

**2020 TAX RATE ESTIMATION
SELECT BOARD NUMBERS**

	<u>2019 Approved</u>	<u>2020 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	3,255,919	3,379,592	123,673	3.80%
Road Bond	-	2,200,000		
From Special Revenue	110,910	113,200		
Total	3,366,829	5,692,792	2,325,963	69.08%
	(4.33)	(7.33)	(2.99)	69.08%
<u>OPERATING BUDGET</u>				
Expenses	7,282,386	7,703,737	421,351	5.79%
TAX IMPACT	9.37	9.91	0.54	5.79%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	502,000	819,000	317,000	63.15%
To Trust Funds	45,000	71,500	26,500	58.89%
Total	547,000	890,500	343,500	62.80%
TAX IMPACT	0.70	1.15	0.44	62.80%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Road Bond	-	2,200,000		
Pay-by-Bag Special Revenue	110,000	110,000	-	0.00%
Senior Center Rental Spec. Rev	910	3,200	2,290	251.65%
Total	110,910	2,313,200	2,202,290	1985.66%
TAX IMPACT	0.14	2.98	2.83	1985.66%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(135,000)	(350,000)	(215,000)	0.00%
Overlay	215,693	180,000	(35,693)	-16.55%
War Service Credits	198,400	198,400	-	0.00%
Total	279,093	28,400	(250,693)	-89.82%
TAX IMPACT	0.36	0.04	(0.32)	-89.82%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,852,560	5,243,045	390,485	8.05%
TAX IMPACT	6.25	6.75	0.49	7.87%

Valuation 2018

777,100,755

**2020 TAX RATE ESTIMATION
DEPARTMENT HEAD NUMBERS**

	<u>2019 Approved</u>	<u>2020 Proposed</u>	<u>\$ Change</u>	<u>% Change</u>
<u>REVENUE</u>				
Operating Revenue	3,255,919	3,379,592	123,673	3.80%
From Special Revenue	110,910	113,200		
Total	3,366,829	3,492,792	125,963	3.74%
	(4.33)	(4.49)	(0.16)	3.74%
<u>OPERATING BUDGET</u>				
Expenses	7,282,386	7,805,937	523,551	7.19%
TAX IMPACT	9.37	10.04	0.67	7.19%
<u>WARRANT ARTICLE(CRF/TRUST FUNDS)</u>				
To CRF	502,000	1,344,000	842,000	167.73%
To Trust Funds	45,000	151,500	106,500	236.67%
Total	547,000	1,495,500	948,500	173.40%
TAX IMPACT	0.70	1.92	1.22	173.40%
<u>WARRANT ARTICLES (INDIVIDUAL)</u>				
Pay-by-Bag Special Revenue Fund	110,000	110,000	-	0.00%
SSC Special Revenue Fund	910	3,200	2,290	0.00%
Total	110,910	113,200	2,290	100.00%
TAX IMPACT	0.14	0.15	0.00	100.00%
<u>OTHER RATE IMPACTS</u>				
Fund Balance use	(135,000)		135,000	0.00%
Overlay	215,693	180,000	(35,693)	-16.55%
War Service Credits	198,400	198,400	-	0.00%
Total	279,093	378,400	99,307	35.58%
TAX IMPACT	0.36	0.49	0.13	35.58%
<u>GRAND TOTALS</u>				
GRAND TOTALS	4,852,560	6,300,245	1,447,685	29.83%
TAX IMPACT	6.25	8.11	1.85	29.63%

2019 Valuation

777,100,755

Fund Balance Review

Audited Unassigned Fund Balance 12/31/2018		1,643,442
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Changes to Fund Balance during 2019

Used to offset taxes	(135,000)	
Revenue over Budget	200,000	
Expense under Budget	-	
	-	
TOTAL		65,000

Total Estimated FB 12/31/2019		1,708,442
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Estimated 2020 5% Retainage		1,300,000
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Estimated available 2020		408,442
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Budgeted to offset taxes 2020		
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Operating Budget	(350,000)	-
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Total budgeted		(350,000)
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Estimated available 2021		58,442
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Used in 2017	385,000
Used in 2018	330,000
Used in 2019	135,000
Estimated Use 2020	350,000

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 3000 – REVENUE

Account	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
3100-REVENUE FROM TAXES								
3120-005 Land Use Change Tax (LUCT) Current Use penalties. 35% to ConCom <i>SB recommending change to 100%</i>	14,346	25,451	13,247	32,000	36,263	-		-100.00%
3185-007 Yield Tax Timber Tax amount.	24,279	22,809	26,049	38,000	44,024	25,000		-34.21%
3186 Payment in Lieu of Taxes (PILOTS) Reflects new assessed values and estimated new tax rate \$ 4,200 = Contoocook Hydro \$100,000 = St. Methodios \$ 3,700 = NFI-Contoocook School \$ 7,500 = Bureau of Land Management \$ 100 = Webster Church \$ 700 = 4-H Association \$ 2,000 = Kearsarge Lodge \$ 41,200 = Hopkinton State Fair \$ 2,600 = Beech Hill TOTAL = \$162,000	103,494	77,165	117,853	150,350	169,436	162,000		7.75%
3190 Interest & Penalties on Taxes Interest received for late payment of Property, Yield and Land Use Change Tax. 003-015	133,593	90,161	79,008	80,000	103,093	80,000		0.00%
3200-REVENUE FROM LICENSES, PERMITS, FEES								
3210-001 Business Licenses UCC Filings	676	765	960	750	1,300	1,000		33.33%
3220 Motor Vehicle Continues to trend up - Estimate 2019 will be \$1,300,000 001-Motor Vehicle/Boat Permit Fees -\$1,255,000 003-Municipal Agent Fees - \$25,000 Total = \$1,280,000	1,132,106	1,186,163	1,227,098	1,200,000	1,216,073	1,280,000		6.67%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
3290 Other Licences, Permits & Fees-TOWN Fees collected that are Town revenue. 002-Certified Docs = \$1,500 004-Dog Licenses = \$6,700 006-Dog License Penalties = \$2,200 009-Marriage Licenses = \$200 010-02-Town Clerk Misc. = \$400 TOTAL = \$11,000	11,616	11,132	11,470	10,700	10,826	11,000		2.80%
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 = \$2,500 005-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 = \$14,000	14,819	12,690	11,271	13,500	11,194	14,000		3.70%
3300 REVENUE FROM OTHER GOVERNMENTS								
3319-001 Revenue from Federal Government This is used as a place holder for potential Federal grants.				-		1		100.00%
3352-001 Room & Meals Town share of State receipts for Room/Meals Tax.	289,625	289,283	288,995	288,569		288,500		-0.02%
3353-001 Highway Block Grant State payment towards maintenance of Town roads allocated based on the number of miles of Town maintained roads.	190,630	190,706	193,986	196,789	196,494	196,500		-0.15%
3356-001 State/Federal Forest Land Payment for forest land in Town.	400	443	443	457	457	457		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.	215,715	222,367	222,367	237,663	230,196	237,500		-0.07%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
3359 Other Revenue from State 003-Witness Fees = 0 004-Grants-Other = \$500 006-Grants-Police = \$5,000 Municipal Aid = \$49,391 Total = \$54,891 2018: Landfill bond paid; no L/F Grant income.	34,046	33,714	5,810	5,000	54,405	54,891		997.82%
3400 CHARGES FOR SERVICE								
3401-001 Planning Board Fees Revenue to the Planning Board from Applicants.	1,863	4,189	3,901	4,000	3,831	3,000		-25.00%
3401-002 Zoning Board Fees Fees collected from Applicants for Zoning Board of Adjustment hearings. These fees cover the cost of conducting the hearing.	1,235	885	2,893	1,000	1,122	1,000		0.00%
3401-003 Copies, Property Cards Copy Fees for property cards & other misc. copies.	476	365	288	300	120	200		-33.33%
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.	44,396	36,856	32,344	36,000	44,366	37,000		2.78%
3401-006 Ambulance Charges Fees paid by insurance companies and individuals for use of ambulance.	254,211	283,417	265,054	290,000	283,170	290,000		0.00%
3401-006-01 Webster Ambulance Share Webster's share of the ambulance costs.	29,155	40,243	26,518	30,000	30,168	30,000		0.00%
3401-006-02 Warner Ambulance Share Warner's share of the ambulance costs.	70,985	92,064	75,701	80,000	38,768	80,000		0.00%
3401-006-05 Ambulance Intercept Charge Fees paid for ALS services provided to other Towns.	2,100	5,250	11,025	7,000	5,775	7,000		0.00%
3401-007 Police Reports Fees paid by those requesting police reports.	1,811	1,440	1,970	1,600	1,550	1,600		0.00%
3401-008 Fire Reports Fees paid by those requesting fire reports.	60	180	120	100	70	100		0.00%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
200 3403-001 Sewer User Fees Funds match to Sewer Dept. Expenses 1/2 Health Insurance Costs = \$10,617 Fees collected from sewer users. The Sewer Dept. is self funding and this revenue and expense offset each other.	110,776	113,376	108,712	111,240	68,756	171,843		54.48%
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.	120,361	69,634	100,895	100,000	92,661	105,000		5.00%
3404-002 Warner Landfill Monitoring Reimb. L/F loan paid off, so no longer including revenue from Warner. Warner's share of monitoring landfill at Transfer Station. They used the landfill prior to closing.	24,149	26,479	5,237	24,000	6,925	5,000		-79.17%
3404-003 Transfer Station Commercial Fees received from commercial haulers who dump at the Transfer Station.	161,690	154,089	144,435	140,000	115,612	120,000		-14.29%
3404-004 Recycling Receipts Fees received from the sale of recyclables.	45,769	55,053	44,389	40,000	25,617	30,000		-25.00%
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.	35,982	75,036	70,609	65,000	32,500	65,000		0.00%
3500 MISCELLANEOUS REVENUE								
3501 Sale of Town Property 003-Cemetery lots \$2,500.	7,945	2,540	1,540	2,500	2,900	2,500		0.00%
3502-001 Checking Account Interest Bank Interest earned.	7,659	32,482	34,978	30,000	38,055	35,000		16.67%
3503-001 Rents Rental Horseshoe Tavern building \$8,400 Rental of Bates Building = \$1,200 TOTAL = \$9,600	9,017	10,165	7,920	8,400	10,750	9,600		14.29%
3504-002 Fines & Forfeits Court fines.	220	822	1,105	1,000	490	500		-50.00%
3506 Insurance Insurance from Health/WC/Unemp./Prop-Liab.	1,785	-		1	15,781	10,000		999900.00%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

Account	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
3508-001 Donations & Contributions 001: Donations = \$1,000	1,005	2,379	10,418	5,000	997	1,000		-80.00%
3509 Other Miscellaneous Revenue Ella Tarr Trust \$7,400 Library Contrib. \$15,000 Misc. \$1,000 Total = \$23,400	40,220	52,223	30,820	25,000	15,502	23,400		-6.40%
3000 - REVENUE TOTAL BUDGET	3,138,215	3,222,016	3,179,429	3,255,919	2,909,246	3,379,592	-	3.80%

SUMMARY	Actual 2016	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Select Board Estimated 2020	BudCom Estimated 2020	Percent Change
3100 - REVENUE FROM TAXES	275,712	215,586	236,157	300,350	352,815	267,000	-	-11.10%
3200 - LICENSES, PERMITS, FEES	1,159,217	1,210,750	1,250,799	1,224,950	1,239,392	1,306,000	-	6.62%
3300 - REVENUE FROM OTHER GOVERNMENT	730,416	736,513	711,601	728,478	481,553	777,849	-	6.78%
3401 - PLANNING, ZONING, BUILDING	47,494	41,930	39,138	41,000	49,320	41,000	-	0.00%
3401 - AMBULANCE REVENUE	356,451	420,974	378,298	407,000	357,881	407,000	-	0.00%
3401 - MISC. CHARGES FOR SERVICES	2,347	1,985	2,378	2,000	1,740	1,900	-	-5.00%
3404 - TRANSFER STATION REVENUE	387,951	380,291	365,565	369,000	273,315	325,000	-	-11.92%
3500 - MISC. REVENUE	67,851	100,611	86,781	71,901	84,475	82,000	-	14.05%
SUB-TOTALS-FUND 100	3,027,439	3,108,640	3,070,717	3,144,679	2,840,490	3,207,749	-	2.01%
3403 - SEWER USER FEES-FUND 200	110,776	113,376	108,712	111,240	68,886	171,843	-	54.48%
TOTALS	3,138,215	3,222,016	3,179,429	3,255,919	2,909,376	3,379,592	-	3.80%

BUDGET CHANGE	
\$	123,673
%	3.80%

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

2019 BUDGET LINE ITEM EXPLANATION
REVENUE

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2020 PROPOSED WARRANT ARTICLES

WARRANT ARTICLE PURPOSE	2019 Approved	2020 Department	2020 Select Board	\$ Change	% Change
Road Bond	-	390,000	2,200,000	2,200,000	100.00%
Recreation Facilities CRF	15,000	50,000	20,000	5,000	100.00%
Road and Bridge CRF	-	-	100,000	100,000	100.00%
Police/Fire Radio Replacement CRF	-	12,000	12,000	12,000	100.00%
Fire Vehicles Replacement CRF	150,000	315,000	277,500	127,500	85.00%
Highway Vehicles Replacement CRF	245,000	245,000	235,000	(10,000)	-4.08%
Police Vehicles Replacement CRF	-	27,000	27,000	27,000	100.00%
Town Hall Renovations CRF	-	75,000	12,500	12,500	0.00%
Transfer Station Equipment/Fac. CRF	25,000	50,000	-	(25,000)	-100.00%
Library Building Systems CRF	-	35,000	20,000	20,000	100.00%
Ambulance CRF	25,000	75,000	75,000	50,000	200.00%
Dam Maintenance CRF	10,000	10,000	10,000	-	0.00%
Sewer Equipment/Sludge Removal CRF	-	60,000	30,000	30,000	100.00%
Revaluation CRF	32,000			(32,000)	-100.00%
Library Technology Trust Fund	-	5,000	-	-	0.00%
Library Buildings & Grounds Trust Fund	-	41,000	41,000	41,000	0.00%
Town Facilities Maintenance Trust Fund	45,000	100,000	25,000	(20,000)	-44.44%
Recreation Facilities Trust Fund	-	5,500	5,500	5,500	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	660,200	1,608,700	3,203,700	2,543,500	385.26%
To CRF	502,000	1,344,000	819,000		
To Expendable Trust	45,000	151,500	71,500		
	547,000	1,495,500	890,500		
Individual Warrant Articles	547,000	1,495,500	890,500		

**2020 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	213,005	225,999	225,086	246,418	232,305	227,167	-	0.92%
4135 - IT SERVICES	40,803	52,478	41,000	50,338	42,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	189,702	190,931	175,416	188,950	201,177	191,953	-	9.43%
4141 - ELECTION ADMINISTRATION	4,208	10,678	5,841	5,748	20,122	20,122	-	244.48%
4150 - FINANCE	117,453	121,697	126,323	120,617	122,494	121,708	-	-3.65%
4152 - ASSESSING OF PROPERTY	66,716	70,230	81,024	55,910	83,100	83,100	-	2.56%
4153 - LEGAL	9,854	23,819	20,000	10,929	25,000	20,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	705,060	733,061	816,722	779,125	1,020,470	1,021,470	-	25.07%
4191 - PLANNING BOARD	108,093	114,508	120,151	111,768	127,926	120,727	-	0.48%
4194 - GOVERNMENT BUILDINGS	104,047	103,422	112,930	89,765	142,585	136,745	-	21.09%
4195 - CEMETERIES	14,627	16,639	17,228	19,456	26,146	22,594	-	31.15%
4196 - PROPERTY & LIABILITY INSURANCE	69,390	68,063	66,884	75,170	81,565	81,565	-	21.95%
4210 - POLICE DEPARTMENT	659,889	705,387	801,336	740,655	837,055	837,055	-	4.46%
4215 - AMBULANCE	600,445	651,551	697,415	657,572	717,598	717,967	-	2.95%
4220 - FIRE DEPARTMENT	256,856	256,861	288,166	272,624	295,105	293,383	-	1.81%
4290 - EMERGENCY MANAGEMENT	0	0	1	0	1	1	-	0.00%
4311 - DPW ADMINISTRATION	725,789	749,739	828,450	804,572	858,169	858,169	-	3.59%
4312 - HIGHWAYS & STREETS	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%
4316 - STREET LIGHTING	2,297	2,134	2,220	2,253	2,280	2,280	-	2.70%
4324 - TRANSFER STATION	568,468	583,647	558,378	546,653	565,052	565,052	-	1.20%
4325 - SOLID WASTE - LANDFILL	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%
4327- SOLID WASTE - COMMUNITY WELFARE	7,159	18,096	17,500	12,035	18,780	18,780	-	7.31%
4411 - ANIMAL CONTROL	6,401	6,248	6,834	5,921	6,659	6,659	-	-2.56%
4415 - COMMUNITY/HEALTH PROGRAMS	15,675	14,675	14,675	5,900	5,900	5,900	-	-59.80%
4441 - HUMAN SERVICES ADMINISTRATION	62,370	64,382	67,053	58,927	67,309	67,309	-	0.38%
4445 - HUMAN SERVICES VENDORS	45,762	50,246	50,000	46,233	50,000	50,000	-	0.00%
4520 - RECREATION	97,262	105,060	106,420	96,310	110,548	110,548	-	3.88%
4521 - BUILDINGS & GROUNDS	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%
4550 - LIBRARY	291,524	293,460	304,091	255,524	313,169	313,169	-	2.99%
4583 - PATRIOTIC PURPOSES	2,800	3,000	3,200	3,000	3,200	3,200	-	0.00%
4611 - CONSERVATION COMMISSION	0	0	1	0	4,410	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	31,150	14,519	14,000	7,691	20,898	11,600	-	-17.14%

**2020 OPERATING BUDGET
TOTAL TOWN EXPENSES**

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4711 - DEBT SERVICE-PRINCIPAL	713,655	583,134	584,973	586,915	593,484	593,484	-	1.45%
4721 - DEBT SERVICE-INTEREST	179,886	167,505	148,154	146,159	129,956	127,956	-	-13.63%
4723 - TAN INTEREST	0	0	2,000	0	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	6,711,846	6,834,230	7,171,071	6,823,360	7,638,765	7,536,565	-	5.10%
4326 - SEWER FUND 200	103,429	108,351	111,240	103,728	167,172	167,172	-	50.28%
GRAND TOTAL	6,815,274	6,942,581	7,282,311	6,927,088	7,805,937	7,703,737	-	5.79%

\$ Change	421,426
% Change	5.79%

2020 OPERATING BUDGET
2019 - 2020 OPERATING BUDGET COMPARISON

DEPARTMENT	2019 BUDGET	2020 DEPARTMENT	2020 SELECT BOARD	\$ CHANGE	% CHANGE
4130 - EXECUTIVE	225,086	232,305	227,167	2,082	0.92%
4135 - IT SERVICES	41,000	42,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	175,416	201,177	191,953	16,537	9.43%
4141 - ELECTION ADMINISTRATION	5,841	20,122	20,122	14,281	244.48%
4150 - FINANCE	126,323	122,494	121,708	(4,615)	-3.65%
4152 - ASSESSING OF PROPERTY	81,024	83,100	83,100	2,076	2.56%
4153 - LEGAL	20,000	25,000	20,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	816,722	1,020,470	1,021,470	204,748	25.07%
4191 - PLANNING BOARD	120,151	127,926	120,727	576	0.48%
4194 - GOVERNMENT BUILDINGS	112,930	142,585	-	(112,930)	-100.00%
4195 - CEMETERIES	17,228	26,146	22,594	5,366	31.15%
4196 - PROPERTY & LIABILITY INSURANCE	66,884	81,565	81,565	14,681	21.95%
4210 - POLICE DEPARTMENT	801,336	837,055	837,055	35,719	4.46%
4215 - AMBULANCE	697,415	717,598	717,967	20,552	2.95%
4220 - FIRE DEPARTMENT	288,166	295,105	293,383	5,217	1.81%
4290 - EMERGENCY MANAGEMENT	1	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	828,450	858,169	858,169	29,719	3.59%
4312 - HIGHWAYS & STREETS	762,300	796,000	766,000	3,700	0.49%
4316 - STREET LIGHTING	2,220	2,280	2,280	60	2.70%
4324 - TRANSFER STATION	558,378	565,052	565,052	6,674	1.20%
4325 - SOLID WASTE - LANDFILL	43,000	43,000	43,000	-	0.00%
4327- SOLID WASTE - COMMUNITY WELL	17,500	18,780	17,500	-	0.00%
4411 - ANIMAL CONTROL	6,834	6,659	6,659	(175)	-2.56%
4415 - COMMUNITY/HEALTH PROGRAMS	14,675	5,900	5,900	(8,775)	-59.80%
4441 - HUMAN SERVICES ADMINISTRATION	67,053	67,309	67,309	256	0.38%
4445 - HUMAN SERVICES VENDORS	50,000	50,000	50,000	-	0.00%
4520 - RECREATION	106,420	110,548	110,548	4,128	3.88%
4521 - BUILDINGS & GROUNDS	62,300	73,300	54,900	(7,400)	-11.88%
4550 - LIBRARY	304,091	313,169	313,169	9,078	2.99%
4583 - PATRIOTIC PURPOSES	3,200	3,200	3,200	-	0.00%
4611 - CONSERVATION COMMISSION	1	4,410	1	-	0.00%

2020 OPERATING BUDGET
2019 - 2020 OPERATING BUDGET COMPARISON

DEPARTMENT	2019 BUDGET	2020 DEPARTMENT	2020 SELECT BOARD	\$ CHANGE	% CHANGE
4652 - ECONOMIC DEVELOPMENT	14,000	20,898	11,600	(2,400)	-17.14%
4711 - DEBT SERVICE	584,973	593,484	593,484	8,511	1.45%
4721 - DEBT INTEREST	148,154	129,956	127,956	(20,198)	-13.63%
4723 - TAN INTEREST	2,000	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	7,171,071	7,638,765	7,398,540	227,469	3.17%
200 FUND 4326- SEWER	111,240	167,172	167,172	55,932	50.28%
GRAND TOTAL	7,282,311	7,805,937	7,565,712	283,401	3.89%

2020 Operating Budget Major Changes

Item	2019 Budget	2020 Proposed	\$ Change	% Change
4140-125 TC/TC Part-Time Wages 2019 PT position eliminated 2020 PT position Deputy 25HPWx52x\$16.89=\$21,957.00	1	21,957	21,956	2195600%
4141 ELECTION ADMINISTRATION 4 elections in 2020 - only 1 in 2019	5,841	20,122	14,281	244.50%
4150-120 Finance Clerk Position eliminated	6,368	-	(6,368)	-100.00%
4155-110 Merit Wage Pool 2020 Merit Pool is created based on 3.0% of current wages that are included in the pool. Allocated to individual departments when evals are complete. <u>POOL HISTORY</u> 2019-\$75,042 - 3.0% 2018-\$84,148 - 3.5% 2017-\$87,960 - 4.0% 2016-\$58,098 - 3.0% 2015-\$61,370 - 3.0% 2014-\$60,443 - 3.0%		78,142	78,142	100.00%
4155-210 Health Insurance GMR = 6.4% Health Insurance/Medical Stipend cost for eligible employees	676,377	797,552	121,175	17.92%
4195-115 Cemetery Sexton 2018/2019: 19hrs/32wk x \$15.00=\$9,120 2020: 30hrs/34wk x \$15.00=\$15,300 Select Board to 25 hours per week 25hrs X 32wks X \$15.00 = \$12,000	9,120	12,000	2,880	31.58%
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. In/Out account Revenue #3506.	1	10,000	9,999	999900.00%
4210-115 Police Full-Time Officer Wages FT Wages (6): \$368,867 + Holiday Pay 88 hrs @ \$27.97 avg.: \$2,461 1 Lieutenant 1 Sergeant 1 Corporal 3 Patrol Officers TOTAL: \$371,328 INCLUDES WAGE SCALE ADJUSTMENTS	343,718	371,328	27,610	8.03%

Item	2019 Budget	2020 Proposed	\$ Change	% Change
4215-115 Ambulance Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$356,604 INCLUDES WAGE SCALE ADJUSTMENTS	360,701	370,107	9,406	2.61%
4215-140 Ambulance 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. 2019: Select Board reduced to \$52,500. 2020:\$60,480.	52,500	60,480	7,980	15.20%
4220-120 Part-Time Fire Wages PT wages for call personnel	30,000	35,000	5,000	16.67%
4311-115 Full-time DPW Wages Wages for 11 FT Employees 1 HWY Superintendent 1 B&G Superintendent 1 Mechanic 5 Heavy Equipment Operators 3 Light Equipment Operators TOTAL = \$511,139	487,754	511,139	23,385	4.79%
4324-419 Demolition Tipping Fees To ERRCO 900 tons X \$60.00 avg. = \$54,000 (SSW 350 + Shingles 200 + C & D 350=900) Total = \$54,000	48,000	54,000	6,000	12.50%
4415-391 Rescue Squad Services no longer being provided so donation will not be made	8,775	-	(8,775)	-100.00%
4550-341 Library Telephone Telephone = \$261/12 = \$3,132 Internet = \$104/12 = \$1,308 TOTAL = \$4,440 Note: New phone system	2,709	4,440	1,731	63.90%
4550-430 Library 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)	1,164	6,164	5,000	429.55%
200-Sewer Offset by revenue	111,240	167,172	55,932	50.28%
TOTALS	2,144,269	2,519,603	375,334	17.50%

2020 Budget-Select Board Major Changes From Original Request

Item	Department Request	Select Board Proposed	\$ Change	% Change
4130-690 Select Board Expenses Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	10,000	7,000	(3,000)	-30.00%
4140-110 Town Clerk/Tax Collector 2019: 2019-2022 term \$58,811 2020: 62,000	62,000	58,811	(3,189)	-5.14%
4140-140 TC/TC Overtime (4) Elections \$1,200 + OT coverage 110 x \$27.21 = \$2,993. Total: \$4,193. Actual 2016 = \$1,591	4,193	2,600	(1,593)	-37.99%
4150-122 Trustee of Trust Funds Bookkeeper Annual Stipend for Trustee Bookkeeper @ \$1,230.	1,230	500	(730)	-59.35%
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.	25,000	20,000	(5,000)	-20.00%
4191-390 Planning Professional Services RPC Master Plan-Survey (chapter updates) \$2,500 CAI Planning map maint. contract \$550 Conservation Subdivision Review CNHRPC. \$1,500 Scanning of Planning Files = \$7,200 Misc. Items: Ordinance Regs/build out/steno services/impact fee methodology/consult services \$2,000. TOTAL = \$13,750 Scanning Removed by Select Board	13,750	6,550	(7,200)	-52.36%
4195-115 Cemetery Sexton 2018/2019: 19hrs/32wk x \$15.00=\$9,120 2020: 30hrs/34wk x \$15.00=\$15,300 Select Board to 25 hours per week 25hrs X 32wks X \$15.00 = \$12,000	15,300	12,000	(3,300)	-21.57%

Item	Department Request	Select Board Proposed	\$ Change	% Change
4215-120 Ambulance Wages-Training/Refresher Courses FT Training/Refresher Courses 336 hr @ OT \$35.00=TOTAL \$11,760. (Training-2 hrs/mo x 12 hrs x 6 employees x \$35.00=\$5,040 AEMT Refresher-3 x 24hrs x \$35.00=\$2,520 PARA Refresher-3 x 40hrs x \$35.00=\$4,200) 2019: SelectBoard reduced \$860 = TOTAL \$10,900. 2020: \$11,760.	11,760	10,900	(860)	-7.31%
4220-125 Deputy Fire Chief Stipend 1 Deputy Stipend = \$1,600	1,600	-	(1,600)	-100.00%
4312-460 DPW Engineering Engineering, culverts, wetland permits, road construction, etc. The bond covers the engineering for Briar Hill and this line covers other required engineering. 2020: Kearsarge Ave. Included as part of Road Bond	30,000	-	(30,000)	-100.00%
4521-431 B&G Grounds Maintenance Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material=\$25,000 + Gazebo watering station \$10,000= TOTAL: \$35,000.	35,000	25,000	(10,000)	-28.57%
4611-CONSERVATION BUDGET TOTAL: Warrant Article to give 100% of LUCT to ConCom	4,410	1	(4,409)	-99.98%
TOTALS	214,243	143,362	(70,881)	-33.08%

2020 Wages

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	145,194	150,106	155,881	155,569	156,996	156,796	-	0.59%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	128,459	131,161	107,992	117,895	126,297	121,515	-	12.52%
4141 - ELECTION ADMINISTRATION	2,672	6,844	3,480	3,710	9,968	9,968	-	186.44%
4150 - FINANCE	78,159	81,515	84,676	79,348	79,647	78,917	-	-6.80%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	659	-	681	-	78,142	78,142	-	11374.60%
4191 - PLANNING BOARD	74,454	77,163	80,280	81,209	81,041	81,041	-	0.95%
4194 - GOVERNMENT BUILDINGS	-	-	-	-	-	-	-	
4195 - CEMETERIES	338	8,565	9,120	10,481	15,300	12,000	-	31.58%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	454,057	482,963	548,408	513,508	578,465	578,465	-	5.48%
4215 - AMBULANCE	423,005	457,935	488,156	464,151	506,402	505,542	-	3.56%
4220 - FIRE DEPARTMENT	101,640		111,701	104,320	117,243	115,643	-	3.53%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	601,683	618,743	682,970	665,227	706,503	706,503	-	3.45%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	211,698	196,138	191,663	180,836	192,975	192,975	-	0.68%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WELL								
4411 - ANIMAL CONTROL	6,000	6,000	6,000	5,500	6,000	6,000	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATIO	49,742	51,543	53,184	48,004	53,542	53,542	-	0.67%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	73,292	75,531	80,193	70,499	81,233	81,233	-	1.30%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	176,642	177,165	189,476	159,929	181,697	181,697	-	-4.11%
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	

2020 Wages

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	12,200	11,100	-	100.00%
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	2,527,693	2,521,372	2,793,861	2,660,187	2,983,651	2,971,079	-	6.34%
200 FUND 4326- SEWER	41,318	13,230	-	-	77,000	77,000	-	100.00%
GRAND TOTAL	2,569,010	2,534,602	2,793,861	2,660,187	3,060,651	3,048,079	-	9.10%

TOWN OF HOPKINTON, NEW HAMPSHIRE

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2020 BENEFITS COST

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUDCOM	PERCENT CHANGE
4130 - EXECUTIVE	26,187	27,496	28,655	28,231	28,709	28,671	-	0.06%
4135 - IT SERVICES	-	-	-	-	-	-	-	
4140 - TOWN CLERK/TAX COLLECTOR	20,893	20,975	20,404	20,419	20,848	20,126	-	-1.36%
4141 - ELECTION ADMINISTRATION	138	252	151	198	454	454	-	200.00%
4150 - FINANCE	12,774	13,467	14,167	13,532	13,807	13,751	-	-2.94%
4152 - ASSESSING OF PROPERTY	-	-	-	-	-	-	-	
4153 - LEGAL	-	-	-	-	-	-	-	
4155 - PERSONNEL ADMINISTRATION	701,030	728,956	813,041	776,743	940,828	940,828	-	15.72%
4191 - PLANNING BOARD	12,601	13,276	13,853	13,731	13,923	13,923	-	0.51%
4194 - GOVERNMENT BUILDINGS	-	-	-	-	-	-	-	
4195 - CEMETERIES	35	655	698	782	1,170	918	-	31.58%
4196 - PROPERTY & LIABILITY INSURANCE	-	-	-	-	-	-	-	
4210 - POLICE DEPARTMENT	118,336	141,314	155,089	147,436	161,493	161,493	-	4.13%
4215 - AMBULANCE	117,069	139,193	142,479	134,058	144,416	144,145	-	1.17%
4220 - FIRE DEPARTMENT	26,185	27,390	28,402	28,628	28,235	28,112	-	-1.02%
4290 - EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	
4311 - HIGHWAY DEPARTMENT	106,562	111,737	124,780	121,068	129,166	129,166	-	3.52%
4312 - HIGHWAYS & STREETS	-	-	-	-	-	-	-	
4316 - STREET LIGHTING	-	-	-	-	-	-	-	
4324 - TRANSFER STATION	29,289	27,339	26,565	25,654	26,627	26,627	-	0.23%
4325 - SOLID WASTE - LANDFILL	-	-	-	-	-	-	-	
4327- SOLID WASTE - COMMUNITY WASTE	-	-	-	-	6,800	6,800	-	
4411 - ANIMAL CONTROL	304	118	459	421	459	459	-	0.00%
4415 - COMMUNITY/HEALTH PROGRAMS	-	-	-	-	-	-	-	
4441 - HUMAN SERVICES ADMINISTRATION	9,088	9,555	10,065	8,890	10,077	10,077	-	0.12%
4445 - HUMAN SERVICES VENDORS	-	-	-	-	-	-	-	
4520 - RECREATION	11,219	12,006	12,453	11,168	12,516	12,516	-	0.51%
4521 - BUILDINGS & GROUNDS	-	-	-	-	-	-	-	
4550 - LIBRARY	24,288	24,973	26,967	22,839	26,393	26,393	-	-2.13%

2020 BENEFITS COST

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUDCOM	PERCENT CHANGE
4583 - PATRIOTIC PURPOSES	-	-	-	-	-	-	-	
4611 - CONSERVATION COMMISSION	-	-	-	-	-	-	-	
4652 - ECONOMIC DEVELOPMENT	-	-	-	-	1,698	-	-	
4711 - DEBT SERVICE	-	-	-	-	-	-	-	
4721 - DEBT INTEREST	-	-	-	-	-	-	-	
4723 - TAN INTEREST	-	-	-	-	-	-	-	
OPERATING BUDGET TOTAL	1,215,997	1,298,701	1,418,227	1,353,797	1,567,620	1,564,460	-	10.31%
200 FUND 4326- SEWER	8,455	2,815	-	-	14,572	14,572	-	100.00%
GRAND TOTAL	1,224,452	1,301,517	1,418,227	1,353,797	1,582,192	1,579,032	-	11.34%

2020 OPERATING EXPENDITURES

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4130 - EXECUTIVE	41,624	48,397	40,550	62,618	46,600	41,700	-	2.84%
4135 - IT SERVICES	40,803	52,478	41,000	50,338	42,000	41,000	-	0.00%
4140 - TOWN CLERK/TAX COLLECTOR	40,350	38,795	47,020	50,636	54,032	50,312	-	7.00%
4141 - ELECTION ADMINISTRATION	1,399	3,582	2,210	1,840	9,700	9,700	-	338.91%
4150 - FINANCE	26,520	26,715	27,480	27,738	29,040	29,040	-	5.68%
4152 - ASSESSING OF PROPERTY	66,716	70,230	81,024	55,910	83,100	83,100	-	2.56%
4153 - LEGAL	9,854	23,819	20,000	10,929	25,000	20,000	-	0.00%
4155 - PERSONNEL ADMINISTRATION	3,371	4,105	3,000	2,382	1,500	2,500	-	-16.67%
4194 - GOVERNMENT BUILDING	104,047	103,422	112,930	89,765	142,585	136,745	-	21.09%
4191 - PLANNING BOARD	21,038	24,069	26,018	16,828	32,963	25,763	-	-0.98%
4195 - CEMETERIES	14,255	7,419	7,410	8,193	9,676	9,676	-	30.58%
4196 - PROPERTY & LIABILITY INSURAN	69,390	68,063	66,884	75,170	81,565	81,565	-	21.95%
4210 - POLICE DEPARTMENT	87,496	81,110	97,839	79,711	97,097	97,097	-	-0.76%
4215 - AMBULANCE	60,371	54,424	66,780	59,363	66,780	68,280	-	2.25%
4220 - FIRE DEPARTMENT	129,031	135,172	148,063	139,676	149,628	149,628	-	1.06%
4290 - EMERGENCY MANAGEMENT	-	-	1	-	1	1	-	0.00%
4311 - HIGHWAY DEPARTMENT	17,544	19,258	20,700	18,277	22,500	22,500	-	8.70%
4312 - HIGHWAYS & STREETS	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%
4316 - STREET LIGHTING	2,297	2,134	2,220	2,253	2,280	2,280	-	2.70%
4324 - TRANSFER STATION	327,481	360,169	340,150	340,163	345,450	345,450	-	1.56%
4325 - SOLID WASTE - LANDFILL	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%
4327- SOLID WASTE - COMMUNITY WEL	7,159	18,096	17,500	12,035	10,700	10,700	-	-38.86%
4411 - ANIMAL CONTROL	97	130	375	-	200	200	-	-46.67%
4415 - COMMUNITY/HEALTH PROGRAMS	15,675	14,675	14,675	5,900	5,900	5,900	-	-59.80%
4441 - HUMAN SERVICES ADMINISTRAT	3,540	3,284	3,804	2,033	3,690	3,690	-	-3.00%
4445 - HUMAN SERVICES VENDORS	45,762	50,246	50,000	46,233	50,000	50,000	-	0.00%
4520 - RECREATION	12,751	17,524	13,774	14,643	16,799	16,799	-	21.96%
4521 - BUILDINGS & GROUNDS	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%
4550 - LIBRARY	90,594	91,323	87,648	72,756	105,079	105,079	-	19.89%
4583 - PATRIOTIC PURPOSES	2,800	3,000	3,200	3,000	3,200	3,200	-	0.00%
4611 - CONSERVATION COMMISSION	-	-	1	-	4,410	1	-	0.00%
4652 - ECONOMIC DEVELOPMENT	31,150	14,519	14,000	7,691	7,000	500	-	-96.43%
4711 - DEBT SERVICE	713,655	583,134	584,973	586,915	593,484	593,484	-	1.45%

2020 OPERATING EXPENDITURES

DEPARTMENT	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	YTD 12/31/2019	2020 DEPARTMENT	2020 SELECT BOARD	2020 BUD COM	PERCENT CHANGE
4721 - DEBT INTEREST	179,886	167,505	148,154	146,159	129,956	127,956	-	-13.63%
4723 - TAN INTEREST	-	-	2,000	-	2,000	2,000	-	0.00%
OPERATING BUDGET TOTAL	2,968,156	2,919,857	2,958,983	2,809,376	3,086,215	2,999,746	-	1.38%
200 FUND 4326- SEWER	53,656	92,306	111,240	103,728	75,600	75,600	-	-32.04%
GRAND TOTAL	3,021,812	3,012,163	3,070,223	2,913,105	3,161,815	3,075,346	-	0.17%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4130-110 Town Administrator Wages attributable to the position. (\$100,240)	91,789	95,808	99,458	99,393	100,240	100,240		0.79%
4130-115 Administrative Assessing Asst. 40 hrs/wk x 52 x \$23.20=\$48,256.	44,660	46,093	47,923	47,813	48,256	48,256		0.69%
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-Administrative Assessing Asst. Select Board Minute Taker 2 hr SB meetings x 12 meetings x \$34.80/hr = \$835.20.	1,245	705	1,000	863	1,000	800		-20.00%
4130-220 Social Security Social security cost for executive employees 6.20%.	8,880	9,131	9,665	9,356	9,734	9,721	-	0.59%
4130-221 Medicare Medicare cost for executive employees 1.45%.	2,077	2,136	2,260	2,188	2,276	2,274	-	0.60%
4130-230 NH Retirement FT Retirement wages Jan.-Dec. @ 11.17%.	15,230	16,229	16,730	16,687	16,699	16,676	-	-0.32%
4130-341 Telephone Alarm lines, TH Internet, main town number, TA & AAA lines TDS- \$370/mo. x 12 = \$4440 Verizon \$50/mo. x 12 = \$600 Total = \$5,040	3,840	4,682	5,000	4,773	5,000	5,000		0.00%
4130-410 Electricity Moved to 100-4194-410-01 in 2020								
4130-411 Heating Fuel-Town Hall Moved to 100-4194-411-01 in 2020								
4130-412 Town Hall Water Moved to 100-4194-420-01 in 2020								
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.		-	500	-	500	500		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4130-540 Memberships/Conferences/Trainings Conf./Trainings for TA, AAA, Health Off., Select Board = \$565 MMANH = \$100 ICMA = \$850 NH Association of Assessing = \$50. NH Health Officers Association = \$35 TOTAL = \$1,600	876	967	1,500	1,567	1,600	1,600		6.67%
4130-550 Printing Town Report printing.	4,764	4,407	4,600	4,878	5,000	4,200		-8.70%
4130-555 Advertising Advertising for bids, procurement, public notices.	1,021	665	1,200	554	1,200	800		-33.33%
4130-560 Dues & Subscriptions NHMA Dues = \$5,400 Concord Monitor = \$100 TOTAL = \$5,500	5,087	5,489	5,400	5,370	5,500	5,500		1.85%
4130-610 Town Meeting Sound System = \$500 Plaques/Appreciation Gifts/Certificates = \$300 TOTAL = \$800	803	743	1,000	568	1,000	800		-20.00%
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 = \$7,500	6,822	7,436	7,650	8,481	8,000	7,500		-1.96%
4130-625 Postage Office postage including - Executive/Finance/Human Services/Assessing. TOTAL = \$2,500	1,208	2,123	2,500	1,853	2,500	2,500		0.00%
4130-670 Reference Books Reference Books.	65	55	200	115	200	200		0.00%
4130-690 Select Board Expenses Miscellaneous expenses authorized by the Select Board. Includes unanticipated expenses.	11,163	15,720	5,000	25,861	10,000	7,000		40.00%
4130-390-01 Web Site Administration Web site hosting – Revize Software	5,975	6,110	6,000	8,599	6,100	6,100		1.67%
4130-EXECUTIVE BUDGET TOTAL:	213,005	225,999	225,086	246,418	232,305	227,167	-	0.92%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4130 - EXECUTIVE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
SUMMARY								
WAGES	145,194	150,106	155,881	155,569	156,996	156,796	-	0.59%
BENEFITS	26,187	27,496	28,655	28,231	28,709	28,671	-	0.06%
OTHER OPERATING EXPENSES	41,624	48,397	40,550	62,618	46,600	41,700	-	2.84%
TOTALS	213,005	225,999	225,086	246,418	232,305	227,167	-	0.92%

<u>Budget Change</u>	
\$	2,082
%	0.92%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4135 - IT SERVICES**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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, TC/TC, PD, Fire). \$1,500/mo. x 12 mo. = \$18,000.	16,489	27,219	20,000	16,862	19,000	18,000		-10.00%
4135-346 Computer Replacements We replace vital computers every 5 years. Town Hall Server = \$8,600 Misc. Hardware = \$2,400 Total = \$11,000	15,662	15,350	14,400	16,903	11,000	11,000		-23.61%
4135-347 Computer Software Licenses Antivirus, backups, email and Office 365 townwide TOTAL= \$12,000	8,652	9,909	6,600	16,573	12,000	12,000		81.82%
4135 BUDGET IT SERVICES TOTAL:	40,803	52,478	41,000	50,338	42,000	41,000	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	40,803	52,478	41,000	50,338	42,000	41,000	-	0.00%
TOTALS	40,803	52,478	41,000	50,338	42,000	41,000	-	0.00%

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

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4140-110 Town Clerk/Tax Collector 2019: 2019-2022 term \$58,811	56,276	58,314	58,811	63,145	62,000	58,811		0.00%
4140-115 Full-Time Wages 1 FT = Assistant 40hrs/wk x 52 x \$18.34 = \$38,147.20	45,538	39,827	48,880	42,346	38,147	38,147		-21.96%
4140-125 Part-Time Wages 2019 PT position eliminated 2020 PT position Deputy 25HPWx52x\$16.89=\$21,957.00	26,063	31,920	1	8,993	21,957	21,957		2195600.00%
4140-140 Overtime (4) Elections \$1,200 + OT coverage \$1,400 = Total: \$2,600. Actual 2016 =\$1,591	582	1,100	300	3,411	4,193	2,600		766.67%
4140-220 Social Security Social security cost for employees 6.20%.	7,740	7,847	6,696	7,107	7,830	7,534	-	12.51%
4140-221 Medicare Medicare cost for employees 1.45%.	1,844	1,835	1,566	1,662	1,831	1,762	-	12.51%
4140-230 NH Retirement FT Retirement wages Jan-Dec @ 11.17%.	11,309	11,293	12,142	11,651	11,186	10,830	-	-10.80%
4140-341 Telephone \$140.00/mo x 12 mo. = \$1,680 Removed Bates Internet and Alarm Line	3,633	3,828	2,400	3,695	3,700	1,680		-30.00%
4140-343 Office Equipment To replace/maintain office equipment: copier, printers, typewriter, adding machines, fax.	-	193	300	-	-	-		-100.00%
4140-345 Computer Software Avitar: service contract software modules: Kiosk \$250/Tax Collect \$3,976, Town Clerk/MV/Dog \$4,238, Utility (Water/Sewer) \$1,568 = \$10,032.	7,779	7,376	7,800	13,971	10,032	10,032		28.62%
4140-346 Registry of Deeds Recording liens, redemptions, LUCT,& utility = \$600.	465	445	600	596	600	600		0.00%
4140-347 Mortgage Searches Mortgage searches & liens \$1,200.				1,307	1,200	1,200		
4140-390 Professional Services Document vital record preservation (KoFile-2 books)=\$6,000.	1,175	1,309	6,500	4,925	7,200	6,000		-7.69%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4140-410 Electricity Moved to 100-4194-410-02 in 2020								
4140-411 Heating Fuel Moved to 100-4194-411-02 in 2020								
4140-412 Water/Sewer Moved to 100-4194-420-02 in 2020								
4140-530 Travel/Meals Reimbursement for employee travel at IRS rate and meals per Personnel Policy.	-		100	17	100	100		0.00%
4140-540 Conferences/Training Attend Town Clerk and Tax Collector annual conferences. Dues: NH Town Clerk Association, NH Tax Collector Assoc. & NHGFOA. 2020: training new Asst. & Deputy	370	381	1,200	585	1,500	1,500		25.00%
4140-550 Printing For envelopes, motor vehicle registration renewal letters, dump stickers, tax bills & other required printing.	970	972	1,500	1,636	2,000	2,000		33.33%
4140-620 Office Supplies Supplies for TC/TC office, 4 elections, & Supervisors of the Checklist. Updates for motor vehicle red books & voting laws.	3,645	3,730	3,000	2,072	3,000	2,500		-16.67%
4140-625 Postage Postage machine rental \$167/12=\$2,005, postage supplies \$300, PO Box \$70, Postage: mail tax bills, vehicle registration renewal letters, return receipt for tax liens, deeds, mortgagee lien notices, wetland filings, dog license notices, vital statistics = \$9,500. 20,000 to 25,000 pieces of mail per year.	8,562	9,163	9,420	8,961	9,500	9,500		0.85%
4140-680 Dog Tags Purchase of 1,600 dog tags per year.	771		700	973	700	700		0.00%
4140-750 Furniture/Fixtures For anticipated replacement of office furniture (chairs, etc.)	495	-	-	-	500	500		100.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4140 - TOWN CLERK/TAX COLLECTOR**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
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.	12,485	11,399	13,500	11,897	14,000	14,000		3.70%
4140 TOWN CLERK/TAX COLLECT BUDGET TOTAL:	189,702	190,931	175,416	188,950	201,177	191,953	-	9.43%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	128,459	131,161	107,992	117,895	126,297	121,515	-	12.52%
BENEFITS	20,893	20,975	20,404	20,419	20,848	20,126	-	-1.36%
OTHER OPERATING EXPENSES	40,350	38,795	47,020	50,636	54,032	50,312	-	7.00%
TOTALS	189,702	190,931	175,416	188,950	201,177	191,953	-	9.43%

Budget Change	
\$	16,537
%	9.43%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION**

NOTE: 2017-1 Election, 2018-3 Elections, 2019-1 Election, 2020-4 Elections

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4141-120 Election Wages - Ballot Clerks 104 hrs per Election x \$8.00/hr=\$832 2020: 4 Elections=\$3,328.	572	2,214	800	818	3,328	3,328		316.00%
4141-130 Moderator's Stipend Stipend for year	200	300	400	400	400	400		0.00%
4141-131 Assistant Moderator's Stipend Stipend for year	75	150	300	300	300	300		0.00%
4141-132 Supervisors of the Checklist 3 Supervisors: HAVA system Voter checklist (1) = 30hr/3 =\$990. 4 Elections + Town & School meetings (6) 30hr/3 @ \$11.00=\$5,940	1,825	4,180	1,980	2,192	5,940	5,940		200.00%
4141-220 Social Security Social security applicable to Supervisors of Checklist. Election Workers are exempt.	112	204	123	161	368	368	-	200.00%
4141-221 Medicare Medicare applicable to Supervisors of the Checklist. Election workers are exempt.	26	48	29	38	86	86	-	200.00%
4141-530 Travel/Meals 2020: Meals for workers at the polls for 4 elections.	-	160	300	135	600	600		100.00%
4141-555 Advertising Legal Notices for 4 elections per Supervisors of the Checklist.	158	-	160	123	650	650		306.25%
4141-625 Postage Postage (4) four elections per Supervisors of the Checklist. Voter registrations, absentee ballots. # Elections: 2017=1, 2018=3, 2019=1, 2020=4.	-	-	-	-	2,500	2,500		100.00%
4141-622 Voting Machine Expense Ballot machine maint. contract \$250 Ballot machine batteries/ribbons \$100 Ballot Machine Coding (ranges from \$500-\$1,500 per election) (4) Election Ballots & Coding = \$5,600 Total = \$5,950.	1,242	3,422	1,750	1,581	5,950	5,950		240.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4141 - ELECTION ADMINISTRATION**

NOTE: 2017-1 Election, 2018-3 Elections, 2019-1 Election, 2020-4 Elections

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
TOTAL 4141 ELECTION ADMINISTRATION	4,208	10,678	5,841	5,748	20,122	20,122	-	244.48%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	2,672	6,844	3,480	3,710	9,968	9,968	-	186.44%
BENEFITS	138	252	151	198	454	454	-	200.00%
OTHER OPERATING EXPENSES	1,399	3,582	2,210	1,840	9,700	9,700	-	338.91%
TOTALS	4,208	10,678	5,841	5,748	20,122	20,122	-	244.48%

Budget Change	
\$	14,281
%	244.48%

TOTALS TC/TC	189,702	190,931	175,416	188,950	201,177	191,953	-	9.43%
TOTALS Elections	4,208	10,678	5,841	5,748	20,122	20,122	-	244.48%
	193,910	201,609	181,257	194,698	221,300	212,076	-	17.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Comm Approved 2020	Percent Change
4150-110 Finance Director Wages attributable to position. (\$69,057.)	62,933	65,212	68,198	68,234	69,057	69,057		1.26%
4150-115 Treasurer Stipend Annual stipend paid to the Treasurer @ \$6,000.	6,000	6,000	6,000	6,000	6,000	6,000		0.00%
4150-120 Finance Clerk Position eliminated 2/2019	6,796	6,485	6,368	1,269	-	-		-100.00%
4150-121 Budget Committee Minutetaker Hours vary due to length of meetings & minutes: 2019: 16hrs x 12 = 192hrs / \$15.00 = \$2,880.00 2020: 16hrs x 14 = 224hrs / \$15.00 = \$3,360.00	1,200	2,588	2,880	2,614	3,360	3,360		16.67%
4150-122 Trustee of Trust Funds Bookkeeper Annual Stipend for Trustee Bookkeeper @ \$500.	1,230	1,230	1,230	1,230	1,230	500		-59.35%
4150-220 Social Security Social security cost for employees 6.20%.	4,712	4,900	5,250	4,735	4,938	4,893	-	-6.80%
4150-221 Medicare Medicare cost for employees 1.45%.	1,102	1,146	1,228	1,107	1,155	1,144	-	-6.80%
4150-230 NH Retirement FT retirement wages Jan-Dec @ 11.17%	6,960	7,421	7,689	7,690	7,714	7,714	-	0.32%
4150-341 Telephone Telephone service for Finance Office line.	462	465	500	422	500	500		0.00%
4150-345 Computer Software Maintenance Munismart Harris Software contract: GL, AP, PR, AR modules.	4,990	5,360	5,575	5,800	6,000	6,000		7.62%
4150-530 Travel/Meals Reimbursement for employee travel at IRS rate & meals per Personnel Policy when on Town business.	-	-	165	-	150	150		-9.09%
4150-540 Conferences and Training \$150 NHMA Conference \$100 Budget & Finance Workshops TOTAL \$250	-	-	250	-	250	250		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4150 - FINANCE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Comm Approved 2020	Percent Change
4150-560 Dues/Subscriptions \$40 GFOS - NH and New England Member \$50 GFOA - National Member TOTAL = \$90	50	50	90	50	90	90		0.00%
4150-610-01 Audit Audit contract with Independent Auditors Roberts & Greene.	15,850	15,950	16,000	17,175	17,000	17,000		6.25%
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.	1,100	1,125	1,200	1,150	1,250	1,250		4.17%
4150-610-03 Bank Fees Checking Account Bank Fees.	207	193	300	135	200	200		-33.33%
4150-611 Budget Committee Expenses Supplies, advertising, & training for Budget Committee.	143	143	200	-	200	200		0.00%
4150-621 Copier/Postage Contract Budget Document Technology copier contract/toner/maintnance=\$2,500 Pitney Bowes postage machine/supplies=\$900 TOTAL: \$3,400	3,444	3,429	3,200	3,006	3,400	3,400		6.25%
4150-690 Treasurer's Expenses 2018: Moved to 4130 Executive.	273				-	-		
4150-FINANCE BUDGET TOTAL:	117,453	121,697	126,323	120,617	122,494	121,708	-	-3.65%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Comm Approved 2020	Percent Change
WAGES	78,159	81,515	84,676	79,348	79,647	78,917	-	-6.80%
BENEFITS	12,774	13,467	14,167	13,532	13,807	13,751	-	-2.94%
OTHER OPERATING EXPENSES	26,520	26,715	27,480	27,738	29,040	29,040	-	5.68%
TOTALS	117,453	121,697	126,323	120,617	122,494	121,708	-	-3.65%

Budget Change	
\$	(4,615)
%	-3.65%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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.	3,725	3,575	4,000	3,950	4,000	4,000		0.00%
4152-345 Computer Software License Avitar assessing software license = \$3,900	3,550	3,345	3,900	3,383	3,900	3,900		0.00%
4152-346 Registry of Deeds Fees for copies of deeds, filing of easements and liens. Monthly update of all changes of property ownership.	458	291	400	256	400	400		0.00%
4152-347 Records Storage Cost for the cloud storage for the Property Record files. 2018: New account.	-	5,440	7,500	8,410	9,400	9,400		25.33%
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	58,983	57,580	62,000	38,144	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	1,768	3,400	3,400		5.46%
4152-ASSESSING BUDGET TOTAL:	66,716	70,230	81,024	55,910	83,100	83,100	-	2.56%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4152 - ASSESSING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
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SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	66,716	70,230	81,024	55,910	83,100	83,100	-	2.56%
TOTALS	66,716	70,230	81,024	55,910	83,100	83,100	-	2.56%

Budget Change	
\$	2,076
%	2.56%

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

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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.	9,854	23,819	20,000	10,929	25,000	20,000		0.00%
4153-LEGAL BUDGET TOTAL:	9,854	23,819	20,000	10,929	25,000	20,000	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	9,854	23,819	20,000	10,929	25,000	20,000	-	0.00%
TOTALS	9,854	23,819	20,000	10,929	25,000	20,000	-	0.00%

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

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4155-110 Merit Wage Pool 2020 Merit Pool is created based on 3.0% of current wages that are included in the pool. Allocated to individual departments when evals are complete. <u>POOL HISTORY</u> 2019-\$75,042 - 3.0% 2018-\$84,148 - 3.5% 2017-\$87,960 - 4.0% 2016-\$58,098 - 3.0% 2015-\$61,370 - 3.0% 2014-\$60,443 - 3.0%	659		681	-	78,142	78,142		11374.60%
4155-210 Health Insurance GMR = 6.4% Health Insurance/Medical Stipend cost for eligible employees	572,194	593,596	669,660	675,300	797,552	797,552		19.10%
4155-211 Dental Insurance GMR = 3.9% Dental Ins. for eligible employees	38,390	37,138	40,672	37,751	41,746	41,746		2.64%
4155-215 Long Term Disability Insurance \$ 0.28 per \$100 of covered monthly payroll \$500 x 12=\$6,000	5,456	5,844	5,760	6,024	6,000	6,000		4.17%
4155-220 Social Security Social Security for Medical Stipends 6 stipends x \$248 = \$1,448	1,380	1,170	2,232	661	1,448	1,448		-35.13%
4155-221 Medicare Medicare for Medical Stipends 6 stipends x \$58 = \$348	450	481	522	376	348	348		-33.33%
4155-250 Unemployment Insurance Coverage for all town employees = \$572	911	730	635	534	572	572		-9.92%
4155-260 Workers' Compensation Insurance Coverage for all town employees = \$90,854 2020: Cr \$6,000	79,826	87,647	91,180	53,586	90,854	90,854		-0.36%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4155 - PERSONNEL ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4155-290 Life Insurance Expenses Basic life @ \$15,000 per FT employee. \$98 x 12mo.= \$1,176	1,114	1,110	1,116	1,120	1,176	1,176		5.38%
4155-291 FSA/Miscellaneous Personnel Expenses 2019: FSA \$264.00+PD Officer Disability \$1,000=\$1,264.00 2020: FSA \$132.00+PD Officer Disability \$1,000=\$1,132.00 TOTAL = \$1,132.00 (Pay \$1,000 through 2022)	1,310	1,239	1,264	1,390	1,132	1,132		-10.44%
4155-551 Employee Training & Education To cover in-house training workshops.	500	975	1,000	1,003	1,000	1,000		0.00%
4155-555 Employee Advertising To centralize cost of employment advertising.	2,871	3,130	2,000	1,379	500	1,500		-25.00%
4155-PERSONNEL ADMIN. BUDGET TOTAL:	705,060	733,061	816,722	779,125	1,020,470	1,021,470	-	25.07%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	659	-	681	-	78,142	78,142	-	11374.60%
BENEFITS	701,030	728,956	813,041	776,743	940,828	940,828	-	15.72%
OTHER OPERATING EXPENSES	3,371	4,105	3,000	2,382	1,500	2,500	-	-16.67%
TOTALS	705,060	733,061	816,722	779,125	1,020,470	1,021,470	-	25.07%

Budget Change	
\$	204,748
%	25.07%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4191-110 Planning Director Wages attributable to FT hourly position. (\$68,141)	63,305	65,603	67,692	67,647	68,141	68,141		0.66%
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 \$25.72/hr x 8hrs/wk x 52 wks = \$10,699.52 Mon/Wed. 8AM-Noon. Deputy wages \$200 TOTAL \$10,900.	9,748	9,532	10,888	11,406	10,900	10,900		0.11%
4191-140 Overtime Evening meetings & hearings for Planning & Zoning Boards.	401	1,028	700	1,156	1,000	1,000		42.86%
4191-220 Social Security Social security cost for employees 6.20%.	4,494	4,620	4,977	4,854	5,025	5,025	-	0.95%
4191-221 Medicare Medicare cost for employees 1.45%.	1,052	1,079	1,164	1,135	1,175	1,175	-	0.95%
4191-230 NH Retirement FT retirement wages Jan-Dec @ 11.17%	7,055	7,577	7,711	7,742	7,723	7,723	-	0.15%
4191-341 Telephone Office Phone \$41/12mo. = \$492 CEO Cell \$30/12mo. = \$360 TOTAL = \$852	824	871	852	752	852	852		0.00%
4191-345 Computer Software ESRI GIS support/software updates \$550 CAI WebGIS support contract \$2,400 CAI Query Manager \$600 Avitar software contract \$1,810 TOTAL = \$5,360 Prior years under Prof. Services-390.			5,285		5,360	5,360		1.42%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4191-390 Professional Services RPC Master Plan-Survey (chapter updates) \$2,500 CAI Planning map maint. contract \$550 Conservation Subdivision Review CNHRPC. \$1,500 Misc. Items: Ordinance Regs/build out/steno services/impact fee methodology/consult services \$2,000. TOTAL = \$6,550 Scanning \$7,200 Removed by Select Board	10,410	11,283	7,000	4,632	13,750	6,550		-6.43%
4191-530 Travel/Meals 40 miles/52wks x IRS rate for Code Enforcement Officer, MCRD, training, conferences and workshops.	1,132	1,069	1,175	1,325	1,175	1,175		0.00%
4191-540 Conferences/Training Conferences/Trainings for Code Enforcement Officer & Planning Dir.	75		500	175	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.	23	125	200	87	200	200		0.00%
4191-555 Advertising Meetings/Hearings per RSA 676:7 Advertising costs reimbursed by the applicants for applications.	1,366	2,312	2,100	1,655	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 Intl Assoc Elec. Insp. \$120 International Code Council = \$150 TOTAL = \$7,526	6,667	6,973	7,406	7,521	7,526	7,526		1.62%
4191-625 Postage Correspondence, monthly packets, certified abutter notices building permits & zoning amend. Notices when required.	541	1,437	1,500	680	1,500	1,500		0.00%
4191-PLANNING BUDGET TOTAL:	108,093	114,508	120,151	111,768	127,926	120,727	-	0.48%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4191 - PLANNING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
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SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	74,454	77,163	80,280	81,209	81,041	81,041	-	0.95%
BENEFITS	12,601	13,276	13,853	13,731	13,923	13,923	-	0.51%
OTHER OPERATING EXPENSES	21,038	24,069	26,018	16,828	32,963	25,763	-	-0.98%
TOTALS	108,093	114,508	120,151	111,768	127,926	120,727	-	0.48%

<u>OFFSETTING REVENUE</u>	
Planning Board Fees	3,000
Zoning Board Fees	1,000
Building Permit Fees	37,000
TOTAL	41,000

<u>Budget Change</u>	
\$	576
%	0.48%

**2020-BUDGET LINE ITEM EXPLANATION
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4194-341-02 Telephone - Bates Building Moved from 100-4140-341-00 in 2020						360		
4194-410-01 Electricity - Town Hall \$3754.00/mo. X 12mo. = \$4,500 Moved from 4130-410 in 2020	4,260	4,328	4,500	3,343	4,500	4,500		0.00%
4194-410-02 Electricity - Bates Building \$120/mo. X 12mo. = \$1,440 Moved from 4140-410 in 2020	2,352	2,091	960	912	1,440	1,440		50.00%
4194-410-03 Electricity - Police Station \$400/mo. X 12 mo. = \$4,800 Moved from 4210-410 in 2020 2019: \$500 x 12/mo. = \$6,000 (24hr/7 day operation).	3,981	4,417	6,000	3,683	4,800	4,800		-20.00%
4194-410-04 Electricity - Fire Station - Contoocook \$950/mo. X 12mo. = \$11,400 Moved from 4220-410 in 2020.	10,318	11,211	13,245	9,248	11,400	11,400		-13.93%
4194-410-05 Electricity - Fire Station - Hop Station \$150/mo. X12mo. = \$1,800 Moved from 4220-410 in 2020.	2,900	2,900	2,905	1,650	1,800	1,800		-38.04%
4194-410-06 Electricity - Highway Garage \$650/mo. X 12mo. = \$7,800 Moved from 4311-410 in 2020.	10,010	7,390	9,000	5,924	7,800	7,800		-13.33%
4194-410-07 Electricity - Slusser Center \$700/mo. X 12mo. = \$8,400 Until 2020 includes Recreation Properties moved from 4520-410 in 2020	7,511	8,324	7,800	7,179	8,400	8,400		7.69%
4194-410-08 Electricity - Rowell Bridge \$30/mo. x 12mo. = \$360 Moved from 4521-410-02 in 2020	383	239	240	252	360	360		50.00%
4194-410-09 Electricity - Fountain Square Fountain \$20/mo. x 12 = \$240 Moved from 4521-410-01 in 2020	217	218	240	154	240	240		0.00%
4194-410-10 Electricity - Recreation Properties \$50/mo. X 12mo. = \$600 Moved from 4520-410 in 2020					600	600		100.00%

**2020-BUDGET LINE ITEM EXPLANATION
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4194-411-01 Heating Oil - Town Hall 2020: 1,400 gal. X \$3.00/gal. = \$4,200 Moved from 4130-411 in 2020 2018: 1,450G/\$2.00=\$2,900/2019: 1,400G/\$3.00=\$4,200	2,103	3,904	4,200	3,783	4,800	4,200		0.00%
4194-411-02 Heating Oil - Bates Building 2020: 1,000 gal. X \$3.00/gal. = \$3,000 Moved from 4140-411 in 2020 2018: Bates 1,000G/\$3,000 2019: TH \$1,500	1,481	2,893	1,500	2,557	3,600	3,000		100.00%
4194-411-03 Heating Oil - Police Station 2020: 1,600 gal. X \$3.00/gal. = \$4,800 Moved from 4210-411 in 2020 2019: 1,600 gal. x \$3.00=\$4,800.	1,995	3,390	4,800	3,255	4,800	4,800		0.00%
4194-411-05 Heating Oil - Fire Station-Hop Station 750 gal. X \$3.00/gal. = \$2,250 Moved from 4220-411 in 2020	1,564	1,391	2,250	3,420	2,250	2,250		0.00%
4194-411-07 Heating Oil - Slusser Center 1,200 gal. X \$3.00/gal. = \$3,600 Moved from 4520-411 in 2020 2018: 1,400gal/\$2.00 2019: 1,300gal/\$3.00=\$3,900	1,945	2,800	3,900	3,153	3,600	3,600		-7.69%
4194-412-04 Propane - Fire Station - Contoocook Moved from 4220-411 in 2020 generator & stove = \$750	521	464	750	304	750	750		0.00%
4194-412-06 Propane - Highway Garage Moved from 4311-411 in 2020					500	500		100.00%
4194-412-07 Propane - Slusser Center Moved from 4520-411-01 in 2020	1,372	1,165	1,300	1,127	1,300	1,300		0.00%
4194-413-04 Wood Pellets - Fire Station - Contoocook 50 tons X \$225/ton = \$11,250 Moved from 4220-411 in 2020	9,755	8,682	14,000	3,475	11,250	11,250		-19.64%
4194-413-06 Wood Pellets - Highway Garage 50 tons X \$225/ton = \$11,250 Moved from 4311-411 in 2020	10,765	13,949	10,500	12,368	11,250	11,250		7.14%
4194-420-01 Water - Town Hall \$120/qtr X 4 qtr = \$480 Moved from 4130-412 in 2020	438	450	440	358	480	480		9.09%
4194-420-02 Water/Sewer - Bates Building Moved from 4140-412 in 2020	375	407	100	182	400	400		300.00%

**2020-BUDGET LINE ITEM EXPLANATION
ACCOUNT 4194 - GOVERNMENT BUILDINGS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4194-420-04 Water - Fire Station - Contoocook Moved from 4220-412 in 2020	722	694	900	590	900	900		0.00%
4194-420-05 Water - Fire Station - Hopkinton Moved from 4220-412 in 2020	400	400	400	350	525	525		31.25%
4194-420-07 Water/Sewer - Slusser Center Moved from 4520-412 in 2020	693	676	700	385	800	800		14.29%
4194-421-01 Cleaning Services - Town Hall \$250/mo X 12 mo = \$3,000					3,000	3,000		100.00%
4194-421-03 Cleaning Services - Police Station \$700/mo. X 12 mo. = \$8,400					8,400	8,400		100.00%
4194-421-06 Cleaning Services - Highway Garage \$250/mo X 12 mo = \$3,000					3,000	3,000		100.00%
4194-421-07 Cleaning Services - Slusser Center \$995/mo X 12mo = \$11,940 Yearly tile floor cleaning = \$400 TOTAL = \$12,340					12,340	12,340		100.00%
4194-429-00 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.	22,942	16,058	17,500	18,154	22,500	17,500		0.00%
4194-640-00 Custodial Supplies Cleaning supplies, trash bags, paper products, etc.	5,044	4,981	4,800	3,958	4,800	4,800		0.00%
4194-GOVERNMENT BUILDINGS BUDGET TOTAL	104,047	103,422	112,930	89,765	142,585	136,745	-	21.09%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	104,047	103,422	112,930	89,765	142,585	136,745	-	21.09%
TOTALS	104,047	103,422	112,930	89,765	142,585	136,745	-	21.09%

Budget Change	
\$	23,815
%	21.09%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	25	32	15	12000
					Department Proposed 2020	Select Board Proposed 2020	Bud Com Approved 2020	Percent Change
4195-115 Cemetery Sexton 2018/2019: 19hrs/32wk x \$15.00=\$9,120 2020: 25hrs/32wk x \$15.00=\$12,000 Select Board to 25 hours per week/32	338	8,565	9,120	10,481	15,300	12,000		31.58%
4195-220 Social Security Social security cost for employees 6.20%.	28	531	565	634	949	744	-	31.58%
4195-221 Medicare Medicare cost for employees 1.45%.	7	124	132	148	222	174	-	31.58%
4195-390 Professional Services 2017: Town \$7,000 + Trust \$18,000 Landscaper=\$25,000 2018: Town \$2,000 + Trust \$21,080 Landscaper=\$23,080. 2019: Town \$2,000 + Trust: \$21,712 Landscaper=\$23,712. 2020: Town \$3,000 + Trust: \$22,000 Landscaper=\$25,000. Monument repairs.	9,412	647	2,000	2,925	3,000	3,000		50.00%
4195-390-01 Memorial Garden Purchase of flowers, flush markers & maintenance.	1,417	2,837	2,500	2,505	2,500	2,500		0.00%
4195-410 Electricity \$18.00 x 12 mo. = \$216	233	225	200	257	216	216		8.00%
4195-412 Water \$150.00 Qtr. x 4 = \$600	915	538	650	722	600	600		-7.69%
4195-560 Dues/Subscriptions/Conferences NH Cemetery Association dues.	40	30	60	-	60	60		0.00%
4195-620 Office Supplies All office supplies.	160			-				0.00%
4195-650 Groundskeeping/Maintenance/Mileage Supplies, grass seed, lime, fertilizers, watering hoses, painting fences, repair water spigots, maintenance & equipment repairs=\$3,000. Employee mileage reimbursement at IRS rate=\$300. TOTAL: \$3,300.	2,079	3,142	2,000	1,785	3,300	3,300		65.00%
4195 - CEMETERIES BUDGET TOTAL:	14,627	16,639	17,228	19,456	26,146	22,594	-	51.77%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4195 - CEMETERIES**

25 32 15 12000

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com Approved 2020	Percent Change
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SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com Approved 2020	Percent Change
WAGES	338	8,565	9,120	10,481	15,300	12,000	-	31.58%
BENEFITS	35	655	698	782	1,170	918	-	31.58%
OTHER OPERATING EXPENSES	14,255	7,419	7,410	8,193	9,676	9,676	-	30.58%
TOTALS	14,627	16,639	17,228	19,456	26,146	22,594	-	31.15%

Budget Change	
\$	5,366
%	31.15%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4196 - PROPERTY LIABILITY INSURANCE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	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. 2020: \$71,565	69,390	68,063	66,883	64,135	71,565	71,565		7.00%
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. In/Out account Revenue #3506.	-	-	1	11,035	10,000	10,000		999900.00%
4196 - PROPERTY LIABILITY INS. BUDGET TOTAL:	69,390	68,063	66,884	75,170	81,565	81,565	-	21.95%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	69,390	68,063	66,884	75,170	81,565	81,565	-	21.95%
TOTALS	69,390	68,063	66,884	75,170	81,565	81,565	-	21.95%

Budget Change	
\$	14,681
%	21.95%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4210-110 Police Chief Wages attributable to position. (\$94,871)	86,872	90,676	94,131	94,069	94,871	94,871		0.79%
4210-115 Full-Time Officer Wages FT Wages (6): \$368,867 + Holiday Pay 88 hrs @ \$27.97 avg.: \$2,461 1 Lieutenant 1 Sergeant 1 Corporal 3 Patrol Officers TOTAL: \$371,328 INCLUDES WAGE SCALE ADJUSTMENTS	280,316	322,582	343,718	338,589	371,328	371,328		8.03%
4210-116 Full-Time Clerical Wages \$21.61/40hrs x 52/wks = \$44,949 INCLUDES WAGE SCALE ADJUSTMENTS	37,031	40,108	41,314	41,288	44,949	44,949		8.80%
4210-120 Part-Time Officer Wages 24 hrs/wk x 52/wks x avg. \$23.00/hr=\$28,704	32,772	14,528	29,851	22,857	28,704	28,704		-3.84%
4210-140 Overtime 12 hrs/wk x avg. \$37.80/hr=\$23,587	7,643	7,098	23,431	8,413	23,587	23,587		0.67%
4210-150 Training 3.5 hrs/officer/mo.=252 hrs x avg. \$37.80/hr=\$9,526	2,873	3,008	9,463	4,220	9,526	9,526		0.67%
4210-151 Grants The expense associated with grants received. Reimbursed 100% shown on Revenue line 100-3359-006.	6,432	4,760	6,000	3,936	5,000	5,000		-16.67%
4210-190 Special Events Traffic Details-parades, political events, & four (4) elections.	119	204	500	136	500	500		0.00%
4210-220 Social Security Social security cost for non Group II employees 6.20%.	4,340	3,423	4,412	4,657	4,566	4,566	-	3.50%
4210-221 Medicare Medicare cost for employees 1.45%.	6,389	6,907	7,952	7,580	8,388	8,388	-	5.48%
4210-230 NH Retirement GR II=FT officers @ 28.43% Jan-Dec GR I=FT Admin Asst. @ 11.17% Jan-Dec Total: \$139,945 (PT not inc.)	107,607	130,984	142,725	135,199	148,539	148,539	-	4.07%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4210-341 Telephone Includes all phone lines/cell phones/dispatch monthly charges.	10,966	11,690	10,800	10,903	10,800	10,800		0.00%
4210-343 Office Equipment Various types of equipment to operate the office.	714	818	1,000	865	1,000	1,000		0.00%
4210-344 Contract Fees IMC User Fees - \$6,767 County Dispatch - \$26,345 County Attorney - Prosecution - \$7,985 Copy Machine - \$1,200 Generator Maintenance Fee - \$400 Computer Internet Secure Line - \$400 TOTAL: \$43,097	42,142	37,663	43,039	40,341	43,097	43,097		0.13%
4210-350 Medical Services First Aid supplies.	145	169	250	181	250	250		0.00%
4210-355 Investigative Services Crime scene equipment, supplies and blood draws.	345	964	1,000	598	1,000	1,000		0.00%
4210-360 Uniforms/Cleaning Purchase and maintenance of uniforms, ballistic vests, and cleaning allowance.	4,566	5,160	5,000	4,025	5,000	5,000		0.00%
4210-366 Radio Repairs Repair of radios, radar certification.	2,128	2,380	2,500	1,630	2,500	2,500		0.00%
4210-410 Electricity Moved to 100-4194-410-03 in 2020								
4210-411 Heating Fuel Moved to 100-4194-411-03 in 2020								
4210-432 Training Ammunition/Range Supplies Ammunition and range supplies for required firearms training.	1,646	1,886	2,000	1,925	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.	150		250	135	250	250		0.00%
4210-540 Conferences/Training Attend conferences/trainings/workshops.	326	1,165	1,000	1,115	1,000	1,000		0.00%
4210-550 Printing Letterhead/business cards, etc.	391	473	500	501	500	500		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4210 - POLICE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4210-560 Dues/Subscriptions Cost of dues/subscriptions.	225	150	200	300	300	300		50.00%
4210-600 New Equipment Purchase of office equipment.	2,991	2,528	3,000	1,673	3,000	3,000		0.00%
4210-620 Office Supplies Purchase of office supplies & air card costs.	3,443	3,002	3,500	2,260	3,500	3,500		0.00%
4210-625 Postage Cost for mailings.	572	596	600	570	600	600		0.00%
4210-635 Gasoline/Oil 7,200 gal. x \$3.00 = \$21,600	16,418	11,661	22,500	12,525	21,600	21,600		-4.00%
4210-640 Custodial Supplies Cost of cleaning supplies.	169	162	200	163	200	200		0.00%
4210-670 Books/Subscriptions/RSAs Cost for books/RSAs.	160	643	500	-	500	500		0.00%
4210-POLICE BUDGET TOTAL:	659,889	705,387	801,336	740,655	837,055	837,055	-	4.46%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	454,057	482,963	548,408	513,508	578,465	578,465	-	5.48%
BENEFITS	118,336	141,314	155,089	147,436	161,493	161,493	-	4.13%
OTHER OPERATING EXPENSES	87,496	81,110	97,839	79,711	97,097	97,097	-	-0.76%
TOTALS	659,889	705,387	801,336	740,655	837,055	837,055	-	4.46%

Budget Change	
\$	35,719
%	4.46%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
4215-115 Full-time Wages Wages for 6 FT employees @ 48/hr per wk x 52 wks = \$356,604 INCLUDES WAGE SCALE ADJUSTMENTS	307,495	345,963	360,701	348,523	370,107	370,107		2.61%
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 = \$64,055.	60,550	50,048	64,055	49,167	64,055	64,055		0.00%
4215-120 Wages-Training/Refresher Courses FT Training/Refresher Courses 336 hr @ OT \$35.00=TOTAL \$11,760. (Training-2 hrs/mo x 12 hrs x 6 employees x \$35.00=\$5,040 AEMT Refresher-3 x 24hrs x \$35.00=\$2,520 PARA Refresher-3 x 40hrs x \$35.00=\$4,200) 2019& 2020: SelectBoard reduced \$860 = TOTAL \$10,900. 2020: \$10,900.		6,453	10,900	5,811	11,760	10,900		0.00%
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. 2019: Select Board reduced to \$52,500. 2020:\$60,480.	54,960	55,471	52,500	60,650	60,480	60,480		15.20%
4215-220 Social Security Social security cost for employees 6.20%.	3,209	2,925	3,972	2,698	3,971	3,971	-	0.00%
4215-221 Medicare Medicare cost for employees 1.45%.	5,836	6,399	7,078	6,373	7,343	7,330	-	3.56%
4215-230 NH Retirement FT Retirement wages Jan-Dec at 30.09%	108,024	129,869	131,429	124,987	133,102	132,843	-	1.08%
4215-350 Medical Services Employee counseling for tragic events - \$455 Occupational Physicals 15 x \$203 - \$3,045 TOTAL: \$3,500	1,598		3,500	1,355	3,500	3,500		0.00%
4215-364 Ambulance #1 & #2 Repairs Includes tires, maintenance and repairs for both ambulances.	5,886	4,563	5,000	6,377	6,000	6,000		20.00%
4215-366 Radio Repairs Ambulance radio repairs.	320	-	300	-	300	300		0.00%
4215-390 Comstar Billing Service 2019: 725 transports x \$24.00/call \$17,400: \$290,000 rev.x6% = \$17,400. 2020: 725 transports x \$24.00/call \$17,400: \$290,000 rev.x6% = \$17,400.	17,061	15,874	17,400	18,531	15,900	17,400		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4215 - AMBULANCE SERVICE**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
4215-390-01 Contracts-Defibrillator Maintenance of 2 defibrillators-ZOLL and 2 donated LUCAS machines.	2,945	1,318	3,000	2,731	3,000	3,000		0.00%
4215-430 Equipment Repairs & Maintenance Repair equipment and maintenance costs for equipping 2 Ambulances (IV pumps/Lucas mach/etc.)	3,696	3,920	2,500	1,588	3,000	3,000		20.00%
4215-540 Conferences/Training Conferences & EMS trainings for mandatory certifications.	4,495	4,009	6,000	4,906	6,000	6,000		0.00%
4215-635 Diesel 2,800 gal. x \$3.10/gal. = \$8,680	5,744	6,834	8,680	6,430	8,680	8,680		0.00%
4215-681 Uniforms/Safety Purchase EMS uniforms: 6 FT x \$600=\$3,600 + 6 PT x \$300=\$1,800. TOTAL: \$5,400	3,005	2,811	5,400	3,228	5,400	5,400		0.00%
4215-690 Medical Supplies Supplies necessary to maintain two ambulances.	15,621	15,095	15,000	14,216	15,000	15,000		0.00%
4215 - AMBULANCE SERVICE BUDGET TOTAL:	600,445	651,551	697,415	657,572	717,598	717,967	-	2.95%

NOTE: Offsetting income = 2017: \$347,000 2018: \$385,000 Budget/\$378,297 Actual 12/31/18 2019: \$407,000 est.

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
WAGES	423,005	457,935	488,156	464,151	506,402	505,542	-	3.56%
BENEFITS	117,069	139,193	142,479	134,058	144,416	144,145	-	1.17%
OTHER OPERATING EXPENSES	60,371	54,424	66,780	59,363	66,780	68,280	-	2.25%
TOTALS	600,445	651,551	697,415	657,572	717,598	717,967	-	2.95%

Off-setting Revenue - BUDGET-2020	
Warner	80,000
Webster	30,000
Insurance Income	290,000
Paramedic Intercept	7,000
TOTAL 2019:	407,000

Budget Change	
\$	20,552
%	2.95%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4220-115 Fire Chief Wages - FT Wages attributable to the position. (\$80,643)	74,922	77,451	80,101	80,055	80,643	80,643		0.68%
4220-120 Part-Time Fire Wages PT wages, training & recruiting. (\$5,000 increase for adj. in call wages)	26,718	16,848	30,000	24,264	35,000	35,000		16.67%
4220-125 Deputy Fire Chief Stipend 1 Deputy Stipend = \$1,600. 2020: Select Board removed \$1,600.	-	-	1,600	-	1,600	-		-100.00%
4220-220 Social Security Social security cost for employees 6.20%.	2,166	1,301	1,959	2,214	2,269	2,170	-	10.77%
4220-221 Medicare Medicare cost for employees 1.45%.	1,563	1,390	1,620	1,638	1,700	1,677	-	3.51%
4220-230 NH Retirement FT retirement wages Jan-Dec at 30.09%	22,456	24,699	24,823	24,776	24,265	24,265	-	-2.25%
4220-341 Telephone Phone/FAX Lines/Internet service/Hot Spot/LTE for tablets at 2 stations.	11,154	10,499	7,700	9,744	9,500	9,500		23.38%
4220-345 Computer Software I Am Responding annual subscription (2020: Yr. 5 of 5) = \$650 Calendar & work schedule = \$330 Firehouse Software (Conduent Business) contract = \$2,856 Image Trend Cad upgrade = \$630 TOTAL = \$4,466	4,340	6,552	4,151	4,149	4,466	4,466		7.59%
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. (32 portable radios)	-	210	1,000	66	1,000	1,000		0.00%
4220-390 Professional Services Provides personnel OSHA physicals.= \$1,500	1,011	466	1,500	355	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.	53,680	55,782	55,638	55,638	54,935	54,935		-1.26%
4220-410 Electricity Moved to 100-4194-410-04 and 100-4194-410-05 in 2020								

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4220-411 Heating Fuel Moved to 100-4194-411-05, 100-4194-412-04, and 100-4194-413-06 in 2020								
4220-412 Water/Sewer Moved to 100-4194-420-04 and 100-4194-420-05 in 2020								
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-Self contained breathing apparatus Air Compressor = \$850 Mask Fit Test (annual) 30 x \$35.00 = \$1,050 Unit Flows Test/Cleaning (annual) 27 x \$65.00 = \$1,755 TOTAL SCBA = \$3,655 Hydraulic Tool annual service = \$850 (2020 new) Gas Meter Calibration & Repairs-Cal Gas & sensors = \$750 GRAND TOTAL = \$10,432	8,192	12,118	9,582	8,888	10,432	10,432		8.87%
4220-431 Vehicle Maintenance Repair & maintenance for all fire vehicles: 1 car-2 engines-3 tankers-1 forestry-1 ladder.	4,184	5,812	9,000	4,961	9,000	9,000		0.00%
4220-540 Conferences/Training NH Fire Academy fire training & additional classes.	4,075	4,890	6,000	4,430	6,000	6,000		0.00%
4220-555 Advertising/Fire Prevention Fire Prevention Week & School Education Programs.	500	432	750	275	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	2,005	1,606	2,525	1,656	2,525	2,525		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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. Rescue equipment & boat/motor repair (2020 addl \$1,000) Total Small Equipment = \$4,500. Total Hose: \$3,168 4 inch by 100ft - 4 lengths x \$489 = \$1,956 2.5 inch by 50ft - 4 lengths x \$179 = \$716 1 3/4 inch by 50ft - 4 lengths x \$124 = \$496 GRAND TOTAL = \$7,668	5,491	6,141	6,668	7,420	7,668	7,668		15.00%
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	5,543	6,515	7,475	3,806	7,475	7,475		0.00%
4220-612 Equipment/Gear Replacement Globe Firefighting Gear - 3 sets x \$2,122= \$6,366 Nomex Fire Hoods: 10 x \$24.= \$240 + Helmets 3 x \$375=\$1,125 = \$1,365. Fire Gloves Structural/Extrication 10 sets x \$63.= \$630 Replace multi gas meter = \$922 Per new FF \$3,500 for turnout gear/equip. with 10 year life span. GRAND TOTAL: \$9,283.	7,259	7,948	10,980	19,024	9,283	9,283		-15.46%
4220-620 Office Supplies Background checks, paper, business cards, printer ink, & office supplies.	1,691	646	2,200	1,344	2,200	2,200		0.00%
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	3,273	2,947	6,210	3,767	6,210	6,210		0.00%
4220-640 Custodial Supplies & Floor Maintenance Floor Maintenance: \$800 annually Custodial Supplies: \$1,000 TOTAL: \$1,800	1,422	1,293	1,800	1,463	1,800	1,800		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4220 - FIRE DEPARTMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4220-680 Public Relations Unanticipated expenses for Fire Prevention w/schools & Open House.	707	209	1,000	889	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	4,482	2,583	3,050	1,712	3,050	3,050		0.00%
4220-690 Rehab. Supplies Supplies needed for extended periods of emergency calls.	600	1,228	1,500	351	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	8,422	6,298	7,334	8,737	7,334	7,334		0.00%
4220 - FIRE DEPARTMENT BUDGET TOTAL:	256,856	256,861	288,166	272,624	295,105	293,383	-	1.81%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	101,640	94,299	111,701	104,320	117,243	115,643	-	3.53%
BENEFITS	26,185	27,390	28,402	28,628	28,235	28,112	-	-1.02%
OTHER OPERATING EXPENSES	129,031	135,172	148,063	139,676	149,628	149,628	-	1.06%
TOTALS	256,856	256,861	288,166	272,624	295,105	293,383	-	1.81%

Budget Change	
\$	5,217
%	1.81%

**2020 - BUDGET LINE EXPLANATION
ACCOUNT 4290 - EMERGENCY MANAGEMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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.			1	-	1	1		0.00%
4290 EMERGENCY MANAGEMENT BUDGET TOTAL:	-	-	1	-	1	1	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	-	-	1	-	1	1	-	0.00%
TOTALS	-	-	1	-	1	1	-	0.00%

<u>Budget Change</u>		
\$	-	0
%	0.00%	0

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4311-110 Public Works Director's Salary Wages attributable to position. (\$84,694) Restructured 4/2018	72,973	80,098	84,124	84,077	84,694	84,694		0.68%
4311-115 Full-time DPW Wages Wages for 11 FT Employees 1 HWY Superintendent 1 B&G Superintendent 1 Mechanic 5 Heavy Equipment Operators 3 Light Equipment Operators TOTAL = \$511,139	420,506	440,572	487,754	479,556	511,139	511,139		4.79%
4311-120 Part-time DPW Wages Winter plowing, summer flagging, mowing = \$34,000 2020: Removed custodian \$6,550 TOTAL = \$34,000	34,210	31,140	39,663	14,832	34,000	34,000		-14.28%
4311-140 Overtime Mostly for winter plowing 15% of FT wages = \$511,139 X 15% = \$76,670	73,994	66,934	71,429	86,762	76,670	76,670		7.34%
4311-220 Social Security Social security cost for employees @ 6.20%.	35,734	36,538	42,344	38,680	43,803	43,803	-	3.45%
4311-221 Medicare Medicare cost for employees @ 1.45%.	8,357	8,545	9,903	9,054	10,244	10,244	-	3.45%
4311-230 NH Retirement FT retirement wages at 11.17% Jan-Dec	62,471	66,654	72,533	73,334	75,119	75,119	-	3.56%
4311-341 Telephone Phones/Cell phones/Internet service/Fire alarm.	4,877	5,358	5,600	4,550	5,600	5,600		0.00%
4311-350 Medical Supplies Stock shop medical cabinet, ear plugs, & other safety equipment.	64		200	9	200	200		0.00%
4311-352 Alcohol/Drug Testing Employees tested on a regular basis, per federal requirement.	1,234	1,260	1,500	1,309	1,500	1,500		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4311 - PUBLIC WORKS ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4311-360 Uniform Service Uniforms/cleaning for town employees per Personnel Policy.	8,119	8,255	8,200	9,055	10,000	10,000		21.95%
4311-410 Electricity Moved to 100-4194-410-06 in 2020								
4311-411 Heating Fuel Moved to 100-4194-413-06 in 2020								
4311-540 Dues/Conferences/Training/Mileage Dues, Training with Primex, NHMA, UNH to expand employee's knowledge of profession. Mileage reimbursement at IRS rate.	182	1,148	1,000	361	1,000	1,000		0.00%
4311-620 Office Supplies Purchase Office Supplies.	552	1,232	1,200	623	1,200	1,200		0.00%
4311-681 Safety Equipment/Boots Safety equipment including vests, rain gear, steel toe boots per Personnel Policy.	2,516	2,006	3,000	2,371	3,000	3,000		0.00%
4311 - HIGHWAY ADMINISTRATION BUDGET TOTAL:	725,789	749,739	828,450	804,572	858,169	858,169	-	3.59%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	601,683	618,743	682,970	665,227	706,503	706,503	-	3.45%
BENEFITS	106,562	111,737	124,780	121,068	129,166	129,166	-	3.52%
OTHER OPERATING EXPENSES	17,544	19,258	20,700	18,277	22,500	22,500	-	8.70%
TOTALS	725,789	749,739	828,450	804,572	858,169	858,169	-	3.59%

Budget Change	
\$	29,719
%	3.59%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
No Wages								
No Benefits								
4312-366 Radio Repairs Purchase radios/repairs. Every vehicle has a 2-way radio.	2,483	2,976	2,000	3,064	3,000	3,000		50.00%
4312-380 Shimming/Paving For the paving, shimming, chip sealing of paved roads and on-going maintenance. 2016 Note: Select Board adjusted to 5.0% increase with intention of similar increases per year moving forward. 2020: \$370,500	307,534	254,869	352,800	242,433	370,500	370,500		5.02%
4312-393 Tree Services Hire contractor to remove large trees @ approx. \$1,000 each.	10,000	10,918	5,000	5,480	5,000	5,000		0.00%
4312-430 Equipment Repairs/Maintenance Repair snowplows, truck engines, & other pieces of equipment.	22,136	31,755	28,000	28,465	28,000	28,000		0.00%
4312-431 Equipment Replacement Replacement of chain saws, shovels, rakes, other small equipment and upkeep.	5,621	7,604	3,000	970	3,000	3,000		0.00%
4312-440 Equipment Lease/Contracts Equipment rental: rollers, roadside mower, bull dozer and for hiring snow plowing contractors. Lease/purchase excavator.	69,790	73,777	60,000	72,530	65,000	65,000		8.33%
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. 2020: Kearsarge Ave. Select Board to include as part of Road Bond, so removed from	25,565	6,199	30,000	6,902	30,000	-		-100.00%
4312-630 Maintenance Repair Supplies Hoses, belts, filters, tools for shop, etc. Mechanic tools.	23,519	27,003	25,000	28,520	25,000	25,000		0.00%
4312-630-01 Police Vehicle Repairs & Maintenance Parts, filters, tires for cruisers and motorcycles.	3,557	3,414	4,000	2,105	4,000	4,000		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
4312-632 Tires/Tubes/Chains Tires, repairs, chains for all town trucks & equipment.	17,466	13,884	7,000	10,888	7,000	7,000		0.00%
4312-635 Gas/Oil Gas, diesel, lubricants, engine oils. 20,000 gal. x \$3.10 = \$62,000	62,928	72,665	62,000	76,826	62,000	62,000		0.00%
4312-680 Culverts/Catch Basins Routine culvert replacement & damage repairs.	4,956	7,459	6,000	9,824	6,000	6,000		0.00%
4312-682 Sand Purchase sand for winter months & screener.	11,250	22,375	25,000	17,370	30,000	30,000		20.00%
4312-683 Salt Purchase road salt.	99,622	123,634	85,000	103,479	85,000	85,000		0.00%
4312-684 Bituminous Product Product used for calcium chloride for gravel roads, shimming, sealing.	8,912	11,364	20,000	31,184	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.	2,464	4,288	6,000	4,730	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/shop.	4,712	2,902	6,500	4,727	6,500	6,500		0.00%
4312-690-01 Gravel 5,000 yards crushed gravel.	26,209	59,116	30,000	70,955	35,000	35,000		16.67%
4312 - STREETS & HIGHWAYS BUDGET TOTAL:	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4312 - STREETS HIGHWAYS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
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SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%
TOTALS	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%

Budget Change	
\$	3,700
%	0.49%

TOTAL DEPARTMENT OF PUBLIC WORKS	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
TOTALS DPW Administration	725,789	749,739	828,450	804,572	858,169	858,169	-	3.59%
TOTALS Street & Highways	708,724	741,204	762,300	720,452	796,000	766,000	-	0.49%
TOTALS Transfer Station	568,468	583,647	558,378	546,653	565,052	565,052	-	1.20%
TOTALS SW-Landfill	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%
TOALS SW-Community Well	7,159	18,096	17,500	12,035	17,500	17,500	-	0.00%
TOTALS Buildings & Grounds	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%
TOTALS - Sewer Department	103,429	108,351	111,240	103,728	167,172	167,172	-	50.28%
GRAND TOTAL	2,206,345	2,292,893	2,383,168	2,287,210	2,520,193	2,471,793	-	3.72%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4316 - STREET LIGHTING**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4316-410 Street Lighting \$190/Mo. X 12/Mo. = \$2,280 Cost for 7 street lights.	2,297	2,134	2,220	2,253	2,280	2,280		2.70%
4316 - STREET LIGHTING BUDGET TOTAL:	2,297	2,134	2,220	2,253	2,280	2,280	-	2.70%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	2,297	2,134	2,220	2,253	2,280	2,280	-	2.70%
TOTALS	2,297	2,134	2,220	2,253	2,280	2,280	-	2.70%

Budget Change	
\$	60
%	2.70%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
4324-115 Full-Time Employee Wages 2 FT @ \$47.22 x 40hrs/52wk = \$98,218 Restructured 4/2018	124,039	107,310	97,569	100,284	98,218	98,218		0.66%
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. 3 PT @ 34 hrs/wk x 52 - all basic operations. \$31,789 + \$27,652 + \$27,316 = \$86,757. Total = \$86,757	79,171	81,573	86,094	71,972	86,757	86,757		0.77%
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.	8,488	7,256	8,000	8,580	8,000	8,000		0.00%
4324-220 Social Security Social security cost for employees 6.20%.	12,606	11,905	11,883	11,036	11,964	11,964	-	0.68%
4324-221 Medicare Medicare cost for employees 1.45%.	2,948	2,784	2,779	2,581	2,798	2,798	-	0.68%
4324-230 NH Retirement FT retirement wages at 11.17% Jan-Dec	13,735	12,650	11,903	12,037	11,865	11,865	-	-0.32%
4324-341 Telephone Telephone/Internet/Fax services @ \$150.00/12mo.= \$1,800.	1,352	1,885	1,800	1,964	1,800	1,800		0.00%
4324-342 Alarm Annual alarm monitoring costs.	438	250	250	250	250	250		0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
4324-345 Computer Software		5,275	2,500	-	2,500	2,500		0.00%
4324-410 Electricity Electric service estimate \$9,500.	11,776	10,512	9,500	10,204	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: 2,750 x \$70=\$192,500	191,092	206,165	192,500	192,036	192,500	192,500		0.00%
4324-418 Demolition Haulage 60 trips C&D, SSW, Shingles x \$175.00 = \$10,500	11,335	10,111	10,500	8,750	10,500	10,500		0.00%
4324-419 Demolition Tipping Fees To ERRCO 900 tons X \$60.00 avg. = \$54,000 (SSW 350 + Shingles 200 + C & D 350=900) Total = \$54,000	41,304	49,975	48,000	56,578	54,000	54,000		12.50%
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.	31,071	41,051	20,000	13,495	20,000	20,000		0.00%
4324-430 Building Repairs/Maintenance Recycle building repairs, replace shed blocks, roof leaks, water line replacement, foundation leaks, upgrade cameras, regular maintenance.			15,000	16,576	15,000	15,000		0.00%
4324-440 Equipment Rental Excavator for lagoons Screen for compost Electronic disposal Total = \$19,000	14,737	19,370	19,000	21,344	19,000	19,000		0.00%
4324-530 Travel/Meals Mileage reimbursement at IRS rate for employees to use personal vehicle for Town businss to Town Hall/Highway Department, hardware store, well house, NHDES lab, EAI and for job related training, seminars, conferences, etc	1,160	317	1,600	363	1,000	1,000		-37.50%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4324 - TRANSFER STATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
4324-540 Conferences/Training NERRA dues, Hopkinton/Webster training classes, state scale fees, SW certification and weight master certification renewals.	2,017	1,122	1,800	1,004	1,800	1,800		0.00%
4324-620 Office Supplies Supplies: ink cartridges, ink jet printers, paper, envelopes, etc.	973	410	1,200	385	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.	4,490	7,169	6,000	6,856	6,000	6,000		0.00%
4324-681 Uniforms/Safety Equipment Uniform allowance/safety equipment/cleaning service.	2,310	2,100	2,500	1,680	2,400	2,400		-4.00%
4324-690 Supplies/New Equipment Lawnmowers, trimmers, hand tools, pallets, gaylords, bailing wire, device calcium, gloves, etc	13,426	4,459	8,000	8,678	8,000	8,000		0.00%
4324 - TRANSFER STATION BUDGET TOTAL:	568,468	583,647	558,378	546,653	565,052	565,052	-	1.20%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
WAGES	211,698	196,138	191,663	180,836	192,975	192,975	-	0.68%
BENEFITS	29,289	27,339	26,565	25,654	26,627	26,627	-	0.23%
OTHER OPERATING EXPENSES	327,481	360,169	340,150	340,163	345,450	345,450	-	1.56%
TOTALS	568,468	583,647	558,378	546,653	565,052	565,052	-	1.20%

OFFSETTING REVENUE	
Webster Transfer Station Reimbursement	105,000
Transfer Station Commercial	120,000
Recycling Receipts	30,000
Pay-by-Bag Revenue	65,000
TOTAL	320,000

Budget Change	
\$	6,673
%	1.20%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4325 - SOLID WASTE - LANDFILL**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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 Increase for add'l testing in 2019. This additional testing for PFAS will continue GRAND TOTAL = \$35,000.	31,912	25,681	35,000	35,694	35,000	35,000		0.00%
4325-419 Hazardous Waste Day Includes costs for Hopkinton at annual event held in Henniker.	8,000	6,500	8,000	6,500	8,000	8,000		0.00%
4325 - SOLID WASTE-LANDFILL BUDGET TOTAL:	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%
TOTALS	39,912	32,181	43,000	42,194	43,000	43,000	-	0.00%

Budget Change	
\$	-
%	0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4327 - SOLID WASTE - COMMUNITY WELL**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
4327-115 Wages KB OT 3 x 52 x \$43.59 = \$6,800					6,800	6,800		100.00%
4324-220 Social Security Social security cost for employees 6.20%.					422	422	-	100.00%
4324-221 Medicare Medicare cost for employees 1.45%.					99	99	-	100.00%
4324-230 NH Retirement FT retirement wages at 11.17% Jan-Dec					760	760	-	100.00%
4327-390 Professional Services Contract with private service. Restructured 4/2018 reflects increase in coverage.	1,625	10,644	9,500	8,251	2,700	2,700		-71.58%
4327-410 Electricity Electricity for the pumps & electric heat for the winter months.	2,269	3,303	2,500	1,946	2,500	2,500		0.00%
4327-411 Propane Propane for backup generator only.	172	149	500	-	500	500		0.00%
4327-431 Maintenance Maintenance CWS facility - operational equipment, treatment components/monitoring devices, etc.	1,513	3,609	2,500	1,252	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	1,580	390	2,500	586	2,500	2,500		0.00%
4327-SOLID WASTE-COMMUNITY WELL TOTAL	7,159	18,096	17,500	12,035	18,780	18,780	-	7.31%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 12/31/2019	Department Proposed 2020	Select Board Proposed 2020	BudCom Approved 2020	Percent Change
WAGES	-	-	-	-	6,800	6,800	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	7,159	18,096	17,500	12,035	10,700	10,700	-	-38.86%
TOTALS	7,159	18,096	17,500	12,035	17,500	17,500	-	0.00%

Budget Change		
\$	-	0
%	0.00%	0

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4411 - ANIMAL CONTROL**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4411-110 Animal Control Officer Part time position salaried @ \$500/12mo. = \$6,000.	6,000	6,000	6,000	5,500	6,000	6,000		0.00%
4411-220 Social Security Social security cost for employees 6.20%.	217	31	372	341	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.	97	130	100	-	100	100		0.00%
4411-530 Travel/Meals Mileage reimbursement at IRS rate for business related travel. Covers meals during business related travel at the established rates as outlined in Personnel Policy.			100	-	100	100		0.00%
4411-540 Conferences/Training Annual registration fees.	-		50	-		-		-100.00%
4411-560 Dues/Subscriptions Annual dues & subscription costs.	-		25	-		-		-100.00%
4411-610 NHSPCA Dues Annual dues & supplies for care of animals.		-	100	-		-		-100.00%
4411 - ANIMAL CONTROL BUDGET TOTAL:	6,401	6,248	6,834	5,921	6,659	6,659	-	-2.56%

SUMMARY	Actual 2017	Actual 2018	Budget 2018	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	6,000	6,000	6,000	5,500	6,000	6,000	-	0.00%
BENEFITS	304	118	459	421	459	459	-	0.00%
OTHER OPERATING EXPENSES	97	130	375	-	200	200	-	-46.67%
TOTALS	6,401	6,248	6,834	5,921	6,659	6,659	-	-2.56%

OFFSETTING REVENUE

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

\$	(175)	-175
%	-2.56%	-2.56

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4415 - COMMUNITY AND HEALTH ORGANIZATIONS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4415-391 Rescue Squad Stipend payment to support the Hopkinton Rescue Squad, a private organization, for heavy rescue service.	8,775	8,775	8,775	-	-	-		-100.00%
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:	15,675	14,675	14,675	5,900	5,900	5,900	-	-59.80%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	15,675	14,675	14,675	5,900	5,900	5,900	-	-59.80%
TOTALS	15,675	14,675	14,675	5,900	5,900	5,900	-	-59.80%

Budget Change	
\$	(8,775)
%	-59.80%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4441-110 Human Services Coordinator FT wages attributable to the position. (\$53,542)	49,742	51,543	53,184	48,004	53,542	53,542		0.67%
4441-220 Social Security Social security cost for employees 6.20%.	2,907	2,990	3,297	2,816	3,320	3,320		0.67%
4441-221 Medicare Medicare cost for employees 1.45%.	680	699	771	659	776	776		0.67%
4441-230 NH Retirement FT retirement wages at 11.17% Jan-Dec	5,501	5,866	5,996	5,415	5,981	5,981	-	-0.26%
4441-341 Telephone Cell phone: \$30.00/mo. x 12 mo. = \$360 Office phone: \$35.00/mo. x 12 mo. = \$420 TOTAL = \$780	827	871	864	656	780	780		-9.72%
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.	2,289	2,253	2,500	1,192	2,500	2,500		0.00%
4441-540 Memberships/Conferences/Training NHLWAA Dues \$30 & Conferences (2) \$160 = \$190 Conference of Aging \$100 & NHLAA meetings/(8 x \$15) \$120. TOTAL \$410. All other trainings/education paid for by HS Coordinator.	424	160	440	185	410	410		-6.82%
4441 - HUMAN SERVICES ADMINISTRATION BUDG	62,370	64,382	67,053	58,927	67,309	67,309	-	0.38%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4441 - HUMAN SERVICES ADMINISTRATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	49,742	51,543	53,184	48,004	53,542	53,542	-	0.67%
BENEFITS	9,088	9,555	10,065	8,890	10,077	10,077	-	0.12%
OTHER OPERATING EXPENSES	3,540	3,284	3,804	2,033	3,690	3,690	-	-3.00%
TOTALS	62,370	64,382	67,053	58,927	67,309	67,309	-	0.38%

<u>Budget Change</u>	
\$	256
%	0.38%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
No Wages	-	-	-	-	-	-		
No Benefits	-	-	-	-	-	-		
4445-390 Welfare Vendor Payments General assistance payments are made directly to vendors on behalf of eligible clients. Payments for assistance may be made for housing, utilities, fuel, food, or medical costs. Families continue to struggle with the high cost of living & stagnant wages. Rents are increasing as landlords take advantage of the shortage of available housing. Some cases become long term if there is a disability involved. The State continues to tweak their programs making applying & eligibility more difficult. We are fortunate, thanks to our generous donors, to have donation accounts to cover fuel expenses & other unexpected costs.	45,762	50,246	50,000	41,756	50,000	50,000		0.00%
4445-390-01 Welfare Vendor Payments - Food	1,305	689	1,000	-	-	-		
4445-390-02 Welfare Vendor Payments - Housing	32,268	37,760	38,000	33,371	-	-		
4445-390-03 Welfare Vendor Payments - Heating	5,282	8,813	8,000	10,234	-	-		
4445-390-04 Welfare Vendor Payments - Medication	-			199	-	-		
4445-390-06 Welfare Vendor Payments - Electricity	3,224	1,879	2,000	1,735	-	-		
4445-390-10 Welfare Vendor Payments - Other	3,683	1,105	1,000	695	-	-		
4445- WELFARE VENDOR BUDGET TOTAL:	45,762	50,246	50,000	46,233	50,000	50,000	-	0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4445 - WELFARE VENDOR PAYMENTS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
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SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Bud Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	45,762	50,246	50,000	46,233	50,000	50,000	-	0.00%
TOTALS	45,762	50,246	50,000	46,233	50,000	50,000	-	0.00%

Budget Change	
\$	-
%	0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Dept. Proposed 2020	Select Board Proposed 2020	Comm. Approved 2020	Percent Change
4520-110 Recreation Director FT Wages attributable to the position. (\$56,418)	51,792	54,185	56,039	50,582	56,418	56,418		0.68%
4520-115 Recreation Clerk 2019: \$8.63/hr x 15hrs/wk x 52 wks = \$6,731 x 50% = \$3,366 2019: 50% Rec Rev fund. 2020: Position for temp staff. 100% general fund.	3,177	3,125	3,366	803	3,000	3,000		-10.87%
4520-116 Kimball Pond Staff Wages Pond Director - \$14.00/hr x 40 hrs/wk x 9 wks = \$5,040 2-Lifeguards - \$12.00/hr x 40 hrs/wk x 9 wks = \$8,640 w/WSI 3-Lifeguards - \$11.00/hr x 20 hrs/wk x 9 wks = \$5,940 TOTAL = \$19,620.	17,029	16,621	18,000	16,935	19,620	19,620		9.00%
4520-130 Recreation Part-Time Staff Wages Ice Rink Clearing 65hrs & Field Lining 100hrs/\$13.30 = \$2,195.	1,294	1,600	2,788	2,179	2,195	2,195		-21.27%
4520-220 Social Security Social security cost for employees 6.20%.	4,456	4,733	4,972	4,427	5,036	5,036	-	1.30%
4520-221 Medicare Medicare cost for employees 1.45%.	1,035	1,107	1,163	1,035	1,178	1,178	-	1.28%
4520-230 NH Retirement FT retirement wages at 11.17% Jan-Dec	5,728	6,166	6,318	5,706	6,302	6,302	-	-0.25%
4520-341 Telephone Telephone, Internet, Kimball Pond seasonal cell phones/Slusser Ctr. Verizon = \$39.00/mo. = \$468 + TDS \$300 x 12 = \$3,600 = Total: \$4,068.	3,558	4,105	3,360	3,438	4,068	4,068		21.07%
4520-390 Criminal Records Check Criminal and motor vehicle checks - 12 employees x \$47 = \$564.	423	470	564	531	564	564		0.00%
4520-410 Electricity Moved to 100-4194-410-07 and 100-4194-410-10 in 2020								
4520-411 Heating/Fuel - Slusser Center Moved to 100-4194-411-07								
4520-411-01 Propane Moved to 100-4194-412-07								
4520-412 Sewer/Water Moved to 100-4194-420-07 in 2020								
4520-440 Equipment Leases/Contracts Porta-Potties: Kimball Pond 2 mo.: \$604.50, Kimball Cabins yr round: \$2,325, Gazebo 7 mo: \$1,162.50, = \$4,092.	1,922	1,991	2,000	2,728	4,092	4,092		104.60%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4520 - RECREATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Dept. Proposed 2020	Select Board Proposed 2020	Comm. Approved 2020	Percent Change
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.	499	863	1,500	640	1,200	1,200		-20.00%
4520-540 Conferences & Training NHRPA, NHASC, NNERP, conference reg. fees = \$1,000 Lifeguard training = \$1,000.	799	1,106	1,000	2,615	2,000	2,000		100.00%
4520-560 Dues/Membership Fees/Subscriptions Dues/Subscriptions: ASCAP, MPLC, NRPA, NHRPA, NHASC, Sam's Club. Magazines, newspapers & books for Slusser Center.	1,508	819	1,000	422	500	500		-50.00%
4520-620 Office Supplies Office supplies = \$1,500.	1,221	5,719	1,500	1,281	1,500	1,500		0.00%
4520-621 Copier Maintenance Annual maintenance contract and toner for copier.	523	549	550	577	575	575		4.55%
4520-625 Postage Postage for mailings.	230	248	300	241	300	300		0.00%
4520-630 Field Materials Field materials & locks \$300, Doggie bags: \$200, Paint: \$1,300 Total = \$1,800.	1,863	1,468	1,800	1,990	1,800	1,800		0.00%
4520-635 Kimball Pond Expense Water Safety testing = \$200.	205	186	200	180	200	200		0.00%
4520-RECREATION BUDGET TOTAL:	97,262	105,060	106,420	96,310	110,548	110,548	-	3.88%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Dept. Proposed 2020	Select Board Proposed 2020	Budget Comm. Approved 2020	Percent Change
WAGES	73,292	75,531	80,193	70,499	81,233	81,233	-	1.30%
BENEFITS	11,219	12,006	12,453	11,168	12,516	12,516	-	0.51%
OTHER OPERATING EXPENSES	12,751	17,524	13,774	14,643	16,799	16,799	-	21.96%
TOTALS	97,262	105,060	106,420	96,310	110,548	110,548	-	3.88%

Budget Change	
\$	4,128
%	3.88%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4521 - BUILDINGS GROUNDS**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages.					-			
No Benefits.								
4521-410-001 Contoocook Water Fountain Expenses								
4521-410-02 Rowell Bridge Expenses								
4521-429 Building Repairs								
4521-640 Custodial Supplies All moved to 4194 Government Buildings in 2020								
4521-430 Equipment Repairs/Maintenance Repair John Deere, Kubota, mower blades, belts, tires, weed wackers, hoses, etc.	4,274	5,948	4,500	2,770	4,500	4,500		0.00%
4521-431 Grounds Maintenance Irrigation supplies, fertilizer, grass seed, field drags, bark mulch, sod, lime, loam, paint guide lines, field material=\$25,000	18,223	23,827	25,000	17,679	35,000	25,000		0.00%
4521-440 Equipment Leases/Contracts Fire alarm monitoring /inspections sprinkler tests/elevator/overhead door/pellet boiler insp./carpet cleaning/pest services/pressure wash PS/SC/FD/SC hood cleaning = \$19,600.	22,632	24,424	27,000	35,004	28,000	19,600		-27.41%
4521-612 Equipment Push mowers, string trimmers, drop spreaders, aerator teeth.	6,936	4,676	5,000	1,325	5,000	5,000		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:	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%
TOTALS	52,864	59,675	62,300	57,577	73,300	54,900	-	-11.88%

Budget Change	
\$	(7,400)
%	-11.88%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4550-110 Library Director Wages Wages attributable to the position. (\$63,838)	58,177	60,404	63,136	57,191	63,838	63,838		1.11%
4550-115 Reference Librarian Wages Wages attributable to the position. (\$48,009)	43,752	45,337	47,482	42,821	48,009	48,009		1.11%
4550-120 Part-Time Wages 2018: 70hr/wk \$64,355 + 10hr/wk Custodian \$9,090 = \$73,445. 2019: 70hr/wk \$66,607 + 10hr/wk Custodian \$9,360 = \$75,967. 2020: 71hr/wk \$69,850. Custodian removed.	74,713	71,425	78,858	59,916	69,850	69,850		-11.42%
4550-220 Social Security Social security cost for employees 6.20%.	10,549	10,498	11,748	9,390	11,265	11,265	-	-4.11%
4550-221 Medicare Medicare cost for employees 1.45%.	2,467	2,455	2,747	2,196	2,635	2,635	-	-4.09%
4550-230 NH Retirement FT retirement wages at 11.17% Jan-Dec	11,272	12,020	12,472	11,254	12,493	12,493	-	0.17%
4550-341 Telephone Telephone = \$261/12 = \$3,132 Internet = \$104/12 = \$1,308 TOTAL = \$4,440 Note: New phone system.	2,358	2,510	2,709	2,574	4,440	4,440		63.90%
4550-345 Computer Services Online catalog contract w/Biblionix w/offsite hosting of catalog = \$2,900 Network/Computer support w/Computech maintenance of 6 public computers/8 staff computers/laptops/handheld devices/anti virus mgmt./wireless & server =- \$3,000	4,823	5,715	5,690	6,116	5,900	5,900		3.69%
4550-410 Electricity Electricity estimate \$1,125/12mo. = \$13,500.	14,639	12,112	13,500	9,757	12,000	12,000		-11.11%
4550-411 Heating Fuel 2018: 5,200G/\$2.00=\$10,400 2019: 5,000G/\$3.00=\$15,000 2020: 5,000G/\$3.00=\$15,000.	8,364	12,700	15,000	11,781	15,000	15,000		0.00%
4550-420 Water/Sewer Fees Water/Sewer based on prior year costs. Formerly 4550-412. Eff 1/2020.	642	612	620	236	620	620		0.00%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4550-421-00 Cleaning Services Professional Cleaning services 2020: \$995.00 x 12=\$11,940.2020 moved from Part Time Wages				-	11,940	11,940		100.00%
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)	6,946	6,547	1,164	7,649	6,164	6,164		429.55%
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.	493	834	650	575	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 + Coop = \$50 TOTAL = \$1,235.	1,342	1,422	1,185	1,018	1,235	1,235		4.22%
4550-557 Program Expenses Performers/speakers throughout the year. Foundation & Friends assist with cost.	136	71	100	61	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.	555	451	100	700	100	100		0.00%
4550-625 Postage Certified letters to patrons = \$20. POB rental/correspondence = \$120 Misc. mailing items = \$10 TOTAL = \$150	222	232	150	116	150	150		0.00%
4550-640 Custodial/Maintenance Supplies Cleaning products = \$275 Paper supplies = \$250 Misc. = \$75 TOTAL = \$600	558	601	600	325	600	600		0.00%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4550 - LIBRARY**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4550-670 Books/Videos/Subscriptions Cover costs of books/videos/subscriptions.	32,420	29,000	29,000	23,155	29,000	29,000		0.00%
4550-741 Office Equipment/Computers Replacement of computers, office equipment, fax & scanners.	1,537	1,890	1,500	740	1,500	1,500		0.00%
4550-750 Furniture/Fixtures Cover replacement of needed furniture.	500	495	500	458	500	500		0.00%
4550-810 Revenue Generating Funds Per NH RSA	14,879	16,131	15,000	7,315	15,000	15,000		0.00%
4550 - LIBRARY BUDGET TOTAL:	291,524	293,460	304,091	255,524	313,169	313,169	-	2.99%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Department Proposed 2020	Percent Change
WAGES	176,642	177,165	189,476	159,929	181,697	181,697	-	-4.11%
BENEFITS	24,288	24,973	26,967	22,839	26,393	26,393	-	-2.13%
OTHER OPERATING EXPENSES	90,594	91,323	87,648	72,756	105,079	105,079	-	19.89%
TOTALS	291,524	293,460	304,091	255,524	313,169	313,169	-	2.99%

Budget Change	
\$	9,078
%	2.99%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4583 - PATRIOTIC PURPOSES**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4583-611 Patriotic Purposes Flags = \$200 Band for Memorial Day = \$300. Total - \$500	300	300	500	300	500	500		0.00%
4583-612 Band Concerts Summer Concerts with the Hopkinton Town Band = \$2,700	2,500	2,700	2,700	2,700	2,700	2,700		0.00%
4583 - PATRIOTIC PURPOSES BUDGET TOTAL:	2,800	3,000	3,200	3,000	3,200	3,200	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-		
BENEFITS	-	-	-	-	-	-		
OTHER OPERATING EXPENSES	2,800	3,000	3,200	3,000	3,200	3,200		0.00%
TOTALS	2,800	3,000	3,200	3,000	3,200	3,200	-	0.00%

Budget Change	
\$	-
%	0.00%

**2020 BUDGET LINE ITEM EXPLANATION
ACCOUNT 4611 - CONSERVATION**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
NO WAGES	-	-	-	-	-	-		
NO BENEFITS	-	-	-	-	-	-		
4611-690 Annual Environmental Events Miscellaneous cost of events.	-	-	-	-		-	-	
4611-690 Land Conservation Costs Surveying, appraisals, legal fees, etc.	-	-	-	-	2,500	-	-	
4611-690 Office Supplies Trail signs and supplies.	-	-	1	-	1,500	1		0.00%
4611-690 Professional Dues NHACC and Five Rivers Conservation Trust.	-	-	-	-	350	-	-	
4611-690 Workshops/Seminars Registration fees for workshops & seminars.	-	-	-	-	60		-	
4611-690 Summer Conservation Camp One camper.	-	-	-	-		-	-	
4611-CONSERVATION BUDGET TOTAL:	-	-	1	-	4,410	1	-	0.00%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	-	-	1	-	4,410	1	-	0.00%
TOTALS	-	-	1	-	4,410	1	-	0.00%

Budget Change	
\$	-
%	0.00%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4652 - ECONOMIC DEVELOPMENT**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4652-120 Community Development Director Half time beginning July 1 Total to be \$22,200 with \$10,000 to come from TIF Districts Most likely this will be a contracted position.					12,200	11,100		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 - 2017: Land Swap Town/State 2018: MTAG Grant Match \$5,000 2020: 0.	8,650	5,000		3,509	-	-		0.00%
4652-391 Chamber of Commerce Support Chamber of Commerce Sponsorship	1,000	1,000	1,000	1,550	1,000	250		-75.00%
4652-460 Engineering Infrastructure engineering study (Sewer expansion)	21,500	8,269	12,000	2,631	5,000	-		-100.00%
4652-540 Business Support 2018: Speakers	-	250			-			0.00%
4652-555 Community Relations Printed materials.	-	-	1,000	-	1,000	250		-75.00%
4652-ECONOMIC DEVELOPMENT BUDGET TOTAL:	31,150	14,519	14,000	7,691	20,898	11,600	-	-17.14%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	12,200	11,100	-	
BENEFITS	-	-	-	-	1,698	-	-	
OTHER OPERATING EXPENSES	31,150	14,519	14,000	7,691	7,000	500	-	-96.43%
TOTALS	31,150	14,519	14,000	7,691	20,898	11,600	-	-17.14%

Budget Change	
\$	(2,400)
%	-17.14%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4711 - DEBT SERVICE - PRINCIPAL**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4711-981-00 Principal - Landfill	133,805				-	-		
4711-983-00 Principal - Land #1 (Beyer/Carson/Rollins) 04C Interest 4.31%, NHMBB, Last Payment 2020	50,000	50,000	50,000	50,000	50,000	50,000		0.00%
4711-983-01 Principal - Land #2 (Rice) 05B Interest 4.00%, NHMBB, Last Payment 2025	25,000	25,000	25,000	25,000	20,000	20,000		-20.00%
4711-983-02 Principal - Land #3 (Myron) Interest 3.97%, Northway Bank, Last Payment 2020	23,360	24,291	25,145	25,259	34,184	34,184		35.95%
4711-983-04 Principal - Land #4 (Ransmeier)	18,413	18,413	7,050	7,050	-	-		-100.00%
4711-983-06 Principal - Community Well Interest 3.20% MCSB Last Payment 2020	35,000	35,000	35,000	35,000	35,000	35,000		0.00%
4711-983-07 Principal - Highway Garage Interest 2.21%, Northway Bank, Last Payment 2023	53,057	53,057	53,057	53,057	53,057	53,057		0.00%
4711-983-08 Principal - Fire Station Interest 3.49%, Franklin Savings, Last Payment 2029	168,515	178,161	184,734	186,583	191,119	191,119		3.46%
4711-983-09 Principal - Road Rehabilitation Interest 2.54%, Granite Bank, Last Payment 2026	206,506	199,213	204,987	204,967	210,124	210,124		2.51%
4711-986 DEBT SERVICE PRINCIPAL TOTAL	713,655	583,134	584,973	586,915	593,484	593,484	-	1.45%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	
BENEFITS	-	-	-	-	-	-	-	
OTHER OPERATING EXPENSES	713,655	583,134	584,973	586,915	593,484	593,484	-	1.45%
TOTALS	713,655	583,134	584,973	586,915	593,484	593,484	-	1.45%

Budget Change	
\$	8,511
%	1.45%

**2020- BUDGET LINE ITEM EXPLANATION
ACCOUNT 4721 - DEBT SERVICE - INTEREST**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
No Wages								
No Benefits								
4721-981-00 Interest - Landfill	5,641		-		-	-		
4721-983-00 Interest - Land #1 (Beyer/Carson/Rollins) 04C Interest 4.31%, NHMBB, Last Payment 2020	4,571	5,231	3,162	3,163	1,062	1,062		-66.41%
4721-983-01 Interest - Land #2 (Rice) 05B Interest 4.00%, NHMBB, Last Payment 2025	7,266	6,256	5,231	5,231	4,200	4,200		-19.71%
4721-983-02 Interest - Land #3 (Myron) Interest 3.97%, Northway Bank, Last Payment 2020	4,184	3,253	2,399	2,285	1,456	1,456		-39.31%
4721-983-04 Interest - Land #4 (Ransmeier)	1,910	1,100	310	287	-	-		-100.00%
4721-983-06 Interest - Community Well Interest 3.20% MCSB Last Payment 2020	4,480	3,360	2,240	2,240	1,120	1,120		-50.00%
4721-983-07 Interest - Highway Garage Interest 2.21%, Northway Bank, Last Payment 2023	8,185	7,009	5,863	5,833	4,690	4,690		-20.01%
4721-983-08 Interest - Fire Station Interest 3.49%, Franklin Savings, Last Payment 2029	100,876	91,230	84,657	82,808	78,272	76,272		-9.90%
4721-983-09 Interest - Road Rehabilitation Interest 2.54%, Granite Bank, Last Payment 2026	42,773	50,066	44,292	44,312	39,156	39,156		-11.60%
4721-DEBT SERVICE-PRINCIPAL BUDGET TOTAL:	179,886	167,505	148,154	146,159	129,956	127,956	-	-13.63%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	-	-	-	-	-	-	-	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%
OTHER OPERATING EXPENSES	179,886	167,505	148,154	146,159	129,956	127,956	-	-13.63%
TOTALS	179,886	167,505	148,154	146,159	129,956	127,956	-	-13.63%

<u>Budget Change</u>	
\$	(20,198)
%	-13.63%

**2020 - BUDGET LINE ITEM EXPLANATION
ACCOUNT 4723 - TAX ANTICIPATION NOTE (TAN)**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	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%

**2020 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4326-115 Full-time Wages This is total cost of position To be reimbursed 50% from CVP	32,445	11,340			75,000	75,000		100.00%
4326-140 Overtime Wages To be reimbursed 50% from CVP	8,872	1,890			2,000	2,000		100.00%
4326-220 Social Security To be reimbursed 50% from CVP (6.20%)	2,705	861			4,774	4,774	-	100.00%
4326-221 Medicare To be reimbursed 50% by CVP (1.45%)	633	201			1,117	1,117	-	100.00%
4326-230 NH Retirement To be reimbursed 50% from CVP (11.17%)	5,117	1,753			8,682	8,682	-	100.00%
4326-341 Telephone Telephone/Internet services - \$150/12 mo. = \$1,800.	1,768	1,780	1,620	1,479	1,800	1,800		11.11%
4326-390 Professional Services 2019: WSO prof. services = \$70,000. 2020: \$25,000.	21,959	55,975	70,000	60,852	25,000	25,000		-64.29%
4326-391 Testing Lab work done by EAI in Concord= \$10,000 Toxicity testing = \$1,600 TOTAL = \$11,600 2020: Increase	-	11,081	11,600	13,448	11,600	11,600		0.00%
4326-410 Electricity Lagoon oxygen increase demand requires electricity.	16,727	16,927	13,500	16,890	17,000	17,000		25.93%
4326-411 Fuel Oil 2018: 750/G x \$2.00=\$1,500. 2019 & 2020: 750/G x \$3.00=\$2,250.	1,174	1,381	2,250	1,986	2,250	2,250		0.00%
4326-431 Building Repairs/Maintenance Minor/major repairs on pumps, backup generators, etc.	2,419	171	3,000	529	4,000	4,000		33.33%
4326-440 Rental/Leases For emergency compressors/pumps/monitoring pump station.	420	420	420	2,610	2,000	2,000		376.19%
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.	2,111	313	100	-	2,500	2,500		2400.00%
4326-540 Conferences/Training Training classes, license renewals, NHWPCA dues.	75		100	-	300	300		200.00%

**2020 - LINE ITEM BUDGET EXPLANATION
FUND - 200 ACCOUNT 4326 - SEWER**

Account	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
4326-600 Equipment Replacement Blowers, pumps, chlorine pumps, lab equipment TOTAL: \$4,000.	3,313	739	4,000	3,562	4,000	4,000		0.00%
4326-610 General Supplies/Materials Lab supplies for testing, items for plant and pump station maint.	1,290	2,769	2,000	737	2,000	2,000		0.00%
4326-611 Chemical Supplies 750 gal./\$2.00 per year sodium hypochlorite.	1,073		1,500	886	1,500	1,500		0.00%
4326-620 Office Supplies Supplies: ink cartridges, paper, envelopes, etc.	577		100	-	600	600		500.00%
4326-635 Gas/Oil Gas, diesel, lubricants, engine oils.	-	-	100	-	100	100		0.00%
4326-681 Safety Equipment/Clothing Uniform allowance/safety equipment costs.	-	-	200	-	200	200		0.00%
4326-690-01 Dam Registration State of NH annual fee \$750.	750	750	750	750	750	750		0.00%
200-4326 - SEWER BUDGET TOTAL:	103,429	108,351	111,240	103,728	167,172	167,172	-	50.28%

SUMMARY	Actual 2017	Actual 2018	Budget 2019	YTD 11/30/2019	Department Proposed 2020	Select Board Proposed 2020	Budget Com. Approved 2020	Percent Change
WAGES	41,318	13,230	-	-	77,000	77,000	-	100.00%
BENEFITS	8,455	2,815	-	-	14,572	14,572	-	100.00%
OTHER OPERATING EXPENSES	53,656	92,306	111,240	103,728	75,600	75,600	-	-32.04%
TOTALS	103,429	108,351	111,240	103,728	167,172	167,172	-	50.28%

OFFSETTING REVENUE	
Sewer User Fees-Dec 2018	108,837

Budget Change	
\$	55,932
%	50.28%