



## **TOWN OF DEERING**

### ***Board of Selectmen***

762 Deering Center Road  
Deering, NH 03244

### **Meeting Minutes**

**February 6, 2018**

Selectmen present: Aaron Gill, Allen Belouin, John Shaw

The hearing was called to order at 1900.

### **Public Hearing on the 2019 Proposed Budget – 1900**

Mr. Gill opened the public hearing at 1900 and provided a brief synopsis of the budget process and the role undesignated fund balance plays in maintaining adequate cash flow throughout the year (obviating the need to utilize tax anticipation notes) and the importance it plays in helping fund the capital improvement plan and stabilizing the tax rate. Mr. Gill noted that the budget itself increased 2.2% or approximately \$45,000. Mr. Gill explained that the new highway truck suffered a catastrophic failure and \$50,000 had been budgeted for its repair. Currently, the Town's attorney is involved in a contested warranty issue. If not for that expense then the budget would have actually decreased. Mr. Gill next reviewed that proposed purchase of a new fire truck explaining the use of \$300,000 of capital reserve funds and \$200,000 in a 10-year lease payment agreement. He also reminded folks that the MRI Fire Department Study had recommended such replacement. Fire Chief Dan Gorman highlighted the capacity of the new engine to carry 2,000 gallons of water versus 500 gallons for the old engine. The new engine will eventually replace two pieces of equipment. Mr. Gill next explained that the ambulance per diem program cost of \$90,000 per year is being offset by \$30,000 from the ambulance revolving fund so the Town will only be raising \$60,000 for the program. Another area the Board was looking to make progress on was solar. One of the warrant articles sought to enter into a power purchasing agreement with Revision Energy whereby the cost for installing the solar panels falls to a third-party investor for whom the installation and operation of the array results in federal tax credits. The advantage to the Town is that it will be able to purchase the panels in 6-7 years at a steeply discounted rate. The panels have a 40-year life span and the ability of the solar panels to generate electricity in an amount almost equal to what the Town uses translates into substantial cost savings over 20 to 30 years. Interspersed with the budget presentation were questions from the those in attendance seeking clarification on a number of budget items.

There being no more discussion the Board adjourned the public hearing at 2020.

The Board convened into their regularly scheduled Wednesday meeting at 2030.

### **MEETING MINUTES:**

#### **Meeting Minutes – January 16<sup>th</sup>.**

Mr. Gill made the motion to approve the public and non-public meeting minutes of January 16<sup>th</sup> along with the public hearing minutes for debt issuance (long term lease payment) of January 24<sup>th</sup>. Mr. Belouin seconded the motion. The vote was unanimous and so moved.

### **New Business**

The Board reviewed a bid from Hilltop Heating for cleaning the burners at the three fire stations and the highway garage. Mr. Belouin noted that the prices were good but he didn't see any provision for a combustion / efficiency test for the boilers. After brief discussion Mr. Gill made the motion to approve the bid from Hilltop Heating contingent on the inclusion of an efficiency test and proof of licensure. Mr. Belouin seconded the motion. The vote was unanimous and so moved.

### **TO BE REVIEWED AND/OR SIGNED:**

- Employee Payroll	<u><b>January 23<sup>rd</sup></b></u>
	\$12,180.33
- Employee Payroll	<u><b>January 30<sup>th</sup></b></u>
	\$15,972.71
- Employee Payroll	<u><b>February 6<sup>th</sup></b></u>
- AP ACH XFER	<u><b>February 6<sup>th</sup></b></u>
	\$202.25
- AP Manifest (2018)	<u><b>February 6<sup>th</sup></b></u>
	\$3,357.20
- AP Manifest	<u><b>February 6<sup>th</sup></b></u>
	\$401,718.62
- Yield Tax – 221-005 & 8-000	\$1,084.84

### **Non-Public Session – RSA 91-A:3 II(a) & (I)**

Mr. Gill made the motion to enter non-public session under RSA 91-A:3 II (a) & (I) to begin the TA's performance review and to consider legal advice. Mr. Shaw seconded the motion. The vote was unanimous and so moved.

The Board entered non-public session at approximately 2050.

The Board reconvened their public session at 2115.

There being no further business to come before the Board Mr. Gill made the motion to adjourn. Mr. Belouin seconded the motion. The vote was unanimous and so moved. The meeting adjourned at 2115.

Respectfully Submitted,

\s\ Russell McAllister  
Town Administrator

Town of Deering  
New Hampshire  
Warrant and Budget  
2019

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:

**GREETINGS!**

You are hereby notified to meet at the Town Hall in said Deering on **Tuesday the 12<sup>th</sup> day of March, 2019 at 8:00 am** in the morning to act upon the following subjects:

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

Selectman	3-year term
Selectman	1-year term
Moderator	2-year term
Library Trustee	3-year term
Cemetery Trustee	3-year term
Trustee of Trust Funds	3-year term
Trustee of Trust Funds	2-year term
Supervisors of the Checklist	1-year term

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

**ADDITIONALLY, pursuant to RSA 39:2-a, you are hereby notified that Articles 2 through 11 will be taken upon Saturday the 16th of March, 2019 next at 9:00AM in the morning at Town Hall.**

**Article 2: To Accept Town Reports**

To see if the Town will vote to accept the 2018 reports of the Town Officials, agents and committees, and to accept the 2017 auditor's report.

**The Board of Selectmen Recommends this Article**

**Article 3: Purchase of a Fire Engine**

To see if the Town will vote to authorize the purchase and equipping of a new fire engine in the amount of \$500,000 (gross budget); to raise and appropriate \$300,000 towards this purchase and to authorize the withdrawal of \$300,000 from the Fire Department Equipment Replacement Capital Reserve Fund; further to authorize the Selectmen to enter into a long-term lease/purchase agreement in the amount of TWO HUNDRED THOUSAND (\$200,000) payable over a term of (10) PAYMENTS; and further to raise and appropriate the sum of TWENTY-THREE THOUSAND SIX HUNDRED FORTY-THREE DOLLARS (\$23,643) for the first year's payment for that purpose. Requires 2/3 majority vote for passage.

**The Board of Selectmen Recommends this Article**

**Article 4: To Appropriate Operating Budget Funds for the Year 2019**

To see if the Town will vote to raise and appropriate the sum of two million One hundred twenty-five thousand nine hundred twenty-one dollars (\$2,125,921) for the purpose of funding general municipal operations not including any amount raised and appropriated in any separate warrant article.

Acct	Function	2019
4130	Executive	218,698
4140	Elections, Registration, Vital Statistics	38,049
4150	Finance Administration	70,574
4152	Assessing Revaluation	30,695
4153	Legal Expense	18,000
4191	Planning & Zoning	8,906
4194	General Government Buildings	33,800
4195	Cemeteries	16,150
4196	Insurance	53,219
4197	Advertising & Regional Association	5,389
4210	Police	348,177
4215	Ambulance	109,480
4220	Fire	115,119
4240	Building Inspection	13,518
4290	Emergency Management	1
4299	Other Public Safety - Dispatching	36,718
4300	Highways & Streets	745,304
4324	Solid Waste Disposal	111,000
4415	Health Agencies & Programs	5,195
4442	Direct Assistance	15,003
4520	Parks & Recreation	25,000
4550	Library	2,375
4611	Conservation Commission	5,170
4711	Bonds, Notes - Principal	87,500
4722	Bonds, Notes - Interest	7,881
4723	Tax Anticipation Notes	5,000
	<b>Total</b>	<b>2,125,921</b>

**The Board of Selectmen Recommends this Article**

**Article 5: To Add Funds to Established Trust Funds**

To see if the Town will vote to raise and appropriate the sum of THREE HUNDRED THIRTY-FOUR THOUSAND SEVEN HUNDRED FIFTY DOLLARS (\$334,750) to be added to the previously established Capital Reserve and/or Expendable Trust Funds and to fund the sum of FIFTY THOUSAND DOLLARS (\$50,000) from the unassigned fund balance as of December 31, 2018 for the following accounts in said amounts:

<b>Acct</b>	<b>Fund</b>	<b>2019</b>
60.1010.00.054	FD Vehicle Replacement / CRF	\$ 50,000.00
	<b>Total Unassigned Fund Balance</b>	<b>\$ 50,000.00</b>

<b>Acct</b>	<b>Fund</b>	<b>2018</b>	<b>2019</b>
60.1010.00.054	FD Vehicle Replacement / CRF	\$ 120,000.00	\$ 50,000.00
60.1010.00.055	HWY Vehicle Replacement / CRF	\$ 70,000.00	\$ 20,000.00
60.1010.00.060	Assessing / ETF	\$ 9,300.00	\$ 9,300.00
60.1010.00.062	Celebration (A)	\$ 1,000.00	\$ 1,000.00
60.1010.00.063	Cemetery Maint / ETF	\$ 3,000.00	\$ 3,000.00
60.1010.00.064	Computer Systems / ETF	\$ 2,300.00	\$ -
60.1010.00.065	Exotic Weed Control / ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.066	FD Building Maint / ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.069	Gov't Bld Improvement / ETF	\$ 20,000.00	\$ 20,000.00
60.1010.00.071	Health & Safety / ETF	\$ 1,500.00	\$ 1,500.00
60.1010.00.075	Library Bld Maint / ETF	\$ -	\$ -
60.1010.00.076	Master Plan / ETF	\$ 1,250.00	\$ 1,250.00
60.1010.00.078	PD Ballistic Vest Replacement / ETF	\$ 700.00	\$ 700.00
60.1010.00.079	PD Equipment Replacement / ETF	\$ -	\$ -
60.1010.00.080	PD Vehicle Replacement / ETF	\$ 12,500.00	\$ 12,500.00
60.1010.00.082	Reservoir Usage / ETF	\$ 5,000.00	\$ 5,000.00
60.1010.00.083	Road Reconstruction / ETF	\$ 122,500.00	\$ 188,000.00
60.1010.00.084	FD Turnout Gear Replacement / ETF	\$ 5,000.00	\$ 2,500.00
60.1010.00.087	HWY Bld Improvement / ETF	\$ 20,000.00	\$ 10,000.00
	<b>Total</b>	<b>\$ 404,050.00</b>	<b>\$ 334,750.00</b>

**The Board of Selectmen Recommends this Article**

**Article 6: Paving Town Hall Parking Lot**

To see if the Town will vote to raise and appropriate THIRTY THOUSAND DOLLARS (\$30,000) to pave the Town Hall parking lot and to be funded from the unassigned fund balance as of December 31, 2018. This appropriation shall not raise any taxes and have no effect on the tax rate.

**The Board of Selectmen Recommends this Article**

**Article 7: Power Purchase Agreement**

To see if the Town will vote to authorize the Board of Selectmen to enter into a 20-year electric power purchase agreement with Revision Solar Impact Partners LLC, of Portland, ME who will install, own and maintain a solar energy system on the Town Office and Highway Department shed, and to grant a lease and easement for access to the location of the system. The Town will purchase the local solar energy at \$0.16/kWh during the first and second year, with a 2% increase each year thereafter, and includes an option to purchase the system in year six for an estimated amount of SEVENTY-EIGHT THOUSAND ONE HUNDRED NINETY-SEVEN DOLLARS (\$78,197).

**The Board of Selectmen Recommends this Article**

**Article 8: Solar Energy Expendable Trust Fund**

To see if the town will vote to establish an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Town Solar Energy Expendable Trust Fund for the purpose of providing funds for the purchase, installation, maintenance, repair, and replacement of solar arrays and / or panels on Town owned buildings and Town owned property and to name the Board of Selectmen as agents to expend and to raise and appropriate the sum of SEVENTEEN THOUSAND DOLLARS (\$17,000) to be placed into this fund and to be funded from the undesignated fund balance as of December 31, 2018. This appropriation shall not raise any taxes and have no effect on the tax rate.

**Recommended by the Board of Selectmen**

**Article 9: Conversion of Town Clerk / Tax Collector Position to Full-Time**

To see if the Town will vote to raise and appropriate TEN THOUSAND SEVEN HUNDRED TWENTY-NINE DOLLARS (\$10,729) to convert the part-time Town Clerk / Tax Collector position to a 35-hour full-time position. The cost items associated with the full-time position are as follows:

- Wages \$3,250.00
- FICA/MEDI \$ 249.00
- Life / Disability \$ 314.00
- Retirement \$ 156.00
- Health Insurance \$6,760.00

If approved these costs will be included in next year's operating budget.

**The Board of Selectmen Recommends this Article**

**Article 10: Sale of Cemetery Lots**

To see if the Town will vote to adopt the provisions of RSA 289:2-a, whereupon the proceeds from the sale of cemetery lots, including the perpetual care fee, shall be deposited into the Cemetery Maintenance Expendable Trust Fund.

**The Board of Selectmen Recommends this Article****Article 11: Citizen Petition**

The Little Free Pantry has become a nationwide movement, originating in Arkansas, in July of 2016. The LFP takes many forms, but in essence is a small box, filled with donations from community members, to encourage kindness, and to aide our food insecure neighbors. The Deering Women's Guild, and the Deering Community Church established the first Deering Little Free Pantry on October 7, 2018. Our goal is to establish more LFP's, some of which we are seeking to have on town property, as discussed last year, with Genera Clay, at a selectmen's meeting.

**Article 12: To Transact Other Business**

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

Given under our hands, February 6 <sup>th</sup> , 2019		
We certify and attest that on or before February 8 <sup>th</sup> 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
Aaron Gill	Chair	
Allen Belouin	Selectman	
John Shaw	Selectman	

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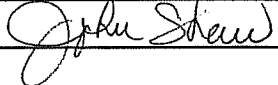
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Allen Belquin	Selectman	
John Shaw	Selectman	





Proposed Budget

Deering

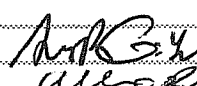
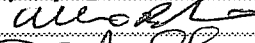
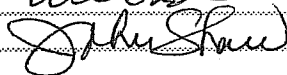
For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 7<sup>th</sup>, 2019

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Aaron Gill	Chair	
Allen Belouin	BoS Member	
John Shaw	BoS Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

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 12/31/2018	Appropriations for period ending 12/31/2018	Proposed Appropriations for period ending 12/31/2019	
					(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$201,874	\$199,917	\$218,698	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$34,782	\$40,609	\$38,049	\$0
4150-4151	Financial Administration	04	\$55,359	\$65,121	\$70,574	\$0
4152	Revaluation of Property	04	\$30,808	\$30,690	\$30,695	\$0
4153	Legal Expense	04	\$7,610	\$18,000	\$18,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	04	\$1,624	\$11,306	\$8,906	\$0
4194	General Government Buildings	04	\$27,916	\$33,800	\$33,800	\$0
4195	Cemeteries	04	\$17,448	\$16,100	\$16,150	\$0
4196	Insurance	04	\$51,789	\$51,789	\$53,219	\$0
4197	Advertising and Regional Association	04	\$3,857	\$4,397	\$5,389	\$0
4199	Other General Government		\$0	\$0	\$0	\$0
General Government Subtotal			\$433,067	\$471,729	\$493,480	\$0
Public Safety						
4210-4214	Police	04	\$348,889	\$348,457	\$348,177	\$0
4215-4219	Ambulance	04	\$89,176	\$134,964	\$109,480	\$0
4220-4229	Fire	04	\$92,953	\$114,119	\$115,119	\$0
4240-4249	Building Inspection	04	\$11,814	\$13,218	\$13,518	\$0
4290-4298	Emergency Management	04	\$0	\$1	\$1	\$0
4299	Other (Including Communications)	04	\$37,565	\$36,718	\$36,718	\$0
Public Safety Subtotal			\$580,397	\$647,477	\$623,013	\$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	04	\$314,046	\$421,588	\$424,004	\$0
4312	Highways and Streets	04	\$198,507	\$264,075	\$317,800	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$3,805	\$3,500	\$3,500	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$516,358	\$689,163	\$745,304	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$90,018	\$103,152	\$111,000	\$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			\$90,018	\$103,152	\$111,000	\$0



## Appropriations

### 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
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 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
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Health

4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	04	\$4,200	\$5,160	\$5,195	\$0
<b>Health Subtotal</b>			<b>\$4,200</b>	<b>\$5,160</b>	<b>\$5,195</b>	<b>\$0</b>

### Welfare

4441-4442	Administration and Direct Assistance	04	\$7,704	\$15,003	\$15,003	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$7,704</b>	<b>\$15,003</b>	<b>\$15,003</b>	<b>\$0</b>

### Culture and Recreation

4520-4529	Parks and Recreation	04	\$25,000	\$25,000	\$25,000	\$0
4550-4559	Library	04	\$894	\$2,010	\$2,375	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$25,894</b>	<b>\$27,010</b>	<b>\$27,375</b>	<b>\$0</b>

### Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	04	\$3,872	\$4,870	\$5,170	\$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
<b>Conservation and Development Subtotal</b>			<b>\$3,872</b>	<b>\$4,870</b>	<b>\$5,170</b>	<b>\$0</b>

### Debt Service

4711	Long Term Bonds and Notes - Principal	04	\$150,000	\$150,000	\$87,500	\$0
4721	Long Term Bonds and Notes - Interest	04	\$9,633	\$10,551	\$7,881	\$0
4723	Tax Anticipation Notes - Interest	04	\$0	\$5,000	\$5,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$159,633</b>	<b>\$165,551</b>	<b>\$100,381</b>	<b>\$0</b>

### Capital Outlay

4901	Land		\$0	\$0	\$0	\$0
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**Appropriations**

4902	Machinery, Vehicles, and Equipment	\$18,000	\$18,000	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$18,000</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$0</b>

**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
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Total Operating Budget Appropriations**

**\$2,125,921**

**\$0**



**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4902	Machinery, Vehicles, and Equipment	03	\$323,643	\$0
	<i>Purpose: Purchase a Fire Truck</i>			
4915	To Capital Reserve Fund	05	\$70,000	\$0
	<i>Purpose: To Add Funds to Established Trust Funds</i>			
4916	To Expendable Trusts/Fiduciary Funds	05	\$264,750	\$0
	<i>Purpose: To Add Funds to Established Trust Funds</i>			
4916	To Expendable Trusts/Fiduciary Funds	08	\$17,000	\$0
	<i>Purpose: Solar Energy Expendable Trust Fund</i>			
Total Proposed Special Articles			\$675,393	\$0



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2019	
			(Recommended)	(Not Recommended)
4140-4149	Election, Registration, and Vital Statistics	09	\$5,364	\$0
	<i>Purpose: Conversion of combined Town Clerk / Tax Collector</i>			
4150-4151	Financial Administration	09	\$5,365	\$0
	<i>Purpose: Conversion of combined Town Clerk / Tax Collector</i>			
4909	Improvements Other than Buildings	06	\$30,000	\$0
	<i>Purpose: Paving Town Hall Parking Lot</i>			
Total Proposed Individual Articles			\$40,729	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2018	Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$3,050	\$150	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$10,608	\$7,000	\$20,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax	04	\$38	\$100	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$55,582	\$33,000	\$60,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$69,278</b>	<b>\$40,250</b>	<b>\$80,100</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	04	\$780	\$500	\$500
3220	Motor Vehicle Permit Fees	04	\$367,009	\$280,000	\$280,000
3230	Building Permits	04	\$16,933	\$11,000	\$8,000
3290	Other Licenses, Permits, and Fees	04	\$27,341	\$23,000	\$10,000
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$412,063</b>	<b>\$314,500</b>	<b>\$298,500</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$98,535	\$98,535	\$92,000
3353	Highway Block Grant	04	\$97,250	\$97,305	\$82,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$0	\$237	\$125
3357	Flood Control Reimbursement	04	\$0	\$0	\$13,000
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments	04	\$9,755	\$3,700	\$18,840
<b>State Sources Subtotal</b>			<b>\$205,540</b>	<b>\$199,777</b>	<b>\$205,965</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	04	\$6,438	\$4,000	\$10,000
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$6,438</b>	<b>\$4,000</b>	<b>\$10,000</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$9,448	\$9,075	\$0
3502	Interest on Investments	04	\$4,314	\$2,500	\$2,500
3503-3509	Other		\$0	\$0	\$0
<b>Miscellaneous Revenues Subtotal</b>			<b>\$13,762</b>	<b>\$11,575</b>	<b>\$2,500</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$45,000	\$45,000	\$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



**Revenues**

3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	03	\$0	\$0	\$300,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$45,000</b>	<b>\$45,000</b>	<b>\$300,000</b>

**Other Financing Sources**

3934	Proceeds from Long Term Bonds and Notes	03	\$0	\$0	\$23,643
9998	Amount Voted from Fund Balance	08, 05, 06	\$0	\$0	\$97,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$120,643</b>

<b>Total Estimated Revenues and Credits</b>			<b>\$752,081</b>	<b>\$615,102</b>	<b>\$1,017,708</b>
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**Budget Summary**

<b>Item</b>	<b>Period ending 12/31/2018</b>	<b>Period ending 12/31/2019</b>
Operating Budget Appropriations		\$2,125,921
Special Warrant Articles	\$414,050	\$675,393
Individual Warrant Articles	\$67,740	\$40,729
Total Appropriations	\$2,561,166	\$2,842,043
Less Amount of Estimated Revenues & Credits	\$822,465	\$1,017,708
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,738,701</b>	<b>\$1,824,335</b>

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4130.10.112	BOS - Wages	7,500.00	7,500.00	-	0.00%
01.4130.10.220	BOS - FICA	465.00	465.00	-	0.00%
01.4130.10.221	BOS - Medicare	190.00	190.00	-	0.00%
01.4130.10.350	BOS - Training & Certification	400.00	400.00	-	0.00%
01.4130.11.110	Admin - F/T Wages	75,000.00	75,000.00	-	0.00%
01.4130.11.111	Admin - P/T Wages	44,179.20	53,724.24	9,545.04	21.61%
01.4130.11.210	Admin - Health Insurance	27,731.70	33,130.00	5,398.30	19.47%
01.4130.11.220	Admin - FICA	7,389.11	7,980.90	591.79	8.01%
01.4130.11.221	Admin - Medicare	1,728.10	1,866.50	138.40	8.01%
01.4130.11.230	Admin - Retirement	11,250.00	15,223.45	3,973.45	35.32%
01.4130.11.290	Admin - Life/Disability	1,215.63	250.09	(965.54)	-79.43%
01.4130.11.350	Admin - Training & Certification	800.00	800.00	-	0.00%
01.4130.11.399	Admin - Other Professional Services (Recording Fees)	6,313.00	6,313.00	-	0.00%
01.4130.11.410	Admin - Postage	2,000.00	2,000.00	-	0.00%
01.4130.11.420	Admin - Telephone	3,600.00	3,600.00	-	0.00%
01.4130.11.430	Admin - Mobile Phone	600.00	900.00	300.00	50.00%
01.4130.11.440	Admin - Rentals & Leases (Copier & Postage Meter)	2,300.00	2,300.00	-	0.00%
01.4130.11.460	Admin - Printing	1,750.00	1,750.00	-	0.00%
01.4130.11.470	Admin - Office Supplies	2,200.00	2,200.00	-	0.00%
01.4130.11.480	Admin - Dues & Subscriptions	405.00	405.00	-	0.00%
01.4130.11.490	Admin - Public Notices	1,000.00	1,000.00	-	0.00%
01.4130.11.610	Admin - New Equipment	1,000.00	1,000.00	-	0.00%
01.4130.11.620	Admin - Equipment Maintenance	400.00	400.00	-	0.00%
01.4130.11.710	Admin - Mileage	500.00	300.00	(200.00)	-40.00%
	<b>FUNCTION: EXECUTIVE - 4130</b>	<b>199,916.74</b>	<b>218,698.19</b>	<b>18,781.45</b>	<b>9.39%</b>
01.4140.12.112	Town Clerk - Wages	14,625.00	16,250.00	1,625.00	11.11%
01.4140.12.135	Town Clerk - Deputy Wages	8,060.00	8,580.00	520.00	6.45%
01.4140.12.220	Town Clerk - FICA	1,406.47	1,539.46	132.99	9.46%
01.4140.12.221	Town Clerk - Medicare	328.93	360.04	31.10	9.46%
01.4140.12.350	Town Clerk - Training & Certif	900.00	900.00	-	0.00%
01.4140.12.410	Town Clerk - Postage	2,000.00	2,000.00	-	0.00%
01.4140.12.420	Town Clerk - Telephone	1,080.00	1,080.00	-	0.00%
01.4140.12.450	Town Clerk - Software	4,446.00	3,060.00	(1,386.00)	-31.17%
01.4140.12.470	Town Clerk - Office Supplies	500.00	500.00	-	0.00%
01.4140.12.480	Town Clerk - Dues & Subscriptions	275.00	275.00	-	0.00%
01.4140.12.490	Town Clerk - Public Notices	75.00	75.00	-	0.00%
01.4140.12.610	Town Clerk - New Equipment	250.00	250.00	-	0.00%
01.4140.12.620	Town Clerk - Equipment Maintenance	350.00	350.00	-	0.00%
01.4140.12.710	Town Clerk - Mileage	500.00	500.00	-	0.00%
01.4140.13.112	Elections - Election Official	3,500.00	1,167.00	(2,333.00)	-66.66%
01.4140.13.120	Elections - Ballot Clerk Wages	1,050.00	350.00	(700.00)	-66.67%
01.4140.13.220	Elections - FICA	284.00	94.05	(189.95)	-66.88%

Recording fees - \$300  
Payroll Services -- \$6,013

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4140.13.221	Elections - Medicare	64.00	22.00	(42.00)	-65.63%
01.4140.13.410	Elections - Postage	50.00	50.00	-	0.00%
01.4140.13.470	Elections - Office Supplies	100.00	100.00	-	0.00%
01.4140.13.490	Elections - Public Notices	365.00	146.00	(219.00)	-60.00%
01.4140.13.900	Elections - Miscellaneous	400.00	400.00	-	0.00%
	<b>FUNCTION: TOWN CLERK - 4140</b>	<b>40,609.40</b>	<b>38,048.55</b>	<b>(2,560.86)</b>	<b>-6.31%</b>
01.4150.14.112	Treasurer - Wages	2,500.00	2,500.00	-	0.00%
01.4150.14.220	Treasurer - FICA	155.00	155.00	-	0.00%
01.4150.14.221	Treasurer - Medicare	36.00	36.00	-	0.00%
01.4150.15.112	Tax Collector - Wages	14,625.00	16,250.00	1,625.00	11.11%
01.4150.15.135	Tax Collector - Deputy Wages	8,060.00	8,580.00	520.00	6.45%
01.4150.15.220	Tax Collector - FICA	1,406.47	1,539.46	132.99	9.46%
01.4150.15.221	Tax Collector - Medicare	328.93	360.04	31.10	9.46%
01.4150.15.310	Tax Collector - Research	1,000.00	1,000.00	-	0.00%
01.4150.15.350	Tax Collector - Training & Certification	900.00	900.00	-	0.00%
01.4150.15.360	Tax Collector - Recording Fees	1,000.00	1,000.00	-	0.00%
01.4150.15.410	Tax Collector - Postage	3,000.00	3,000.00	-	0.00%
01.4150.15.420	Tax Collector - Telephone	1,080.00	1,080.00	-	0.00%
01.4150.15.450	Tax Collector - Software	2,500.00	2,860.00	360.00	14.40%
01.4150.15.470	Tax Collector - Office Supplies	800.00	800.00	-	0.00%
01.4150.15.480	Tax Collector - Dues & Subscriptions	50.00	50.00	-	0.00%
01.4150.15.610	Tax Collector - New Equipment	250.00	250.00	-	0.00%
01.4150.15.620	Tax Collector - Equipment Maintenance	80.00	80.00	-	0.00%
01.4150.15.710	Tax Collector - Mileage	500.00	500.00	-	0.00%
01.4150.16.300	Auditing - Professional Services	13,500.00	13,500.00	-	0.00%
01.4150.17.399	Info Tech - Professional Services	3,000.00	3,000.00	-	0.00%
01.4150.17.450	Info Tech - Software	10,350.00	13,134.00	2,784.00	26.90%
	<b>FUNCTION: FINANCIAL ADMINISTRATION - 4150</b>	<b>65,121.40</b>	<b>70,574.50</b>	<b>5,453.09</b>	<b>8.37%</b>
01.4152.18.111	Assessing - Clerk Wages	15,970.00	15,970.00	-	0.00%
01.4152.18.220	Assessing - FICA	986.64	990.14	3.50	0.35%
01.4152.18.221	Assessing - Medicare	230.75	231.57	0.81	0.35%
01.4152.18.350	Assessing - Training & Certification	75.00	75.00	-	0.00%
01.4152.18.399	Assessing - Professional Services	13,408.00	13,408.00	-	0.00%
01.4152.18.480	Assessing - Dues & Subscription	20.00	20.00	-	0.00%
	<b>FUNCTION: PROPERTY ASSESSMENT - 4152</b>	<b>30,690.39</b>	<b>30,694.71</b>	<b>4.31</b>	<b>0.01%</b>

Assessing - 2,174  
 IV Acct Support - 2,500  
 IV State Reporting - 416  
 ASP Hosting 3 users - 2,793  
 CivicPlus - 1,500  
 ArcGIS Desktop - 100  
 Anti Virus - 200  
 Domain & Email Hosting - 131  
 Sonic Wall - 385  
 Cloud Back up - 100  
 Welfare Software - 115  
 GIS Web Hosting - 2,400  
 Web Site Conversion - 3,000

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4153.10.320	Legal - Professional Services	15,000.00	15,000.00	-	0.00%
01.4153.33.330	Legal - Code Enforcement	3,000.00	3,000.00	-	0.00%
	<b>FUNCTION: LEGAL - 4153</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>-</b>	<b>0.00%</b>
01.4191.20.111	Planning - P/T Wages	800.00	800.00	-	0.00%
01.4191.20.220	Planning - FICA	50.00	50.00	-	0.00%
01.4191.20.221	Planning - Medicare	12.00	12.00	-	0.00%
01.4191.20.300	Planning - Professional Services	1,500.00	1,500.00	-	0.00%
01.4191.20.320	Planning - Legal	2,000.00	2,000.00	-	0.00%
01.4191.20.350	Planning - Training & Certification	150.00	150.00	-	0.00%
01.4191.20.410	Planning - Postage	400.00	400.00	-	0.00%
01.4191.20.460	Planning - Printing	150.00	150.00	-	0.00%
01.4191.20.470	Planning - Office Supplies	150.00	150.00	-	0.00%
01.4191.20.490	Planning - Public Notices	600.00	600.00	-	0.00%
01.4191.21.111	Zoning - P/T Wages	528.00	528.00	-	0.00%
01.4191.21.220	Zoning - FICA	33.00	33.00	-	0.00%
01.4191.21.221	Zoning - Medicare	8.00	8.00	-	0.00%
01.4191.21.320	Zoning - Legal	1,500.00	1,500.00	-	0.00%
01.4191.21.350	Zoning - Training & Certification	75.00	75.00	-	0.00%
01.4191.21.410	Zoning - Postage	350.00	350.00	-	0.00%
01.4191.21.470	Zoning - Office Supplies	100.00	100.00	-	0.00%
01.4191.21.490	Zoning - Public Notices	500.00	500.00	-	0.00%
	<b>FUNCTION: PLANNING AND ZONING - 4191</b>	<b>8,906.00</b>	<b>8,906.00</b>	<b>-</b>	<b>0.00%</b>
01.4194.10.370	Govt Buildings - Custodial Services	5,200.00	5,200.00	-	0.00%
01.4194.10.380	Govt Buildings - Groundskeeping	4,000.00	4,000.00	-	0.00%
01.4194.10.401	Govt Buildings - Heating Fuel	8,000.00	8,000.00	-	0.00%
01.4194.10.405	Govt Buildings - Electricity	7,600.00	7,600.00	-	0.00%
01.4194.10.470	Govt Buildings - Office Supplies	500.00	500.00	-	0.00%
01.4194.10.655	Govt Buildings - Maintenance & Supplies	8,500.00	8,500.00	-	0.00%
	<b>FUNCTION: GENERAL GOVERNMENT BUILDINGS - 4194</b>	<b>33,800.00</b>	<b>33,800.00</b>	<b>-</b>	<b>0.00%</b>
01.4195.22.380	Cemetery - Groundskeeping	15,400.00	15,400.00	-	0.00%
01.4195.22.499	Cemetery - Other Supplies	700.00	750.00	50.00	7.14%
	<b>FUNCTION: CEMETERIES - 4195</b>	<b>16,100.00</b>	<b>16,150.00</b>	<b>50.00</b>	<b>0.31%</b>
01.4196.10.810	Insurance - Worker's Comp/Unemployment	18,977.00	20,825.00	1,848.00	9.74%
01.4196.10.820	Insurance - Property Liability	32,812.00	32,394.00	(418.00)	-1.27%
	<b>FUNCTION: INSURANCE - 4196</b>	<b>51,789.00</b>	<b>53,219.00</b>	<b>1,430.00</b>	<b>2.76%</b>
01.4197.10.300	Advertising/Reg. Assoc. - Professional Services	540.00	1,500.00	960.00	177.78%
01.4197.10.480	Advertising/Reg. Assoc. - Dues	3,857.00	3,889.00	32.00	0.83%
	<b>FUNCTION: ADVERTISING &amp; REGIONAL ASSOC - 4197</b>	<b>4,397.00</b>	<b>5,389.00</b>	<b>992.00</b>	<b>22.56%</b>

Unemployment Comp - \$500  
Worker's Comp - \$20,325

Circuit Rider - \$1,500  
NHMA Dues - \$1,690  
CNHRPC Dues - \$2,199

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4210.30.110	Police - F/T Wages	127,000.00	130,300.00	3,300.00	2.60%
01.4210.30.111	Police - P/T Wages	50,000.00	54,800.00	4,800.00	9.60%
01.4210.30.113	Police - On Call Wages	7,000.00	6,700.00	(300.00)	-4.29%
01.4120.30.115	Police - Admin Assistant	-	6,200.00	6,200.00	100.00%
01.4210.30.129	Police - Grant Funded Overtime Wages	13,800.00	2,500.00	(11,300.00)	-81.88%
01.4210.30.130	Police - Overtime Wages	1,500.00	2,500.00	1,000.00	66.67%
01.4210.30.131	Police - Detail Wages	2,500.00	3,500.00	1,000.00	40.00%
01.4210.30.210	Police - Health Insurance	43,446.24	42,083.76	(1,362.48)	-3.14%
01.4210.30.220	Police - FICA	3,100.00	4,569.40	1,469.40	47.40%
01.4210.30.221	Police - Medicare	725.00	1,068.65	343.65	47.40%
01.4210.30.230	Police - Retirement	44,674.74	40,154.84	(4,519.90)	-10.12%
01.4210.30.290	Police - Life/Disability Insurance	2,000.00	2,000.00	-	0.00%
01.4210.30.340	Police - Prosecution	19,275.00	19,500.00	225.00	1.17%
01.4210.30.345	Police - Animal Control	500.00	500.00	-	0.00%
01.4210.30.350	Police - Training & Certification	4,000.00	4,000.00	-	0.00%
01.4210.30.402	Police - Vehicle Fuel	8,000.00	8,000.00	-	0.00%
01.4210.30.410	Police - Postage	100.00	100.00	-	0.00%
01.4210.30.420	Police - Telephone	3,500.00	3,500.00	-	0.00%
01.4210.30.430	Police - Mobile Phone	1,750.00	1,750.00	-	0.00%
01.4210.30.445	Police - Uniforms	1,250.00	1,250.00	-	0.00%
01.4210.30.450	Police - Software	700.00	700.00	-	0.00%
01.4210.30.470	Police - Office Supplies	1,000.00	1,200.00	200.00	20.00%
01.4210.30.480	Police - Dues & Subscriptions	500.00	500.00	-	0.00%
01.4210.30.493	Police - Youth Programs (Explorers)	1,000.00	1,000.00	-	0.00%
01.4210.30.499	Police - Other Supplies	1,000.00	1,000.00	-	0.00%
01.4210.30.610	Police - New Equipment	3,197.00	4,000.00	803.00	25.12%
01.4210.30.620	Police - Equipment Maintenance	1,200.00	1,400.00	200.00	16.67%
01.4210.30.630	Police - Vehicle Maintenance/Repairs	3,200.00	3,200.00	-	0.00%
01.4210.30.720	Police - Witness Reimbursement	200.00	200.00	-	0.00%
	<b>FUNCTION: POLICE - 4210</b>	<b>346,117.98</b>	<b>348,176.65</b>	<b>2,058.67</b>	<b>0.59%</b>
01.4215.31.111	Ambulance - P/T Per Diem Wages	45,000.00	60,000.00	15,000.00	33.33%
01.4215.31.113	Ambulance - On Call Wages	14,000.00	13,000.00	(1,000.00)	-7.14%
01.4215.31.220	Ambulance - FICA	3,658.00	6,386.00	2,728.00	74.58%
01.4215.31.221	Ambulance - Medicare	855.50	1,493.50	638.00	74.58%
01.4215.31.290	Ambulance - Life/Disability Insurance	450.00	450.00	-	0.00%
01.4215.31.350	Ambulance - Training & Certification	6,500.00	6,500.00	-	0.00%
01.4215.31.390	Ambulance - Paramedic Intercepts	1,500.00	1,750.00	250.00	16.67%
01.4215.31.395	Ambulance - Billing	3,000.00	3,000.00	-	0.00%
01.4215.31.402	Ambulance - Vehicle Fuel	1,000.00	1,200.00	200.00	20.00%
01.4215.31.420	Ambulance - Telephone	800.00	1,100.00	300.00	37.50%
01.4215.31.430	Ambulance - Mobile Phone	1,100.00	1,100.00	-	0.00%
01.4215.31.445	Ambulance - Uniforms	1,500.00	2,000.00	500.00	33.33%

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4215.31.470	Ambulance - Office Supplies	400.00	500.00	100.00	25.00%
01.4215.31.499	Ambulance - Other Supplies	3,000.00	3,000.00	-	0.00%
01.4215.31.620	Ambulance - Equipment Maintenance	4,200.00	4,000.00	(200.00)	-4.76%
01.4215.31.630	Ambulance - Vehicle Maintenance	3,000.00	4,000.00	1,000.00	33.33%
	<b>FUNCTION: AMBULANCE - 4215</b>	<b>89,963.50</b>	<b>109,479.50</b>	<b>19,516.00</b>	<b>21.69%</b>
01.4220.32.111	Fire - Fire Chief's Wages	40,000.00	40,000.00	-	0.00%
01.4220.32.113	Fire - On Call Wages	14,500.00	14,500.00	-	0.00%
01.4220.32.114	Fire - Stipends	-	-	-	0.00%
01.4220.32.220	Fire - FICA	3,379.00	3,379.00	-	0.00%
01.4220.32.221	Fire - Medicare	790.25	790.25	-	0.00%
01.4220.32.290	Fire - Life/Disability Insurance	450.00	450.00	-	0.00%
01.4220.32.350	Fire - Training & Certification	6,500.00	6,500.00	-	0.00%
01.4220.32.385	Fire - Forestry	1,000.00	2,000.00	1,000.00	100.00%
01.4220.32.401	Fire - Heating Fuel	5,500.00	5,500.00	-	0.00%
01.4220.32.402	Fire - Vehicle Fuel	2,000.00	2,500.00	500.00	25.00%
01.4220.32.405	Fire - Electricity	5,000.00	5,000.00	-	0.00%
01.4220.32.420	Fire - Telephone	2,000.00	2,000.00	-	0.00%
01.4220.32.430	Fire - Mobile Phone	1,000.00	2,000.00	1,000.00	100.00%
01.4220.32.470	Fire - Office Supplies	500.00	500.00	-	0.00%
01.4220.32.480	Fire - Dues & Subscriptions	1,200.00	1,500.00	300.00	25.00%
01.4220.32.493	Fire - Youth / Programs	1,000.00	1,200.00	200.00	20.00%
01.4220.32.610	Fire - New Equipment	8,300.00	8,300.00	-	0.00%
01.4220.32.620	Fire - Equipment Maintenance	8,000.00	8,000.00	-	0.00%
01.4220.32.630	Fire - Vehicle Maintenance/Repairs	8,000.00	6,000.00	(2,000.00)	-25.00%
01.4220.32.655	Fire - Building Maintenance & Repairs	5,000.00	5,000.00	-	0.00%
	<b>FUNCTION: FIRE - 4220</b>	<b>114,119.25</b>	<b>115,119.25</b>	<b>1,000.00</b>	<b>0.88%</b>
01.4240.33.111	Bldg Inspect - P/T Wages	12,000.00	12,000.00	-	0.00%
01.4240.33.220	Bldg Inspect - FICA	744.00	744.00	-	0.00%
01.4240.33.221	Bldg Inspect - Medicare	174.00	174.00	-	0.00%
01.4240.33.350	Bldg Inspect - Training & Certification	200.00	200.00	-	0.00%
01.4240.33.42	Bldg Inspect - Telephone	-	300.00	300.00	100.00%
01.4240.33.480	Bldg Inspect - Dues & Subscription	100.00	100.00	-	0.00%
	<b>FUNCTION: BUILDING INSPECTION - 4240</b>	<b>13,218.00</b>	<b>13,518.00</b>	<b>300.00</b>	<b>2.27%</b>
01.4290.34.399	Emergency Mngmt - Other Profes	1.00	1.00	-	0.00%
	<b>FUNCTION: EMERGENCY MANAGEMENT - 4290</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0.00%</b>

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4299.30.391	Other Public Safety - Police Dispatch	17,000.00	17,000.00	-	0.00%
01.4299.32.391	Other Public Safety - Fire Dispatch	17,718.00	17,718.00	-	0.00%
01.4299.40.391	Other Public Safety - Highway Dispatch	2,000.00	2,000.00	-	0.00%
	<b>FUNCTION: OTHER PUBLIC SAFETY - 4299</b>	<b>36,718.00</b>	<b>36,718.00</b>	<b>-</b>	<b>0.00%</b>
01.4311.40.110	Highway Admin - F/T Wages	231,377.12	236,504.12	5,127.00	2.22%
01.4311.40.111	Highway Admin - P/T Wages	7,500.00	7,500.00	-	0.00%
01.4311.40.130	Highway Admin - Overtime Wages	25,000.00	25,000.00	-	0.00%
01.4311.40.210	Highway Admin - Health Insurance	93,363.18	89,951.00	(3,412.18)	-3.65%
01.4311.40.220	Highway Admin - FICA	16,360.38	16,678.26	317.87	1.94%
01.4311.40.221	Highway Admin - Medicare	3,826.22	3,900.56	74.34	1.94%
01.4311.40.230	Highway Admin - Retirement	12,700.00	12,700.00	-	0.00%
01.4311.40.290	Highway Admin - Life/Disability	2,691.55	3,000.00	308.45	11.46%
01.4311.40.350	Highway Admin - Training & Certification	800.00	800.00	-	0.00%
01.4311.40.351	Highway Admin - Drug Testing	1,000.00	1,000.00	-	0.00%
01.4311.40.401	Highway Admin - Heating Fuel	10,000.00	10,000.00	-	0.00%
01.4311.40.405	Highway Admin - Electricity	3,000.00	3,000.00	-	0.00%
01.4311.40.420	Highway Admin - Telephone	320.00	320.00	-	0.00%
01.4311.40.430	Highway Admin - Mobile Phone	800.00	800.00	-	0.00%
01.4311.40.445	Highway Admin - Uniforms	6,000.00	6,000.00	-	0.00%
01.4311.40.470	Highway Admin - Office Supplies	300.00	300.00	-	0.00%
01.4311.40.490	Highway Admin - Public Notices	800.00	800.00	-	0.00%
01.4311.40.655	Highway Admin - Building Maintenance	5,500.00	5,500.00	-	0.00%
01.4311.40.710	Highway Admin - Mileage	250.00	250.00	-	0.00%
	<b>FUNCTION: HIGHWAY AND STREETS ADMINISTRATION - 431</b>	<b>421,588.45</b>	<b>424,003.94</b>	<b>2,415.49</b>	<b>0.57%</b>
01.4312.40.381	Highway Maint - Crack Sealing	7,200.00	7,200.00	-	0.00%
01.4312.40.382	Highway Maint - Roadside Mowing	8,375.00	9,000.00	625.00	7.46%
01.4312.40.383	Highway Maint - Tree Removal	3,500.00	3,500.00	-	0.00%
01.4312.40.384	Highway Maint - Gravel Crushing	30,000.00	30,000.00	-	0.00%
01.4312.40.399	Highway Maint - Other Professional Services	3,000.00	5,600.00	2,600.00	86.67%
01.4312.40.402	Highway Maint - Vehicle Fuel	55,000.00	55,000.00	-	0.00%
01.4312.40.481	Highway Maint - Culverts	1,500.00	2,000.00	500.00	33.33%
01.4312.40.482	Highway Maint - Salt	59,000.00	59,000.00	-	0.00%
01.4312.40.483	Highway Maint - Cold Patch	2,500.00	2,500.00	-	0.00%
01.4312.40.484	Highway Maint - Dust Control	11,000.00	11,000.00	-	0.00%
01.4312.40.485	Highway Maint - Sand	9,000.00	9,000.00	-	0.00%
01.4312.40.499	Highway Maint - Other Supplies	20,500.00	20,500.00	-	0.00%
01.4312.40.610	Highway Maint - New Equipment	6,000.00	6,000.00	-	0.00%
01.4312.40.620	Highway Maint - Equipment Maintenance	16,000.00	16,000.00	-	0.00%
01.4312.40.630	Highway Maint - Vehicle Maintenance	31,500.00	81,500.00	50,000.00	158.73%
	<b>FUNCTION: HIGHWAYS AND STREETS - 4312</b>	<b>264,075.00</b>	<b>317,800.00</b>	<b>53,725.00</b>	<b>20.34%</b>

Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4316.40.405	Street Lighting - Electricity	3,500.00	3,500.00	-	0.00%
	<b>FUNCTION: STREET LIGHTING - 4316</b>	<b>3,500.00</b>	<b>3,500.00</b>	-	0.00%
01.4324.41.406	Solid Waste - Transfer Station	69,300.00	75,000.00	5,700.00	8.23%
01.4324.41.407	Solid Waste - Tipping Fees	31,800.00	33,500.00	1,700.00	5.35%
01.4324.41.408	Solid Waste - Disposal Contract	2,052.00	2,500.00	448.00	21.83%
	<b>FUNCTION: SOLID WASTE DISPOSAL - 4324</b>	<b>103,152.00</b>	<b>111,000.00</b>	<b>7,848.00</b>	<b>7.61%</b>
01.4441.50.111	Welfare - Director Wages	1.00	1.00	-	0.00%
01.4441.50.220	Welfare - FICA	1.00	1.00	-	0.00%
01.4441.50.221	Welfare - Medicare	1.00	1.00	-	0.00%
	<b>FUNCTION: WELFARE ADMINISTRATION - 4441</b>	<b>3.00</b>	<b>3.00</b>	-	0.00%
01.4442.50.510	Welfare - Medical Assistance	500.00	500.00	-	0.00%
01.4442.50.520	Welfare - Housing Assistance	4,500.00	4,500.00	-	0.00%
01.4442.50.530	Welfare - Food Assistance	2,000.00	2,000.00	-	0.00%
01.4442.50.540	Welfare - Electric Assistance	3,000.00	3,000.00	-	0.00%
01.4442.50.599	Welfare - Other Assistance	5,000.00	5,000.00	-	0.00%
	<b>FUNCTION: DIRECT ASSISTANCE - 4442</b>	<b>15,000.00</b>	<b>15,000.00</b>	-	<b>0.00%</b>
01.4445.50.495	Health Agencies - Community Education	400.00	400.00	-	0.00%
01.4445.50.496	Health Agencies - Community Meals	1,760.00	1,795.00	35.00	1.99%
01.4445.50.498	Health Agencies - Community Services	3,000.00	3,000.00	-	0.00%
	<b>FUNCTION: WELFARE VENDOR PAYMENTS - 4445</b>	<b>5,160.00</b>	<b>5,195.00</b>	<b>35.00</b>	<b>0.68%</b>
01.4520.55.409	Parks & Recreation - Hillsboro	25,000.00	25,000.00	-	0.00%
	<b>FUNCTION: PARKS AND RECREATION - 4520</b>	<b>25,000.00</b>	<b>25,000.00</b>	-	<b>0.00%</b>
01.4550.60.405	Library - Electricity	200.00	250.00	50.00	25.00%
01.4550.60.470	Library - Office Supplies	150.00	75.00	(75.00)	-50.00%
01.4550.60.480	Library - Dues & Subscriptions	60.00	250.00	190.00	316.67%
01.4550.60.493	Library - Youth Programs	600.00	1,000.00	400.00	66.67%
01.4550.60.499	Library - Other Supplies	1,000.00	800.00	(200.00)	-20.00%
	<b>FUNCTION: LIBRARY - 4550</b>	<b>2,010.00</b>	<b>2,375.00</b>	<b>365.00</b>	<b>18.16%</b>
01.4611.65.111	Conservation - PT Wages Lake Host Program	1,500.00	1,500.00	-	0.00%
01.4611.65.220	Conservation - FICA	93.00	93.00	-	0.00%
0134611.65.221	Conservation - Medicare	21.75	22.00	0.25	1.15%
01.4611.65.310	Conservation - Research	665.00	665.00	-	0.00%
01.4611.65.350	Conservation - Training & Certification	330.00	330.00	-	0.00%
01.4611.65.410	Conservation - Postage	60.00	60.00	-	0.00%
01.4611.65.470	Conservation - Office Supplies	100.00	100.00	-	0.00%
01.4611.65.480	Conservation - Dues & Subscription	300.00	600.00	300.00	100.00%
01.4611.65.490	Conservation - Public Notices	50.00	50.00	-	0.00%
01.4611.65.491	Conservation - Roads & Trails	450.00	450.00	-	0.00%
01.4611.65.493	Conservation - Youth Programs	1,000.00	1,200.00	200.00	20.00%
01.4611.65.499	Conservation - Other Supplies	300.00	100.00	(200.00)	-66.67%
	<b>FUNCTION: CONSERVATION ADMINISTRATION - 4611</b>	<b>4,869.75</b>	<b>5,170.00</b>	<b>300.25</b>	<b>6.17%</b>

Project Lift - \$400  
Red Cross - \$1,200  
St Joseph Meals - \$595



Account Number	Description	Budget 2018	Proposed 2019	\$ Increase	% Increase
01.4711.10.655	Debt Svc - Principal Town Hall	25,000.00	25,000.00	-	0.00%
01.4711.40.491	Debt Svc - Principal Road Bond	125,000.00	62,500.00	(62,500.00)	-50.00%
	<b>FUNCTION: PRINCIPAL - LONG TERM BONDS &amp; NOTES - 4711</b>	<b>150,000.00</b>	<b>87,500.00</b>	<b>(62,500.00)</b>	<b>-41.67%</b>
01.4712.31.640	Debt Svc - Principal Ambulance	-	-	-	0.00%
01.4712.40.640	Debt Svc - Principal Hwy Equipment	-	-	-	0.00%
	<b>FUNCTION: PRINCIPAL - OTHER DEBT - 4712</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
01.4722.10.655	Debt Svc - Interest Town Hall	8,013.00	7,375.00	(638.00)	-7.96%
01.4722.31.640	Debt Svc - Interest Ambulance	-	-	-	0.00%
01.4722.40.491	Debt Svc - Interest Road Bond	2,538.00	506.42	(2,031.58)	-80.05%
	<b>FUNCTION: INTEREST - OTHER DEBT - 4722</b>	<b>10,551.00</b>	<b>7,881.42</b>	<b>(2,669.58)</b>	<b>-25.30%</b>
01.4723.10.900	Debt Svc - Tax Anticipation Note	5,000.00	5,000.00	-	0.00%
	<b>FUNCTION: INTEREST ON TAX &amp; REVENUE ANTICIPATION</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>-</b>	<b>0.00%</b>
	<b>Total</b>	<b>2,079,376.86</b>	<b>2,125,921</b>	<b>46,543.83</b>	<b>2.24%</b>