Striping</b> For all signs and painting of crosswalks and lines.	4,288	4,730	6,000	4,580	6,000	6,000		0.00%
<b>4312-690 General Maint. Supplies</b> Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck/shop.	2,902	4,727	6,500	4,842	6,500	6,500		0.00%
<b>4312-690-01 Gravel</b> 5,000 yards crushed gravel & crushed stone for spring mud.	59,116	70,955	35,000	37,401	40,000	40,000		14.29%
<b>4312 - STREETS &amp; HIGHWAYS BUDGET TOTAL:</b>	<b>741,204</b>	<b>722,181</b>	<b>738,300</b>	<b>572,484</b>	<b>775,000</b>	<b>775,000</b>	<b>-</b>	<b>4.97%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
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<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	741,204	722,181	738,300	572,484	775,000	775,000	-	4.97%
<b>TOTALS</b>	<b>741,204</b>	<b>722,181</b>	<b>738,300</b>	<b>572,484</b>	<b>775,000</b>	<b>775,000</b>	<b>-</b>	<b>4.97%</b>

<b>Budget Change</b>	
\$	36,700
%	4.97%

<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
TOTALS DPW Administration	749,739	804,572	853,594	725,895	907,664	907,663	-	6.33%
TOTALS Street & Highways	741,204	722,181	738,300	572,484	775,000	775,000	-	4.97%
TOTALS Transfer Station	583,647	564,770	566,846	515,005	609,696	609,696	-	7.56%
TOTALS SW-Landfill	32,181	42,194	42,000	20,220	43,000	43,000	-	2.38%
TOALS SW-Community Well	18,096	12,158	18,780	11,577	21,987	21,987	-	17.08%
TOTALS Buildings & Grounds	59,675	61,514	54,900	49,546	53,900	53,900	-	-1.82%
TOTALS - Sewer Department	108,351	115,777	167,172	142,079	179,130	179,130	-	7.15%
<b>GRAND TOTAL</b>	<b>2,292,893</b>	<b>2,323,167</b>	<b>2,441,591</b>	<b>2,036,807</b>	<b>2,590,378</b>	<b>2,590,377</b>	<b>-</b>	<b>6.09%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages</b>								
<b>No Benefits</b>								
<b>4316-410 Street Lighting</b> \$195/Mo. X 12/Mo. = \$2,340 Cost for 7 street lights. Broad Cove Rd, 3 on Cedar St., Emerson Hill Rd, 2 on Main St.	2,134	2,295	2,280	1,886	2,340	2,340		2.63%
<b>4316 - STREET LIGHTING BUDGET TOTAL:</b>	<b>2,134</b>	<b>2,295</b>	<b>2,280</b>	<b>1,886</b>	<b>2,340</b>	<b>2,340</b>	<b>-</b>	<b>2.63%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	2,134	2,295	2,280	1,886	2,340	2,340	-	2.63%
<b>TOTALS</b>	<b>2,134</b>	<b>2,295</b>	<b>2,280</b>	<b>1,886</b>	<b>2,340</b>	<b>2,340</b>	<b>-</b>	<b>2.63%</b>

<b>Budget Change</b>	
\$	60
%	2.63%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
<b>4324-115 Full-Time Employee Wages</b> 2 FT @ \$47.22 x 40hrs/52wk = \$101,171.20 Restructured 4/2018	107,310	100,284	100,485	91,488	101,171	101,171		0.68%
<b>4324-120 Part-Time Employee Wages</b> Hours to perform all necessary tasks varies from week to week & season to season. 3 PT employees are adjusted as needed. 3 PT @ 34 hrs/wk x 52 - all basic operations. \$27,244.88 + \$24,557.52 + \$24,557.52 = \$76,359.92 Total = \$76,359.92	81,573	71,972	86,757	61,723	76,360	76,360		-11.98%
<b>4324-140 Overtime Wages</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 & breakdowns. A lot of effort is placed to perform necessary tasks, utilizing straight time.	7,256	8,580	8,000	5,392	8,000	8,000		0.00%
<b>4324-220 Social Security</b> Social security cost for employees 6.20%.	11,905	11,036	12,105	9,649	11,503	11,503	-	-4.97%
<b>4324-221 Medicare</b> Medicare cost for employees 1.45%.	2,784	2,581	2,831	2,257	2,690	2,690	-	-4.97%
<b>4324-230 NH Retirement</b> FT retirement wages @ 11.17% Jan-Dec + Jul-Dec @14.06%	12,650	12,037	12,118	10,697	13,772	13,772	-	13.65%
<b>4324-341 Telephone</b> Telephone/Internet/Fax services @ \$150.00/12mo.= \$1,800.	1,885	1,964	1,800	1,832	1,800	1,800		0.00%
<b>4324-342 Alarm</b> Annual alarm monitoring costs.	250	250	250	2,188	500	500		100.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4324 - TRANSFER STATION**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Bud Com. Approved 2021</b>	<b>Percent Change</b>
<b>4324-345 Computer Software</b>	5,275	-	2,500	2,906	3,000	3,000		20.00%
<b>4324-410 Electricity</b> Electric service estimate \$9,500.	10,512	11,494	9,500	7,888	9,500	9,500		0.00%
<b>4324-416 Trash Transport &amp; Disposal</b> 2021: New contract w/price increase from \$72 to \$83.70 per ton. Avg. tonnage per year 2,750 x \$83.70=\$230,175	206,165	208,863	192,500	183,510	231,000	231,000		20.00%
<b>4324-418 Demolition Haulage</b> 60 trips C&D, SSW, Shingles x \$175.00 = \$10,500	10,111	8,750	10,500	10,325	10,500	10,500		0.00%
<b>4324-419 Demolition Tipping Fees</b> SSW=300 ton avg per year. PSCDA=315 ton avg Shingles 86 ton/SSW 63 ton/PSCDA 101.25 ton Shingle 80 ton=\$57,673.75 + stump pile \$2,426.25=\$60,000	49,975	56,578	54,000	45,000	60,000	60,000		11.11%
<b>4324-429 Equipment Repairs/Maintenance</b> Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maintenance, etc.	41,051	13,495	20,000	16,737	20,000	20,000		0.00%
<b>4324-430 Building Repairs/Maintenance</b> Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.		16,576	15,000	18,371	15,000	15,000		0.00%
<b>4324-440 Equipment Rental</b> Excavator for lagoons Screen for compost Electronic disposal 2021: Tires transported separately	19,370	21,344	19,000	30,257	25,000	25,000		31.58%
<b>4324-530 Travel/Meals</b> Mileage at IRS rate for employees to use personal vehicle for Town businss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc.	317	363	500	115	500	500		0.00%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
<b>4324-540 Conferences/Training</b> NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	1,122	1,004	1,800	1,032	1,800	1,800		0.00%
<b>4324-620 Office Supplies</b> Supplies: cartridges/paper/envelopes, etc. \$1,200-\$400=\$800	410	385	800	590	600	600		-25.00%
<b>4324-635 Gas/Oil</b> Gas, lubricants, engine oil, hydraulic oil, etc. = \$500 Diesel 1,800 gal/\$3.10 = \$5,500 TOTAL = \$6,000.	7,169	6,856	6,000	5,593	6,000	6,000		0.00%
<b>4324-681 Uniforms/Safety Equipment</b> Uniform allowance/safety equipment (boots).	2,100	1,680	2,400	1,890	3,000	3,000		25.00%
<b>4324-690 Supplies/New Equipment</b> Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, etc.	4,459	8,678	8,000	5,566	8,000	8,000		0.00%
<b>4324 - TRANSFER STATION BUDGET TOTAL:</b>	<b>583,647</b>	<b>564,770</b>	<b>566,846</b>	<b>515,005</b>	<b>609,696</b>	<b>609,696</b>	<b>-</b>	<b>7.56%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
WAGES	196,138	180,836	195,242	158,603	185,531	185,531	-	-4.97%
BENEFITS	27,339	25,654	27,054	22,602	27,965	27,965	-	3.37%
OTHER OPERATING EXPENSES	360,169	358,280	344,550	333,799	396,200	396,200	-	14.99%
<b>TOTALS</b>	<b>583,647</b>	<b>564,770</b>	<b>566,846</b>	<b>515,005</b>	<b>609,696</b>	<b>609,696</b>	<b>-</b>	<b>7.56%</b>

<b>OFFSETTING REVENUE</b>	
Webster Transfer Station Reimbursement	95,000
Transfer Station Commercial	135,000
Recycling Receipts	26,000
Pay-by-Bag Revenue	80,000
<b>TOTAL</b>	<b>336,000</b>

<b>Budget Change</b>	
\$	42,850
%	7.56%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4325 - SOLID WASTE - LANDFILL**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages</b>								
<b>No Benefits</b>								
<b>4325-390 Engineering Fees</b> Nobis Contract for addressing NHDES requirements = \$32,500. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Increase for add'l testing in 2019. This additional testing for PFAS will continue GRAND TOTAL = \$35,000.	25,681	35,694	35,000	19,620	36,000	36,000		2.86%
<b>4325-419 Hazardous Waste Day</b> Cost for Hopkinton at annual event held in Henniker. \$8,000-\$1,000 SB 2020=\$7,000.	6,500	6,500	7,000	600	7,000	7,000		0.00%
<b>4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:</b>	<b>32,181</b>	<b>42,194</b>	<b>42,000</b>	<b>20,220</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>2.38%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	32,181	42,194	42,000	20,220	43,000	43,000	-	2.38%
<b>TOTALS</b>	<b>32,181</b>	<b>42,194</b>	<b>42,000</b>	<b>20,220</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>2.38%</b>

<b>Budget Change</b>	
\$	1,000
%	2.38%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4327-115 Wages</b> KB OT4 x 52 x \$45.12 = \$9,385			6,800	\$5,546	9,385	9,385		38.01%
<b>4324-220 Social Security</b> Social security cost for employees 6.20%.			422	320	582	582	-	38.01%
<b>4324-221 Medicare</b> Medicare cost for employees 1.45%.			99	75	136	136	-	38.01%
<b>4324-230 NH Retirement</b> FT retirement wages @ 11.17% Jan-Dec + Jul-Dec @ 14.06%			760	30	1,184	1,184	-	55.87%
<b>4327-390 Professional Services</b> Contract with private service. Restructured 4/2018 reflects increase in coverage.	10,644	8,251	2,700	1,254	2,700	2,700		0.00%
<b>4327-410 Electricity</b> Electricity for pumps & electric heat for the winter months.	3,303	2,069	2,500	1,635	2,500	2,500		0.00%
<b>4327-411 Propane</b> Propane for backup generator only.	149	-	500		500	500		0.00%
<b>4327-431 Maintenance</b> Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	3,609	1,252	2,500	1,701	2,500	2,500		0.00%
<b>4327-690 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.	390	586	2,500	1,017	2,500	2,500		0.00%
<b>4327-SOLID WASTE-COMMUNITY WELL TOTAL:</b>	<b>18,096</b>	<b>12,158</b>	<b>18,780</b>	<b>11,577</b>	<b>21,987</b>	<b>21,987</b>	<b>-</b>	<b>17.08%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL**

<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>BudCom Approved 2021</b>	<b>Percent Change</b>
WAGES	-	-	6,800	5,546	9,385	9,385	-	38.01%
BENEFITS	-	-	1,280	424	1,902	1,902	-	48.61%
OTHER OPERATING EXPENSES	18,096	12,158	10,700	5,607	10,700	10,700	-	0.00%
<b>TOTALS</b>	<b>18,096</b>	<b>12,158</b>	<b>18,780</b>	<b>11,577</b>	<b>21,987</b>	<b>21,987</b>	<b>-</b>	<b>17.08%</b>

<u>Budget Change</u>	
\$	3,207
%	17.08%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4411-110 Animal Control Officer</b> Part time position salaried @ \$500/12mo. = \$6,000.	6,000	6,000	6,000	5,500	6,000	6,000		0.00%
<b>4411-220 Social Security</b> Social security cost for employees 6.20%.	31	372	372	310	372	372	-	0.00%
<b>4411-221 Medicare</b> Medicare cost for employees 1.45%.	87	87	87	80	87	87	-	0.00%
<b>4411-390 Pest Control</b> Cost associated with care of animals.	130	-	100	-	100	100		0.00%
<b>4411-530 Travel/Meals</b> Mileage reimbursement at IRS rate for business related travel. Covers meals during business related travel at the established rates as outlined in Personnel Policy.		-	100	-	-	-		-100.00%
<b>4411-540 Conferences/Training</b> Annual registration fees.		-		-	-	-		
<b>4411-560 Dues/Subscriptions</b> Annual dues & subscription costs.		-		-	-	-		
<b>4411-610 NHSPCA Dues</b> Annual dues & supplies for care of animals.	-	-		-	-	-		
<b>4411 - ANIMAL CONTROL BUDGET TOTAL:</b>	<b>6,248</b>	<b>6,459</b>	<b>6,659</b>	<b>5,890</b>	<b>6,559</b>	<b>6,559</b>	<b>-</b>	<b>-1.50%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	6,000	6,000	6,000	5,500	6,000	6,000	-	0.00%
BENEFITS	118	459	459	390	459	459	-	0.00%
OTHER OPERATING EXPENSES	130	-	200	-	100	100	-	-50.00%
<b>TOTALS</b>	<b>6,248</b>	<b>6,459</b>	<b>6,659</b>	<b>5,890</b>	<b>6,559</b>	<b>6,559</b>	<b>-</b>	<b>-1.50%</b>

**OFFSETTING REVENUE**

Ella Tarr Trust-54th accounting for 2018 7,350

**Budget Change**

\$ (100)  
% -1.50%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages</b>								
<b>No Benefits</b>								
<b>4415-391 Rescue Squad</b> Services not used after 2018	8,775			-	-	-		
<b>4415-392 Community Action Program (CAP)</b> This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,900	5,900	5,900	5,900	5,900	5,900		0.00%
<b>4415-COMMUNITY SERVICES BUDGET TOTAL:</b>	<b>14,675</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>-</b>	<b>0.00%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,675	5,900	5,900	5,900	5,900	5,900	-	0.00%
<b>TOTALS</b>	<b>14,675</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>-</b>	<b>0.00%</b>

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

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>4441-110 Human Services Coordinator</b> FT wages attributable to the position. (\$55,416.40)	51,543	53,152	54,984	49,472	55,416	55,416		0.79%
<b>4441-220 Social Security</b> Social security cost for employees 6.20%.	2,990	3,121	3,409	2,939	3,436	3,436	-	0.79%
<b>4441-221 Medicare</b> Medicare cost for employees 1.45%.	699	730	797	687	804	804	-	0.82%
<b>4441-230 NH Retirement</b> FT retirement wages @ 11.17% Jan-Jun + Jul-Dec @ 14.06%	5,866	5,990	6,142	5,526	6,991	6,991	-	13.82%
<b>4441-341 Telephone</b> Cell phone: \$38.00/mo. x 12=\$330 Office phone: \$35.00/mo. x 12=\$420 TOTAL = \$750	871	752	780	666	750	750		-3.85%
<b>4441-530 Travel &amp; Meetings</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. \$2,100	2,253	2,473	2,000	952	2,100	2,100		5.00%
<b>4441-540 Memberships/Conferences/Training</b> NHLWAA Dues \$30 & Conferences (2) \$135 +\$45 =\$210 & NHLAA meetings/(6 x \$15) \$90. TOTAL \$300. All other trainings/education paid for by HS Coordinator.	160	185	410	120	300	300		-26.83%
<b>4441 - HUMAN SERVICES ADMINISTRATION BUDG</b>	<b>64,382</b>	<b>66,404</b>	<b>68,522</b>	<b>60,363</b>	<b>69,797</b>	<b>69,796</b>	<b>-</b>	<b>1.86%</b>

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
WAGES	51,543	53,152	54,984	49,472	55,416	55,416	-	0.79%
BENEFITS	9,555	9,842	10,348	9,153	11,230	11,230	-	8.53%
OTHER OPERATING EXPENSES	3,284	3,410	3,190	1,738	3,150	3,150	-	-1.25%
<b>TOTALS</b>	<b>64,382</b>	<b>66,404</b>	<b>68,522</b>	<b>60,363</b>	<b>69,797</b>	<b>69,796</b>	<b>-</b>	<b>1.86%</b>

<b>Budget Change</b>	
\$	1,274
%	1.86%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
No Wages	-	-	-	-	-	-		
No Benefits	-	-	-	-	-	-		
<b>4445-390 Welfare Vendor Payments</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 fuel expenses & other unexpected costs.			<b>50,000</b>		<b>50,000</b>	<b>50,000</b>		<b>0.00%</b>
4445-390-01 Welfare Vendor Payments - Food	689	120		238		-		
4445-390-02 Welfare Vendor Payments - Housing	37,760	39,019		34,777		-		
4445-390-03 Welfare Vendor Payments - Heating	8,813	8,618		1,661		-		
4445-390-04 Welfare Vendor Payments - Medication	-					-		
4445-390-06 Welfare Vendor Payments - Electricity	1,879	1,875		2,222		-		
4445-390-10 Welfare Vendor Payments - Other	1,105	894		450		-		
<b>4445- WELFARE VENDOR BUDGET TOTAL:</b>	<b>50,246</b>	<b>50,525</b>	<b>50,000</b>	<b>39,348</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.00%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Bud Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	50,246	50,525	50,000	39,348	50,000	50,000	-	<b>0.00%</b>
<b>TOTALS</b>	<b>50,246</b>	<b>50,525</b>	<b>50,000</b>	<b>39,348</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.00%</b>

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

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4520 - RECREATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Dept. Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4520-110 Recreation Director</b> FT Wages attributable to the position. (\$58,392.62)	54,185	56,007	57,937	45,391	58,393	58,393		0.79%
<b>4520-115 Recreation Clerk</b>	3,125	803			-	-		
<b>4520-116 Kimball Pond Staff Wages</b> Pond Director-\$14.00/hr x 40 hrs/wk x 9 wks = \$5,040 2-Lifeguards-\$12.00/hr x 40 hrs/wk x 9 wks = \$8,640 w/WSI 3-Lifeguards-\$11.00/hr x 20 hrs/wk x 9 wks = \$5,940 TOTAL = \$19,620. <i>2020 ran high due to gate people</i>	16,621	16,935	19,620	19,744	19,620	19,620		0.00%
<b>4520-130 Recreation Part-Time Staff Wages</b> Clearing ice for skating. Field lining has been removed with the school doing their own.	1,600	2,215	1,500	178	780	780		-48.00%
<b>4520-220 Social Security</b> Social security cost for employees 6.20%.	4,733	4,765	4,902	4,526	4,885	4,885	-	-0.33%
<b>4520-221 Medicare</b> Medicare cost for employees 1.45%.	1,107	1,114	1,146	1,059	1,142	1,142	-	-0.33%
<b>4520-230 NH Retirement</b> FT retirement wages @ 11.17% Jan-Jun + Jul-Dec @ 14.06%	6,166	6,312	6,472	5,070	7,366	7,366	-	13.83%
<b>4520-341 Telephone</b> Telephone, Internet, Kimball Pond seasonal cell phones/Slusser Ctr. Verizon = \$39.00/mo. = \$468 + TDS \$300 x 12 = \$3,600 = Total: \$4,068.	4,105	4,072	4,068	3,715	4,068	4,068		0.00%
<b>4520-390 Criminal Records Check</b> Background checks-12 employees x \$47=\$564.	470	531	188		564	564		200.00%
<b>4520-440 Equipment Leases/Contracts</b> Porta-Potties: Kimball Pond \$194x2mo+\$109x2mo=\$506 +Kimball Cabins 12mo.\$2,328+Gazebo 7mo.\$1,358=\$4,292.	1,991	2,916	2,930	2,814	4,292	4,292		46.48%
<b>4520-530 Travel &amp; 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.	863	974	700	286	1,000	1,000		42.86%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4520 - RECREATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Dept. Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4520-540 Conferences &amp; Training</b> NHRPA, NHASC, NNERP, conference reg. fees = \$1,000 Lifeguard training = \$1,000. Lifeguard training was removed in 2020 due to COVID-19. Will be needed in 2021.	1,106	2,615	1,000		2,000	2,000		100.00%
<b>4520-560 Dues/Membership Fees/Subscriptions</b> Dues/Subscriptions: ASCAP, NHRPA, Sam's Club. Newspapers & books for Slusser Center.	819	605	500	431	500	500		0.00%
<b>4520-620 Office Supplies</b> Office supplies \$1,000	5,719	1,281	1,000	726	1,000	1,000		0.00%
<b>4520-621 Copier Maintenance</b> Annual maintenance contract and toner for copier.	549	577	575	605	605	605		5.22%
<b>4520-625 Postage</b> Postage for mailings. \$250	248	241	75	33	250	250		233.33%
<b>4520-630 Field Materials</b> Field materials & locks \$300 & Doggie bags: \$200 = \$500 Field lining paint has been removed.	1,468	1,990	1,800	1,561	500	500		-72.22%
<b>4520-635 Kimball Pond Expense</b> Water Safety testing & First Aid = \$200.	186	180	200	96	200	200		0.00%
<b>4520-RECREATION BUDGET TOTAL:</b>	<b>105,060</b>	<b>104,133</b>	<b>104,612</b>	<b>86,236</b>	<b>107,165</b>	<b>107,166</b>	<b>-</b>	<b>2.44%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Dept. Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
WAGES	75,531	75,960	79,057	65,313	78,793	78,793	-	-0.33%
BENEFITS	12,006	12,192	12,519	10,655	13,394	13,394	-	6.99%
OTHER OPERATING EXPENSES	17,524	15,981	13,036	10,268	14,979	14,979	-	14.90%
<b>TOTALS</b>	<b>105,060</b>	<b>104,133</b>	<b>104,612</b>	<b>86,236</b>	<b>107,165</b>	<b>107,166</b>	<b>-</b>	<b>2.44%</b>

<b>Budget Change</b>	
\$	2,554
%	2.44%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
No Wages.					-			
No Benefits.								
<b>4521-430 Equipment Repairs/Maintenance</b> Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	5,948	3,048	4,500	4,837	4,500	4,500		0.00%
<b>4521-431 Grounds Maintenance</b> Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material=\$25,000	23,827	17,810	25,000	23,651	25,000	25,000		0.00%
<b>4521-440 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 = \$19,600.	24,424	38,531	19,600	18,015	18,600	18,600		-5.10%
<b>4521-612 Equipment</b> Push mowers, string trimmers, drop spreaders, aerator teeth.	4,676	1,325	5,000	2,242	5,000	5,000		0.00%
<b>4521-645 Dam Registrations</b> DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800	800	800	800	800	800		0.00%
<b>4521 - BUILDINGS AND GROUNDS BUDGET TOTAL:</b>	<b>59,675</b>	<b>61,514</b>	<b>54,900</b>	<b>49,546</b>	<b>53,900</b>	<b>53,900</b>	-	<b>-1.82%</b>
<b>SUMMARY</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>Budget Com. Approved 2021</b>	<b>Percent Change</b>
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	59,675	61,514	54,900	49,546	53,900	53,900	-	-1.82%
<b>TOTALS</b>	<b>59,675</b>	<b>61,514</b>	<b>54,900</b>	<b>49,546</b>	<b>53,900</b>	<b>53,900</b>	-	<b>-1.82%</b>
							<b>Budget Change</b>	
							\$	(1,000)
							%	-1.82%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4550 - LIBRARY**

<b>Account</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>YTD 11/30/2020</b>	<b>Department Proposed 2021</b>	<b>Select Board Proposed 2021</b>	<b>BudCom Approved 2021</b>	<b>Percent Change</b>
<b>4550-110 Library Director Wages</b> Wages attributable to the position. (\$66,072.24)	60,404	63,330	65,557	58,985	66,072	66,072		0.79%
<b>4550-115 Reference Librarian Wages</b> Wages attributable to the position. (\$49,449.92)	45,337	48,361	49,117	44,994	49,450	49,450		0.68%
<b>4550-120 Part-Time Wages</b> 2018: 70hr/wk \$64,355 + 10hr/wk Custodian \$9,090 = \$73,445. 2019: 70hr/wk \$66,607 + 10hr/wk Custodian \$9,360 = \$75,967. 2020: 71hr/wk \$69,850.00. Custodian removed. 2021: \$71,945.50.	71,425	67,516	71,946	62,050	71,946	71,946		0.00%
<b>4550-220 Social Security</b> Social security cost for employees 6.20%.	10,498	10,473	11,570	9,816	11,623	11,623	-	0.45%
<b>4550-221 Medicare</b> Medicare cost for employees 1.45%.	2,455	2,449	2,706	2,296	2,718	2,718	-	0.45%
<b>4550-230 NH Retirement</b> FT retirement wages @ 11.17% Jan-Jun + Jul-Dec @ 14.06%	12,020	12,558	12,809	11,614	14,573	14,573	-	13.77%
<b>4550-341 Telephone</b> Telephone = \$256/12 = \$3,072 Internet = \$109/12 = \$1,308 TOTAL = \$4,380 Note: 2019 New phone system.	2,510	3,309	4,440	3,649	4,400	4,400		-0.90%
<b>4550-345 Computer Services</b> Online catalog contract w/Biblionix w/offsite hosting of catalog = \$2,600 Network/Computer support w/Computech maintenance of 6 public computers/8 staff computers/laptops/handheld devices/anti virus mgmt./wireless & server =- \$3,500 TOTAL = \$6,100	5,715	6,281	5,900	8,321	6,100	6,100		3.39%
<b>4550-410 Electricity</b> Electricity estimate \$800/12mo.= \$9,600.	12,112	11,927	12,000	8,334	9,600	9,600		-20.00%
<b>4550-411 Heating Fuel</b> 2018: 5,200G/\$2.00=\$10,400 2019: 5,000G/\$3.00=\$15,000 2020: 5,000G/\$3.00=\$15,000-\$5,000 by SB=\$10,000. 2021: 4,750G/\$2.00=\$9,500.	12,700	14,010	10,000	7,806	9,500	9,500		-5.00%
<b>4550-420 Water/Sewer Fees</b> Water/Sewer based on prior year costs. Formerly 4550-412. Eff 1/2020.	612	668	620	523	600	600		-3.23%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4550 - LIBRARY**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4550-421-00 Cleaning Services</b> \$995.00 x 12=\$11,940 92019 SB reduced)		-	10,000	6,694	11,940	11,940		19.40%
<b>4550-430 Repairs/Maintenance</b> Carpet cleaning = \$400 HVAC = \$2,000 Sprinkler/alarm maint. = \$2,714 Fire Extinguishers = \$70 Pest control = \$980 TOTAL: \$6,164 reduced \$5,000 = \$1,164. (Due to Fire)	6,547	9,573	6,164	4,487	6,164	6,164		0.00%
<b>4550-530 Travel &amp; 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. \$400	834	606	400	106	400	400		0.00%
<b>4550-540 Dues/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.	1,422	1,238	1,235	464	1,235	1,235		0.00%
<b>4550-557 Program Expenses</b> Performers/speakers throughout the year. Foundation & Friends assist with cost.	71	100	100	100	75	75		-25.00%
<b>4550-613 Library Trustees Expenses</b> Trustee expenses/NHLTA Membership.		180	180	180	180	180		0.00%
<b>4550-620 Office/Copier Supplies</b> Copier expenses are paid mostly through Revenue Generating Funds.	451	700	100	337	100	100		0.00%
<b>4550-625 Postage</b> Certified letters to patrons = \$20. POB rental/correspondence = \$120 Misc. mailing items = \$10 TOTAL = \$150	232	236	150	133	150	150		0.00%
<b>4550-640 Custodial/Maintenance Supplies</b> Cleaning products = \$275 Paper supplies = \$250 Misc. = \$75 TOTAL = \$600	601	386	600	296	600	600		0.00%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4550 - LIBRARY**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	BudCom Approved 2021	Percent Change
<b>4550-670 Books/Videos/Subscriptions</b> Cover costs of books/videos/subscriptions.	29,000	30,558	29,000	22,815	29,000	29,000		0.00%
<b>4550-741 Office Equipment/Computers</b> Replacement of computers, office equipment, fax & scanners.	1,890	740	1,500	1,293	1,500	1,500		0.00%
<b>4550-750 Furniture/Fixtures</b> Cover replacement of needed furniture.	495	458	500		500	500		0.00%
<b>4550-810 Revenue Generating Funds</b> Per NH RSA	16,131	11,674	15,000	10,801	15,000	15,000		0.00%
<b>4550 - LIBRARY BUDGET TOTAL:</b>	<b>293,460</b>	<b>297,331</b>	<b>311,595</b>	<b>266,094</b>	<b>313,426</b>	<b>313,426</b>	<b>-</b>	<b>0.59%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Department Proposed 2021	Percent Change
WAGES	177,165	179,207	186,620	166,029	187,468	187,468	-	0.45%
BENEFITS	24,973	25,480	27,086	23,726	28,914	28,914	-	6.75%
OTHER OPERATING EXPENSES	91,323	92,645	97,889	76,338	97,044	97,044	-	-0.86%
<b>TOTALS</b>	<b>293,460</b>	<b>297,331</b>	<b>311,595</b>	<b>266,094</b>	<b>313,426</b>	<b>313,426</b>	<b>-</b>	<b>0.59%</b>

<b>Budget Change</b>	
\$	1,832
%	0.59%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
No Wages								
No Benefits								
<b>4583-611 Patriotic Purposes</b> Flags = \$200 Band for Memorial Day = \$300. Total - \$500-\$500=0	300	300			300	300		100.00%
<b>4583-612 Band Concerts</b> Summer Concerts w/Hopkinton Town Band=\$2,700-\$2,700=0	2,700	2,700			2,700	2,700		100.00%
<b>4583 - PATRIOTIC PURPOSES BUDGET TOTAL:</b>	<b>3,000</b>	<b>3,000</b>	-	-	<b>3,000</b>	<b>3,000</b>	-	<b>100.00%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	3,000	3,000	-	-	3,000	3,000	-	100.00%
<b>TOTALS</b>	<b>3,000</b>	<b>3,000</b>	-	-	<b>3,000</b>	<b>3,000</b>	-	<b>100.00%</b>

<b>Budget Change</b>	
\$	3,000
%	100.00%

**2021 BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>NO WAGES</b>	-	-	-	-	-	-		
<b>NO BENEFITS</b>	-	-	-	-	-	-		
<b>4611-690 Annual Environmental Events</b> Miscellaneous cost of events.	-	-	-	-		-	-	
<b>4611-690 Land Conservation Costs</b> Surveying, appraisals, legal fees, etc.	-	-	-	-	2,000	-	-	100.00%
<b>4611-690 Office Supplies</b> Trail signs and supplies.	-	-	1	-	200	1		0.00%
<b>4611-690 Professional Dues</b> NHACC and Five Rivers Conservation Trust.	-	-	-	-	350	-	-	100.00%
<b>4611-690 Workshops/Seminars</b> Registration fees for workshops & seminars.	-	-	-	-	250	-	-	100.00%
<b>4611-690 Summer Conservation Camp</b> One camper.	-	-	-	-		-	-	
<b>4611-CONSERVATION BUDGET TOTAL:</b>	-	-	1	-	2,800	1	-	0.00%

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	1	-	2,800	1	-	0.00%
<b>TOTALS</b>	-	-	1	-	2,800	1	-	0.00%

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

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4652-120 Community Development Director</b> Contracted position with CNHRPC. To be matched with funds from the TIF Districts			5,550		22,000	22,000		296.40%
<b>4652-220 Social Security</b> Social security cost for employees 6.20%.	-	-	-	-	-	-	-	
<b>4652-221 Medicare</b> Medicare cost for employees 1.45%.	-	-	-	-	-	-	-	
<b>4652-390 Professional Services -</b> 2017: Land Swap Town/State 2018: MTAG Grant Match \$5,000 2020: 0.	5,000	8,688		2,826	-	-	-	
<b>4652-391 Chamber of Commerce Support</b> Chamber of Commerce Sponsorship	1,000	250	250	1,921	250	250		0.00%
<b>4652-460 Engineering</b> Infrastructure engineering study (Sewer expansion)	8,269	2,631						
<b>4652-540 Business Support</b> 2018: Speakers	250							
<b>4652-555 Community Relations</b> Printed materials.	-	1,334	250	110	250	250		0.00%
<b>4652-ECONOMIC DEVELOPMENT BUDGET TOTAL:</b>	<b>14,519</b>	<b>12,903</b>	<b>6,050</b>	<b>4,856</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>271.90%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	5,550	-	22,000	22,000	-	296.40%
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,519	12,903	500	4,856	500	500	-	0.00%
<b>TOTALS</b>	<b>14,519</b>	<b>12,903</b>	<b>6,050</b>	<b>4,856</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>271.90%</b>

<b>Budget Change</b>	
\$	16,450
%	271.90%



**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4711 - DEBT SERVICE - PRINCIPAL**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages or Benefits</b>								
<b>4711-983-00 Principal - Land #1</b> (Beyer/Carson/Rollins) 04C Interest 4.31%, NHMBB, Last Payment 2020	50,000	50,000	50,000	50,000	-			-100.00%
<b>4711-983-01 Principal - Land #2</b> (Rice) 05B Interest 4.00%, NHMBB, Last Payment 2025	25,000	25,000	20,000	20,000	20,000	20,000		0.00%
<b>4711-983-02 Principal - Land #3</b> (Myron) Interest 3.97%, Northway Bank, Last Payment 2020	24,291	25,259	34,185	33,148	-	-		-100.00%
<b>4711-983-04 Principal - Land #4</b> (Ransmeier)	18,413	7,050			-	-		
<b>4711-983-06 Principal - Community Well</b> Interest 3.20% MCSB Last Payment 2020	35,000	35,000	35,000	35,000	-	-		-100.00%
<b>4711-983-07 Principal - Highway Garage</b> Interest 2.21%, Northway Bank, Last Payment 2023	53,057	53,057	53,057	53,057	53,057	53,057		0.00%
<b>4711-983-08 Principal - Fire Station</b> Interest 3.15%, FSB thru 2029. 2021:\$200,757	178,161	186,583	191,119	191,792	99,322	99,322		-48.03%
<b>4711-983-09 Principal - Road Rehabilitation</b> Interest 2.54%, Granite Bank thur 2026.2021: \$215,598	199,213	204,967	210,124	210,902	106,982	106,982		-49.09%
<b>4711-983-10 Principal - Road Rehabilitation - 2020</b>					-			
<b>4711-986 DEBT SERVICE PRINCIPAL TOTAL</b>	<b>583,134</b>	<b>586,915</b>	<b>593,485</b>	<b>593,898</b>	<b>279,361</b>	<b>279,361</b>	<b>-</b>	<b>-52.93%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES & BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	583,134	586,915	593,485	593,898	279,361	279,361	-	-52.93%
<b>TOTALS</b>	<b>583,134</b>	<b>586,915</b>	<b>593,485</b>	<b>593,898</b>	<b>279,361</b>	<b>279,361</b>	<b>-</b>	<b>-52.93%</b>

<b>Budget Change</b>	
\$	(314,124)
%	-52.93%

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>No Wages or Benefits</b>								
<b>4721-983-00 Interest - Land #1</b> (Beyer/Carson/Rollins) 04C Interest 4.31%, NHMBB, Last Payment 2020	5,231	3,163	1,062	1,063	-	-		-100.00%
<b>4721-983-01 Interest - Land #2</b> (Rice) 05B Interest 4.00%, NHMBB, Last Payment 2025	6,256	5,231	4,200	4,200	3,360	3,360		-20.00%
<b>4721-983-02 Interest - Land #3</b> (Myron) Interest 3.97%, Northway Bank, Last Payment 2020	3,253	2,285	1,456	1,281	-	-		-100.00%
<b>4721-983-04 Interest - Land #4</b> (Ransmeier)	1,100	287			-	-		
<b>4721-983-06 Interest - Community Well</b> Interest 3.20% MCSB Last Payment 2020	3,360	2,240	1,120	1,120	-	-		-100.00%
<b>4721-983-07 Interest - Highway Garage</b> Interest 2.21%, Northway Bank, Last Payment 2023	7,009	5,833	4,690	4,684	3,518	3,518		-24.99%
<b>4721-983-08 Interest - Fire Station</b> January Payment Current Bond - \$33,190 Interest on Refinanced Bond = \$64,400 Total = \$97,590 Interest 3.15%, FSB thru 2029. 2021: \$64,265	91,230	82,808	76,272	73,230	97,590	97,590		27.95%
<b>4721-983-09 Interest - Road Rehabilitation</b> January Payment Current Bond = \$17,660 Interest on Refinanced Bond = \$23,000 TOTAL = \$40,660 Interest 2.54%, Granite Bank thru 2026. 2021: \$33,681	50,066	44,312	39,156	38,378	40,660	40,660		3.84%
<b>4721-983-10 Interest - Road Rehabilitation - 2020</b>					45,000	45,000		100.00%
<b>4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:</b>	<b>167,505</b>	<b>146,159</b>	<b>127,956</b>	<b>123,955</b>	<b>190,128</b>	<b>190,128</b>	-	<b>48.59%</b>

**2021- BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES & BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	167,505	146,159	127,956	123,955	190,128	190,128	-	48.59%
<b>TOTALS</b>	<b>167,505</b>	<b>146,159</b>	<b>127,956</b>	<b>123,955</b>	<b>190,128</b>	<b>190,128</b>	<b>-</b>	<b>48.59%</b>

<b>Budget Change</b>	
\$	62,172
%	48.59%

**2021 - BUDGET LINE ITEM EXPLANATION  
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
No Wages								
No Benefits								
4723-980 TAN Interest Interest on a TAN, if required.			2,000	-	2,000	2,000		0.00%
<b>4723 - TAX ANTICIPATION NOTE BUDGET TOTAL:</b>	-	-	<b>2,000</b>	-	<b>2,000</b>	<b>2,000</b>	-	<b>0.00%</b>

<b>SUMMARY</b>	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	2,000	-	2,000	2,000	-	0.00%
<b>TOTALS</b>	-	-	<b>2,000</b>	-	<b>2,000</b>	<b>2,000</b>	-	<b>0.00%</b>

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

**2021 - LINE ITEM BUDGET EXPLANATION  
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4326-115 Full-time Wages</b> This is total cost of position (\$70,720.00) To be reimbursed 50% from CVP	11,340		75,000	55,760	70,720	70,720		-5.71%
<b>4326-140 Overtime Wages</b> To be reimbursed 50% from CVP 104hrs/\$51.00=\$5,304	1,890		2,000	9,792	5,304	5,304		165.20%
<b>4326-220 Social Security</b> To be reimbursed 50% from CVP (6.20%)	861		4,774	3,908	4,713	4,713	-	-1.27%
<b>4326-221 Medicare</b> To be reimbursed 50% by CVP (1.45%)	201		1,117	914	1,102	1,102	-	-1.27%
<b>4326-230 NH Retirement</b> To be reimbursed 50% from CVP (Jan-Jun 11.17%+Jul-Dec 14.06%)	1,753		8,682	7,322	9,590	9,590	-	10.47%
<b>4326-341 Telephone</b> Telephone/Internet services - \$150/12 mo. = \$1,800.	1,780	1,765	1,800	2,154	1,800	1,800		0.00%
<b>4326-390 Professional Services</b> 2021: Hire Professionals to fix equip. & emergency line repairs.	55,975	66,919	25,000	24,913	30,000	30,000		20.00%
<b>4326-391 Testing</b> Lab work done by EAI in Concord=\$10,000 Toxicity testing=\$1,600 Groundwater testing @ sewer plant for State discharge permit \$7,100. Total: \$18,700	11,081	14,174	11,600	7,910	18,700	18,700		61.21%
<b>4326-410 Electricity</b> Lagoon oxygen increase demand requires electricity.	16,927	21,437	17,000	19,607	17,000	17,000		0.00%
<b>4326-411 Fuel Oil</b> 2018: 750/G \$2.00=\$1,500. 2019/2: 750/G \$3.00=\$2,250 2021: 750/\$2.00=\$1,500.	1,381	2,188	2,250	1,276	2,250	2,250		0.00%
<b>4326-431 Building Repairs/Maintenance</b> Minor/major repairs on pumps, backup generators, etc.	171	529	4,000	104	4,000	4,000		0.00%
<b>4326-440 Rental/Leases</b> For emergency compressors/pumps/monitoring pump station.	420	2,610	2,000		2,000	2,000		0.00%
<b>4326-530 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.	313	-	2,500	2,417	700	700		-72.00%
<b>4326-540 Conferences/Training</b> Training classes, license renewals, NHWPCA dues.		-	300	-	400	400		33.33%

**2021 - LINE ITEM BUDGET EXPLANATION  
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
<b>4326-600 Equipment Replacement</b> Blowers, pumps, chlorine pumps, lab equipment TOTAL: \$5,000.	739	3,783	4,000	3,209	5,000	5,000		25.00%
<b>4326-610 General Supplies/Materials</b> Lab supplies for testing, items for plant and pump station maint.	2,769	737	2,000	491	2,000	2,000		0.00%
<b>4326-611 Chemical Supplies</b> 750 gal./\$2.00 per year sodium hypochlorite.		886	1,500	747	1,500	1,500		0.00%
<b>4326-620 Office Supplies</b> Supplies: ink cartridges, paper, envelopes, etc.		-	600	730	600	600		0.00%
<b>4326-635 Gas/Oil</b> Gas, diesel, lubricants, engine oils.	-	-	100	-				-100.00%
<b>4326-681 Safety Equipment/Clothing</b> Clothing Stipend/safety equipment (boots) bcosts.	-	-	200	75	1,000	1,000		400.00%
<b>4326-690-01 Dam Registration</b> State of NH annual fee \$750.	750	750	750	750	750	750		0.00%
<b>200-4326 - SEWER BUDGET TOTAL:</b>	<b>108,351</b>	<b>115,777</b>	<b>167,172</b>	<b>142,079</b>	<b>179,130</b>	<b>179,130</b>	<b>-</b>	<b>7.15%</b>

SUMMARY	Actual 2018	Actual 2019	Budget 2020	YTD 11/30/2020	Department Proposed 2021	Select Board Proposed 2021	Budget Com. Approved 2021	Percent Change
WAGES	13,230	-	77,000	65,552	76,024	76,024	-	-1.27%
BENEFITS	2,815	-	14,572	12,144	15,406	15,406	-	5.72%
OTHER OPERATING EXPENSES	92,306	115,777	75,600	64,383	87,700	87,700	-	16.01%
<b>TOTALS</b>	<b>108,351</b>	<b>115,777</b>	<b>167,172</b>	<b>142,079</b>	<b>179,130</b>	<b>179,130</b>	<b>-</b>	<b>7.15%</b>

<u>Budget Change</u>	
\$	11,958
%	7.15%

<b>Total amount paid by sewer fees and CVP reimbursement for shared employee</b>	<b>193,958</b>
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**Town of Hopkinton - Capital Reserve Maintenance Trust Funds Review  
11/30/2020**

48	<b>Public Works Vehicle &amp; Equipmt. CRF</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>
49	Proposed Appropriation	200,000	220,000	250,000	280,000	265,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
50	Road Grader (2002)													(435,000)								
51	3500 Sm Dump Truck (2008) #8									(97,500)												
52	6 Wheel Dump Truck (2018)									(240,000)												
53	Vibratory Roller																					
54	Sidewalk Maintainer (2017)								(78,000)													
55	Maintenance Van (2008)										(52,000)											
56	Ferris Zero Turn Mower (2014)					(15,000)					(15,000)				(15,000)							
57	Loader (2010)	(163,960)										(260,000)										
58	Pickup-Sewer Dept	(26,914)																				
59	Backhoe (2011)		(140,000)									(182,000)										
60	550 Sm Dump Truck (2011) #7		(120,000)									(130,000)										
61	4x4 Mower/Snowblower-Kubota						(40,000)							(45,500)								
62	Mihindra (2015)			(35,000)																		
63	F-150 Pickup Truck (2013)														(59,150)							
64	F-350 Pickup Truck (2013) #1						(50,000)															
65	F-550 Sm Dump Truck (2013) #2			(125,000)										(133,900)								
66	6-Wheel Dump Truck (2013)					(170,000)																
67	10-Wheel Dump Truck (2015) #10						(240,000)															
68	F-550 Sm Dump Truck (2014) #3					(125,000)										(143,000)						
69	10-Wheel Dump Truck (2013) #4				(235,000)										(306,280)							
70	Chipper (2007)								20,000													
71	Spreader Shed																					
72	<b>Year End Balance</b>	<b>42,588</b>	<b>2,588</b>	<b>92,588</b>	<b>137,588</b>	<b>92,588</b>	<b>2,588</b>	<b>242,588</b>	<b>424,588</b>	<b>327,088</b>	<b>500,088</b>	<b>350,088</b>	<b>408,088</b>	<b>33,688</b>	<b>(91,742)</b>	<b>(9,742)</b>	<b>230,258</b>	<b>470,258</b>	<b>710,258</b>	<b>950,258</b>	<b>1,190,258</b>	<b>1,430,258</b>
73																						
74	<b>Road and Bridge CRF</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>
75	Proposed Appropriation	30,000	38,000	100,000	100,000	100,000	150,000	200,000	450,000	450,000	450,000	450,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
76	Briar Hill #2																					
77	Rowell Bridge Decking		(70,000)																			
78	Culvert Replacement	(30,000)						(350,000)	(350,000)													
79	Yearly Road Project					(50,000)	(100,000)	(140,000)	(140,000)	(450,000)	(450,000)	(450,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
80																						
81	<b>Year End Balance</b>	<b>33,567</b>	<b>1,567</b>	<b>101,567</b>	<b>201,567</b>	<b>251,567</b>	<b>301,567</b>	<b>11,567</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>	<b>(28,433)</b>
82																						
83	<b>Dam Maintenance CRF</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>
84	Proposed Appropriation	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
85	Kimball Lake Dam																					
86	<b>Year End Balance</b>	<b>58,613</b>	<b>68,613</b>	<b>78,613</b>	<b>88,613</b>	<b>98,613</b>	<b>108,613</b>	<b>118,613</b>	<b>128,613</b>	<b>138,613</b>	<b>148,613</b>	<b>158,613</b>	<b>168,613</b>	<b>178,613</b>	<b>188,613</b>	<b>198,613</b>	<b>208,613</b>	<b>218,613</b>	<b>228,613</b>	<b>238,613</b>	<b>248,613</b>	<b>258,613</b>
87																						
100	<b>Sludge Removal/Sewer Equip. CRF</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>
101	Proposed Appropriation	30,000	35,000	100,000	135,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
102	Air Line Replacement																					
103	Sludge Removal			(200,000)												(290,000)						
104	Sewer System Automation				(50,000)																	
105	Manhole Replacement	(15,000)																				
106	Generator Replacement				(70,000)																	
107	Equipment Replacement	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
108	<b>Year End Balance</b>	<b>49,471</b>	<b>74,471</b>	<b>(35,529)</b>	<b>(30,529)</b>	<b>(10,529)</b>	<b>9,471</b>	<b>29,471</b>	<b>49,471</b>	<b>69,471</b>	<b>89,471</b>	<b>109,471</b>	<b>129,471</b>	<b>149,471</b>	<b>169,471</b>	<b>189,471</b>	<b>(80,529)</b>	<b>(60,529)</b>	<b>(40,529)</b>	<b>(20,529)</b>	<b>(529)</b>	<b>19,471</b>
109	<b>Transfer Station CRF</b>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>
110	Proposed Appropriation	-	45,000	65,000	65,000	141,000	39,000	39,000	39,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
111	Office & Bathroom Renovation	(10,000)																				
112	Recycling Building Rebuild					(100,000)																
113	Vertical Bailer 1			(20,000)																		
114	Loader								(117,000)													
115	Trailer 1		(52,500)									(68,250)										
116	Trailer 2			(52,500)									(68,250)									
117	Trailer 3					(56,250)									(73,125)							
118	10 yard packer				(60,000)																	
119	Vertical Bailer 2	(15,000)																				
120	<b>Year End Balance</b>	<b>16,868</b>	<b>9,368</b>	<b>1,868</b>	<b>6,868</b>	<b>(8,382)</b>	<b>30,618</b>	<b>69,618</b>	<b>(8,382)</b>	<b>28,618</b>	<b>65,618</b>	<b>34,368</b>	<b>3,118</b>	<b>40,118</b>	<b>3,993</b>	<b>40,993</b>	<b>77,993</b>	<b>114,993</b>	<b>151,993</b>	<b>188,993</b>	<b>225,993</b>	<b>262,993</b>



**Town of Hopkinton - Capital Reserve Maintenance Trust Funds Review  
11/30/2020**

		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
123	<b>Recreation Facilities</b>																					
124	Proposed Appropriation	20,000	50,000	93,000	82,000	82,000	75,000	75,000	75,000	75,000	75,000	160,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
125	George Park Survey	(15,000)																				
126	George Park Bathrooms			(50,000)	(50,000)																	
127	George Park Well & Pump House				(15,000)																	
128	George Park Baseball Field					(30,000)																
129	George Park Blood Field							(100,000)														
130	George Park Clark Field								(90,000)													
131	George Park Tennis Courts									(92,000)												
132	George Park Track (1/3 Cost)											(250,000)										
133	Houston Park site design																					
134	Park Avenue Field Irrigation		(50,000)																			
135	Well and Pump at Houston Fields			(20,000)																		
136	Field #2 Irrigation				(20,000)																	
137	Rebuild Houston Field #1					(100,000)																
138	<b>Year End Balance</b>	<b>2,612</b>	<b>2,612</b>	<b>25,612</b>	<b>22,612</b>	<b>(25,388)</b>	<b>49,612</b>	<b>24,612</b>	<b>9,612</b>	<b>(7,388)</b>	<b>67,612</b>	<b>(22,388)</b>	<b>27,612</b>	<b>77,612</b>	<b>127,612</b>	<b>177,612</b>	<b>227,612</b>	<b>277,612</b>	<b>327,612</b>	<b>377,612</b>	<b>427,612</b>	<b>477,612</b>
139																						
140	<b>Bond Payments</b>																					
141	Proposed Town Hall Renovation				40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000								
142	2020 Road Bond & Fire Station Refin. (1.5%)		64,351	484,780	442,050	431,200	425,425	419,650	413,875	408,100	402,325	396,550	390,775									
143	Landfill Bond																					
144	Community Well	36,120																				
145	Highway Garage	57,747	56,575	55,402	54,225																	
146	Fire Station-Current	269,391	132,512																			
147	2015 Road Bond-Current	249,280	124,642																			
	2015 Road Bond Refinance (1.5%)		22,982	309,141	282,365	288,228	284,090	279,953														
148	Open Space -Beyer/Carson/Rollins	51,062																				
149	Open Space - Myron	35,640																				
150	Open Space - Rice	24,200	23,360	22,510	22,250	21,375	20,665															
151	Open space - Ransmeier	-	-	-	-	-	-	-														
152	<b>Year End Balance</b>	<b>723,440</b>	<b>424,422</b>	<b>871,833</b>	<b>840,890</b>	<b>780,803</b>	<b>770,180</b>	<b>739,603</b>	<b>453,875</b>	<b>448,100</b>	<b>442,325</b>	<b>436,550</b>	<b>430,775</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
153																						
154																						
155	<b>Total Appropriations</b>																					
156	Capital Projects/CRF	676,500	746,000	987,000	1,093,000	1,043,000	1,070,000	1,045,000	1,297,000	1,364,000	1,301,000	1,354,000	1,549,000	1,550,000	1,555,000	1,530,000	1,538,000	1,490,000	1,490,000	1,495,000	1,520,000	1,520,000
157	Bond Payments	723,440	424,422	871,833	840,890	780,803	770,180	739,603	453,875	448,100	442,325	436,550	430,775	40,000	-	-	-	-	-	-	-	-
158	<b>TOTAL</b>	<b>1,399,940</b>	<b>1,170,422</b>	<b>1,858,833</b>	<b>1,933,890</b>	<b>1,823,803</b>	<b>1,840,180</b>	<b>1,784,603</b>	<b>1,750,875</b>	<b>1,812,100</b>	<b>1,743,325</b>	<b>1,790,550</b>	<b>1,979,775</b>	<b>1,590,000</b>	<b>1,555,000</b>	<b>1,530,000</b>	<b>1,538,000</b>	<b>1,490,000</b>	<b>1,490,000</b>	<b>1,495,000</b>	<b>1,520,000</b>	<b>1,520,000</b>
159																						
160	<b>Change from Previous Year</b>																					
161	Amount of Change		(229,518)	688,411	75,057	(110,087)	16,377	(55,577)	(33,728)	61,225	(68,775)	47,225	189,225	(389,775)	(35,000)	(25,000)	8,000	(40,000)	-	5,000	25,000	-
162	Percent Change		-16.39%	58.82%	4.04%	-5.69%	0.90%	-3.02%	-1.89%	3.50%	-3.80%	2.71%	10.57%	-19.69%	-2.20%	-1.61%	0.52%	-2.60%	0.00%	0.34%	1.67%	0.00%

<b>Town Facilities Maint. Trust</b>	<b>2020</b>	<b>2021</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	25,000	60,000	60,000	60,000	60,000	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
Sewer Dept. Roof																			
Police Department Driveway	(60,000)																		
TS-Baling Room Roof																			
Horshoe Tavern																			
Police Station Carpet	(5,000)																		
Police Station Roof				(30,000)															
Bates Building Roof				(12,000)															
Bates Building Front Walk																			
Bates Building Furnace		(8,000)																	
Bates Building Carpet																			
Town Hall 2nd Floor Ceiling			(5,000)																
Town Hall Outside Paint																			
Town Hall Furnace			(12,000)																
Houston Barn Roof			(80,000)																
Sewer Building Renovations				(50,000)															
<b>Year End Balance</b>	<b>6,231</b>	<b>58,231</b>	<b>21,231</b>	<b>(10,769)</b>	<b>49,231</b>	<b>149,231</b>	<b>249,231</b>	<b>349,231</b>	<b>449,231</b>	<b>549,231</b>	<b>649,231</b>	<b>749,231</b>	<b>849,231</b>	<b>949,231</b>	<b>1,049,231</b>	<b>1,149,231</b>	<b>1,249,231</b>	<b>1,349,231</b>	<b>1,449,231</b>

<b>Recreation Facilities Maint. Trust</b>	<b>2020</b>	<b>2021</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	5,500	5,500			
Signage																			
George Park Baseball Field Rebuild																			
Surveillance																			
Playground Signage/Repairs	(500)	(500)																	
Kimball Pond																			
Skate Park Repairs/ Signage	(500)	(500)																	
Kimball Cabin Maintenance																			
Tennis Court Maintenance	(500)	(500)																	
Update Trail Signs/Benches																			
Ballfield Bleachers	(2,000)																		
<b>Year End Balance</b>	<b>2,640</b>	<b>6,640</b>	<b>12,140</b>	<b>17,640</b>	<b>23,140</b>	<b>28,640</b>	<b>34,140</b>	<b>39,640</b>	<b>45,140</b>	<b>50,640</b>	<b>56,140</b>	<b>61,640</b>	<b>67,140</b>	<b>72,640</b>	<b>78,140</b>	<b>83,640</b>	<b>83,640</b>	<b>83,640</b>	<b>83,640</b>

<b>Library Technology Trust Fund</b>	<b>2020</b>	<b>2021</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	5,000	5,000
Computer Replacements	(1,200)	(1,200)	(2,400)	(1,200)	(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			(7,000)						(9,075)						(10,980)				
Public Printer				(3,000)					(3,900)					(4,500)					
<b>Year End Balance</b>	<b>19,824</b>	<b>18,624</b>	<b>14,224</b>	<b>15,024</b>	<b>17,624</b>	<b>21,424</b>	<b>24,024</b>	<b>27,824</b>	<b>17,449</b>	<b>20,049</b>	<b>23,849</b>	<b>26,449</b>	<b>30,249</b>	<b>28,349</b>	<b>32,149</b>	<b>23,769</b>	<b>27,569</b>	<b>30,169</b>	<b>33,969</b>

<b>Library Facilities Maint. Trust Fu</b>	<b>2020</b>	<b>2021</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	41,000	7,000	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	6,500
Painting Inside & Out		(30,000)	(2,000)	(500)	(2,000)	(500)	(2,000)	(500)	(2,000)	(500)	(40,000)	(2,000)	(500)	(2,000)	(500)	(2,000)	(500)	(500)	(500)
Rebuild Walls/Steps																			
Sprinkler Pipes	(500)	(500)	(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)	(500)	(500)	-	-	-	-	-	-	-	-	-
<b>Year End Balance</b>	<b>41,410</b>	<b>17,410</b>	<b>20,910</b>	<b>25,910</b>	<b>29,410</b>	<b>34,410</b>	<b>37,910</b>	<b>42,910</b>	<b>46,410</b>	<b>51,410</b>	<b>17,410</b>	<b>21,410</b>	<b>26,910</b>	<b>30,910</b>	<b>36,410</b>	<b>40,410</b>	<b>45,910</b>	<b>51,410</b>	<b>56,910</b>

<b>Human Services Trust Fund</b>	<b>2020</b>	<b>2021</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>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>	<b>28,638</b>

<b>TOTAL APPROPRIATION</b>	<b>71,500</b>	<b>72,500</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</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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