



**TOWN
OF
MOULTONBOROUGH**

Budget Book

Fiscal Year 2024 – 2025

6 Holland Street – P.O. Box 139 – Moultonborough, NH, 03254



Operating Budget Fiscal Year 2024-2025

Board of Selectmen

Jon Tolman, Chairman of the Board
Shari Colby, Vice Chairman of the Board
Karel Crawford
Kevin Quinlan
Jean Beadle

Advisory Budget Committee

Kay Peranelli, Chairman
Joseph Adams, Member
Mary Phillips, Member
Linda Murray, Alternate
Kathy Garry, School Board Representative
Jean Beadle, Select Board Representative

Town Administrator

Charles Smith



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Section 1: Introduction

Town Administrator Budget Message

The following budget book has preliminary financial figures for the upcoming fiscal year 2024 – 2025. The numbers are subject to change based on recommendations from the Departments, Town Administrator, and Advisory Budget Committee. Final calculations are voted upon by the Board of Selectmen and presented at Town Meeting for a legislative body vote.

Overview of the Budget Process:

The annual budget is the most important document in local government as it sets the legal guidelines for spending that allows us to provide public services. Being able to understand a municipal budget can be challenging and confusing. This introduction is an attempt to help our community understand the budgeting process. Developing the budget generally starts in December when department heads will submit to the Town Administrator their request for expenditures over the upcoming fiscal year. The Town Administrator will then review the estimates and prepare an estimated revenue and an appropriation expenditure recommendation to the Advisory Budget Committee and Board of Selectmen. After presenting to both the Selectmen will hold public hearings, make modifications and amendments before final adoption with the total amount being submitted as a warrant article appropriation for the voters to approve.

The total budget appropriation is not the total amount collected (tax effort) – the total is offset by revenue. Our revenue budget is comprised of five sources:

1. Revenue from taxes
 - a. Overall, the most significant source of revenue to fund our government services is property tax revenue. Other sources are land use changes, yield taxes, payment in lieu of taxes, and interest and penalties on delinquent taxes.
2. Licenses, permits, and fees
 - a. Motor vehicle registrations, building permits, other such as dog licenses, vital records, and land use fees.
3. State sources
 - a. Meals and rooms tax distribution and Highway Block Grant.
4. Charges for services
 - a. Income from departments and other charges such as ambulance, landfill, recycling, dump stickers, and recreation.
5. Miscellaneous revenue
 - a. Sale of town land and Interest on Investments.

Budgeted expenditures are covered in categories:

- Operating expenditures: salaries, wages, personnel administration, professional and technical services, purchased services, supplies and miscellaneous expenses.
- Capital expenditures that include equipment and buildings and are shown in two ways: first, if a capital expenditure is paid for in one year, it is shown in the annual budget as a capital outlay. If the appropriation is saved for the future purchase of equipment or buildings, it is shown as a Capital Reserve Fund.

FY 2024 – 2025 Budget Expenditure Highlights:

- From fiscal year '23-24 the recommended department operating budget request for FY '24-25 has an increase of 11% (\$1.1M) from \$10.7M to \$11.8M. Town Administrator recommended budget has an increase of 7% or \$664K.
- Town votes, staffing level increases and job classification changes from part-time to full-time positions from prior year occurred in the Fire Department, Town Clerk, Public Works, and Solid Waste departments. Further, the following departments, Finance, Land Use and Recreation requested recommended changes to staffing in the FY '24-25 budget. Both are factors in the 10.9% increase from prior year's budget.
- Medical insurance for the next budget cycle has a guaranteed maximum rate (GMR) of 15.9%. Our medical insurance broker provides a GMR for budgeting as they finalize their medical premium rate increase after town passes the budget. It does not guarantee our insurance premium will increase this amount but for budgeting purposes we increased the employee medical benefit plan 15.9% from prior year rates.
- For FY '24-25 our budget has a recommended 4% wage increase for non-union employees and union employees under their collective bargaining agreement will see an increase per their respective agreement.

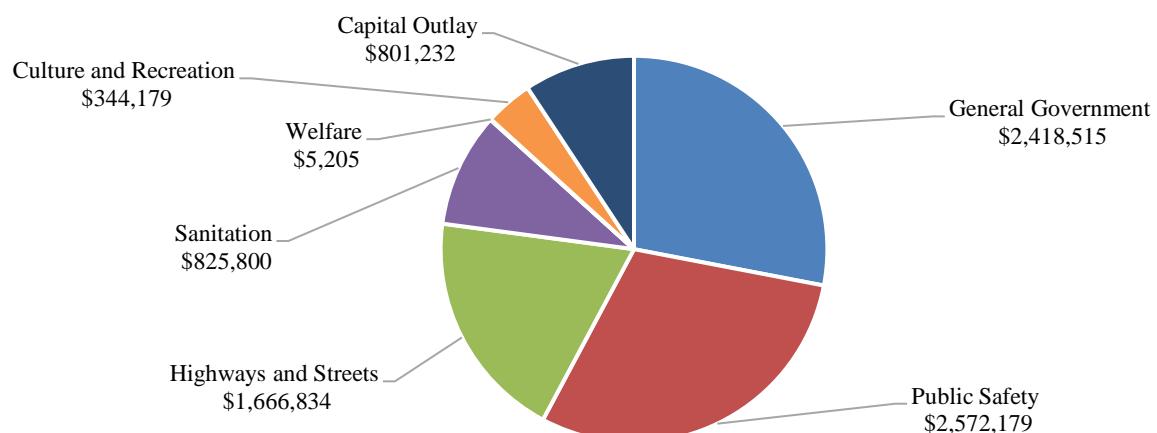
Department	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
<i>Total Executive</i>	\$ 658,775	\$ 629,125	\$ 629,125
<i>Total Muni Insurance</i>	\$ 99,492	\$ 108,446	\$ 108,446
<i>Total Finance</i>	\$ 319,413	\$ 359,791	\$ 342,735
<i>Total Assessing</i>	\$ 354,952	\$ 386,418	\$ 365,584
<i>Total Land Use</i>	\$ 467,100	\$ 599,557	\$ 479,582
<i>Total GA/Welfare</i>	\$ 10,006	\$ 10,006	\$ 10,006
<i>Total Building & Grounds</i>	\$ 306,910	\$ 289,436	\$ 278,612
<i>Total Cemetery</i>	\$ 41,527	\$ 45,474	\$ 35,994
<i>Total DPW - HWY</i>	\$ 2,169,805	\$ 2,179,619	\$ 2,163,045
<i>Total Emergency Lanes</i>	\$ 398,513	\$ 280,473	\$ 280,473
<i>Total Street Lighting</i>	\$ 18,600	\$ 18,600	\$ 18,600
<i>Total Solid Waste</i>	\$ 868,507	\$ 914,432	\$ 911,931
<i>Total Fire Department</i>	\$ 1,465,831	\$ 2,117,966	\$ 2,108,260
<i>Total Police Department</i>	\$ 1,957,529	\$ 2,266,155	\$ 2,019,035
<i>Total Recreation</i>	\$ 378,727	\$ 376,038	\$ 371,124
<i>Total Tax Collector</i>	\$ 199,926	\$ 214,563	\$ 214,563
<i>Total Town Clerk</i>	\$ 313,544	\$ 348,509	\$ 347,410
<i>Total Elections</i>	\$ 38,500	\$ 47,854	\$ 47,854
<i>Total Town Library</i>	\$ 646,360	\$ 689,823	\$ 689,823
<i>Total Budget</i>	\$ 10,714,018	\$ 11,882,286	\$ 11,422,204
<i>w/out Library - separate warrant article.</i>	\$ 10,067,658	\$ 11,192,463	\$ 10,732,381
<i>Year increase</i>		\$ 1,124,806	\$ 664,723
<i>% change</i>		11%	7%

FY 2024 - 2025 Estimate Revenue

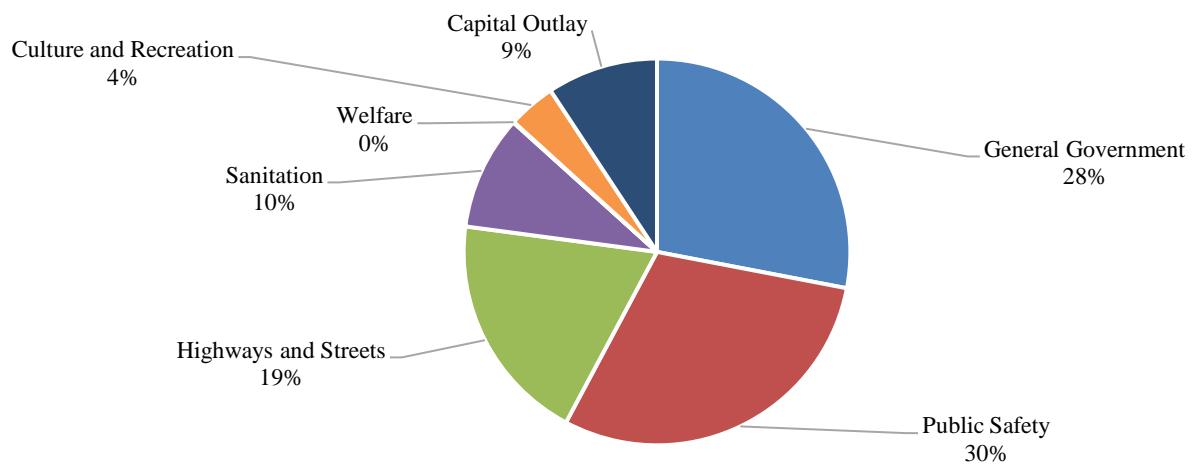
Taxes (Other than Property)	
Land Use Change Tax-General Fund	\$ 10,000
Yield Tax	\$ 15,000
Payment in Lieu of Taxes	\$ 30,000
Interest and Penalties on Delinquent Taxes	\$ 40,000
Taxes Subtotal	\$ 95,000
Licenses, Permits, and Fees	
Motor Vehicle Permit Fees	\$ 1,900,000
Building Permits	\$ 110,000
Other Licenses, Permits, and fees	\$ 55,000
Licenses, Permits, and Fees Subtotal	\$ 2,065,000
State Sources	
Meals and Rooms Tax Distribution	\$ 425,000
Highway Block Grant	\$ 157,000
State Sources Subtotal	\$ 582,000
Charges for Services	
Income from Departments	\$ 215,000
Other Charges	\$ 220,000
Charges for Services Subtotal	\$ 435,000
Miscellaneous Revenues	
Interest on Investments	\$ 80,000
Miscellaneous Revenues Subtotal	\$ 80,000
Total Estimated Revenues and Credits	\$ 3,257,000

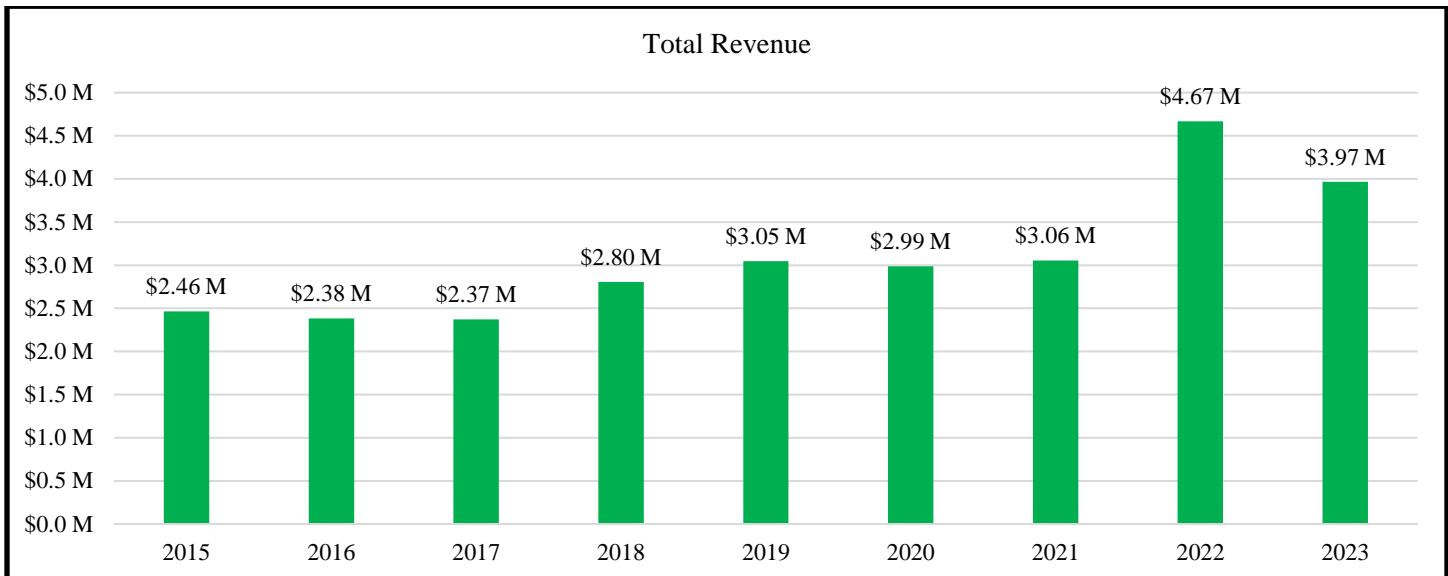
Historic Budget Overview

2023 Operating Expenses

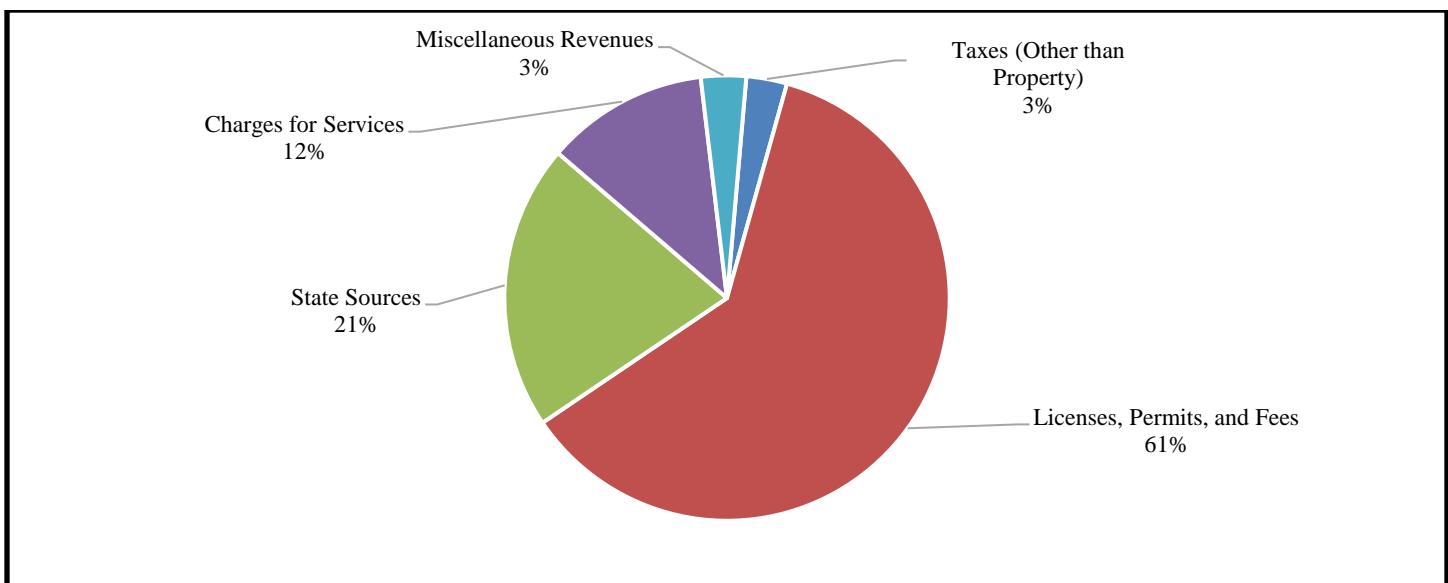


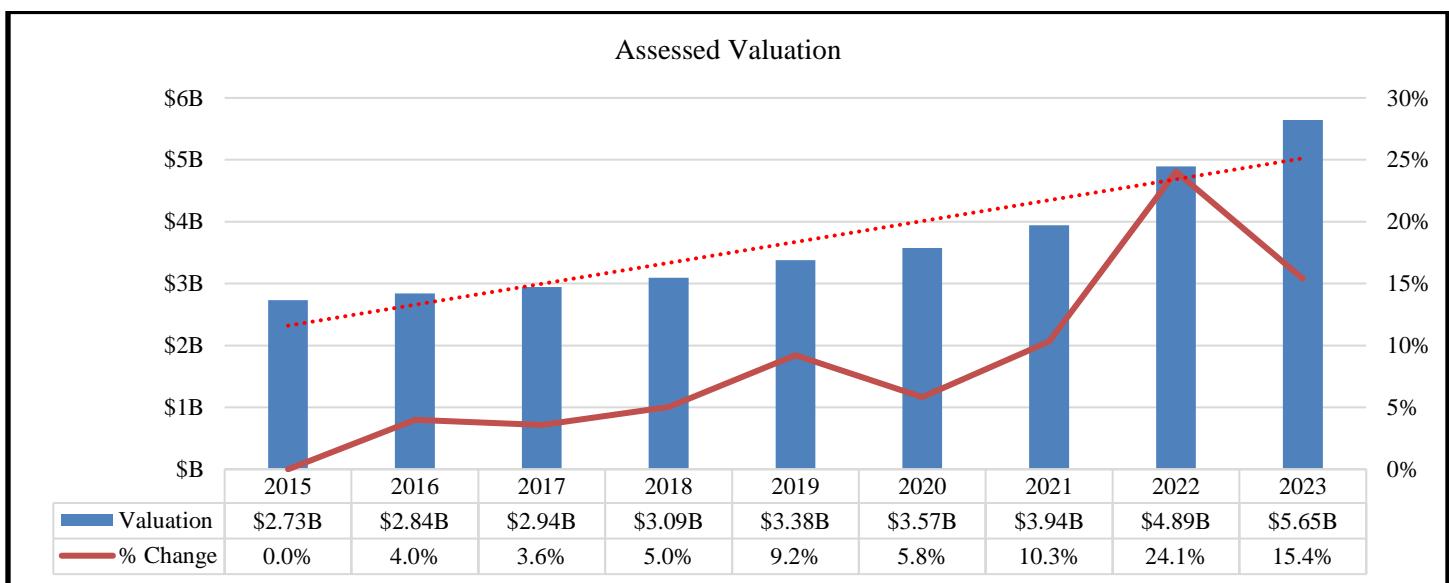
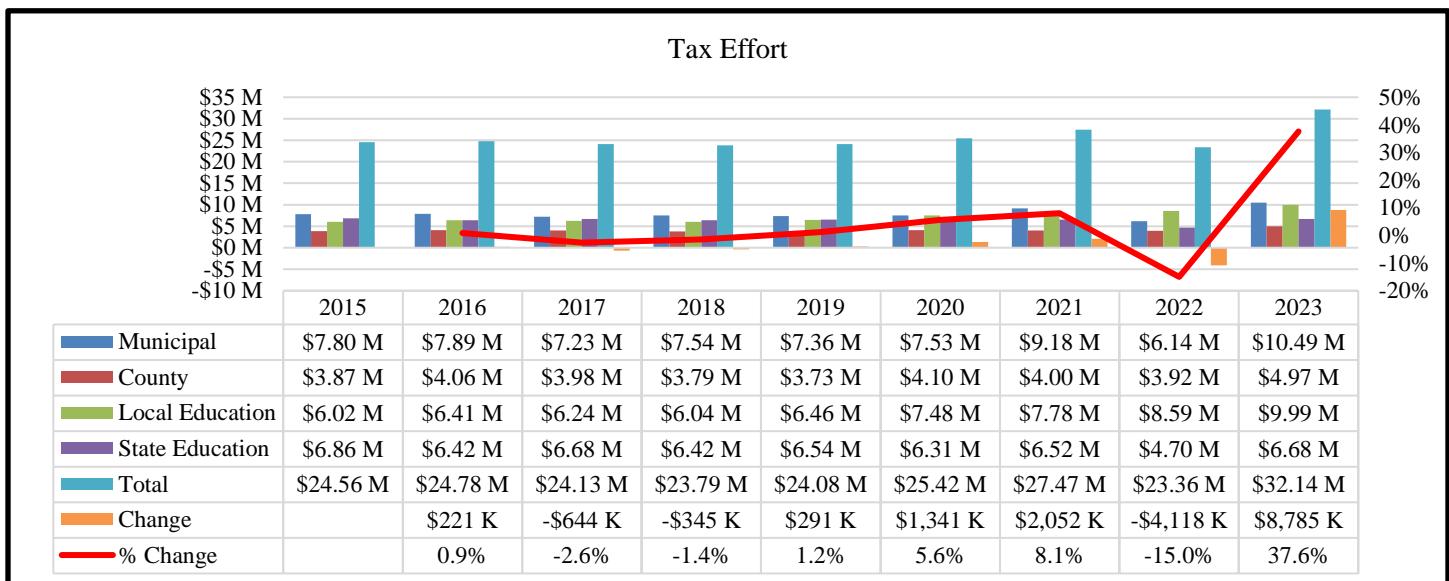
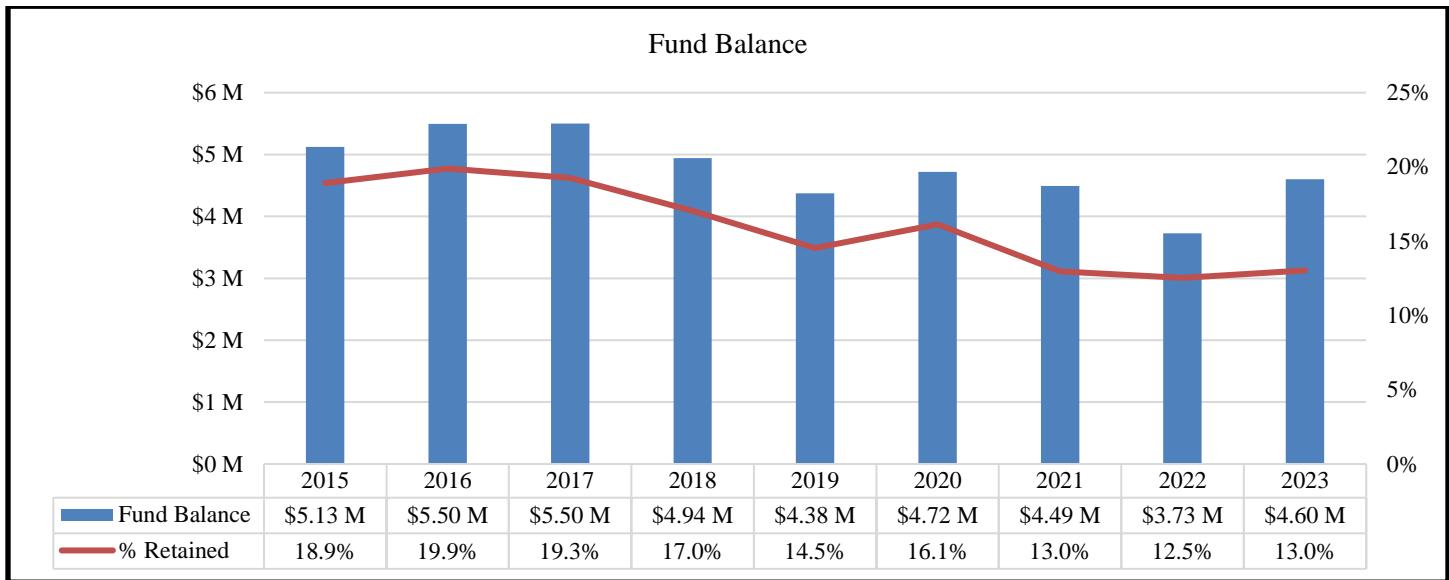
2023 Operating Expenses (%)





Note: 18-month revenue for FY '22

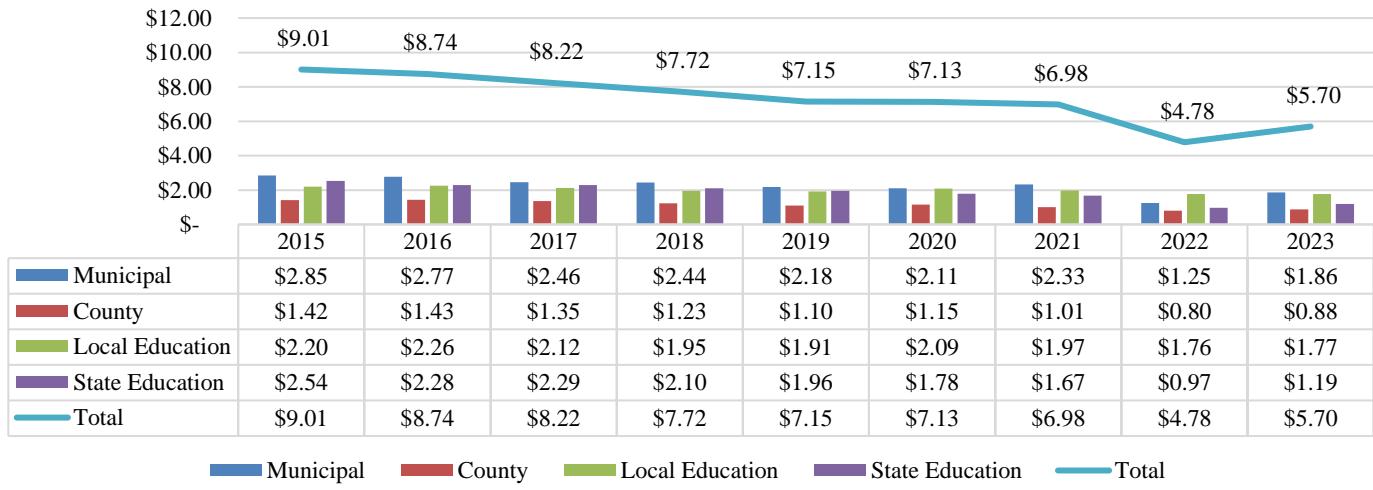




Total Tax Rate

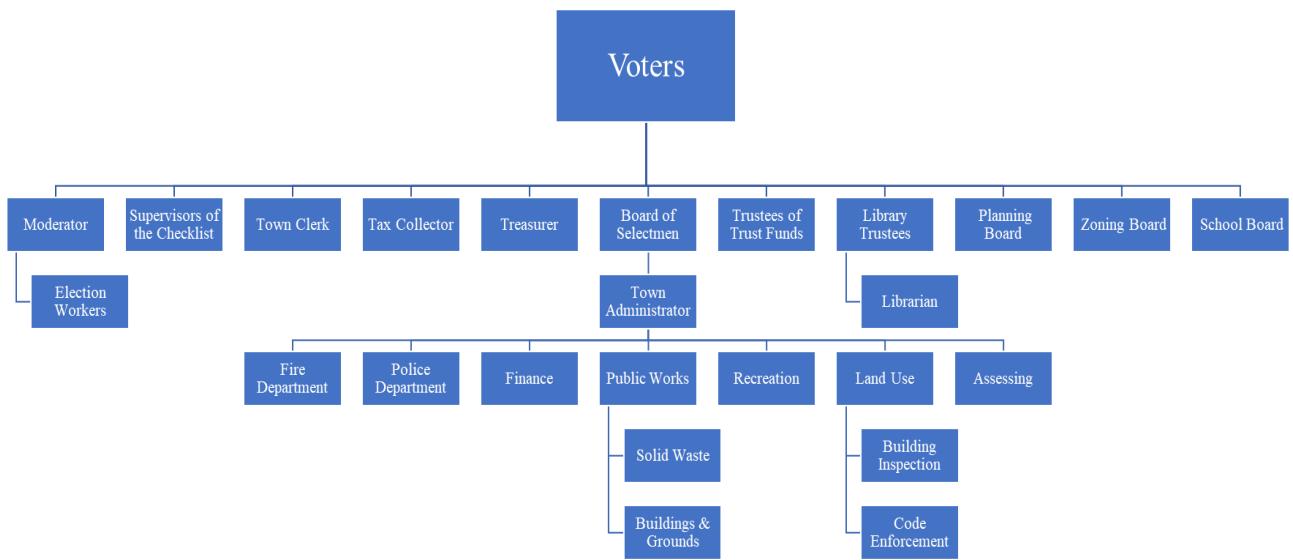


Property Tax Rates



Organizational Chart

Town of Moultonborough Organizational Chart

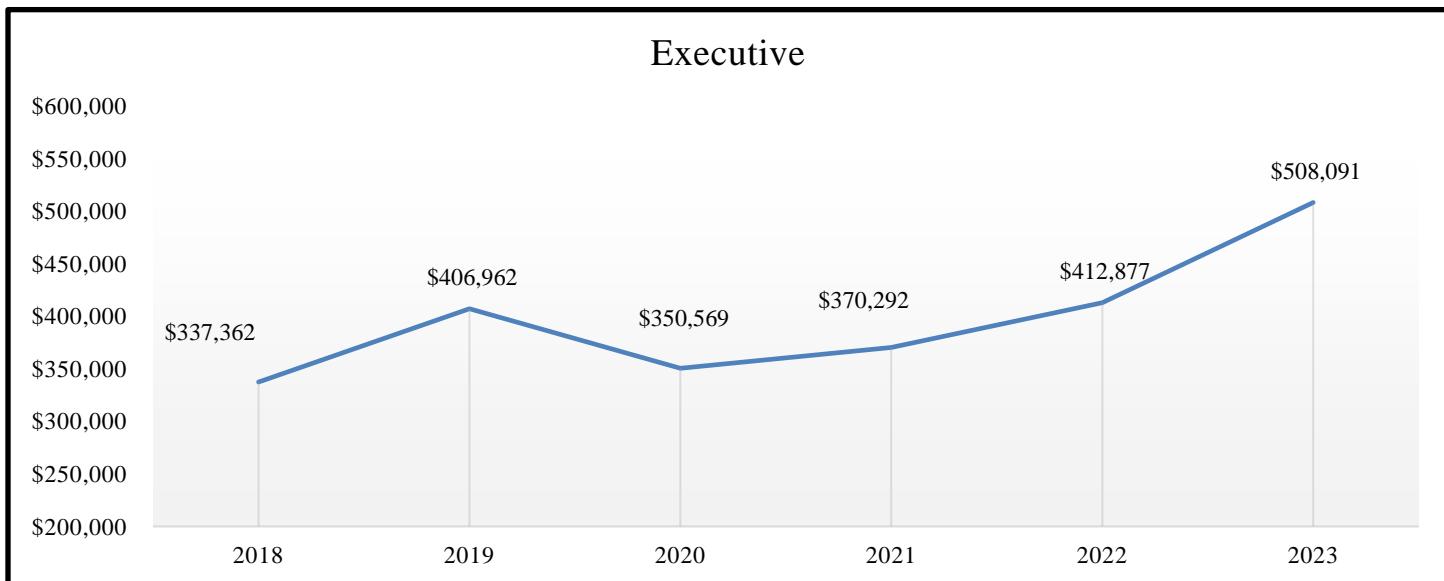


Section 2: Department Budgets

Executive

Department Explanation

The Executive Budget serves primarily as the budget for Executive positions being the Board of Selectmen and Moultonborough Town Administrator. Expenses are related to handling the day-to-day operations of town administration and long-range plans of the Selectmen. This budget shall be for expenditures related to the Board of Selectmen, Town Administrator, Administrative Assistant, IT, and other general expenses for the Town Office.



<i>Budget Summary of Expenditures</i>					
		FY 23-24		FY 24-25	
		Approved	Dept.	TA	TA
Executive					
Salaries & Wages		\$ 293,147	\$ 300,494	\$ 300,494	\$ 300,494
Personnel Administration		\$ 157,397	\$ 136,646	\$ 136,646	\$ 136,646
Professional & Technical Services		\$ 105,554	\$ 113,809	\$ 113,809	\$ 113,809
Miscellaneous Expenditures		\$ 80,675	\$ 55,675	\$ 55,675	\$ 55,675
Supplies		\$ 2,002	\$ 2,501	\$ 2,501	\$ 2,501
Outside Agencies		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Total	\$ 658,775	\$ 629,125	\$ 629,125	\$ 629,125

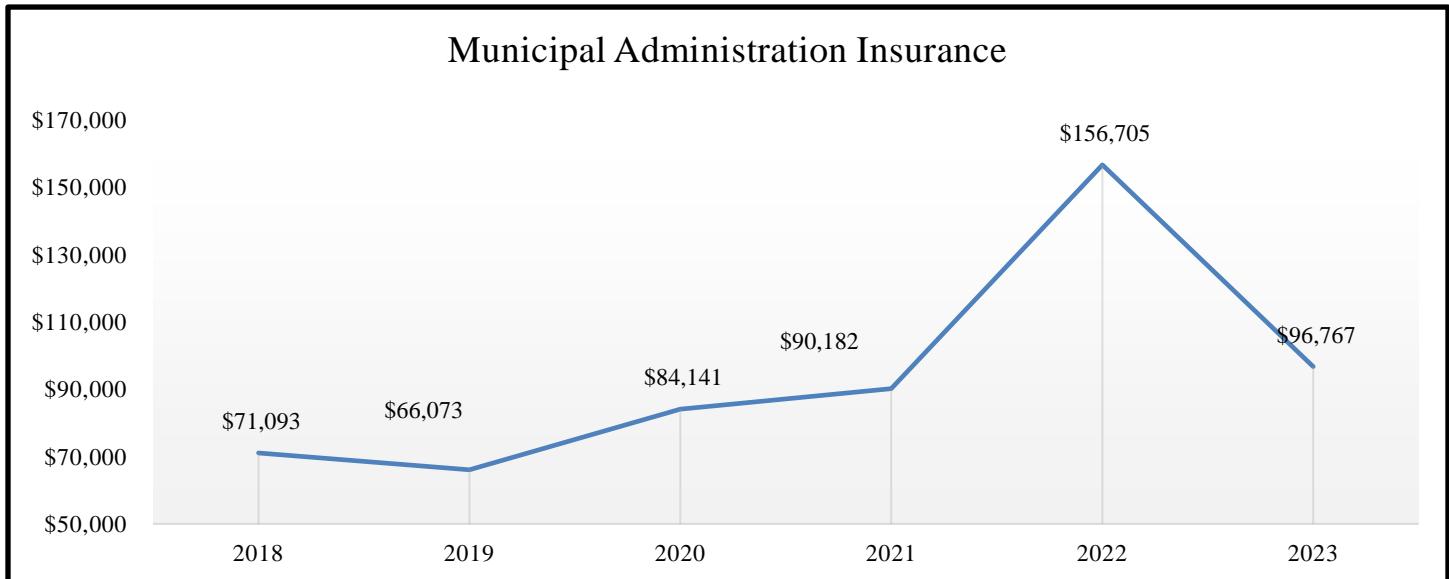
<i>Executive Department</i>					
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES & WAGES					
400	4100	Town Administrator	\$ 108,420	\$ 122,718	\$ 122,718
400	4100	Executive Admin Asst.	\$ 68,227	\$ 59,280	\$ 59,280
400	4100	Human Resources Manager	\$ 75,000	\$ 78,000	\$ 78,000

400	4102	Financial Consultant	\$	14,000	\$	14,196	\$	14,196
400	4103	Overtime	\$	1,500	\$	1,000	\$	1,000
400	4104	Longevity	\$	5,500	\$	4,800	\$	4,800
400	4124	Select Board Chair	\$	4,500	\$	4,500	\$	4,500
400	4124	Select Board Member	\$	16,000	\$	16,000	\$	16,000
PERSONNEL ADMINISTRATION								
400	4200	Health Insurance	\$	88,116	\$	64,862	\$	64,862
400	4200	Dental Insurance	\$	4,106	\$	2,666	\$	2,666
400	4200	Group Life	\$	270	\$	230	\$	230
400	4200	STD & LTD	\$	1,948	\$	2,172	\$	2,172
400	4208	FICA	\$	17,834	\$	18,631	\$	18,631
400	4209	Medicare	\$	4,171	\$	4,357	\$	4,357
400	4211	NH State Retirement	\$	34,251	\$	35,313	\$	35,313
400	4225	Unemployment Compensation	\$	-	\$	1	\$	1
400	4226	Worker's Compensation	\$	250	\$	212	\$	212
400	4235	Educational Reimbursement	\$	200	\$	1	\$	1
400	4236	Training JLMC	\$	500	\$	500	\$	500
400	4236	Training Conference NHMA	\$	500	\$	500	\$	500
400	4236	Training Conference ICMA	\$	1,800	\$	3,500	\$	3,500
400	4236	Training Conference NHMMA	\$	250	\$	300	\$	300
400	4236	Training Conference NHGFOA	\$	200	\$	200	\$	200
400	4237	Mileage	\$	500	\$	700	\$	700
400	4256	Other Benefits:	\$	2,500	\$	2,500	\$	2,500
400	4272	Travel & Misc. Reimbursements	\$	1	\$	1	\$	1
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
400	4327	Fireworks	\$	10,000	\$	10,000	\$	10,000
400	4340	Civic Plus - Maintenance for Web	\$	10,000	\$	9,741	\$	9,741
400	4350	Legal Services	\$	66,000	\$	70,000	\$	70,000
400	4355	Trust Funds Management Fees	\$	1	\$	1	\$	1
400	4360	Dues NH Municipal Association	\$	11,450	\$	14,964	\$	14,964
400	4372	Recording & Filing Fees	\$	100	\$	100	\$	100
400	4406	Records Preservations	\$	1	\$	1	\$	1
400	4415	Cell Phones	\$	1	\$	1	\$	1
400	4400	Advertising	\$	3,000	\$	4,000	\$	4,000
400	4446	Perambulations	\$	1	\$	1	\$	1
400	4473	Town Reports	\$	5,000	\$	5,000	\$	5,000
MISCELLANEOUS EXPENDITURES								
400	4502	ICMA Dues	\$	1,075	\$	1,075	\$	1,075
400	4516	Contingency	\$	75,000	\$	50,000	\$	50,000
400	4552	Town Hall Streams	\$	4,600	\$	4,600	\$	4,600
SUPPLIES								
400	4710	Supplies JLMC	\$	1	\$	500	\$	500
400	4718	Printing Newsletters	\$	2,000	\$	2,000	\$	2,000
400	4745	Misc. Video Equip. & Support	\$	1	\$	1	\$	1
OUTSIDE AGENCIES								
400	5015	Coalition Communities	\$	20,000	\$	20,000	\$	20,000
<i>Total Executive</i>			\$	658,775	\$	629,125	\$	629,125

Municipal Administration – Insurance

Department Explanation

Municipal Administration (Insurance) protects the towns interests in real and personal property, indemnification of staff, elected officials, and volunteers.



<i>Budget Summary of Expenditures</i>						
			FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	TA	
Municipal Insurance						
Professional & Technical Services			\$ 99,492	\$ 108,446	\$ 108,446	
		Total	\$ 99,492	\$ 108,446	\$ 108,446	

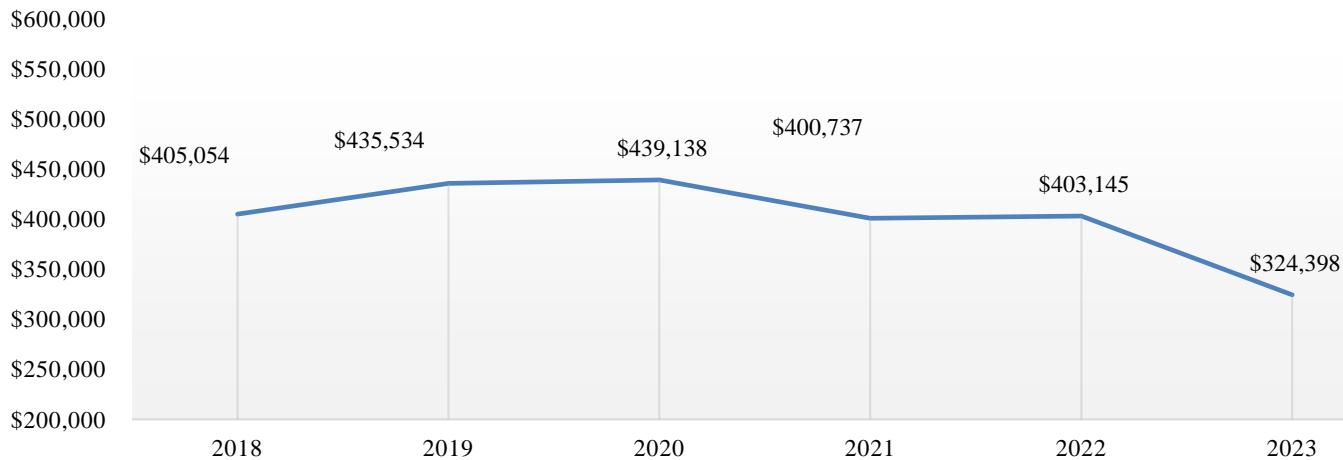
<i>Municipal Insurance</i>						
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	TA	
PURCHASED PROFESSIONAL & TECHNICAL SERVICES						
405	4338	Property & Liability (Primex)	\$ 99,492	\$ 108,446	\$ 108,446	
		<i>Total Muni Insurance</i>	\$ 99,492	\$ 108,446	\$ 108,446	

Financial Administration

Department Explanation

Moultonborough finance department ensures that all financial transactions and activities are administered accordingly with Federal, State, and Local laws. The finance department provides the town administration office with financial management assistance, facilitates the annual audit, and provides financial reports to the Board of Selectmen, department, and public.

Financial Administration



Budget Summary of Expenditures

			FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
Finance					
Salaries & Wages			\$ 154,330	\$ 185,306	\$ 160,322
Personnel Administration			\$ 74,093	\$ 83,195	\$ 80,810
Professional & Technical Services			\$ 41040	\$ 44,240	\$ 53,453
Purchased Services			\$ 16,350	\$ 16,450	\$ 17,550
Supplies			\$ 33,600	\$ 30,600	\$ 30,600
Total	\$ 319,413		\$ 359,791		\$ 342,735

Finance Department

Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES/WAGES					
410	4100	Finance Director	\$ 95,073	\$ 98,883	\$ 98,880
410	4100	Administrative Assistant I	\$ 54,556	\$ 56,762	\$ 56,741
410	4102	Deputy Finance Director (\$30*16hrs*52wks)	\$ -	\$ 24,960	\$ -
410	4102	Deputy Treasurer	\$ 200	\$ 200	\$ 200
410	4103	Overtime Allowance	\$ 1	\$ 1	\$ 1
410	4125	Treasurer	\$ 4,500	\$ 4,500	\$ 4,500
PERSONNEL ADMINISTRATION					
410	4200	Health Insurance	\$ 37,824	\$ 43,836	\$ 43,837

410	4200	Dental Insurance	\$	1,469	\$	1,538	\$	1,538
410	4200	Life, AD & D	\$	180	\$	180	\$	806
410	4200	LTD	\$	1,051	\$	494	\$	445
410	4200	STD	\$	-	\$	644	\$	-
410	4208	FICA	\$	9,568	\$	11,489	\$	9,940
410	4209	Medicare	\$	2,238	\$	2,687	\$	2,325
410	4211	NH State Retirement	\$	20,245	\$	21,059	\$	21,055
410	4226	Worker's Compensation	\$	267	\$	267	\$	362
410	4236	Training	\$	750	\$	500	\$	500
410	4237	Mileage	\$	1	\$	1	\$	1
410	4339	Wellness Program	\$	500	\$	500	\$	1
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
410	4304	Audit Services	\$	22,000	\$	22,000	\$	24,250
410	4340	Annual .GOV fee	\$	400	\$	400	\$	400
410	4340	Time Warner/Spectrum - Internet Services	\$	2,640	\$	2,640	\$	2,640
410	4341	IT/Computer Services - LRC	\$	15,000	\$	18,000	\$	25,163
410	4362	Plymouth Village Sewer District	\$	400	\$	400	\$	400
410	4362	HealthTrust FSA Admin Fee	\$	300	\$	500	\$	300
		Criminal Background/Motor Vehicle Record						
410	4362	Check	\$	300	\$	300	\$	300
PURCHASED SERVICES								
410	4400	Advertising	\$	-	\$	-	\$	-
410	4440	Sanders (Tax Deed Research)	\$	-	\$	-	\$	-
410	4452	Lease Copier - Admin. & ODIS	\$	3,300	\$	3,300	\$	3,300
410	4452	Copier - Copies Over Allowance	\$	3,000	\$	3,000	\$	3,000
410	4452	Lease Postage Machine/Service Contract	\$	2,000	\$	2,000	\$	2,000
410	4452	PO Box Rental	\$	250	\$	250	\$	250
410	4471	Telephone - Consolidated	\$	5,400	\$	5,500	\$	6,400
410	4471	Telephone - BCN Telecom - Long Distance	\$	2,400	\$	2,400	\$	2,600
SUPPLIES								
410	4630	MTS Software	\$	2,600	\$	2,600	\$	3,600
410	4630	GASB Help (GASB45-OPEB)	\$	3,000	\$	3,000	\$	3,000
410	4710	Office Supplies	\$	10,000	\$	8,000	\$	10,000
410	4710	Misc. Furniture & File cabinets	\$	5,000	\$	2,000	\$	-
410	4717	Postage	\$	11,000	\$	13,000	\$	12,000
410	4718	Printing Newsletters	\$	-	\$	-	\$	-
410	4745	Crystal Rock (Water)	\$	2,000	\$	2,000	\$	2,000
410	4745	Miscellaneous supplies	\$	-	\$	-	\$	-
<i>Total Finance</i>			\$	319,413	\$	359,791	\$	342,735

Assessing

Department Explanation

To locate and assess all taxable property in accordance with New Hampshire Revised Statutes Annotated (RSA), court decisions and administrative procedures, further, to maintain current information on the ownership and characteristics of properties; to prepare and certify the assessment roll and individual assessments property assessments in accordance with New Hampshire RSA's. Service/Responsibilities: maintain towns assessment roll by valuation of building additions and new construction, administration of exemption and abatement applications, and preparation of reports to State. Administer timber cutting, excavations and current use.

Assessing



Budget Summary of Expenditures

			FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
Assessing					
Salaries & Wages			\$ 157,941	\$ 175,683	\$ 164,214
Personnel Administration			\$ 88,905	\$ 97,214	\$ 93,536
Professional & Technical Services			\$ 68,404	\$ 69,319	\$ 66,704
Miscellaneous Expenditures			\$ 1,895	\$ 2,212	\$ 1,895
Supplies			\$ 6,200	\$ 6,510	\$ 6,255
Maintenance & Repairs			\$ 31,607	\$ 35,480	\$ 32,980
	Total		\$ 354,952	\$ 386,418	\$ 365,584

Assessing Department

Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES/WAGES					
412	4100	Assessor	\$ 100,070	\$ 114,400	\$ 104,072
412	4100	Assessing Technician	\$ 56,871	\$ 60,283	\$ 59,142
412	4103	Overtime Allowance	\$ 1,000	\$ 1,000	\$ 1,000

PERSONNEL ADMINISTRATION

412	4200	Health Insurance	\$ 47,058	\$ 51,062	\$ 51,062
412	4200	Dental Insurance	\$ 2,072	\$ 2,169	\$ 2,169
412	4200	Life, AD & D	\$ 784	\$ 818	\$ 818
412	4200	LTD	\$ 498	\$ 440	\$ 440
412	4208	FICA	\$ 9,792	\$ 10,892	\$ 10,181
412	4209	Medicare	\$ 2,290	\$ 2,547	\$ 2,381
412	4211	NH State Retirement	\$ 21,369	\$ 23,769	\$ 22,218
412	4226	Worker's Compensation	\$ 1,342	\$ 1,817	\$ 1,817
412	4236	Training	\$ 2,500	\$ 2,500	\$ 1,250
412	4237	Mileage	\$ 1,200	\$ 1,200	\$ 1,200

PURCHASED PROFESSIONAL & TECHNICAL SERVICES

412	4303	Permits WCG 2019 Visit (1)	\$ 27,500	\$ 27,500	\$ 25,000
412	4341	IT/Computer Services LRC	\$ 2,304	\$ 2,419	\$ 2,304
412	4368	Annual WCG 2019 Update (1)	\$ 37,400	\$ 38,400	\$ 38,400
412	4368	Timber Appraiser	\$ 1,200	\$ 1,000	\$ 1,000
412	4368	Whitney Consulting Utility Values	\$ -	\$ -	\$ -

MISCELLANEOUS EXPENDITURES

412	4502	NH Assoc Assessing Officers (3)	\$ 75	\$ 80	\$ 75
412	4502	Int. Assoc. of Assessing Officers	\$ 235	\$ 252	\$ 235
412	4502	Lakes Region Board of Realtors	\$ 190	\$ 189	\$ 190
412	4502	Appraisal Institute Membership Dues	\$ 515	\$ 541	\$ 515
412	4502	Multiple Listing Service	\$ 380	\$ 400	\$ 380
412	4552	Other Services	\$ 500	\$ 750	\$ 500

SUPPLIES

412	4717	Postage-notices for update/cyclical	\$ 5,100	\$ 5,355	\$ 5,100
412	4719	Marshall & Swift Manual	\$ 1,100	\$ 1,155	\$ 1,155
412	4719	Real Data (Registry Review)	\$ -	\$ -	\$ -

MAINTENANCE & REPAIRS

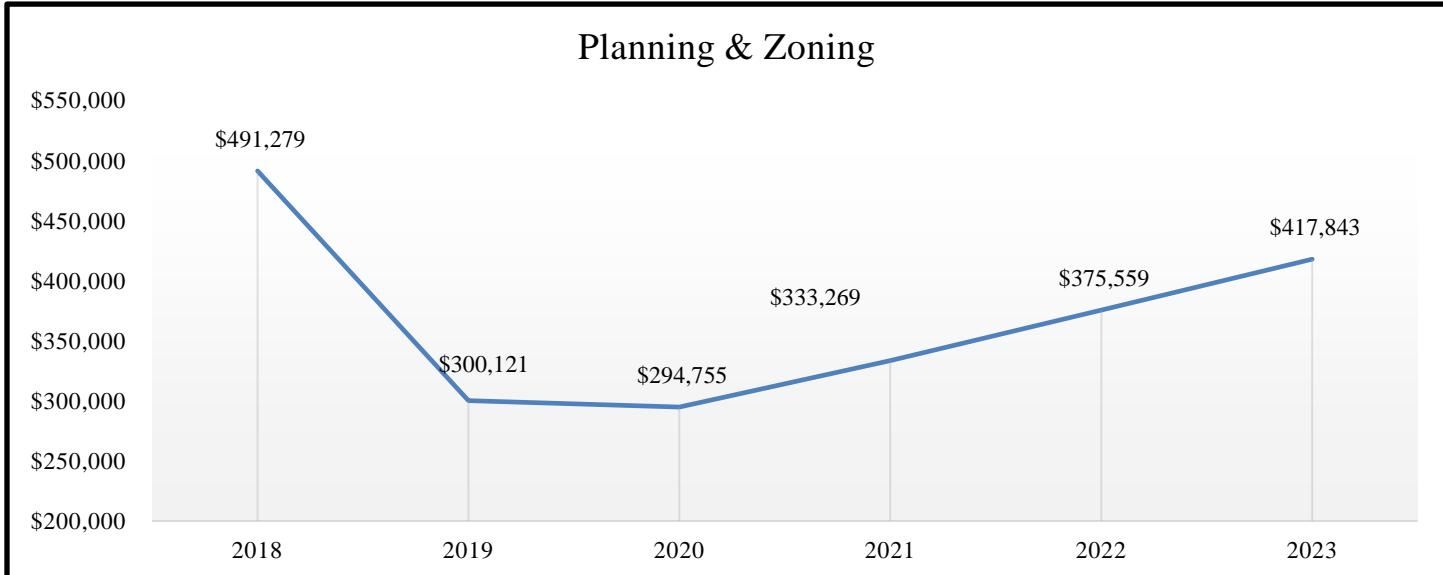
412	4902	CAI GPS Data Collection	\$ 1,284	\$ 2,000	\$ 2,000
412	4902	CAI Mapping Updates	\$ 5,885	\$ 6,195	\$ 6,195
412	4902	Inception Technology - Docuware	\$ 17,500	\$ 20,000	\$ 17,500
412	4950	Software Support Avitar	\$ 6,938	\$ 7,285	\$ 7,285

Total Assessing \$ 354,952 \$ 386,418 \$ 365,584

Planning & Zoning

Department Explanation

The Land Use budget is responsible for the operations the Moultonborough Planning Board, Zoning Board of Adjustments (ZBA), Building Inspection and Code Enforcement. The planning board oversee all site plan and subdivision applications through the development review process and ensure compliance with local codes.



<i>Budget Summary of Expenditures</i>		FY 23-24	FY 24-25	FY 24-25
		Approved	Dept.	TA
Land Use				
Salaries & Wages		\$ 307,827	\$ 395,591	\$ 319,745
Personnel Administration		\$ 112,737	\$ 155,579	\$ 122,900
Professional & Technical Services		\$ 2353	\$ 6,352	\$ 2,353
Professional & Technical Services		\$ 5,350	\$ 5,350	\$ 5,050
Miscellaneous Expenditures		\$ 22,833	\$ 24,685	\$ 19,233
Supplies		\$ 6,000	\$ 2,000	\$ 300
Maintenance & Repairs		\$ 10,000	\$ 10,000	\$ 10,001
Total	\$ 467,100	\$ 599,557	\$ 479,582	

<i>Land Use Department</i>				
Acct.	Line	Description	FY 23-24	FY 24-25
			Approved	Dept.
SALARIES/WAGES				
416	4100	Town Planner	\$ 94,489	\$ 98,274
416	4100	Code & Health Officer	\$ 83,283	\$ 86,615
416	4100	Administrative Assistant	\$ 59,921	\$ 62,322
416	4100	Office Clerk - Full Time	\$ 47,634	\$ 55,000
416	4102	Full Time (Code Enf. Officer)	\$ -	\$ 70,000
416	4102	Part Time (CEO + Bldg. Clerk)	\$ 22,000	\$ 22,880

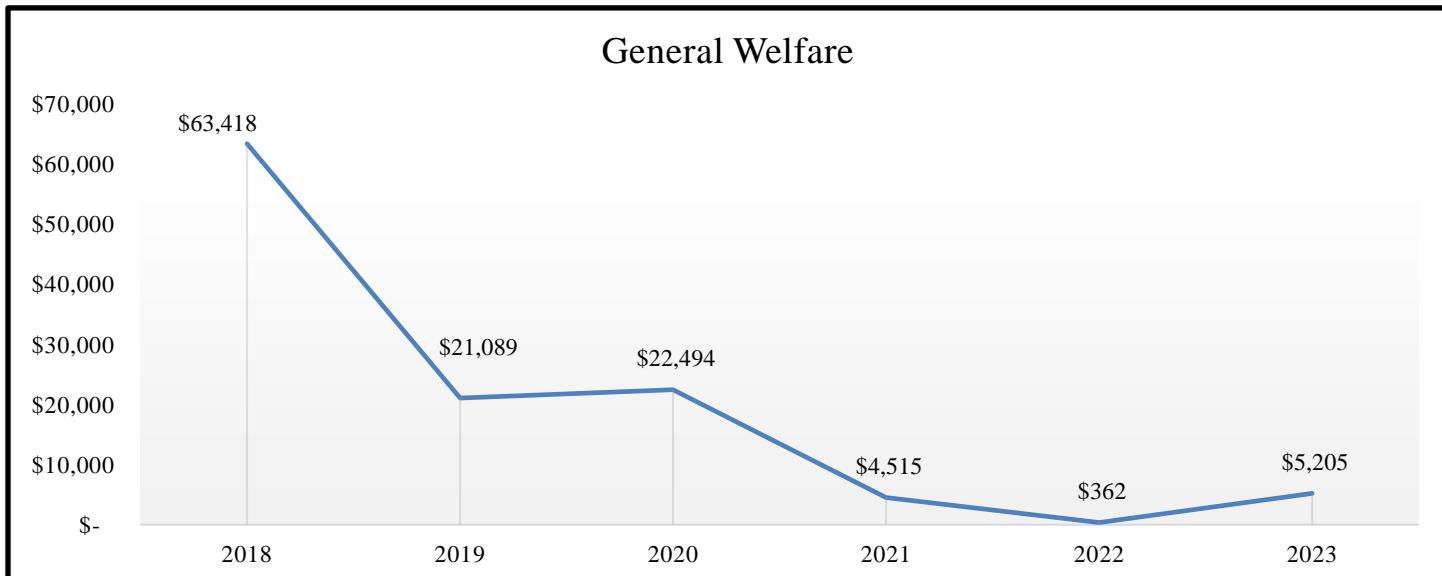
416	4103	Overtime	\$	500	\$	500	\$	500
PERSONNEL ADMINISTRATION								
416	4200	Health Insurance	\$	41,787	\$	62,013	\$	48,213
416	4200	Dental Insurance	\$	1,928	\$	2,516	\$	2,018
416	4200	Life, AD & D	\$	360	\$	387	\$	311
416	4200	STD<D	\$	2,002	\$	2,635	\$	2,043
416	4208	FICA	\$	19,085	\$	24,527	\$	19,824
416	4209	Medicare	\$	4,463	\$	5,736	\$	4,636
416	4211	NH State Retirement	\$	38,672	\$	50,428	\$	40,218
416	4226	Worker's Compensation	\$	2,115	\$	2,862	\$	2,862
416	4236	Training Planner	\$	300	\$	1,000	\$	300
416	4236	Training Code & Health Officer	\$	100	\$	100	\$	100
416	4236	Training Admin. Asst.	\$	-	\$	500	\$	-
416	4236	Training Planning Board	\$	550	\$	500	\$	500
416	4236	Training ZBA	\$	-	\$	500	\$	-
416	4236	Training ConCom	\$	-	\$	500	\$	500
416	4236	Training CIPC	\$	-	\$	-	\$	-
416	4236	Training Heritage Comm.	\$	250	\$	250	\$	250
416	4237	Mileage Planner	\$	100	\$	100	\$	100
Mileage Code & Health Officer (Personal Vehi- cle)								
416	4237	Mileage Admin. Assist.	\$	50	\$	50	\$	50
416	4237	Mileage Planning Bd. Members	\$	400	\$	400	\$	400
416	4237	Mileage ZBA Members	\$	50	\$	50	\$	50
416	4237	Mileage ConCom Members	\$	200	\$	200	\$	200
416	4237	Mileage Heritage Com. Members	\$	200	\$	200	\$	200
416	4237	Mileage LRPC et al Reps	\$	75	\$	75	\$	75
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
416	4315	Consulting Svcs/Eng. Review & Oversight	\$	1	\$	4,000	\$	1
416	4316	Consultant Services/MTAG Grant Match	\$	-	\$	-	\$	-
416	4341	IT/Computer Services LRC	\$	2,352	\$	2,352	\$	2,352
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
416	4400	Advertising	\$	2,500	\$	2,500	\$	2,200
416	4415	Cell Phone - Code / I-Pad	\$	700	\$	700	\$	700
AxisGIS Editing Platform-Annual Hosting &								
416	4437	Support	\$	1,950	\$	1,950	\$	1,950
416	4447	Planning Land Use Books	\$	200	\$	200	\$	200
MISCELLANEOUS EXPENDITURES								
416	4502	Membership NH Lakes Association	\$	300	\$	300	\$	300
416	4502	Membership Lake Winni Association	\$	500	\$	500	\$	500
416	4502	Membership NH Assoc of ConCom	\$	875	\$	875	\$	875
416	4502	Membership American Planning Association	\$	-	\$	-	\$	-
416	4502	Membership NH Planners Association	\$	80	\$	200	\$	200
416	4502	Membership NH Preservation Alliance	\$	60	\$	60	\$	60
416	4502	Dues Lakes Regional Plng. Comm.	\$	12,268	\$	14,000	\$	13,547
416	4502	Dues Plan NH Annual	\$	150	\$	150	\$	150
416	4502	DHR/EMMIT Annual Dues	\$	400	\$	400	\$	400
416	4552	Structural/Other (On Demand)	\$	500	\$	500	\$	500
416	4586	ConCom Lake Monitoring/Testing	\$	1,000	\$	1,000	\$	1,000
416	4586	ConCom (Special Inv. Svcs.)	\$	500	\$	500	\$	500
416	4586	ConCom - Education & Consumables	\$	700	\$	700	\$	700
416	4588	Heritage Commission	\$	100	\$	100	\$	100
416	4588	Heritage Comm Community Landmarks	\$	400	\$	400	\$	400

416	4589	Heritage Com. Match Grant/Consultant Services	\$	5,000	\$	5,000	\$	1
SUPPLIES								
416	4718	Planning Dept. - Copies, etc.	\$	6,000	\$	2,000	\$	300
MAINTENANCE & REPAIRS								
416	4885	Master Plan Update	\$	-	\$	-	\$	1
416	4950	CAI GIS On-Line Hosting Maint. annual	\$	2,400	\$	2,400	\$	2,400
416	4950	NEW: Technology Development, GIS/Software	\$	7,000	\$	7,000	\$	7,000
416	4950	Miscellaneous GPS, GIS	\$	600	\$	600	\$	600
<i>Total Land Use</i>			\$	467,100	\$	599,557	\$	479,582

General Welfare

Department Explanation

To provide limited, short-term, financial assistance to eligible individuals or families until they qualify for employment or other financial assistance programs.



<i>Budget Summary of Expenditures</i>		FY 23-24	FY 24-25	FY 24-25
		Approved	Dept.	TA
GA/Welfare				
Salaries & Wages		\$ 1	\$ 1	\$ 1
Personnel Administration		\$ 3	\$ 3	\$ 3
Professional & Technical Services		\$ 1	\$ 1	\$ 1
Miscellaneous Expenditures		\$ 10,001	\$ 10,001	\$ 10,001
Total	\$ 10,006	\$ 10,006	\$ 10,006	

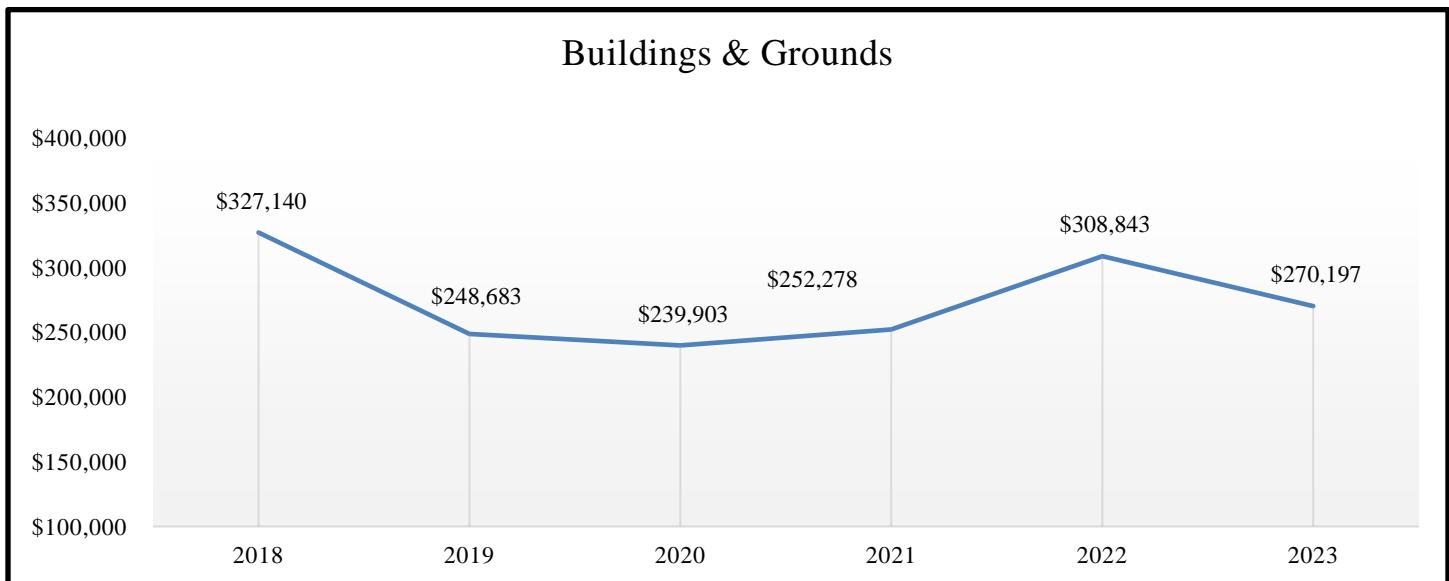
<i>General Assistance/Welfare</i>							
Acct.		Description		FY 23-24		FY 24-25	
				Approved	Dept.	TA	
SALARIES/WAGES							
420	4100	Human Services Director		\$ 1	\$ 1	\$ 1	1
PERSONNEL ADMINISTRATION							
420	4236	Training		\$ 1	\$ 1	\$ 1	1
420	4237	Mileage		\$ 1	\$ 1	\$ 1	1
420	4272	Expenses		\$ 1	\$ 1	\$ 1	1
PURCHASED PROFESSIONAL & TECHNICAL SERVICES							
420	4363	Professional & Technical Services		\$ 1	\$ 1	\$ 1	1
MISCELLANEOUS EXPENDITURES							
420	4535	Rent/Mortgage Pmts.		\$ 10,000	\$ 10,000	\$ 10,000	10,000
420	4535	Utilities		\$ -	\$ -	\$ -	-

420	4535	Groceries	\$	-	\$	-	\$	-
420	4552	Miscellaneous - Supplies Other Services	\$	1	\$	1	\$	1
		<i>Total GA/Welfare</i>	\$	10,006	\$	10,006	\$	10,006

Buildings & Grounds

Department Explanation

This section of the town budget is for expenditure related to the maintenance, repairs, and protection of general government buildings and facilities.



Budget Summary of Expenditures					
		FY 23-24		FY 24-25	
		Approved	Dept.	Dept.	TA
Building & Grounds					
Purchased Services		\$ 205,160		\$ 189,086	\$ 182,912
Supplies		\$ 4,000		\$ 4,500	\$ 4,000
Maintenance & Repairs		\$ 97,750		\$ 95,850	\$ 91,700
Total	\$ 306,910		\$ 289,436		\$ 278,612

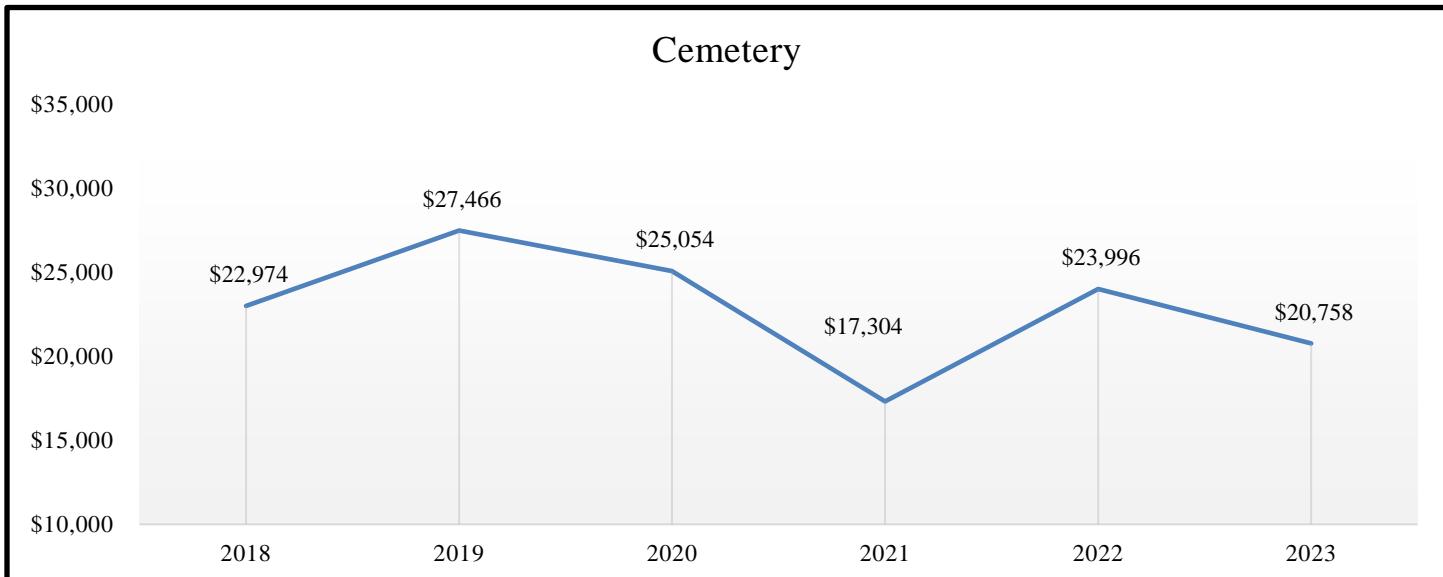
Buildings & Grounds					
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
PURCHASED SERVICES					
430	4345	Custodial Contract (Joyce Janitorial)	\$ 56,846	\$ 64,650	\$ 64,650
430	4425	Electricity Average Kilowatt Usage	\$ 61,500	\$ 57,648	\$ 57,648
430	4430	Heating Oil	\$ 10,400	\$ 9,100	\$ 8,000
430	4448	Propane	\$ 37,800	\$ 31,500	\$ 27,000
430	4450	Pest Control	\$ 2,500	\$ 2,500	\$ 2,500
430	4450	Refuse collection- Fire Dept	\$ 1,232	\$ 1,269	\$ 1,232
430	4450	Refuse Collection- Hwy	\$ 1,232	\$ 1,269	\$ 1,232
430	4450	Fire Extinguisher Inspections - Annual	\$ 1,250	\$ 1,250	\$ 1,250
430	4450	Generator Service PM Contract	\$ 5,000	\$ 5,500	\$ 5,000
430	4450	HVAC PM Contract	\$ 6,300	\$ 6,300	\$ 6,300

430	4450	Septic System Pumping (3 per year)	\$	2,100	\$	2,100	\$	2,100
430	4450	Fire Alarm Repairs Contract	\$	1,240	\$	3,000	\$	3,000
430	4450	Fire Alarm Service Contract	\$	1,760	\$	-	\$	-
430	4450	Overhead Door PM Contract	\$	4,000	\$	3,000	\$	3,000
430	4450	NEW Christmas Wreaths for Utility Poles	\$	12,000	\$	-	\$	-
		SUPPLIES						
430	4670	Consumable Paper Products	\$	2,000	\$	2,500	\$	2,000
430	4670	Supplies Custodial Cleaning	\$	2,000	\$	2,000	\$	2,000
		MAINTENANCE & REPAIRS						
430	4807	Repairs General Facility	\$	36,500	\$	36,500	\$	35,000
430	4855	Supplies - Groundskeeping	\$	3,000	\$	3,000	\$	3,000
430	4855	Facilities Mulch/shrubs/fert/weeding	\$	7,000	\$	3,000	\$	7,000
430	4855	Community Garden	\$	2,000	\$	-	\$	-
430	4855	Rec Fields- fert/compost	\$	11,000	\$	9,100	\$	9,000
430	4855	Line Markings	\$	-	\$	900	\$	-
430	4855	In-Field Mix	\$	1,000	\$	1,000	\$	1,000
430	4855	Repairs - Lifeguard Shed	\$	-	\$	1,000	\$	-
430	4855	Maintenance Rink (Boards/Glass/Nets)	\$	1,000	\$	1,000	\$	1,000
430	4855	Maintenance Basketball Court/Pickleball/Tennis	\$	1,000	\$	5,000	\$	1,000
430	4855	Maintenance Playground Fence	\$	1,000	\$	500	\$	500
430	4855	Maintenance Picnic Table	\$	1,000	\$	900	\$	900
430	4855	Miscellaneous supplies	\$	1,000	\$	1,000	\$	1,000
430	4855	Kraine Meadow Water System	\$	2,000	\$	2,000	\$	2,000
430	4874	LIONS CLUB BLDG (Operating, Incl. Septic)	\$	27,000	\$	27,000	\$	27,000
430	4957	Town Docks (Rem/Inst/Repair)	\$	3,000	\$	3,600	\$	3,000
430	4976	Drinking Water Tests	\$	250	\$	350	\$	300
		<i>Total Buildings & Grounds</i>	\$	306,910	\$	289,436	\$	278,612

Cemetery

Department Explanation

Mission statement – to manage the town's 43 cemeteries, historical and currently in use. Department provides maintenance and upkeep, as necessary. Staff coordinates plots sales and burial services with funeral homes.



Budget Summary of Expenditures						
			FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	TA	
Cemetery						
Salaries & Wages		\$ 25,200	\$ 32,469	\$ 26,208		
Personnel Administration		\$ 2,277	\$ 2,955	\$ 2,476		
Supplies		\$ 4,250	\$ 4,250	\$ 3,310		
Maintenance & Repairs		\$ 9,800	\$ 5,800	\$ 4,000		
Total	\$	41,527	\$	45,474	\$	35,994

Cemetery						
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	Request	TA
SALARIES/WAGES						
432	4102	Employee (Seasonal)	\$ 12,600	\$ 19,365	\$ 13,104	
432	4102	Employee (Seasonal)	\$ 12,600	\$ 13,104	\$ 13,104	
PERSONNEL ADMINISTRATION						
432	4208	FICA	\$ 1,562	\$ 2,013	\$ 1,625	
432	4209	Medicare	\$ 365	\$ 471	\$ 380	
432	4226	Worker's Compensation	\$ 350	\$ 471	\$ 471	
SUPPLIES						
432	4624	Misc- Digging Supplies/boards/plywood	\$ 2,000	\$ 2,000	\$ 1,500	
432	4624	Flags/Holders/Marker 400 flags	\$ 1,440	\$ 1,440	\$ 1,000	
432	4624	Veteran Marker	\$ 810	\$ 810	\$ 810	

MAINTENANCE & REPAIRS

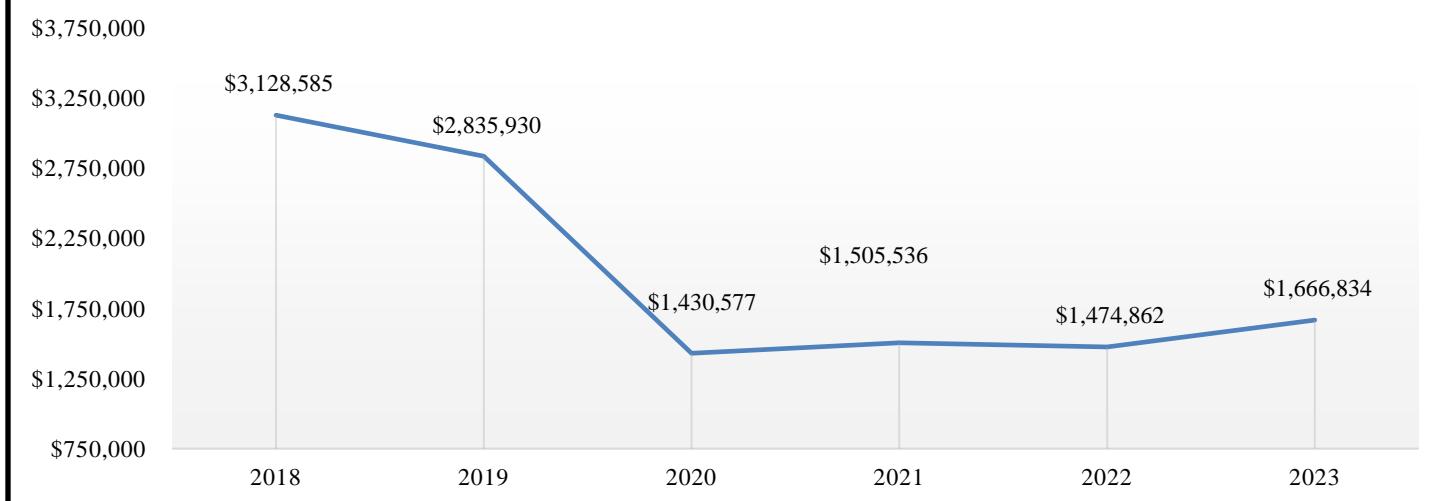
432	4813	Shannon Cemetery - Compost	\$	4,800	\$	2,800	\$	2,500
432	4813	Maint Vinyl post/ gates	\$	500	\$	500	\$	500
432	4813	Equipment Rental	\$	2,500	\$	1,500	\$	500
432	4813	Equipment Maintenance	\$	2,000	\$	1,000	\$	500
		<i>Total Cemetery</i>	\$	41,527	\$	45,474	\$	35,994

DPW – Highway

Department Explanation

Department of Public Works (DPW) and Highway division provides efficient and effective maintenance of the town's roads and infrastructure. DPW provides efficient and timely snow and ice removal from town roads and facilities. Major services/responsibilities: snow and ice removal, repair town roads, catch basins, drainage pipes and swales, maintenance to town right of ways, repair/replace street signage, maintain/repair vehicles and heavy equipment, issue driveway permits, technical assistance for the Planning Board, inspect roadway projects for compliance with town standards, and oversee construction of town roadway projects.

DPW - Highway



Note: fiscal year 2023 expenditure excludes the NHDOT Highway Block Grant expense

<i>Budget Summary of Expenditures</i>					
		FY 23-24		FY 24-25	
		Approved	Dept.	TA	Dept.
DPW - HWY					
Salaries & Wages		\$ 799,130	\$ 888,868	\$ 899,311	
Personnel Administration		\$ 465,475	\$ 465,942	\$ 462,978	
Professional & Technical Services		\$ 68,164	\$ 70,622	\$ 69,252	
Miscellaneous Expenditures		\$ 150,213	\$ 143,612	\$ 133,942	
Supplies		\$ 323,325	\$ 237,110	\$ 231,960	
Maintenance & Repairs		\$ 363,498	\$ 373,465	\$ 365,602	
Total	\$ 2,169,805		\$ 2,179,619		\$ 2,163,045

Department of Public Works - Highway					
Acct.	Line	Description	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
SALARIES & WAGES					
436	4100	Director/Highway Agent	\$ 95,549	\$ 104,569	\$ 104,569
436	4100	Office Clerk	\$ 41,246	\$ 45,860	\$ 45,860
436	4100	Highway Team Leader	\$ 59,834	\$ 62,235	\$ 62,235

436	4100	Truck Driver/Laborer	\$	41,080	\$	49,645	\$	43,134
436	4100	Heavy Equipment Operator	\$	50,690	\$	50,013	\$	55,356
436	4100	Equipment Operator	\$	44,158	\$	53,171	\$	49,645
436	4100	Heavy Equipment Operator	\$	47,674	\$	50,078	\$	50,078
436	4100	Truck Driver/Laborer	\$	43,597	\$	63,468	\$	50,013
436	4100	Mechanic	\$	58,115	\$	55,356	\$	63,468
436	4100	F&G Maint. Team Leader	\$	56,460	\$	43,134	\$	58,709
436	4100	FT Mechanic	\$	48,693	\$	58,709	\$	53,171
436	4100	FT Facilities Maintenance	\$	46,682	\$	50,013	\$	50,013
436	4102	Seasonal Labor - Streets/Drains	\$	12,600	\$	13,104	\$	13,104
436	4102	PT Facilities	\$	31,900	\$	33,186	\$	33,186
436	4102	PT Facilities	\$	40,118	\$	31,272	\$	41,717
436	4103	Overtime @ 15% of Base	\$	80,734	\$	87,253	\$	87,253
436	4130	On-Call Hours	\$	-	\$	37,800	\$	37,800
PERSONNEL ADMINISTRATION								
436	4200	Health Insurance	\$	271,636	\$	254,688	\$	252,076
436	4200	Dental Insurance	\$	14,236	\$	12,098	\$	12,098
436	4200	Life, AD & D	\$	1,080	\$	923	\$	923
436	4200	STD & LTD	\$	4,575	\$	4,627	\$	4,626
436	4208	FICA	\$	49,546	\$	55,068	\$	55,757
436	4209	Medicare	\$	11,587	\$	12,879	\$	13,040
436	4211	NH State Retirement	\$	96,673	\$	104,655	\$	104,655
436	4226	Worker's Compensation	\$	13,742	\$	18,603	\$	18,603
436	4236	Training (UNH T2- Other)	\$	2,400	\$	2,400	\$	1,200
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
436	4340	DPW Cable/Internet/Phone	\$	2,760	\$	2,880	\$	2,880
436	4341	IT/Computer Services LRC	\$	4,254	\$	5,220	\$	5,220
436	4341	Copier Lease	\$	1,350	\$	1,352	\$	1,352
436	4341	Annual Carlson Civil/Survey	\$	400	\$	400	\$	400
436	4341	Annual MTS GPS Smartnet RTK Software	\$	2,300	\$	2,400	\$	2,300
436	4341	Annual Dossier Fleet Maintenance	\$	2,600	\$	2,850	\$	2,600
436	4341	Annual Shop Key and Scanner Updates	\$	4,500	\$	5,520	\$	4,500
436	4341	Annual iWorQ Work/Asset Mgmt Software	\$	-	\$	-	\$	-
436	4442	Roadside Mowing	\$	36,000	\$	36,000	\$	36,000
436	4476	Tree Service-Crane Work	\$	14,000	\$	14,000	\$	14,000
MISCELLANEOUS EXPENDITURES								
436	4511	Cellphone/Pager Reimbursement	\$	4,320	\$	4,320	\$	4,320
436	4552	Mileage	\$	313	\$	197	\$	197
436	4552	DOT Physicals	\$	880	\$	800	\$	800
436	4552	Occ Health Drug & Alcohol Test	\$	1,650	\$	1,650	\$	1,650
436	4552	APWA; NH Road Agents; NHPWA-MA	\$	400	\$	400	\$	400
436	4635	Fuel - Diesel	\$	81,700	\$	70,000	\$	70,000
436	4635	Fuel - Gasoline	\$	4,950	\$	6,270	\$	5,000
436	4637	Misc. Tools, & Supplies	\$	5,500	\$	4,000	\$	2,500
436	4637	DOT Daily Inspection Books	\$	500	\$	500	\$	500
436	4637	Care of Trees (PPE/tools/equip/maint/rental)	\$	3,000	\$	2,500	\$	2,000
436	4655	Oil/hydraulic oil/gear oil	\$	3,400	\$	5,400	\$	3,400
436	4655	Oil/air/fuel filters	\$	15,000	\$	16,800	\$	15,000
436	4655	Wiper Blades/Fluid	\$	6,600	\$	6,300	\$	6,300
436	4655	Bulbs/Electrical	\$	4,500	\$	4,375	\$	4,375
436	4655	Equipment Tires	\$	4,200	\$	6,800	\$	4,200
436	4655	Trailer Tires	\$	3,300	\$	2,800	\$	2,800
436	4655	Truck Tires	\$	10,000	\$	10,500	\$	10,500

SUPPLIES						
436	4710	Office Supplies	\$ 1,200	\$ 600	\$ 600	
436	4735	Temporary Traffic Control	\$ 1,500	\$ 1,000	\$ 1,000	
436	4737	Signs Street	\$ 3,000	\$ 2,000	\$ 1,000	
436	4737	Stop/Yield/Parking/Speed	\$ 500	\$ 1,300	\$ 250	
436	4737	Post/Hardware	\$ 500	\$ 1,350	\$ 250	
436	4760	Uniforms Streets/Drains	\$ 10,000	\$ 9,000	\$ 9,000	
436	4760	Uniforms Facilities	\$ 1,000	\$ 2,000	\$ 1,000	
436	4760	Uniforms PT	\$ 2,000	\$ 2,000	\$ 1,000	
436	4775	Bulk Liquid Deicer	\$ 10,000	\$ 4,500	\$ 4,500	
436	4775	Salt	\$ 232,375	\$ 187,110	\$ 187,110	
436	4780	Winter Sand	\$ 61,250	\$ 26,250	\$ 26,250	
MAINTENANCE & REPAIRS						
436	4905	Highway Block Grant	\$ 148,537	\$ 157,037	\$ 157,073	
436	4906	Catch Basin Cleaning	\$ 6,000	\$ 6,000	\$ 6,000	
436	4906	Road Striping/Crosswalks/Stop Bars	\$ 11,900	\$ 11,900	\$ 6,000	
436	4906	Road & Bldng. Sweeping	\$ 7,000	\$ 8,000	\$ 6,000	
436	4937	Dust Control	\$ 12,375	\$ 6,000	\$ 6,000	
436	4937	Ledge Pack (3/4" per ton)	\$ 21,000	\$ 14,138	\$ 14,138	
436	4937	Cold Patch (Super Patch)	\$ 2,800	\$ 700	\$ 700	
436	4937	Hot Top/Skip Patch (1/2" Binder)	\$ 12,750	\$ 4,250	\$ 4,250	
436	4937	304.3 Spec Gravel	\$ 22,875	\$ 7,625	\$ 7,625	
436	4937	Riprap/Stone (3/4", 1.5", 3"-6")	\$ 9,700	\$ 11,250	\$ 11,250	
436	4937	Gravel (1.5", 3"-6")	\$ 21,775	\$ 54,180	\$ 54,180	
436	4937	Drainage Stock	\$ 5,250	\$ 5,250	\$ 5,250	
436	4937	Paint for pathway markings	\$ 375	\$ 375	\$ 375	
436	4966	Trailer Fleet Repairs- Mech	\$ 1,050	\$ 1,050	\$ 1,050	
436	4966	Truck Fleet Repairs- Mech	\$ 32,000	\$ 35,200	\$ 35,200	
436	4966	Equipment Fleet Repairs- Mech	\$ 24,000	\$ 26,400	\$ 26,400	
436	4966	5/8*6*96	\$ 190	\$ -	\$ -	
436	4966	5/8*6*108	\$ 1,425	\$ 1,615	\$ 1,615	
436	4966	5/8*6*120	\$ 1,200	\$ 1,200	\$ 1,200	
436	4966	5/8*6*132	\$ 600	\$ 600	\$ 600	
436	4966	3/4*6*36 Carbide	\$ 2,191	\$ 2,191	\$ 2,191	
436	4966	3/4*6*48 Carbide	\$ 3,505	\$ 3,505	\$ 3,505	
436	4966	Maintenance & Repair Plow/Sander	\$ 15,000	\$ 15,000	\$ 15,000	
<i>Total DPW - HWY</i>			\$ 2,169,805	\$ 2,179,619	\$ 2,163,045	

Emergency Lanes

<i>Budget Summary of Expenditures</i>						
		FY 23-24	FY 24-25	FY 24-25		
		Approved	Dept.	TA		
Emergency Lanes						
Miscellaneous Expenditures		\$ 398,513	\$ 280,473	\$ 280,473		
Total	\$ 398,513	\$ 280,473	\$ 280,473			

Emergency Lanes

Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
				Request	Recommend

Miscellaneous Expenditures

437	4595	Plow Maintenance	\$ 6,800	\$ 5,600	\$ 5,600
437	4596	Pick ups	\$ 25,725	\$ 11,576	\$ 11,576
437	4596	One Ton Trucks P/S	\$ 147,000	\$ 149,940	\$ 149,940
437	4596	Two Ton Trucks P/S	\$ 44,625	\$ 28,114	\$ 28,114
437	4596	26K Dump/plow/wing/sander	\$ 34,650	\$ -	\$ -
437	4596	Tractor/Skid Steer w/loader bucket	\$ -	\$ 7,718	\$ 7,718
437	4597	Sand	\$ 70,000	\$ 35,000	\$ 35,000
437	4597	Salt	\$ 69,713	\$ 42,525	\$ 42,525
<i>Total Emergency Lanes</i>			\$ 398,513	\$ 280,473	\$ 280,473

Street Lighting

Budget Summary of Expenditures

		FY 23-24		FY 24-25		FY 24-25	
		Approved	Dept.	Dept.	TA	TA	TA
Street Lighting		\$ 18,600		\$ 18,600		\$ 18,600	
Total		\$ 18,600		\$ 18,600		\$ 18,600	

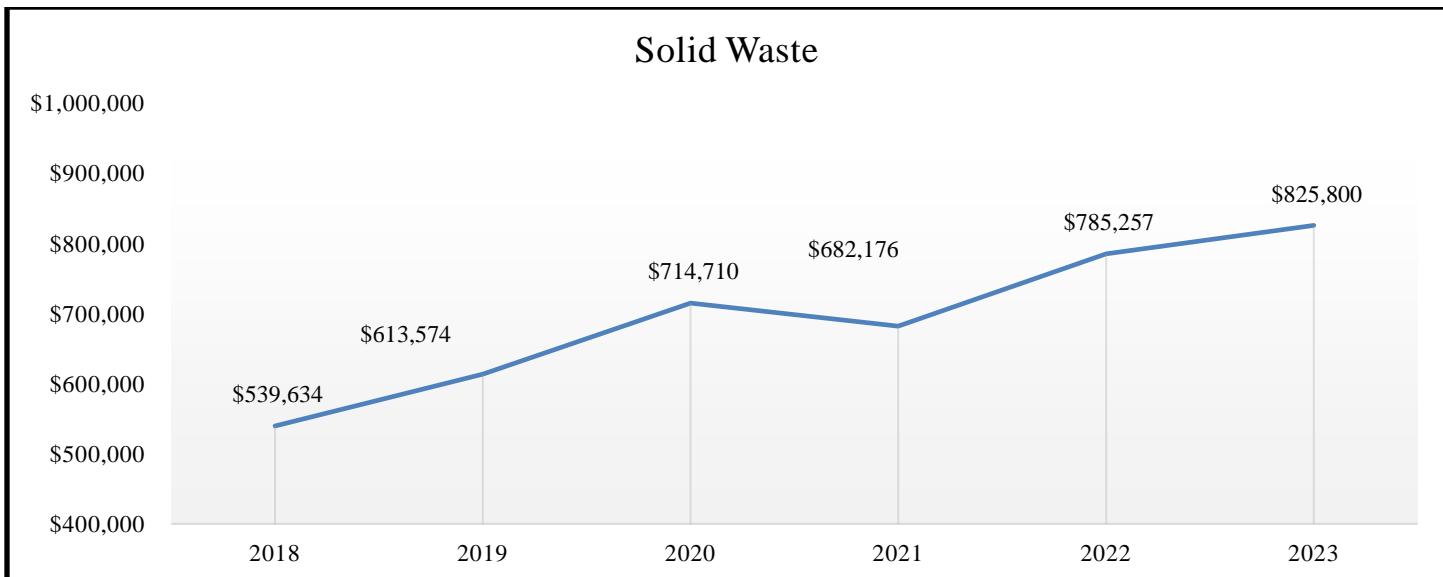
Street Lighting

Acct.	Line	Description	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
439	4468	Street Lighting	\$ 18,600	\$ 18,600	\$ 18,600
		<i>Total Street Lighting</i>	<i>\$ 18,600</i>	<i>\$ 18,600</i>	<i>\$ 18,600</i>

Solid Waste

Department Explanation

This section of the budget is used for expenditures with the town transfer station, related to the administration and disposal of garbage and other refuse.



	<i>Budget Summary of Expenditures</i>		FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
Solid Waste					
Salaries & Wages		\$ 249,094	\$ 266,045	\$ 266,045	
Personnel Administration		\$ 132,337	\$ 166,055	\$ 165,053	
Professional & Technical Services		\$ 450,896	\$ 446,692	\$ 445,193	
Purchased Services		\$ 7,000	\$ 7,000	\$ 7,000	
Miscellaneous Expenditures		\$ 1,680	\$ 1,680	\$ 1,680	
Supplies		\$ 26,500	\$ 25,960	\$ 25,960	
Maintenance & Repairs		\$ 1,000	\$ 1,000	\$ 1,000	
Total	\$ 868,507	\$ 914,432	\$ 911,931		

<i>Solid Waste Department</i>					
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES/WAGES					
442	4100	Facilities Attendant/Manager	\$ 60,656	\$ 63,079	\$ 63,079
442	4100	Facilities Attendant	\$ 43,597	\$ 47,612	\$ 47,612
442	4100	Facilities Attendant	\$ 52,354	\$ 57,173	\$ 57,173
442	4100	Facilities Attendant	\$ 41,080	\$ 44,865	\$ 44,865
442	4102	Part Time Attendant	\$ 28,923	\$ 30,080	\$ 30,080
442	4102	Seasonal Attendant	\$ 12,600	\$ 12,600	\$ 12,600
442	4103	Overtime @ 5%	\$ 9,884	\$ 10,636	\$ 10,636

PERSONNEL ADMINISTRATION

442	4200	Health Insurance	\$	66,524	\$	92,050	\$	92,050
442	4200	Dental Insurance	\$	3,319	\$	3,933	\$	3,933
442	4200	Life, AD & D	\$	360	\$	315	\$	1,196
442	4200	LTD	\$	1,427	\$	1,474	\$	593
442	4208	FICA	\$	15,444	\$	16,495	\$	16,495
442	4209	Medicare	\$	3,611	\$	3,858	\$	3,858
442	4211	NH State Retirement	\$	28,084	\$	30,221	\$	30,221
442	4226	Worker's Compensation	\$	3,442	\$	4,659	\$	4,659
442	4236	Training	\$	625	\$	625	\$	625
442	4330	Household Hazardous Waste (WM & Reimb)	\$	9,500	\$	12,425	\$	11,423

PURCHASED PROFESSIONAL & TECHNICAL SERVICES

442	4340	Fairpoint/ Internet/BCN	\$	1,032	\$	1,044	\$	1,032
442	4341	IT/Computer Services LRC	\$	864	\$	1,061	\$	1,061
442	4358	GWD Permit Monitoring/Testing	\$	4,000	\$	500	\$	500
442	4358	PFAS Testing	\$	3,000	\$	200	\$	200
442	4378	WM Single Stream	\$	60,000	\$	57,965	\$	58,000
442	4378	NRRA (Tires/Freon/Propane/Scrap Metal)	\$	11,000	\$	6,000	\$	6,000
442	4378	WM MSW Tipping Fee	\$	121,000	\$	118,517	\$	118,000
442	4378	MSW/SS/Demo Total Pulls	\$	114,000	\$	118,180	\$	118,000
442	4378	WM Demo/Clean Wood Tipping Fee	\$	115,000	\$	126,625	\$	126,000
		East Coast Electronics (TV's, Monitors, Computers, Etc.)	\$	8,000	\$	10,200	\$	10,000
442	4378	ReSource Waste Shingles Disposal (ReEnergy)	\$	13,000	\$	6,400	\$	6,400

PURCHASED SERVICES

442	4452	Screen Rental - brush pile/compost	\$	7,000	\$	7,000	\$	7,000
MISCELLANEOUS EXPENDITURES								
442	4552	NE Resource Recovery Assoc.	\$	300	\$	300	\$	300
442	4552	Certification for DES & Weighmaster	\$	1,200	\$	1,200	\$	1,200
442	4552	NHDA Scale License Fee	\$	180	\$	180	\$	180

SUPPLIES

442	4655	Portable equipment Fuel/ oil/Propane	\$	2,000	\$	2,000	\$	2,000
442	4655	Diesel Fuel	\$	5,700	\$	5,200	\$	5,200
442	4655	Skid Steer/ Forklift/ Loader Service	\$	1,800	\$	1,800	\$	1,800
442	4655	Maintenance Scales	\$	800	\$	800	\$	800
442	4655	Maintenance Compactor	\$	3,200	\$	3,200	\$	3,200
442	4655	Maintenance General	\$	3,000	\$	3,000	\$	3,000
442	4710	Receipts/ weighmaster	\$	-	\$	-	\$	-
442	4710	Office Supplies/Expenses/Brochures	\$	1,000	\$	960	\$	960
442	4745	Miscellaneous supplies/ Maint	\$	4,000	\$	4,000	\$	4,000
442	4760	Uniforms Waste Mgmt	\$	5,000	\$	5,000	\$	5,000

MAINTENANCE & REPAIRS

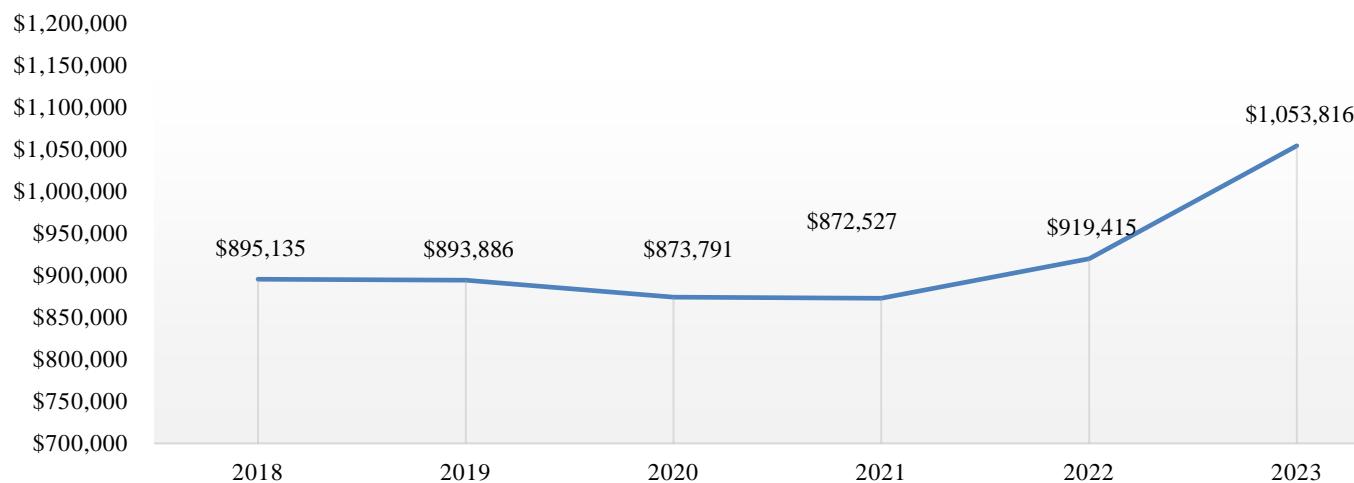
442	4906	MSW Packer Box - Repairs	\$	1,000	\$	1,000	\$	1,000
		<i>Total Solid Waste</i>	\$	868,507	\$	914,432	\$	911,931

Fire Department

Department Explanation

The Moultonborough Fire Department provides a range of services designed to protect the lives and property from the adverse effects of disasters, fires, sudden medical emergencies, or exposure to dangerous conditions. Major services/responsibilities: administration, operations, emergency medical services, fire prevention, communications, technical rescue, community relations, and emergency management.

Fire Department



Budget Summary of Expenditures

		FY 23-24		FY 24-25	
		Approved	Dept.	TA	Dept.
Fire Department					
Salaries & Wages		\$ 627,009	\$ 985,009	\$ 985,009	\$ 985,009
Personnel Administration		\$ 328,220	\$ 631,258	\$ 627,616	\$ 627,616
Professional & Technical Services		\$ 250,345	\$ 232,896	\$ 232,060	\$ 232,060
Purchased Services		\$ 7,592	\$ 7,002	\$ 6,941	\$ 6,941
Miscellaneous Expenditures		\$ 4,417	\$ 6,841	\$ 5,372	\$ 5,372
Supplies		\$ 100,430	\$ 93,774	\$ 90,076	\$ 90,076
Maintenance & Repairs		\$ 26,197	\$ 27,528	\$ 27,528	\$ 27,528
Outside Agencies		\$ 121,621	\$ 133,658	\$ 133,658	\$ 133,658
Total	\$ 1,465,831	\$ 2,117,966	\$ 2,108,260		

Fire Department

Acct.	Line	Description	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
SALARIES/WAGES					
445	4100	Fire Chief	\$ 108,571	\$ 112,919	\$ 112,919
445	4100	Fire Lieutenant	\$ 79,848	\$ 72,661	\$ 72,661
445	4100	Firefighter/AEMT - (3) FT	\$ 66,973	\$ 233,428	\$ 233,428

445	4100	Firefighter/EMT - (3) FT	\$ 175,968	\$ 157,746	\$ 157,746
445	4100	Office Clerk (FT)	\$ 44,973	\$ 57,541	\$ 57,541
445	4102	Call Firefighter Wages	\$ 76,545	\$ 66,545	\$ 66,545
445	4102	Recognition/Retention/Awards/Recruitment	\$ 4,000	\$ 4,000	\$ 4,000
		50/50 NHDRED Cost share pay to extinguish			
445	4102	wild land fires	\$ 500	\$ 500	\$ 500
		50/50 NHDRED Cost share Warden/Deputy			
445	4102	Warden training	\$ 225	\$ 340	\$ 340
		Coverage for (8) FT personnel on vacation			
445	4102	(3,285hrs)	\$ 5,148	\$ 104,631	\$ 104,631
445	4102	Holiday Pay (11) 8.4hrs	\$ 2,640	\$ 45,326	\$ 45,326
445	4102	Summer Weekend Station Coverage	\$ 13,200	\$ 7,370	\$ 7,370
445	4103	Overtime (Base Full Time Hourly pays *15%)	\$ 48,418	\$ 69,575	\$ 69,575
		Training OT for Fulltime FF EMS Con Ed /Fire			
445	4103	Training	\$ -	\$ 9,571	\$ 9,571
445	4103	Training OT-Proposed New Firefighters	\$ -	\$ 42,856	\$ 42,856
PERSONNEL ADMINISTRATION					
445	4200	Health Insurance	\$ 97,764	\$ 254,596	\$ 254,596
445	4200	Dental Insurance	\$ 4,540	\$ 10,944	\$ 10,944
445	4200	Life, AD & D	\$ 630	\$ 770	\$ 770
445	4200	STD<D	\$ 3,086	\$ 4,233	\$ 4,233
445	4206	Accident & Health Insurance Policy 3 of 3	\$ 7,703	\$ 7,703	\$ 7,703
445	4208	FICA	\$ 9,128	\$ 14,937	\$ 14,937
445	4209	Medicare	\$ 9,092	\$ 14,283	\$ 14,283
445	4212	NH State Retirement-Employee (Group I)	\$ 6,085	\$ 8,115	\$ 8,115
445	4213	NH State Retirement (Group II)	\$ 145,613	\$ 261,290	\$ 261,290
445	4226	Worker's Compensation	\$ 13,268	\$ 17,961	\$ 17,961
445	4228	Criminal & Driving Record Checks	\$ 350	\$ 350	\$ 350
445	4229	Annual Physicals	\$ 8,000	\$ 10,100	\$ 8,000
445	4229	Pre-Employment Physicals	\$ 1,000	\$ 1,572	\$ 1,000
445	4229	Hepatitis B vaccinations	\$ 750	\$ -	\$ -
445	4229	Drug & Alcohol Testing-Random	\$ 250	\$ -	\$ -
445	4236	Training/Professional Development-FIOANH	\$ 440	\$ 440	\$ 440
445	4236	Training/Professional Development-TNPPF	\$ 180	\$ 180	\$ 180
445	4236	Training/Professional Development-SCFOA	\$ 240	\$ 240	\$ 240
445	4236	Training/Professional Development-NEDIAFC	\$ 140	\$ 140	\$ 140
		Training LRMFA -Fireground Development Se-			
445	4236	ries	\$ 400	\$ 480	\$ 400
		Training EMS Continuing Education-Monthly			
445	4236	Program	\$ 3,000	\$ 2,500	\$ 2,500
445	4236	Training EMT Refresher Program	\$ 2,500	\$ 2,500	\$ 2,500
445	4236	Training Firefighter, Level 1 (3)	\$ 540	\$ 420	\$ 420
445	4236	Training Firefighter, Level 2 (3)	\$ 600	\$ 420	\$ 420
445	4236	Airport Firefighter (4)	\$ -	\$ 2,120	\$ 2,120
445	4236	Training Fire Instructor	\$ 270	\$ 760	\$ 270
445	4236	Training Fire Officer 1	\$ 300	\$ -	\$ -
445	4236	Tuition New-AEMT	\$ 4,072	\$ 5,700	\$ 5,700
445	4236	Tuition New EMT-Basic & Advance	\$ 3,496	\$ 3,450	\$ 3,450
445	4236	National Fire Academy-Emmitsburg, MD	\$ 2,658	\$ 2,964	\$ 2,964
445	4236	Training Emergency Vehicle Driver EVDT	\$ 925	\$ 925	\$ 925
445	4236	Training Lexipol Fire & EMS Training Program	\$ -	\$ -	\$ -
445	4237	Reimbursement for mileage (1,000 miles)	\$ 600	\$ 665	\$ 665
445	4272	Reimbursements for Expenses, Misc.	\$ 600	\$ 500	\$ 100

PURCHASED PROFESSIONAL & TECHNICAL SERVICES							
445	4300	Ambulance Contract: Jan 1 to June 30	\$ 95,409	\$ 102,126	\$ 102,126	\$ 102,126	
445	4300	Ambulance Contract: July 1 to Dec. 31 **	\$ 95,409	\$ 102,126	\$ 102,126	\$ 102,126	
445	4300	Ambulance Add-On Rider Re: Paramedic ***	\$ 33,954	\$ -	\$ -	\$ -	
		Internet Public Safety Bldg Fire -Time					
445	4340	Warner/Spectrum	\$ 744	\$ 890	\$ 890	\$ 890	
		Internet Moultonboro Neck - Time Warner/Spectrum	\$ 744	\$ 890	\$ 890	\$ 890	
445	4340	ImageTrend LLC-TEMSIS/NHESR CAD Integration	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
445	4340	CivicReady Community Notification System	\$ 11,630	\$ 9,975	\$ 9,975	\$ 9,975	
445	4340	I am Responding	\$ 707	\$ 660	\$ 660	\$ 660	
445	4341	IT/Computer Services LRC	\$ 7,248	\$ 9,893	\$ 9,893	\$ 9,893	
445	4362	Maintenance Ladder Testing	\$ 1,000	\$ 1,034	\$ 1,000	\$ 1,000	
445	4362	Hose Testing	\$ 2,500	\$ 3,302	\$ 2,500	\$ 2,500	
445	4362	Incident Services & Materials testing	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
PURCHASED SERVICES							
445	4400	Advertising Fire Permit Notice	\$ 1	\$ -	\$ -	\$ 1	
445	4452	Lease - Copier (LEAF)	\$ 1,992	\$ 1,352	\$ 1,352	\$ 1,352	
445	4452	Lease - Repeater Site Rental	\$ 800	\$ 800	\$ 800	\$ 800	
445	4452	Lease - Oxygen Cylinder	\$ 94	\$ 133	\$ 133	\$ 94	
445	4452	P.O. Box Rental	\$ 82	\$ 105	\$ 105	\$ 82	
		Telephone Public Safety Building - FD Phone &					
445	4471	Fax	\$ 1,932	\$ 1,916	\$ 1,916	\$ 1,916	
445	4471	Telephone Neck Station- Phone & Fax lines	\$ 588	\$ 593	\$ 593	\$ 593	
445	4471	Telephone Long Distance Carrier Fees (BCN)	\$ 64	\$ 64	\$ 64	\$ 64	
		Telephone System Support PHD Communications (50/50 Police)					
445	4471	\$ 791	\$ 791	\$ 791	\$ 791	\$ 791	
445	4471	Verizon Wireless Tablets & Modem's (6)	\$ 1,248	\$ 1,248	\$ 1,248	\$ 1,248	
MISCELLANEOUS EXPENDITURES							
445	4502	Dues NH Fire Chief's Association	\$ 120	\$ 120	\$ 120	\$ 120	
445	4502	Dues IAFC-Combination & Vol.Section	\$ 385	\$ 505	\$ 505	\$ 505	
445	4502	Membership NH State Firemen's Association	\$ 720	\$ 812	\$ 812	\$ 812	
445	4502	Carroll County Forest Fire Wardens Assoc.	\$ 250	\$ 170	\$ 170	\$ 170	
445	4502	Dues NH Health Officer's Association	\$ 55	\$ 45	\$ 45	\$ 45	
445	4502	NFPA On-line Fire Codes Subscription	\$ 1,638	\$ 1,727	\$ 1,727	\$ 1,727	
445	4511	Reimbursement for Cellular Phones	\$ 1,248	\$ 1,992	\$ 1,992	\$ 1,992	
445	4551	NREMT Re-Certification fee	\$ 1	\$ 1,470	\$ 1,470	\$ 1	
SUPPLIES							
445	4635	Diesel & Gasoline	\$ 21,764	\$ 16,000	\$ 16,000	\$ 16,000	
445	4635	Gasoline Fire Boat	\$ 924	\$ 675	\$ 675	\$ 675	
445	4635	Generator Fuel	\$ 3,188	\$ 5,700	\$ 5,700	\$ 5,700	
445	4644	AED Supplies - Pads & Batteries	\$ 2,515	\$ 674	\$ 674	\$ 674	
445	4644	Batteries - SCBA Mask	\$ 115	\$ -	\$ -	\$ -	
445	4644	Batteries - Scott Air Pak	\$ 144	\$ 376	\$ 376	\$ 376	
445	4644	Batteries - Defibtech	\$ 420	\$ 100	\$ 100	\$ 100	
445	4644	Batteries - Zoll Plus	\$ -	\$ -	\$ -	\$ -	
445	4644	Batteries - Thermal Imaging Camera	\$ 210	\$ 832	\$ 832	\$ 832	
		Batteries - Portable Radio-Motorola					
445	4644	\$ 864	\$ 962	\$ 962	\$ 962	\$ 962	
445	4644	Batteries - Portable Radio-Kenwood KNB-50NC	\$ 1,008	\$ 878	\$ 878	\$ 878	
445	4644	Batteries - Monitor VI Pager	\$ 300	\$ 180	\$ 180	\$ 180	
445	4644	Batteries - Zoll Monitor Defibrillator	\$ 1,040	\$ 1,700	\$ 1,700	\$ 1,700	

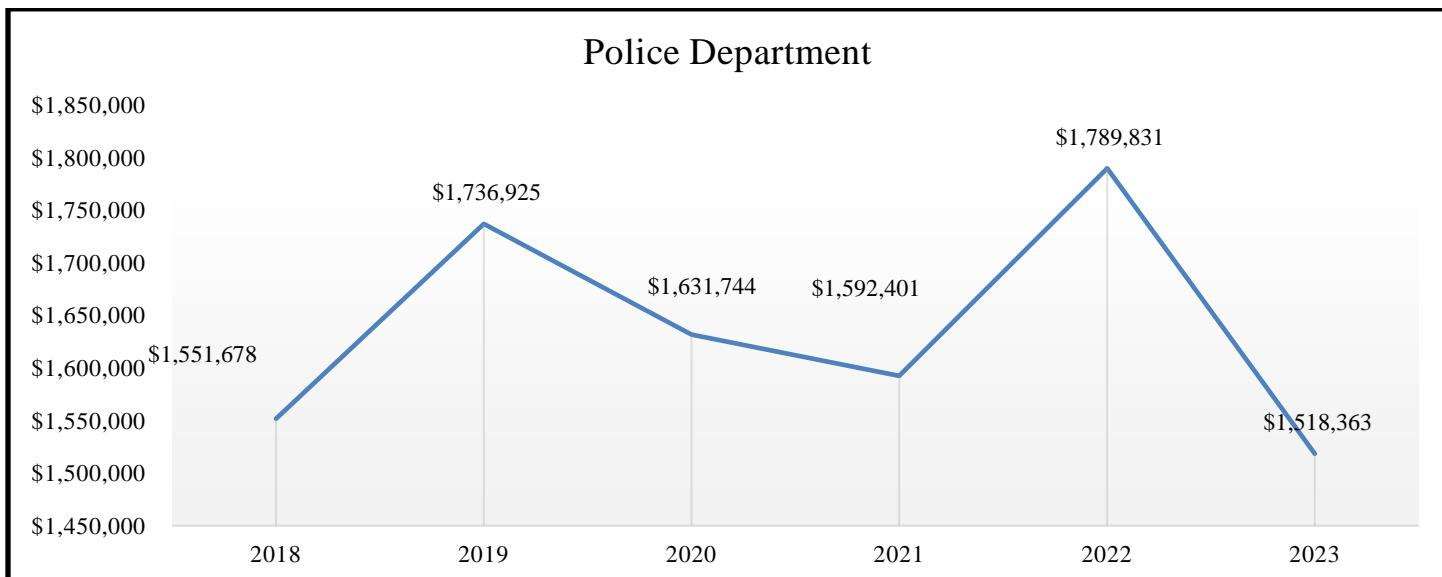
445	4644	Batteries - Defibtech AED's	\$	1,129	\$	2,450	\$	2,450
445	4644	Batteries - Miscellaneous	\$	100	\$	100	\$	100
445	4644	Supplies EMS	\$	6,427	\$	6,489	\$	6,489
445	4644	Fittings, Couplings & Adaptors, assorted	\$	500	\$	500	\$	500
445	4644	Small Tools	\$	1,000	\$	500	\$	500
445	4644	Expendable Items	\$	750	\$	500	\$	500
445	4644	Supplies for hazardous material spills	\$	500	\$	500	\$	500
445	4644	Supra Boxes	\$	2,160	\$	2,300	\$	2,300
445	4644	Blue Tarp Financial-Aubuchon Hardware	\$	1,000	\$	1,000	\$	1,000
445	4644	Supplies, Training aids, props	\$	800	\$	500	\$	500
445	4644	Class A Foam - Phos Chek WD 881	\$	3,700	\$	3,992	\$	3,992
445	4644	Motorola Minitor VI pagers	\$	2,500	\$	2,500	\$	2,500
445	4644	Yellow 4" x 25' Hose with Storz Couplings	\$	1,600	\$	-	\$	-
445	4644	Yellow 4" x 50' Hose with Storz Couplings	\$	3,200	\$	-	\$	-
445	4644	2-1/2 Hydrant Gate Valves AHGV25D	\$	3,000	\$	-	\$	-
445	4644	4" Hydrant Gate Valve	\$	6,300	\$	-	\$	-
445	4652	Fire Prevention/Education Materials	\$	500	\$	840	\$	1
445	4710	Supplies Office & computer	\$	1,000	\$	1,000	\$	1,000
445	4716	Globe G-Extreme 3.0 Jacket, Advance	\$	8,500	\$	10,564	\$	10,564
445	4716	Globe G-Extreme 3.0 Pants, Advance	\$	6,500	\$	7,799	\$	7,799
445	4716	Boots, Structural	\$	3,000	\$	3,323	\$	3,323
445	4716	Hoods, PBI	\$	1,600	\$	2,068	\$	2,068
		Helmets, Structural-Cairns 1044 w/Defender eye protection	\$	2,300	\$	2,098	\$	2,098
445	4716	Gloves, firefighting	\$	1,500	\$	1,200	\$	1,200
445	4716	Gloves, Extrication	\$	1,000	\$	750	\$	750
445	4717	Supplies Postage & Shipping	\$	1	\$	250	\$	150
445	4718	Printing of patient data cards - Miss Print	\$	1	\$	150	\$	150
445	4719	Subscriptions & Publications	\$	1	\$	120	\$	65
445	4745	Supplies Miscellaneous	\$	500	\$	500	\$	500
445	4760	Clerk Polo's	\$	100	\$	120	\$	100
445	4760	Chief & FF/EMT-Uniforms	\$	2,100	\$	6,300	\$	6,000
445	4760	Uniform Cleaning	\$	300	\$	400	\$	400
445	4760	New uniforms, Class "A"	\$	1,700	\$	4,529	\$	3,000
445	4760	Badges, hat, shirt, coat & collar	\$	1,050	\$	1,539	\$	1,000
445	4760	Weekend Duty Crew Shirts & Trousers	\$	540	\$	816	\$	500
445	4760	Work Shirts & Embroidery	\$	1,080	\$	-	\$	-
		MAINTENANCE & REPAIRS						
445	4831	Multi-gas meter cal. supplies and sensors	\$	1,900	\$	1,900	\$	1,900
445	4831	Maintenance Zoll M-Series Defibrillator	\$	-	\$	651	\$	651
445	4831	Maintenance Power Equipment	\$	500	\$	500	\$	500
445	4831	Maintenance SCBA	\$	2,050	\$	2,063	\$	2,063
445	4831	Maintenance & Testing Cascade System	\$	1,142	\$	1,386	\$	1,386
445	4831	Maintenance Hurst Tool	\$	780	\$	-	\$	-
445	4831	Maintenance & Service Fire Extinguisher	\$	700	\$	382	\$	382
445	4831	Maintenance Turnout Gear Washer	\$	365	\$	614	\$	614
445	4831	Repairs Generator unscheduled/emergency	\$	1,000	\$	1,000	\$	1,000
445	4966	NH State Inspection Light Vehicles	\$	119	\$	1	\$	1
445	4966	NH DOT Inspection-Heavy Vehicles	\$	237	\$	1	\$	1
445	4966	Maintenance- Chassis/Pump/Trans Svc, LOF	\$	10,075	\$	10,000	\$	10,000
445	4966	Repairs-Unscheduled	\$	1,864	\$	6,213	\$	6,213
445	4966	Towing	\$	500	\$	500	\$	500
445	4966	Maintenance Saw, Gen, Portable Pump	\$	1,415	\$	500	\$	500

445	4966	Boat Service and Winterization & Storage	\$	2,500	\$	1,067	\$	1,067
445	4966	Snow Mobile Service and Preparation	\$	550	\$	250	\$	250
445	4966	Hovercraft Service	\$	500	\$	500	\$	500
OUTSIDE AGENCIES								
445	5030	Lakes Region Mutual Aid **	\$	114,621	\$	127,658	\$	127,658
445	5045	Lakes Region Partnership for Public Health	\$	7,000	\$	6,000	\$	6,000
<i>Total Fire Department</i>			\$	1,465,831	\$	2,117,966	\$	2,108,260

Police Department

Department Explanation

The Moultonborough Police Department is dedicated to enhancing the quality of life by affirmatively promoting, preserving, and delivering a feeling of security and safety through services and education to all members of our community. The Police Department of the Town of Moultonborough promotes a safe and secure community and help to maintain maximum quality of life to all residents. Every member of the Police Department understands their responsibilities to the citizens and will act with the highest degree of integrity and professionalism.



		FY 23-24	FY 24-25	FY 24-25
		Approved	Dept.	TA
Police Department				
Salaries & Wages		\$ 743,652	\$ 928,539	\$ 872,901
Part-Time Salaries & Wages		\$ 289,876	\$ 270,124	\$ 277,418
Holiday		\$ 31,518	\$ 36,017	\$ 37,043
Personnel Administration		\$ 684,373	\$ 792,110	\$ 635,409
Professional & Technical Services		\$ 57,419	\$ 73,240	\$ 73,240
Purchased Services		\$ 30,705	\$ 37,705	\$ 27,501
Miscellaneous Expenditures		\$ 17,795	\$ 20,520	\$ 15,320
Supplies		\$ 72,940	\$ 77,450	\$ 67,950
Maintenance & Repairs		\$ 29,251	\$ 30,450	\$ 12,253
Total	\$ 1,957,529	\$ 2,266,155	\$ 2,019,035	

Police Department			FY 23-24	FY 24-25	FY 24-25
Acct.	Line	Description	Approved	Dept.	TA
SALARIES & WAGES					
450	4100	Chief of Police	\$ 103,963	\$ 111,383	\$ 111,383
450	4100	Lieutenant	\$ 97,344	\$ 94,662	\$ 94,662
450	4100	Sergeant	\$ 78,654	\$ 84,257	\$ 84,257

450	4100	Sergeant	\$	52,955	\$	78,654	\$	78,654
450	4100	Master Patrol Officer	\$	66,050	\$	71,166	\$	71,166
450	4100	School Resource Officer	\$	54,417	\$	66,071	\$	66,071
450	4100	Master Patrol Officer	\$	45,607	\$	67,265	\$	67,265
450	4100	Master Patrol Officer	\$	40,697	\$	73,085	\$	73,085
450	4100	Patrol Officer	\$	63,710	\$	76,198	\$	76,198
450	4100	Patrol Officer	\$	37,201	\$	55,702	\$	49,338
450	4100	Patrol Officer	\$	53,560	\$	55,702	\$	49,338
450	4100	Admin Asst/Lead Dispatch	\$	49,494	\$	51,484	\$	51,484
450	4100	FT Comm. Specialist	\$	-	\$	42,910	\$	-
450	4100	Police Prosecutor Stipend	\$	-	\$	-	\$	-
450	4100	Police Prosecutor Stipend	\$	-	\$	-	\$	-
PT SALARIES & WAGES								
450	4102	PT Patrol Officer	\$	34,653	\$	34,432	\$	35,871
450	4102	PT Patrol Officer	\$	-	\$	5,090	\$	1
450	4102	PT Seasonal Park Ranger	\$	10,730	\$	13,440	\$	11,159
450	4102	PT Comm. Specialist (1)	\$	42,848	\$	-	\$	43,919
450	4102	PT Comm. Specialist (2)	\$	31,200	\$	21,455	\$	31,115
450	4102	PT Comm. Specialist (3)	\$	10,445	\$	10,707	\$	5,353
450	4102	PT Comm. Specialist (4)	\$	-	\$	-	\$	-
450	4102	PT Prosecutor	\$	-	\$	-	\$	-
450	4102	Comm. Spec. Abs. Lv. Backfill	\$	5,000	\$	5,000	\$	-
450	4102	Comm. Spec. Training Backfill	\$	2,500	\$	2,500	\$	-
450	4102	Comm. Spec. Holiday Backfill	\$	2,500	\$	2,500	\$	-
450	4103	Overtime Salaries	\$	150,000	\$	175,000	\$	150,000
HOLIDAY								
450	4106	Sergeant	\$	2,240	\$	3,565	\$	3,565
450	4106	Sergeant	\$	3,328	\$	3,328	\$	3,327
450	4106	Master Patrol Officer	\$	2,794	\$	3,011	\$	3,010
450	4106	School Resource Officer	\$	1,930	\$	2,795	\$	2,795
450	4106	Master Patrol Officer	\$	1,722	\$	2,846	\$	2,846
450	4106	Master Patrol Officer	\$	1,574	\$	3,093	\$	3,092
450	4106	Patrol Officer	\$	2,695	\$	3,224	\$	3,223
450	4106	Patrol Officer	\$	2,266	\$	2,357	\$	2,087
450	4106	Patrol Officer	\$	2,302	\$	2,357	\$	2,087
450	4100	Admin Asst/Lead Dispatch	\$	2,074	\$	2,178	\$	2,178
450	4100	FT Comm. Specialist	\$	-	\$	1,815	\$	-
450	4102	PT Patrol Officer	\$	2,346	\$	1,821	\$	2,428
450	4102	PT Patrol Officer	\$	-	\$	-	\$	-
450	4102	PT Prosecutor	\$	-	\$	-	\$	-
450	4106	PT Communication Specialist	\$	2,266	\$	-	\$	2,265
450	4106	PT Communication Specialist	\$	2,210	\$	2,265	\$	2,322
450	4106	PT Communication Specialist	\$	1,771	\$	1,362	\$	1,815
450	4106	PT Communication Specialist	\$	-	\$	-	\$	-
450	4109	Adult & Juvenile Court	\$	-	\$	-	\$	-
PERSONNEL ADMINISTRATION								
450	4200	Health Insurance	\$	320,367	\$	363,843	\$	234,155
450	4200	Dental Insurance	\$	15,168	\$	14,248	\$	9,053
450	4200	Life, AD & D	\$	1,170	\$	999	\$	923
450	4200	STD<D	\$	6,822	\$	6,712	\$	6,290
450	4208	FICA	\$	12,262	\$	11,781	\$	11,775
450	4209	Medicare	\$	15,410	\$	17,772	\$	17,217
450	4211	NH State Retirement-Group I	\$	6,977	\$	13,066	\$	7,261

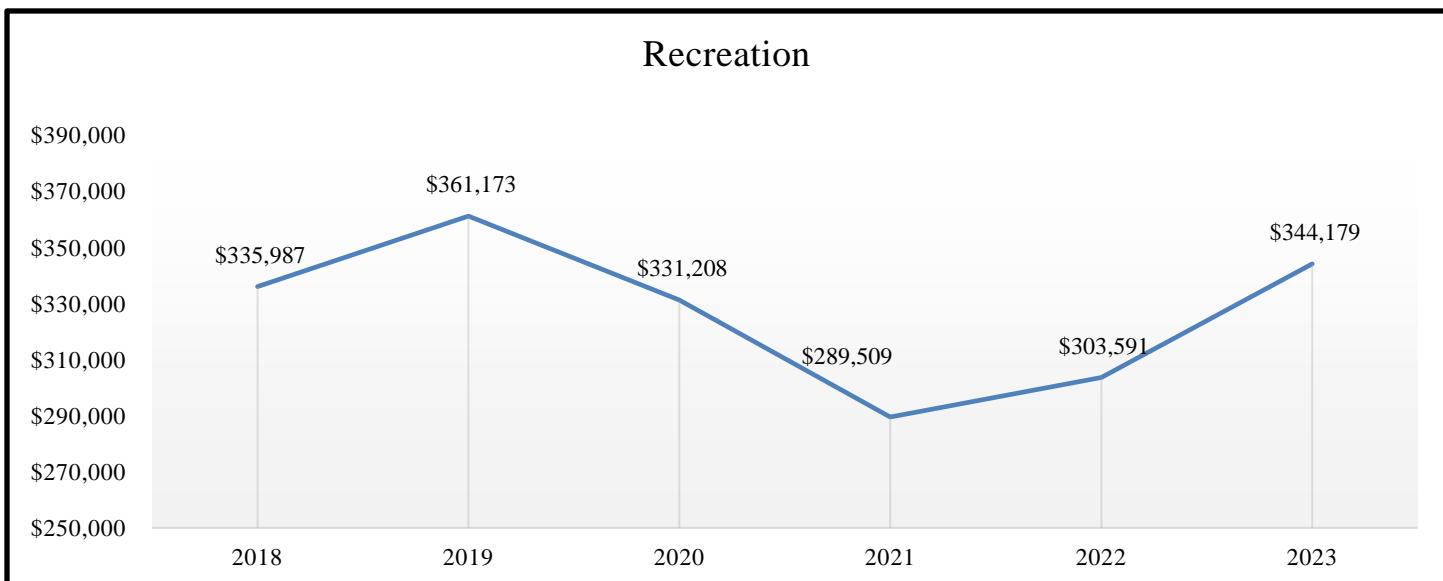
450	4212	NH State Retirement-Group II	\$ 270,575	\$ 323,956	\$ 312,002
450	4226	Worker's Compensation	\$ 11,622	\$ 15,733	\$ 15,733
450	4237	Mileage Reimbursement-POV	\$ 4,000	\$ 4,000	\$ 4,000
450	4242	Department Training	\$ 12,000	\$ 11,000	\$ 11,000
450	4242	Dispatch Training	\$ 2,000	\$ 3,000	\$ 1,000
450	4242	NH Secretary's Training	\$ 1,000	\$ 1,000	\$ 1,000
450	4242	Firearms Training	\$ 1,000	\$ 1,000	\$ 1,000
450	4242	IACP Annual Conference	\$ 2,000	\$ 2,000	\$ 1,000
450	4242	NH & New England Chiefs Conf	\$ 1,000	\$ 1,000	\$ 1,000
450	4272	Reimbursements - Expense	\$ 1,000	\$ 1,000	\$ 1,000
PURCHASED PROFESSIONAL & TECHNICAL SERVICES					
450	4340	Time Warner DSL Con/ Modem	\$ 4,900	\$ 4,900	\$ 4,900
450	4341	IT/Computer Services LRC	\$ 17,559	\$ 27,600	\$ 27,600
450	4341	Storage Craft Maintenance	\$ 200	\$ 200	\$ 200
450	4341	WatchGuard (Software Maint)	\$ 4,800	\$ 4,800	\$ 4,800
450	4341	IMC Support/ Licenses	\$ 20,000	\$ 22,000	\$ 22,000
450	4341	Acorn Phone Recorder Maint	\$ 1,450	\$ 1,450	\$ 1,450
450	4341	Info Red Paging	\$ 60	\$ -	\$ -
450	4341	Pro Tech Fitness	\$ 450	\$ 500	\$ 500
450	4341	Callyo 10-21 Police Phone App	\$ -	\$ 3,240	\$ 3,240
450	4362	Humane Society	\$ 3,900	\$ 4,450	\$ 4,450
450	4362	Blood Test/ Tow/ Rent/ Intox	\$ 1,000	\$ 1,000	\$ 1,000
450	4362	BCSO - SWAT	\$ 3,000	\$ 3,000	\$ 3,000
450	4362	Vaccinations	\$ 100	\$ 100	\$ 100
PURCHASED SERVICES					
450	4363	Professional Services	\$ 3,000	\$ 10,000	\$ 3,000
450	4383	Transcription Services	\$ 3,500	\$ 3,500	\$ 1
450	4400	Advertising Candidate Hiring	\$ 800	\$ 800	\$ 100
450	4400	Advertising Misc Programs	\$ 200	\$ 200	\$ 100
450	4452	Lease Copier	\$ 2,000	\$ 2,000	\$ 2,000
450	4452	Taser Upgrade	\$ 9,800	\$ 9,800	\$ 9,800
450	4471	Consolidated/BCN Telecom	\$ 6,504	\$ 6,504	\$ 6,500
450	4471	Verizon Aircards MDT	\$ 4,900	\$ 4,900	\$ 6,000
450	4471	Phone Line Maintenance	\$ 1	\$ 1	\$ -
MISCELLANEOUS EXPENDITURES					
450	4502	Dues NH Bar Assoc	\$ 100	\$ 100	\$ 100
450	4502	Dues CCACOP	\$ 40	\$ 50	\$ 50
450	4502	Dues NHACOP	\$ 100	\$ 100	\$ 100
450	4502	Dues NEACOP	\$ 100	\$ 100	\$ 100
450	4502	Dues IACP	\$ 570	\$ 570	\$ 570
450	4502	Dues NESPIN	\$ 100	\$ 100	\$ 100
450	4502	Dues FBI NAA	\$ 85	\$ 100	\$ 100
450	4502	Dues NHPA	\$ 300	\$ 300	\$ 300
450	4502	Dues NH Dispatch	\$ 300	\$ 300	\$ 300
450	4502	Dues FBI LEEDA	\$ 400	\$ 400	\$ 400
450	4511	Cell Phone Reimbursement	\$ 1,500	\$ 3,200	\$ 2,200
450	4606	Equipment BSOG	\$ 2,000	\$ 2,000	\$ 1,000
450	4606	Equipment Ammo	\$ 5,000	\$ 6,000	\$ 4,000
450	4606	Equipment Armory Equipment	\$ 1,000	\$ 1,000	\$ 1,000
450	4688	Equipment Targets /Staples/ Ears/ Eyes	\$ 1,200	\$ 1,200	\$ 1,000
450	4688	Equipment Dispatch Equipment	\$ 1,500	\$ 1,500	\$ 500
450	4688	Equipment Camera Equipment	\$ 3,500	\$ 3,500	\$ 3,500
SUPPLIES					

450	4710	Supplies Office Equipment	\$	1,500	\$	1,500	\$	1,500
450	4710	Supplies Miscellaneous - supplies	\$	150	\$	150	\$	150
450	4710	Supplies Copy Paper/ Paper Products	\$	4,000	\$	4,000	\$	4,000
450	4710	Supplies Printer support/ Cartridges	\$	2,500	\$	2,500	\$	2,500
450	4710	Supplies DVD/ CD's	\$	500	\$	500	\$	500
450	4710	Supplies Evidence / Process	\$	1,800	\$	1,800	\$	1,800
450	4710	Supplies School Materials	\$	750	\$	750	\$	750
450	4710	Supplies Explorer Post	\$	-	\$	-	\$	450
450	4710	Supplies Misc. (Flower/Plaques)	\$	440	\$	450	\$	-
450	4717	USPO Stamps/Reg. Mail/Ship	\$	500	\$	500	\$	500
450	4718	Printing Letter Head/ Env/Forms	\$	400	\$	400	\$	400
450	4719	Publications/Manuals	\$	-	\$	-	\$	-
450	4719	Rules of Evidence	\$	100	\$	100	\$	100
450	4719	MV Codes	\$	100	\$	100	\$	100
450	4719	Criminal Codes	\$	100	\$	100	\$	100
450	4719	Juvenile Law	\$	75	\$	75	\$	75
450	4719	Court Rules	\$	25	\$	25	\$	25
450	4760	Uniform Personnel	\$	15,000	\$	17,000	\$	15,000
450	4760	Uniform Officer- Initial Issue	\$	11,000	\$	13,000	\$	11,000
450	4760	Uniform Leather Gear	\$	2,000	\$	2,500	\$	2,000
450	4760	Color Guard- Dress Uniform	\$	1,000	\$	1,000	\$	1,000
450	4760	Color Guard- Leather Gear	\$	500	\$	500	\$	500
450	4760	Uniform Embroidery	\$	500	\$	500	\$	500
450	4762	Gasoline	\$	30,000	\$	30,000	\$	25,000
MAINTENANCE & REPAIRS								
450	4887	NHSP SPOTS	\$	1	\$	1,200	\$	1
450	4906	Freedom Fire Protection	\$	600	\$	600	\$	1
450	4906	Misc Repairs	\$	5,000	\$	5,000	\$	1
450	4935	Radar Certification & Maint	\$	750	\$	750	\$	250
450	4936	Radio Electronics/ Radio-Radar	\$	3,500	\$	3,500	\$	500
450	4936	Radio Tower Rent/NHE Co-op	\$	2,400	\$	2,400	\$	500
450	4966	Vehicle Front End Alignments	\$	2,000	\$	2,000	\$	1,000
450	4966	Vehicle LOF (150,000 mi - 5000=50)	\$	2,000	\$	2,000	\$	1,000
450	4966	Vehicle Transmission Service	\$	1,000	\$	1,000	\$	500
450	4966	Vehicle Brake Repair/ Purchase	\$	2,500	\$	2,500	\$	2,000
450	4966	Vehicle Wiper Blades	\$	500	\$	500	\$	500
450	4966	Vehicle Tires- Snows	\$	3,000	\$	3,000	\$	2,000
450	4966	Vehicle Tires- Summers	\$	3,000	\$	3,000	\$	2,000
450	4966	Vehicle Unanticipated Repairs	\$	3,000	\$	3,000	\$	2,000
<i>Total Police Department</i>			\$	1,957,529	\$	2,266,155	\$	2,019,035

Recreation

Department Explanation

Recreation department provides recreation activities and facilities for residents of all ages in the community and provides administrative support and direction to the departments staff and volunteers. Major services/responsibilities: coordinate the scheduling and maintenance of town field/facilities. Supports and assists community sport leagues and other recreational activities.



<i>Budget Summary of Expenditures</i>		FY 23-24	FY 24-25	FY 24-25
		Approved	Dept.	TA
Recreation				
Salaries & Wages		\$ 135,448	\$ 191,624	\$ 191,624
Part-Time Staff		\$ 113,975	\$ 28,003	\$ 28,003
Personnel Administration		\$ 87,347	\$ 114,685	\$ 114,685
Background Checks		\$ 300	\$ 300	\$ 300
Meetings/Training		\$ 6,000	\$ 5,120	\$ 3,820
Mileage		\$ 1,000	\$ 1,000	\$ 1,000
Internet		\$ 800	\$ 1,560	\$ 800
IT/Computer Services		\$ 5,432	\$ 6,170	\$ 6,170
Advertising		\$ 1,000	\$ 300	\$ 150
Chemical Toilets		\$ 7,000	\$ 9,775	\$ 9,775
Rentals/Leases		\$ 2,196	\$ 2,196	\$ 2,196
Telephone Services		\$ 2,500	\$ 2,244	\$ 1,980
Water Tests		\$ 168	\$ 168	\$ 100
Association Dues/Memberships		\$ 885	\$ 885	\$ 885
Cell Phone Stipend		\$ 1,263	\$ 1,263	\$ 800
Community Events		\$ 7,000	\$ 6,475	\$ 6,475
Equipment/Maintenance Supplies		\$ 2,000	\$ 348	\$ 348

Trust Fund Expenditures	\$ 1,500	\$ 0	\$ 0
Office Supplies	\$ 950	\$ 950	\$ 750
Parks & Recreation Supplies	\$ 1	\$ 300	\$ 1
Postage	\$ 60	\$ 72	\$ 60
Supplies - Beach	\$ 1	\$ 500	\$ 1
Uniforms	\$ 1,500	\$ 1,600	\$ 1,000
Unleaded Gas	\$ 400	\$ 500	\$ 200
Fire Extinguisher Maintenance	\$ 1	\$ 0	\$ 1
Total	\$ 378,727	\$ 376,038	\$ 371,124

Recreation Department

Acct.	Line	Description	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
SALARIES & WAGES					
Year-Round Staff					
456	4100	Director of Recreation and Leisure Activities	\$ 61,175	\$ 63,620	\$ 63,620
456	4100	Recreation & Leisure Coordinator	\$ 50,835	\$ 55,515	\$ 55,515
456	4100	Activities Assistant	\$ -	\$ 47,320	\$ 47,320
456	4102	Office Clerk	\$ 23,438	\$ 25,169	\$ 25,169
PART-TIME STAFF					
456	4102	Waterfront Supervisor	\$ 6,178	\$ 5,451	\$ 5,451
456	4102	Lifeguard	\$ 3,249	\$ 3,864	\$ 3,864
456	4102	Lifeguard	\$ 3,249	\$ 3,864	\$ 3,864
456	4102	Lifeguard	\$ 3,249	\$ 3,864	\$ 3,864
456	4102	Lifeguard	\$ 2,730	\$ -	\$ -
456	4102	Lifeguard	\$ 2,730	\$ -	\$ -
456	4102	Lifeguard	\$ 2,675	\$ -	\$ -
456	4102	Lifeguard	\$ 2,621	\$ -	\$ -
456	4102	Lifeguard	\$ -	\$ -	\$ -
456	4102	Lifeguard w/ WSI	\$ 2,621	\$ 4,480	\$ 4,480
456	4102	Lifeguard w/ WSI	\$ 757	\$ 4,480	\$ 4,480
456	4102	Camp Supervisor	\$ 6,084	\$ -	\$ -
456	4102	Counselor	\$ 4,077	\$ -	\$ -
456	4102	Counselor	\$ 3,994	\$ -	\$ -
456	4102	Counselor	\$ 3,910	\$ -	\$ -
456	4102	Counselor	\$ 3,910	\$ -	\$ -
456	4102	Counselor	\$ 3,827	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Counselor	\$ 3,744	\$ -	\$ -
456	4102	Teen Supervisor	\$ 2,340	\$ -	\$ -
456	4102	Teen Counselor	\$ 1,373	\$ -	\$ -
456	4102	After-School Staff	\$ 6,178	\$ -	\$ -
456	4102	After-School Staff	\$ 6,178	\$ -	\$ -
456	4102	After-School Staff	\$ 6,178	\$ -	\$ -
456	4102	Youth Basketball Official	\$ 1,040	\$ -	\$ -

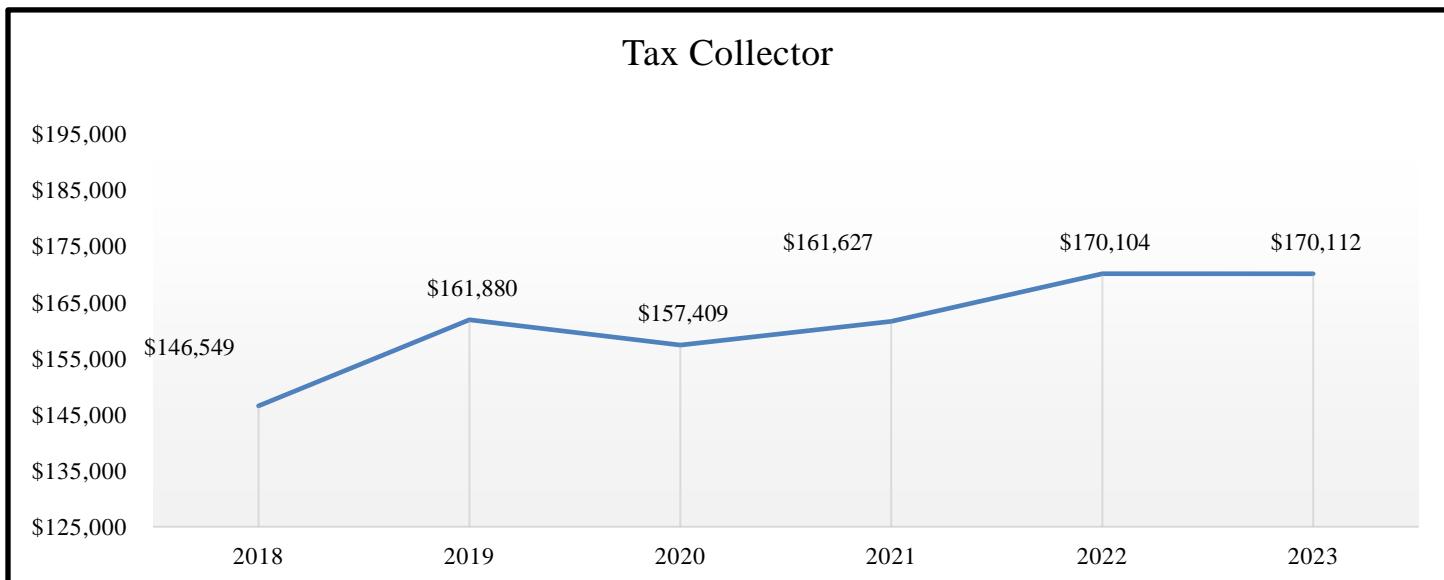
456	4102	Youth Basketball Official	\$	1,040	\$	-	\$	-
456	4102	Youth Soccer Official	\$	624	\$	-	\$	-
456	4102	Youth Soccer Official	\$	624	\$	-	\$	-
456	4102	Youth Softball Umpire	\$	156	\$	-	\$	-
456	4103	Overtime Pay	\$	-	\$	2,000	\$	2,000
		PERSONNEL & ADMINISTRATION						
456	4200	Health Insurance	\$	44,769	\$	65,686	\$	65,686
456	4200	Dental Insurance	\$	2,072	\$	2,765	\$	2,765
456	4200	Life, AD & D	\$	180	\$	234	\$	234
456	4200	STD & LTD	\$	786	\$	1,169	\$	1,169
456	4208	FICA	\$	16,969	\$	14,080	\$	14,080
456	4209	Medicare	\$	3,969	\$	3,293	\$	3,293
456	4211	NH State Retirement	\$	15,155	\$	22,792	\$	22,792
456	4226	Worker's Compensation	\$	3,447	\$	4,666	\$	4,666
		BACKGROUND CHECKS						
456	4228	Lifeguard Background checks	\$	300	\$	300	\$	300
		MEETINGS/TRAINING						
456	4236	Meetings Attended	\$	-	\$	90	\$	90
456	4236	NNEPRC (DS/DL)	\$	1,000	\$	1,300	\$	1,300
456	4236	NHRPA Conference/Annual Mtg (DS/DL)	\$	1,000	\$	150	\$	150
456	4236	NAYS Youth Sport Congress DL (Orlando, FL)	\$	1,000	\$	-	\$	-
456	4236	National Conference (DS) (Phoenix, AZ)	\$	1,000	\$	-	\$	-
456	4236	Summer Staff Training	\$	-	\$	1,280	\$	1,280
456	4236	Lifeguard Training	\$	2,000	\$	1,500	\$	1,000
456	4236	Water Safety Instructor Course	\$	-	\$	800	\$	-
		MILEAGE						
456	4237	Year-round staff	\$	1,000	\$	1,000	\$	1,000
		INTERNET/WEBSITE SERVICES						
456	4340	Spectrum Business -	\$	800	\$	1,560	\$	800
		IT/COMPUTER SERVICES						
456	4341	IT/Computer Services LRC -	\$	5,082	\$	6,170	\$	6,170
456	4341	IT/Computer Services Annual Firewall -	\$	350	\$	-	\$	-
		ADVERTISING						
456	4400	Bids	\$	500	\$	300	\$	150
456	4400	Employment	\$	500	\$	-	\$	-
		CHEMICAL TOILETS						
		Long Island Beach/Boat Launch 3 toilets 5						
456	4416	months	\$	1,000	\$	3,375	\$	3,375
456	4416	States Landing Boat Launch 1 toilets 5 months	\$	1,000	\$	1,125	\$	1,125
456	4416	Lake Kanasakta Boat Launch 1 toilet 5 months	\$	1,000	\$	1,125	\$	1,125
456	4416	Ice Rink 1 toilet 4 months	\$	1,000	\$	900	\$	900
456	4416	Lee's Mills Boat Launch 1 toilet 5 months	\$	1,500	\$	1,125	\$	1,125
456	4416	Lee's Mills Steamboat 4 toilets	\$	1,500	\$	900	\$	900
456	4416	Lee's Mills Steamboat 1 Handwashing	\$	-	\$	100	\$	100
456	4416	Function Hall Concert Series 1 toilet 6 months	\$	-	\$	1,125	\$	1,125
		RENTALS & LEASES						
456	4452	Lease - copier	\$	2,196	\$	2,196	\$	2,196
		TELEPHONE SERVICES						
456	4471	476-8868	\$	1,500	\$	1,764	\$	1,500
456	4471	BCN	\$	500	\$	120	\$	120
456	4471	TracFone Service	\$	500	\$	360	\$	360
		WATER TESTS						
456	4485	NH DES water tests	\$	168	\$	168	\$	100

ASSOCIATION DUES/MEMBERSHIPS							
456	4502	NRPA	\$	450	\$	300	\$
456	4502	NHRPA	\$	225	\$	250	\$
456	4502	NAYS	\$	35	\$	-	\$
456	4502	CCRD Dues	\$	175	\$	275	\$
456	4502	BJ's	\$	-	\$	60	\$
CELL PHONE STIPEND							
456	4511	Cell Phone Reimbursement - 3 staff	\$	1,008	\$	1,263	\$
456	4511	Cell Phone Reimbursement Seasonal	\$	255	\$	-	\$
COMMUNITY EVENTS							
456	4515	Memorial Day Floral Creations	\$	450	\$	775	\$
456	4515	Memorial Day Misc.	\$	150	\$	-	\$
456	4515	Holiday Lighting	\$	1,000	\$	-	\$
456	4515	Summer Concert Series Entertainers	\$	2,000	\$	2,750	\$
456	4515	Summer Concert Series Supplies	\$	400	\$	-	\$
456	4515	Winter Concert Series Entertainers	\$	1,000	\$	-	\$
456	4515	Town Wide Barbecue July 4th	\$	1,000	\$	1,400	\$
456	4515	Halloween Party	\$	500	\$	700	\$
456	4515	Jack-O-Lantern Lane w/ Castle/LRCT	\$	500	\$	350	\$
456	4515	Special Events	\$	-	\$	500	\$
EQUIPMENT MAINTENANCE SUPPLIES							
456	4646	Raft Repair	\$	-	\$	300	\$
456	4646	Whistles and Lanyards (American LG)	\$	-	\$	48	\$
456	4646	Bathroom Service Contract (Clivus-2 Yr.)	\$	2,000	\$	-	\$
TRUST FUND EXPENDITURES							
456	4590	Trust Fund Expenditures	\$	1,500	\$	-	\$
OFFICE SUPPLIES							
456	4710	Office Supplies (WB Mason)	\$	350	\$	250	\$
456	4710	Paper (white) (WB Mason)	\$	300	\$	-	\$
456	4710	Paper (color) (WB Mason)	\$	300	\$	700	\$
PARKS & RECREATION SUPPLIES							
456	4715	Miscellaneous - supplies	\$	1	\$	300	\$
POSTAGE							
456	4717	Post Office Box Rental	\$	60	\$	72	\$
SUPPLIES - BEACH							
456	4742	Waterfront Supplies	\$	1	\$	500	\$
UNIFORMS							
456	4760	Year-Round Staff Apparel Year-Round	\$	-	\$	500	\$
456	4760	Lifeguard Apparel	\$	1,500	\$	1,100	\$
UNLEADED GAS							
456	4762	Dennis K. Burke	\$	400	\$	500	\$
FIRE EXTINGUISHER MAINTENANCE							
456	4841	Tri State Fire - Fire Extinguisher Maintenance	\$	1	\$	-	\$
<i>Total Recreation</i>							
			\$	378,727	\$	376,038	\$
							371,124

Tax Collector

Department Explanation

Tax Collector safely and accurately make collections and timely deposits of town monies, and consistently, courteously, and efficiently serve customers. Major services/responsibilities: collect and deposit town monies, collect town property taxes, collect town sewer taxes, execute tax liens, and assist with warrants.



Budget Summary of Expenditures						
		FY 23-24		FY 24-25		FY 24-25
		Approved	Dept.	Dept.	TA	
Tax Collector						
Salaries & Wages		\$ 122,223	\$ 130,360	\$ 130,360	\$ 130,360	
Personnel Administration		\$ 54,095	\$ 60,545	\$ 60,545	\$ 60,545	
Professional & Technical Services		\$ 11,308	\$ 9,858	\$ 9,858	\$ 9,858	
Miscellaneous Expenditures		\$ 200	\$ 200	\$ 200	\$ 200	
Supplies		\$ 12,100	\$ 13,600	\$ 13,600	\$ 13,600	
Total	\$ 199,926	\$ 214,563	\$ 214,563	\$ 214,563	\$ 214,563	

Tax Collector						
Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	Request	TA
SALARIES/WAGES						
464	4100	Certified Tax Collector	\$ 67,968	\$ 70,693	\$ 70,693	\$ 70,693
464	4102	Deputy Tax Collector	\$ 35,115	\$ 36,526	\$ 36,526	\$ 36,526
464	4102	Office Clerk	\$ 19,140	\$ 23,141	\$ 23,141	\$ 23,141
PERSONNEL ADMINISTRATION						
464	4200	Health Insurance	\$ 32,151	\$ 37,261	\$ 37,261	\$ 37,261
464	4200	Dental Insurance	\$ 1,597	\$ 1,672	\$ 1,672	\$ 1,672
464	4200	Life, AD & D	\$ 351	\$ 370	\$ 370	\$ 370
464	4200	LTD	\$ 212	\$ 191	\$ 191	\$ 191

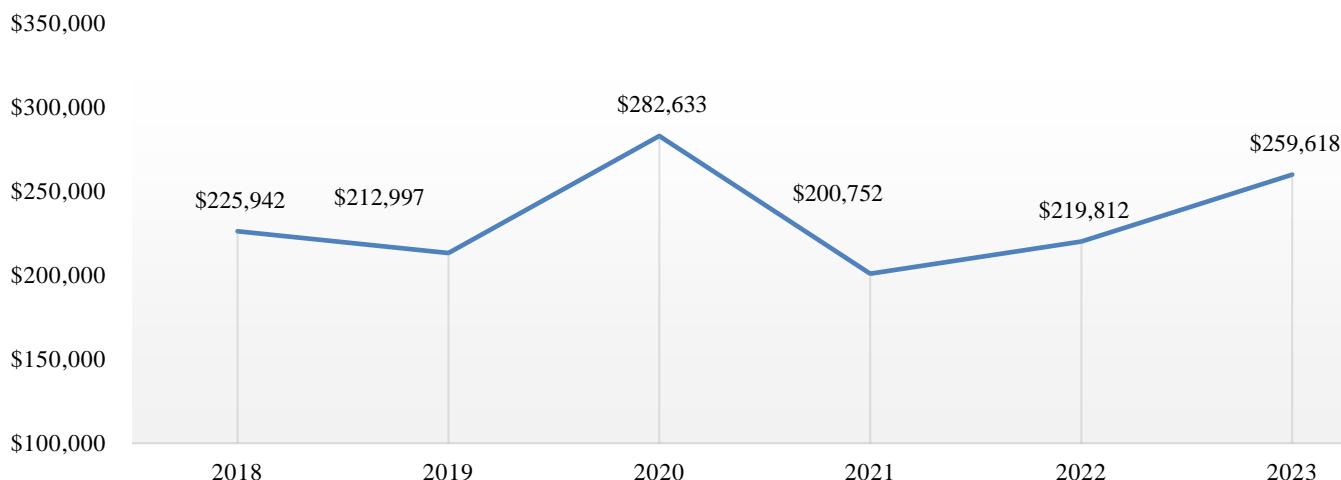
464	4208	FICA	\$	7,332	\$	8,082	\$	8,082
464	4209	Medicare	\$	1,715	\$	1,890	\$	1,890
464	4211	NH State Retirement	\$	9,196	\$	9,565	\$	9,565
464	4226	Worker's Compensation	\$	121	\$	164	\$	164
464	4236	Training: Spring Workshop	\$	150	\$	225	\$	225
464	4236	Training: Fall Conference	\$	780	\$	850	\$	850
464	4236	Training: New Collector Workshop	\$	250	\$	-	\$	-
464	4236	Certification & Recert	\$	40	\$	75	\$	75
464	4237	Mileage	\$	200	\$	200	\$	200
PURCHASED PROFESSIONAL & TECHNICAL SERVICES								
464	4341	Support Computer Avitar	\$	6,400	\$	7,000	\$	7,000
464	4341	Support Computer	\$	2,050	\$	-	\$	-
464	4341	IT/Computer Services LRC	\$	2,208	\$	2,208	\$	2,208
464	4372	Recording Fees	\$	650	\$	650	\$	650
MISCELLANEOUS EXPENDITURES								
464	4552	Seeding "Clearing" Account	\$	200	\$	200	\$	200
SUPPLIES								
464	4710	Office Supplies	\$	800	\$	800	\$	800
464	4717	Postage	\$	7,000	\$	8,500	\$	8,500
464	4718	Printing-Tax Bills	\$	4,000	\$	4,000	\$	4,000
464	4718	Printing-Envelopes & Forms	\$	200	\$	200	\$	200
464	4745	Miscellaneous	\$	100	\$	100	\$	100
<i>Total Tax Collector</i>			\$	199,926	\$	214,563	\$	214,563

Town Clerk

Department Explanation

Town Clerk safely and accurately make collections and timely deposits of town monies; records and preserves vital record of the community, and consistently, courteously, and efficiently serve customers. Major services/responsibilities: register vehicles and boats, maintain and preserve town records, maintain vital records, dog licenses, and assist with elections.

Town Clerk



Budget Summary of Expenditures

			FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	TA	
Town Clerk						
Salaries & Wages			\$ 179,337	\$ 186,446	\$ 186,446	
Personnel Administration			\$ 108,793	\$ 130,333	\$ 130,333	
Professional & Technical Services			\$ 10,589	\$ 13,095	\$ 13,095	
Purchased Services			\$ 200	\$ 300	\$ 300	
Miscellaneous Expenditures			\$ 9,875	\$ 10,750	\$ 9,875	
Supplies			\$ 4,750	\$ 7,585	\$ 7,360	
Total	\$	313,544	\$	348,509	\$	347,410

Town Clerk

Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES & WAGES					
466	4100	Certified Town Clerk	\$ 60,591	\$ 63,014	\$ 63,014
466	4100	Deputy Clerk - Full Time	\$ 43,675	\$ 48,174	\$ 48,174
466	4102	Office Clerk - Full Time	\$ 42,940	\$ 44,648	\$ 44,648
466	4102	Office Clerk - Part Time	\$ 31,131	\$ 29,610	\$ 29,610
466	4103	Overtime	\$ 1,000	\$ 1,000	\$ 1,000
PERSONNEL ADMINISTRATION					
466	4200	Health Insurance	\$ 67,873	\$ 86,955	\$ 86,955

466	4200	Dental Insurance	\$ 2,984	\$ 3,124	\$ 3,124	
466	4200	Life, AD & D	\$ 270	\$ 230	\$ 230	
466	4200	STD & LTD	\$ 1,038	\$ 1,047	\$ 1,047	
466	4208	FICA	\$ 11,119	\$ 11,560	\$ 11,560	
466	4209	Medicare	\$ 2,600	\$ 2,703	\$ 2,703	
466	4211	NH State Retirement	\$ 20,052	\$ 21,220	\$ 21,220	
466	4226	Worker's Compensation	\$ 177	\$ 260	\$ 260	
466	4236	Training Spring Clerk's Workshop	\$ 250	\$ 325	\$ 325	
466	4236	Training NHCTC Conference	\$ 1,930	\$ 2,055	\$ 2,055	
466	4237	Mileage	\$ 400	\$ 755	\$ 755	
466	4272	Expenses	\$ 100	\$ 100	\$ 100	
PURCHASED PROFESSIONAL & TECHNICAL SERVICES						
466	4341	Support Computer - Interware	\$ 4,099	\$ 3,903	\$ 3,903	
466	4341	Support Computer Lakes Reg.	\$ 700	\$ 410	\$ 410	
466	4341	IT/Computer Services LRC	\$ 5,790	\$ 8,782	\$ 8,782	
PURCHASED SERVICES						
466	4400	Advertising	\$ 200	\$ 300	\$ 300	
MISCELLANEOUS EXPENDITURES						
466	4552	Refunds	\$ 2,600	\$ 2,750	\$ 2,600	
466	4552	NH Share; Dogs/Vitals/E-Reg	\$ 7,275	\$ 8,000	\$ 7,275	
SUPPLIES						
466	4710	Office Supplies	\$ 2,500	\$ 2,000	\$ 2,000	
466	4718	Printing - Postage	\$ 1,000	\$ 4,110	\$ 4,110	
466	4745	Miscellaneous - supplies	\$ 1,250	\$ 1,475	\$ 1,250	
<i>Total Town Clerk</i>			\$ 313,544	\$ 348,509	\$ 347,410	

Election & Checklist

<i>Budget Summary of Expenditures</i>					
		FY 23-24	FY 24-25	FY 24-25	
			Approved	Dept.	TA
Elections					
Salaries & Wages		\$ 16,214	\$ 18,997	\$ 18,997	
Personnel Administration		\$ 2,104	\$ 2,425	\$ 2,425	
Purchased Services		\$ 210	\$ 310	\$ 310	
Miscellaneous Expenditures		\$ 9,617	\$ 12,847	\$ 12,847	
Supplies		\$ 1,990	\$ 2,965	\$ 2,965	
Maintenance & Repairs		\$ 8,365	\$ 10,310	\$ 10,310	
<i>Total</i>	<i>\$</i>	<i>38,500</i>	<i>\$</i>	<i>47,854</i>	<i>\$</i>

Elections

Acct.	Line	Description	FY 23-24	FY 24-25	FY 24-25
			Approved	Dept.	TA
SALARIES & WAGES					
467	4102	Moderator	\$ 660	\$ 990	\$ 990
467	4102	Deputy Moderator	\$ 504	\$ 720	\$ 720
467	4102	Supervisors of the Checklist	\$ 9,750	\$ 9,750	\$ 9,750
467	4102	Ballot Clerks	\$ 2,990	\$ 4,732	\$ 4,732
467	4102	BoS Members	\$ 2,310	\$ 2,805	\$ 2,805

PERSONNEL ADMINISTRATION						
467	4208	FICA	\$	1,005	\$	1,178
467	4209	Medicare	\$	235	\$	275
467	4226	Worker's Compensation	\$	1	\$	1
467	4236	Training	\$	862	\$	298
467	4237	Mileage	\$	1	\$	674
PURCHASED SERVICES						
467	4400	Advertising	\$	210	\$	310
MISCELLANEOUS EXPENDITURES						
467	4530	Food Services	\$	1,700	\$	4,300
467	4552	Expenses	\$	7,917	\$	8,547
SUPPLIES						
467	4718	Printing & Postage	\$	350	\$	1,225
467	4718	Ballot Printing May	\$	1,140	\$	1,140
467	4745	Miscellaneous - supplies	\$	500	\$	600
MAINTENANCE & REPAIRS						
467	4970	EBCD Maintenance Agrmnt	\$	350	\$	750
467	4970	EBCD Coding Town (May, Sept.,Nov)	\$	2,200	\$	3,100
467	4970	EBCD Shipping (May, Sept.,Nov.)	\$	115	\$	460
467	4970	Second Ballot Counting Device	\$	5,700	\$	6,000
<i>Total Elections</i>			\$	38,500	\$	47,854
			\$		\$	47,854

Town Library

Department Explanation

Town Library provides materials, information, and services for community residents of all ages designed to meet their personal, educational, and recreational needs. The library provides a collection of materials, both print and digital, that serves the needs of Moultonborough residents.

<i>Budget Summary of Expenditures</i>		FY 23-24 Approved	FY 24-25 Dept.	FY 24-25 TA
Library				
Salaries & Wages		\$ 346,906	\$ 366,194	\$ 366,194
Personnel Administration		\$ 192,529	\$ 190,879	\$ 190,879
Public Library Appropriation		\$ 106,925	\$ 132,750	\$ 132,750
Total	\$ 646,360	\$ 689,823	\$ 689,823	

Town Library

Acct.	Line	Description	FY 23-24 Approved	FY 24-25 Dept. Request	FY 24-25 TA Recommend
SALARIES & WAGES					
460	4100	Library Director	\$ 86,183	\$ -	\$ -
460	4100	Head of Library Services	\$ 60,861	\$ -	\$ -
460	4100	Head of Youth Services	\$ 60,187	\$ -	\$ -
460	4100	Adult Services & Technology Librarian	\$ 52,166	\$ -	\$ -
460	4100	Library Associate	\$ 51,623	\$ -	\$ -
460	4100	Library Associate	\$ -	\$ -	\$ -
460	4100	Total Regular Wages	\$ -	\$ 315,618	\$ 315,618
460	4100	Longevity	\$ 500	\$ -	\$ -
460	4102	High School Page	\$ 3,250	\$ -	\$ -
460	4102	Circulation Assistant	\$ 8,424	\$ -	\$ -
460	4102	Youth Services Assistant	\$ 23,712	\$ -	\$ -
460	4102	Total Part-Time Wages	\$ -	\$ 50,076	\$ 50,076
460	4104	Longevity	\$ -	\$ 500	\$ 500
PERSONNEL ADMINISTRATION					
460	4200	Health Insurance	\$ 115,946	\$ 113,219	\$ 113,219
460	4200	Dental Insurance	\$ 4,809	\$ 4,318	\$ 4,318
460	4200	Life, AD & D	\$ 1,624	\$ 1,624	\$ 1,624
460	4200	LTD	\$ 969	\$ 969	\$ 969
460	4208	Fica	\$ 21,477	\$ 22,518	\$ 22,518
460	4209	Medicare	\$ 5,023	\$ 5,266	\$ 5,266
460	4211	NH State Retirement	\$ 42,081	\$ 42,365	\$ 42,365
460	4226	Worker's Compensation	\$ 600	\$ 600	\$ 600
PUBLIC LIBRARY APPROPRIATION					
460	8010	Books	\$ 22,000	\$ 34,000	\$ 34,000
460	8010	Cleaning	\$ 15,000	\$ 20,000	\$ 20,000
460	8010	Computer Support	\$ 12,000	\$ 15,000	\$ 15,000
460	8010	Maintenance (Year-Round)	\$ 14,800	\$ 20,000	\$ 20,000
460	8010	Media	\$ 2,000	\$ 2,000	\$ 2,000
460	8010	Misc./Personnel/Legal	\$ 500	\$ 500	\$ 500

460	8010	Office Exp.	\$	6,000	\$	7,500	\$	7,500
460	8010	Professional	\$	1,250	\$	1,250	\$	1,250
460	8010	Small Equipment	\$	1,000	\$	1,000	\$	1,000
460	8010	Programs	\$	3,500	\$	4,000	\$	4,000
460	8010	Reserve Fund	\$	-	\$	-	\$	-
460	8010	Oil	\$	11,000	\$	12,000	\$	12,000
460	8010	Electricity	\$	16,000	\$	13,000	\$	13,000
460	8010	Telephone	\$	1,875	\$	2,500	\$	2,500
<i>Total Town Library</i>			\$	646,360	\$	689,823	\$	689,823

Section 3: Glossary

Abatement: Abatement is a reduction in a tax bill which has not yet been paid by the taxpayer. A majority of the selectmen or assessors are the only ones authorized to issue a written abatement (RSA 76:16).

Abatement Refund: An abatement refund is a reduction in the tax obligation of a taxpayer who has already paid their bill. The selectman or assessors may apply all or a portion of any taxes abated, including interest, to any outstanding taxes owed by the taxpayer to the municipality. The selectmen or assessors must notify the taxpayer of the amount credited against outstanding taxes and the date the credit was recorded (RSA 76:17-d).

Accounting System: A system of financial recordkeeping which records, classifies, and reports information on the financial status and operation of an organization.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Adopted Budget: The resulting budget that has been approved by Town vote.

Annual Budget: An estimate of expenditures for specific purposes during the calendar year (July 1 - June 30) and the proposed means (estimated revenues) for financing those activities.

Appropriate: To set apart from the public revenue of a municipality a certain sum for a specific purpose. The amount is usually established by town meeting or a vote by city council. In other words, the legislative body is granting permission to expand certain amounts of money for certain purposes (RSA 32:3, I).

Appropriation: An authorization by Town vote to make obligations and payments from the treasury for a specific purpose.

Assessing Officials: Those individuals charged by law with the duty of assessing and abating taxes in a municipality (RSA 41:2-g).

Assessed Valuation: A valuation set upon real or personal property by the town Assessors as a basis for levying taxes.

Audit: A study of the Town's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in accounts and reported on financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Bond: A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period.

Budget (Operating): A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Capital Expenditures: Expenditures which result in the acquisition of or addition to fixed assets.

Capital Improvements: A comprehensive schedule for planning a community's capital expenditures. It coordinates

community planning, and physical development. A capital program is a plan for capital expenditures that extends years beyond the capital budget and is updated yearly.

Capital Reserve Fund: A fund initiated and approved by Town meeting to gather funds over several years for large, planned future expenditures for buildings or equipment.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between employer and some of its employees, who are represented by a recognized labor union.

Debt Service: Payment of interest and repayment of principal to holders of a government's debt instruments.

Department: A principal, functional and administrative entity created to carry out specified public services.

DRA: State of New Hampshire Department of Revenue Administration.

Encumbrance: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and are reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Enterprise Fund: An Enterprise fund, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges. With an Enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the “surplus” or unrestricted net assets generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, water, sewer, and electric.

Equalized Valuations: The determination of an estimate of the full and fair cash of all property in the town as of a certain taxable date.

Fiscal Year: The twelve-month financial period used by municipalities. The fiscal year is identified by the year in which it ends.

Full and Fair Market Valuation: The requirement, that all real and personal property be assessed at 100% of market value for taxation purposes.

Fund: A set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Accounting: Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The excess of assets of a fund over its liabilities and reserves.

General Fund: The major municipality-owned fund, which is created with Town receipts and which is charged with expenditures payable from such revenues.

Generally Accepted Accounting Principles (GAAP): A set of uniform accounting and financial reporting rules and procedures that define accepted accounting practice.

Governing Body: The municipal officials who are responsible for managing the prudential affairs of the governmental

entity. Some examples are as follows: the selectman in a town; councilors or board of alderman in a city or town with a town council; the school board in a school district; or commissioners in a village district (RSA 21:48).

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Grant: A contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal government. Grants are usually made for specific purposes.

Interest: Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as a discount at the time a loan is made.

Interfund Transactions: Payments from one administrative budget fund to another or from one trust fund to another, which results in the recording of a receipt and an expenditure.

Intrafund Transactions: Financial transactions between activities within the same fund. An example would be a budget transfer.

Legislative Body: The voters present at the annual or special town or district meeting (RSA 21:47).

License and Permit Fees: The charges related to regulatory activities and privileges granted by government in connection with regulations.

Lien: A charge recorded against the property to satisfy a debt. NH law outlines this process whereby the owner of real estate who has not paid taxes (plus interest and costs), is notified and how the lien is recorded with the county (RSA 80:64).

Local Receipts: This amount represents the amount of local taxes and fees from all departmental operations retained directly by the Town. The primary revenue items that comprise of local receipts are motor vehicle, interest income, permits, licenses, fines, and State reimbursements.

MS-61: The financial records of the Tax Collector are summarized annually in the Tax Collector's Report (MS-61).

Overlay: The purpose of overlay is to provide funding for all abatements granted against the current year tax levy. The amount of overlay cannot exceed 5% of the total tax commitment (RSA 76:6).

Notice of Arrearage: A notice which summarizes all unpaid taxes on a specific piece of property that is sent to the owner of that property. The owner of record is usually determined as of April 1st. This notice can be on the tax bill; sent with the tax bill; or sent within 90 days of the due date of the final tax bill (RSA 76:11-b).

Purchase Order: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated or estimated price. Outstanding purchase orders are called encumbrances.

Revaluation: A reasonable and realistic program to achieve the fair cash valuation of property, to ensure that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of their property.

Revenue: Additions to the Town's financial assets (such as taxes and grants) which do not in themselves increase the Town's liabilities or cancel out a previous expenditure. Revenue may also be created by cancelling liabilities, provided there is no corresponding decrease in assets or increase in other liabilities.

Revolving Fund: A fund established to finance a continuing cycle of operations in which receipts are available for expenditure.

RSA: Revised Statutes Annotated, New Hampshire laws.

Redemption: Payment or abatement of a property tax, plus interest and costs of “lien-ed” property (RSA 80:69).

Refund: An amount of money returned to the taxpayer by the municipality for a tax already paid by the taxpayer.

Subsequent Tax: The property tax that is due for any year after the year of the tax lien. For example: if a piece of property was lien-ed for non-payment of the 2007 levy, the 2008 levy is a subsequent tax (RSA 80:37 and 80:75).

Tax Anticipation Notes: Notes issued in anticipation of taxes, which are usually retired from taxes collected.

Tax Rate: The tax rate is the dollar value of tax per thousand dollars of assessed value of a property. Taxes levied are equal to the tax rate multiplied by the assessed value of the property.

Tax Title: A collection procedure that secures a Town or a town’s lien on real property and protects the municipality’s right to payment of overdue property taxes.

Uncollected taxes: Tax amounts due before the lien process has occurred.

Unredeemed Taxes: Any tax amounts due on property after the lien process has occurred.

Warrant: A document that contains names, lot numbers and amounts of tax due which the tax collector receives from the selectmen or assessors. This document authorizes the tax collector to collect property tax, yield tax (timber cut), excavation tax, land use change tax, water/sewer rents, betterment fees or resident tax.

Basics of Accounting & Basis of Budgeting

Basics of Accounting

The modified accrual basis of accounting is used by all governmental fund types; general, enterprise, special revenue, trust, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are considered available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

An annual budget of the General and Enterprise funds is voted and approved by Town vote. Additional appropriations can be voted prior to the setting of the tax rate. Approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budgetary basis and GAAP accounting basis are that budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP.) The property tax levy is recorded as receivable when levied but then is fully reserved until collected. Encumbrances are treated as expenditures in the year of the commitment.

Types of Funds

There are seven types of funds that can be used, as needed, by state and local governments, both general purposes and limited purposes. The types of funds are as follows:

Governmental Funds

1. The General Fund – The General Fund is the major operating fund of municipal governments, and it accounts for most municipal operations. The General Fund is supported by revenues from real estate and personal property taxes,

state and federal aid, investment income, fines forfeiture, and fees and charges. Most of the municipal departments, are supported in whole or in part by the General Fund.

2. Special Revenue Funds – The account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposes. These funds are used mostly for donations, state, federal, and other intergovernmental revenue, and expenditures.
3. Capital Project Fund – To account for financial resources to be used for the acquisition or construction of major capital facilities – other than those financed by proprietary funds and trust funds.
4. Debt Service Funds – To account for the accumulation of resources for, and the payment of, general long – term debt principal and interest.

Proprietary Fund

5. Enterprise Funds – To account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recorded primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
6. Internal Service Funds – To account for the financing of good or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

7. Trust Funds – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds.



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