

**2019 TAX RATE ESTIMATION
SELECT BOARD NUMBERS**

	<u>2018 Approved</u>	<u>2019 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	3,198,050	3,211,492	13,442	0.42%
From Special Revenue	113,200	113,200		
Total	3,311,250	3,324,692	13,442	0.41%
	(5.33)	(5.35)	(0.02)	0.41%
<u>OPERATING BUDGET</u>				
Expenses	7,123,414	7,282,386	158,972	2.23%
TAX IMPACT	11.46	11.71	0.26	2.23%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	633,000	502,000	(131,000)	-20.70%
To Trust Funds	32,000	45,000	13,000	40.63%
Total	665,000	547,000	(118,000)	-17.74%
TAX IMPACT	1.07	0.88	(0.19)	-17.74%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Economic Development Funds	30,000	-	(30,000)	100.00%
Pay-by-Bag Special Revenue	110,000	110,000	-	0.00%
Senior Center Rental Spec. Rev	3,200	3,200	-	0.00%
Total	143,200	113,200	(30,000)	-20.95%
TAX IMPACT	0.23	0.18	(0.05)	-20.95%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(330,000)	(135,000)	195,000	0.00%
Overlay	91,871	80,000	(11,871)	-12.92%
War Service Credits	197,000	197,000	-	0.00%
Total	(41,129)	142,000	183,129	-445.26%
TAX IMPACT	(0.07)	0.23	0.29	-445.26%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,579,235	4,759,894	180,659	3.95%
TAX IMPACT	7.36	7.66	0.29	3.95%

Valuation 2018

621,759,222

**2019 TAX RATE ESTIMATION
DEPARTMENT HEAD NUMBERS**

	<u>2018 Approved</u>	<u>2019 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	3,198,050	3,211,492	13,442	0.42%
From Special Revenue	113,200	113,200		
Total	3,311,250	3,324,692	13,442	0.41%
	(5.33)	(5.35)	(0.02)	0.41%
<u>OPERATING BUDGET</u>				
Expenses	7,123,414	7,361,475	238,061	3.34%
TAX IMPACT	11.46	11.84	0.38	3.34%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	633,000	742,000	109,000	17.22%
To Trust Funds	32,000	105,000	73,000	228.13%
Total	665,000	847,000	182,000	27.37%
TAX IMPACT	1.07	1.36	0.29	27.37%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Economic Development Funds	30,000	-	(30,000)	0.00%
Pay-by-Bag Special Revenue Fund	110,000	110,000	-	0.00%
SSC Special Revenue Fund	3,200	3,200	-	0.00%
Total	143,200	113,200	(30,000)	100.00%
TAX IMPACT	0.23	0.18	(0.05)	100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(330,000)	(135,000)	195,000	0.00%
Overlay	91,871	80,000	(11,871)	-12.92%
War Service Credits	197,000	197,000	-	0.00%
Total	(41,129)	142,000	183,129	-445.26%
TAX IMPACT	(0.07)	0.23	0.29	-445.26%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,579,235	5,138,983	559,748	12.22%
TAX IMPACT	7.36	8.27	0.90	12.22%

Valuation 2018

621,759,222

Fund Balance Review

Audited Fund Balance 12/31/2017		1,624,596
Changes to Fund Balance during 2018		
Used to offset taxes	(330,000)	
Revenue over Budget	(20,000)	
Expense under Budget	105,000	
TOTAL		(245,000)
Total Estimated FB 12/31/2018		1,379,596
Estimated 2019 5% Retainage		1,244,467
Estimated available 2019		135,129
Budgeted to offset taxes 2019		
Operating Budget	-	(135,000)
Total budgeted		-
Estimated available 2020		129

Used in 2017	385,000
Used in 2018	330,000
Estimated Use 2019	135,000

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Current Use penalties. 35% to Conservation Comm.	16,341	14,346	25,451	20,000	13,247	20,000		0.00%
3185-007 Yield Tax Timber Tax amount.	21,974	24,279	22,809	23,000	24,147	20,000		-13.04%
3186 Payment in Lieu of Taxes (PILOTS) \$3,400 = Contoocook Hydro \$64,500 = St. Methodios \$3,200 = NFI-Contoocook School \$7,000 = Bureau of Land Management \$100 = Webster Church \$800 = 4-H Association \$2,200 = Kearsarge Lodge \$39,800 = Hopkinton State Fair TOTAL = \$121,000	131,675	103,494	77,165	118,000	65,631	121,000		2.54%
319 Interest and Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax.	108,921	133,593	90,161	100,000	74,224	80,000		-20.00%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	976	676	765	750	810	750		0.00%
3220 Motor Vehicle 001-Motor Vehicle/Boat Permit Fees -\$1,175,000 003-Municipal Agent Fees - \$25,000 Total = \$1,200,000	1,120,688	1,132,106	1,186,163	1,180,000	1,028,838	1,200,000		1.69%
3290 Other Licences, Permits & Fees-TOWN Fees collected that are Town revenue. 002-Certified Docs = \$1,200 004-Dog Licenses = \$6,700 006-Dog License Penalties = \$2,200 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$400 TOTAL = \$10,700	11,408	11,616	11,132	10,500	11,125	10,700		1.90%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
3290 Other Licenses, Permits & Fees-STATE MATCH TO EXPENSE IN TC/TC BUDGET Fees collected that are turned over to the State- offsetting expense in TC/TC budget. 003-Certified Docs = \$2,000 005-Dog Licenses = \$700 005-01 Dog additional fees = \$2,300 007-Hunting/Fishing Licenses = \$2,500 008-OHRV Licenses = \$5,000 010-Marriage Licenses = \$1,000 Total = \$13,500	12,297	14,819	12,690	13,500	10,417	13,500		0.00%
3300 REVENUE FROM OTHER GOVERNMENTS								
3319-001 Revenue from Federal Government This is used as a place holder for potential Federal grants.				1		1		0.00%
3352-001 Room & Meals Town share of State receipts for Room/Meals Tax.	269,394	289,625	289,283	290,000		290,000		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.	177,276	190,630	190,706	190,709	193,986	194,000		1.73%
3356-001 State/Federal Forest Land Payment for forest land in Town.	396	400	443	400	433	400		0.00%
3357-001 Flood Control Reimbursement Funds paid by State of NH for land that was removed from the tax roles when Hopkinton Dam was built.	257,854	215,715	222,367	222,646	222,367	222,000		-0.29%
3359 Other Revenue from State 001-Landfill Grant = 0 003-Witness Fees = \$500 004-Grants-Other = \$500 006-Grants-Police = \$6,000 Total = \$7,000 2018: Landfill bond paid; no I/E Grant income	32,081	34,046	33,714	9,000	6,260	7,000		-22.22%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	3,366	1,863	4,189	3,000	3,901	4,000		33.33%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	635	1,235	885	1,000	2,678	1,000		0.00%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	629	476	365	500	275	300		-40.00%
3401-004 Building Permit Fees Fees paid for building permits, inspections, electrical, plumbing, mechanical and driveway permits. Helps to offset wages/costs for Code Enforcement Officer.	35,383	44,396	36,856	36,000	27,960	36,000		0.00%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	212,264	254,211	283,417	270,000	234,366	290,000		7.41%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	27,445	29,155	40,243	30,000	26,518	30,000		0.00%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	70,504	70,985	92,064	80,000	37,850	80,000		0.00%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	7,875	2,100	5,250	5,000	9,975	7,000		40.00%
3401-007 Police Reports Fees paid by those requesting police reports.	1,560	1,811	1,440	1,500	1,770	1,600		6.67%
3401-008 Fire Reports Fees paid by those requesting fire reports.	60	60	180	100	105	100		0.00%
200 3403-001 Sewer User Fees Funds match to Sewer Dept. Expenses. Fees collected from sewer users. The Sewer Dept. is self funding and this revenue and expense offset each other.	112,156	110,776	113,376	104,601	63,208	111,240		6.35%
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.	107,323	120,361	69,634	120,000	82,798	100,000		-16.67%
3404-002 Warner Landfill Monitoring Reimb	26,960	24,149	26,479	24,000	4,625	24,000		0.00%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing.								
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station.	160,068	161,690	154,089	150,000	123,147	150,000		0.00%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	30,453	45,769	55,053	55,000	39,059	55,000		0.00%
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.	102,579	35,982	75,036	65,000	55,000	65,000		0.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property 003-Cemetery lots \$2,000 & 006-Markers \$500.	4,386	7,945	2,540	3,500	(60)	2,500		-28.57%
3502-001 Checking Account Interest Bank Interest earned.	2,916	7,659	32,482	24,000	28,393	30,000		25.00%
3503-001 Rents Rental Horseshoe Tavern building \$8,400 + TH.	8,860	9,017	10,165	8,400	7,920	8,400		0.00%
3504-002 Fines & Forfeits Court fines.	570	220	822	500	965	1,000		100.00%
3506 Insurance Refunds Ins. returned from WC/Unemp/Health/Prop-Liab.	35,708	1,785		2,500	(1,000)	1		-99.96%
3508-002 Contributions & Donations Donations = \$1,000 Electric Refund = \$9,000 TOTAL = \$10,000	4,280	1,005	2,379	1,000	9,791	10,000		900.00%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$7,000 Library Contrib. \$15,000 Misc. \$3,000 Total = \$25,000	24,777	40,220	52,223	24,500	22,215	25,000		2.04%
3000 - REVENUE TOTAL BUDGET	3,142,038	3,138,215	3,222,016	3,188,607	2,432,943	3,211,492	-	0.72%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
SUMMARY	Actual 2015	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Select Board Estimated 2019	BudCom Estimated 2019	Percent Change
3100 - REVENUE FROM TAXES	278,911	275,712	215,586	261,000	177,249	241,000	-	-7.66%
3200 - LICENSES, PERMITS, FEES	1,145,369	1,159,217	1,210,750	1,204,750	1,051,189	1,224,950	-	1.68%
3300 - REVENUE FROM OTHER GOVERNMENT	737,001	730,416	736,513	712,756	423,047	713,401	-	0.09%
3401 - PLANNING, ZONING, BUILDING	39,384	47,494	41,930	40,000	34,539	41,000	-	2.50%
3401 - AMBULANCE REVENUE	318,088	356,451	420,975	385,000	308,709	407,000	-	5.71%
3401 - MISC. CHARGES FOR SERVICES	2,249	2,347	1,985	2,100	2,150	2,000	-	-4.76%
3404 - TRANSFER STATION REVENUE	427,383	387,951	380,290	414,000	304,629	394,000	-	-4.83%
3500 - MISC. REVENUE	81,497	67,851	100,611	64,400	68,223	76,901	-	19.41%
SUB-TOTALS-FUND 100	3,029,882	3,027,439	3,108,640	3,084,006	2,369,736	3,100,252	-	0.53%
3403 - SEWER USER FEES-FUND 200	112,156	110,776	113,376	104,601	63,208	111,240	-	6.35%
TOTALS	3,142,038	3,138,215	3,222,016	3,188,607	2,432,943	3,211,492	-	0.72%

BUDGET CHANGE	
\$	22,885
%	0.72%

2019 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2018 Approved	2019 Department	2019 Select Board	\$ Change	% Change
Open Space Funding	-	-		-	100.00%
Economic Development Funds	30,000			(30,000)	100.00%
Road/Bridge Rehab CRF	-			-	0.00%
Recreation Facilities CRF	10,000	60,000	15,000	5,000	100.00%
Police/Fire Radio Replacement CRF	8,000	10,000	-	(8,000)	-100.00%
Fire Vehicles Replacement CRF	105,000	150,000	150,000	45,000	42.86%
Highway Vehicles Replacement CRF	225,000	280,000	245,000	20,000	8.89%
Police Vehicles Replacement CRF	25,000	-		(25,000)	100.00%
Town Hall Renovations CRF	75,000	75,000	-	(75,000)	-100.00%
Transfer Station Equipment/Fac. CRF	15,000	20,000	25,000	10,000	66.67%
Library Building Systems CRF	5,000	5,000	-	(5,000)	-100.00%
Ambulance CRF	75,000	50,000	25,000	(50,000)	-66.67%
Dam Maintenance CRF	10,000	10,000	10,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	50,000	50,000	-	(50,000)	-100.00%
Revaluation CRF	30,000	32,000	32,000	2,000	6.67%
Library Technology Trust Fund	-	-		-	0.00%
Library Buildings & Grounds Trust Fund	7,000	5,000	-	(7,000)	-100.00%
Town Facilities Maintenance Trust Fund	15,000	100,000	45,000	30,000	200.00%
Recreation Facilities Trust Fund	10,000	-	-	(10,000)	-100.00%
Pay-by-Bag Special Revenue Fund	110,000	110,000	110,000	-	0.00%
SSC Special Revenue Fund	3,200	3,200	3,200	-	0.00%
TOTAL WARRANT ARTICLES	778,200	960,200	660,200	(118,000)	-15.16%
To CRF	633,000	742,000	502,000		
To Expendable Trust	32,000	105,000	45,000		
	665,000	847,000	547,000		
Individual Warrant Articles	30,000	-	-		
	695,000	847,000	547,000		

**2019 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	209,991	219,806	226,790	209,718	229,840	229,840	-	1.34%
4135 - IT SERVICES	39,610	40,803	41,000	45,923	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	191,595	193,910	213,210	181,433	200,112	177,976	-	-16.53%
4141 - ELECTION ADMINISTRATION	17,331	4,208	13,529	10,462	5,541	5,841	-	-56.82%
4150 - FINANCE	111,070	117,453	122,117	112,037	124,599	124,599	-	2.03%
4152 - ASSESSING OF PROPERTY	66,179	66,716	73,320	67,602	81,124	81,024	-	10.51%
4153 - LEGAL	19,634	9,854	25,000	20,715	25,000	20,000	-	-20.00%
4155 - PERSONNEL ADMINISTRATION	592,545	705,060	788,572	678,081	903,589	891,083	-	13.00%
4191 - PLANNING BOARD	105,538	108,093	116,193	100,374	118,086	118,087	-	1.63%
4195 - CEMETERIES	10,348	14,627	17,228	35,775	21,028	17,228	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	73,364	69,390	67,064	67,063	66,884	66,884	-	-0.27%
4210 - POLICE DEPARTMENT	630,034	665,865	779,792	620,340	795,359	795,359	-	2.00%
4215 - AMBULANCE	610,838	600,445	670,175	579,123	687,006	682,556	-	1.85%
4220 - FIRE DEPARTMENT	329,898	283,037	316,522	236,550	320,223	320,223	-	1.17%
4290 - EMERGENCY MANAGEMENT	11,840	0	1	0	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	694,060	746,564	777,079	688,882	831,318	831,318	-	6.98%
4312 - HIGHWAYS & STREETS	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%
4316 - STREET LIGHTING	2,320	2,297	2,100	1,824	2,220	2,220	-	5.71%
4324 - TRANSFER STATION	541,085	568,468	545,994	501,440	553,980	553,980	-	1.46%
4325 - SOLID WASTE - LANDFILL	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%
4327- SOLID WASTE - COMMUNITY WELL	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%
4411 - ANIMAL CONTROL	6,288	6,401	6,834	5,710	6,834	6,834	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	15,675	14,675	14,675	14,675	14,675	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	60,230	62,370	65,132	57,133	65,625	65,626	-	0.76%
4445 - HUMAN SERVICES VENDORS	49,941	45,762	50,000	45,779	50,000	50,000	-	0.00%
4520 - RECREATION	105,566	108,783	118,992	103,686	118,479	118,479	-	-0.43%
4521 - BUILDINGS & GROUNDS	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%
4550 - LIBRARY	281,059	291,524	295,127	255,211	301,107	296,107	-	0.33%
4583 - PATRIOTIC PURPOSES	2,904	2,800	3,250	3,000	3,200	3,200	-	-1.54%
4611 - CONSERVATION COMMISSION	0	0	1	0	1	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	247	31,150	23,500	4,647	37,898	14,000	-	-40.43%

**2019 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4711 - DEBT SERVICE	497,504	713,655	583,882	583,134	584,973	584,973	-	0.19%
4721 - DEBT INTEREST	153,112	179,886	166,801	167,505	148,154	148,154	-	-11.18%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	6,276,021	6,711,846	7,008,259	6,146,720	7,250,235	7,171,146	-	2.32%
4326 - SEWER FUND 200	116,645	103,429	115,156	95,673	111,240	111,240	-	-3.40%
GRAND TOTAL	6,392,666	6,815,274	7,123,414	6,242,393	7,361,475	7,282,386	-	2.23%

\$ Change	238,061
% Change	3.34%

2019 OPERATING BUDGET
2018 - 2019 OPERATING BUDGET COMPARISON

DEPARTMENT	2018 BUDGET	2019 DEPARTMENT	2019 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	226,790	229,840	229,840	3,050	1.34%
4135 - IT SERVICES	41,000	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	213,210	200,112	177,976	(35,234)	-16.53%
4141 - ELECTION ADMINISTRATION	13,529	5,541	5,841	(7,687)	-56.82%
4150 - FINANCE	122,117	124,599	124,599	2,482	2.03%
4152 - ASSESSING OF PROPERTY	73,320	81,124	81,024	7,704	10.51%
4153 - LEGAL	25,000	25,000	20,000	(5,000)	-20.00%
4155 - PERSONNEL ADMINISTRATION	788,572	903,589	891,083	102,511	13.00%
4191 - PLANNING BOARD	116,193	118,086	118,087	1,894	1.63%
4195 - CEMETERIES	17,228	21,028	17,228	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	67,064	66,884	66,884	(180)	-0.27%
4210 - POLICE DEPARTMENT	779,792	795,359	795,359	15,567	2.00%
4215 - AMBULANCE	670,175	687,006	682,556	12,381	1.85%
4220 - FIRE DEPARTMENT	316,522	320,223	320,223	3,701	1.17%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	777,079	831,318	831,318	54,238	6.98%
4312 - HIGHWAYS & STREETS	747,500	762,300	762,300	14,800	1.98%
4316 - STREET LIGHTING	2,100	2,220	2,220	120	5.71%
4324 - TRANSFER STATION	545,994	553,980	553,980	7,986	1.46%
4325 - SOLID WASTE - LANDFILL	35,500	43,000	43,000	7,500	21.13%
4327- SOLID WASTE - COMMUNITY WELL	16,800	17,500	17,500	700	4.17%
4411 - ANIMAL CONTROL	6,834	6,834	6,834	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	14,675	14,675	-	0.00%
4441 - HUMAN SERVICES ADMINISTRATION	65,132	65,625	65,626	494	0.76%
4445 - HUMAN SERVICES VENDORS	50,000	50,000	50,000	-	0.00%
4520 - RECREATION	118,992	118,479	118,479	(513)	-0.43%
4521 - BUILDINGS & GROUNDS	82,580	87,580	85,080	2,500	3.03%
4550 - LIBRARY	295,127	301,107	296,107	980	0.33%
4583 - PATRIOTIC PURPOSES	3,250	3,200	3,200	(50)	-1.54%
4611 - CONSERVATION COMMISSION	1	1	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	23,500	37,898	14,000	(9,500)	-40.43%

2019 OPERATING BUDGET
2018 - 2019 OPERATING BUDGET COMPARISON

DEPARTMENT	2018 BUDGET	2019 DEPARTMENT	2019 SELECT BOARD	\$ CHANGE	% CHANGE
4711 - DEBT SERVICE	583,882	584,973	584,973	1,091	0.19%
4721 - DEBT INTEREST	166,801	148,154	148,154	(18,647)	-11.18%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	7,008,259	7,250,235	7,171,146	162,888	2.32%
200 FUND 4326- SEWER	115,156	111,240	111,240	(3,916)	-3.40%
GRAND TOTAL	7,123,414	7,361,475	7,282,386	158,972	2.23%

Operating Budget Major Changes

Item	2018 Budget	2019 Proposed	\$ Change	% Change	Tax Impact
Heating Fuel Cost of No.2 Fuel Oil up 50%	47,150	55,250	8,100	100.00%	\$ 0.01
TC/TC Part-time Wages With move to Town Hall-elimination of PT person	28,853	1	(28,852)	100.00%	\$ (0.046)
TC/TC Benefits Costs associated with PT person	22,911	20,404	(2,507)	100.00%	\$ (0.004)
Elections 1 election in 2019 vs. 3 in 2018	13,529	5,841	(7,687)	-56.82%	\$ (0.012)
Budget Committee MinuteTaker BudCom meeting substantially more than usual	1,155	2,880	1,725	149.35%	\$ 0.003
On-line Assessment Cards Complete card will be available to residents for revaluation	-	3,224	3,224	100.00%	\$ 0.005
Legal Services Decreased by the Select Board	25,000	20,000	(5,000)	-20.00%	\$ (0.008)
Merit Wage Pool Based on 3.0% of current wages	4,390	75,042	70,652	1609.38%	\$ 0.114
Health Insurance 18% Increase in rates	641,231	669,660	28,429	4.43%	\$ 0.046
Police Full-time Wages Hired Officer with more experience	310,127	335,143	25,016	8.07%	\$ 0.040
Police Part-time Wages Reduced PT hours	45,400	28,704	(16,696)	-36.78%	\$ (0.027)
DPW Full-time Wages FT position formerly in Sewer/Ttransfer Station now under DPW	439,831	476,195	36,364	100.00%	\$ 0.058
DPW Overtime Wages One less hired truck	64,500	71,429	6,929	100.00%	\$ 0.011
HWY - Paving & Shimming Select Board committed to increasing this 5.0% per year	336,000	352,800	16,800	5.00%	\$ 0.027

Item	2018 Budget	2019 Proposed	\$ Change	% Change	Tax Impact
Transfer Station Full-time Wages 1/2 position moved to DPW Full-time Wages	108,590	95,368	(13,222)	-12.18%	\$ (0.021)
Transfer Station Benefits Benefits associated with above position	28,175	26,022	(2,153)	-7.64%	\$ (0.003)
Transfer Station Demolition Tipping Fees Number of loads increasing	41,794	48,000	6,206	14.85%	\$ 0.010
Transfer Station Building Maintenance Previously combined with Equipment Maintenance	-	15,000	15,000	100.00%	\$ 0.024
Transfer Station Equipment Repair/Maintenance Previously included Building Maintenance	30,000	20,000	(10,000)	100.00%	\$ (0.016)
Transfer Station Equipment Rental Excavator for lagoons and increase in electronic disposal	14,000	19,000	5,000	35.71%	\$ 0.008
Landfill Engineering Fees Increased work needed for DES in 2019	27,500	35,000	7,500	27.27%	\$ 0.012
Library Repair & Maintenance Removed by Select Board due to work being done due to fire	(6,600)	1,164	7,764	-117.64%	\$ 0.012
EDC Professional Services Market Studies are not in the plan for 2019	7,000	-	(7,000)	-100.00%	\$ (0.011)
Debt Principal & Interest Payments Payments decrease each year	750,683	733,127	(17,556)	-2.34%	\$ (0.028)
Sewer Wages Now contracted out	13,198	-	(13,198)	-100.00%	\$ (0.021)
Sewer Benefits No employees paid out of the sewer acct.	2,512	-	(2,512)	-100.00%	\$ (0.004)
Sewer Professional Services Contracted operation of plant	58,600	70,000	11,400	19.45%	\$ 0.018
TOTALS	3,008,378	3,124,004	115,626	3.84%	\$ 0.186

2019 Budget-Select Board Major Changes

Item	Department	Department Request	Select Board Proposed	\$ Change	% Change
TC/TC Part-time Wages With move to Town Hall-elimination of PT person	TC/TC	29,069	1	(29,068)	-100.00%
TC/TC Telephone Combining Services at Town Hall	TC/TC	3,360	2,400	(960)	-28.57%
TC/TC Electricity Combining Services at Town Hall	TC/TC	2,150	2,400	250	11.63%
TC/TC Heating Fuel Combining Services at Town Hall	TC/TC	3,000	1,500	(1,500)	-50.00%
Legal Fees Decreased by the Select Board \$5,000	Executive	25,000	20,000	(5,000)	-20.00%
Merit Wage Pool Decreased by the Select Board from 3.5% to 3.0%	Executive	87,548	75,042	(12,506)	-14.28%
Cemeteries Level Funded to 2018	Cemeteries	21,028	17,228	(3,800)	-18.07%
Ambulance Training Wages Halved the requested increase	Fire Department	11,760	10,900	(860)	-7.31%
Ambulance Overtime Wages Halved the requested increase	Fire Department	55,000	52,500	(2,500)	-4.55%
Building & Grounds-Building Repair Halved the requested increase	DPW	20,000	17,500	(2,500)	-12.50%
Library Repair & Maintenance Removed by Select Board due to Library Fire work being done	Library	6,164	1,164	(5,000)	-81.12%
EDC Community Development Director Removed by Select Board	Executive	22,200	-	(22,200)	-100.00%
EDC Benefits Benefits for removed position	Executive	1,698	-	(1,698)	-100.00%

Item	Department	Department Request	Select Board Proposed	\$ Change	% Change
Recreation Facilities CRF	DPW	60,000	15,000	(45,000)	-75.00%
Police/Fire Radio Replacement CRF Eliminated for 2019	Police/Fire	10,000	-	(10,000)	-100.00%
Town Hall Renovations 3rd year appopriation eliminated - project in limbo	Executive	75,000	-	(75,000)	-100.00%
Library Building Systems CRF	Library	5,000	-	(5,000)	-100.00%
Ambulance CRF Ambulance purchase schedule adjusted moving forward	Fire	50,000	25,000	(25,000)	-50.00%
Sewer Equipment/Sludge Removal CRF	Sewer	50,000	-	(50,000)	-100.00%
Library Buildings & Grounds Maint. Trust	Library	5,000	-	(5,000)	-100.00%
Town Facilities Maintenance Trust Recycling Center roof replacement postponed	DPW	100,000	45,000	(55,000)	-55.00%
TOTALS		642,977	285,635	(357,343)	-55.58%

2019 Wages

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	142,554	145,194	150,906	136,231	152,193	152,193	-	0.85%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	124,717	128,459	137,829	121,672	125,620	107,992	-	-21.65%
4141 - ELECTION ADMINISTRATION	9,780	2,672	8,050	6,628	3,480	3,480	-	-56.77%
4150 - FINANCE	72,414	78,159	81,041	73,591	83,329	83,329	-	2.82%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	-	659	4,390	-	87,548	75,042	-	1609.38%
4191 - PLANNING BOARD	72,786	74,454	77,914	69,636	78,452	78,453	-	0.69%
4195 - CEMETERIES	1,399	338	9,120	8,565	12,000	9,120	-	0.00%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	425,818	454,057	528,304	432,797	535,256	535,256	-	1.32%
4215 - AMBULANCE	436,525	423,005	468,454	413,924	480,174	476,814	-	1.78%
4220 - FIRE DEPARTMENT	83,325		109,194	83,638	109,894	109,894	-	0.64%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	556,507	601,683	623,365	554,691	668,929	668,929	-	7.31%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	195,281	211,698	196,350	178,590	187,808	187,808	-	-4.35%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WELL								
4411 - ANIMAL CONTROL	5,848	6,000	6,000	5,500	6,000	6,000	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	48,274	49,742	51,577	46,545	51,984	51,984	-	0.79%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	70,211	73,292	80,443	69,904	78,800	78,801	-	-2.04%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	170,852	176,642	181,114	161,156	182,488	182,488	-	0.76%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	22,200	-	-	100.00%

2019 Wages

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	2,416,291	2,426,053	2,714,051	2,363,067	2,866,155	2,807,583	-	3.45%
200 FUND 4326- SEWER	40,702	41,318	13,198	13,230	-	-	-	-100.00%
GRAND TOTAL	2,456,993	2,467,370	2,727,249	2,376,297	2,866,155	2,807,583	-	2.95%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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2019 BENEFITS COST

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	26,507	26,187	27,864	24,881	27,957	27,957	-	0.33%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	21,584	20,893	22,911	19,319	20,462	20,404	-	-10.94%
4141 - ELECTION ADMINISTRATION	-	138	379	252	151	151	-	-60.00%
4150 - FINANCE	11,620	12,774	13,626	12,142	13,790	13,790	-	1.21%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	590,002	701,030	781,182	674,476	813,041	813,041	-	4.08%
4191 - PLANNING BOARD	12,547	12,601	13,510	11,976	13,541	13,541	-	0.23%
4195 - CEMETERIES	107	35	698	655	918	698	-	0.00%
4196 - PROPERTY & LIABILITY INSUR	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	111,728	118,336	147,838	126,888	151,464	151,464	-	2.45%
4215 - AMBULANCE	122,126	117,069	137,621	125,981	140,052	138,962	-	0.97%
4220 - FIRE DEPARTMENT	15,612	26,185	28,287	24,604	27,816	27,816	-	-1.67%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	101,025	106,562	114,214	99,862	122,189	122,189	-	6.98%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	27,970	29,289	28,175	24,917	26,022	26,022	-	-7.64%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY W	-	-	-	-	-	-	-	
4411 - ANIMAL CONTROL	396	304	459	80	459	459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRA	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTR	8,845	9,088	9,815	8,628	9,838	9,838	-	0.24%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	10,853	11,219	12,325	10,976	12,204	12,204	-	-0.98%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	24,205	24,288	25,883	22,642	25,971	25,971	-	0.34%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	

2019 BENEFITS COST

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	1,698	-	-	100.00%
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	1,085,127	1,215,997	1,364,786	1,188,279	1,407,572	1,404,505	-	2.91%
200 FUND 4326- SEWER	8,191	8,455	2,512	2,815	-	-	-	-100.00%
GRAND TOTAL	1,093,318	1,224,452	1,367,297	1,191,094	1,407,572	1,404,505	-	2.72%

2019 OPERATING EXPENDITURES

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	40,930	48,425	48,020	48,607	49,690	49,690	-	3.48%
4135 - IT SERVICES	39,610	40,803	41,000	45,923	41,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	45,294	44,558	52,470	40,441	54,030	49,580	-	-5.51%
4141 - ELECTION ADMINISTRATION	7,551	1,399	5,100	3,582	1,910	2,210	-	-56.67%
4150 - FINANCE	27,036	26,520	27,450	26,303	27,480	27,480	-	0.11%
4152 - ASSESSING OF PROPERTY	66,179	66,716	73,320	67,602	81,124	81,024	-	10.51%
4153 - LEGAL	19,634	9,854	25,000	20,715	25,000	20,000	-	-20.00%
4155 - PERSONNEL ADMINISTRATION	2,543	3,371	3,000	3,605	3,000	3,000	-	0.00%
4191 - PLANNING BOARD	20,205	21,038	24,769	18,763	26,093	26,093	-	5.35%
4195 - CEMETERIES	8,842	14,255	7,410	26,555	8,110	7,410	-	0.00%
4196 - PROPERTY & LIABILITY INSURAN	73,364	69,390	67,064	67,063	66,884	66,884	-	-0.27%
4210 - POLICE DEPARTMENT	92,488	93,472	103,650	60,655	108,639	108,639	-	4.81%
4215 - AMBULANCE	52,187	60,371	64,100	39,218	66,780	66,780	-	4.18%
4220 - FIRE DEPARTMENT	230,961	155,212	179,041	128,309	182,513	182,513	-	1.94%
4290 - EMERGENCY MANAGEMENT	11,840	-	1	-	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	36,528	38,319	39,500	34,329	40,200	40,200	-	1.77%
4312 - HIGHWAYS & STREETS	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%
4316 - STREET LIGHTING	2,320	2,297	2,100	1,824	2,220	2,220	-	5.71%
4324 - TRANSFER STATION	317,834	327,481	321,469	297,934	340,150	340,150	-	5.81%
4325 - SOLID WASTE - LANDFILL	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%
4327- SOLID WASTE - COMMUNITY WEL	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%
4411 - ANIMAL CONTROL	44	97	375	130	375	375	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	15,675	14,675	14,675	14,675	14,675	-	0.00%
4441 - HUMAN SERVICES ADMINISTRAT	3,111	3,540	3,740	1,960	3,804	3,804	-	1.71%
4445 - HUMAN SERVICES VENDORS	49,941	45,762	50,000	45,779	50,000	50,000	-	0.00%
4520 - RECREATION	24,502	24,272	26,224	22,806	27,474	27,474	-	4.77%
4521 - BUILDINGS & GROUNDS	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%
4550 - LIBRARY	86,002	90,594	88,130	71,414	92,648	87,648	-	-0.55%
4583 - PATRIOTIC PURPOSES	2,904	2,800	3,250	3,000	3,200	3,200	-	-1.54%
4611 - CONSERVATION COMMISSION	-	-	1	-	1	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	247	31,150	23,500	4,647	14,000	14,000	-	-40.43%
4711 - DEBT SERVICE	497,504	713,655	583,882	583,134	584,973	584,973	-	0.19%
4721 - DEBT INTEREST	153,112	179,886	166,801	167,505	148,154	148,154	-	-11.18%

2019 OPERATING EXPENDITURES

DEPARTMENT	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	YTD 11/30/2018	2019 DEPARTMENT	2019 SELECT BOARD	2019 BUD COM	PERCENT CHANGE
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	2,774,603	2,968,156	2,929,422	2,595,374	2,976,508	2,959,058	-	1.01%
200 FUND 4326- SEWER	67,752	53,656	99,446	79,628	111,240	111,240	-	11.86%
GRAND TOTAL	2,842,355	3,021,812	3,028,868	2,675,002	3,087,748	3,070,298	-	1.37%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4130-110 Town Administrator Wages attributable to the position. (\$96,851)	89,687	91,789	95,888	86,496	96,851	96,851		1.00%
4130-115 Adm. Assessing Asst. 40 hrs/wk x 52 x \$22.52=\$46,842.	42,037	44,660	46,518	41,691	46,842	46,842		0.70%
4130-116 Part Time Staff 2016=PT Summer Staff	2,394	-	-					
4130-125 Select Board Member Stipend Annual Stipend Select Board Members 5 @ \$1,500.=\$7,500	7,500	7,500	7,500	7,500	7,500	7,500		0.00%
4130-140 Overtime-Adm. Assessing Asst. Select Board Minute Taker 2 hr SB meetings x 16 meetings x \$33.78/hr = \$1,081	936	1,245	1,000	544	1,000	1,000		0.00%
4130-220 Social Security Social security cost for executive employees 6.20%.	9,261	8,880	9,356	8,292	9,436	9,436	-	0.85%
4130-221 Medicare Medicare cost for executive employees 1.45%.	2,166	2,077	2,188	1,939	2,207	2,207	-	0.86%
4130-230 NH Retirement FT Retirement wges at 11.38% Jan.-Jun./Jul-Dec 11.17%.	15,080	15,230	16,320	14,650	16,314	16,314	-	-0.04%
4130-341 Telephone Alarm lines, TH Internet, main town number, TA & AAA lines TDS- \$367/mo. x 12 = \$4,400 Verizon \$50/mo. x 12 = \$600 Total = \$5,000	4,407	3,840	4,520	3,850	5,000	5,000		10.62%
4130-410 Electricity \$375/mo. x 12 = \$4,500.	3,941	4,260	4,500	3,397	4,500	4,500		0.00%
4130-411 Heating Fuel-Town Hall 2018: 1,450 gal. x \$2.00=\$2,900/2019: 1,400 gal. x \$3.00=\$4,200	2,971	2,103	2,900	3,179	4,200	4,200		44.83%
4130-412 Town Hall Water Hopkinton Village Precinct water = \$110/qtr. x 4=\$440	642	438	440	450	440	440		0.00%
4130-530 Travel & Meals Mileage reimbursement at IRS rate TA, AAA, and Select Board for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	58	-	500		500	500		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4130-540 Memberships/Conferences/Trainings Conf./Trainings for TA, AAA, Health Off., Select Board = \$465 MMANH = \$100 ICMA = \$850 NH Association of Assessing = \$50. NH Health Officers Association = \$35 TOTAL = \$1,500	1,310	876	1,435	917	1,500	1,500		4.53%
4130-550 Printing Town Report printing.	4,374	4,764	4,800	4,407	4,600	4,600		-4.17%
4130-555 Advertising Advertising for bids, procurement, public notices.	783	1,021	1,500	325	1,200	1,200		-20.00%
4130-560 Dues & Subscriptions NHMA Dues = \$5,300 Concord Monitor = \$100 TOTAL = \$5,400	4,999	5,087	5,100	5,489	5,400	5,400		5.88%
4130-610 Town Meeting Sound System = \$500 Child Care = \$200 Plaques/Appreciation Gifts/Certificates = \$300 TOTAL = \$1,000	984	803	1,000	743	1,000	1,000		0.00%
4130-620 Office Supplies Paper, stationary, business cards, printer ink, other office supplies some TH cleaning supplies. Includes all Town Hall Depts: Exec/Finance/Planning/Human Services/Assessing/Treasurer. TOTAL = \$7,650	8,615	6,822	7,650	6,385	7,650	7,650		0.00%
4130-625 Postage Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,500	2,222	1,208	2,500	2,105	2,500	2,500		0.00%
4130-670 Reference Books Reference Books.		65	200	55	200	200		0.00%
4130-690 Select Board Expenses Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	5,624	11,163	5,000	11,194	5,000	5,000		0.00%
4130-390-01 Web Site Administration Web site hosting - Revize Software		5,975	5,975	6,110	6,000	6,000		0.42%
4130-EXECUTIVE BUDGET TOTAL:	209,991	219,806	226,790	209,718	229,840	229,840	-	1.34%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	142,554	145,194	150,906	136,231	152,193	152,193	-	0.85%
BENEFITS	26,507	26,187	27,864	24,881	27,957	27,957	-	0.33%
OTHER OPERATING EXPENSES	40,930	48,425	48,020	48,607	49,690	49,690	-	3.48%
TOTALS	209,991	219,806	226,790	209,718	229,840	229,840	-	1.34%

Budget Change	
\$	3,050
%	1.34%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4135-345 IT Services Contract for technology services, computer consulting and maintenance for all town computers. Full feature IT services and management. Includes unlimited support on-site and remotely. 40 computers and 4 servers (TH, PD, Fire, TC/TC). \$1,700/mo. x 12 mo. = \$20,400.	18,678	16,489	20,000	21,643	20,000	20,000		0.00%
4135-346 Computer Replacements We replace vital computers every 5 years. 8 desktops x \$1,200 = \$9,600 8 office licenses x \$300 = \$2,400 Misc. Hardware = \$2,400 Total = \$14,400	15,861	15,662	14,400	14,756	14,400	14,400		0.00%
4135-347 Computer Software Licenses Anti-Virus = \$700 + Addl licenses \$2,600 + Offsite backup = \$600 + Email \$1,100 + Other general required software \$1,600 = \$6,600.	5,071	8,652	6,600	9,524	6,600	6,600		0.00%
4135 BUDGET IT SERVICES TOTAL:	39,610	40,803	41,000	45,923	41,000	41,000	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	39,610	40,803	41,000	45,923	41,000	41,000	-	0.00%
TOTALS	39,610	40,803	41,000	45,923	41,000	41,000	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4140-110 Town Clerk/Tax Collector Wage for the 2019-2022 term	55,259	56,276	58,352	52,659	58,811	58,811		0.79%
4140-115 Full-Time Wages 1 FT = 40hrs/wk x 52 x \$23.50 = \$48,880	44,969	45,538	50,324	37,007	37,440	48,880		-2.87%
4140-125 Part-Time Wages 2019 PT position eliminated	22,898	26,063	28,853	30,916	29,069	1		-100.00%
4140-140 Overtime Election & office coverage due to vacation & sick leave.	1,591	582	300	1,091	300	300		0.00%
4140-220 Social Security Social security cost for employees 6.20%.	8,073	7,740	8,545	7,287	7,788	6,696		-21.64%
4140-221 Medicare Medicare cost for employees 1.45%.	1,888	1,844	1,999	1,704	1,821	1,566		-21.67%
4140-230 NH Retirement FT Retirement at 11.38% Jan-Jul/Jul-Dec 11.17%.	11,623	11,309	12,367	10,328	10,852	12,142		-1.82%
4140-341 Telephone Two phone lines and internet access \$280/12=\$3,360 - \$960=\$2,400.	3,841	3,633	3,200	3,183	3,360	2,400		-25.00%
4140-343 Office Equipment To replace and maintain office equipment: copier, printers, typewriter, adding machines, fax machine.	375		300		300	300		0.00%
4140-345 Computer Software Maintenance and service contract for the Avitar software modules: Tax Collect, Town Clerk, Utility Billing (Water/Sewer)		7,779	7,800	7,376	7,800	7,800		0.00%
4140-346 Registry of Deeds IN/OUT account for recording liens, redemptions, current use and utility liens. Economy has a direct correlation to the number of liens.	523	465	600	427	600	600		0.00%
4140-390 Professional Services Mortgage searches for liens & deeds=\$1,000 & Document vital record preservation (KoFile-2 books)=\$5,500 = Total \$6,500.	7,818	1,175	6,500	2,066	6,500	6,500		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4140-410 Electricity Electric costs for the Bates Building. (Reduced due to at TH)	2,172	2,352	2,400	1,887	2,150	960		-60.00%
4140-411 Heating Fuel 1,000 gal. x \$3.00/gal. = \$3,000 -\$1,500 = \$1,500 (at TH)	2,061	1,481	2,000	1,554	3,000	1,500		-25.00%
4140-412 Water/Sewer Contoocook Precinct water for Bates Building. (at TH)	373	375	370	407	400	100		-72.97%
4140-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	125		100		100	100		0.00%
4140-540 Conferences/Training Attendance at Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NH Government Finance Officer's Assoc.	629	370	1,200	381	1,200	1,200		0.00%
4140-550 Printing For envelopes, motor vehicle registration renewal letters, dump stickers, tax bills & other required printing.	1,484	970	2,000	865	1,500	1,500		-25.00%
4140-620 Office Supplies Supplies for TC/TC office, elections, & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws. (at TH)	2,986	3,645	3,000	2,814	3,500	3,000		0.00%
4140-625 Postage Postage machine rental \$167/12=\$2,004, postage supplies \$201, PO Box rental \$70, postage for mailing tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, wetland filings, voter registrations, absentee ballots, dog license notices and vital statistics \$7,150= Total \$9,420. Between 20,000 and 25,000 pieces of mail per year depending on the number of elections. 2015=1 2016=4 2017=1 2018=3 2019=1	10,148	8,562	9,000	8,934	9,420	9,420		4.67%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4140-680 Dog Tags Purchase of 1,600 dog tags per year.		771	500		700	700		40.00%
4140-750 Furniture/Fixtures For anticipated replacement of office furniture (chairs, etc.)		495	-		-	-		0.00%
4140-801 Town Clerk 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.	12,759	12,485	13,500	10,548	13,500	13,500		0.00%
4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:	191,595	193,910	213,210	181,433	200,112	177,976	-	-16.53%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	124,717	128,459	137,829	121,672	125,620	107,992	-	-21.65%
BENEFITS	21,584	20,893	22,911	19,319	20,462	20,404	-	-10.94%
OTHER OPERATING EXPENSES	45,294	44,558	52,470	40,441	54,030	49,580	-	-5.51%
TOTALS	191,595	193,910	213,210	181,433	200,112	177,976	-	-16.53%

Budget Change	
\$	(35,234)
%	-16.53%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION**

NOTE: 2016-4 Elections, 2017-1 Election, 2018-3 Elections, 2019-1 Elections

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4141-120 Election Wages - Ballot Clerks 100 hrs per Election x \$8.00/hr=\$800	3,463	572	2,400	1,998	800	800		-66.67%
4141-130 Moderator's Stipend Stipend for year	400	200	400	300	400	400		0.00%
4141-131 Assistant Moderator's Stipend Stipend for year	75	75	300	150	300	300		0.00%
4141-132 Supervisors of the Checklist 3 Supervisors: HAVA system Voter checklist = 30hr/3 =\$990. 1 Election + Town & School meetings 30hr/3 @ \$11.00=\$990.	5,842	1,825	4,950	4,180	1,980	1,980		-60.00%
4141-220 Social Security Social security applicable to Supervisors of Checklist. Election Workers are exempt.		112	307	204	123	123	-	-60.00%
4141-221 Medicare Medicare applicable to Supervisors of the Checklist. Election workers are exempt.		26	72	48	29	29	-	-60.00%
4141-530 Travel/Meals Meals for workers at the polls		-		160	-	300		100.00%
4141-555 Advertising Legal Notices for elections.	568	158	600		160	160		-73.33%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION**

NOTE: 2016-4 Elections, 2017-1 Election, 2018-3 Elections, 2019-1 Elections

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4141-622 Voting Machine Expense Ballot machine maint. contract \$250 Ballot machine batteries/ribbons \$100 Cost of coding machine for each election (ranges from \$500-\$1,500 per election) \$1,250 per Election Election Ballots \$150 per Election Total = \$1,750.	6,983	1,242	4,500	3,422	1,750	1,750		-61.11%
TOTAL 4141 ELECTION ADMINISTRATION	17,331	4,208	13,529	10,462	5,541	5,841	-	-56.82%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	9,780	2,672	8,050	6,628	3,480	3,480	-	-56.77%
BENEFITS	-	138	379	252	151	151	-	-60.00%
OTHER OPERATING EXPENSES	7,551	1,399	5,100	3,582	1,910	2,210	-	-56.67%
TOTALS	17,331	4,208	13,529	10,462	5,541	5,841	-	-56.82%

Budget Change	
\$	(7,687)
%	-56.82%

TOTALS TC/TC	191,595	193,910	213,210	181,433	200,112	177,976	-	-16.53%
TOTALS Elections	17,331	4,208	13,529	10,462	5,541	5,841	-	-59.04%
	208,926	198,118	226,739	191,895	205,653	183,817	-	-9.30%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Comm Approved 2019	Percent Change
4150-110 Finance Director Wages attributable to position. (\$65,768.)	58,806	62,933	65,255	58,888	65,768	65,768		0.79%
4150-115 Treasurer Stripend Annual stipend paid to the Treasurer @ \$6,000.	5,034	6,000	6,000	5,500	6,000	6,000		0.00%
4150-120 Finance Clerk 8 hrs/wk x \$17.91 x 52 weeks = \$7,451	6,129	6,796	7,401	5,726	7,451	7,451		0.68%
4150-121 Budget Committee Minutetaker Hours vary due to length of meetings & prep time: Meetings: \$15.00/hr x 3hrs x 12 = \$540.00 Minutes: \$15.00/hr x 4hrs x 12 = \$720.00 TOTAL: 2018=\$1,260 2019: 16hrsx12=192hrs/\$15.00=\$2,880.	1,215	1,200	1,155	2,246	2,880	2,880		149.35%
4150-122 Trustee of Trust Funds Bookkeeper Annual Stipend for Trustee Bookkeeper @ \$1,230.	1,230	1,230	1,230	1,230	1,230	1,230		0.00%
4150-220 Social Security Social security cost for employees 6.20%.	4,094	4,712	5,025	4,410	5,166	5,166	-	2.82%
4150-221 Medicare Medicare cost for employees 1.45%.	957	1,102	1,175	1,031	1,208	1,208	-	2.82%
4150-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	6,569	6,960	7,426	6,701	7,415	7,415	-	-0.14%
4150-341 Telephone Telephone service for Finance Office line.	485	462	500	388	500	500		0.00%
4150-345 Computer Software Maintenance Munismart Harris Software contract: GL, AP, PR, AR modules.	4,857	4,990	5,310	5,360	5,575	5,575		4.99%
4150-530 Travel/Meals Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.		-	165		165	165		0.00%
4150-540 Conferences and Training \$150 NHMA Conference \$100 Budget & Finance Workshops TOTAL \$250	80	-	500		250	250		-50.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Comm Approved 2019	Percent Change
4150-560 Dues/Subscriptions \$40 GFOS - NH and New England Member \$50 GFOA - National Member TOTAL = \$90	60	50	125	50	90	90		-28.00%
4150-610-01 Audit Audit contract with Independent Auditors Roberts & Greene.	15,850	15,850	16,000	15,950	16,000	16,000		0.00%
4150-610-02 Fixed Assets Schedule Maintenance Update and record the town's fixed assets. Includes inventory and tagging of any new fixed assets. Work outsourced to be GASB 34 compliant.	1,090	1,100	1,150	1,125	1,200	1,200		4.35%
4150-610-03 Bank Fees Checking Account Bank Fees. Eff. 2017 most fees waived.	1,504	207	300	169	300	300		0.00%
4150-611 Budget Committee Expenses Supplies, advertising, & training for Budget Committee.		143	200	143	200	200		0.00%
4150-621 Copier/Postage Contract Budget Document Technology copier contract/toner/maintnace=\$2,300 Pitney Bowes postage machine/supplies=\$900 TOTAL: \$3,200	2,905	3,444	3,200	3,119	3,200	3,200		0.00%
4150-690 Treasurer's Expenses 2018: Moved to 4130 Executive.	205	273			-	-		0.00%
4150-FINANCE BUDGET TOTAL:	111,070	117,453	122,117	112,037	124,599	124,599	-	2.03%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Comm Approved 2019	Percent Change
WAGES	72,414	78,159	81,041	73,591	83,329	83,329	-	2.82%
BENEFITS	11,620	12,774	13,626	12,142	13,790	13,790	-	1.21%
OTHER OPERATING EXPENSES	27,036	26,520	27,450	26,303	27,480	27,480	-	0.11%
TOTALS	111,070	117,453	122,117	112,037	124,599	124,599	-	2.03%

Budget Change	
\$	2,482
%	2.03%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
NO WAGES								
NO BENEFITS								
4152-344-01 Tax Map Updates Contract with CAI to maintain tax maps. Tax maps are updated each year to be current with April 1 tax assessment date.	3,638	3,725	4,000	3,575	4,000	4,000		0.00%
4152-345 Computer Software License Avitar assessing software license = \$3,900	3,171	3,550	3,500	3,345	4,000	3,900		11.43%
4152-346 Registry of Deeds Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	600	458	400	239	400	400		0.00%
4152-347 Records Storage Cost for the cloud storage for the Property Record files. 2018: New account.	-	-	3,420	4,845	7,500	7,500		119.30%
4152-390 Professional Services Cross Country Appraisal Contract General Assessing: 32 hrs/mo. x 12 mo. x \$55 = \$21,120 Cyclical Work = \$23,880 Sansoucy Contract Utility Assessing = \$12,000 Abatement Work = \$5,000 TOTAL = \$62,000	58,770	58,983	62,000	55,598	62,000	62,000		0.00%
4152-390-01 On-Line Assessment Cards This would put our full assessment cards on line available for the public. At one point this was the case and we switched to save money, but the complete cards aren't available. With the reval taking place in 2019 this is the year to do this. It will save a substantial amount of staff time.	-	-	-	-	3,224	3,224		100.00%
4152-ASSESSING BUDGET TOTAL:	66,179	66,716	73,320	67,602	81,124	81,024	-	10.51%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	66,179	66,716	73,320	67,602	81,124	81,024	-	10.51%
TOTALS	66,179	66,716	73,320	67,602	81,124	81,024	-	10.51%

Budget Change	
\$	7,704
%	10.51%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4153 - LEGAL**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4153-320 Legal Fees Legal services provided by Donahue, Tucker & Ciandella for on-going cases, questions of law for Select Board, & attendance at Town Meeting. Planning & Zoning Boards use Atty. B. Waugh.	19,634	9,854	25,000	20,715	25,000	20,000		-20.00%
4153-LEGAL BUDGET TOTAL:	19,634	9,854	25,000	20,715	25,000	20,000	-	-20.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	19,634	9,854	25,000	20,715	25,000	20,000	-	-20.00%
TOTALS	19,634	9,854	25,000	20,715	25,000	20,000	-	-20.00%

Budget Change	
\$	(5,000)
%	-20.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4155-110 Merit Wage Pool 2019 Merit Pool is created based on 3.0% of current wages that are included in the pool.	-	659	4,390		87,548	75,042		1609.38%
4155-210 Health Insurance GMR = 18% Health Insurance/Medical Stipend cost for eligible employees	528,680	572,194	641,231	542,987	669,660	669,660		4.43%
4155-211 Dental Insurance GMR = 2.3% Dental Ins. for eligible employees	39,340	38,390	41,130	34,012	40,672	40,672		-1.11%
4155-215 Long Term Disability Insurance \$ 0.28 per \$100 of covered monthly payroll \$480 x 12=\$5,760	5,158	5,456	5,670	5,374	5,760	5,760		1.59%
4155-220 Social Security Social Security for Medical Stipends 9 stipends x \$248 = \$2,232	819	1,380	1,984	1,077	2,232	2,232		12.50%
4155-221 Medicare Medicare for Medical Stipends 9 stipends x \$58 = \$522	326	450	464	437	522	522		12.50%
4155-250 Unemployment Insurance Coverage for all town employees = \$635	451	911	730	730	635	635		-13.01%
4155-260 Workers' Compensation Insurance Coverage for all town employees = \$91,180	12,373	79,826	87,647	87,647	91,180	91,180		4.03%
4155-290 Life Insurance Expenses Basic life @ \$15,000 per FT employee. \$93 x 12mo.=\$1,116	987	1,114	1,116	1,023	1,116	1,116		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4155-291 FSA/Miscellaneous Personnel Expenses FSA 2019: \$264.00 Policy #16 PD Officer benefit retiring accidental disability=\$1,000 TOTAL = \$1,264.	1,868	1,310	1,210	1,190	1,264	1,264		4.46%
4155-551 Employee Training & Education To cover in-house training workshops.	47	500	1,000	475	1,000	1,000		0.00%
4155-555 Employee Advertising To centralize cost of employment advertising.	2,496	2,871	2,000	3,130	2,000	2,000		0.00%
4155-PERSONNEL ADMIN. BUDGET TOTAL:	592,545	705,060	788,572	678,081	903,589	891,083	-	13.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	659	4,390	-	87,548	75,042	-	1609.38%
BENEFITS	590,002	701,030	781,182	674,476	813,041	813,041	-	4.08%
OTHER OPERATING EXPENSES	2,543	3,371	3,000	3,605	3,000	3,000	-	0.00%
TOTALS	592,545	705,060	788,572	678,081	903,589	891,083	-	13.00%

Budget Change	
\$	102,511
%	13.00%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4191-110 Planning Director Wages attributable to FT hourly position. (\$66,165)	61,363	63,305	65,639	59,241	66,165	66,165		0.80%
4191-115 ZBA/Planning Board Chair Stipend Stipend paid to Chairs \$500 each to PB & ZBA Boards = \$1,000.	1,000	1,000	1,000	1,000	1,000	1,000		0.00%
4191-116 Code Enforcement Officer \$24.97/hr x 8hrs/wk x 52 wks = \$10,388. Mon/Wed. 8AM-Noon. Deputy wages \$200 TOTAL \$10,588.	9,837	9,748	10,575	8,546	10,588	10,588		0.12%
4191-140 Overtime Evening meetings & hearings for Planning & Zoning Boards.	586	401	700	849	700	700		0.00%
4191-220 Social Security Social security cost for employees 6.20%.	4,482	4,494	4,831	4,169	4,864	4,864	-	0.68%
4191-221 Medicare Medicare cost for employees 1.45%.	1,048	1,052	1,130	974	1,138	1,138	-	0.69%
4191-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	7,017	7,055	7,549	6,832	7,539	7,539	-	-0.13%
4191-341 Telephone Office Phone \$41/12mo. = \$492 CEO Cell \$30/12mo. = \$360 TOTAL = \$852	894	824	804	731	852	852		5.97%
4191-346 Registry of Deeds MCRD fees for recording documents & updates for Town's Tax Maps.	13	-	75	13	75	75		0.00%
4191-390 Professional Services ESRI GIS support/software updates \$550 RPC Master Plan (chapter updates) \$6,500 CAI Planning map maint. contract \$525 CAI Query Manager support contract \$2,400 Avitar maint. software contract \$1,810 Misc. Items: Ordinance Regs/build out revisions/amendments/steno services/impact fee methodology/consult services \$500. TOTAL = \$12,285.	7,770	10,410	11,715	7,133	12,285	12,285		4.87%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4191-530 Travel/Meals 40 miles/52wks x IRS rate for Code Enforcement Officer, MCRD, training, conferences and workshops.	1,256	1,132	1,175	899	1,175	1,175		0.00%
4191-540 Conferences/Training Conferences/Trainings for Code Enforcement Officer & Planning Dir.	335	75	500		500	500		0.00%
4191-550 Printing Master Plan, Ordinance & Regulation Handbook, monthly packets, Land Use Handbooks, Bldg. Code books, & business cards (PB/CEO). Any info to assist PB/ZBA & public with land use and building code matters.	76	23	200	125	200	200		0.00%
4191-555 Advertising Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	2,263	1,366	2,100	1,454	2,100	2,100		0.00%
4191-560 Dues/Subscriptions CNHRPC includes planning research, sample ordinances, planning documents, regulations, access to census info & other data sources, grant info, review & comment on planning documents, GIS mapping, transportation planning, master planning assistance & Road Surface Mgmt. Software = \$6,936 Building Officials BOCA = \$320 International Code Council = \$150 TOTAL = \$7,406	6,357	6,667	6,700	6,973	7,406	7,406		10.54%
4191-625 Postage Correspondence, monthly packets, certified abutter notices and building permits. Applicants pay for abutter notices. Law requires notifications of zoning amendmendments for districts. E-mailing permits to reduce costs.	1,241	541	1,500	1,437	1,500	1,500		0.00%
4191-PLANNING BUDGET TOTAL:	105,538	108,093	116,193	100,374	118,086	118,087	-	1.63%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	72,786	74,454	77,914	69,636	78,452	78,453	-	0.69%
BENEFITS	12,547	12,601	13,510	11,976	13,541	13,541	-	0.23%
OTHER OPERATING EXPENSES	20,205	21,038	24,769	18,763	26,093	26,093	-	5.35%
TOTALS	105,538	108,093	116,193	100,374	118,086	118,087	-	1.63%

<u>OFFSETTING REVENUE</u>	
Planning Board Fees	4,000
Zoning Board Fees	1,000
Building Permit Fees	36,000
TOTAL	41,000

<u>Budget Change</u>	
\$	1,894
%	1.63%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com Approved 2019	Percent Change
4195-115 Cemetery Sexton 2018: 19hrs/32wk x \$15.00=\$9,120 2019: 19hrs/32wk x \$15.00=\$9,120.	1,399	338	9,120	8,565	12,000	9,120		0.00%
4195-220 Social Security Social security cost for employees 6.20%.	87	28	565	531	744	565	-	0.00%
4195-221 Medicare Medicare cost for employees 1.45%.	20	7	132	124	174	132	-	0.00%
4195-390 Professional Services 2016: Town \$6,404 + Trust \$32,796=\$39,200 2017: Town \$7,000 + Trust \$18,000 Landscaper=\$25,000 2018: Town \$2,000 + Trust \$21,080 Landscaper=\$23,080. 2019: Town \$3,500 (Monument repair \$2,500 + \$1,000 Misc.) Trust: \$21,712 Landscaper Yr 3 of 3 + \$6,235 Map Old Hopkinton + \$2,500 Monnument repair=\$33,447. Town: \$3,500 + Trust: \$30,447= \$33,947.	1,704	9,412	2,000	19,832	3,500	2,800		40.00%
4195-390-01 Memorial Garden Purchase of flowers, flush markers & maintenance.	3,127	1,417	2,500	2,837	2,500	2,500		0.00%
4195-410 Electricity \$18.00 x 12 mo. = \$216	217	233	200	177	200	200		0.00%
4195-412 Water \$150.00 Qtr. x 4 = \$600	726	915	650	538	600	600		-7.69%
4195-560 Dues/Subscriptions/Conferences NH Cemetery Association dues.		40	60	30	60	60		0.00%
4195-620 Office Supplies All office supplies including paper, envelopes, etc.	682	160		4		-		
4195-650 Groundskeeping/Maintenance/Mileage Supplies, grass seed, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$1,000. Employee mileage reimbursement at IRS rate=\$250. TOTAL: \$1,250.	2,386	2,079	2,000	3,138	1,250	1,250		-37.50%
4195 - CEMETERIES BUDGET TOTAL:	10,348	14,627	17,228	35,775	21,028	17,228	-	0.00%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com Approved 2019	Percent Change
WAGES	1,399	338	9,120	8,565	12,000	9,120	-	0.00%
BENEFITS	107	35	698	655	918	698	-	0.00%
OTHER OPERATING EXPENSES	8,842	14,255	7,410	26,555	8,110	7,410	-	0.00%
TOTALS	10,348	14,627	17,228	35,775	21,028	17,228	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4196-520 Property Liability Insurance Primex coverage for all town property, buildings, bridges, vehicles and mobile equipment, general liability with surety bond for elected officials and employees. Deductible: \$1,000 per each occurrence. 2019: \$66,883	73,364	69,390	67,063	67,063	66,883	66,883		-0.27%
4196-521 Property Insurance Deductible To cover the deductible on any claim and to provide an account to show all payments that will be covered by insurance.	-	-	1		1	1		0.00%
4196 - PROPERTY LIABILITY INS. BUDGET TOTAL:	73,364	69,390	67,064	67,063	66,884	66,884	-	-0.27%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	73,364	69,390	67,064	67,063	66,884	66,884	-	-0.27%
TOTALS	73,364	69,390	67,064	67,063	66,884	66,884	-	-0.27%

Budget Change	
\$	(180)
%	-0.27%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4210-110 Police Chief Wages attributable to position. (\$91,663.)	85,302	86,872	90,751	84,773	91,663	91,663		1.00%
4210-115 Full-Time Officer Wages FT Wages (6): \$332,966 + Holiday Pay 88 hrs @ \$24.74 avg.: \$2,177 1 Lieutenant 1 Sergeant 1 Corporal 3 Patrol Officers TOTAL: \$335,143	276,433	280,316	310,127	286,121	335,143	335,143		8.07%
4210-116 Full-Time Clerical Wages \$19.40/40hrs x 52/wks = \$40,352	30,342	37,031	40,132	36,228	40,352	40,352		0.55%
4210-120 Part-Time Officer Wages 24 hrs/wk x 52/wks x avg. \$23.00/hr=\$28,704	6,854	32,772	45,400	11,582	28,704	28,704		-36.78%
4210-140 Overtime 12 hrs/wk x avg. \$37.55/hr=\$23,431	11,822	7,643	23,431	6,444	23,431	23,431		0.00%
4210-150 Training 3.5 hrs/officer/mo.=252 hrs x avg. \$37.55/hr=\$9,463	7,322	2,873	9,463	2,905	9,463	9,463		0.00%
4210-151 Grants The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	7,347	6,432	8,000	4,541	6,000	6,000		-25.00%
4210-190 Special Events Traffic Details-parades, political events, & elections.	396	119	1,000	204	500	500		-50.00%
4210-220 Social Security Social security cost for non Group II employees 6.20%.	2,483	4,340	5,303	2,999	4,281	4,281	-	-19.26%
4210-221 Medicare Medicare cost for employees 1.45%.	6,062	6,389	7,660	6,188	7,761	7,761	-	1.32%
4210-230 NH Retirement GR II=FT officers @ 29.43% Jan-Jun/Jul-Dec 28.43% GR I=FT Admin Asst. @ 11.38% Jan-Jun/Jul-Dec 11.17% Total: 2019: \$139,566 (PT not inc.)	103,183	107,607	134,875	117,701	139,421	139,421	-	3.37%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4210-341 Telephone Includes all phone lines/cell phones/dispatch monthly charges.	10,335	10,966	10,800	9,856	10,800	10,800		0.00%
4210-343 Office Equipment Various types of equipment to operate the office.	838	714	1,000	710	1,000	1,000		0.00%
4210-344 Contract Fees IMC User Fees - \$6,709 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$43,039	38,946	42,142	42,750	20,724	43,039	43,039		0.68%
4210-350 Medical Services First Aid supplies.	151	145	250	169	250	250		0.00%
4210-355 Investigative Services Crime scene equipment, supplies and blood draws.	295	345	1,000	964	1,000	1,000		0.00%
4210-360 Uniforms/Cleaning Purchase and maintenance of uniforms, ballistic vests, and cleaning allowance.	2,486	4,566	5,000	2,610	5,000	5,000		0.00%
4210-366 Radio Repairs Repair of radios, radar certification.	1,712	2,128	2,500	1,798	2,500	2,500		0.00%
4210-410 Electricity \$500 x 12/mo. = \$6,000 (24hr/7 day operation).	3,909	3,981	6,000	3,526	6,000	6,000		0.00%
4210-411 Heating Fuel 2019: 1,600 gal. x \$3.00=\$4,800.	2,700	1,995	2,500	2,300	4,800	4,800		92.00%
4210-432 Training Ammunition/Range Supplies Ammunition and range supplies for required firearms training.	1,872	1,646	2,000	1,264	2,000	2,000		0.00%
4210-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at established rates as outlined in Personnel Policy.	27	150	250		250	250		0.00%
4210-540 Conferences/Training Attend conferences/trainings/workshops.	100	326	1,000	650	1,000	1,000		0.00%
4210-550 Printing Letterhead/business cards, etc.	435	391	500	473	500	500		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4210-560 Dues/Subscriptions Cost of dues/subscriptions.	175	225	200	150	200	200		0.00%
4210-600 New Equipment Purchase of office equipment.	1,617	2,991	3,000	2,181	3,000	3,000		0.00%
4210-620 Office Supplies Purchase of office supplies & air card costs.	2,268	3,443	3,500	2,313	3,500	3,500		0.00%
4210-625 Postage Cost for mailings.	566	572	600	596	600	600		0.00%
4210-635 Gasoline/Oil 7,500 gal. x \$3.00 = \$22,500	23,978	16,418	20,100	9,752	22,500	22,500		11.94%
4210-640 Custodial Supplies Cost of cleaning supplies.	78	169	200	162	200	200		0.00%
4210-670 Books/Subscriptions/RSAs Cost for books/RSAs.		160	500	456	500	500		0.00%
4210-POLICE BUDGET TOTAL:	630,034	665,865	779,792	620,340	795,359	795,359	-	2.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	425,818	454,057	528,304	432,797	535,256	535,256	-	1.32%
BENEFITS	111,728	118,336	147,838	126,888	151,464	151,464	-	2.45%
OTHER OPERATING EXPENSES	92,488	93,472	103,650	60,655	108,639	108,639	-	4.81%
TOTALS	630,034	665,865	779,792	620,340	795,359	795,359	-	2.00%

Budget Change	
\$	15,567
%	2.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
4215-115 Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$350,014	308,460	307,495	346,078	313,312	350,014	350,014		1.14%
4215-116 Part-time Wages Wages for all PT EMS personnel. Includes training coverage, shift coverage, and covering for vacation and sick time. Estimated based on experience = \$63,400.	59,851	60,550	62,376	45,304	63,400	63,400		1.64%
4215-120 Wages-Training/Refresher Courses FT Training/Refresher Courses 336 hr @ OT \$35.00=TOTAL \$11,760.00 (Training-2 hrs/mo x 12 hrs x 6 employees x \$35.00=\$5,040 AEMT Refresher-3 x 24hrs x \$35.00=\$2,520 PARA Refresher-3 x 40hrs x \$35.00=\$4,200) SelectBoard reduced \$860 = TOTAL \$10,900.			10,000	6,113	11,760	10,900		9.00%
4215-140 Overtime Wages OT: Late calls, call backs, major incidents & 2nd ambulance calls. Holiday OT=11 x 2 x 24hr @ OT \$35.00=\$18,480 + Vaca/Sick/Family Leave Coverage 24hr/wk x 50 x\$35.00=\$42,000. TOTAL: \$60,480. Select Board reduced total to \$52,500.	68,214	54,960	50,000	49,195	55,000	52,500		5.00%
4215-220 Social Security Social security cost for employees 6.20%.	3,509	3,209	3,816	2,618	3,931	3,931	-	3.01%
4215-221 Medicare Medicare cost for employees 1.45%.	6,246	5,836	6,793	5,787	6,963	6,914	-	1.78%
4215-230 NH Retirement FT Retirement wages at 31.89% Jan-Jun/Jul-Dec 30.09%	112,371	108,024	127,012	117,576	129,158	128,117	-	0.87%
4215-350 Medical Services Employee counseling for tragic events - \$455 Occupational Physicals 15 x \$203 - \$3,045 TOTAL: \$3,500	1,047	1,598	3,500	-	3,500	3,500		0.00%
4215-364 Ambulance #1 & #2 Repairs Includes maintenance and repairs for both ambulances.	2,282	5,886	5,000	1,678	5,000	5,000		0.00%
4215-366 Radio Repairs Ambulance radio repairs.	290	320	300	-	300	300		0.00%
4215-390 Comstar Billing Service 2018: 625 transports x \$24.00/call \$15,000 or \$250,000 rev. x 6%=\$15,000. 2019: 725 transports x \$24.00/call \$17,400 or \$290,000 rev. x 6%=\$17,400.	15,519	17,061	15,000	14,243	17,400	17,400		16.00%
4215-390-01 Contracts-Defibrillator Maintenance of 2 defibrillators-ZOLL and 2 donated LUCAS machines.	3,645	2,945	3,000	1,318	3,000	3,000		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
4215-430 Equipment Repairs & Maintenance Repair equipment and maintenance costs for equipping 2 Ambulances (IV pumps/Lucas mach/etc.)	2,388	3,696	2,500	1,500	2,500	2,500		0.00%
4215-540 Conferences/Training Conferences & trainings for mandatory certifications.	2,370	4,495	6,000	3,009	6,000	6,000		0.00%
4215-635 Diesel 2,800 gal. x \$3.10/gal. = \$8,680	7,816	5,744	8,400	5,797	8,680	8,680		3.33%
4215-681 Uniforms/Safety Purchase EMS uniforms: 6 x \$600=\$3,600 + 6 x \$300=\$1,800. TOTAL: \$5,400	4,098	3,005	5,400	2,721	5,400	5,400		0.00%
4215-690 Medical Supplies Supplies necessary to maintain two ambulances.	12,732	15,621	15,000	8,952	15,000	15,000		0.00%
4215 - AMBULANCE SERVICE BUDGET TOTAL:	610,838	600,445	670,175	579,123	687,006	682,556	-	1.85%

NOTE: Offsetting income = 2017: \$347,000 2018: \$385,000 Budget/~~\$308,600~~ Act. 11/1/18 2019: \$407,000 est.

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
WAGES	436,525	423,005	468,454	413,924	480,174	476,814	-	1.78%
BENEFITS	122,126	117,069	137,621	125,981	140,052	138,962	-	0.97%
OTHER OPERATING EXPENSES	52,187	60,371	64,100	39,218	66,780	66,780	-	4.18%
TOTALS	610,838	600,445	670,175	579,123	687,006	682,556	-	1.85%

Off-setting Revenue - BUDGET-2019	
Warner	80,000
Webster	30,000
Insurance Income	290,000
Paramedic Intercept	7,000
TOTAL 2019:	407,000

Budget Change	
\$	12,381
%	1.85%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4220-115 Fire Chief Wages - FT Wages attributable to the position. (\$78,294)	37,313	74,922	77,594	69,922	78,294	78,294		0.90%
4220-120 Part-Time Fire Wages PT wages for fire employees, training & recruiting. (\$30,000)	42,928	26,718	30,000	13,715	30,000	30,000		0.00%
4220-125 Deputy Fire Chief Stipend 1 Deputy Stipend = \$1,600	3,084	-	1,600		1,600	1,600		0.00%
4220-220 Social Security Social security cost for employees 6.20%.	3,398	2,166	1,959	1,075	1,959	1,959	-	0.01%
4220-221 Medicare Medicare cost for employees 1.45%.	1,327	1,563	1,583	1,232	1,593	1,593	-	0.66%
4220-230 NH Retirement FT retirement wages at 31.89% Jan-Jun/Jul-Dec 30.09%	10,887	22,456	24,745	22,298	24,263	24,263	-	-1.95%
4220-341 Telephone Phone & FAX Lines for two stations, Internet service, Hot Spot, & LTE for tablets.	12,330	11,154	7,700	8,784	7,700	7,700		0.00%
4220-345 Computer Software I Am Responding annual subscription (2019: Yr. 4 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software (Conduent Business) contract = \$2,856 Image Trend Cad upgrade = \$315 TOTAL = \$4,151	4,252	4,340	3,675	4,584	4,151	4,151		12.95%
4220-350 Medical Services Counseling for fire employees for tragic events.	-	-	1,000	-	1,000	1,000		0.00%
4220-366 Radio Repairs Radio repairs.	1,481		1,000	210	1,000	1,000		0.00%
4220-390 Professional Services Provides personnel OSHA physicals.= \$1,500 Note: 2016 included Interim Chief contract.	72,218	1,011	1,500	466	1,500	1,500		0.00%
4220-390-01 Dispatch Mutual Aid Cost shared with area communities. Mutual Aid 24-hour dispatch, access to hazmat team, Chief Coordinator at major incidents.	53,171	53,680	55,782	55,782	55,638	55,638		-0.26%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4220-410 Electricity Hopinton Station \$2,905 + Contoocook Station \$13,245 = \$16,150	14,889	13,218	16,150	12,014	16,150	16,150		0.00%
4220-411 Heating Fuel Con Station: 50 tons pellets/\$280 per ton = \$14,000 Hop Station: Fuel 750gal./\$3.00=\$2,250 Propane generator & stove = \$750 TOTAL: \$17,000	12,680	11,841	15,050	6,423	17,000	17,000		12.96%
4220-412 Water/Sewer Water & Sewer based on historical costs.	1,128	1,122	1,300	1,094	1,300	1,300		0.00%
4220-412-01 Hydrant Charge-Precinct Annual fee to the Contoocook Village Precinct.	1,000	1,000	1,000	1,000	1,000	1,000		0.00%
4220-430 Equipment/Repair/Maintenance Aerial & Ground Ladder Testing = \$1,150 Fire Pump Testing (6 trucks) = \$1,500 Fire Hose Testing 9,025ft x \$0.28/ft = \$2,527 SCBA System Tests Air Compressor = \$850 Mask Fit Test (annual) 30 x \$35.00 = \$1,050 Unit Flows Test/Cleaning (annual) 27 x \$65.00=\$1,755 TOTAL SCBA = \$3,655 Gas Meters Gas Meter Calibration & Repairs-Cal Gas & sensors =\$750 GRAND TOTAL: \$9,582	14,913	8,192	11,752	12,118	9,582	9,582		-18.46%
4220-431 Vehicle Maintenance Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	10,025	4,184	9,000	1,155	9,000	9,000		0.00%
4220-540 Conferences/Training NH Fire Academy fire training & additional classes.	6,957	4,075	6,000	4,890	6,000	6,000		0.00%
4220-555 Advertising/Fire Prevention Fire Prevention Week & School Education Programs.		500	750	309	750	750		0.00%
4220-560 Dues/Subscriptions Fire Chief Assoc./State Assoc.Firefighting Periodicals = \$1,000 NFPA Fire/Life Safety on-line subscriptions=\$1,525 Total = \$2,525	316	2,005	2,525	1,521	2,525	2,525		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4220-610 Small Tools, Hose & Equipment Upkeep small tools, hose & equipment Tools & equipment on Apparatus & at stations in need of repair or replacement. Maint. of chain saws, portable generators, portable pumps, & hose/fitting repairs. Total Small Equipment = \$3,500. Hose 4 inch by 100ft - 4 lengths x \$489 = \$1,956 2.5 inch by 50ft - 4 lengths x \$179 = \$716 1 3/4 inch by 50ft - 4 lengths x \$124 = \$496 Total Hose = \$3,168 GRAND TOTAL = \$6,668	6,562	5,491	6,668	4,278	6,668	6,668		0.00%
4220-611 Radios Radio Repairs = \$1,000 XTS/APX Batteries 10 x \$125 = \$1,250 Pagers 5 x \$450 = \$2,250 Pager Batteries = 5 x \$25 = \$125 Pager Replacement Parts = \$850 Scott Voice Boxes 3 each = \$1,500 (in air masks) Radio Harness Repair = \$500 GRAND TOTAL = \$7,475	1,022	5,543	7,475	2,388	7,475	7,475		0.00%
4220-612 Equipment/Gear Replacement Globe Firefighting Gear - 3 sets x \$2,021= \$6,063 (up 5%) Nomex Fire Hoods: 10 x \$24.= \$240. Helmets 3 x \$375=\$1,125. Fire Gloves Structural/Extrication 10 sets x \$63.= \$630 Replace vent saw on ladder truck = \$2,000 Replace multi gas meter = \$922 Per new FF \$3,500 for turnout gear/equip. with 10 year life span. GRAND TOTAL: \$10,980.	7,222	7,259	7,770	802	10,980	10,980		41.31%
4220-620 Office Supplies Background checks, paper, stationary, business cards, printer ink, office supplies.	2,964	1,691	2,200	480	2,200	2,200		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4220-635 Diesel/Gasoline Gas: 520 gal. x \$3.00/gal. = \$1,560 Diesel: 1,500 gal. x \$3.10/gal. = \$4,650 TOTAL = \$6,210	4,955	3,273	6,060	2,665	6,210	6,210		2.48%
4220-640 Custodial Supplies & Floor Maintenance Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800	852	1,422	1,800	1,134	1,800	1,800		0.00%
4220-680 Public Relations Unanticipated expenses for recognition.	158	707	1,000	209	1,000	1,000		0.00%
4220-681 Uniforms/Safety Equipment Chief's uniforms = \$600 Call uniforms: shirt/pants/boots/belt = \$2,450 TOTAL = \$3,050	536	4,482	3,050	1,730	3,050	3,050		0.00%
4220-690 Rehab. Supplies Supplies needed for extended periods of emergency calls.	852	600	1,500	410	1,500	1,500		0.00%
4220-691 Building Systems Maintenance Fire Extinguishers -Townwide Contract Inspection/Repair = \$500 Annual Inspection 84 x \$2.50 = \$210 Tamper Tags 84 x \$1.50 = \$126 Service Calls repair/refill/replace \$60 x 4 = \$240 TOTAL Fire Extinguishers: = \$1,076 Pellet Boiler Inspection 3/yr x \$150 = \$450 Kitchen Hood System Maintenance/Inspection = \$184 Overhead Door - 2 Station 2/yr = \$1,675 Plymovent Exhaust System Service/Maintenance = \$2,366 Stanley Elevator Service Contract = \$450 Generator Maintenance = \$584 Misc. Maint./Repair = \$549 GRAND TOTAL: \$7,334	478	8,422	7,334	3,865	7,334	7,334		0.00%
4220 - FIRE DEPARTMENT BUDGET TOTAL:	329,898	283,037	316,522	236,550	320,223	320,223	-	1.17%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	83,325	101,640	109,194	83,638	109,894	109,894	-	0.64%
BENEFITS	15,612	26,185	28,287	24,604	27,816	27,816	-	-1.67%
OTHER OPERATING EXPENSES	230,961	155,212	179,041	128,309	182,513	182,513	-	1.94%
TOTALS	329,898	283,037	316,522	236,550	320,223	320,223	-	1.17%

Budget Change	
\$	3,701
%	1.17%

**2019 - BUDGET LINE EXPLANATION
ACCOUNT 4290 - EMERGENCY MANAGEMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4290-120 Emergency Management Director Wages	-	-	-	-				0.00%
4290-220 Social Security Social security cost for employees 6.20%.	-	-	-	-	-			0.00%
4290-221 Medicare Medicare cost for employees 1.45%.	-	-	-	-	-			0.00%
4290-540 Grants Placeholder for Emergency Management budget. Expense is related to FEMA grants with the grant covering the cost.	11,840		1	-	1	1		0.00%
4290 EMERGENCY MANAGEMENT BUDGET TOTAL:	11,840	-	1	-	1	1	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	11,840	-	1	-	1	1	-	0.00%
TOTALS	11,840	-	1	-	1	1	-	0.00%

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

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4311-110 Public Works Director's Salary Wages attributable to position. (\$82,227) Restructured 4/2018	64,579	72,973	80,262	72,191	82,227	82,227		2.45%
4311-115 Full-time DPW Wages Wages for 10 FT Employees 1 Assistant Superintendent 1 Mechanic 4 Heavy Equipment Operators 2 Light Equipment Operators 2 B & G staff 1 additional person - 40hrs/wk x 52wks x \$16.00 = \$33,280 TOTAL = \$476,195	390,731	420,506	439,831	398,108	476,195	476,195		8.27%
4311-120 Part-time DPW Wages Winter plowing, summer flagging, mowing = \$32,526 Custodian 364/hrs x \$18.00 = \$6,552 GRAND TOTAL = \$39,078	34,044	34,210	38,772	30,465	39,078	39,078		0.79%
4311-140 Overtime Mostly for winter plowing. 15% of FT wages = \$71,429	67,153	73,994	64,500	53,927	71,429	71,429		10.74%
4311-220 Social Security Social security cost for employees @ 6.20%.	33,910	35,734	38,649	32,759	41,474	41,474	-	7.31%
4311-221 Medicare Medicare cost for employees @ 1.45%.	7,930	8,357	9,038	7,661	9,699	9,699	-	7.31%
4311-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	59,185	62,471	66,527	59,441	71,016	71,016	-	6.75%
4311-341 Telephone Phones/Cell phones/Internet service/Fire alarm.	6,582	4,877	5,600	4,445	5,600	5,600		0.00%
4311-350 Medical Supplies Stock shop medical cabinet, ear plugs, & other safety equipment.		64	200		200	200		0.00%
4311-352 Alcohol/Drug Testing Employees tested on a regular basis, per federal requirement.	1,615	1,234	1,500	982	1,500	1,500		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4311-360 Uniform Service Uniforms/cleaning for town employees per Personnel Policy.	8,559	8,119	8,000	6,919	8,200	8,200		2.50%
4311-410 Electricity Electricity based on historical costs.	8,150	10,010	9,000	5,987	9,000	9,000		0.00%
4311-411 Heating Fuel Pellets: 42 ton @ \$250.00=\$10,500	7,534	10,765	10,000	12,452	10,500	10,500		5.00%
4311-540 Dues/Conferences/Training/Mileage Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	285	182	1,000	863	1,000	1,000		0.00%
4311-620 Office Supplies Purchase Office Supplies.	1,739	552	1,200	1,165	1,200	1,200		0.00%
4311-681 Safety Equipment/Boots Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	2,064	2,516	3,000	1,517	3,000	3,000		0.00%
4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL:	694,060	746,564	777,079	688,882	831,318	831,318	-	6.98%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	556,507	601,683	623,365	554,691	668,929	668,929	-	7.31%
BENEFITS	101,025	106,562	114,214	99,862	122,189	122,189	-	6.98%
OTHER OPERATING EXPENSES	36,528	38,319	39,500	34,329	40,200	40,200	-	1.77%
TOTALS	694,060	746,564	777,079	688,882	831,318	831,318	-	6.98%

Budget Change	
\$	54,239
%	6.98%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
No Wages								
No Benefits								
4312-366 Radio Repairs Purchase radios/repairs. Every vehicle has a 2-way radio.	1,334	2,483	2,000	2,175	2,000	2,000		0.00%
4312-380 Shimming/Paving For the paving, shimming, chip sealing of paved roads and on-going maintenance. Note: Select Board adjusted to 5.0% increase with intention of similar increases per year moving forward.	360,223	307,534	336,000	254,869	352,800	352,800		5.00%
4312-393 Tree Services Hire contractor to remove large trees @ approx. \$1,000 each.	11,750	10,000	5,000	918	5,000	5,000		0.00%
4312-430 Equipment Repairs/Maintenance Repair snowplows, truck engines, & other pieces of equipment.	22,573	22,136	28,000	25,670	28,000	28,000		0.00%
4312-431 Equipment Replacement Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	2,229	5,621	3,000	2,904	3,000	3,000		0.00%
4312-440 Equipment Lease/Contracts Equipment rental: rollers, excavator, roadside mower, bull dozer and for hiring snow plowing contractors.	54,216	69,790	60,000	71,812	60,000	60,000		0.00%
4312-460 Engineering Engineering, culverts, wetland permits, road construction, etc. The bond covers the engineering for Briar Hill and this line covers other required engineering.	29,649	25,565	30,000	3,134	30,000	30,000		0.00%
4312-630 Maintenance Repair Supplies Hoses, belts, filters, tools for shop, etc. Mechanic tools.	18,904	23,519	25,000	19,167	25,000	25,000		0.00%
4312-630-01 Police Vehicle Repairs & Maintenance Parts, filters, tires for cruisers and motorcycles.	2,631	3,557	4,000	1,439	4,000	4,000		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
4312-632 Tires/Tubes/Chains Tires, repairs, chains for all town trucks & equipment.	4,069	17,466	6,000	13,884	7,000	7,000		16.67%
4312-635 Gas/Oil Gas, diesel, lubricants, engine oils. 20,000 gal. x \$3.10 = \$62,000	46,384	62,928	65,000	53,752	62,000	62,000		-4.62%
4312-680 Culverts/Catch Basins Routine culvert replacement & damage repairs.	5,804	4,956	6,000	7,459	6,000	6,000		0.00%
4312-682 Sand Purchase sand for winter months & screener.	21,629	11,250	25,000	17,875	25,000	25,000		0.00%
4312-683 Salt Purchase road salt.	85,586	99,622	85,000	88,476	85,000	85,000		0.00%
4312-684 Bituminous Product Product used for calcium chloride for gravel roads, shimming, sealing.	16,197	8,912	20,000	10,604	20,000	20,000		0.00%
4312-685 Guardrails Replacement of guardrails.		-	5,000	5,000	5,000	5,000		0.00%
4312-686 Signs/Striping For all signs and painting of crosswalks and lines.	5,943	2,464	6,000	4,063	6,000	6,000		0.00%
4312-690 General Maint. Supplies Paper products, trash bags, nuts & bolts, cutting edges, fabrication supplies, cleaning supplies, paints for truck and shop.	2,294	4,712	6,500	2,548	6,500	6,500		0.00%
4312-690-01 Gravel 5,000 yards crushed gravel = \$30,000.	33,178	26,209	30,000	59,116	30,000	30,000		0.00%
4312 - STREETS & HIGHWAYS BUDGET TOTAL:	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
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SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%
TOTALS	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%

2018 Highway State Aid = \$116,115.26-\$115,337.99= \$777.27

Budget Change	
\$	14,800
%	1.98%

TOTAL DEPARTMENT OF PUBLIC WORKS	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
TOTALS DPW Administration	694,060	746,564	777,079	688,882	831,318	831,318	-	6.98%
TOTALS Street & Highways	724,593	708,724	747,500	644,866	762,300	762,300	-	1.98%
TOTALS Transfer Station	541,085	568,468	545,994	501,440	553,980	553,980	-	1.46%
TOTALS SW-Landfill	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%
TOALS SW-Community Well	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%
TOTALS Buildings & Grounds	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%
TOTALS - Sewer Department	116,645	103,429	115,156	95,673	111,240	111,240	-	-3.40%
GRAND TOTAL	2,199,005	2,255,705	2,320,609	2,034,893	2,406,918	2,404,418	-	3.61%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4316-410 Street Lighting Cost for seven (7) town street lights. \$185/mo. x 12 = \$2,220	2,320	2,297	2,100	1,824	2,220	2,220		5.71%
4316 - STREET LIGHTING BUDGET TOTAL:	2,320	2,297	2,100	1,824	2,220	2,220	-	5.71%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	2,320	2,297	2,100	1,824	2,220	2,220	-	5.71%
TOTALS	2,320	2,297	2,100	1,824	2,220	2,220	-	5.71%

Budget Change	
\$	120
%	5.71%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
4324-115 Full-Time Employee Wages 2 FT @ \$45.85 x 40hrs/52wk = \$95,368 Restructured 4/2018	114,094	124,039	108,590	97,681	95,368	95,368		-12.18%
4324-120 Part-Time Employee Wages Hours to perform all necessary tasks varies from week to week & season to season. 3 PT employees are adjusted as needed, but generally the following is applicable. 1 PT 34 hrs/wk - all basic operations \$31,011 1 PT 34 hrs/wk - all basic operations \$26,980 1 PT 34 hrs/wk - all basic operations \$26,449 Total = \$84,440	72,470	79,171	80,760	73,947	84,440	84,440		4.56%
4324-140 Overtime Wages Includes holiday, training, after hours meetings, maintenance projects. Hours of operation are in the Refuse Ordinance to insure trash hauler, businesses, contractors, & residents are provided reliable, consistent SW disposal services. Must operate during holidays, inclement weather & breakdowns. A lot of effort is placed to perform necessary tasks, utilizing straight time.	8,717	8,488	7,000	6,961	8,000	8,000		14.29%
4324-220 Social Security Social security cost for employees 6.20%.	11,920	12,606	12,174	10,845	11,644	11,644	-	-4.35%
4324-221 Medicare Medicare cost for employees 1.45%.	2,788	2,948	2,847	2,536	2,723	2,723	-	-4.35%
4324-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	13,262	13,735	13,154	11,535	11,655	11,655	-	-11.40%
4324-341 Telephone Telephone/Internet/Fax services @ \$137.50/12mo.=\$1,650.	1,982	1,352	1,650	1,728	1,800	1,800		9.09%
4324-342 Alarm Annual alarm monitoring costs.	250	438	250	250	250	250		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
4324-345 Computer Software	1,130		1,175	2,500	2,500	2,500		112.77%
4324-410 Electricity Electric service estimate \$9,500.	8,462	11,776	9,500	7,851	9,500	9,500		0.00%
4324-416 Trash Transport & Disposal Actual Tonnage: 2013=2,654 2014=2,650 2015= 2,700 2016= 2,705 2017= 2,750 2018=2,730 2019: Est. 2,750 x \$70 = \$192,500.	186,642	191,092	192,500	171,197	192,500	192,500		0.00%
4324-418 Demolition Haulage 60 trips C&D, SSW, Shingles x \$175.00 = \$10,500	8,925	11,335	10,500	9,411	10,500	10,500		0.00%
4324-419 Demolition Tipping Fees To ERRCO 800 trips X \$60.00 avg. = \$48,000 (SSW 300 + Shingles 200 + C & D 300=800) Total = \$48,000	45,387	41,304	41,794	44,703	48,000	48,000		14.85%
4324-429 Equipment Repairs/Maintenance Computerized scale system, loader, trailers, tractor forklift, trash packers, phase converters. Safety checks on 3 trash trailers, brakes when necessary, hydraulic maintenance, etc.	33,328	31,071	30,000	31,600	20,000	20,000		-33.33%
4324-430 Building Repairs/Maintenance Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.					15,000	15,000		100.00%
4324-440 Equipment Rental Excavator for lagoons Screen for compost Electronic disposal Total = \$19,000	11,692	14,737	14,000	15,061	19,000	19,000		35.71%
4324-530 Travel/Meals Mileage reimbursement 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	1,548	1,160	1,600	106	1,600	1,600		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
4324-540 Conferences/Training NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	1,617	2,017	1,800	1,122	1,800	1,800		0.00%
4324-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	1,065	973	1,200	319	1,200	1,200		0.00%
4324-635 Gas/Oil Gas, lubricants, engine oil, hydraulic oil, etc. = \$500 Diesel 1,800 gal/\$3.10 = \$5,500 TOTAL = \$6,000.	5,302	4,490	5,000	6,097	6,000	6,000		20.00%
4324-681 Uniforms/Safety Equipment Uniform allowance and safety equipment costs.	3,312	2,310	2,500	2,100	2,500	2,500		0.00%
4324-690 Supplies/New Equipment Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, gloves, etc	7,192	13,426	8,000	3,890	8,000	8,000		0.00%
4324 - TRANSFER STATION BUDGET TOTAL:	541,085	568,468	545,994	501,440	553,980	553,980	-	1.46%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
WAGES	195,281	211,698	196,350	178,590	187,808	187,808	-	-4.35%
BENEFITS	27,970	29,289	28,175	24,917	26,022	26,022	-	-7.64%
OTHER OPERATING EXPENSES	317,834	327,481	321,469	297,934	340,150	340,150	-	5.81%
TOTALS	541,085	568,468	545,994	501,440	553,980	553,980	-	1.46%

OFFSETTING REVENUE	
Webster Transfer Station Reimbursement	100,000
Transfer Station Commercial	150,000
Recycling Receipts	55,000
Pay-by-Bag Revenue	65,000
TOTAL	370,000

Budget Change	
\$	7,986
%	1.46%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4325 - SOLID WASTE - LANDFILL**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4325-390 Engineering Fees Nobis Contract for addressing NHDES requirements = \$32,500. Landfill GMP/Post Closure Monitoring/Septage Lagoon Facility Private Well contingency=\$2,500. Increase for add'l testing in 2019. GRAND TOTAL = \$35,000.	15,847	31,912	27,500	23,702	35,000	35,000		27.27%
4325-419 Hazardous Waste Day Includes costs for Hopkinton & Webster at annual event held in Henniker.	8,000	8,000	8,000		8,000	8,000		0.00%
4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%
TOTALS	23,847	39,912	35,500	23,702	43,000	43,000	-	21.13%

Budget Change	
\$	7,500
%	21.13%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
4327-115 No Wages					-	-		
No Benefits					-	-	-	
4327-390 Professional Services Contract with private service. Restructured 4/2018 reflects increase in coverage	1,825	1,625	9,300	9,744	9,500	9,500		2.15%
4327-410 Electricity Electricity for the pumps & electric heat for the winter months.	1,662	2,269	2,000	2,715	2,500	2,500		25.00%
4327-411 Propane Propane for backup generator only.	94	172	500	149	500	500		0.00%
4327-431 Maintenance Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,029	1,513	2,500	712	2,500	2,500		0.00%
4327-690 Supplies Two cartridge filters used for arsenic treatment tank protection and iron removal at cost approx. \$1,700 per year. The PH adjustment system which is intended to optimize the lifespan of the arsenic treatment tanks, utilizes about \$800 per year of food grade Carbon Dioxide & any other misc. supplies as required. TOTAL = \$2,500	2,884	1,580	2,500	64	2,500	2,500		0.00%
4327-SOLID WASTE-COMMUNITY WELL TOTAL:	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	BudCom Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%
TOTALS	7,494	7,159	16,800	13,384	17,500	17,500	-	4.17%

Budget Change	
\$	700
%	4.17%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4411-110 Animal Control Officer Part time position salaried @ \$500/12mo. = \$6,000.	5,848	6,000	6,000	5,500	6,000	6,000		0.00%
4411-220 Social Security Social security cost for employees 6.20%.	309	217	372		372	372	-	0.00%
4411-221 Medicare Medicare cost for employees 1.45%.	87	87	87	80	87	87	-	0.00%
4411-390 Pest Control Cost associated with care of animals.	44	97	100	130	100	100		0.00%
4411-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.			100	-	100	100		0.00%
4411-540 Conferences/Training Annual registration fees.	-		50	-	50	50		0.00%
4411-560 Dues/Subscriptions Annual dues & subscription costs.	-		25	-	25	25		0.00%
4411-610 NHSPCA Dues Annual dues & supplies for care of animals.		-	100	-	100	100		0.00%
4411 - ANIMAL CONTROL BUDGET TOTAL:	6,288	6,401	6,834	5,710	6,834	6,834	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	5,848	6,000	6,000	5,500	6,000	6,000	-	0.00%
BENEFITS	396	304	459	80	459	459	-	0.00%
OTHER OPERATING EXPENSES	44	97	375	130	375	375	-	0.00%
TOTALS	6,288	6,401	6,834	5,710	6,834	6,834	-	0.00%

OFFSETTING REVENUE

Ella Tarr Trust	6,834
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Budget Change

\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4415-391 Rescue Squad Payment to the Hopkinton Rescue Squad. This is a stipend payment to support the private organization, which provides heavy rescue service to the Town.	8,775	8,775	8,775	8,775	8,775	8,775		0.00%
4415-392 Community Action Program (CAP) This group provides transportation, meals-on-wheels, food pantry, fuel & electric assistance and WIC to Hopkinton residents.	5,900	5,900	5,900	5,900	5,900	5,900		0.00%
4415-393 Victim Advocacy Center Center is now County funded.	-	1,000			-	-		0.00%
4415-COMMUNITY SERVICES BUDGET TOTAL:	14,675	15,675	14,675	14,675	14,675	14,675	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	14,675	15,675	14,675	14,675	14,675	14,675	-	0.00%
TOTALS	14,675	15,675	14,675	14,675	14,675	14,675	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4441-110 Human Services Coordinator FT wages attributable to the position. (\$51,984)	48,274	49,742	51,577	46,545	51,984	51,984		0.79%
4441-220 Social Security Social security cost for employees 6.20%.	2,703	2,907	3,198	2,700	3,223	3,223	-	0.79%
4441-221 Medicare Medicare cost for employees 1.45%.	675	680	748	631	754	754	-	0.79%
4441-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	5,467	5,501	5,869	5,297	5,861	5,861	-	-0.13%
4441-341 Telephone Cell phone: \$30.00/mo. x 12 mo. = \$360 Office phone: \$42.00/mo. x 12 mo. = \$504 TOTAL = \$864	895	827	840	731	864	864		2.86%
4441-530 Travel & Meetings Includes reimbursement for 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.	1,976	2,289	2,500	1,070	2,500	2,500		0.00%
4441-540 Memberships/Conferences/Training NHLWAA Dues \$30 & Conferences (2) \$190 Conference of Aging \$100 & NHLAA meetings/(8 x \$15) \$120. TOTAL \$440. All other trainings/education paid for by HS Coordinator.	240	424	400	160	440	440		10.00%
4441 - HUMAN SERVICES ADMINISTRATION BUDG	60,230	62,370	65,132	57,133	65,625	65,626	-	0.76%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	48,274	49,742	51,577	46,545	51,984	51,984	-	0.79%
BENEFITS	8,845	9,088	9,815	8,628	9,838	9,838	-	0.24%
OTHER OPERATING EXPENSES	3,111	3,540	3,740	1,960	3,804	3,804	-	1.71%
TOTALS	60,230	62,370	65,132	57,133	65,625	65,626	-	0.76%

Budget Change	
\$	494
%	0.76%

**2018 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
No Wages	-	-	-	-	-	-		
No Benefits	-	-	-	-	-	-		
4445-390 Welfare Vendor Payments General assistance payments are made on behalf of clients needing assistance mostly for food, rent, utilities & fuel & also for medical expenses & transportation. New job development seems to be in the low paying service industries. Some cases become long term, because the client is applying for disability through Social Security. The State continues to cut back on services/programs. We are fortunate to have a fuel assistance donation account. Cost for rents in the area, heating fuel, & electric rates have all increased.		-	50,000		50,000	50,000		0.00%
4445-390-01 Welfare Vendor Payments - Food	1,297	1,305		689	-	-		
4445-390-02 Welfare Vendor Payments - Housing	43,247	32,268		34,639	-	-		
4445-390-03 Welfare Vendor Payments - Heating/Electric	1,742	5,282		7,572	-	-		
4445-390-04 Welfare Vendor Payments - Medication	827				-	-		
4445-390-06 Welfare Vendor Payments - Electricity	782	3,224		1,879	-	-		
4445-390-10 Welfare Vendor Payments - Other	2,046	3,683		1,000	-	-		
4445- WELFARE VENDOR BUDGET TOTAL:	49,941	45,762	50,000	45,779	50,000	50,000	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Bud Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	49,941	45,762	50,000	45,779	50,000	50,000	-	0.00%
TOTALS	49,941	45,762	50,000	45,779	50,000	50,000	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Dept. Proposed 2019	Select Board Proposed 2019	Comm. Approved 2019	Percent Change
4520-110 Recreation Director FT Wages attributable to the position. (\$54,775)	48,392	51,792	54,230	48,918	54,775	54,775		1.00%
4520-115 Recreation Clerk 50% wages from General Fund & 50% wages from Recreation Revolving Fund for Clerk. \$8.63/hr x 15hrs/wk x 52 wks = \$6,731 x 50% = \$3,366		3,177	3,613	2,801	3,366	3,366		-6.84%
4520-116 Kimball Pond Staff Wages Pond Director - \$13.00/hr x 40 hrs/wk x 9 wks = \$4,680 2-Lifeguards - \$11.00/hr x 40 hrs/wk x 9 wks = \$7,920 3-Lifeguards - \$10.00/hr x 20 hrs/wk x 9 wks = \$5,400 TOTAL = \$18,000.	21,295	17,029	20,000	16,621	18,000	18,000		-10.00%
4520-130 Recreation Part-Time Staff Wages Ice Rink Clearing 100hrs & Field Lining 100hrs/\$13.30=\$2,660.	524	1,294	2,600	1,564	2,660	2,660		2.31%
4520-220 Social Security Social security cost for employees 6.20%.	4,415	4,456	4,987	4,384	4,886	4,886	-	-2.04%
4520-221 Medicare Medicare cost for employees 1.45%.	1,033	1,035	1,166	1,025	1,143	1,143	-	-2.05%
4520-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	5,405	5,728	6,171	5,567	6,176	6,176	-	0.08%
4520-341 Telephone Telephone, Internet, Kimball Pond seasonal cell phones/Slusser Ctr. \$280/mo. x 12 = \$3,360	3,599	3,558	3,360	3,371	3,360	3,360		0.00%
4520-390 Criminal Records Check Criminal and motor vehicle checks - 12 employees x \$47 = \$564.	398	423	564	470	564	564		0.00%
4520-410 Electricity George Park shack, Houston Field shack, Kimball Cabins, & Slusser Center.	8,186	7,511	8,200	7,591	7,800	7,800		-4.88%
4520-411 Heating/Fuel - Slusser Center 2018: 1,400gal/\$2.00=\$2,800 2019: 1,300gal/\$3.00=\$3,900	2,639	1,945	2,800	1,704	3,900	3,900		39.29%
4520-411-01 Propane Slusser Center stove & fireplace.	1,134	1,372	1,300	969	1,300	1,300		0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Dept. Proposed 2019	Select Board Proposed 2019	Comm. Approved 2019	Percent Change
4520-412 Sewer/Water Slusser Center water & sewer costs.	650	693	650	676	700	700		7.69%
4520-440 Equipment Leases/Contracts Porta-Potties for Kimball Pond, Kimball Cabins year round, Gazebo, Special Events and equipment rental = \$2,000.	1,361	1,922	1,500	1,721	2,000	2,000		33.33%
4520-530 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.	265	499	1,500	676	1,500	1,500		0.00%
4520-540 Conferences & Training Fees associated with NHRPA, NHASC, NNERP & training events.	1,092	799	1,000	1,106	1,000	1,000		0.00%
4520-560 Dues/Membership Fees/Subscriptions Dues/Subscriptions: ASCAP, MPLC, NRPA, NHRPA, NHASC, Sam's Club. Magazines, newspapers & books for Slusser Center.	1,480	1,508	1,000	819	1,000	1,000		0.00%
4520-620 Office Supplies Cartridges, file folders, binders, envelopes, paper, calendars, etc.	838	1,221	1,500	1,320	1,500	1,500		0.00%
4520-621 Copier Maintenance Annual maintenance contract and toner for copier.	498	523	550	549	550	550		0.00%
4520-625 Postage Postage for mailings.	305	230	300	248	300	300		0.00%
4520-630 Field Materials Field materials & locks \$300, Doggie bags: \$200, Paint: \$1,300 Total = \$1,800.	1,877	1,863	1,800	1,400	1,800	1,800		0.00%
4520-635 Kimball Pond Expense Water Safety testing = \$200.	180	205	200	186	200	200		0.00%
4520-RECREATION BUDGET TOTAL:	105,566	108,783	118,992	103,686	118,479	118,479	-	-0.43%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Dept. Proposed 2019	Select Board Proposed 2019	Comm. Approved 2019	Percent Change
SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Dept. Proposed 2019	Select Board Proposed 2019	Budget Comm. Approved 2019	Percent Change
WAGES	70,211	73,292	80,443	69,904	78,800	78,801	-	-2.04%
BENEFITS	10,853	11,219	12,325	10,976	12,204	12,204	-	-0.98%
OTHER OPERATING EXPENSES	24,502	24,272	26,224	22,806	27,474	27,474	-	4.77%
TOTALS	105,566	108,783	118,992	103,686	118,479	118,479	-	-0.43%

Budget Change	
\$	(513)
%	-0.43%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages.					-			
No Benefits.								
4521-410-001 Contoocook Water Fountain Expenses Electric - \$20/mo. x 12 = \$240.	213	217	240	187	240	240		0.00%
4521-410-02 Rowell Bridge Expenses Electric - \$20/mo. x 12 = \$240.	862	383	240	192	240	240		0.00%
4521-429 Building Repairs Repairs & general maintenance on all town buildings, hardware, paint, doors, windows, wood, light bulbs, fire alarm/emergency light batteries, plumbing & fixtures, A/C & heat management, pressure washing buildings, etc.	15,924	22,942	15,000	10,752	20,000	17,500		16.67%
4521-430 Equipment Repairs/Maintenance Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	4,392	4,274	4,500	5,636	4,500	4,500		0.00%
4521-431 Grounds Maintenance Irrigation supplies (power/water). Maintenance includes fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, etc. Field lighting repairs, field material (clay/warning track mix) TOTAL: \$25,000.	25,181	18,223	25,000	17,089	25,000	25,000		0.00%
4521-440 Equipment Leases/Contracts Cleaning of TH/PS. All bldgs: fire alarm monitoring/inspections/sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services PS, TC, TH, SC/pressure washing PS/SC. TOTAL: \$27,000.	34,692	22,632	27,000	23,374	27,000	27,000		0.00%
4521-540 Conferences/Training 2017: Moved to DPW Administration.	387	-	-			-		
4521-612 Equipment Push mowers, string trimmers, drop spreaders, aerator teeth.	4,529	6,936	5,000	4,676	5,000	5,000		0.00%
4521-640 Custodial Supplies Cleaning supplies, trash bags, paper products, etc.	4,301	5,044	4,800	4,239	4,800	4,800		0.00%
4521-645 Dam Registrations DES Annual Registrations: \$400 -Contoocook Village Dam \$400 -Kimball Pond Dam	800	800	800	800	800	800		0.00%
4521 - BUILDINGS AND GROUNDS BUDGET TOTAL:	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%
TOTALS	91,281	81,450	82,580	66,945	87,580	85,080	-	3.03%

Budget Change	
\$	2,500
%	3.03%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4550-110 Library Director Wages Wages attributable to the position. (\$60,798)	57,126	58,177	60,324	54,558	60,798	60,798		0.79%
4550-115 Reference Librarian Wages Wages attributable to the position. (\$45,723)	40,755	43,752	45,366	40,940	45,723	45,723		0.79%
4550-120 Part-Time Wages 2017: 80hr/wk \$66,124 + 10hr/wk Custodian \$8,907 = \$78,031. 2018: 70hr/wk \$64,355 + 10hr/wk Custodian \$9,090 = \$73,445. 2019: 70hr/wk \$66,607 + 10hr/wk Custodian \$9,360 = \$75,967.	72,971	74,713	75,424	65,658	75,967	75,967		0.72%
4550-220 Social Security Social security cost for employees 6.20%.	10,556	10,549	11,229	9,554	11,314	11,314	-	0.76%
4550-221 Medicare Medicare cost for employees 1.45%.	2,469	2,467	2,626	2,234	2,646	2,646	-	0.76%
4550-230 NH Retirement FT retirement wages at 11.38% Jan-Jun/Jul-Dec 11.17%	11,180	11,272	12,028	10,854	12,010	12,010	-	-0.15%
4550-341 Telephone Telephone = \$136/12 = \$1,629 Internet services = \$90/12 = \$1,080 TOTAL = \$2,709	2,403	2,358	2,365	2,134	2,709	2,709		14.55%
4550-345 Computer Services Online catalog contract w/Infovision (Includes offsite hosting of catalog) = \$2,690 Network/Computer support w/Computech maintenance of 9 public computers/8 staff computers/laptop/wireless & server = \$3,000 TOTAL = \$5,690	4,849	4,823	5,680	5,308	5,690	5,690		0.18%
4550-410 Electricity Electricity estimate \$1,125/12mo. = \$13,500. Includes LED fixtures.	13,447	14,639	13,500	10,494	13,500	13,500		0.00%
4550-411 Heating Fuel 2018: 5,200 gal/\$2.00=\$10,400 2019: 5,000 gal/\$3.00=\$15,000	12,202	8,364	10,400	7,457	15,000	15,000		44.23%
4550-412 Water/Sewer Fees Water/Sewer based on prior year costs.	603	642	620	612	620	620		0.00%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4550-430 Repairs/Maintenance Carpet cleaning = \$400 HVAC = \$2,000 Sprinkler/alarm maint. = \$2,714 Fire Extinguishers = \$70 Pest control = \$980 TOTAL: \$6,164 reduced \$5,000 = \$1,164. (Due to Fire)	4,935	6,946	6,600	6,247	6,164	1,164		-82.36%
4550-530 Travel & Meals Mileage reimbursement at IRS rate for business related travel. Pays for meals during business related travel at the established rates as outlined in Personnel Policy.	232	493	650	806	650	650		0.00%
4550-540 Dues/Conferences/Training NH Library Association (membership/conference) = \$355 NE Library Association (membership/conference) = \$130 Amer. Library Association (membership/conference) = \$500 Miscellaneous educational trainings = \$200 TOTAL = \$1,185	969	1,342	1,185	1,247	1,185	1,185		0.00%
4550-557 Program Expenses Performers/speakers throughout the year. Foundation & Friends assist with cost.	213	136	100	71	100	100		0.00%
4550-613 Library Trustees Expenses Trustee expenses/NHLTA Membership.	180	180	180		180	180		0.00%
4550-620 Office/Copier Supplies Copier expenses are paid mostly through Revenue Generating Funds.	643	555	100	451	100	100		0.00%
4550-625 Postage Certified letters to patrons with revoked privileges = \$20. POB rental/correspondence = \$120 Misc. mailing items = \$10 TOTAL = \$150	176	222	150	110	150	150		0.00%
4550-640 Custodial/Maintenance Supplies Cleaning products = \$275 Paper supplies = \$250 Misc. = \$75 TOTAL = \$600	688	558	600	357	600	600		0.00%
4550-670 Books/Videos/Subscriptions Cover costs of books/videos/subscriptions.	29,000	32,420	29,000	27,964	29,000	29,000		0.00%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4550-741 Office Equipment/Computers Replacement of computer peripherals, office equipment, fax & scanners.	1,064	1,537	1,500		1,500	1,500		0.00%
4550-750 Furniture/Fixtures Cover replacement of needed furniture.	469	500	500	495	500	500		0.00%
4550-810 Revenue Generating Funds	13,929	14,879	15,000	7,662	15,000	15,000		0.00%
4550 - LIBRARY BUDGET TOTAL:	281,059	291,524	295,127	255,211	301,107	296,107	-	0.33%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Department Proposed 2019	Percent Change
WAGES	170,852	176,642	181,114	161,156	182,488	182,488	-	0.76%
BENEFITS	24,205	24,288	25,883	22,642	25,971	25,971	-	0.34%
OTHER OPERATING EXPENSES	86,002	90,594	88,130	71,414	92,648	87,648	-	-0.55%
TOTALS	281,059	291,524	295,127	255,211	301,107	296,107	-	0.33%

Budget Change	
\$	5,980
%	2.03%

**2019- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4583-611 Patriotic Purposes Flags = \$200 Band for Memorial Day = \$300. Total - \$500	404	300	550	300	500	500		-9.09%
4583-612 Band Concerts Summer Concerts with the Hopkinton Town Band = \$2,700	2,500	2,500	2,700	2,700	2,700	2,700		0.00%
4583 - PATRIOTIC PURPOSES BUDGET TOTAL:	2,904	2,800	3,250	3,000	3,200	3,200	-	-1.54%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-		
BENEFITS	-	-	-	-	-	-		
OTHER OPERATING EXPENSES	2,904	2,800	3,250	3,000	3,200	3,200		-1.54%
TOTALS	2,904	2,800	3,250	3,000	3,200	3,200	-	-1.54%

Budget Change	
\$	(50)
%	-1.54%

**2019 BUDGET LINE ITEM EXPLANATION
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4611-690 Annual Environmental Events Miscellaneous cost of events.	-	-	-	-		-	-	
4611-690 Summer Conservation Camp One camper.	-	-	-	-		-	-	
4611-690 Office Supplies Trail signs and supplies.	-	-	1	-	1	1		0.00%
4611-690 Professional Dues NHACC and Five Rivers Conservation Trust.	-	-	-	-		-	-	
4611-690 Workshops/Seminars Registration fees for workshops & seminars.	-	-	-	-		-	-	
	-	-	-	-		-	-	
4611-CONSERVATION BUDGET TOTAL:	-	-	1	-	1	1	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 10/31/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	1	-	1	1	-	0.00%
TOTALS	-	-	1	-	1	1	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4652-120 Community Development Director New position. Select Board agreed to not add this position for 2019.					22,200	-		100.00%
4550-220 Social Security Social security cost for employees 6.20%.	-	-	-	-	1,376	-	-	100.00%
4550-221 Medicare Medicare cost for employees 1.45%.	-	-	-	-	322	-	-	100.00%
4652-390 Professional Services 2018: Market Studies-Maple St./202&9, I-89 Exit 6=\$7,000. 2019: 0		8,650	7,000		-	-		-100.00%
4652-391 Chamber of Commerce Support Chamber of Commerce Sponsorship		1,000	1,000	1,000	1,000	1,000		0.00%
4652-460 Engineering Infrastructure engineering study (Sewer expansion)		21,500	12,000	3,397	12,000	12,000		0.00%
4652-540 Business Support 2018: Speakers	-	-	1,000	250	-	-		-100.00%
4652-555 Community Relations Intensive design/plan meetings, mailings, & printed materials.	-	-	2,500	-	1,000	1,000		-60.00%
4652-690 Economic Development	247		-			-		
4652-750 Town Promotion		-		-		-		
4652-ECONOMIC DEVELOPMENT BUDGET TOTAL:	247	31,150	23,500	4,647	37,898	14,000	-	-40.43%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	22,200	-	-	
BENEFITS	-	-	-	-	1,698	-	-	
OTHER OPERATING EXPENSES	247	31,150	23,500	4,647	14,000	14,000	-	-40.43%
TOTALS	247	31,150	23,500	4,647	37,898	14,000	-	-40.43%

Budget Change	
\$	(9,500)
%	-40.43%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4711 - DEBT SERVICE - PRINCIPAL**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4711-981-00 Principal - Landfill	128,392	133,805			-	-		
4711-983-00 Principal - Land #1 (Beyer/Carson/Rollins) 04C	50,000	50,000	50,000	50,000	50,000	50,000		0.00%
4711-983-01 Principal - Land #2 (Rice) 05B	25,000	25,000	25,000	25,000	25,000	25,000		0.00%
4711-983-02 Principal - Land #3 (Myron)	22,462	23,360	24,168	24,291	25,145	25,145		4.04%
4711-983-04 Principal - Land #4 (Ransmeier)	18,413	18,413	18,413	18,413	7,050	7,050		-61.71%
4711-983-06 Principal - Community Well	35,000	35,000	35,000	35,000	35,000	35,000		0.00%
4711-983-07 Principal - Highway Garage	53,057	53,057	53,057	53,057	53,057	53,057		0.00%
4711-983-08 Principal - Fire Station	165,180	168,515	178,366	178,161	184,734	184,734		3.57%
4711-983-09 Principal - Road Rehabilitation	-	206,506	199,878	199,213	204,987	204,987		2.56%
4711-986 DEBT SERVICE PRINCIPAL TOTAL	497,504	713,655	583,882	583,134	584,973	584,973	-	0.19%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	497,504	713,655	583,882	583,134	584,973	584,973	-	0.19%
TOTALS	497,504	713,655	583,882	583,134	584,973	584,973	-	0.19%

Budget Change	
\$	1,091
%	0.19%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4721-981-00 Interest - Landfill	11,054	5,641	-		-	-		
4721-983-00 Interest - Land #1 (Beyer/Carson/Rollins) 04C	6,577	4,571	5,231	5,231	3,162	3,162		-39.55%
4721-983-01 Interest - Land #2 (Rice) 05B	8,516	7,266	6,256	6,256	5,231	5,231		-16.38%
4721-983-02 Interest - Land #3 (Myron)	5,082	4,184	3,376	3,253	2,399	2,399		-28.94%
4721-983-04 Interest - Land #4 (Ransmeier)	2,708	1,910	1,118	1,100	310	310		-72.27%
4721-983-06 Interest - Community Well	5,600	4,480	3,360	3,360	2,240	2,240		-33.33%
4721-983-07 Interest - Highway Garage	9,364	8,185	7,035	7,009	5,863	5,863		-16.66%
4721-983-08 Interest - Fire Station	104,211	100,876	91,024	91,230	84,657	84,657		-6.99%
4721-983-09 Interest - Road Rehabilitation	-	42,773	49,401	50,066	44,292	44,292		-10.34%
4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	153,112	179,886	166,801	167,505	148,154	148,154	-	-11.18%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	153,112	179,886	166,801	167,505	148,154	148,154	-	-11.18%
TOTALS	153,112	179,886	166,801	167,505	148,154	148,154	-	-11.18%

Budget Change	
\$	(18,647)
%	-11.18%

**2019 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
No Wages								
No Benefits								
4723-980 TAN Interest Interest on a TAN, if required.			2,000	-	2,000	2,000		0.00%
4723 - TAX ANTICIPATION NOTE BUDGET TOTAL:	-	-	2,000	-	2,000	2,000	-	0.00%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	2,000	-	2,000	2,000	-	0.00%
TOTALS	-	-	2,000	-	2,000	2,000	-	0.00%

Budget Change	
\$	-
%	0.00%

**2019 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4326-115 Full-time Wages Restructured 2018	31,740	32,445	11,308	11,340	-	-		-100.00%
4326-140 Overtime Wages Restructured 2018	8,962	8,872	1,890	1,890	-	-		-100.00%
4326-220 Social Security Restructured 2018	2,622	2,705	818	861	-	-	-	-100.00%
4326-221 Medicare Restructured 2018	613	633	191	201	-	-	-	-100.00%
4326-230 NH Retirement Restructured 2018	4,956	5,117	1,502	1,753	-	-	-	-100.00%
4326-341 Telephone Telephone/Internet services - \$135/12 mo. = \$1,620.	2,013	1,768	1,620	1,486	1,620	1,620		0.00%
4326-390 Professional Services Operation of Waste Water Facility by WSO =\$68,568	26,078	21,959	58,600	49,466	70,000	70,000		19.45%
4326-391 Testing Lab work done by EAI in Concord= \$10,000 Toxicity testing = \$1,600 TOTAL = \$11,600 Restructured 4/2018 w/4326-390	-	-	11,600	9,916	11,600	11,600		0.00%
4326-410 Electricity Lagoon oxygen increase demand requires electricity.	12,570	16,727	13,500	12,620	13,500	13,500		0.00%
4326-411 Fuel Oil 2018: 750/gal. x \$2.00=\$1,500. 2019: 750/gal. x \$3.00=\$2,250.	1,500	1,174	1,500	1,001	2,250	2,250		50.00%
4326-431 Building Repairs/Maintenance Minor/major repairs on pumps, backup generators, etc.	2,270	2,419	3,000	164	3,000	3,000		0.00%
4326-440 Rental/Leases For emergency compressors/pumps/monitoring pump station.	569	420	420	420	420	420		0.00%
4326-530 Travel/Meals Mileage reimbursement at IRS rate when employees use personal vehicle to travel to training, seminars, conferences, pump station, Town Hall, Concord lab, and respond to emergencies. Restructured 4/2018	2,475	2,111	406	313	100	100		-75.37%
4326-540 Conferences/Training Training classes, license renewals, NHWPCA dues.	420	75	300		100	100		-66.67%

**2019 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
4326-600 Equipment Replacement Blowers, pumps, chlorine pumps, lab equipment TOTAL: \$4,000.	1,316	3,313	3,500	739	4,000	4,000		14.29%
4326-610 General Supplies/Materials Lab supplies for testing, items for plant and pump station maintenance.	1,510	1,290	1,500	2,752	2,000	2,000		33.33%
4326-611 Chemical Supplies 750 gal./\$2.00 per year sodium hypochlorite.	1,123	1,073	1,500		1,500	1,500		0.00%
4326-620 Office Supplies Supplies: ink cartridges, paper, envelopes, etc.	594	577	450		100	100		-77.78%
4326-635 Gas/Oil Gas, diesel, lubricants, engine oils.		-	100		100	100		0.00%
4326-681 Safety Equipment/Clothing Uniform allowance/safety equipment costs.		-	700		200	200		-71.43%
4326-690-01 Dam Registration State of NH annual fee \$750. (2016: CRF repair \$14,564).	15,314	750	750	750	750	750		0.00%
200-4326 - SEWER BUDGET TOTAL:	116,645	103,429	115,156	95,673	111,240	111,240	-	-3.40%

SUMMARY	Actual 2016	Actual 2017	Budget 2018	YTD 11/30/2018	Department Proposed 2019	Select Board Proposed 2019	Budget Com. Approved 2019	Percent Change
WAGES	40,702	41,318	13,198	13,230	-	-	-	-100.00%
BENEFITS	8,191	8,455	2,512	2,815	-	-	-	-100.00%
OTHER OPERATING EXPENSES	67,752	53,656	99,446	79,628	111,240	111,240	-	11.86%
TOTALS	116,645	103,429	115,156	95,673	111,240	111,240	-	-3.40%

OFFSETTING REVENUE	
Sewer User Fees	111,240

Budget Change	
\$	(3,916)
%	-3.40%