

Town of Hopkinton Department Head 2024 Proposed Budget



Updated 11/2/2023

**For presentation to the Select Board
11/6/2023 & 11/13/2023**

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**2023 TAX RATE ESTIMATION
SELECT BOARD NUMBERS**

	<u>2022 Approved</u>	<u>2023 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUE				
<u>OPERATING REVENUE</u>				
Operating Revenue	3,503,343	3,644,573	141,230	4.03%
Sewer Fund Revenue	273,120	244,739	(28,381)	-10.39%
Total	3,776,463	3,889,312	112,849	2.99%
<u>PASSTHROUGH REVENUE</u>				
Barn Bond	272,000.00	-	(272,000)	-100.00%
Road Bond		2,000,000		
From Special Revenue Funds	-	-	-	#DIV/0!
Total	272,000	2,000,000	1,728,000	635.29%
GRAND TOTAL	4,048,463	5,889,312	1,840,849	45.47%
EXPENSES				
<u>OPERATING BUDGET</u>				
Expenses	8,933,702	-	(8,933,702)	-100.00%
Sewer Expenses	244,285	-	(244,285)	-100.00%
Total	9,177,987	-	(9,177,987)	-100.00%
<u>WARRANT ARTICLE (INDIVIDUAL)</u>				
To CRF	756,000	-	(756,000)	-100.00%
To Trust Funds	105,500	-	(105,500)	-100.00%
Total	861,500	-	(861,500)	-100.00%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Barn Bond	272,000	-	(272,000)	100.00%
Road Bond		2,000,000		
Pay-by-Bag Special Revenue	-	-	-	#DIV/0!
Senior Center Rental Spec. Rev	-	-	-	
Total	272,000	2,000,000	1,728,000	635.29%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(45,000)	(560,000)	(515,000)	0.00%
Overlay	130,347	80,000	(50,347)	-38.63%
War Service Credits	190,200	190,200	-	0.00%
Total	275,547	(289,800)	(565,347)	-205.17%
<u>GRAND TOTALS</u>				
GRAND TOTALS	6,538,571	(4,179,112)	(10,717,683)	-163.91%
TAX IMPACT	7.07	(5.26)	(12.33)	-174.37%

Valuation

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

**2024 TAX RATE ESTIMATION
DEPARTMENT HEAD NUMBERS**

	<u>2023 Approved</u>	<u>2024 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUE				
<u>OPERATING REVENUE</u>				
Operating Revenue	3,503,343	3,644,573	141,230	4.03%
Sewer Fund Revenue	273,120	244,739	(28,381)	-10.39%
Total	3,776,463	3,889,312	112,849	2.99%
<u>PASSTHROUGH REVENUE</u>				
Road Bond	2,000,000			
From Special Revenue	-	-		
Total	2,000,000	-	(2,000,000)	-100.00%
GRAND TOTAL	5,776,463	3,889,312	(1,887,151)	-32.67%
EXPENSES				
<u>OPERATING BUDGET</u>				
Expenses	8,933,702	9,593,876	660,174	7.39%
Sewer Expenses	244,285	244,739	454	0.19%
Total	9,177,987	9,838,615	660,628	7.20%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	756,000	1,416,000	660,000	87.30%
To Trust Funds	105,500	102,000	(3,500)	-3.32%
Total	861,500	1,518,000	656,500	76.20%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Road Bond	2,000,000	-	(2,000,000)	100.00%
Pay-by-Bag Special Revenue Fund	-	-	-	
SSC Special Revenue Fund	-	-	-	-100.00%
Total	2,000,000	-	(2,000,000)	-100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(560,000)	-	560,000	0.00%
Overlay	80,000	80,000	-	0.00%
War Service Credits	190,200	190,200	-	0.00%
Total	(289,800)	270,200	560,000	-193.24%
<u>GRAND TOTALS</u>				
GRAND TOTALS	5,973,224	7,737,503	1,764,279	29.54%
TAX IMPACT	7.52	9.69	2.17	28.89%

Valuation

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

Fund Balance Review

Updated 2/1/2023

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

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

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

2024- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Town's 50% share of the tax. ConCom receives other 50%.	14,185	51,608	31,772	30,000	30,175	30,000		0.00%
3185-007 Yield Tax Timber Tax amount.	19,306	31,672	71,238	40,000	44,717	40,000		0.00%
3186 Payment in Lieu of Taxes (PILOTS) Contoocook Hydro - \$6,500 St. Methodios - \$28,325 NFI North-Contoocook School - \$4,400 Kearsarge Lodge - \$2,250 Hopkinton State Fair - \$45,500 Beech Hill - \$3,100 TOTAL = \$90,075	40,250	94,175	87,510	88,575	6,551	90,075		1.69%
3190 Interest & Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	69,628	60,543	73,131	34,000	25,234	40,000		17.65%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	1,031	1,335	975	1,000	720	1,000		0.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,375,000 003-Municipal Agent Fees - \$25,000 Total = \$1,360,000	1,324,911	1,394,415	1,401,472	1,400,000	1,179,407	1,400,000		0.00%
3290 Licenses, Permits & Fees-TOWN 002-Certified Docs = \$1,500 004-Dog Licenses = \$7,400 006-Dog License Penalties = \$3,500 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$500 Pistol Permits = \$200 TOTAL Town Fees Collected = \$13,300	9,013	15,303	15,525	12,700	13,055	13,300		4.72%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3290 Licenses, Permits & Fees-STATE MATCH TO EXPENSE IN TC/TC BUDGET Fees collected for the State. 003-Certified Docs = \$1,600 005-Dog Licenses = \$700 005-01 Dog additional fees = \$2,500 007-Hunting/Fishing Licenses = \$2,000 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$12,800	10,344	11,723	9,047	12,000	12,115	12,800		6.67%
3300 REVENUE FROM OTHER GOVERNMENTS								
3319-001 Revenue from Federal Government Used as a place holder for potential Federal grants. 2020: Covid Pol/Fire Stipends reimbursed.		-	-	-		-		
3351 Municipal Aid/Shared Revenue 2020: Municipal Aid = \$46,406 - This is a two year sharing of revenue that has ended.	46,406	-	-	-	-	-		
3352-001 Room & Meals 2022-New formula adopted by State, but Rate was decreased so there is still some uncertainty. Payment to town from state Room & Rentals fund	289,043	420,559	521,569	385,000	-	385,000		0.00%
3353-001 Highway Block Grant State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	191,685	187,004	189,664	190,000	135,118	190,000		0.00%
3356-001 State/Federal Forest Land Payment for forest land in Town.	448	444	474	475	476	475		0.00%
3357-001 Flood Control Reimbursement Funds paid by State of NH for land that was removed from the tax roles for the Hopkinton Dam. \$193,000 Bureau of Land Management - \$7,750	230,196	192,927	200,683	200,750	221,679	221,500		10.34%
3359 Other Revenue from State 006-Grants-Police = \$10,000 Emergency Management Grants \$7,500 Total = \$17,500	211,237	15,160	39,316	10,460	32,358	17,500		67.30%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	6,857	8,910	6,439	7,000	5,565	6,000		-14.29%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	2,357	1,440	1,225	1,300	1,757	1,500		15.38%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	64	62	73	50	18	1		-98.00%
3401-004 Building Permit Fees Fees for building permits, inspections, electrical, plumbing, mechanical & driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	46,197	48,936	60,779	48,000	53,196	55,000		14.58%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	273,426	318,481	413,155	325,000	286,794	350,000		7.69%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	35,416	35,888	33,494	36,000	33,950	35,000		-2.78%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	80,977	82,580	83,007	83,000	42,137	85,000		2.41%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	7,350	2,625	7,350	5,500	2,100	5,000		-9.09%
3401-007 Police Reports Fees paid by those requesting police reports.	1,710	1,470	1,690	1,700	1,680	1,800		5.88%
3401-008 Fire Reports Fees paid by those requesting fire reports.	75	15	30	50	105	100		100.00%
200 3403-001 Sewer User Fees Sewer Fund is self-funding so amount or revenue is equal to the total expense in the budget.	167,715	208,366	197,907	273,120		244,739		-10.39%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3404-001 Webster Transfer Station Reimb. Webster's share of the cost of the Transfer Station based on per capita costs. Currently Webster pays 25% of the expenses and is credited for 25% of the revenue.	109,098	140,463	109,408	130,000	66,022	150,000		15.38%
3404-002 Warner Landfill Monitoring Reimb. L/F loan paid off, so no longer including revenue from Warner. Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing.	3,924	8,859	2,745	2,500	3,797	3,500		40.00%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station. Recommend increase in tipping fees.	130,215	155,415	107,495	120,000	85,533	140,000		16.67%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	27,981	83,555	64,847	50,000	22,749	40,000		-20.00%
3404-005 Pay-by-Bag Revenue Fees received from the sale of green bags. This revenue was collected the prior year and transferred only after the Town Meeting vote.	90,000	-	-	45,000	-	45,000		0.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property Tax deeded property = \$65,000 Cemetery lots = \$2,500.	3,636	2,488	225,260	62,500	28,108	67,500		8.00%
3502-001 Checking Account Interest Bank Interest earned. 2022: Interest rates lower.	37,173	13,809	38,885	112,000	112,639	150,000		33.93%
3503-001 Rents Rental Horseshoe Tavern stopped 2021. Bates: \$900/mo X 12mo = \$10,800 Contoocook Hydro Dam = \$6,000 TOTAL = \$16,800	12,540	8,600	11,100	20,800	18,100	16,800		-19.23%
3504-002 Fines & Forfeits Court fines. Building Permit Fines?	400	195	40	100	1,563	1,000		900.00%
3506 Insurance Insurance from Health/WC/Unemp./Prop-Liab.	6,005	16,744	4,099	-	(1,000)	-		0.00%
3508-001 Donations & Contributions Based on past experience.	1,967	5,094	17,835	1,000	1,405	1,000		0.00%

2021 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3509 Revenue from TIF Fund Based on past experience.	-	-	-	23,683	-	25,222		6.50%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$7,500 Library Contrib. \$15,000 Misc. \$1,000 Total = \$23,500	21,311	29,574	48,761	23,200	26,125	23,500		1.29%
3000 - REVENUE TOTAL BUDGET	3,524,079	3,650,437	4,077,998	3,776,463	2,493,948	3,889,312	-	2.99%

SUMMARY	Actual 2020	Actual 2021	Actual 2022	Budget 2023	YTD 10/31/2023	Select Board Estimated 2024	BudCom Estimated 2024	Percent Change
3100 - REVENUE FROM TAXES	143,369	237,998	263,651	192,575	106,677	200,075	-	3.89%
3200 - LICENSES, PERMITS, FEES	1,345,299	1,422,776	1,427,018	1,425,700	1,205,297	1,427,100	-	0.10%
3300 - REVENUE FROM OTHER GOVERNMENT	969,015	816,094	951,706	786,685	389,631	814,475	-	3.53%
3401 - PLANNING, ZONING, BUILDING	55,411	59,286	68,443	56,300	60,518	62,500	-	11.01%
3401 - AMBULANCE REVENUE	397,170	439,574	537,006	449,500	364,981	475,000	-	5.67%
3401 - MISC. CHARGES FOR SERVICES	1,849	1,547	1,793	1,800	1,803	1,901	-	5.61%
3404 - TRANSFER STATION REVENUE	361,219	388,292	284,495	347,500	178,101	378,500	-	8.92%
3500 - MISC. REVENUE	83,032	76,504	345,979	243,283	186,940	285,022	-	17.16%
SUB-TOTALS-FUND 100	3,356,365	3,442,071	3,880,091	3,503,343	2,493,948	3,644,573	-	4.03%
3403 - SEWER USER FEES-FUND 200	167,715	208,366	197,907	273,120	-	244,739	-	-10.39%
TOTALS	3,524,079	3,650,437	4,077,998	3,776,463	2,493,948	3,889,312	-	2.99%

BUDGET CHANGE	
\$	112,849
%	2.99%

2021 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2023 Approved	2024 Department	2024 Select Board	\$ Change	% Change
Road Bond	2,000,000			(2,000,000)	100.00%
Recreation Facilities CRF	50,000	50,000		-	0.00%
Road & Bridge CRF	-	400,000		400,000	100.00%
Police/Fire Radio Replacement CRF	10,000	3,000		(7,000)	-70.00%
Fire Vehicles Replacement CRF	200,000	350,000		150,000	75.00%
Highway Vehicles Replacement CRF	220,000	260,000		40,000	18.18%
Police Vehicles Replacement CRF	30,000	35,000		5,000	16.67%
Transfer Station Equipment/Fac. CRF	75,000	95,000		20,000	100.00%
Library Building Systems CRF	41,000	50,000		9,000	21.95%
Ambulance CRF	80,000	50,000		(30,000)	-37.50%
Sewer Equipment/Sludge Removal CRF	35,000	55,000		20,000	57.14%
Revaluation CRF	15,000	43,000		28,000	186.67%
Town Hall Renovation		25,000		25,000	100.00%
Library Technology Trust Fund				-	-100.00%
Library Buildings & Grounds Trust Fund		6,500		6,500	#DIV/0!
Town Facilities Maintenance Trust Fund	90,000	90,000		-	100.00%
Recreation Facilities Trust Fund	5,500	5,500		-	0.00%
Payroll Liability Trust Fund (New)	10,000	-		(10,000)	-100.00%
Pay-by-Bag Special Revenue Fund				-	#DIV/0!
SSC Special Revenue Fund	-			-	
TOTAL WARRANT ARTICLES	2,861,500	1,518,000	-	(1,343,500)	-46.95%
To CRF	756,000	1,416,000	-		
To Expendable Trust	105,500	102,000	-		
	861,500	1,518,000	-		
Individual Warrant Articles	2,000,000	-	#REF!		
	2,861,500	1,518,000	#REF!		

**2024 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 10/31/2023	2024 DEPARTMENT	2024 SELECT BOARD	2024 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	240,282	249,096	257,014	257,044	296,145		-	15.23%
4135 - IT SERVICES	43,445	42,752	42,000	29,764	42,000		-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	174,334	176,435	213,530	141,804	190,222		-	-10.92%
4141 - ELECTION ADMINISTRATION	6,032	12,759	8,079	4,607	23,738		-	193.82%
4150 - FINANCE	123,934	132,461	140,263	108,562	144,177		-	2.79%
4152 - ASSESSING OF PROPERTY	81,973	71,303	82,770	37,831	82,320		-	-0.54%
4153 - LEGAL	66,915	48,474	20,000	16,824	25,000		-	25.00%
4155 - PERSONNEL ADMINISTRATION	850,787	881,827	996,874	858,188	1,193,552		-	19.73%
4191 - PLANNING BOARD	141,452	144,838	157,716	126,702	170,164		-	7.89%
4194 - GOVERNMENT BUILDINGS	111,880	133,651	149,270	94,837	145,580		-	-2.47%
4195 - CEMETERIES	18,019	18,983	24,847	31,971	34,157		-	37.47%
4196 - PROPERTY & LIABILITY INSURANCE	74,365	94,330	96,902	98,619	105,443		-	8.81%
4197 - REGIONAL PLANNING	-	-	-	-	7,490		-	100.00%
4210 - POLICE DEPARTMENT	903,315	912,875	974,052	764,560	955,562		-	-1.90%
4215 - AMBULANCE	756,568	812,421	807,992	660,309	939,639		-	16.29%
4220 - FIRE DEPARTMENT	268,054	284,003	323,530	222,529	328,886		-	1.66%
4290 - EMERGENCY MANAGEMENT	0	52,456	1,000	2,775	13,500		-	1250.00%
4311 - DPW ADMINISTRATION	850,632	892,143	1,017,511	786,511	1,099,152		-	8.02%
4312 - HIGHWAYS & STREETS	802,556	718,071	1,101,500	503,314	1,108,000		-	0.59%
4316 - STREET LIGHTING	2,100	2,081	2,520	2,088	2,880		-	14.29%
4324 - TRANSFER STATION	665,608	667,496	761,293	564,253	804,997		-	5.74%
4325 - SOLID WASTE - LANDFILL	60,466	56,140	200,500	46,902	117,000		-	-41.65%
4327- SOLID WASTE - COMMUNITY WELFARE	19,163	13,476	24,235	10,237	20,026		-	-17.37%
4411 - ANIMAL CONTROL	6,459	6,459	6,459	5,383	6,459		-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	5,900	5,900	5,900	6,000		-	1.69%
4441 - HUMAN SERVICES ADMINISTRATION	17,800	45,094	48,384	38,207	48,533		-	0.31%
4445 - HUMAN SERVICES VENDORS	50,021	27,477	60,000	19,435	50,000		-	-16.67%
4520 - RECREATION	102,359	110,207	129,034	101,029	126,474		-	-1.98%
4521 - GROUNDS	48,471	54,475	59,300	50,821	60,800		-	2.53%
4550 - LIBRARY	310,589	342,560	372,640	287,374	383,816		-	3.00%
4583 - PATRIOTIC PURPOSES	2,700	3,000	3,000	3,000	3,000		-	0.00%

**2024 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	YTD 10/31/2023	2024 DEPARTMENT	2024 SELECT BOARD	2024 BUD COM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	0	0	1	0	5		-	400.00%
4652 - ECONOMIC DEVELOPMENT	5,602	25,802	52,583	40,033	53,294		-	1.35%
4711 - DEBT SERVICE-PRINCIPAL	470,232	568,557	620,057	598,866	758,525		-	22.33%
4721 - DEBT SERVICE-INTEREST	162,595	197,386	172,945	170,163	247,339		-	43.02%
4723 - TAN INTEREST	0	0	1	0	1		-	0.00%
OPERATING BUDGET TOTAL	7,444,608	7,804,987	8,933,702	6,690,442	9,593,876	-	-	7.39%
4326 - SEWER FUND 200	178,444	197,323	244,285	164,936	244,739	-	-	0.19%
GRAND TOTAL	7,623,052	8,002,310	9,177,987	6,855,378	9,838,615	-	-	7.20%

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

\$ Change	660,628
% Change	7.20%

Budgets with Significant Offsetting Revenue

Planning-4191	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	141,452	144,838	157,716	126,702	170,164	-
Income- Planning Board Fees	8,910	6,439	7,000	5,565	6,000	6,000
Income- ZBA Fees	1,440	1,225	1,300	1,757	1,500	1,500
Income-Building Permits	48,936	60,779	48,000	53,196	55,000	55,000
Expense After Income	82,166	76,395	101,416	66,184	107,664	(62,500)

AMBULANCE-4215	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	756,568	812,421	807,992	660,309	939,639	-
Income- Warner Ambulance Share	82,580	83,007	83,000	42,137	85,000	85,000
Income- Webster Ambulance Share	35,888	33,494	36,000	33,950	35,000	35,000
Income-Paramedic Intercept	2,625	7,350	5,500	2,100	5,000	5,000
Income - Insurance Payments	318,481	413,155	325,000	286,794	350,000	350,000
Expense After Income	316,994	275,415	358,492	295,328	464,639	(475,000)

TRANSFER STATION- 4324	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	YTD 2022	2023 DEPARTMENT	2023 SELECT BOARD
Total Expense	665,608	667,496	761,293	564,253	804,997	-
Income- Webster Share	140,463	109,408	130,000	66,022	150,000	150,000
Income- Transfer Station Commercial	155,415	107,495	120,000	85,533	140,000	140,000
Income-Recycling Receipts	83,555	64,847	50,000	22,749	40,000	40,000
Income - Pay-by-Bag	-	-	45,000	-	45,000	45,000
Expense After Income	286,175	385,746	416,293	389,949	429,997	(375,000)

2024 OPERATING BUDGET
2023 - 2024 OPERATING BUDGET COMPARISON

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	257,014	296,145	-	39,131	15.23%
4135 - IT SERVICES	42,000	42,000	-	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	213,530	190,222	-	(23,308)	-10.92%
4141 - ELECTION ADMINISTRATION	8,079	23,738	-	15,659	193.82%
4150 - FINANCE	140,263	144,177	-	3,914	2.79%
4152 - ASSESSING OF PROPERTY	82,770	82,320	-	(450)	-0.54%
4153 - LEGAL	20,000	25,000	-	5,000	25.00%
4155 - PERSONNEL ADMINISTRATION	996,874	1,193,552	-	196,678	19.73%
4191 - PLANNING BOARD	157,716	170,164	-	12,448	7.89%
4194 - GOVERNMENT BUILDINGS	149,270	145,580	-	(3,690)	-2.47%
4195 - CEMETERIES	24,847	34,157	-	9,310	37.47%
4196 - PROPERTY & LIABILITY INSURANCE	96,902	105,443	-	8,541	8.81%
4197-REGIONAL PLANNING	-	7,490	-	7,490	100.00%
4210 - POLICE DEPARTMENT	974,052	955,562	-	(18,490)	-1.90%
4215 - AMBULANCE	807,992	939,639	-	131,647	16.29%
4220 - FIRE DEPARTMENT	323,530	328,886	-	5,356	1.66%
4290 - EMERGENCY MANAGEMENT	1,000	13,500	-	12,500	1250.00%
4311 - HIGHWAY DEPARTMENT	1,017,511	1,099,152	-	81,641	8.02%
4312 - HIGHWAYS & STREETS	1,101,500	1,108,000	-	6,500	0.59%
4316 - STREET LIGHTING	2,520	2,880	-	360	14.29%
4324 - TRANSFER STATION	761,293	804,997	-	43,704	5.74%
4325 - SOLID WASTE - LANDFILL	200,500	117,000	-	(83,500)	-41.65%
4327- SOLID WASTE - COMMUNITY WELL	24,235	20,026	-	(4,209)	-17.37%
4411 - ANIMAL CONTROL	6,459	6,459	-	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	5,900	6,000	-	100	1.69%
4441 - HUMAN SERVICES ADMINISTRATION	48,384	48,533	-	149	0.31%
4445 - HUMAN SERVICES VENDORS	60,000	50,000	-	(10,000)	-16.67%
4520 - RECREATION	129,034	126,474	-	(2,560)	-1.98%
4521 - BUILDINGS & GROUNDS	59,300	60,800	-	1,500	2.53%
4550 - LIBRARY	372,640	383,816	-	11,176	3.00%
4583 - PATRIOTIC PURPOSES	3,000	3,000	-	-	0.00%

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

DEPARTMENT	2022 BUDGET	2023 DEPARTMENT	2023 SELECT BOARD	\$ CHANGE	% CHANGE
4611 - CONSERVATION COMMISSION	1	5	-	4	400.00%
4652 - ECONOMIC DEVELOPMENT	52,583	53,294	-	711	1.35%
4711 - DEBT SERVICE	620,057	758,525	-	138,468	22.33%
4721 - DEBT INTEREST	172,945	247,339	-	74,394	43.02%
4723 - TAN INTEREST	1	1	1	-	0.00%
OPERATING BUDGET TOTAL	8,933,702	9,593,876	1	660,174	7.39%
200 FUND 4326- SEWER	244,285	244,739	-	454	0.19%
GRAND TOTAL	9,177,987	9,838,615	1	660,628	7.20%

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100 - GENERAL FUND									
4130 - GENERAL GOVERNMENT: EXECUTIVE									
100-4130-110-00	EXEC-TOWN ADMIN. SALARY Salary for position.	104,250.12	108,259.72	115,357.00	92,831.10	117,122.00	0.00	1,765.00	1.53
100-4130-115-00	EXEC-ADMIN. ASSESS. ASST. Salary for position.	51,098.22	47,431.12	49,970.00	40,355.25	50,690.00	0.00	720.00	1.44
100-4130-116-00	EXEC-PT STAFF Executive Assistant/Grant Coordinator 24hrs/wk X \$24.00/hr X 52 wks = \$29,952	0.00	0.00	0.00	0.00	29,952.00	0.00	29,952.00	0.00
100-4130-125-00	EXEC-SELECT BOARD STIPEND \$1,500 x 5 = \$7,500	7,500.00	7,500.00	7,500.00	0.00	7,500.00	0.00	0.00	0.00
100-4130-140-00	EXEC-OVERTIME To cover Select Board meetings.	536.01	1,321.98	1,785.00	1,065.18	1,900.00	0.00	115.00	6.44
100-4130-220-00	EXEC-FICA 6.20 % of Salary	9,752.28	9,739.00	10,826.00	7,892.03	12,844.00	0.00	2,018.00	18.64
100-4130-221-00	EXEC-MEDICARE 1.45% of Wages	2,280.82	2,277.63	2,532.00	1,845.74	3,004.00	0.00	472.00	18.64
100-4130-230-00	EXEC-RETIREMENT 13.53% of eligible wages	19,667.54	22,076.00	23,046.00	18,566.12	22,962.00	0.00	(84.00)	(0.36)
100-4130-341-00	EXEC-TELEPHONE Alarm lines, main town number, TA & AAA lines TDS- \$340/mo. x 12 = \$4,080 FirstNet \$45/mo. x 12 = \$540 Comcast Internet 250/mo x 12 = 3,000 Total = \$7,620	4,630.88	5,638.82	5,340.00	6,001.50	7,620.00	0.00	2,280.00	42.70
100-4130-530-00	EXEC-TRAVEL/MEALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4130-540-00	EXEC-MEMBERSHIPS/CONFERENCES/TRAINING Conf./Trainings for TA, AAA, Health Off., Select Board = \$500 NRRRA training for Waste Reduction Committee = \$1,000	0.00	981.38	500.00	1,080.00	1,500.00	0.00	1,000.00	200.00
100-4130-550-00	EXEC-PRINTING Town Report printing. The right number is now being printed so we will not drop in 2024. Increase is due to the increase in the cost of printing.	4,522.10	3,718.00	4,000.00	4,292.00	4,400.00	0.00	400.00	10.00
100-4130-555-00	EXEC-ADVERTISING Advertising for bids, procurement, public notices. The cost for one public notice has increased dramatically but we are doing fewer of them.	1,136.40	1,954.43	2,000.00	623.15	1,500.00	0.00	(500.00)	(25.00)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4130-560-00	EXEC-DUES/SUBSCRIPTIONS NHMA Dues = \$5,700 NHMMA = \$125 ICMA = 0 NH Association of Assessing Officials = \$50 NH Health Officers Association = \$50 Concord Monitor = \$150 TOTAL = \$6,075	6,350.00	5,681.00	5,983.00	5,961.00	6,075.00	0.00	92.00	1.54
100-4130-610-00	EXEC-TOWN MEETING EXPENSES Sound System = \$900 Plaques/Appreciation Gifts/Certificates = \$100 TOTAL = \$1,000	718.06	693.81	800.00	900.00	1,000.00	0.00	200.00	25.00
100-4130-620-00	EXEC-OFFICE SUPPLIES Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies. Includes all Town Hall Depts: Exec/Finance/Planning/Assessing/Treasurer/some TC/TC. TOTAL = \$7,500	7,044.68	8,282.44	7,500.00	5,459.20	7,500.00	0.00	0.00	0.00
100-4130-625-00	EXEC-POSTAGE Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,100 Decrease is because we are doing less mailing and more electronic transmissions.	3,151.81	1,161.92	2,800.00	2,564.01	2,100.00	0.00	(700.00)	(25.00)
100-4130-670-00	EXEC-REF. BOOKS/SUBSCRIPTIONS Reference Books.	40.00	0.00	150.00	35.00	150.00	0.00	0.00	0.00
100-4130-690-00	EXEC-SELECT BOARD EXPENSES Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	10,977.56	15,871.54	10,000.00	9,811.18	10,000.00	0.00	0.00	0.00
100-4130-690-01	EXEC-WEB SITE ADMINISTRATION Town website hosting - \$7,900 EDC website hosting - \$225 Trails website hosting - \$200 TOTAL = \$8,325	6,425.39	6,506.95	6,925.00	7,916.38	8,325.00	0.00	1,400.00	20.22
100-4130-810-00	EXEC-GRANT EXPENSE This line is a space holder for unanticipated expenditures funded by grants.	0.00	0.00	0.00	49,844.82	1.00	0.00	1.00	0.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		240,281.87	249,095.74	257,014.00	257,043.66	296,145.00	0.00	39,131.00	15.23

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4135 - IT									
100-4135-345-00	IT-COMPUTER SERVICES <small>Contract for technology services, computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 3 servers (TH, PD, Fire).</small>	15,811.30	4,338.73	15,600.00	9,738.25	15,600.00	0.00	0.00	0.00
100-4135-346-00	IT-COMPUTER REPLACEMENTS <small>We replace vital computers every 5 years. Computer Replacement = \$8,600 Misc. Hardware = \$1,400 Total = \$10,000</small>	7,129.53	26,693.28	10,000.00	11,003.18	10,000.00	0.00	0.00	0.00
100-4135-347-00	IT-COMPUTER SOFTWARE LICENSES <small>"Antivirus, backups, email and Office 365 townwide TOTAL= \$16,400"</small>	20,504.40	11,719.55	16,400.00	9,022.14	16,400.00	0.00	0.00	0.00
4135 - IT		43,445.23	42,751.56	42,000.00	29,763.57	42,000.00	0.00	0.00	0.00
4140 - TOWN CLERK/TAX COLLECTOR									
100-4140-110-00	TC/TAX-COLLECTOR SALARY <small>2022-2025 Term: \$63,800 2019-2022 Term: \$58,811</small>	58,912.04	63,800.10	63,800.00	51,530.35	63,800.00	0.00	0.00	0.00
100-4140-115-00	TC/TAX-FULL TIME WAGES <small>Deputy Town Clerk/Tax Collector 40 hrs/wk x 52wks x \$22.16 = \$46,093</small>	32,914.47	34,779.97	45,450.00	34,900.77	46,093.00	0.00	643.00	1.41
100-4140-125-00	TC/TAX-PART TIME WAGES <small>Position has been vacant since early 2022.</small>	16,936.96	9,412.44	23,270.00	0.00	0.00	0.00	(23,270.00)	(100.00)
100-4140-140-00	TC/TAX-OVERTIME <small>2024: 4 Elections-\$1,200 + OT Coverage-\$1,400 = \$2,600 2023: 1 Election + OT = \$1,800 2022: 3 Elections + OT = \$2,500 2021: 1 Election + OT = \$1,800</small>	2,555.02	1,552.05	1,800.00	1,057.21	2,600.00	0.00	800.00	44.44
100-4140-220-00	TC/TAX-FICA <small>6.20% of wages</small>	6,681.30	7,104.06	8,328.00	5,559.66	6,925.00	0.00	(1,403.00)	(16.85)
100-4140-221-00	TC/TAX-MEDICARE <small>1.45% of Wages</small>	1,562.50	1,661.47	1,948.00	1,300.23	1,620.00	0.00	(328.00)	(16.84)
100-4140-230-00	TC/TAX-RETIREMENT <small>13.53% of full-time wages</small>	12,018.48	14,095.05	15,315.00	11,948.02	15,112.00	0.00	(203.00)	(1.33)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4140-341-00	TC/TAX-TELEPHONE Aprox 140/month for 12 months	1,636.75	1,630.98	1,680.00	1,359.42	1,680.00	0.00	0.00	0.00
100-4140-345-00	TC/TAX-COMPUTER CONTRACT/AVITAR Avitar: service contract software modules: Kiosk \$276 Tax Collect\$4,350 Town Clerk/MV/Dog \$4,625 Utility (Water/Sewer) \$1,729 Invoice Cloud Monthly Online Service Fees \$103/mo X 12 = \$1,236 TOTAL = \$12,216. Estimate 3 percent increase = Total \$ 12,582.00	10,311.00	10,608.00	12,179.00	10,892.00	12,582.00	0.00	403.00	3.31
100-4140-346-00	TC/TAX-REGISTRY OF DEEDS Recording liens, redemptions, LUCT, & utilities = \$600.	921.17	463.16	600.00	168.63	600.00	0.00	0.00	0.00
100-4140-347-00	TC/TAX-MORTGAGE SEARCHES Mortgage searches & liens. - New compnay because of issues with the previous one.	1,769.00	240.00	1,500.00	0.00	2,000.00	0.00	500.00	33.33
100-4140-390-00	TC/TAX-PROFESSIONAL SERVICES Vital record preservation-KoFile-2 books/\$4230.00 ea.	2,095.00	4,230.00	8,460.00	25.53	8,460.00	0.00	0.00	0.00
100-4140-530-00	TC/TAX-TRAVEL & MEALS Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	100.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00
100-4140-540-00	TC/TAX-CONFERENCES/TRAINING Attend Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc.	302.08	265.00	800.00	822.00	1,000.00	0.00	200.00	25.00
100-4140-550-00	TC/TAX-PRINTING For envelopes, motor vehicle registration renewal letters, tax bills & other required printing.	1,992.46	2,333.00	2,500.00	686.46	2,500.00	0.00	0.00	0.00
100-4140-620-00	TC/TAX-OFFICE SUPPLIES/NOTARY/JP Supplies for office (1 election) & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws.	1,067.12	2,174.93	2,000.00	1,845.01	2,000.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4140-625-00	TC/TAX-POSTAGE/CONTRACT PO Box \$70, Postage: mail tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, civil forfeiture fees, wetland filings, dog license notices, vital statistics = \$8,830 TOTAL \$8,900 20,000 to 25,000 pieces of mail per year.	9,568.50	10,922.35	10,600.00	8,181.51	8,900.00	0.00	(1,700.00)	(16.04)
100-4140-680-00	TC/TAX-DOG TAGS Purchase of 1,600 dog tags per year.	680.17	938.13	800.00	0.00	950.00	0.00	150.00	18.75
100-4140-750-00	TC/TAX-FURNITURE/FIXTURES For anticipated replacement of office furniture (chairs, etc.)	286.00	318.69	400.00	259.98	400.00	0.00	0.00	0.00
100-4140-801-00	TC/TAX-ANIMAL/OHRV/CERT STATE FEES IN/OUT Account used to remit revenue collected by the Town to the State for: Dog licenses, Fish & Game licenses, OHRV registrations, birth/death certificate fees, and marriage license fees. This expense is 100% offset by revenue shown in account #3290.	12,024.00	9,906.00	12,000.00	11,267.00	12,900.00	0.00	900.00	7.50
4140 - TOWN CLERK/TAX COLLECTOR		174,334.02	176,435.38	213,530.00	141,803.78	190,222.00	0.00	(23,308.00)	(10.92)
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS									
100-4141-120-00	ELECTION-WAGES 104 hrs per Election x \$8.00/hr=\$832 2024: 4 Elections = \$3,328 2023: 1 Election = \$832	624.00	2,136.00	832.00	468.00	3,328.00	0.00	2,496.00	300.00
100-4141-130-00	ELECTION-MODERATOR'S STIPEND Moderator stipend - \$200 per election 4 elections + Town Meeting Business Session	400.00	800.00	400.00	0.00	1,000.00	0.00	600.00	150.00
100-4141-131-00	ELECTION-ASST. MODERATOR'S STIPEND Assistant Moderator stipend - \$100 per election 4 ballot elections + Town Meeting Business Session	300.00	(250.00)	300.00	0.00	500.00	0.00	200.00	66.67
100-4141-132-00	ELECTION-SUPR. OF CHECKLIST 3 supervisors: HAVA system - 30hrs x 3 supervisors x \$11/hr = \$990 4 Elections + Town/School meetings: 6 x 30hrs x 3 supervisors x \$11 = \$5,940 TOTAL = \$6,930	1,831.50	4,082.25	2,970.00	1,325.50	6,930.00	0.00	3,960.00	133.33
100-4141-220-00	ELECTION-FICA 6.20% of Supervisors Wages Other election officials paid via AP	169.35	274.67	184.00	82.19	430.00	0.00	246.00	133.70

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4141-221-00	ELECTION-MEDICARE 1.45% of supervisors wages Other election officials paid thurgh AP	39.61	64.25	43.00	19.22	100.00	0.00	57.00	132.56
100-4141-530-00	ELECTION-TRAVEL/MEALS Meals (lunch & dinner) for workers at the polls =\$500/election 4 elections X \$500 = \$2,000	147.75	495.90	200.00	123.45	2,000.00	0.00	1,800.00	900.00
100-4141-555-00	ELECTION-ADVERTISING Advertising if needed. Supervisor notices do not need to be published in the newspaper.	787.86	465.38	150.00	240.37	150.00	0.00	0.00	0.00
100-4141-622-00	ELECTION-EXPENSES Ballot machine maint. contract \$500 batteries/ribbons \$300 Ballot Mach. Coding ranges from \$500-\$1,500 per election. = \$6,000 TOTAL = \$6,800	1,732.33	4,210.87	2,000.00	2,348.49	6,800.00	0.00	4,800.00	240.00
100-4141-625-00	ELECTION-POSTAGE Postage for1 election Voter registrations, absentee ballots.	0.00	479.52	1,000.00	0.00	2,500.00	0.00	1,500.00	150.00
4141 - ELECTION, REGISTRATION AND VITAL STATISTICS		6,032.40	12,758.84	8,079.00	4,607.22	23,738.00	0.00	15,659.00	193.82
4150 - FINANCIAL ADMINSTRATION									
100-4150-110-00	FIN-FINANCE DIRECTOR Wage for the position	72,298.09	76,517.88	78,750.00	63,389.52	79,875.00	0.00	1,125.00	1.43
100-4150-115-00	FIN-TREASURER Treasurer stipend	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	0.00	0.00	0.00
100-4150-120-00	FIN-FINANCE CLERK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4150-121-00	FIN-BUDGET MINUTETAKER Hours vary due to length of meeting and number of meetings. 16hrs.mts x 15 mtgs x \$15/hr = \$3,600	1,548.75	442.50	3,600.00	75.00	3,600.00	0.00	0.00	0.00
100-4150-122-00	FIN-TTF BOOKKEEPER Annual Stipend for Trustee of Trust Fund Bookkeeper	500.00	500.00	500.00	0.00	500.00	0.00	0.00	0.00
100-4150-220-00	FIN-FICA 6.2% of wages	4,649.34	5,479.91	5,509.00	4,409.00	6,047.00	0.00	538.00	9.77
100-4150-221-00	FIN-MEDICARE 1.45% of wages	1,087.45	1,281.64	1,288.00	1,031.19	1,305.00	0.00	17.00	1.32
100-4150-230-00	FIN-RETIREMENT 13.53% of full-time wages.	9,204.57	10,758.44	10,860.00	8,766.06	10,807.00	0.00	(53.00)	(0.49)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	<i>Notes</i>								
100-4150-341-00	FIN-TELEPHONE <i>Aprox. 34/mox12=408</i>	399.93	398.63	500.00	332.41	408.00	0.00	(92.00)	(18.40)
100-4150-345-00	FIN-COMPUTER SERVICES <i>MTS software support</i>	6,293.76	8,823.72	8,600.00	0.00	8,840.00	0.00	240.00	2.79
100-4150-530-00	FIN-TRAVEL/MEALS	0.00	0.00	50.00	0.00	50.00	0.00	0.00	0.00
100-4150-540-00	FIN-CONFERENCES/TRAINING <i>Conference fee went up due to change in location. Last year was under budget because it was held close by.</i>	0.00	0.00	175.00	130.00	260.00	0.00	85.00	48.57
100-4150-560-00	FIN-DUES/SUBSCRIPTIONS <i>NHGFOA membership</i>	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0.00
100-4150-610-01	FIN-AUDIT EXPENSES <i>Price was locked for 3 years ending in 2025.</i>	17,500.00	17,950.00	17,950.00	18,950.00	17,950.00	0.00	0.00	0.00
100-4150-610-02	FIN-FIXED ASSET EXPENSES <i>Price increas from Kroll for fixed asset management.</i>	1,200.00	0.00	1,225.00	1,600.00	2,000.00	0.00	775.00	63.27
100-4150-610-03	FIN-BANK FEES <i>For stop payments or other bank fees.</i>	70.01	371.20	200.00	84.00	200.00	0.00	0.00	0.00
100-4150-611-00	FIN-BUDGET COMM EXPENSES	0.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00
100-4150-621-00	FIN-POSTAGE/COPIER CONTRACTS <i>Postage 131.77x12=1581.24 (TC/Tax postage line reduced by \$2,600) Copier 368.26x12=4419.12 (contract has an acceleration clause so it will go up each year. Waiting to hear back about what it will go up) Postage contract went up because we combined the TC/Tax machine and ours into one contract and moved it to this budget line. TC/Tx being reduced by \$2,600.</i>	3,147.29	3,902.05	4,821.00	4,759.59	6,100.00	0.00	1,279.00	26.53
4150 - FINANCIAL ADMINISTRATION		<u>123,934.19</u>	<u>132,460.97</u>	<u>140,263.00</u>	<u>108,561.77</u>	<u>144,177.00</u>	<u>0.00</u>	<u>3,914.00</u>	<u>2.79</u>
4152 - REVALUATION OF PROPERTY									
100-4152-344-01	AS-TAX MAP UPDATES <i>Contract with CAI to maintain tax maps. Tax maps are updtes yearly to be current with the April 1 tax assessing date.</i>	3,950.00	3,475.00	3,700.00	3,550.00	3,700.00	0.00	0.00	0.00
100-4152-345-00	AS-COMPUTER SERVICES <i>Avitar Assessing software licence = \$3,900</i>	3,570.00	3,674.00	3,800.00	3,785.00	3,900.00	0.00	100.00	2.63
100-4152-346-00	AS-REGISTRY OF DEEDS <i>Fees for copies of deeds, filing of easements and liens.</i>	107.45	37.16	200.00	94.80	150.00	0.00	(50.00)	(25.00)
100-4152-347-00	AS-RECORDS STORAGE <i>Storage of property history files and some planning records</i>	13,740.00	14,910.00	15,300.00	11,340.00	15,300.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	<i>Notes</i>								
100-4152-390-00	AS-PROFESSIONAL SERVICES General Assessing: 32 hrs/mo. x 12 mo. x \$55 = \$21,120 Cyclical Work = \$18,250 Abatement Work = \$3,000 Sansoucy Contract Utility Assessing = \$14,000 TOTAL = \$56,370	57,942.50	45,950.00	56,370.00	16,275.00	56,370.00	0.00	0.00	0.00
100-4152-390-01	AS-ONLINE ASSESMENT CARDS This puts our full assessment cards on line available for the public. At one point this was the case and we switched to save money, but the complete cards weren't available. It saves a substantial amount of staff time. This is especially important in 2024 for the revaluation.	2,663.00	3,257.10	3,400.00	2,786.00	2,900.00	0.00	(500.00)	(14.71)
100-4152-391-00	AS-DIGITILIZATION-IMAGESILO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4152 - REVALUATION OF PROPERTY		81,972.95	71,303.26	82,770.00	37,830.80	82,320.00	0.00	(450.00)	(0.54)
4153 - LEGAL EXPENSES									
100-4153-320-00	LEGAL-LEGAL SERVICES Legal services provided by Donahue, Tucker & Ciandella & attendance at Town Meeting. Also covers Planning & Zoning Boards legal	21,344.78	2,903.97	20,000.00	16,824.05	25,000.00	0.00	5,000.00	25.00
100-4153-320-01	LEGAL-LEGAL SETTLEMENT	45,570.00	45,570.00	0.00	0.00	0.00	0.00	0.00	0.00
4153 - LEGAL EXPENSES		66,914.78	48,473.97	20,000.00	16,824.05	25,000.00	0.00	5,000.00	25.00
4155 - PERSONNEL ADMINISTRATION									
100-4155-110-00	PERS. ADM.-MERIT WAGE POOL 2024-4.0% Merit Pool is created based on a percentage of current wages that are included in the pool. Allocated to individual departments when evations are complete. Increase takes effect at the beginning of the payperiod closest to April 1. POOL HISTORY 2023-6.5%,2022-3.5% 2021-1.5%COLA due to pandemic-no merit 2020-3.0% 2019- 3.0%, 2018-3.5%, 2017-4.0%, 2016-3.0%, 2015-3.0%,	0.00	23,757.63	0.00	6,666.00	122,454.00	0.00	122,454.00	0.00
100-4155-210-00	PERS. ADM.-HEALTH INSURANCE GMR 2024 = 19% Health Insurance for eligible employees. Employees pay 10%	729,603.13	755,185.95	857,739.00	718,524.66	926,949.00	0.00	69,210.00	8.07
100-4155-211-00	PERS. ADM.-DENTAL INSURANCE GMR = 4.7% Dental Insurance for eligible employees Employees pay 10%	40,680.98	38,616.75	38,406.00	32,426.30	37,082.00	0.00	(1,324.00)	(3.45)
100-4155-215-00	PERS. ADM.-LONG TERM DISABILITY 2024 \$610/mo x 12 months	5,958.34	6,290.43	7,230.00	6,338.46	7,320.00	0.00	90.00	1.24

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

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	Notes								
100-4155-220-00	PERS. ADM.-FICA <i>Account no longer used - distributed into the individual department budgets</i>	496.08	0.00	2,232.00	0.00	0.00	0.00	(2,232.00)	(100.00)
100-4155-221-00	PERS. ADM.-MEDICARE <i>Account no longer used - distributed into the individual department budgets</i>	238.59	0.00	522.00	0.00	0.00	0.00	(522.00)	(100.00)
100-4155-250-00	PERS. ADM.-UNEMPLOYMENT INS. <i>Increase for 2024</i>	94.53	51.82	500.00	253.80	559.00	0.00	59.00	11.80
100-4155-260-00	PERS. ADM.-WORKERS' COMP. INS. <i>Increased for 2024</i>	70,471.35	53,967.78	82,428.00	76,935.26	90,671.00	0.00	8,243.00	10.00
100-4155-290-00	PERS. ADM.-LIFE INSURANCE <i>2024 96/mo x 12</i>	1,097.55	1,101.15	1,152.00	1,024.10	1,152.00	0.00	0.00	0.00
100-4155-291-00	PERS. ADM.-FSA/MISC. EXPENSES <i>FSA \$132.00 + Background checks</i>	1,651.25	1,139.75	1,165.00	366.25	1,165.00	0.00	0.00	0.00
100-4155-551-00	PERS. ADM.-EMP.TRAINING/EDUCATION <i>2023: Over-expended by police wellness program. To cover in-house training workshops and education reimbursement as outlined in the personnel policy.</i>	495.00	968.40	5,000.00	14,537.26	5,000.00	0.00	0.00	0.00
100-4155-555-00	PERS. ADM.-EMPLOYMENT ADVERTISING <i>Cost for employment advertising.</i>	0.00	746.96	500.00	1,115.47	1,200.00	0.00	700.00	140.00
4155 - PERSONNEL ADMINISTRATION		850,786.80	881,826.62	996,874.00	858,187.56	1,193,552.00	0.00	196,678.00	19.73
4191 - PLANNING									
100-4191-110-00	PB-PLANNING DIRECTOR <i>40hrs/wk x 52wks x \$37.94 = \$78,915</i>	71,953.87	73,754.13	77,794.00	62,902.11	78,915.00	0.00	1,121.00	1.44
100-4191-115-00	PB-ZBA CHAIR SALARY <i>PB/ZBA Chair stipend</i>	1,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
100-4191-116-00	PB-BLDG INSP <i>16hrs/wk x 52wks x \$40.79/hr = \$33,937</i>	26,607.90	31,616.00	32,794.00	26,932.80	33,937.00	0.00	1,143.00	3.49
100-4191-140-00	PB-OVERTIME <i>Meetings, hearings, etc.</i>	2,999.04	2,150.90	1,900.00	2,230.56	2,500.00	0.00	600.00	31.58
100-4191-220-00	PB-FICA <i>6.20% of wages</i>	6,176.13	6,561.96	7,007.00	5,521.88	7,214.00	0.00	207.00	2.95
100-4191-221-00	PB-MEDICARE <i>1.45% of wages</i>	1,444.47	1,534.59	1,639.00	1,291.43	1,687.00	0.00	48.00	2.93

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4191-230-00	PB-RETIREMENT 13.53% of full-time wages	9,563.07	10,672.26	10,991.00	9,005.58	11,015.00	0.00	24.00	0.22
100-4191-341-00	PB-TELEPHONE FirstNet \$540,TDS \$416	1,033.33	876.46	924.00	683.08	956.00	0.00	32.00	3.46
100-4191-345-00	PB-COMPUTER SOFTWARE CAI WebGIS Support Contract \$3,100 CAI Query Manager Contract \$700 Avitar Software Contract \$1,960	4,099.00	4,134.00	5,550.00	4,787.00	5,685.00	0.00	135.00	2.43
100-4191-346-00	PB-REGISTRY OF DEEDS MCRD recordings, copies	18.13	12.60	75.00	0.00	75.00	0.00	0.00	0.00
100-4191-390-00	PB-PROFESSIONAL SERVICES CAI Planning Maps Maint. Contract \$900 MP Conserv., Preserv. & Open Space Chapter \$3,700 (ConCom \$1,500 & PB \$2,200) Planning Consultant Services \$1,500 Regulatory Audit - \$15,000 - -- Analysis of consistencies or conflicts between the Master Plan and Regulations (Zoning Ordinance, Subdivision and Site Plan Regulations, and Driveway Regulations). TOTAL = \$19,600	825.00	600.00	4,750.00	750.00	19,600.00	0.00	14,850.00	312.63
100-4191-530-00	PB-TRAVEL/MEALS 96 mi x 52wks x '23 IRS Rate .655 = Bldg Insp MCRD, conferences, etc.	2,063.21	2,291.26	2,920.00	2,060.65	2,920.00	0.00	0.00	0.00
100-4191-540-00	PB-CONFERENCES/TRAINING NHMA PB/ZBA Law Lectures (est four participants) ('23 per person \$90)	0.00	0.00	125.00	270.00	360.00	0.00	235.00	188.00
100-4191-550-00	PB-PRINTING Public copies Code updates (\$800), business/appt cards, BI reports, verification forms, bags, NRI & Zoning maps, LexisNexis Planning & Land Use Regulation update (\$90).	211.87	366.88	300.00	150.48	1,100.00	0.00	800.00	266.67
100-4191-555-00	PB-ADVERTISING Advertising costs reimbursed by applicants	3,416.91	1,020.65	1,350.00	871.40	1,350.00	0.00	0.00	0.00
100-4191-560-00	PB-DUES/SUBSCRIPTIONS 2024: CNHRPC Dues moved to Regional Planning 100-4197-343-00 to match NHDRA recommended accounting numbers.	7,450.46	7,097.00	7,247.00	7,483.00	0.00	0.00	(7,247.00)	(100.00)
100-4191-625-00	PB-POSTAGE Cert notices, meeting materials, corresp, permits, etc.	2,589.88	1,149.66	1,350.00	1,761.55	1,850.00	0.00	500.00	37.04
4191 - PLANNING		141,452.27	144,838.35	157,716.00	126,701.52	170,164.00	0.00	12,448.00	7.89

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4194 - GENERAL GOVERNMENT BUILDINGS									
100-4194-341-02	TELEPHONE-BATES BLDG. <small>Bates Building phone and internet-Supervisors of the Checklist & Alarm</small>	2,008.49	2,320.57	2,016.00	1,788.65	2,016.00	0.00	0.00	0.00
100-4194-410-01	ELECTRICITY-TOWN HALL <small>\$425.00/mo. X 12mo. = \$5,100</small>	3,469.88	3,870.42	4,200.00	3,791.35	5,100.00	0.00	900.00	21.43
100-4194-410-02	ELECTRICITY-BATES BLDG. <small>\$150/mo. X 12mo. = \$1,800</small>	1,278.82	1,168.83	1,320.00	3,569.89	1,800.00	0.00	480.00	36.36
100-4194-410-03	ELECTRICITY-POLICE STATION <small>\$405/mo. X 12 mo. - \$4,860 (24hr/7 day operation).</small>	3,804.13	4,538.83	4,800.00	3,704.99	4,860.00	0.00	60.00	1.25
100-4194-410-04	ELECTRICITY-CON. FIRE STATION <small>\$1,160/mo. X 12mo. = \$13,920</small>	12,102.73	13,367.29	13,920.00	11,464.61	13,920.00	0.00	0.00	0.00
100-4194-410-05	ELECTRICITY-HOP FIRE STATION <small>\$175/mo. X12mo. = \$2,100</small>	1,231.60	1,480.10	1,560.00	1,251.46	2,100.00	0.00	540.00	34.62
100-4194-410-06	ELECTRICITY-HWY GARAGE <small>\$900/mo. X 12mo. = \$10,800</small>	6,637.60	8,430.75	7,080.00	6,247.77	10,800.00	0.00	3,720.00	52.54
100-4194-410-07	ELECTRICITY-SLUSSER CTR. <small>\$575/mo. X 12mo. = \$6,900</small>	4,734.92	5,173.43	5,700.00	5,511.97	6,900.00	0.00	1,200.00	21.05
100-4194-410-08	ELECTRICITY-ROWELL BRIDGE <small>\$25/mo. x 12mo. = \$300</small>	240.50	252.70	300.00	181.37	300.00	0.00	0.00	0.00
100-4194-410-09	ELECTRICITY-FOUNTAIN SQ <small>\$27/mo. x 12 = \$324</small>	213.03	286.05	324.00	207.40	324.00	0.00	0.00	0.00
100-4194-410-10	ELECTRICITY-RECREATION PROP. <small>\$375/mo. X 12mo. = \$4,500</small>	2,935.62	3,100.26	4,260.00	3,342.73	4,500.00	0.00	240.00	5.63
100-4194-410-11	ELECTRICITY-185 MAIN ST HORSE SHOE <small>2023: Electricity Disconnected</small>	219.41	593.99	0.00	155.75	0.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

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100-4194-410-12	ELECTRICIY - FIRE STATION ANNEX Former Rescue Building \$75/mo X 12 mo = \$900	0.00	0.00	0.00	0.00	900.00	0.00	900.00	0.00
100-4194-411-01	HEATING OIL-TOWN HALL 1500 gal X \$3.50/gal = \$5,250	3,092.47	4,590.02	6,000.00	3,464.73	5,250.00	0.00	(750.00)	(12.50)
100-4194-411-02	HEATING OIL-BATES BLDG. 1,000 gal X \$3.50/gal = \$3,500	2,263.79	2,384.72	4,000.00	2,410.52	3,500.00	0.00	(500.00)	(12.50)
100-4194-411-03	HEATING OIL-POLICE STATION 1,700 gallons X \$3.50/gal = \$5,950	3,007.36	3,655.54	6,800.00	2,957.36	5,950.00	0.00	(850.00)	(12.50)
100-4194-411-05	HEATING OIL-HOP FIRE STATION 1,400 gallons X \$3.50/gal = \$4,900	1,704.05	2,385.44	4,800.00	4,114.07	4,900.00	0.00	100.00	2.08
100-4194-411-07	HEATING OIL-SLUSSER CTR. 1,500 gallons X \$3.50/gal = \$5,250	1,846.39	3,408.33	4,800.00	3,796.19	5,250.00	0.00	450.00	9.38
100-4194-411-12	HEATING OIL - FIRE STATION ANNEX Will not be heated.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4194-412-04	PROPANE-CON FIRE STATION Generator & Stove	324.62	1,812.40	600.00	0.00	600.00	0.00	0.00	0.00
100-4194-412-06	PROPANE-HWY GARAGE Heating system backup and fuel for Generator	309.66	1,557.87	500.00	2,111.32	2,000.00	0.00	1,500.00	300.00
100-4194-412-07	PROPANE-SLUSSER CTR. Stove & Living room fireplace	732.38	369.95	500.00	212.25	500.00	0.00	0.00	0.00
100-4194-413-04	PELLETS-CON FIRE STATION 37 tons X \$250.00/ton = \$9,250	4,301.67	8,209.62	9,200.00	2,854.40	9,250.00	0.00	50.00	0.54
100-4194-413-06	PELLETS-HWY GARAGE Pellet boiler fuel 42 tons X \$250.00/ton = \$10,500	7,538.68	7,655.43	11,500.00	2,766.32	10,500.00	0.00	(1,000.00)	(8.70)
100-4194-420-01	WATER-TOWN HALL \$200/Qtr X 4=\$800	1,301.14	1,015.08	800.00	1,254.50	800.00	0.00	0.00	0.00

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100-4194-420-02	WATER/SEWER-BATES BLDG. <i>Fees for water and sewer</i>	222.66	450.53	500.00	455.29	500.00	0.00	0.00	0.00
100-4194-420-04	WATER-CON FIRE STATION <i>Fees for water and sewer</i>	859.08	1,271.07	1,200.00	676.69	1,000.00	0.00	(200.00)	(16.67)
100-4194-420-05	WATER-HOP FIRE STATION <i>Fee for Water</i>	745.00	712.00	750.00	479.00	660.00	0.00	(90.00)	(12.00)
100-4194-420-07	WATER/SEWER-SLUSSER CTR. <i>Fee for water and sewer</i>	561.03	870.74	700.00	827.61	900.00	0.00	200.00	28.57
100-4194-420-10	WATER/SEWER RECREATION PROPERTY <i>Fee for water and sewer</i>	0.00	50.00	300.00	0.00	300.00	0.00	0.00	0.00
100-4194-420-12	WATER/SEWER - FIRE STATION ANNEX <i>Water will be turned off.</i>	0.00	0.00	0.00	224.65	0.00	0.00	0.00	0.00
100-4194-421-01	CLEANING-TOWN HALL <i>Contracted Services - Doubled the cleaning for 2021 \$300/mo X 12mos = \$3,600</i>	7,450.00	3,000.00	3,000.00	2,632.00	3,600.00	0.00	600.00	20.00
100-4194-421-03	CLEANING-POLICE STA <i>Cleaning now done internally</i>	8,925.00	8,235.00	8,400.00	0.00	0.00	0.00	(8,400.00)	(100.00)
100-4194-421-06	CLEANING-HWY GARAGE <i>Clenaing now done internally</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4194-421-07	CLEANING-SLUSSER CTR. <i>Contracted Cleaning Service \$1175/mo. X 12 mo. = 14,100</i>	4,335.00	11,940.00	11,940.00	10,424.00	14,100.00	0.00	2,160.00	18.09
100-4194-429-00	BUILDING REPAIRS <i>Repairs/maint all town blgs.:hardware, paint, fire alarm/emerg. light batteries, plumbing/fixtures, A/C & heat mgmt., pressure wash bldgs. New carpet at SSC</i>	19,249.28	21,197.16	23,000.00	10,306.87	20,000.00	0.00	(3,000.00)	(13.04)
100-4194-640-00	CUSTODIAL SUPPLIES <i>Cleaning supplies, trash bags, paper products, etc.</i>	4,234.46	4,296.99	4,500.00	1,651.72	2,500.00	0.00	(2,000.00)	(44.44)
4194 - GENERAL GOVERNMENT BUILDINGS		111,880.45	133,651.11	149,270.00	94,837.43	145,580.00	0.00	(3,690.00)	(2.47)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

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4195 - CEMETERIES									
100-4195-115-00	CEM-SEASONAL WAGES 2023: 25hrs/32wks x \$16.78 = \$13,424 2022: 25hrs/32wks x \$15.76 = \$12,608 2021: 25hrs/32wks x \$15.23 = \$12,184 2020: 25hrs/32wks x \$15.00 = \$12,000 SB OK 19-25hrs 2019: 19hrs/32wks x \$15.00 = \$ 9,120	10,619.49	10,677.46	13,238.00	9,644.34	13,424.00	0.00	186.00	1.41
100-4195-220-00	CEM-FICA "Social security cost for employees 6.20% "	668.06	677.50	821.00	597.95	832.00	0.00	11.00	1.34
100-4195-221-00	CEM-MEDICARE "Medicare cost for employees 1.45%.	156.25	158.44	192.00	139.86	195.00	0.00	3.00	1.56
100-4195-390-00	CEM-PROFESSIONAL SERVICES "Monument repairs 2019: Town \$2,000 + Trust: \$21,712 Landscaper=\$23,712. 2020: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2021: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. 2022: Town \$4,000 + Trust: \$33,589 Landscaper=\$37,589.SB less \$1,000. 2024: Requesting more to offset the increase & help to not deplete trust proceeds.	0.00	4,000.00	4,000.00	18,107.26	15,000.00	0.00	11,000.00	275.00
100-4195-390-01	CEM-MEMORIAL GARDENS 2024-Reduced- Joe is doing these now. "Purchase of flowers, flush markers & maintenance.	1,810.54	100.00	2,000.00	860.00	1,000.00	0.00	(1,000.00)	(50.00)
100-4195-410-00	CEM-ELECTRICITY \$28.00 x 12 mo. = \$336	258.88	270.67	216.00	230.32	336.00	0.00	120.00	55.56
100-4195-412-00	CEM-TOWN WATER \$200 Qtr. x 4 = \$800	1,323.99	852.07	950.00	677.20	800.00	0.00	(150.00)	(15.79)
100-4195-560-00	CEM-DUES/SUBSCRIPTIONS NH Cemetry Association dues.	0.00	0.00	130.00	0.00	70.00	0.00	(60.00)	(46.15)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	<i>Notes</i>								
100-4195-650-00	CEM-GROUNDSKEEPING/MAINT/MILEAGE Supplies, grass seed, lime, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$2,200. Employee mileage reimbursement at IRS rate=\$300. TOTAL: \$2,500.	3,182.25	2,247.21	3,300.00	1,714.07	2,500.00	0.00	(800.00)	(24.24)
4195 - CEMETERIES		18,019.46	18,983.35	24,847.00	31,971.00	34,157.00	0.00	9,310.00	37.47
4196 - INSURANCE									
100-4196-520-00	PRIMEX-PROPERTY LIABILITY INS. 2024 Increase	74,070.00	81,820.50	94,902.00	94,902.00	103,443.00	0.00	8,541.00	9.00
100-4196-521-00	PRIMEX-PROP/LIAB DEDUCTIBLE	294.75	12,509.80	2,000.00	3,716.75	2,000.00	0.00	0.00	0.00
4196 - INSURANCE		74,364.75	94,330.30	96,902.00	98,618.75	105,443.00	0.00	8,541.00	8.81
4197 - ADVERTISING AND REGIONAL ASSOCIATIONS									
100-4197-343-00	Central NH Regional Planning Dues CNRPC Annual Dues Est. NHOPD Hopkinton Population 5,992 X 1.25/capita = \$7,490.00 Planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, general master planning assistance.	0.00	0.00	0.00	0.00	7,490.00	0.00	7,490.00	0.00
4197 - ADVERTISING AND REGIONAL ASSOCIATIONS		0.00	0.00	0.00	0.00	7,490.00	0.00	7,490.00	0.00
4210 - POLICE									
100-4210-110-00	PD-POLICE CHIEF'S SALARY Wages for the position	191,248.59	92,422.99	97,807.00	78,729.87	99,205.00	0.00	1,398.00	1.43
100-4210-115-00	PD-FT OFFICER'S WAGES FT wages (6) 40 hrs per week + 88 hours vacation 1 Sergeant 5 Patrol Officers Total = \$394,945	313,929.40	315,726.60	415,186.00	302,147.03	394,945.00	0.00	(20,241.00)	(4.88)
100-4210-116-00	PD-FT CLERICAL WAGES 40hrs/wk x 52wks x \$28.22/hr = \$58,698	47,072.91	48,692.80	51,886.00	46,584.00	58,698.00	0.00	6,812.00	13.13
100-4210-120-00	PD-PT OFFICER'S WAGES 32hrs/wk x 52wks x \$27.38/hr = \$45,560 \$23.00 x 100hrs = \$2,300 TOTAL = \$47,860	50,908.99	61,717.07	51,348.00	25,823.68	47,860.00	0.00	(3,488.00)	(6.79)
100-4210-140-00	PD-OVERTIME 12hrs/wk x \$43.90 x52wks = \$27,393.60	22,620.04	30,019.55	27,394.00	34,504.31	27,394.00	0.00	0.00	0.00
100-4210-150-00	PD-TRAINING	1,500.23	4,459.16	5,500.00	5,000.94	5,500.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4210-151-00	PD-GRANT LINE The expense associated with grants received. Reimbursement 100% shown on revenue line 100-3359-006.	9,348.64	8,724.38	9,960.00	8,135.13	10,000.00	0.00	40.00	0.40
100-4210-190-00	PD-SPECIAL EVENTS Traffic details, parades, political events, elections	783.30	184.73	500.00	0.00	500.00	0.00	0.00	0.00
100-4210-220-00	PD-FICA 6.2% of wages of non Group II employees	6,249.84	7,267.48	6,400.00	4,753.81	6,607.00	0.00	207.00	3.23
100-4210-221-00	PD-MEDICARE 1.45% of wages	9,124.42	8,212.47	9,595.00	7,337.18	9,339.00	0.00	(256.00)	(2.67)
100-4210-230-00	PD-RETIREMENT Group II-FT Officers -31.28% of wages Group I - Admin. Asst. - 13.53% of wages	175,348.64	155,933.78	189,033.00	142,332.47	176,073.00	0.00	(12,960.00)	(6.86)
100-4210-341-00	PD-TELEPHONE Includes all phone lines/cell phones/dispatch monthly charges.	10,669.30	10,317.41	10,800.00	9,009.15	10,800.00	0.00	0.00	0.00
100-4210-343-00	PD-OFFICE EQUIPMENT Various types of equipment to operate the office.	769.70	6,127.35	1,000.00	1,086.48	1,000.00	0.00	0.00	0.00
100-4210-344-00	PD-CONTRACT FEES IMC User Fees - \$7654 County Dispatch - \$39189 County Attorney - Prosecution - \$9,017.00 Copy Machine - \$1,552.00 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$458.33 Pitney Bowes 776.22 TOTAL: \$58241	39,726.20	43,430.61	48,243.00	43,701.17	58,241.00	0.00	9,998.00	20.72
100-4210-350-00	PD-MEDICAL SERVICES First Aid supplies.	0.00	1,347.53	250.00	457.35	250.00	0.00	0.00	0.00
100-4210-355-00	PD-INVESTIGATIVE SERVICES Crime scene equipment, supplies and blood draws.	318.50	1,850.96	1,000.00	884.92	1,000.00	0.00	0.00	0.00
100-4210-360-00	PD-UNIFORMS/CLEANING Purchase & maint. of uniforms, ballistic vests, & cleaning allowance.	2,823.52	14,184.50	5,000.00	3,765.17	5,000.00	0.00	0.00	0.00
100-4210-366-00	PD-RADIO REPAIRS Repair of radios, radar certification.	1,610.40	14,244.41	2,500.00	833.50	2,500.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4210-432-00	PD-TRAIN. AMMO/RANGE SUPPLIES <i>Ammunition and range supplies for required firearms training.</i>	339.75	16,848.53	2,000.00	1,022.44	2,000.00	0.00	0.00	0.00
100-4210-530-00	PD-TRAVEL/MEALS <i>Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personn</i>	0.00	188.37	250.00	103.52	250.00	0.00	0.00	0.00
100-4210-540-00	PD-CONFERENCES/TRAINING <i>Attend conferences/trainings/workshops.</i>	1,084.00	3,533.80	1,000.00	995.00	1,000.00	0.00	0.00	0.00
100-4210-550-00	PD-PRINTING <i>Letterhead/business cards, etc.</i>	428.00	296.00	500.00	74.75	500.00	0.00	0.00	0.00
100-4210-560-00	PD-DUES/SUBSCRIPTIONS <i>Cost of dues/subscriptions.</i>	200.00	780.00	300.00	200.00	300.00	0.00	0.00	0.00
100-4210-600-00	PD-NEW EQUIPMENT <i>Purchase of office equipment.</i>	3,349.20	40,467.17	3,000.00	29,767.08	3,000.00	0.00	0.00	0.00
100-4210-620-00	PD-OFFICE SUPPLIES <i>Purchase of office supplies & air card costs.</i>	2,629.17	5,033.66	3,500.00	1,581.38	3,500.00	0.00	0.00	0.00
100-4210-625-00	PD-POSTAGE <i>Cost for mailings.</i>	273.56	714.68	600.00	246.99	600.00	0.00	0.00	0.00
100-4210-635-00	PD-VEHICLE GAS/OIL <i>Gas prices have been on the rise and we have not been fully staffed for quite a while. With more officers on patrol and the increase in gas prices, I have added \$9200 to this line. In January of this year, we were paying \$1.95 per gallon, we are currently paying \$3.39. That is a 74% increase in fuel prices. I calculated the same number of gallons and I increase the price per gallon to \$4.00.</i>	10,626.26	19,616.70	28,800.00	15,264.06	28,800.00	0.00	0.00	0.00
100-4210-640-00	PD-CUSTODIAL SUPPLIES <i>Cost of cleaning supplies.</i>	134.17	272.72	200.00	66.18	200.00	0.00	0.00	0.00
100-4210-670-00	PD-BOOKS/RSA'S <i>Cost for books/RSAs.</i>	198.00	260.00	500.00	152.00	500.00	0.00	0.00	0.00
4210 - POLICE		903,314.73	912,875.41	974,052.00	764,559.56	955,562.00	0.00	(18,490.00)	(1.90)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4215 - AMBULANCE									
100-4215-115-00	AMB-FT WAGES Wages for 6 FT employees - 48hrs/wk x 52 wks	362,670.20	412,684.17	408,314.00	358,957.95	441,517.00	0.00	33,203.00	8.13
100-4215-116-00	AMB-PT WAGES Wages for all PT EMS personnel. Includes training coverage, shift coverage, and vacation/sick time coverage. Estimate based on experience. Addition of a third personal on Mon- Friday 12 Hrs Pr. day \$70,200 Have missed 70 second ambulance calls so far in 2023.	74,917.54	62,944.81	70,844.00	47,868.57	141,044.00	0.00	70,200.00	99.09
100-4215-120-00	AMB-WAGES-CALL/TRAINING/COURSES Needed for certifications. Training/refresher Courses 336hrs x OT \$38.62 = \$12,976 Training-2hrs/mo x 12 hrs x 6 employees AEMT Refresher - 3 x 24hrs Paramedic Refresher - 3 x 40hrs	3,738.10	8,046.96	12,976.00	7,184.06	12,976.00	0.00	0.00	0.00
100-4215-130-00	AMB-48-53HRS. 48-53 Straight hours (300 x \$38.62) = \$11,586 2024-This line separated from OT 100-4215-140-00	11,189.20	9,258.72	0.00	9,741.46	11,586.00	0.00	11,586.00	0.00
100-4215-140-00	AMB-OVERTIME Hoiday OT = 11 x 2 x 24hr x 38.62/hr = \$20,391 Vac/Sick/Fam/Paternity Leave Coverage 900hrs x 38.62 = \$34,758 TOTAL = \$66,736	78,429.65	69,027.92	66,736.00	44,468.67	66,736.00	0.00	0.00	0.00
100-4215-220-00	AMB-FICA 6.2% of non Group II employees wages	4,061.35	3,617.78	4,392.00	3,367.54	8,745.00	0.00	4,353.00	99.11
100-4215-221-00	AMB-MEDICARE 1.45% of employee wages	7,397.76	8,122.79	8,104.00	6,727.59	9,771.00	0.00	1,667.00	20.57
100-4215-230-00	AMB-RETIREMENT 30.35% of Full-time employee wages	141,913.42	161,519.17	154,471.00	131,854.35	161,709.00	0.00	7,238.00	4.69
100-4215-350-00	AMB-MEDICAL SERVICES Employee counseling for tragic events = \$455 Occupational Physicals 15 x \$203 = \$3,045 TOTAL: \$3,500	4,039.00	0.00	3,500.00	549.00	3,500.00	0.00	0.00	0.00
100-4215-364-00	AMB-AMBULANCE REPAIRS 1 & 2 Costs for maintenance and repairs for both ambulances.	3,784.45	8,821.81	7,000.00	244.33	7,000.00	0.00	0.00	0.00
100-4215-366-00	AMB-RADIO REPAIRS AMB-RADIO REPAIRS - Ambulance radio repairs.	76.75 \$1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	<i>Notes</i>								
100-4215-390-00	AMB-BILLING SERVICES-COMSTAR Actual cost of last years Comstar's billing expect similar cost. Line was over spent \$5,700. We are billed 6.0% of what they collect.	25,868.89	24,309.78	18,600.00	16,936.04	24,300.00	0.00	5,700.00	30.65
100-4215-390-01	AMB-CONTRACTS-DIFB. Maintenance and Service contracts of 3 Zoll defibrillators 2 Ventilators and 2 donated LUCAS machines. Annual PM's are required	0.00	4,129.00	3,655.00	655.00	3,655.00	0.00	0.00	0.00
100-4215-430-00	AMB-EQUIPMENT REPAIRS/MAINT. Repair equipment and maintenance costs for equipping two Ambulances (IV pumps/Lucas machines Load systems and cots etc.) Increase of \$500. for rising expenses	492.85	3,187.24	3,000.00	3,259.51	3,500.00	0.00	500.00	16.67
100-4215-540-00	AMB-CONFERENCES/TRAINING Conferences & EMS trainings for mandatory certifications.	2,182.50	4,680.00	5,000.00	2,262.13	5,000.00	0.00	0.00	0.00
100-4215-635-00	AMB-DIESEL 2,800 gal. x \$5.00/gal = \$14,000.	7,504.75	8,469.01	16,800.00	8,710.66	14,000.00	0.00	(2,800.00)	(16.67)
100-4215-681-00	AMB-UNIFORMS/SAFETY AMB-UNIFORMS/SAFETY - Purchase EMS uniforms: 6 FT x \$700=\$4,200 + 6 PT x \$400=\$2,400. TOTAL: \$6,600	5,085.32	7,089.58	6,600.00	1,608.48	6,600.00	0.00	0.00	0.00
100-4215-690-00	AMB-MEDICAL SUPPLIES Supplies necessary to maintain two ambulances.	23,216.19	15,512.49	17,000.00	14,913.34	17,000.00	0.00	0.00	0.00
4215 - AMBULANCE		756,567.92	812,421.23	807,992.00	660,308.68	939,639.00	0.00	131,647.00	16.29
4220 - FIRE									
100-4220-115-00	FD-FIRE CHIEF'S WAGES Wages for the position	84,428.22	87,323.89	92,511.00	74,466.67	92,511.00	0.00	0.00	0.00
100-4220-120-00	FD-PT/CALL FIRE WAGES PT wages/training/recruitment	16,210.61	13,858.28	30,000.00	7,082.75	30,000.00	0.00	0.00	0.00
100-4220-220-00	FD-FICA 6.2% of non Group II employee wages	1,601.65	660.10	2,170.00	407.87	2,170.00	0.00	0.00	0.00
100-4220-221-00	FD-MEDICARE 1.45% of employee wages	1,560.83	1,378.01	1,849.00	1,131.60	1,849.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4220-230-00	FD-RETIREMENT 30.35% of full-time employee wages	26,727.36	29,530.40	29,280.00	23,709.06	29,280.00	0.00	0.00	0.00
100-4220-341-00	FD-TELEPHONE Phone, Fax, and Internet at stations - Hot Spots in Ambulances and Chiefs car LTE for tablets	9,867.88	10,183.61	9,500.00	10,365.65	13,020.00	0.00	3,520.00	37.05
100-4220-345-00	FD-COMPUTER SERVICES I Am Responding annual subscription (2021: Yr. 1 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software = \$2,942 Image Trend Cad upgrade = \$630 TOTAL = \$4,552	3,001.78	6,327.53	4,552.00	1,072.88	4,552.00	0.00	0.00	0.00
100-4220-350-00	FD-MEDICAL SERVICES Counseling for fire employees for tragic events.	887.68	0.00	1,000.00	688.00	1,000.00	0.00	0.00	0.00
100-4220-366-00	FD-RADIO REPAIRS Radio repairs. (Total 32 portable radios/upgrade when needed)	0.00	500.00	500.00	500.00	500.00	0.00	0.00	0.00
100-4220-390-00	FD-PROFESSIONAL SERVICES Costs for OSHA related expenses of new employees.	34.68	36.20	1,000.00	0.00	1,000.00	0.00	0.00	0.00
100-4220-390-01	FD-MUTUAL AID DISPATCH Cost increase shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	61,359.00	62,015.00	66,347.00	66,347.00	68,553.00	0.00	2,206.00	3.32
100-4220-412-01	FD-HYDRANT PRECINCT FEE Annual fee to the Contoocook Village Precinct.	1,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
100-4220-430-00	FD-EQUIP. MAINT./REPAIRS Aerial and ground ladder testing \$1,150 Fire pump testing \$1,500 Fire hose testing 9025" \$0.36/ft\$3,249. SCBA systems testing Air compressor \$900. Mask fit testing 20 X \$40./\$800. Unit flow tests 27 X \$70.\$1,890. SCBA total \$3590. Hydraulic tool annual service \$850. Gas meter cal gas and sensors and repair \$750. Grand total \$11,089	6,196.68	10,531.33	11,089.00	5,010.64	11,089.00	0.00	0.00	0.00
100-4220-431-00	FD-VEHICLE-MAINT./REPAIRS Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-2 forestry's-1 ladder and 1 UTV	6,606.77	6,115.22	9,000.00	6,097.08	9,000.00	0.00	0.00	0.00
100-4220-540-00	FD-CONFERENCES/TRAINING NH Fire Academy fire training & additional classes.	962.50	1,192.50	5,000.00	1,617.12	5,000.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <i>Notes</i>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4220-555-00	FD-ADVERTISING <i>Fire Prevention Week & School Education Programs.</i>	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
100-4220-560-00	FD-DUES/SUBSCRIPTIONS <i>Fire Chief Assoc./State Assoc.Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions = \$1,525 Total = \$2,525</i>	2,605.50	1,966.50	2,525.00	1,827.50	2,525.00	0.00	0.00	0.00
100-4220-610-00	FD-SMALL TOOLS & EQUIPMENT <i>Upkeep small tools, hose & equipment on Apparatus & at stations in need of repair or replacement. Maint. of chain saws, portable generators, portable pumps, & hose/fitting repairs. Rescue equipment & boat/motor repair Total Small Equipment = \$4,500. Fire hose replacement and repair =\$3200.00 GRAND TOTAL: \$7,700.00</i>	9,234.92	11,784.11	7,700.00	3,633.78	7,700.00	0.00	0.00	0.00
100-4220-611-00	FD-RADIOS <i>Radio Repairs = \$1,000 XTS/APX Batteries 5 x \$250= \$1,250 Pagers 5 x \$450 = \$2,250 Pager Batteries = 5 x \$25 = \$125 Pager Replacement Parts = \$850 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 GRAND TOTAL = \$7,475</i>	4,426.07	7,873.57	7,475.00	2,372.30	7,475.00	0.00	0.00	0.00
100-4220-612-00	FD-REPLACE EQUIP./TURNOUT GEAR <i>FD-REPLACE EQUIP./TURNOUT GEAR - Fire Dex FXR Tecgen 71 Firefighting Gear- 2 sets x \$4,210 X \$8,420Nomex Fire Hoods: 10 x \$90.X \$900 + Helmets 3 x \$375=\$1,125 Fire Gloves Structural10 sets x \$120.X \$1200.Extracration Gloves 10 sets X \$65. X \$650. Replace multi gas meter = \$922 Per new FF \$4,860. for turnout gear/equip. with 10 year life span.GRAND TOTAL: \$13,217. \$13,217.00</i>	13,830.73	9,951.40	12,587.00	4,723.12	13,217.00	0.00	630.00	5.01
100-4220-620-00	FD-OFFICE SUPPLIES/BACKGROUND CKS <i>Background checks, paper, business cards, printer ink, & office supplies.</i>	2,072.18	1,805.38	2,200.00	588.24	2,200.00	0.00	0.00	0.00
100-4220-635-00	FD-GASOLINE/DIESEL <i>Gas: 500 gal. x \$4.00/gal. = \$2,000 Diesel: 1,000 gal. x \$5.00/gal. = \$5,000 TOTAL = \$7,000</i>	3,514.05	3,762.13	8,000.00	2,745.60	7,000.00	0.00	(1,000.00)	(12.50)
100-4220-640-00	FD-CUSTODIAL SUPPLIES/FLOOR MAINT. <i>Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800</i>	1,592.31	1,502.86	1,800.00	822.18	1,800.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
100-4220-680-00	FD-PUBLIC RELATIONS Fire Prevention w/schools & Open House. \$1,000	837.50	184.64	1,000.00	634.88	1,000.00	0.00	0.00	0.00
100-4220-681-00	FD-UNIFORMS/SAFETY EQUIPMENT Chief's uniforms = \$700 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,150	2,092.77	4,215.85	3,150.00	1,181.85	3,150.00	0.00	0.00	0.00
100-4220-690-00	FD-REHAB. SUPPLIES Supplies needed for extended periods of emergency calls.	776.07	1,041.59	1,500.00	582.62	1,500.00	0.00	0.00	0.00
100-4220-691-00	FD-BLDG. SYSTEMS MAINT. Fire Extinguishers -Townwide Contract \$3,480.00 Pellet Boiler Inspection 3/yr x \$150 \$450.00 Kitchen Hood System Maintenance/Inspection \$740.00 Overhead Door - 2 Station 2/yr \$1,675.00 Plymovent Exhaust System Service/Maintenance \$2,366.00 Stanley Elevator Service Contract \$450.00 Generator Maintenance \$584.00 Misc Maint./Repair \$550.00	6,626.44	9,262.46	10,295.00	4,920.43	10,295.00	0.00	0.00	0.00
4220 - FIRE		<u>268,054.18</u>	<u>284,002.56</u>	<u>323,530.00</u>	<u>222,528.82</u>	<u>328,886.00</u>	<u>0.00</u>	<u>5,356.00</u>	<u>1.66</u>
4290 - EMERGENCY MANAGEMENT									
100-4290-430-00	EM - EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00
100-4290-431-00	EM-GENERATOR MAINT. Emergency Operations Generator at the High School	0.00	2,955.92	500.00	2,774.91	2,500.00	0.00	2,000.00	400.00
100-4290-540-00	EM-CONF/TRAINING To cover EM training	0.00	0.00	500.00	0.00	1,000.00	0.00	500.00	100.00
100-4290-541-02	EM-Equipment Grant Expense	0.00	49,500.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4290-690-00	EM - SUPPLIES	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.00
100-4290-810-00	EM - GRANT EXPENSE This line is 100% offset by grant revenue shown in account 100-3359.	0.00	0.00	0.00	0.00	7,500.00	0.00	7,500.00	0.00
4290 - EMERGENCY MANAGEMENT		<u>0.00</u>	<u>52,455.92</u>	<u>1,000.00</u>	<u>2,774.91</u>	<u>13,500.00</u>	<u>0.00</u>	<u>12,500.00</u>	<u>250.00</u>
4311 - PUBLIC WORKS ADMINISTRATION									
100-4311-110-00	PW-DIRECTOR'S SALARY Salary for the position	85,247.75	91,711.10	97,159.00	78,207.69	98,547.00	0.00	1,388.00	1.43

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4311-115-00	PW-FT WAGES Wages for 11 FT Employees 1 HWY Superintendent 1 B&G Superintendent 1 Mechanic 1 Building Overseer 5 Heavy Equipment Operators 2 Light Equipment Operators	523,879.02	537,510.82	607,016.00	468,227.64	660,046.00	0.00	53,030.00	8.74
100-4311-120-00	PW-PT WAGES Winter plowing, summer flagging, mowing	4,095.00	0.00	34,000.00	9,130.23	34,000.00	0.00	0.00	0.00
100-4311-140-00	PW-OVERTIME Mostly for winter plowing 15% of FT wages	79,816.88	91,590.49	86,340.00	78,326.24	99,007.00	0.00	12,667.00	14.67
100-4311-220-00	PW-FICA 6.2% of wages	40,830.49	42,501.47	51,120.00	37,456.06	55,279.00	0.00	4,159.00	8.14
100-4311-221-00	PW-MEDICARE 1.45% of wages	9,549.23	9,939.82	11,955.00	8,759.98	12,928.00	0.00	973.00	8.14
100-4311-230-00	PW-RETIREMENT 13.53% of FT wages	87,098.10	100,735.55	109,021.00	87,179.82	116,045.00	0.00	7,024.00	6.44
100-4311-341-00	PW-TELEPHONE Phones/Cell phones/Internet service/Fire alarm.	4,629.36	5,794.17	5,600.00	7,139.46	6,500.00	0.00	900.00	16.07
100-4311-350-00	PW-MEDICAL SERVICES Stock shop medical cabinet, ear plugs, & other safety equipment	76.44	0.00	200.00	180.47	200.00	0.00	0.00	0.00
100-4311-352-00	PW-ALCOHOL/DRUG TESTING Employees tested on a regular basis, per federal requirement. New FLMCA queries required once per year	1,858.00	1,664.00	1,700.00	923.00	1,700.00	0.00	0.00	0.00
100-4311-360-00	PW-UNIFORMS/CLEANING Uniform rental & cleaning service. Uniform rental & cleaning service.	9,558.87	6,994.83	7,700.00	5,534.95	7,700.00	0.00	0.00	0.00
100-4311-540-00	PW-DUES/CONF/TRAINING/MILEAGE Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	500.00	46.00	1,000.00	1,433.34	2,000.00	0.00	1,000.00	100.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4311-620-00	PW-OFFICE SUPPLIES Purchase Office Supplies. Purchase Office Supplies.	619.70	967.19	1,200.00	1,048.24	1,200.00	0.00	0.00	0.00
100-4311-681-00	PW-SAFETY EQUIP/BOOTS Safety equipment including vests, rain gear, steel toe boots per Personnel Policy. Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	2,872.76	2,687.09	3,500.00	2,964.17	4,000.00	0.00	500.00	14.29
4311 - PUBLIC WORKS ADMINISTRATION		850,631.60	892,142.53	1,017,511.00	786,511.29	1,099,152.00	0.00	81,641.00	8.02
4312 - HIGHWAY AND STREETS									
100-4312-366-00	HWY-RADIO REPAIRS Purchase radios/repairs. Every vehicle has a 2-way radio. Purchase radios/repairs. Every vehicle has a 2-way radio.	869.40	1,067.50	3,000.00	0.00	3,000.00	0.00	0.00	0.00
100-4312-380-00	HWY-SHIMMING/PAVING For the paving, shimming, chip sealing of paved roads and on-going maintenance. 2016 Note: Select Board adjusted to 5.0% increase moving forward per year. For the paving, shimming, chip sealing of paved roads and on-going maintenance. This is an 8.0% increase to move toward keeping up with rising costs. Select Board added an additional \$110,000 to move this line closer to where it needs to be to adequately maintain roads	275,298.00	177,707.99	530,000.00	106,337.68	556,500.00	0.00	26,500.00	5.00
100-4312-393-00	HWY-TREE SERVICES Remove large dead trees @ \$500-\$1,000ea. (120 to cut) Remove large dead trees @ \$500-\$1,000ea. (120 to cut)	11,960.00	9,500.00	10,000.00	16,000.00	10,000.00	0.00	0.00	0.00
100-4312-430-00	HWY-EQUIPMENT REPAIR/MAINT. Repair snowplows, truck engines, & other pieces of equipment. Repair snowplows, truck engines, & other pieces of equipment.	37,490.24	45,610.55	35,000.00	30,593.53	40,000.00	0.00	5,000.00	14.29
100-4312-431-00	HWY-EQUIPMENT REPLACEMENT Replacement of chain saws, shovels, rakes, other small equipment and upkeep. Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	0.00	4,144.68	3,000.00	4,892.11	5,000.00	0.00	2,000.00	66.67
100-4312-440-00	HWY-EQUIPMENT LEASES/CONTRACTS Equipment rental: roller, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator	59,872.66	64,537.98	75,000.00	61,732.61	75,000.00	0.00	0.00	0.00
100-4312-460-00	HWY-ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4312-630-00	HWY-REPAIRS/MAINT. SUPPLIES Mechanic tools and Hoses, belts, filters, tools for shop, etc Mechanic tools and Hoses, belts, filters, tools for shop, etc.	24,992.04	32,957.67	30,000.00	14,073.22	30,000.00	0.00	0.00	0.00
100-4312-630-01	HWY-REPAIRS-POLICE VEHICLES Parts, filters, tires for police cruisers and motorcycles.	3,134.61	3,234.77	4,000.00	2,034.35	4,000.00	0.00	0.00	0.00

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2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4312-632-00	HWY-TIRES/TUBES/CHAINS Tires, repairs, chains for all town trucks & equipment.	7,014.00	19,365.00	12,000.00	10,755.25	12,000.00	0.00	0.00	0.00
100-4312-635-00	HWY-GASOLINE/OIL 20,000 gal diesel X \$5.00/gal = \$100,000 3,500 gal gas X \$4.00/gal = \$14,000 plus engine oil, def fluid, grease etc...	67,372.91	95,664.54	134,000.00	77,673.61	114,000.00	0.00	(20,000.00)	(14.93)
100-4312-680-00	HWY-CULVERTS/CATCH BASINS Routine culvert replacement & damage repairs. Prices of culvert have tripled. Routine culvert replacement & damage repairs. Prices of culvert have tripled.	32,907.32	38,139.42	20,000.00	26,181.55	20,000.00	0.00	0.00	0.00
100-4312-682-00	HWY-SAND Sand for winter months. Sand for winter months.	13,179.70	18,858.11	25,000.00	0.00	25,000.00	0.00	0.00	0.00
100-4312-683-00	HWY-SALT Road salt prices dropped \$2.32 per ton for 2024	86,010.88	136,141.16	137,000.00	82,708.87	130,000.00	0.00	(7,000.00)	(5.11)
100-4312-684-00	HWY-BITUMINOUS PRODUCT Product used for calcium chloride, cold patch for potholes.	12,612.38	11,712.00	20,000.00	10,227.89	20,000.00	0.00	0.00	0.00
100-4312-685-00	HWY-GUARDRAILS Replacement of end units for guardrails.	6,400.00	0.00	6,000.00	6,250.00	6,000.00	0.00	0.00	0.00
100-4312-686-00	HWY-SIGNS/STRIPPING For all signs and painting of crosswalks and lines.	1,868.95	8,683.72	6,000.00	4,267.56	6,000.00	0.00	0.00	0.00
100-4312-690-00	HWY-GENERAL SUPPLIES Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck/shop.	5,908.33	6,576.06	6,500.00	5,058.45	6,500.00	0.00	0.00	0.00
100-4312-690-01	HWY-GRAVEL 5,000 yards crushed gravel & crushed stone for spring mud.	155,664.83	44,169.41	45,000.00	44,527.16	45,000.00	0.00	0.00	0.00
4312 - HIGHWAY AND STREETS		<u>802,556.25</u>	<u>718,070.56</u>	<u>1,101,500.00</u>	<u>503,313.84</u>	<u>1,108,000.00</u>	<u>0.00</u>	<u>6,500.00</u>	<u>0.59</u>
4316 - STREET LIGHTS									
100-4316-410-00	STREETS-LIGHTING \$240/Mo. X 12/Mo. = \$2,880 Cost for 7 street lights. (1) Broad Cove Rd, (3) Cedar St., (1) Emerson Hill Rd, (2) Main St.	2,100.20	2,081.00	2,520.00	2,087.96	2,880.00	0.00	360.00	14.29
4316 - STREET LIGHTS		<u>2,100.20</u>	<u>2,081.00</u>	<u>2,520.00</u>	<u>2,087.96</u>	<u>2,880.00</u>	<u>0.00</u>	<u>360.00</u>	<u>14.29</u>

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title Notes	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4324 - TRANSFER STATION									
100-4324-115-00	TS-FULL TIME WAGES 2 full-time employees -Transfer Station Superintendent -Assistant Manager	104,807.63	107,600.34	115,010.00	94,084.50	119,704.00	0.00	4,694.00	4.08
100-4324-120-00	TS-PART TIME WAGES Hours to perform all necessary tasks varies from week to week and season to season. 3 part-time employees	60,929.43	71,340.07	84,450.00	48,889.34	85,447.00	0.00	997.00	1.18
100-4324-140-00	TS-OVERTIME Includes holiday, training, after hours meetins, m aintneance projects. Operates during holidays and in inclement weather	5,148.24	7,624.32	8,000.00	10,903.65	8,000.00	0.00	0.00	0.00
100-4324-220-00	TS-FICA 6.20% of wages	10,309.52	11,501.14	12,863.00	9,128.20	13,215.00	0.00	352.00	2.74
100-4324-221-00	TS-MEDICARE 1.45% of wages	2,410.93	2,689.75	3,008.00	2,134.81	3,091.00	0.00	83.00	2.76
100-4324-230-00	TS-RETIREMENT 13.53% of full-time wages	13,917.36	16,250.19	16,962.00	14,284.80	17,240.00	0.00	278.00	1.64
100-4324-341-00	TS-TELEPHONE Telephone/Internet/Fax services @ \$167/12mo.= \$2,000.	2,016.48	2,083.43	2,000.00	1,523.69	2,000.00	0.00	0.00	0.00
100-4324-342-00	TS-ALARM Annual alarm monitoring costs. Annual alarm monitoring costs.	952.50	1,030.00	500.00	1,020.00	1,000.00	0.00	500.00	100.00
100-4324-345-00	TS-COMPUTER SERVICES Software to operate the scale and to produce invoices for billable material recieved.	2,976.48	3,274.13	3,300.00	3,438.00	3,600.00	0.00	300.00	9.09
100-4324-410-00	TS-ELECTRICITY Electric service estimate \$10,000	9,952.13	11,197.99	9,500.00	8,807.63	10,000.00	0.00	500.00	5.26
100-4324-416-00	TS-TRASH TRANSPORT & DISPOSAL Contract price increase \$100.15 per ton. Avg. tonnage per year 3,000 - 3,200 x 100.15 = 321,000.00 Estimated \$105,000 paid by haulers.	283,340.84	267,374.07	300,000.00	209,771.80	321,000.00	0.00	21,000.00	7.00
100-4324-418-00	TS-DEMOLITION HAULAGE 68 trips C&D, SSW, Shingles x \$400. = \$27,000 + Fuel surcharges + \$33,000	14,133.62	11,611.88	27,000.00	18,671.62	33,000.00	0.00	6,000.00	22.22
100-4324-419-00	TS-DEMOLITION TIPPING FEES PSCDA up \$2.85 per ton, SSW up \$4.00 per ton, Shingles up \$5.50 per ton over 2023	78,028.31	70,455.30	90,000.00	68,100.18	99,000.00	0.00	9,000.00	10.00

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2024 Operating Budget Include: Expenditures - Department Detail

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	Notes								
100-4324-429-00	TS-EQUIP. MAINT./REPAIRS Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maintenance, etc	20,969.01	27,588.45	25,000.00	14,585.60	25,000.00	0.00	0.00	0.00
100-4324-430-00	TS-BUILDING REPAIRS Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular	16,516.67	12,701.29	15,000.00	11,312.23	15,000.00	0.00	0.00	0.00
100-4324-440-00	TS-EQUIPMENT RENTAL/CONTRACTS Screen for compost Electronic disposal Tires transported separately	23,448.99	22,374.83	25,000.00	30,967.04	25,000.00	0.00	0.00	0.00
100-4324-530-00	TS-TRAVEL/MEALS Mileage at IRS rate for employees to use personal vehicle for Town busins to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc	168.00	169.07	500.00	392.50	500.00	0.00	0.00	0.00
100-4324-540-00	TS-CONFERENCES/TRAINING NRRRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	467.00	1,167.98	1,800.00	1,596.96	1,800.00	0.00	0.00	0.00
100-4324-620-00	TS-OFFICE SUPPLIES Supplies: cartridges/paper/envelopes, etc.	638.88	1,993.62	600.00	2,141.58	600.00	0.00	0.00	0.00
100-4324-635-00	TS-GASOLINE/OIL 1,600 gal of Diesel(\$6.00) + gasoline, engine & hydraulic oils.	6,037.16	9,291.37	9,800.00	5,351.92	9,800.00	0.00	0.00	0.00
100-4324-681-00	TS-UNIFORMS/SAFETY EQUIPMENT Uniform allowance/safety equipment (boots).	2,610.94	2,059.45	3,000.00	1,221.89	3,000.00	0.00	0.00	0.00
100-4324-690-00	TS-SUPPLIES/NEW EQUIPMENT Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, etc.	5,827.57	6,117.30	8,000.00	5,924.98	8,000.00	0.00	0.00	0.00
4324 - TRANSFER STATION		665,607.69	667,495.97	761,293.00	564,252.92	804,997.00	0.00	43,704.00	5.74
4325 - SOLID WASTE CLEANUP									
100-4325-390-00	SW-ENGINEERING FEES Nobis Contract for addressing NHDES requirements. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Additional testing for PFAS will continue. TOTAL = \$42,000.	43,693.08	47,640.00	42,000.00	35,674.97	42,000.00	0.00	0.00	0.00
100-4325-391-00	SW-PROF. SERVICES (LAGOONS) Engineering for the Transfer Station Lagoon Cleanup Assumes the remaining 2023 amount is encumbered.	0.00	0.00	150,000.00	11,226.55	60,000.00	0.00	(90,000.00)	(60.00)

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100-4325-419-00	SW-HAZARDOUS WASTE DAY <small>Cost for Hopkinton at annual event held in Henniker.</small>	16,772.46	8,500.00	8,500.00	0.00	15,000.00	0.00	6,500.00	76.47
4325 - SOLID WASTE CLEANUP		60,465.54	56,140.00	200,500.00	46,901.52	117,000.00	0.00	(83,500.00)	(41.65)
4327 - COMMUNITY WELL									
100-4327-115-00	COMMUNITY WELL-WAGES <small>4hrs/wk x 52wks x \$37.00/hr = \$7,696</small>	8,261.17	8,450.33	11,145.00	7,891.83	7,696.00	0.00	(3,449.00)	(30.95)
100-4327-220-00	COMMUNITY WELL-FICA <small>6.20% of wages</small>	450.22	214.62	691.00	0.00	477.00	0.00	(214.00)	(30.97)
100-4327-221-00	COMMUNITY WELL-MEDICARE <small>1.45% of wages</small>	105.32	50.19	162.00	0.00	112.00	0.00	(50.00)	(30.86)
100-4327-230-00	COMMUNITY WELL-RETIREMENT <small>13.53% of full-time wages</small>	935.91	0.00	1,537.00	0.00	1,041.00	0.00	(496.00)	(32.27)
100-4327-390-00	COMMUNITY WELL-PROF. SERVICES <small>Contract with private service for license and coverage</small>	2,716.24	1,799.62	2,700.00	495.71	2,700.00	0.00	0.00	0.00
100-4327-410-00	COMMUNITY WELL-ELECTRICITY <small>Electricity for pumps & electric heat for the winter months.</small>	1,894.65	1,446.32	2,500.00	1,607.13	2,500.00	0.00	0.00	0.00
100-4327-411-00	COMMUNITY WELL-PROPANE <small>Propane for backup generator only.</small>	244.99	0.00	500.00	0.00	500.00	0.00	0.00	0.00
100-4327-431-00	COMMUNITY WELL-MAINT. <small>Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.</small>	2,469.10	8.23	2,500.00	0.00	2,500.00	0.00	0.00	0.00
100-4327-690-00	COMMUNITY WELL-SUPPLIES <small>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.</small>	2,085.25	1,506.85	2,500.00	241.91	2,500.00	0.00	0.00	0.00
4327 - COMMUNITY WELL		19,162.85	13,476.16	24,235.00	10,236.58	20,026.00	0.00	(4,209.00)	(17.37)
4411 - HEALTH ADMINISTRATION									
100-4411-110-00	AC-ANIMAL CONTROL OFFICER SALARY <small>Animal Control Officer paid a \$500/mo. stipend</small>	6,000.00	6,000.00	6,000.00	5,000.00	6,000.00	0.00	0.00	0.00
100-4411-220-00	AC-FICA <small>6.20% of wages</small>	372.00	372.00	372.00	310.00	372.00	0.00	0.00	0.00

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100-4411-221-00	AC-MEDICARE 1.45% of wages	87.00	87.00	87.00	72.50	87.00	0.00	0.00	0.00
4411 - HEALTH ADMINISTRATION		<u>6,459.00</u>	<u>6,459.00</u>	<u>6,459.00</u>	<u>5,382.50</u>	<u>6,459.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
4415 - HEALTH AGENCIES AND HOSPITALS									
100-4415-392-00	CAP-COMMUNITY ACTION PROGRAM <small>This group provides transportation, meals-on-wheels, commodity food, fuel & electric assistance, ERAP funds and WIC to Hopkinton residents. Assistance in most recent year equals \$243,206.92 to Hopkinton residents (see letter from Director of Energy and Area Resource Centers to Select Board dated 10/16/2023.)</small>	5,900.00	5,900.00	5,900.00	5,900.00	6,000.00	0.00	100.00	1.69
4415 - HEALTH AGENCIES AND HOSPITALS		<u>5,900.00</u>	<u>5,900.00</u>	<u>5,900.00</u>	<u>5,900.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>100.00</u>	<u>1.69</u>
4441 - WELFARE: ADMINISTRATON									
100-4441-120-00	WEL-HUMAN SERVICES DIRECTOR 30hrs/wk x 52wks x \$27.56 = \$42,994	11,250.00	40,056.00	42,391.00	34,189.70	42,994.00	0.00	603.00	1.42
100-4441-220-00	WEL-FICA 6.20% of wages	3,218.71	2,514.40	2,628.00	2,119.70	2,666.00	0.00	38.00	1.45
100-4441-221-00	WEL-MEDICARE 1.45% of wages	752.76	588.15	615.00	495.82	623.00	0.00	8.00	1.30
100-4441-341-00	WEL-TELEPHONE Landline \$35x12=\$420+Cell \$45x12=\$540=\$960 Total	1,201.96	926.15	960.00	676.70	960.00	0.00	0.00	0.00
100-4441-530-00	WEL-TRAVEL/MEALS Includes: mileage at IRS rate to meetings, conferences, trainings, educational opportunities, house calls to clients and appointments at other agencies/businesses, as needed to perform duties of the office.	1,061.79	889.27	1,500.00	535.15	1,000.00	0.00	(500.00)	(33.33)
100-4441-540-00	WEL-CONFERENCES/TRAINING NHLWAA Dues \$30 & Conferences (2) \$200 +\$30 =\$230 & NHLAA meetings/(4x \$15) \$60. TOTAL \$290. All other trainings/education paid for by HS Coordinator.	315.00	120.00	290.00	189.67	290.00	0.00	0.00	0.00
4441 - WELFARE: ADMINISTRATON		<u>17,800.22</u>	<u>45,093.97</u>	<u>48,384.00</u>	<u>38,206.74</u>	<u>48,533.00</u>	<u>0.00</u>	<u>149.00</u>	<u>0.31</u>
4445 - VENDOR PAYMENTS									
100-4445-390-00	WEL-VENDOR PYMTS General assistance payments are made directly to vendors on behalf of eligible clients. Payments for assistance may be made for housing, utilities, fuel, food, or medical costs. Rents are increasing as landlords take advantage of the shortage of available housing. We are fortunate, thanks to our generous donors, to have donation accounts to cover some fuel expenses & other unexpected costs.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4445-390-01	WEL-VENDOR PYMTS-FOOD	348.05	2,605.80	2,500.00	0.00	1,000.00	0.00	(1,500.00)	(60.00)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4445-390-02	WEL-VENDOR PYMTS-HOUSING CAP ERAP assistance continued to be provided during the first quarter of 2023 (CAP's Hopkinton Summary of Services values Housing Assistance for a full year at \$77,949.31).New department budget reflects 5 year Human Service Department average amount distributed on behalf of client residents. Rents continue to climb and rise at a high percentage year over year in our community.	43,864.84	14,693.25	45,000.00	13,558.26	40,000.00	0.00	(5,000.00)	(11.11)
100-4445-390-03	WEL-VENDOR PYMTS-HEATING FUEL Year over year average is \$4,674.82	2,398.27	6,210.21	5,000.00	3,161.71	5,000.00	0.00	0.00	0.00
100-4445-390-06	WEL-VENDOR PYMTS-ELECTRICITY Projected 2023 year end is \$2,826.96 Year over year average is \$2,658.26	3,156.80	3,046.56	5,500.00	2,120.22	3,000.00	0.00	(2,500.00)	(45.45)
100-4445-390-10	WEL-VENDOR PYMTS-OTHER Year end projection is \$677.06 Year over year average is \$658.52, with a high of \$921.39 occuring in 2022.	253.14	921.39	2,000.00	594.42	1,000.00	0.00	(1,000.00)	(50.00)
4445 - VENDOR PAYMENTS		50,021.10	27,477.21	60,000.00	19,434.61	50,000.00	0.00	(10,000.00)	(16.67)
4520 - RECREATION									
100-4520-110-00	REC-DIRECTOR'S SALARY Salary for the position	59,066.24	61,462.47	64,721.00	52,096.97	65,646.00	0.00	925.00	1.43
100-4520-116-00	REC-KIMBALL POND WAGES Pond Directo - \$16.50/hr x 40hrs/wk x 9wks=\$5940 Lifeguards - 2 WSI lifeguards - \$14.00/hr x 30hrs/wk x 9wks = \$7560 Ligeguards - 3 lifeguards - \$12.00/hr x 40hrs/wk x 9wks = \$12,960 TOTAL = \$26,460	14,181.07	18,588.13	28,980.00	21,986.25	26,460.00	0.00	(2,520.00)	(8.70)
100-4520-130-00	REC-PART TIME WAGES Clearing ice for skating 40hrs x \$15.00/hr = \$600.00	2,962.37	1,334.48	600.00	191.85	600.00	0.00	0.00	0.00
100-4520-140-00	REC-OVERTIME	0.00	1,105.13	0.00	856.51	1,000.00	0.00	1,000.00	0.00
100-4520-220-00	REC-FICA 6.20% of wages	4,605.27	5,508.26	5,840.00	4,997.15	5,904.00	0.00	64.00	1.10
100-4520-221-00	REC-MEDICARE 1.45% of wages	1,077.04	1,288.29	1,366.00	1,168.72	1,381.00	0.00	15.00	1.10
100-4520-230-00	REC-RETIREMENT 13.53% of wages	7,519.92	8,641.62	8,926.00	7,204.39	8,882.00	0.00	(44.00)	(0.49)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4520-341-00	REC-TELEPHONE Slusser Center Telephone/Internet - \$300/mo X 12mo = \$3,600 Summer Camp Cell phone: \$42.00/mo X 4 mo.= \$168 Total = \$3,768	3,829.73	3,494.02	3,768.00	2,959.65	3,768.00	0.00	0.00	0.00
100-4520-390-00	REC-CRIMINAL RECORD CHECKS Background checks-4 employees x \$50.00=\$200.00.	0.00	237.50	300.00	96.50	200.00	0.00	(100.00)	(33.33)
100-4520-440-00	REC-EQUIP. LEASES/CONTRACTS This line covers the port-pottie rental & hood cleaning: Pond: \$319.50/mo X 2 mo = \$639 Cabins: \$199.50/mo X 12 mo = \$2,394 Bandstand: 199.50/mo X 7 mo + extra cleaning = \$2000 TOTAL = \$5,033 hood cleaning=\$650	3,872.70	4,056.70	5,683.00	3,640.70	5,683.00	0.00	0.00	0.00
100-4520-530-00	REC-TRAVEL/MEALS IRS reimbursement rate for employees and volunteers to use personal vehicle to attend trainings, seminars, & purchases for town business. Meals per Personnel Policy.	1,003.52	1,021.82	1,000.00	424.44	1,000.00	0.00	0.00	0.00
100-4520-540-00	REC-CONFERENCES/TRAINING Lifeguard training = \$2,000. 2020: Lifeguard training removed due to COVID.	1,935.00	725.00	2,000.00	2,695.00	2,000.00	0.00	0.00	0.00
100-4520-560-00	REC-DUES/SUBSCRIPTIONS Subscriptions: Newspapers \$300 ASCAP \$375 NHRPA \$75 Sam's Club \$150 TOTAL=\$900	432.00	650.25	900.00	654.00	900.00	0.00	0.00	0.00
100-4520-620-00	REC-OFFICE SUPPLIES General office supplies.	1,131.37	1,270.30	1,200.00	855.20	1,200.00	0.00	0.00	0.00
100-4520-621-00	REC-COPIER MAINTENANCE Annual maint contract/toner for copier. NEW COPIER \$98.63/mo. X 12 mo. = 1,184 Color Copies = \$116 TOTAL = \$1,300	635.61	667.40	700.00	990.16	1,300.00	0.00	600.00	85.71
100-4520-625-00	REC-POSTAGE Postage for mailings.	27.53	32.76	500.00	45.24	200.00	0.00	(300.00)	(60.00)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4520-630-00	REC-FIELD MATERIALS <small>Doggie bags: \$200.</small>	24.00	38.78	400.00	0.00	200.00	0.00	(200.00)	(50.00)
100-4520-635-00	REC-KIMBALL POND EXP-TESTING <small>Water Safety testing \$60+First Aid \$90=\$150.</small>	56.00	84.00	150.00	165.94	150.00	0.00	0.00	0.00
100-4520-680-00	REC-SPECIAL EVENTS	0.00	0.00	2,000.00	0.00	0.00	0.00	(2,000.00)	(100.00)
4520 - RECREATION		102,359.37	110,206.91	129,034.00	101,028.67	126,474.00	0.00	(2,560.00)	(1.98)
4521 - BUILDINGS & GROUNDS									
100-4521-430-00	B&G-EQUIP. REPAIRS/MAINT. <small>Repair Kubota, mower blades, belts, tires, weed wackers, hoses, etc Repair Kubota, mower blades, belts, tires, weed wackers, hoses,</small>	6,318.88	3,499.76	4,500.00	2,412.42	4,500.00	0.00	0.00	0.00
100-4521-431-00	B&G-GROUNDS MAINTENANCE <small>Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material</small>	24,828.68	26,311.95	27,000.00	20,417.45	27,000.00	0.00	0.00	0.00
100-4521-440-00	B&G-EQUIPMENT LEASES/CONTRACTS <small>Fire alarm monitoring /inspections sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services/pressure wash PS/SC/FD/SC & hood cleaning.</small>	15,285.60	17,648.95	22,000.00	22,496.54	23,500.00	0.00	1,500.00	6.82
100-4521-612-00	B&G-NEW EQUIPMENT <small>Push mowers, string trimmers, drop spreaders, aerator teeth. Push mowers, string trimmers, drop spreaders, aerator teeth.</small>	1,237.74	5,464.07	5,000.00	5,494.90	5,000.00	0.00	0.00	0.00
100-4521-645-00	B&G-DAM MAINTENANCE <small>DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam D</small>	800.00	1,550.00	800.00	0.00	800.00	0.00	0.00	0.00
4521 - BUILDINGS & GROUNDS		48,470.90	54,474.73	59,300.00	50,821.31	60,800.00	0.00	1,500.00	2.53
4550 - LIBRARY									
100-4550-110-00	LIB-DIRECTOR'S SALARY <small>Wages attributed to the position</small>	67,010.16	68,868.96	72,614.00	59,672.17	72,614.00	0.00	0.00	0.00
100-4550-115-00	LIB-REFERENCE LIBRARIAN <small>Wages attributed to the position</small>	50,020.52	52,112.70	57,553.00	46,904.23	57,553.00	0.00	0.00	0.00
100-4550-120-00	LIB-PART TIME WAGES	69,746.91	84,085.97	95,888.00	67,575.67	95,888.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4550-220-00	LIB-FICA Social security cost for employees 6.20%	11,042.73	12,110.21	14,015.00	10,621.59	14,015.00	0.00	0.00	0.00
100-4550-221-00	LIB-MEDICARE Medicare cost for employees 1.45%	2,582.65	2,832.20	3,278.00	2,484.05	3,278.00	0.00	0.00	0.00
100-4550-230-00	LIB-RETIREMENT 14.06%-13.53% of fulltime wages	14,877.37	17,010.08	17,950.00	14,070.71	17,950.00	0.00	0.00	0.00
100-4550-341-00	LIB-TELEPHONE Telephone - 257x12=3084 Internet - 109x12=1308	4,048.25	4,729.66	4,392.00	3,023.13	4,392.00	0.00	0.00	0.00
100-4550-345-00	LIB-COMPUTER SERVICES Online catalog contract w/Biblionix/offsite hosting of catalog=\$3200 Network/computer support w/Computech for public and staff computers, wireless & servers= ~\$3500	5,189.19	6,464.00	6,300.00	5,668.75	6,700.00	0.00	400.00	6.35
100-4550-410-00	LIB-ELECTRICITY Rate increased from 2022 2023: 1750x12=\$21,000. Based on 2023 costs.	12,061.96	13,972.19	13,200.00	15,176.33	21,000.00	0.00	7,800.00	59.09
100-4550-411-00	LIB-HEAT/OIL 4750galx\$4.00/gal=19000	6,740.34	12,083.20	19,000.00	9,822.06	19,000.00	0.00	0.00	0.00
100-4550-420-00	LIB-TOWN WATER/SEWER Water/Sewer based on prior year. Water/Sewer based on prior year.	557.17	584.00	600.00	584.00	600.00	0.00	0.00	0.00
100-4550-421-00	LIB-CLEANING SERVICES \$1153/mo	12,290.00	11,940.00	11,940.00	10,424.00	13,836.00	0.00	1,896.00	15.88
100-4550-430-00	LIB-EQUIP. REPAIRS/MAINT. HVAC= \$2575 (half of \$5150 preventative maint. contract. Balance to be paid by other library resources) Sprinkler/alarm maint. = \$2500 Fire Extinguishers = \$70 Pest control = \$1056 (\$50 increase) Misc. repairs = \$1349	4,538.76	8,494.79	7,500.00	9,000.89	7,550.00	0.00	50.00	0.67
100-4550-530-00	LIB-TRAVEL/MEALS Mileage reimbursement at IRS rate for business travel. Pays for meals during business-related travel at established rates outlined in Personnel policy. NOTE: This has been underspent due to Covid but we expect to use fully in year ahead.	25.93	135.00	400.00	59.53	400.00	0.00	0.00	0.00
100-4550-540-00	LIB-CONFERENCES/TRAINING NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 American Library Association (membership/conference)= \$550 Misc. educational tranings = \$200 Co-op = \$50	1,353.56	689.43	1,235.00	715.00	1,265.00	0.00	30.00	2.43

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
	Notes								
100-4550-557-00	LIB-PROGRAM EXPENSES Performers/speakers throughout the year. Foundation & Friends assist with cost.	75.58	50.12	50.00	75.64	50.00	0.00	0.00	0.00
100-4550-613-00	LIB-TRUSTEES EXPENSES Trustee expenses/NH Library Trustee Assoc Membership.	0.00	180.00	180.00	180.00	180.00	0.00	0.00	0.00
100-4550-620-00	LIB-OFFICE/COPIER SUPPLIES Copier expenses are paid mostly through Revenue Generating Funds	849.64	0.00	50.00	41.16	50.00	0.00	0.00	0.00
100-4550-625-00	LIB-POSTAGE PO Box rental/correspondence= \$130 Misc. mailing items= \$40	185.00	198.00	170.00	141.58	170.00	0.00	0.00	0.00
100-4550-640-00	LIB-CUSTODIAL SUPPLIES Cleaning products = \$50 Paper supplies = \$225 Misc. = \$50	419.02	271.48	325.00	205.91	325.00	0.00	0.00	0.00
100-4550-670-00	LIB-SUBSCRIPTIONS/BOOKS/VIDEOS C Cover costs of books/movies/audiobooks/online services/subscriptions. NOTE: this line has not increased in over 10 years.We have seen a 3 to 7% increase in book costs in the last year alone.	31,126.18	29,159.41	29,000.00	22,183.01	30,000.00	0.00	1,000.00	3.45
100-4550-741-00	LIB-OFFICE EQUIPMENT/COMPUTERS Replacement of office equipment and computer systems updates	1,528.51	1,280.43	1,500.00	1,308.54	1,500.00	0.00	0.00	0.00
100-4550-750-00	LIB-FURNITURE/FIXTURES New and replacement furniture and fixture costs.	471.49	427.72	500.00	0.00	500.00	0.00	0.00	0.00
100-4550-810-00	LIB-REVENUE GENERATING FUNDS Per NH RSA	13,848.46	14,880.52	15,000.00	7,436.28	15,000.00	0.00	0.00	0.00
4550 - LIBRARY		<u>310,589.38</u>	<u>342,560.07</u>	<u>372,640.00</u>	<u>287,374.23</u>	<u>383,816.00</u>	<u>0.00</u>	<u>11,176.00</u>	<u>3.00</u>
4583 - PATRIOTIC PURPOSES									
100-4583-611-00	CEL-PATRIOTIC PURPOSES-FLAGS Band for Memorial Day = \$300	0.00	300.00	300.00	300.00	300.00	0.00	0.00	0.00
100-4583-612-00	CEL-BAND CONCERTS Summer Concerts w/Hopkinton Town Band=\$2,700	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	0.00	0.00	0.00
4583 - PATRIOTIC PURPOSES		<u>2,700.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
4611 - CONSERVATION									
100-4611-690-00	CONSERVATION COMMISSION	0.00	0.00	1.00	0.00	5.00	0.00	4.00	400.00
4611 - CONSERVATION		<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>	<u>4.00</u>	<u>400.00</u>

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4652 - ECONOMIC DEVELOPMENT									
100-4652-120-00	ECONOMIC DEV.-DIRECTOR <i>Half time position Half of costs reimbursed by the TIF District</i>	4,303.75	20,307.72	46,200.00	37,188.36	46,860.00	0.00	660.00	1.43
100-4652-220-00	ECONOMIC DEV-SOC SEC <i>6.20% of wages</i>	0.00	2,549.08	2,864.00	2,305.62	2,905.00	0.00	41.00	1.43
100-4652-221-00	ECONOMIC DEV-MEDICARE <i>1.45% of wages</i>	0.00	596.20	670.00	539.20	679.00	0.00	9.00	1.34
100-4652-390-00	ECONOMIC DEV.-PROFESSIONAL SERVICES	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
100-4652-391-00	ECONOMIC DEV.-CHAMBER COMMERCE <i>No longer a Contoocook Chamber</i>	250.00	349.00	349.00	0.00	0.00	0.00	(349.00)	(100.00)
100-4652-540-00	ECONOMIC DEV.-CONFERENCES TRAININGS & WORKSHOPS <i>To attend training events</i>	0.00	0.00	0.00	0.00	350.00	0.00	350.00	0.00
100-4652-555-00	ECONOMIC DEV.-COMMUNITY RELATIONS & OUTREACH <i>Printed materials, support for community events. Select Board decreased by \$500</i>	2,000.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
4652 - ECONOMIC DEVELOPMENT		5,602.45	25,802.00	52,583.00	40,033.18	53,294.00	0.00	711.00	1.35
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES									
100-4711-983-01	L.T. BOND-OPEN SPACE #2-05B <i>Principal payment for Open Space Bond Last payment is in 2025</i>	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00	0.00
100-4711-983-07	L.T. BOND-HWY GARAGE #7 <i>Principal on Highway garage bond. Last payment is in 2023.</i>	53,056.60	53,056.60	53,057.00	53,056.60	0.00	0.00	(53,057.00)	(100.00)
100-4711-983-08	L.T. BOND-FIRE STATION #8 <i>Refinanced in 2021</i>	192,119.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-09	L.T. BOND-ROAD/CULVERT #9 WA3 2016 <i>Refinanced in 2021</i>	205,055.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4711-983-10	L.T. BOND-ROAD/CULVERT #10 WA3 2020 <i>Payment for 2020 road bond and fire station refinance. Last payment in 2031.</i>	0.00	495,500.00	515,000.00	515,000.00	535,000.00	0.00	20,000.00	3.88
100-4711-983-11	L.T. BOND - HOUSTON BARN WA4 2022 <i>Last Payment 2/2033</i>	0.00	0.00	32,000.00	10,809.75	22,387.56	0.00	(9,612.44)	(30.04)

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <small>Notes</small>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
100-4711-983-12	L.T BOND - ROAD BOND 2023 WA3 2023 Payment for Road Bond Final payment 2033	0.00	0.00	0.00	0.00	181,137.00	0.00	181,137.00	0.00
4711 - DEBT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		170,231.69	568,556.60	620,057.00	598,866.35	758,524.56	0.00	138,467.56	22.33
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES									
100-4721-983-01	L.T. BOND-OPEN SPACE-INTEREST #2 "Interest payment on Open Space bond. Last payment in 2025."	3,360.00	2,510.00	2,250.00	2,250.00	1,375.00	0.00	(875.00)	(38.89)
100-4721-983-07	L.T. BOND-HWY GARAGE-INTEREST #7 Interest on highway garage bond. Last payment in 2023.	3,504.62	2,306.02	1,172.00	1,110.67	0.00	0.00	(1,172.00)	(100.00)
100-4721-983-08	L.T. BOND-FIRE STATION-INTEREST #8 Refinanced 2021	60,285.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-09	L.T. BOND-ROAD/CULVERT-INTEREST #9 Refinanced 2021.	58,165.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4721-983-10	L.T. BOND-ROAD/CULVERT-INTEREST #10 Interest on 2020 road bond and fire station refinance (.76%) Last payment in 2031.	37,278.91	192,570.25	166,803.00	166,802.50	140,028.00	0.00	(26,775.00)	(16.05)
100-4721-983-11	L.T. BOND - HOUSTON BARN INTEREST Houston Barn Interest	0.00	0.00	2,720.00	0.00	12,015.94	0.00	9,295.94	341.76
100-4721-983-12	L.T. BON-ROD BOND 2023 INTEREST Interest payment for 2023 Road Bond Final payment 2033	0.00	0.00	0.00	0.00	93,920.00	0.00	93,920.00	0.00
4721 - DEBT INTEREST - LONG-TERM BONDS AND NOTES		162,595.32	197,386.27	172,945.00	170,163.17	247,338.94	0.00	74,393.94	43.02
4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)									
100-4723-902-00	TAN-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100-4723-980-00	TAN-INTEREST Place holder if there is a need for a TAN.	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00
4723 - DEBT INTEREST REVENUE ANTICIPATION NOTES (TAN)		0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00
100 - GENERAL FUND		7,444,609.56	7,804,987.55	8,933,702.00	6,690,437.95	9,593,875.50	0.00	660,173.50	7.39
200 - SEWER FUND									

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title <i>Notes</i>	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
4326 - SEWAGE COLLECTION AND DISPOSAL									
200-4326-115-00	SEWER-FULL TIME WAGES <i>Wages for the position</i>	71,720.17	73,716.81	77,727.00	61,706.82	78,749.00	0.00	1,022.00	1.31
200-4326-140-00	SEWER-OVERTIME <i>Overtime due to emergencies</i>	12,840.17	15,864.09	0.00	7,440.35	1,000.00	0.00	1,000.00	0.00
200-4326-220-00	SEWER-FICA <i>6.20% of wages</i>	5,060.04	5,671.16	5,337.00	4,655.41	4,944.00	0.00	(393.00)	(7.36)
200-4326-221-00	SEWER-MEDICARE <i>1.45% of wages</i>	1,183.38	1,326.31	1,248.00	1,088.77	1,156.00	0.00	(92.00)	(7.37)
200-4326-230-00	SEWER-RETIREMENT <i>13.53% of full-time wages</i>	10,772.62	13,273.09	11,873.00	8,061.33	10,790.00	0.00	(1,083.00)	(9.12)
200-4326-341-00	SEWER-TELEPHONE <i>Telephone and Internet at the Wastewater Treatment Facility</i>	2,569.22	2,541.21	2,300.00	2,069.88	2,300.00	0.00	0.00	0.00
200-4326-390-00	SEWER-PROFESSIONAL SERVICES <i>Hire professionals to fix equipment - emergency line repairs</i>	21,040.12	37,437.41	35,000.00	8,041.70	35,000.00	0.00	0.00	0.00
200-4326-391-00	SEWER-TESTING-EA AN <i>Lab work done by EAI - Toxicity testing.</i>	17,508.00	17,126.58	19,000.00	6,746.00	19,000.00	0.00	0.00	0.00
200-4326-410-00	SEWER-ELECTRICITY <i>Lagoon oxygen increase demand requires electricity</i>	21,135.22	21,976.95	21,600.00	25,773.09	21,600.00	0.00	0.00	0.00
200-4326-411-00	SEWER-HEAT/OIL <i>750 gal. X \$3.00/gal = \$2,250</i>	1,362.21	2,134.30	2,250.00	1,735.92	2,250.00	0.00	0.00	0.00
200-4326-431-00	SEWER-BUILDING REPAIRS/MAINT. <i>Minor/major repairs on pumps, backup generators, etc...</i>	296.01	448.58	4,000.00	179.30	4,000.00	0.00	0.00	0.00
200-4326-440-00	SEWER-RENTALS/LEASES <i>For emergency compressors/pumps/monitoring pump station.</i>	0.00	405.85	2,000.00	0.00	2,000.00	0.00	0.00	0.00
200-4326-460-00	SEWER-ENGINEERING <i>to procure an engineering firm to map out upgrades and future expansion of the sewer system.</i>	0.00	0.00	50,000.00	23,248.50	50,000.00	0.00	0.00	0.00
200-4326-530-00	SEWER-TRAVEL/MEALS <i>mileage reimbursement for travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to</i>	240.80	342.34	700.00	1,345.38	700.00	0.00	0.00	0.00
200-4326-540-00	SEWER-CONFERENCES/TRAINING <i>training Classes, license renewals. NHWPCA dues.</i>	528.00	411.93	400.00	780.56	400.00	0.00	0.00	0.00
200-4326-600-00	SEWER-REPLACE EQUIPMENT <i>Blowersm pumps, chlorine pumps, lab equipment.</i>	4,218.48	2,733.90	5,000.00	7,314.88	5,000.00	0.00	0.00	0.00

Budget Line Item Report - DEPARTMENT - W

2024 Operating Budget Include: Expenditures - Department Detail

Account #	Account Title	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Depart.	2024 Select	\$ Change	% Change
.	Notes								
200-4326-610-00	SEWER-MATERIALS <i>Lab supplies for testing. Items for pland and pump station maintenance.</i>	950.06	779.84	2,000.00	570.44	2,000.00	0.00	0.00	0.00
200-4326-611-00	SEWER-CHEMICAL SUPPLIES <i>750 gal X \$2.00/gal = \$1,500</i>	2,392.70	858.11	1,500.00	3,972.66	1,500.00	0.00	0.00	0.00
200-4326-620-00	SEWER-OFFICE SUPPLIES <i>Supplies: ink cartridges, paper, envelopes, etc...</i>	2,377.16	172.99	600.00	205.45	600.00	0.00	0.00	0.00
200-4326-681-00	SEWER-UNIFORMS/SAFETY <i>Clothing stipend/safety equipment/boots.</i>	1,499.99	101.13	1,000.00	0.00	1,000.00	0.00	0.00	0.00
200-4326-690-01	SEWER-DAM REGISTRATION <i>State of NH annual fee \$750.</i>	750.00	0.00	750.00	0.00	750.00	0.00	0.00	0.00
200-4326-810-00	SEWER - GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4326 - SEWAGE COLLECTION AND DISPOSAL		<u>178,444.35</u>	<u>197,322.58</u>	<u>244,285.00</u>	<u>164,936.44</u>	<u>244,739.00</u>	<u>0.00</u>	<u>454.00</u>	<u>0.19</u>
200 - SEWER FUND		<u>178,444.35</u>	<u>197,322.58</u>	<u>244,285.00</u>	<u>164,936.44</u>	<u>244,739.00</u>	<u>0.00</u>	<u>454.00</u>	<u>0.19</u>
		<u>7,623,053.91</u>	<u>8,002,310.13</u>	<u>9,177,987.00</u>	<u>6,855,374.39</u>	<u>9,838,614.50</u>	<u>0.00</u>	<u>660,627.50</u>	<u>7.20</u>

Town of Hopkinton - Capital Reserve/Maintenance Trust Funds Review
10/3/2023

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

Town of Hopkinton - Capital Reserve/Maintenance Trust Funds Review
10/3/2023

		2023	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
	Public Works Vehicle & Equipmt. CRF	Expended	Allocated																				
64	Public Works Vehicle & Equipmt. CRF																						
65	Proposed Appropriation	220,000		260,000	310,000	250,000	300,000	300,000	325,000	325,000	350,000	380,000	380,000	380,000	355,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
66	Road Grader (2017)											(435,000)								(350,000)			
67	Loader (2020)									(260,000)													
68	Backhoe (2021)										(182,000)										(244,600)		
69	3500 Pickup Truck (2015) #1				(70,000)										(94,074)								
70	F-550 Sm Dump Truck (2013) #2	72,825	(52,175)										(168,000)	-									(225,800)
71	F-550 Sm Dump Truck (2014) #3			(129,000)										(173,029)									
72	10-Wheel Dump Truck (2022) #4											(315,820)										(437,170)	
73	10 Wheel Dump Truck (2018) #5							(280,600)									(377,106)						
74	6-Wheel Dump Truck (2013) #6			(200,000)										(268,783)									
75	550 Sm Dump Truck (2021) #7										(159,000)											(213,217)	
76	F-350 Sm Dump Truck (2019) #8								(135,000)									-	(181,500)				
77	10-Wheel Dump Truck (2015) #10				(257,000)										(335,000)								
78	Pickup-Sewer Dept (2020)									(80,500)													
79	Maintenance Van (2019)								(52,000)										(67,600)				
80	F-150 Pickup Truck (2013)							(50,000)															(77,900)
81	Vibratory Roller																						
82	Heavy Equipment Trailer					(40,000)																	
83	Sidewalk Maintainer (2017)						(100,000)										(130,000)						
84	Chipper						(20,000)																
85	Ferris Zero Turn Mower (2014)			(20,000)					(23,000)					(26,450)						(30,418)			
86	4x4 Mower/Snowblower-Kubota				(40,000)										(52,000)								-
87	Mihindra (2015)											(52,000)											(78,000)
88	Field Maintainer -NEW					(45,000)																	
89	Year End Balance	200,784	148,609	59,609	2,609	167,609	347,609	317,009	432,009	416,509	425,509	2,689	214,689	126,427	353	300,353	470,353	393,247	413,730	259,080	101,263	43,910	97,563
90																							
91	Road and Bridge CRF																						
92	Proposed Appropriation	-		400,000	400,000	400,000	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	750,000	750,000	750,000
93	Briar Hill #2																						
94	Rowell Bridge Decking																						
95	Culvert Replacement						(350,000)																
96	Yearly Road Project			(400,000)	(400,000)	(400,000)	(100,000)	(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)	(750,000)	(750,000)	(750,000)
97																							
98	Year End Balance	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236	17,236
99																							
100	Dam Maintenance CRF																						
101	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
102	Kimball Lake Dam				(58,000)																		
103	Year End Balance	61,976	61,976	61,976	3,976	3,976	3,976	3,976	3,976	13,976	23,976	33,976	43,976	53,976	63,976	73,976	83,976	93,976	103,976	113,976	123,976	123,976	123,976
104																							
105	Sludge Removal/Sewer Equip. CRF																						
106	Proposed Appropriation	25,000		55,000	200,000	180,000	150,000	140,000	140,000	130,000	130,000	130,000	130,000	130,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
107	Engineering		(100,000)																				
108	Sludge Removal (BOND)(\$1,000,000)				(150,000)	(145,000)	(140,000)	(135,000)	(130,000)	(125,000)	(120,000)	(115,000)	(110,000)	(105,000)									
109	Generator Replacement - WWTP			(70,000)																			
110	Generator Replacement - Pump Station				(75,000)																		
111	WWTF System Automation			(50,000)																			
112	Pump Station Upgrade					(2,000,000)																	
113	Sewer Plant Upgrade (BOND)(\$3,000,000)																						
114	Equipment Replacement	11,827		(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,360)	(12,731)	(13,113)	(13,506)	(13,911)	(14,329)	(14,758)	(15,201)	(15,657)	(16,127)	(16,611)	(17,109)	(17,622)	(18,151)	
115	TOTAL	104,804	4,804	(33,764)	(70,764)	(2,047,764)	(2,049,764)	(2,056,764)	(2,059,124)	(2,066,855)	(2,069,968)	(2,068,474)	(2,062,385)	(2,051,714)	(1,966,472)	(1,881,673)	(1,797,331)	(1,713,458)	(1,630,068)	(1,547,177)	(1,464,800)	(1,382,951)	(1,282,951)
116	PAID BY USER FEES			35,000	70,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
117	GRANTS																						
118	Year End Balance			1,236	(764)	(1,972,764)	(1,974,764)	(1,981,764)	(1,984,124)	(1,991,855)	(1,994,968)	(1,993,474)	(1,987,385)	(1,976,714)	(1,891,472)	(1,806,673)	(1,722,331)	(1,638,458)	(1,555,068)	(1,472,177)	(1,389,800)	(1,307,951)	(1,207,951)
119																							
120	Transfer Station CRF																						
121	Proposed Appropriation	75,000		95,000	95,000	95,000	95,000	50,000	50,000	50,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
122	Recycling Building Rebuild									(150,000)													
123	Vertical Bailer 1																						
124	Loader																(202,800)						
125	Trailer 1			(110,000)																			
126	Trailer 2	90,450																					
127	Trailer 3					(116,700)																	
128	10 yard packer																						
129	Vertical Bailer 2		(158,150)																				
130	TOTAL	200,584	42,434	27,434	122,434	100,734	39,734	89,734	139,734	39,734	71,734	103,734	135,734	167,734	199,734	231,734	60,934	92,934	124,934				

Maintenance Trust Expenditure Plan
10/3/2023

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