



TOWN OF DEERING
Board of Selectmen
762 Deering Center Road
Deering, NH 03244

Budget Hearing
February 6, 2020

Selectmen present: Allen Belouin, Rebecca Mitchell, William Whisman

Mr. Belouin called the hearing to order at 7:00pm

Mr. Belouin motioned provided brief introduction of the 2020 Budget.

Fire/Ambulance Chief Dan Gorman spoke to the respective budget items and Warrant Articles. Speaking to Warrant Article #5 Fire Department is seeking appropriation and expenditure to replace one half of the expiring Self-Contained Breathing Apparatus (SCBA) and bottles. Original units were purchased at the same time with grant funding. Chief Gorman explained the departments existing 18 units will expire in 2021. The total estimated replacement cost is \$225,756. Gorman also explained the SCBA bottle refill station is scheduled for replacement in 2025, the estimated cost now is \$100,000. The Selectmen support this warrant article to be entirely funded from unassigned fund balance. Chief Gorman will seek maximum offsetting grant funding for all equipment replacement needs. Chief Gorman and Interim Town Administrator Diane Kendall explained the purpose of Warrant Article #7 To Change the Purpose of Fire Department Turnout Gear. The expendable trust originally established in 2005 was narrowly defined to Turn Out Gear Equipment. The expanded definition and changed name will broaden the scope to include all Fire Department Personal Protective Equipment. Chief Gorman also explained line item increases to call wages for merit and market adjustment; cell phone is up for data devices used by EMT's. Chief Gorman provided an update to the Fire Engine purchase approved at the 2019 meeting. The apparatus is under build and should be ready for delivery in June. He also said contrary to rumor the apparatus does fit in the fire house.

Road Agent Brian Houghton spoke to the Highway Budget and answered questions about the condition of the Town Hall parking lot. The cause of the paving failure is unknown at this time; however, the paving company has indicated that they will make the necessary repairs in the spring. Mr. Houghton will request replacing garage doors at the highway using the Highway Building Maintenance Expendable Trust Fund of which Selectmen are agents to expend. Budget line item changes include wage adjustments and wages and benefits for a fifth full time employee; materials cost increases such as culverts; and data devices for the trucks. Mr. Houghton answered questions about the department methods of road repair from crack sealing to chip sealing. Mr. Houghton answered questions about recruitment urgency and labor budget underspend. Mr. Houghton also stated the town would be working on Long Woods Rd in 2020.

Mr. Houghton and Ms. Kendall answered questions about the Deering Reservoir Usage Permit Expendable Trust Fund and the condition of the reservoir area. Mr. Houghton described work completed at the reservoir in 2019. The fund purpose is for the improvement and maintenance of the reservoir beach and boat launch area, of which the Selectmen are agents to expend. Selectmen appropriate funds to the ETF in equivalence to the usage permit fees collected in the previous year. Mr. Whisman encouraged volunteers to help with the trash pick up at the beach and those that want to see improvements are encouraged to make suggestions to the Selectmen. Mr. Houghton remarked the 50-year lease with NH Water Resources Board expires in 2027 at which time the Town will consider options available.

Town Clerk/Tax Collector explained respective budget line item changes. 2019 Town Meeting approved the position change to full time which is reflected in the wage and benefit lines for 2020. In addition 4 elections in 2020 reflect increase in the wage line for election workers.

Mr. Belouin spoke to Warrant Article #4 which appropriates funding to the established expendable and capital reserve funds. Since the road bond was retired in 2019, what was a budget line item appropriation to debt service has been redirected to the Road Reconstruction Expendable Trust.

Mr. Belouin spoke to Warrant Article #6 to purchase a Police Vehicle. This vehicle will replace a 2014 with over 100,000 miles and at the end of its useful life. Selectmen will consider most cost-effective method of disposition; sale, trade or use to replace the Fire Department utility vehicle.

Ms. Kendall spoke to the general operating budget which increased .61% over 2019 to \$2,138,923. The Selectmen authorized a \$10,000 increase to the legal line item; solid waste disposal costs have risen due the decrease in revenues from recyclables; health insurance is guaranteed maximum rate has increased; property liability and unemployment rates have increased; wages and benefits have been adjusted for market, merit and full time staffing levels with the assumption of maximum benefit allowable in the policy.

Mr. Belouin spoke to Warrant Articles #8,9 and 10. #8 conveys easements for three town owned parcels to a qualified land trust organization. #9 conveys ownership a one-acre lot to a qualified organization and #10 authorizes expenditure from the Conservation Commission Fund to facilitate transactions described in articles #8 and #9.

There was general discussion about Warrant Article #11 by petition to adopt RSA 40:13 known as SB2.

There being no further business to come before the Board, Mr. Belouin made the motion to adjourn the hearing seconded by Mr. Whisman and unanimously approved. The hearing adjourned at 8:12pm.

Respectfully Submitted,

\s\ Diane Kendall, Interim Town Administrator

Please Sign In

PRINT NAME

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TOWN OF DEERING, NH
ANNUAL BUDGET HEARING
FEBRUARY 6, 2020

2020 Budget Hearing

2019 SUMMARY

Major Capital Projects:

2019 has been a year of many accomplishments, changes and challenges. The 2019 Budget passed including warrant articles to purchase a new fire engine; pave the town hall parking lot; authorize a solar power purchase agreement for the town hall and highway garage; creation and funding of a Solar Energy Expendable Trust Fund; and level of service expansion for the Town Clerk/Tax Collector position.

We are pleased to report the fire engine build is underway and is expected to be ready in the second quarter of 2020. Capital reserve funds in the amount of \$300,000 secured the order and the remaining due will be financed through a lease purchase agreement authorized in 2019.

The front of the town hall received a much-needed face lift including replacement of siding, paint and light fixtures. Beautiful period appropriate light fixtures were generously donated by Colonial Lighting, Farrell Hill Rd and dedicated to the memory of Ray Farrell.

A required inspection of the town hall fire suppression tank revealed damage requiring a considerable repair funded by the Government Building Improvement Fund.

The Town Hall parking lot has been paved; however, the Board of Selectmen are aware there is a failure of unknown cause at this time. The Selectmen and Road Agent are confident the issue will be resolved in spring of 2020.

As authorized by the 2019 Town Meeting, the Selectmen executed a 20-year electric power purchase agreement with Revision Solar Impact Partners for power generated by solar panels to be installed on the Town Hall and Highway buildings. The Selectmen decided to postpone the solar installation until the Town Hall roof can be better assessed for shingle repair and replacement.

Community Events:

If civic engagement is the barometer of a healthy government organization then blue skies are in the future for the Town of Deering. The town hosted several well attended community events for people of all ages, stages, abilities and challenges.

The Ruth Ethel Clement Arts Funds sponsored several well attended high quality music concerts at the new bandstand and in the Town Hall.

Interim Town Administrator, Diane Kendall and Police Department Administrative Assistant Trisha Whisman along with Chief Jim Pushee, Chief Dan Gorman and Road Agent Brian Houghton planned and coordinated a very successful Public Health and Safety Week in October. The event filled week included department open houses; a community health and wellness fair with the 911 incident command vehicle; pot luck community supper; donated raffle prizes; community pancake breakfast sponsored by Hillsboro Project Genesis Youth Association; police and fire safety day demonstrations; and a community concert. The entire week of events was sponsored by donors and volunteers with no cost to the taxpayer.

The Conservation Commission hosted several events and community projects including hikes, picnics, big tree data collection and stewardship.

The Police Department Cadet Explorer program was active with area youth interested in pursuing career options in public safety and law enforcement.

The Library Trustees installed a free “Little Library” outside the Town Hall near a sitting bench.

The Deering Community Center Feasibility Committee considered future initiatives for establishment of a Community Center for the residents of Deering.

Level of Service:

In order to remain a competitive and attractive employer, wages were adjusted for merit and market. Due to the current labor market the Highway Department experienced some vacancy and turnover in 2019. One position was successfully filled and one remains vacant.

Full-time Police Chief James Pushee and Full-time Officer Stephen Bell retired in December. Part-time officer Tyler Davy was hired and will complete field training in the first quarter of 2020. The town contracted with The Town of Hillsborough to provide patrol and training services to fill the gaps in coverage. The Selectmen appointed an ad-hoc Police Chief Recruitment Advisory Committee and hopes to have the position filled by the end of May.

The Administrative office also experienced change by adapting to a personal leave of absence and hiring a temporary assistant to fill the gap.

The Town Clerk Tax Collector expanded level of service hours, wages and benefits.

The Fire Department utilized on-call employees more in response to labor shortage of per diem EMT personnel. The Administrative department also adapted to unexpected leave of absence filling roles with existing and temporary employees.

Expenditures:

The unaudited 2019 operating budget was under-spent by about \$195,082. This can be explained by outside economic conditions; general efficiencies for example energy efficient appliances and lighting; less use of some services and products; lower than expected insurance costs; labor turnover and unfilled positions; loan retirement; decreased need for welfare services. Some of the underspend was offset by unanticipated expenses related to employee turnover; legal issues; and underestimates.

Revenues:

The fiscal year 2020-2021 biennial state budget, which was adopted on September 27 distributed \$31,137 to the Town of Deering which was used to offset the 2019 tax rate. The distribution is based upon the total number of students in each municipality and the number of students eligible for the free and reduced lunch program in the school year immediately preceding the distribution. The town will receive a similar distribution in 2020.

2019 Revenues over estimated included increased yield taxes, motor vehicle registrations, building permits, and miscellaneous department revenue.

Unassigned Fund Balance:

Unassigned Fund Balance (UFB) is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. It is generally the accumulation of prior and current year budget underspend plus revenues in excess of estimated. Because this is an accounting entry, it is not determined by actual cash in the bank as cash flow is cyclical and fluctuate throughout the year. The Town Policy consistent with the Government Finance Officers Association is to maintain between 5% to 17% of General Fund Operating Expenses including school and county appropriation, which in 2019 was \$6,766,810. Funds can be used to stabilize tax rate; fund operating budget, capital projects, or reserve funds; or used for emergency unanticipated expense such as a catastrophic loss. The Selectmen authorized using \$220,100 from UFB to stabilize the 2019 town portion of the tax rate to \$9.06 per \$1,000 of assessed value.

The unaudited 2019 budget underspend combined with revenue over anticipated will add about \$315,941 to UFB. 2020 UFB funds in excess of 17% of General Fund Operating Expenses will be used to fund capital reserve and expendable trust funds; capital expenditures; and tax rate stabilization at the discretion of the Board of Selectmen.

2020 BUDGET ADVISORY COMMITTEE

November 27, 2019

The Town of Deering Budget Advisory Committee (BAC) reviewed proposed department budgets and warrant articles during a series of meetings between 26 October 2019 and 25 November 2019. Returning members included Gale Lalmond, Stephen Fogelson, Bill DeMotta, and Gary Samuels. The committee welcomed Eric Stauffer and John Shaw as new members. Allen Belouin served as Select Board liaison and appreciates his input to the process. BAC also thanks Interim Town Administrator Diane Kendall for providing the committee with invaluable knowledge and assistance throughout the process.

The BAC met with heads or representatives of Police, Fire/Rescue, Highway, Conservation Commission, Library, Cemetery, Town Clerk/Tax Collector/Elections and Town Administration to discuss and review their individual budget proposals. In addition to focusing on individual line-item spending in the light of past spending in the various departments, the BAC also looked at overall spending strategies to ensure the planned level of service is consistent with Town expectations. Where appropriate, the Committee offered suggestions that would lead to better alignment of budget requests with Town needs. In general, BAC supported the allocation of funds for resources, equipment, and technology that will improve the level of service to the town, such as increasing the rate of pay and number of hours for the police department administrative assistant, and for the purchase of lake water testing equipment by the Conservation Commission, and hiring consultants to work with Planning Board as it reviews applications.

Except where noted below, budgets proposed by the various departments for 2020 were flat, varying little from 2019.

BAC notes the seemingly high cost of the Hillsborough Summer Youth program, while recognizing the necessity of the program to our town. The question rises as to how Deering's assessment for the program is determined.

As is usually the case, the items that most significantly affect the town budget come from Police, Fire and Highways. Police Chief Pushee proposed as a warrant article two options for the replacement of an older Police SUV cruiser: replace the SUV with a new SUV or, at a somewhat lower cost, replace the SUV with a sedan-type cruiser that would also be used as the new Police chief's personal vehicle. BAC does not support option # 2; it feels that purchase of a new sedan-style cruiser is likely not adequate to serve on Deering's many unpaved roads and no need has been demonstrated to provide a personal vehicle for any officer of Deering's police force.

Fire/Rescue Chief Gorman requested funds in a warrant article for the purchase of a much-needed power stretcher and replacement cardiac monitor at a combined cost of \$43,000. Fire/Rescue further indicated that Self Contained Breathing Apparatus and associated SCBA bottles and masks would have to be replaced within 2 years for \$226,000, and that additional capital items costing \$150,000 would have to be replaced on a somewhat longer time frame. BAC has been informed that 'rainy day funds' may already exist for the purchase of a power stretcher and replacement cardiac monitor.

BAC thanks Chief Gorman for preparing a Capital Improvement Plan for purchase of the items mentioned above, but is dismayed by the rather short time frame for their need and the need to, once again, raise significant amounts of money over a relatively short period of time.

Specific Recommendations:

1. Accept Department budget plans as proposed, with modifications where appropriate.
2. To increase the rate of pay and number of hours for the Police Administrative Assistant. It is likely that the Police Administrative Assistant will be deeply involved with the administration of Deering's Police Department in this interim period before a new Chief is hired.
3. BAC recommends an increase the rate of pay for the Town Assessing Clerk. The Town Assessing Clerk is not being paid at a rate commensurate with her experience and value to our town. A further consideration is that the position of Town Assessing Clerk is part-time, 16 h per week, and an increase in her salary will be a small dollar amount.
4. Fire/Rescue requested \$5000 to be spent on Emergency Management (from \$1.00 in 2019 to \$5000 in 2020). These funds were to be spent on purchase of 'signs and barricades.' BAC requested that Fire/Rescue provide detail as to the actual cost of 'signs and barricades,' and whether other Emergency Management equipment would be needed/purchased.
5. BAC does not recommend hiring an On-Call Deputy Chief of Emergency Management, as proposed by Fire/Rescue. Current members of the department could assume this role.
6. BAC makes no recommendation with regard to replacing the older SUV in a warrant article from the Police Department. However, BAC does not support option #2, as was discussed above.

7. BAC recognizes the need to build up the Exotic Weeds Expendable Trust fund in order to meet the large expense of a likely infestation of Deering Reservoir (despite best efforts of the Town and DLIA) by exotic organisms. It recommends adding at least \$2000 to this EFT.
8. BAC supports adding funds to the Expendable Trust Fund dedicated to maintenance of the Schoolhouse Library, as requested by Deering Library Trustees.
9. BAC supports increasing the rates of pay for Highway employees to levels that are competitive.

General Recommendations:

BAC urges department heads to formulate long-term plans, 5 – 7 years, and to request funds to pay for those needs over time. Department heads are urged to explore the possibility of Grants that will help defray expense of needed items and facilities, or even leasing more expensive items rather than paying their full price. BAC also notes the existence of Expendable Trust Funds that might provide funds for departments, such as Cemetery.

BAC understands that it is the responsibility of Planning Board to prepare a Capital Improvement Plan for our town. However, the only available CIP is out of date and should be replaced with some urgency. BAC finds it extremely difficult to assist BOS in preparing an annual budget when it does not know the long-term capital needs of departments. In short, one cannot plan for the future if one cannot anticipate and plan for expensive capital expenditures. It is the responsibility of departments to anticipate their large needs on a long scale, and for Planning Board to draw up a Capital Improvement Plan based on those needs.

Following their review of budget proposals and warrant articles, BAC presented its recommendations to the Select Board on 5 DECEMBER 2019.

2020 OPERATING BUDGET SUMMARY

The 2020 proposed operating budget is very conservative with an overall increase of less than 1%. Some budget functions see increase such as:

- Town Clerk and Tax Collector increased level of service approved at the 2019 Town Meeting and increased labor costs associated with national and state elections.
- Outside economic conditions project increases to solid waste disposal contracts and insurance costs.
- Restoring level of service and maintaining market competitive wage and benefits is a high priority. Highway vehicle maintenance costs are expected to return to normal level.
- Of particular note is the 2019 retirement of the 2013 debt borrowing for road reconstruction. This expense will be reallocated to the Road Reconstruction Expendable Trust Fund.
- Other budget adjustments have been made to reflect trends in costs and usage.

2020 Proposed Projects:

- Assessing Expendable Trust Fund will be utilized for the town wide revaluation of property to be conducted by Avitar Associates and effective for the 2020 tax rate setting process.

- Government Building Improvement Expendable Trust will be utilized to make necessary repairs to the Town Hall roof, chimney, attic insulation and south side siding.
- Computer Systems Expendable Trust will be utilized to replace computers with expired operating systems at the Town Office.
- Road Reconstruction Expendable Trust will be used as directed by the Road Agent.
- Highway Building Improvement Expendable Trust will be utilized to replace garage doors at the highway garage.
- Police Vehicle Replacement Fund will be used to purchase a new police SUV cruiser, replacing a 2013 vehicle with almost 100,000 miles. The Selectmen will determine the appropriate repurpose or sale of the 2013 vehicle.
- A warrant article is proposed to utilize Unassigned Fund Balance to replace expiring Fire Department breathing devices.

Detailed reports of 2019 expenses and revenues; 2020 budget proposals and warrant are provided at the end of this report.

We would like thank the Budget Advisory Committee for their input, advisement and reporting to the Selectmen. It is an extremely important contribution to the budget process. We encourage community participation in future meetings.

We also thank the many employees; committee, commission and board members; volunteers and community members for their enormous effort, contribution and tireless enthusiasm.

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4130.10.112	BOS - Wages	7,500	5,625	1,875
01.4130.10.220	BOS - FICA	465	349	116
01.4130.10.221	BOS - Medicare	190	82	108
01.4130.10.350	BOS - Training & Certification	400	-	400
01.4130.11.110	Admin - Town Administrator	75,000	71,490	3,510
01.4130.11.111	Admin - Admin Support	53,724	63,896	(10,172)
01.4130.11.210	Admin - Health Insurance	33,130	32,069	1,061
01.4130.11.220	Admin - FICA	7,981	7,970	11
01.4130.11.221	Admin - Medicare	1,867	1,864	2
01.4130.11.230	Admin - Retirement	15,223	15,181	42
01.4130.11.290	Admin - Life/Disability	250	1,321	(1,071)
01.4130.11.350	Admin - Training & Certification	800	129	671
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,313	4,046	2,267
01.4130.11.410	Admin - Postage	2,000	263	1,737
01.4130.11.420	Admin - Telephone	3,600	3,419	181
01.4130.11.430	Admin - Mobile Phone	900	1,075	(175)
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300	2,154	146
01.4130.11.460	Admin - Printing	1,750	1,082	668
01.4130.11.470	Admin - Office Supplies	2,200	1,569	631
01.4130.11.480	Admin - Dues & Subscriptions	405	180	225
01.4130.11.490	Admin - Public Notices	1,000	1,264	(264)
01.4130.11.610	Admin - New Equipment	1,000	-	1,000
01.4130.11.620	Admin - Equipment Maintenance	400	-	400
01.4130.11.710	Admin - Mileage	300	31	269
	FUNCTION: EXECUTIVE - 4130	218,698	215,058	3,640
01.4140.12.112	Town Clerk - Wages	16,250	19,305	(3,055)
01.4140.12.135	Town Clerk - Deputy Wages	8,580	6,826	1,754
01.4140.12.210	Town Clerk - Health Insurance	-	111	(111)
01.4140.12.220	Town Clerk - FICA	1,539	1,515	24
01.4140.12.221	Town Clerk - Medicare	360	354	6
01.4140.12.230	Town Clerk - Retirement	-	922	(922)
01.4140.12.290	Town Clerk - Life/Disability	-	36	(36)
01.4140.12.350	Town Clerk - Training & Certif	900	729	171
01.4140.12.410	Town Clerk - Postage	2,000	1,546	454
01.4140.12.420	Town Clerk - Telephone	1,080	1,000	80
01.4140.12.450	Town Clerk - Software	3,060	3,014	46
01.4140.12.470	Town Clerk - Office Supplies	500	543	(43)
01.4140.12.480	Town Clerk - Dues & Subscriptions	275	163	112
01.4140.12.490	Town Clerk - Public Notices	75	-	75
01.4140.12.610	Town Clerk - New Equipment	250	120	130
01.4140.12.620	Town Clerk - Equipment Maintenance	350	-	350
01.4140.12.710	Town Clerk - Mileage	500	768	(268)
01.4140.13.112	Elections - Election Official	1,167	935	232
01.4140.13.120	Elections - Ballot Clerk Wages	350	663	(313)
01.4140.13.220	Elections - FICA	94	99	(5)
01.4140.13.221	Elections - Medicare	22	23	(1)
01.4140.13.410	Elections - Postage	50	113	(63)
01.4140.13.470	Elections - Office Supplies	100	-	100
01.4140.13.490	Elections - Public Notices	146	41	106
01.4140.13.900	Elections - Miscellaneous	400	216	184
	FUNCTION: TOWN CLERK - 4140	38,049	39,043	(995)

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4150.14.112	Treasurer - Wages	2,500	2,500	-
01.4150.14.220	Treasurer - FICA	155	155	-
01.4150.14.221	Treasurer - Medicare	36	36	(0)
01.4150.15.112	Tax Collector - Wages	16,250	19,305	(3,055)
01.4150.15.135	Tax Collector - Deputy Wages	8,580	6,823	1,757
01.4150.15.210	Tax Collector - Health Insurance	-	111	(111)
01.4150.15.220	Tax Collector - FICA	1,539	1,617	(78)
01.4150.15.221	Tax Collector - Medicare	360	378	(18)
01.4150.15.230	Tax Collector - Retirement	-	922	(922)
01.4150.15.290	Tax Collector - Life/Disability Insurance	-	36	(36)
01.4150.15.310	Tax Collector - Research	1,000	672	328
01.4150.15.350	Tax Collector - Training & Certification	900	500	400
01.4150.15.360	Tax Collector - Recording Fees	1,000	339	661
01.4150.15.410	Tax Collector - Postage	3,000	2,640	360
01.4150.15.420	Tax Collector - Telephone	1,080	1,000	80
01.4150.15.450	Tax Collector - Software	2,860	2,371	489
01.4150.15.470	Tax Collector - Office Supplies	800	759	41
01.4150.15.480	Tax Collector - Dues & Subscriptions	50	40	10
01.4150.15.490	Tax Collector - Public Notices	-	-	-
01.4150.15.610	Tax Collector - New Equipment	250	-	250
01.4150.15.620	Tax Collector - Equipment Maintenance	80	-	80
01.4150.15.710	Tax Collector - Mileage	500	626	(126)
01.4150.16.300	Auditing - Professional Services	13,500	19,000	(5,500)
01.4150.17.399	Info Tech - Professional Services	3,000	2,069	931
01.4150.17.450	Info Tech - Software	13,134	14,393	(1,259)
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	70,574	76,294	(5,720)
01.4152.18.111	Assessing - Clerk Wages	15,970	16,070	(100)
01.4152.18.220	Assessing - FICA	990	996	(6)
01.4152.18.221	Assessing - Medicare	232	233	(1)
01.4152.18.350	Assessing - Training & Certification	75	-	75
01.4152.18.399	Assessing - Professional Services	13,408	15,609	(2,201)
01.4152.18.480	Assessing - Dues & Subscription	20	20	-
	FUNCTION: PROPERTY ASSESSMENT - 4152	30,695	32,928	(2,234)
01.4153.10.320	Legal - Professional Services	15,000	28,850	(13,850)
01.4153.33.330	Legal - Code Enforcement	3,000	3,000	-
	FUNCTION: LEGAL - 4153	18,000	31,850	(13,850)
01.4191.20.111	Planning - P/T Wages	800	347	454
01.4191.20.220	Planning - FICA	50	21	29
01.4191.20.221	Planning - Medicare	12	5	7
01.4191.20.300	Planning - Professional Services	1,500	774	726
01.4191.20.320	Planning - Legal	2,000	-	2,000
01.4191.20.350	Planning - Training & Certification	150	480	(330)
01.4191.20.410	Planning - Postage	400	82	319
01.4191.20.460	Planning - Printing	150	-	150
01.4191.20.470	Planning - Office Supplies	150	-	150
01.4191.20.490	Planning - Public Notices	600	418	183
01.4191.21.111	Zoning - P/T Wages	528	-	528
01.4191.21.220	Zoning - FICA	33	-	33
01.4191.21.221	Zoning - Medicare	8	-	8
01.4191.21.320	Zoning - Legal	1,500	-	1,500
01.4191.21.350	Zoning - Training & Certification	75	-	75
01.4191.21.410	Zoning - Postage	350	105	245
01.4191.21.470	Zoning - Office Supplies	100	-	100
01.4191.21.490	Zoning - Public Notices	500	250	250
	FUNCTION: PLANNING AND ZONING - 4191	8,906	2,481	6,425

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4194.10.370	Govt Buildings - Custodial Services	5,200	5,200	-
01.4194.10.380	Govt Buildings - Groundskeeping	4,000	4,910	(910)
01.4194.10.401	Govt Buildings - Heating Fuel	8,000	7,418	582
01.4194.10.405	Govt Buildings - Electricity	7,600	5,484	2,116
01.4194.10.470	Govt Buildings - Office Supplies	500	-	500
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500	7,784	716
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	33,800	30,796	3,004
01.4195.22.380	Cemetery - Groundskeeping	15,400	15,400	-
01.4195.22.499	Cemetery - Other Supplies	750	675	75
	FUNCTION: CEMETERIES - 4195	16,150	16,075	75
01.4196.10.810	Insurance - Worker's Comp/Unemployment	20,825	12,372	8,453
01.4196.10.820	Insurance - Property Liability	32,394	31,050	1,344
	FUNCTION: INSURANCE - 4196	53,219	43,421	9,798
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	1,500	-	1,500
01.4197.10.480	Advertising/Reg. Assoc. - Dues	3,889	3,889	-
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	5,389	3,889	1,500
01.4210.30.110	Police - F/T Wages	130,300	131,497	(1,197)
01.4210.30.111	Police - P/T Wages	54,800	50,067	4,733
01.4210.30.113	Police - On Call Wages	6,700	6,476	224
01.4210.30.115	Police - Admin Assistant	6,200	6,580	(380)
01.4210.30.129	Police - Grant Funded Overtime Wages	2,500	532	1,968
01.4210.30.130	Police - Overtime Wages	2,500	2,408	92
01.4210.30.131	Police - Detail Wages	3,500	4,191	(691)
01.4210.30.210	Police - Health Insurance	42,084	39,830	2,253
01.4210.30.220	Police - FICA	4,569	3,702	867
01.4210.30.221	Police - Medicare	1,069	2,827	(1,758)
01.4210.30.230	Police - Retirement	40,155	40,820	(665)
01.4210.30.290	Police - Life/Disability Insurance	2,000	1,316	684
01.4210.30.340	Police - Prosecution	19,500	18,897	603
01.4210.30.345	Police - Animal Control	500	-	500
01.4210.30.350	Police - Training & Certification	4,000	4,146	(146)
01.4210.30.399	Police - Professional Services	-	4,070	(4,070)
01.4210.30.402	Police - Vehicle Fuel	8,000	5,166	2,834
01.4210.30.410	Police - Postage	100	88	12
01.4210.30.420	Police - Telephone	3,500	3,299	201
01.4210.30.430	Police - Mobile Phone	1,750	1,748	2
01.4210.30.445	Police - Uniforms	1,250	1,594	(344)
01.4210.30.450	Police - Software	700	600	100
01.4210.30.470	Police - Office Supplies	1,200	1,540	(340)
01.4210.30.480	Police - Dues & Subscriptions	500	520	(20)
01.4210.30.493	Police - Youth Programs (Explorers)	1,000	1,149	(149)
01.4210.30.499	Police - Other Supplies	1,000	1,303	(303)
01.4210.30.610	Police - New Equipment	4,000	2,470	1,530
01.4210.30.620	Police - Equipment Maintenance	1,400	1,384	17
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,200	3,000	200
01.4210.30.720	Police - Witness Reimbursement	200	-	200
	FUNCTION: POLICE - 4210	348,177	341,220	6,957

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000	58,687	1,313
01.4215.31.113	Ambulance - On Call Wages	13,000	14,756	(1,756)
01.4215.31.220	Ambulance - FICA	6,386	4,553	1,833
01.4215.31.221	Ambulance - Medicare	1,494	1,065	428
01.4215.31.290	Ambulance - Life/Disability Insurance	450	442	9
01.4215.31.350	Ambulance - Training & Certification	6,500	4,145	2,355
01.4215.31.390	Ambulance - Paramedic Intercepts	1,750	1,500	250
01.4215.31.395	Ambulance - Billing	3,000	2,646	354
01.4215.31.402	Ambulance - Vehicle Fuel	1,200	2,551	(1,351)
01.4215.31.420	Ambulance - Telephone	1,100	1,193	(93)
01.4215.31.430	Ambulance - Mobile Phone	1,100	596	504
01.4215.31.445	Ambulance - Uniforms	2,000	813	1,187
01.4215.31.470	Ambulance - Office Supplies	500	-	500
01.4215.31.499	Ambulance - Other Supplies	3,000	3,231	(231)
01.4215.31.620	Ambulance - Equipment Maintenance	4,000	1,425	2,575
01.4215.31.630	Ambulance - Vehicle Maintenance	4,000	3,430	570
	FUNCTION: AMBULANCE - 4215	109,480	101,033	8,447
01.4220.32.111	Fire - Fire Chief's Wages	40,000	39,504	496
01.4220.32.113	Fire - On Call Wages	14,500	19,549	(5,049)
01.4220.32.114	Fire - Stipends	-	-	-
01.4220.32.220	Fire - FICA	3,379	3,656	(277)
01.4220.32.221	Fire - Medicare	790	855	(65)
01.4220.32.290	Fire - Life/Disability Insurance	450	442	9
01.4220.32.350	Fire - Training & Certification	6,500	2,033	4,467
01.4220.32.385	Fire - Forestry	2,000	3,310	(1,310)
01.4220.32.401	Fire - Heating Fuel	5,500	7,153	(1,653)
01.4220.32.402	Fire - Vehicle Fuel	2,500	2,328	172
01.4220.32.405	Fire - Electricity	5,000	3,795	1,205
01.4220.32.420	Fire - Telephone	2,000	1,863	137
01.4220.32.430	Fire - Mobile Phone	2,000	1,413	587
01.4220.32.470	Fire - Office Supplies	500	898	(398)
01.4220.32.480	Fire - Dues & Subscriptions	1,500	2,550	(1,050)
01.4220.32.493	Fire - Youth&Community Programs	1,200	-	1,200
01.4220.32.610	Fire - New Equipment	8,300	6,031	2,269
01.4220.32.620	Fire - Equipment Maintenance	8,000	13,059	(5,059)
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	6,000	6,784	(784)
01.4220.32.655	Fire - Building Maintenance & Repairs	5,000	5,360	(360)
	FUNCTION: FIRE - 4220	115,119	120,585	(5,465)
01.4240.33.111	Bldg Inspect - P/T Wages	12,000	12,000	-
01.4240.33.220	Bldg Inspect - FICA	744	744	-
01.4240.33.221	Bldg Inspect - Medicare	174	174	-
01.4240.33.350	Bldg Inspect - Training & Certification	200	35	165
01.4240.33.420	Bldg Inspect - Telephone	300	50	250
01.4240.33.480	Bldg Inspect - Dues & Subscription	100	50	50
	FUNCTION: BUILDING INSPECTION - 4240	13,518	13,053	465
01.4290.34.399	Emergency Mngmt - Other Profes	1	-	1
	FUNCTION: EMERGENCY MANAGEMENT - 4290	1	-	1

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4299.30.391	Other Public Safety - Police Dispatch	17,000	18,815	(1,815)
01.4299.32.391	Other Public Safety - Fire Dispatch	17,718	17,572	146
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000	2,000	-
	FUNCTION: OTHER PUBLIC SAFETY - 4299	36,718	38,387	(1,669)
01.4311.40.110	Highway Admin - F/T Wages	236,504	189,884	46,621
01.4311.40.111	Highway Admin - P/T Wages	7,500	12,902	(5,402)
01.4311.40.130	Highway Admin - Overtime Wages	25,000	18,162	6,838
01.4311.40.210	Highway Admin - Health Insurance	89,951	79,305	10,646
01.4311.40.220	Highway Admin - FICA	16,678	12,924	3,754
01.4311.40.221	Highway Admin - Medicare	3,901	3,023	878
01.4311.40.230	Highway Admin - Retirement	12,700	8,002	4,698
01.4311.40.290	Highway Admin - Life/Disability	3,000	2,206	794
01.4311.40.350	Highway Admin - Training & Certification	800	-	800
01.4311.40.351	Highway Admin - Drug Testing	1,000	925	75
01.4311.40.401	Highway Admin - Heating Fuel	10,000	5,491	4,509
01.4311.40.405	Highway Admin - Electricity	3,000	2,293	707
01.4311.40.420	Highway Admin - Telephone	320	338	(18)
01.4311.40.430	Highway Admin - Mobile Phone	800	863	(63)
01.4311.40.445	Highway Admin - Uniforms	6,000	2,669	3,331
01.4311.40.470	Highway Admin - Office Supplies	300	-	300
01.4311.40.490	Highway Admin - Public Notices	800	477	323
01.4311.40.655	Highway Admin - Building Maintenance	5,500	3,214	2,286
01.4311.40.710	Highway Admin - Mileage	250	-	250
	FUNCTION: HIGHWAY AND STREETS ADMINISTRATION - 43	424,004	342,677	81,327
01.4312.40.381	Highway Maint - Crack Sealing	7,200	-	7,200
01.4312.40.382	Highway Maint - Roadside Mowing	9,000	8,752	248
01.4312.40.383	Highway Maint - Tree Removal	3,500	700	2,800
01.4312.40.384	Highway Maint - Gravel Crushing	30,000	9,254	20,746
01.4312.40.399	Highway Maint - Other Professional Services	5,600	2,520	3,080
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000	36,521	18,479
01.4312.40.481	Highway Maint - Culverts	2,000	4,754	(2,754)
01.4312.40.482	Highway Maint - Salt	59,000	68,092	(9,092)
01.4312.40.483	Highway Maint - Cold Patch	2,500	4,219	(1,719)
01.4312.40.484	Highway Maint - Dust Control	11,000	13,901	(2,901)
01.4312.40.485	Highway Maint - Sand	9,000	4,000	5,000
01.4312.40.499	Highway Maint - Other Supplies	20,500	26,281	(5,781)
01.4312.40.610	Highway Maint - New Equipment	6,000	417	5,583
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000	8,687	7,313
01.4312.40.630	Highway Maint - Vehicle Maintenance	81,500	110,723	(29,223)
	FUNCTION: HIGHWAYS AND STREETS - 4312	317,800	298,820	18,980
01.4316.40.405	Street Lighting - Electricity	3,500	4,687	(1,187)
	FUNCTION: STREET LIGHTING - 4316	3,500	4,687	(1,187)
01.4324.41.406	Solid Waste - Transfer Station	75,000	72,717	2,283
01.4324.41.407	Solid Waste - Tipping Fees	33,500	35,669	(2,169)
01.4324.41.408	Solid Waste - Disposal Contract	2,500	2,661	(161)
	FUNCTION: SOLID WASTE DISPOSAL - 4324	111,000	111,047	(47)
01.4441.50.111	Welfare - Director Wages	1	-	1
01.4441.50.220	Welfare - FICA	1	-	1
01.4441.50.221	Welfare - Medicare	1	-	1
	FUNCTION: WELFARE ADMINISTRATION - 4441	3	-	3

Detailed Expenditures - 2019 (unaudited)

Account Number	Description	Budget 2019	Expenditures	Balance
01.4442.50.510	Welfare - Medical Assistance	500	-	500
01.4442.50.520	Welfare - Housing Assistance	4,500	-	4,500
01.4442.50.530	Welfare - Food Assistance	2,000	-	2,000
01.4442.50.540	Welfare - Electric Assistance	3,000	-	3,000
01.4442.50.599	Welfare - Other Assistance	5,000	-	5,000
	FUNCTION: DIRECT ASSISTANCE - 4442	15,000	-	15,000
01.4445.50.495	Health Agencies - Community Education	400	-	400
01.4445.50.496	Health Agencies - Community Meals	1,795	1,795	-
01.4445.50.498	Health Agencies - Community Services	3,000	3,000	-
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	5,195	4,795	400
01.4520.55.409	Parks & Recreation - Hillsboro	25,000	25,000	-
	FUNCTION: PARKS AND RECREATION - 4520	25,000	25,000	-
01.4550.60.405	Library - Electricity	250	189	61
01.4550.60.470	Library - Office Supplies	75	-	75
01.4550.60.480	Library - Dues & Subscriptions	250	188	62
01.4550.60.493	Library - Youth Programs	1,000	53	947
01.4550.60.499	Library - Other Supplies	800	334	466
	FUNCTION: LIBRARY - 4550	2,375	764	1,611
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500	1,000	500
01.4611.65.220	Conservation - FICA	93	62	31
01.4611.65.221	Conservation - Medicare	22	14	8
01.4611.65.310	Conservation - Research	665	480	185
01.4611.65.350	Conservation - Training & Certification	330	195	135
01.4611.65.410	Conservation - Postage	60	273	(213)
01.4611.65.470	Conservation - Office Supplies	100	-	100
01.4611.65.480	Conservation - Dues & Subscription	600	575	25
01.4611.65.490	Conservation - Public Notices	50	62	(12)
01.4611.65.491	Conservation - Roads & Trails	450	124	326
01.4611.65.493	Conservation - Youth Programs	1,200	815	385
01.4611.65.499	Conservation - Other Supplies	100	122	(22)
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	5,170	3,723	1,447
01.4711.10.655	Debt Svc - Principal Town Hall	25,000	25,000	-
01.4711.40.491	Debt Svc - Principal Road Bond	62,500	1,416	61,084
	FUNCTION: PRINCIPAL - LONG TERM BONDS & NOTES - 471	87,500	26,416	61,084
01.4722.10.655	Debt Svc - Interest Town Hall	7,375	6,763	612
01.4722.40.491	Debt Svc - Interest Road Bond	506	31	475
	FUNCTION: INTEREST - OTHER DEBT - 4722	7,881	6,794	1,087
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000	-	5,000
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATION	5,000	-	5,000
	Total	2,125,921	1,930,838	195,083

Summary of Expenditures by Function - 2019 (unaudited)

Account	Function	2019 Budget	Expenditures	Balance
4130	Executive	218,698.19	215,058.22	3,639.97
4140	Elections, Registration, Vital Statistics	38,048.55	39,043.14	(994.59)
4150	Finance Administration	70,574.50	76,294.47	(5,719.97)
4152	Assessing Revaluation	30,694.71	32,928.21	(2,233.51)
4153	Legal Expense	18,000.00	31,850.11	(13,850.11)
4191	Planning & Zoning	8,906.00	2,481.28	6,424.72
4194	General Government Buildings	33,800.00	30,796.32	3,003.68
4195	Cemeteries	16,150.00	16,074.53	75.47
4196	Insurance	53,219.00	43,421.20	9,797.80
4197	Advertising & Regional Association	5,389.00	3,889.00	1,500.00
4210	Police	348,176.65	341,219.74	6,956.91
4215	Ambulance	109,479.50	101,032.95	8,446.55
4220	Fire	115,119.25	120,584.66	(5,465.41)
4240	Building Inspection	13,518.00	13,053.00	465.00
4290	Emergency Management	1.00	-	1.00
4299	Other Public Safety - Dispatching	36,718.00	38,387.40	(1,669.40)
4300	Highways & Streets	745,303.94	646,184.27	99,119.67
4324	Solid Waste Disposal	111,000.00	111,047.08	(47.08)
4415	Health Agencies & Programs	5,195.00	4,795.00	400.00
4442	Direct Assistance	15,003.00	-	15,003.00
4520	Parks & Recreation	25,000.00	25,000.00	-
4550	Library	2,375.00	763.77	1,611.23
4611	Conservation Commission	5,170.00	3,722.98	1,447.02
4711	Bonds, Notes - Principal	87,500.00	26,416.22	61,083.78
4722	Bonds, Notes - Interest	7,881.42	6,793.96	1,087.46
4723	Tax Anticipation Notes	5,000.00	-	5,000.00
	TOTAL	2,125,920.69	1,930,837.51	195,083.18

2020 Revenue Estimate

[illegible]

2020

General Operating Budget By Funtion

Account	Function	2020	% Total Budget	Rate
4130	Executive	215,961	7.83%	0.623
4140	Elections, Registration, Vital Statistics	56,891	2.06%	0.164
4150	Finance Administration	83,902	3.04%	0.242
4152	Assessing Revaluation	26,133	0.95%	0.075
4153	Legal Expense	28,000	1.02%	0.081
4191	Planning & Zoning	13,256	0.48%	0.038
4194	General Government Buildings	32,368	1.17%	0.093
4195	Cemeteries	16,150	0.59%	0.047
4196	Insurance	58,168	2.11%	0.168
4197	Advertising & Regional Association	5,514	0.20%	0.016
4210	Police	352,256	12.78%	1.016
4215	Ambulance	111,038	4.03%	0.320
4220	Fire	122,349	4.44%	0.353
4240	Building Inspection	14,518	0.53%	0.042
4290	Emergency Management	5,000	0.18%	0.014
4299	Other Public Safety - Dispatching	39,000	1.41%	0.112
4300	Highways & Streets	745,421	27.04%	2.149
4324	Solid Waste Disposal	123,449	4.48%	0.356
4415	Health Agencies & Programs	3,926	0.14%	0.011
4442	Direct Assistance	15,003	0.54%	0.043
4520	Parks & Recreation	25,000	0.91%	0.072
4550	Library	2,375	0.09%	0.007
4611	Conservation Commission	7,610	0.28%	0.022
4711	Bonds, Notes - Principal	25,000	0.91%	0.072
4722	Bonds, Notes - Interest	5,636	0.20%	0.016
4723	Tax Anticipation Notes	5,000	0.18%	0.014
	Total	2,138,923	77.60%	6.17

Function	Amount	% Total Budget	Rate
Operating Budget	2,138,923	77.60%	6.17
Capital Improvement Budget/CRF/ETF	504,550	18.30%	1.45
Other Warrant Articles	113,000	4.10%	0.33
Total	2,756,473	100.00%	7.95

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4130.10.112	BOS - Wages	7,500	7,500	-	0.00%	
01.4130.10.220	BOS - FICA	465	465	-	0.00%	
01.4130.10.221	BOS - Medicare	190	109	(81)	-42.76%	
01.4130.10.350	BOS - Training & Certification	400	400	-	0.00%	
01.4130.11.110	Admin - Town Administrator	75,000	75,000	-	0.00%	
01.4130.11.111	Admin - Admin Support	53,724	54,000	276	0.51%	
01.4130.11.210	Admin - Health Insurance	33,130	34,038	908	2.74%	
01.4130.11.220	Admin - FICA	7,981	7,998	17	0.21%	
01.4130.11.221	Admin - Medicare	1,867	1,871	4	0.21%	
01.4130.11.230	Admin - Retirement	15,223	10,331	(4,893)	-32.14%	Temp vacancy adjustment
01.4130.11.290	Admin - Life/Disability	250	1,094	844	337.58%	Prior Year cell calculation error
01.4130.11.350	Admin - Training & Certification	800	800	-	0.00%	
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,313	6,500	187	2.96%	Recording fees - \$500 Payroll Services -- \$5,500 DOL Fee - \$500
01.4130.11.410	Admin - Postage	2,000	2,000	-	0.00%	
01.4130.11.420	Admin - Telephone	3,600	3,600	-	0.00%	
01.4130.11.430	Admin - Mobile Phone	900	900	-	0.00%	
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300	2,300	-	0.00%	
01.4130.11.460	Admin - Printing	1,750	1,750	-	0.00%	
01.4130.11.470	Admin - Office Supplies	2,200	2,200	-	0.00%	
01.4130.11.480	Admin - Dues & Subscriptions	405	406	1	0.25%	
01.4130.11.490	Admin - Public Notices	1,000	1,000	-	0.00%	
01.4130.11.610	Admin - New Equipment	1,000	1,000	-	0.00%	
01.4130.11.620	Admin - Equipment Maintenance	400	400	-	0.00%	
01.4130.11.710	Admin - Mileage	300	300	-	0.00%	
	FUNCTION: EXECUTIVE - 4130	218,698	215,961	(2,737)	-1.25%	
01.4140.12.112	Town Clerk - Wages	16,250	22,750	6,500	40.00%	Level of service increase PT to FT
01.4140.12.135	Town Clerk - Deputy Wages	8,580	8,840	260	3.03%	
01.4140.12.210	Town Clerk - Health Insurance	-	4,466	4,466	100.00%	Level of service increase PT to FT
01.4140.12.220	Town Clerk - FICA	1,539	1,959	419	27.23%	
01.4140.12.221	Town Clerk - Medicare	360	458	98	27.23%	
01.4140.12.230	Town Clerk - Retirement	-	1,365	1,365	100.00%	
01.4140.12.350	Town Clerk - Training & Certif	900	900	-	0.00%	
01.4140.12.410	Town Clerk - Postage	2,000	2,000	-	0.00%	
01.4140.12.420	Town Clerk - Telephone	1,080	1,080	-	0.00%	
01.4140.12.450	Town Clerk - Software	3,060	3,205	145	4.74%	
01.4140.12.470	Town Clerk - Office Supplies	500	750	250	50.00%	
01.4140.12.480	Town Clerk - Dues & Subscriptions	275	200	(75)	-27.27%	
01.4140.12.490	Town Clerk - Public Notices	75	75	-	0.00%	
01.4140.12.610	Town Clerk - New Equipment	250	800	550	220.00%	
01.4140.12.620	Town Clerk - Equipment Maintenance	350	400	50	14.29%	
01.4140.12.710	Town Clerk - Mileage	500	600	100	20.00%	
01.4140.13.112	Elections - Election Official	1,167	4,350	3,183	272.75%	4 Elections in 2020

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4140.13.120	Elections - Ballot Clerk Wages	350	1,500	1,150	328.57%	
01.4140.13.220	Elections - FICA	94	363	269	285.63%	
01.4140.13.221	Elections - Medicare	22	85	63	285.63%	
01.4140.13.410	Elections - Postage	50	100	50	100.00%	
01.4140.13.470	Elections - Office Supplies	100	100	-	0.00%	
01.4140.13.490	Elections - Public Notices	146	146	-	0.00%	
01.4140.13.900	Elections - Miscellaneous	400	400	-	0.00%	
	FUNCTION: TOWN CLERK - 4140	38,049	56,891	18,842	49.52%	
01.4150.14.112	Treasurer - Wages	2,500	2,500	-	0.00%	
01.4150.14.220	Treasurer - FICA	155	155	-	0.00%	
01.4150.14.221	Treasurer - Medicare	36	36	-	0.00%	
01.4150.15.112	Tax Collector - Wages	16,250	22,750	6,500	40.00%	Level of service increase PT to FT
01.4150.15.135	Tax Collector - Deputy Wages	8,580	8,840	260	3.03%	
01.4150.15.210	Tax Collector - Health Insurance	-	4,466	4,466	100.00%	Level of service increase PT to FT
01.4150.15.220	Tax Collector - FICA	1,539	1,959	419	27.23%	
01.4150.15.221	Tax Collector - Medicare	360	458	98	27.23%	
01.4150.15.230	Tax Collector - Retirement	-	1,365	1,365	100.00%	
01.4150.15.310	Tax Collector - Research	1,000	1,000	-	0.00%	
01.4150.15.350	Tax Collector - Training & Certification	900	900	-	0.00%	
01.4150.15.360	Tax Collector - Recording Fees	1,000	1,000	-	0.00%	
01.4150.15.410	Tax Collector - Postage	3,000	3,500	500	16.67%	
01.4150.15.420	Tax Collector - Telephone	1,080	1,080	-	0.00%	
01.4150.15.450	Tax Collector - Software	2,860	2,580	(280)	-9.79%	
01.4150.15.470	Tax Collector - Office Supplies	800	800	-	0.00%	
01.4150.15.480	Tax Collector - Dues & Subscriptions	50	50	-	0.00%	
01.4150.15.490	Tax Collector - Public Notices	-	-	-	0.00%	
01.4150.15.610	Tax Collector - New Equipment	250	1	(249)	-99.60%	
01.4150.15.620	Tax Collector - Equipment Maintenance	80	80	-	0.00%	
01.4150.15.710	Tax Collector - Mileage	500	600	100	20.00%	
01.4150.16.300	Auditing - Professional Services	13,500	13,500	-	0.00%	
01.4150.17.399	Info Tech - Professional Services	3,000	3,000	-	0.00%	
01.4150.17.450	Info Tech - Software	13,134	13,283	149	1.13%	
	FUNCTION: FINANCIAL ADMINISTRATION - 4150	70,574	83,902	13,328	18.88%	
01.4152.18.111	Assessing - Clerk Wages	15,970	16,284	314	1.97%	
01.4152.18.220	Assessing - FICA	990	1,010	19	1.97%	
01.4152.18.221	Assessing - Medicare	232	236	5	1.97%	
01.4152.18.350	Assessing - Training & Certification	75	75	-	0.00%	
01.4152.18.399	Assessing - Professional Services	13,408	8,508	(4,900)	-36.55%	Yr 5 Contract no Data Verifi Cost (Reval Exp from ETF)
01.4152.18.480	Assessing - Dues & Subscription	20	20	-	0.00%	
	FUNCTION: PROPERTY ASSESSMENT - 4152	30,695	26,133	(4,562)	-14.86%	

Assessing Software 2330.00
 IV Acct Support - 3214.00
 IV State Reporting - 0.00
 ASP Hosting 3 users -
 2793.00
 CivicPlus - 1500.00
 ArcGIS Desktop - 100.00
 Anti Virus - 200.00
 Domain & Email Hosting -
 131.00
 Sonic Wall 385.00
 Cloud Back up - 100.00
 Welfare Software - 130.00
 GIS Web Hosting -
 2400.00
 13,283

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4153.10.320	Legal - Professional Services	15,000	25,000	10,000	66.67%	
01.4153.33.330	Legal - Code Enforcement	3,000	3,000	-	0.00%	
	FUNCTION: LEGAL - 4153	18,000	28,000	10,000	55.56%	
01.4191.20.111	Planning - P/T Wages	800	800	-	0.00%	
01.4191.20.220	Planning - FICA	50	50	-	0.00%	
01.4191.20.221	Planning - Medicare	12	12	-	0.00%	
01.4191.20.300	Planning - Professional Services	1,500	5,500	4,000	266.67%	Incr by \$4K for Circuit Rider or Plan Consult Support
01.4191.20.320	Planning - Legal	2,000	2,000	-	0.00%	
01.4191.20.350	Planning - Training & Certification	150	500	350	233.33%	Reg fees for training and conferences
01.4191.20.410	Planning - Postage	400	400	-	0.00%	
01.4191.20.460	Planning - Printing	150	150	-	0.00%	
01.4191.20.470	Planning - Office Supplies	150	150	-	0.00%	
01.4191.20.490	Planning - Public Notices	600	600	-	0.00%	
01.4191.21.111	Zoning - P/T Wages	528	528	-	0.00%	
01.4191.21.220	Zoning - FICA	33	33	-	0.00%	
01.4191.21.221	Zoning - Medicare	8	8	-	0.00%	
01.4191.21.320	Zoning - Legal	1,500	1,500	-	0.00%	
01.4191.21.350	Zoning - Training & Certification	75	75	-	0.00%	
01.4191.21.410	Zoning - Postage	350	350	-	0.00%	
01.4191.21.470	Zoning - Office Supplies	100	100	-	0.00%	
01.4191.21.490	Zoning - Public Notices	500	500	-	0.00%	
	FUNCTION: PLANNING AND ZONING - 4191	8,906	13,256	4,350	48.84%	
01.4194.10.370	Govt Buildings - Custodial Services	5,200	5,200	-	0.00%	
01.4194.10.380	Govt Buildings - Groundskeeping	4,000	4,408	408	10.20%	551 x 8 month of mowing
01.4194.10.401	Govt Buildings - Heating Fuel	8,000	8,000	-	0.00%	
01.4194.10.405	Govt Buildings - Electricity	7,600	5,760	(1,840)	-24.21%	12 month avg bill 480 - conversion to LED
01.4194.10.470	Govt Buildings - Office Supplies	500	500	-	0.00%	
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500	8,500	-	0.00%	
	FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194	33,800	32,368	(1,432)	-4.24%	
01.4195.22.380	Cemetery - Groundskeeping	15,400	15,400	-	0.00%	
01.4195.22.499	Cemetery - Other Supplies	750	750	-	0.00%	
	FUNCTION: CEMETERIES - 4195	16,150	16,150	-	0.00%	
01.4196.10.810	Insurance - Worker's Comp/Unemployment	20,825	22,858	2,033	9.76%	Unemployment Comp - \$500
01.4196.10.820	Insurance - Property Liability	32,394	35,310	2,916	9.00%	Worker's Comp - \$22,238
	FUNCTION: INSURANCE - 4196	53,219	58,168	4,949	9.30%	
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	1,500	1,500	-	0.00%	NHMA Dues - \$1,691
01.4197.10.480	Advertising/Reg. Assoc. - Dues	3,889	4,014	125	3.21%	CNHRPC Dues - \$2,323
	FUNCTION: ADVERTISING & REGIONAL ASSOC - 4197	5,389	5,514	125	2.32%	

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4210.30.110	Police - F/T Wages	130,300	112,200	(18,100)	-13.89%	Adjusted for HPD Coverage (20,800)
01.4210.30.111	Police - P/T Wages	54,800	55,000	200	0.36%	
01.4210.30.113	Police - On Call Wages	6,700	6,700	-	0.00%	
01.4120.30.115	Police - Admin Assistant	6,200	10,500	4,300	100.00%	
01.4210.30.129	Police - Grant Funded Overtime Wages	2,500	5,000	2,500	100.00%	
01.4210.30.130	Police - Overtime Wages	2,500	2,500	-	0.00%	
01.4210.30.131	Police - Detail Wages	3,500	5,000	1,500	42.86%	
01.4210.30.210	Police - Health Insurance	42,084	32,320	(9,764)	-23.20%	No FT service for first 4 mths of yr
01.4210.30.220	Police - FICA	4,569	3,410	(1,159)	-25.37%	PT employees only
01.4210.30.221	Police - Medicare	1,069	2,424	1,356	126.87%	
01.4210.30.230	Police - Retirement	40,155	35,452	(4,703)	-11.71%	NHRS + NHRS Med = 28.43%
01.4210.30.290	Police - Life/Disability Insurance	2,000	2,000	-	0.00%	
01.4210.30.340	Police - Prosecution	19,500	19,500	-	0.00%	
01.4210.30.345	Police - Animal Control	500	500	-	0.00%	
01.4210.30.350	Police - Training & Certification	4,000	4,500	500	12.50%	
01.4210.30.399	Police - Professional Services	-	24,200	24,200	100.00%	HPD 40hr/wk 26 wks=20800 + Consult \$4K
01.4210.30.402	Police - Vehicle Fuel	8,000	9,000	1,000	12.50%	
01.4210.30.410	Police - Postage	100	100	-	0.00%	
01.4210.30.420	Police - Telephone	3,500	3,500	-	0.00%	
01.4210.30.430	Police - Mobile Phone	1,750	1,750	-	0.00%	
01.4210.30.445	Police - Uniforms	1,250	3,000	1,750	140.00%	New Employee Uniforms
01.4210.30.450	Police - Software	700	700	-	0.00%	
01.4210.30.470	Police - Office Supplies	1,200	1,250	50	4.17%	
01.4210.30.480	Police - Dues & Subscriptions	500	550	50	10.00%	
01.4210.30.493	Police - Youth Programs (Explorers)	1,000	1,000	-	0.00%	
01.4210.30.499	Police - Other Supplies	1,000	1,000	-	0.00%	
01.4210.30.610	Police - New Equipment	4,000	4,000	-	0.00%	
01.4210.30.620	Police - Equipment Maintenance	1,400	1,500	100	7.14%	
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,200	3,500	300	9.38%	
01.4210.30.720	Police - Witness Reimbursement	200	200	-	0.00%	
	FUNCTION: POLICE - 4210	348,177	352,256	4,079	1.17%	
01.4215.31.111	Ambulance - P/T Per Diem Wages	60,000	60,000	-	0.00%	\$60K frm OpBudget & \$30K frm Revolv Fund
01.4215.31.113	Ambulance - On Call Wages	13,000	15,000	2,000	15.38%	Wage and hour adjustment
01.4215.31.220	Ambulance - FICA	6,386	4,650	(1,736)	-27.18%	
01.4215.31.221	Ambulance - Medicare	1,494	1,088	(406)	-27.18%	
01.4215.31.290	Ambulance - Life/Disability Insurance	450	450	-	0.00%	
01.4215.31.350	Ambulance - Training & Certification	6,500	6,000	(500)	-7.69%	
01.4215.31.390	Ambulance - Paramedic Intercepts	1,750	1,750	-	0.00%	
01.4215.31.395	Ambulance - Billing	3,000	3,000	-	0.00%	
01.4215.31.402	Ambulance - Vehicle Fuel	1,200	2,400	1,200	100.00%	BA recommended budget for actual expense
01.4215.31.420	Ambulance - Telephone	1,100	1,100	-	0.00%	
01.4215.31.430	Ambulance - Mobile Phone	1,100	1,100	-	0.00%	

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4215.31.445	Ambulance - Uniforms	2,000	2,000	-	0.00%	
01.4215.31.470	Ambulance - Office Supplies	500	500	-	0.00%	
01.4215.31.499	Ambulance - Other Supplies	3,000	3,000	-	0.00%	EMS supplies
01.4215.31.620	Ambulance - Equipment Maintenance	4,000	4,000	-	0.00%	
01.4215.31.630	Ambulance - Vehicle Maintenance	4,000	5,000	1,000	25.00%	
	FUNCTION: AMBULANCE - 4215	109,480	111,038	1,558	1.42%	
01.4220.32.111	Fire - Fire Chief's Wages	40,000	40,000	-	0.00%	
01.4220.32.113	Fire - On Call Wages	14,500	17,500	3,000	20.69%	Wage and hour adjustments
01.4220.32.220	Fire - FICA	3,379	3,565	186	5.50%	
01.4220.32.221	Fire - Medicare	790	834	43	5.50%	
01.4220.32.290	Fire - Life/Disability Insurance	450	450	-	0.00%	
01.4220.32.350	Fire - Training & Certification	6,500	6,500	-	0.00%	
01.4220.32.385	Fire - Forestry	2,000	1,000	(1,000)	-50.00%	
01.4220.32.401	Fire - Heating Fuel	5,500	6,000	500	9.09%	
01.4220.32.402	Fire - Vehicle Fuel	2,500	3,000	500	20.00%	
01.4220.32.405	Fire - Electricity	5,000	5,000	-	0.00%	
01.4220.32.420	Fire - Telephone	2,000	2,000	-	0.00%	
01.4220.32.430	Fire - Mobile Phone	2,000	2,800	800	40.00%	
01.4220.32.470	Fire - Office Supplies	500	500	-	0.00%	
01.4220.32.480	Fire - Dues & Subscriptions	1,500	1,500	-	0.00%	
01.4220.32.493	Fire - Youth&Community Programs	1,200	1,200	-	0.00%	
01.4220.32.610	Fire - New Equipment	8,300	9,500	1,200	14.46%	
01.4220.32.620	Fire - Equipment Maintenance	8,000	8,000	-	0.00%	
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	6,000	5,000	(1,000)	-16.67%	
01.4220.32.655	Fire - Building Maintenance & Repairs	5,000	8,000	3,000	60.00%	
	FUNCTION: FIRE - 4220	115,119	122,349	7,230	6.28%	
01.4240.33.111	Bldg Inspect - P/T Wages	12,000	12,000	-	0.00%	
01.4240.33.220	Bldg Inspect - FICA	744	744	-	0.00%	
01.4240.33.221	Bldg Inspect - Medicare	174	174	-	0.00%	
01.4240.33.350	Bldg Inspect - Training & Certification	200	1,200	1,000	500.00%	Code Books
01.4240.33.420	Bldg Inspect - Telephone	300	300	-	100.00%	
01.4240.33.480	Bldg Inspect - Dues & Subscription	100	100	-	0.00%	
	FUNCTION: BUILDING INSPECTION - 4240	13,518	14,518	1,000	7.40%	
01.4290.34.399	Emergency Mngmt - Other Profes	1	5,000	4,999	499900.00%	Cones and barracaid
	FUNCTION: EMERGENCY MANAGEMENT - 4290	1	5,000	4,999	499900.00%	

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4299.30.391	Other Public Safety - Police Dispatch	17,000	19,000	2,000	11.76%	
01.4299.32.391	Other Public Safety - Fire Dispatch	17,718	18,000	282	1.59%	
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000	2,000	-	0.00%	
	FUNCTION: OTHER PUBLIC SAFETY - 4299	36,718	39,000	2,282	6.21%	
01.4311.40.110	Highway Admin - F/T Wages	236,504	255,948	19,444	8.22%	
01.4311.40.111	Highway Admin - P/T Wages	7,500	7,500	-	0.00%	
01.4311.40.130	Highway Admin - Overtime Wages	25,000	25,000	-	0.00%	
01.4311.40.210	Highway Admin - Health Insurance	89,951	114,320	24,369	27.09%	Fill vacant position
01.4311.40.220	Highway Admin - FICA	16,678	17,884	1,206	7.23%	
01.4311.40.221	Highway Admin - Medicare	3,901	4,182	282	7.23%	
01.4311.40.230	Highway Admin - Retirement	12,700	15,357	2,657	20.92%	Fill vacant position
01.4311.40.290	Highway Admin - Life/Disability	3,000	3,004	4	0.13%	
01.4311.40.350	Highway Admin - Training & Certification	800	800	-	0.00%	
01.4311.40.351	Highway Admin - Drug Testing	1,000	1,000	-	0.00%	
01.4311.40.401	Highway Admin - Heating Fuel	10,000	10,000	-	0.00%	
01.4311.40.405	Highway Admin - Electricity	3,000	3,000	-	0.00%	
01.4311.40.420	Highway Admin - Telephone	320	320	-	0.00%	
01.4311.40.430	Highway Admin - Mobile Phone	800	1,956	1,156	144.50%	\$68/RA Cell \$95/telematics
01.4311.40.445	Highway Admin - Uniforms	6,000	6,000	-	0.00%	
01.4311.40.470	Highway Admin - Office Supplies	300	300	-	0.00%	
01.4311.40.490	Highway Admin - Public Notices	800	800	-	0.00%	
01.4311.40.655	Highway Admin - Building Maintenance	5,500	5,500	-	0.00%	
01.4311.40.710	Highway Admin - Mileage	250	250	-	0.00%	
	FUNCTION: HIGHWAY AND STREETS ADMINISTRATION - 4311	424,004	473,121	49,117	11.58%	
01.4312.40.381	Highway Maint - Crack Sealing	7,200	7,200	-	0.00%	
01.4312.40.382	Highway Maint - Roadside Mowing	9,000	9,000	-	0.00%	
01.4312.40.383	Highway Maint - Tree Removal	3,500	3,500	-	0.00%	
01.4312.40.384	Highway Maint - Gravel Crushing	30,000	30,000	-	0.00%	
01.4312.40.399	Highway Maint - Other Professional Services	5,600	5,600	-	0.00%	
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000	55,000	-	0.00%	
01.4312.40.481	Highway Maint - Culverts	2,000	3,000	1,000	50.00%	
01.4312.40.482	Highway Maint - Salt	59,000	59,000	-	0.00%	
01.4312.40.483	Highway Maint - Cold Patch	2,500	2,500	-	0.00%	
01.4312.40.484	Highway Maint - Dust Control	11,000	11,000	-	0.00%	
01.4312.40.485	Highway Maint - Sand	9,000	9,000	-	0.00%	
01.4312.40.499	Highway Maint - Other Supplies	20,500	20,500	-	0.00%	
01.4312.40.610	Highway Maint - New Equipment	6,000	6,000	-	0.00%	
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000	16,000	-	0.00%	
01.4312.40.630	Highway Maint - Vehicle Maintenance	81,500	31,500	(50,000)	-61.35%	Vehicle issue resolved
	FUNCTION: HIGHWAYS AND STREETS - 4312	317,800	268,800	(49,000)	-15.42%	

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4316.40.405	Street Lighting - Electricity	3,500	3,500	-	0.00%	
	FUNCTION: STREET LIGHTING - 4316	3,500	3,500	-	0.00%	
01.4324.41.406	Solid Waste - Transfer Station	75,000	85,079	10,079	13.44%	Hillsborough 2020 Estimate
01.4324.41.407	Solid Waste - Tipping Fees	33,500	35,670	2,170	6.48%	Wheelabrator Increase in cost over 2019
01.4324.41.408	Solid Waste - Disposal Contract	2,500	2,700	200	8.00%	Waste Management increase in cost of 2019
	FUNCTION: SOLID WASTE DISPOSAL - 4324	111,000	123,449	12,449	11.22%	Solid waste costs up nationally
01.4441.50.111	Welfare - Director Wages	1	1	-	0.00%	
01.4441.50.220	Welfare - FICA	1	1	-	0.00%	
01.4441.50.221	Welfare - Medicare	1	1	-	0.00%	
	FUNCTION: WELFARE ADMINISTRATION - 4441	3	3	-	0.00%	
01.4442.50.510	Welfare - Medical Assistance	500	500	-	0.00%	
01.4442.50.520	Welfare - Housing Assistance	4,500	4,500	-	0.00%	
01.4442.50.530	Welfare - Food Assistance	2,000	2,000	-	0.00%	
01.4442.50.540	Welfare - Electric Assistance	3,000	3,000	-	0.00%	
01.4442.50.599	Welfare - Other Assistance	5,000	5,000	-	0.00%	
	FUNCTION: DIRECT ASSISTANCE - 4442	15,000	15,000	-	0.00%	
01.4445.50.495	Health Agencies - Community Education	400	1	(399)	-99.75%	Project Lift - \$400
01.4445.50.496	Health Agencies - Community Meals	1,795	425	(1,370)	-76.32%	Red Cross - \$1,200
01.4445.50.498	Health Agencies - Community Services	3,000	3,500	500	16.67%	St Joseph Meals - \$425
	FUNCTION: WELFARE VENDOR PAYMENTS - 4445	5,195	3,926	(1,269)	-24.43%	GHSS - \$3,000
01.4520.55.409	Parks & Recreation - Hillsboro	25,000	25,000	-	0.00%	
	FUNCTION: PARKS AND RECREATION - 4520	25,000	25,000	-	0.00%	
01.4550.60.405	Library - Electricity	250	250	-	0.00%	
01.4550.60.470	Library - Office Supplies	75	75	-	0.00%	
01.4550.60.480	Library - Dues & Subscriptions	250	250	-	0.00%	
01.4550.60.493	Library - Youth Programs	1,000	1,000	-	0.00%	
01.4550.60.499	Library - Other Supplies	800	800	-	0.00%	
	FUNCTION: LIBRARY - 4550	2,375	2,375	-	0.00%	
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500	1,500	-	0.00%	
01.4611.65.220	Conservation - FICA	93	93	-	0.00%	
0134611.65.221	Conservation - Medicare	22	22	-	0.00%	
01.4611.65.310	Conservation - Research	665	665	-	0.00%	
01.4611.65.350	Conservation - Training & Certification	330	500	170	51.52%	
01.4611.65.410	Conservation - Postage	60	60	-	0.00%	
01.4611.65.470	Conservation - Office Supplies	100	50	(50)	-50.00%	
01.4611.65.480	Conservation - Dues & Subscription	600	700	100	16.67%	
01.4611.65.490	Conservation - Public Notices	50	50	-	0.00%	
01.4611.65.491	Conservation - Roads & Trails	450	300	(150)	-33.33%	
01.4611.65.493	Conservation - Youth Programs	1,200	1,300	100	8.33%	
01.4611.65.499	Conservation - Other Supplies	100	2,370	2,270	2270.00%	Equipment for water monitoring
	FUNCTION: CONSERVATION ADMINISTRATION - 4611	5,170	7,610	2,440	47.20%	

2020 Operating Budget

Account Number	Description	Budget 2019	Proposed 2020	\$ Increase	% Increase	Notes
01.4711.10.655	Debt Svc - Principal Town Hall	25,000	25,000	-	0.00%	
01.4711.40.491	Debt Svc - Principal Road Bond	62,500	-	(62,500)	-100.00%	Debt retired
	FUNCTION: PRINCIPAL - LONG TERM BONDS & NOTES - 4711	87,500	25,000	(62,500)	-71.43%	
01.4712.31.640	Debt Svc - Principal Ambulance	-	-	-	0.00%	
01.4712.40.640	Debt Svc - Principal Hwy Equipment	-	-	-	0.00%	
	FUNCTION: PRINCIPAL - OTHER DEBT - 4712	-	-	-	0.00%	
01.4722.10.655	Debt Svc - Interest Town Hall	7,375	5,636	(1,740)	-23.59%	
01.4722.31.640	Debt Svc - Interest Ambulance	-	-	-	0.00%	
01.4722.40.491	Debt Svc - Interest Road Bond	506	-	(506)	-100.00%	Debt retired
	FUNCTION: INTEREST - OTHER DEBT - 4722	7,881	5,636	(2,246)	-28.50%	
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000	5,000	-	0.00%	
	FUNCTION: INTEREST ON TAX & REVENUE ANTICIPATION	5,000	5,000	-	0.00%	
	Total	2,125,921	2,138,923	13,002	0.61%	



Proposed Budget
Deering

If you have recently made changes to your proposed warrant articles, you must click the "View/Calculate" button at the bottom of the budget tab in the portal to ensure that the values in this report have been updated.

DRAFT

THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY
THE PROPOSED BUDGET PROCESS MUST BE COMPLETED IN
THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT
CAN BE GENERATED FOR THE PURPOSES OF CERTIFICATION
AND PUBLIC POSTING

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	03	\$0	\$218,698	\$215,960	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$0	\$43,413	\$56,891	\$0
4150-4151	Financial Administration	03	\$0	\$75,939	\$83,902	\$0
4152	Revaluation of Property	03	\$0	\$30,695	\$26,133	\$0
4153	Legal Expense	03	\$0	\$18,000	\$28,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	03	\$0	\$8,906	\$13,256	\$0
4194	General Government Buildings	03	\$0	\$33,800	\$32,368	\$0
4195	Cemeteries	03	\$0	\$16,150	\$16,150	\$0
4196	Insurance	03	\$0	\$53,219	\$58,168	\$0
4197	Advertising and Regional Association	03	\$0	\$5,389	\$5,514	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$0	\$504,209	\$536,342	\$0
Public Safety						
4210-4214	Police	03	\$0	\$348,177	\$352,256	\$0
4215-4219	Ambulance	03	\$0	\$109,480	\$111,038	\$0
4220-4229	Fire	03	\$0	\$115,119	\$122,349	\$0
4240-4249	Building Inspection	03	\$0	\$13,518	\$14,518	\$0
4290-4298	Emergency Management	03	\$0	\$1	\$5,000	\$0
4299	Other (Including Communications)	03	\$0	\$36,718	\$39,000	\$0
Public Safety Subtotal			\$0	\$623,013	\$644,161	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	03	\$0	\$424,004	\$473,121	\$0
4312	Highways and Streets	03	\$0	\$317,800	\$268,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$0	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$0	\$745,304	\$745,421	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$0	\$111,000	\$123,449	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$0	\$111,000	\$123,449	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$5,195	\$0	\$0
Health Subtotal			\$0	\$5,195	\$0	\$0
Welfare						
4441-4442	Administration and Direct Assistance	03	\$0	\$15,003	\$15,003	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	03	\$0	\$0	\$3,926	\$0
Welfare Subtotal			\$0	\$15,003	\$18,929	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	03	\$0	\$25,000	\$25,000	\$0
4550-4559	Library	03	\$0	\$2,375	\$2,375	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
Culture and Recreation Subtotal			\$0	\$27,375	\$27,375	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	03	\$0	\$5,170	\$7,610	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$0	\$5,170	\$7,610	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	03	\$0	\$87,500	\$25,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$0	\$7,881	\$5,636	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$5,000	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$100,381	\$35,636	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$323,643	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$30,000	\$0	\$0
Capital Outlay Subtotal			\$0	\$353,643	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$2,138,923	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	04	\$70,000	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$434,550	\$0
<i>Purpose: To Add Funds to Established Trust Funds</i>				
Total Proposed Special Articles			\$504,550	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4220-4229	Fire	05	\$113,000	\$0
<i>Purpose: To Purchase Fire Personal Protective Equipment</i>				
4902	Machinery, Vehicles, and Equipment	06	\$49,000	\$0
<i>Purpose: To Purchase Police Vehicle</i>				
Total Proposed Individual Articles			\$162,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$0	\$15,000	\$18,785
3186	Payment in Lieu of Taxes	03	\$0	\$0	\$100
3187	Excavation Tax	03	\$0	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$0	\$45,000	\$55,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$0	\$60,100	\$73,985
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$0	\$300	\$500
3220	Motor Vehicle Permit Fees	03	\$0	\$280,000	\$385,873
3230	Building Permits	03	\$0	\$8,400	\$13,037
3290	Other Licenses, Permits, and Fees	03	\$0	\$26,250	\$32,925
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$314,950	\$432,335
State Sources					
3351	Shared Revenues	03	\$0	\$31,137	\$31,137
3352	Meals and Rooms Tax Distribution	03	\$0	\$98,202	\$98,202
3353	Highway Block Grant	03	\$0	\$98,688	\$98,540
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$0	\$260	\$260
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	03	\$0	\$1,800	\$100
3379	From Other Governments	03	\$0	\$0	\$18,840
State Sources Subtotal			\$0	\$230,087	\$247,079
Charges for Services					
3401-3406	Income from Departments	03	\$0	\$6,525	\$4,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$0	\$6,525	\$4,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$0	\$150	\$3,000
3502	Interest on Investments	03	\$0	\$7,700	\$15,000
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$0	\$7,850	\$18,000



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$300,000	\$0
3916	From Trust and Fiduciary Funds	06	\$0	\$0	\$49,000
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$300,000	\$49,000
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	05, 04	\$0	\$0	\$361,850
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$361,850
Total Estimated Revenues and Credits			\$0	\$919,512	\$1,186,249



Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$2,138,923
Special Warrant Articles	\$504,550
Individual Warrant Articles	\$162,000
Total Appropriations	\$2,805,473
Less Amount of Estimated Revenues & Credits	\$1,186,249
Estimated Amount of Taxes to be Raised	\$1,619,224

Town of Deering New Hampshire Warrant and Budget 2020

To the inhabitants of the Town of Deering in the County of Hillsborough in the State of New Hampshire qualified to vote in town affairs:

You are hereby notified that the election of officers, as part of the Annual Deering Town Meeting, shall occur at the Town Hall located at 762 Deering Center Rd in said Deering on **Tuesday the 10th day of March, 2020 beginning at 8:00 am** to vote for candidates for the following offices:

Article 1: To choose all necessary Town Officers for the ensuing year.

Selectman	3-year term
Cemetery Trustee	3-year term
Cemetery Trustee	2-year term
Library Trustee	3-year term
Library Trustee	2-year term
Treasurer	3-year term
Trustee of the Trust Funds	3-year term
Supervisors of the Checklist	6-year term

POLLS WILL OPEN AT 8:00 am and remain open until 7:00 pm.

ADDITIONALLY, you are hereby notified that Articles 2 through 12, as part of the Business Meeting of Deering's Annual Town Meeting, will be conducted on **Saturday the 14th of March, 2020 at 9:00AM** at the Town Hall located at 762 Deering Center Rd, Deering, NH.

Article 2: To Accept Town Reports

To see if the Town will vote to accept the 2019 reports of the Town Officials, agents and committees, and to accept the 2018 auditor's report.

The Board of Selectmen Recommends this Article

Article 3: To Appropriate Operating Budget Funds for the Year 2020

To see if the town will vote to raise and appropriate the sum of TWO MILLION ONE HUNDRED THIRTY-EIGHT THOUSAND NINE HUNDRED TWENTY-THREE DOLLARS (\$2,138,923) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required)

Function	2020
Executive	215,961
Elections, Registration, Vital Statistics	56,891
Finance Administration	83,902
Assessing Revaluation	26,133
Legal Expense	28,000
Planning & Zoning	13,256
General Government Buildings	32,368
Cemeteries	16,150
Insurance	58,168
Advertising & Regional Association	5,514
Police	352,256
Ambulance	111,038
Fire	122,349
Building Inspection	14,518
Emergency Management	5,000
Other Public Safety - Dispatching	39,000
Highways & Streets	745,421
Solid Waste Disposal	123,449
Health Agencies & Programs	3,926
Direct Assistance	15,003
Parks & Recreation	25,000
Library	2,375
Conservation Commission	7,610
Bonds, Notes - Principal	25,000
Bonds, Notes - Interest	5,636
Tax Anticipation Notes	5,000
Total	2,138,923

The Board of Selectmen Recommends this Article

Article 4: To Add Funds to Established Trust Funds

To see if the Town will vote to raise and appropriate the sum of FIVE HUNDRED FOUR THOUSAND FIVE HUNDRED FIFTY DOLLARS (\$504,550) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of TWO HUNDRED FIFTY-FIVE THOUSAND SEVEN HUNDRED DOLLARS (\$255,700) from general taxation and TWO HUNDRED FORTY-EIGHT THOUSAND EIGHT HUNDRED FIFTY DOLLARS (\$248,850) from the unassigned fund balance as of December 31, 2019 for the following accounts in said amounts:

Fund	2020
FD Vehicle Replacement / CRF	\$ 50,000
HWY Vehicle Replacement / CRF	\$ 20,000
Assessing / ETF	\$ 9,300
Celebration (A)	\$ 1,000
Cemetery Maint / ETF	\$ 3,000
Computer Systems / ETF	\$ 2,300
Exotic Weed Control / ETF	\$ 7,500
FD Building Maint / ETF	\$ -
Gov't Bld Improvement / ETF	\$ 65,000
Health & Safety / ETF	\$ 2,500
Library Bld Maint / ETF	\$ 5,000
Master Plan / ETF	\$ 1,250
PD Ballistic Vest Replacement / ETF	\$ 700
PD Equipment Replacement / ETF	\$ -
PD Vehicle Replacement / ETF	\$ 30,000
Reservoir Usage / ETF	\$ 5,000
Road Reconstruction / ETF	\$ 250,000
FD Turnout Gear Replacement / ETF	\$ 25,000
HWY Bld Improvement / ETF	\$ 10,000
Solar Energy / ETF	\$ 17,000
Total	\$ 504,550

The Board of Selectmen Recommends this Article

Article 5: To Purchase Fire Personal Protective Equipment

To see if the town will vote to raise and appropriate the sum of ONE HUNDRED THIRTEEN THOUSAND DOLLARS (\$113,000) for the purpose of purchasing Fire Department Personal Protective Gear Self Contained Breathing Apparatus and Accessories (SCBA's) and fund the entire sum of ONE HUNDRED THIRTEEN THOUSAND DOLLARS (\$113,000) from the Unassigned Fund Balance from which no amount of appropriation shall be required from general taxation in the 2020 tax year. (Majority vote required)

The Board of Selectmen Recommends this Article

Article 6: To Purchase Police Vehicle

To see if the town will vote to raise and appropriate the sum of FORTY-NINE THOUSAND DOLLARS (\$49,000.00) for the purpose of purchasing a new model year police department sport utility vehicle and fit up and to fund the entire sum of FORTY-NINE THOUSAND DOLLARS \$49,000 from the Police Vehicle Replacement Expendable Trust Fund from which no amount of appropriation shall be required from general taxation in the 2020 tax year. (Majority vote required)

The Board of Selectmen Recommends this Article**Article 7: To Change Purpose of the Fire Department Turnout**

To see if the town will vote to change the purpose of the existing Fire Department Turnout Gear Replacement Expendable Trust Fund to the Fire Department Personal Protective Gear Replacement Expendable Trust Fund and include the purpose of expenditure for turnout gear, self-contained breathing apparatus and any other accessory appropriate for fire and rescue personal protection. (2/3 vote required).

The Board of Selectmen Recommends this Article**Article 8: Convey Conservation Easement**

To see if the Town will authorize the Board of Selectmen to convey a conservation easement relative to the below listed Town properties to a “qualified organization” as defined in section 170(h) (3) of the Internal Revenue Code of 1986 (the organizational purpose of which is to hold and manage the type of preservation interests in land defined in RSA 477:45). The terms and conditions of the conservation easement shall be determined by the Board of Selectmen with review and recommendation of the Conservation Commission.

1. Ferris Tract Tax Map 219 lot 2, approx. 65 acres
2. Carew Lots Tax Map 222 lots 6, 10.3 acres
3. Library Lots Tax Map 223 lots 8, 9, 14 acres

The Board of Selectmen Recommends this Article**Article 9: Convey Ownership of Property**

To see if the Town will authorize the Board of Selectmen to convey ownership of the below listed Town property to a “qualified organization” as defined in section 170(h) (3) of the Internal Revenue Code of 1986 (the organizational purpose of which is to hold and manage the type of preservation interests in land defined in RSA 477:45).

1. Tax map 219 lot 15 1 Acre, Hedgehog Mt. Rd.

Article 10: Authorize Conservation Commission to Expend Funds

Shall the town vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the Conservation Commission to expend funds for contributions to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the Town will retain no interest in the property.

The Board of Selectmen Recommends this Article**Article 11: Petition Warrant Article Adopt RSA 40:13 SB2**

Shall the Town adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the town on the second Tuesday of March?

(3/5-majority ballot vote required)

Article 12: To Transact Other Business

To transact any other business that may be brought before this meeting.

Given under our hands, February 6 th , 2020		
We certify and attest that on or before February 24 th we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Town Office, and delivered the original to the TOWN CLERK.		
Printed Name	Position	Signature
Allen Belouin	Chairman, Selectman	
Rebecca Mitchell	Selectman	
William Whisman	Selectman	