

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
* 2014 Expenditures do not reflect final encumbrances to 2015.					
TOWN OFFICERS' SALARIES	(ARTICLE 25)				
Selectmen	\$ 0	\$ 0	\$ 0	0	0.0%
Treasurer	2,500	2,500	2,000	(500)	-20.0%
Deputy Treasurer	150	150	500	350	233.3%
Trustee, Trust Funds	350	300	350	0	0.0%
Social Security	200	183	190	(10)	-5.0%
Medicare	40	43	40	0	0.0%
TOTALS	3,240	3,176	3,080	(160)	-4.9%
ADMINISTRATION	(ARTICLE 25)				
Regular Salaries	\$ 300,360	\$ 299,730	\$ 305,250	4,890	1.6%
Overtime Salaries	4,910	2,261	5,010	100	2.0%
State Retirement Municipal	27,090	26,858	28,000	910	3.4%
Supplemental Retirement	13,270	12,726	13,370	100	0.8%
Social Security	3,240	3,253	3,400	160	4.9%
Group Insurance-Health	51,950	50,131	48,090	(3,860)	-7.4%
Group Insurance-Life & Disability	3,730	3,373	3,760	30	0.8%
Group Insurance-Dental	4,670	3,956	4,900	230	4.9%
Medicare	4,420	4,298	4,580	160	3.6%
Town Audit	14,010	14,008	14,440	430	3.1%
Town Report	4,000	3,440	4,000	0	0.0%
Contracted Services	4,213 (1)	2,205	0	(4,213)	-100.0%
Office Supplies	3,390	1,807	3,390	0	0.0%
Computer Supplies	2,620	3,534	2,620	0	0.0%
Mileage	300	57	300	0	0.0%
Postage	18,170	18,078	18,510	340	1.9%
Postage Machine	2,570	3,453	2,780	210	8.2%
Legal Ads	3,500	2,275	3,500	0	0.0%
Equipment	750	1,192	750	0	0.0%
Equipment Maintenance	3,010	2,928	3,130	120	4.0%
Dues and Meetings	16,180	14,985	17,540	1,360	8.4%
Recruitment Expenses	0	67	0	0	0.0%
Miscellaneous	4,000	3,068	4,000	0	0.0%
Stormwater Compliance	21,100	0	0	(21,100)	-100.0%
Committee Expenses	0	0	200	200	0.0%
Employee Health	590	50	590	0	0.0%
Telephone	8,020	7,128	9,400	1,380	17.2%
Electricity	2,770	2,846	3,170	400	14.4%
Heat	2,150	1,600	2,270	120	5.6%
TOTALS	524,983	489,307	506,950	(18,033)	-3.4%
(1) includes 2013 carryover of \$4,213	520,770			(13,820)	-2.7%
TOWN CLERK'S EXPENSES	(ARTICLE 25)				
Regular Salaries	\$ 93,070 (1)	\$ 92,363	\$ 91,210	(1,860)	-2.0%
State Retirement Municipal	9,530 (2)	9,732	9,720	190	2.0%
Supplemental Retirement	3,390 (3)	2,385	3,380	(10)	-0.3%
Social Security	5,000	5,566	5,470	470	9.4%
Group Insurance-Health	25,220	24,168	25,590	370	1.5%
Group Insurance-Life & Disability	1,415	1,269	1,430	15	1.1%
Group Insurance-Dental	1,360	1,734	1,420	60	4.4%
Medicare	2,420 (4)	2,492	2,590	170	7.0%
Elected Official Fees	78,000	84,083	83,030	5,030	6.4%
Contracted Services	23,832 (5)	18,738	6,870	(16,962)	-71.2%
Office Supplies	3,200	3,507	3,590	390	12.2%
Computer Supplies	1,080	980	1,370	290	26.9%
Office Equipment	400	770	400	0	0.0%
Dog License Fees	7,960	9,240	8,580	620	7.8%
Dues and Meetings	1,010	726	1,010	0	0.0%
Recruitment Expenses	0	119	0	0	0.0%
Preservation of Records	200	0	200	0	0.0%
TOTALS	257,087	257,872	245,860	(11,227)	-4.4%
(1) includes Muni Contract Impact of \$1,320	243,475			2,385	1.0%
(2) includes Muni Contract Impact of \$140					
(3) includes Muni Contract Impact of \$70					

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(4) includes Muni Contract Impact of \$20					
(5) includes 2013 carryover of \$13,612					
TAX COLLECTOR'S EXPENSES (ARTICLE 25)					
Regular Salaries	\$ 100,520 (1) \$	96,955	\$ 100,100	(420)	-0.4%
Overtime Salaries	1,530 (2)	0	1,610	80	5.2%
State Retirement Municipal	6,990	6,991	7,130	140	2.0%
Supplemental Retirement	4,990 (3)	4,856	4,940	(50)	-1.0%
Social Security	2,190	1,987	2,130	(60)	-2.7%
Group Insurance-Health	6,660	6,376	6,820	160	2.4%
Group Insurance-Life & Disability	1,030	926	1,040	10	1.0%
Group Insurance-Dental	450	439	480	30	6.7%
Medicare	1,450 (4)	1,376	1,510	60	4.1%
Title Searches	2,500	2,355	2,500	0	0.0%
Office Supplies	700	1,045	700	0	0.0%
Computer Supplies	8,220	8,004	8,220	0	0.0%
Registry of Deeds	1,000	1,154	1,000	0	0.0%
Dues and Meetings	1,500	685	1,500	0	0.0%
Recruitment Expenses	0	0	0	0	0.0%
TOTALS	139,730	133,149	139,680	(50)	0.0%
(1) includes Muni Contract Impact of \$1,590					
(2) includes Muni Contract Impact of \$60					
(3) includes Muni Contract Impact of \$80					
(4) includes Muni Contract Impact of \$20					
ELECTION AND REGISTRATION (ARTICLE 25)					
Regular Salaries	0	0	0	0	0.0%
Elected Official Fees	4,660	4,894	3,480	(1,180)	-25.3%
Ballot Clerk Fees	5,020	3,846	1,670	(3,350)	-66.7%
Social Security	120	284	120	0	0.0%
Medicare	30	71	30	0	0.0%
Voter Checklists	500	397	500	0	0.0%
Ballots	12,600	9,960	10,000	(2,600)	-20.6%
Equipment	0	58	0	0	0.0%
Equipment Maintenance	1,000	1,151	1,000	0	0.0%
Miscellaneous Expenses	0	0	500	500	0.0%
TOTALS	23,930	20,661	17,300	(6,630)	-27.7%
CEMETERIES (ARTICLE 25)					
Groundskeeping	\$ 31,200 (1) \$	23,200	\$ 28,000	(3,200)	-10.3%
Office Supplies	300	234	300	0	0.0%
Property Maintenance	11,000	5,937	11,000	0	0.0%
Patriotic Purposes	1,400	373	1,400	0	0.0%
Miscellaneous Expenses	100	219	100	0	0.0%
Electricity	400	421	400	0	0.0%
TOTAL	44,400	30,384	41,200	(3,200)	-7.2%
(1) includes 2013 carryover of \$3,200	41,200			0	0.0%
GENERAL GOVERNMENT BLDINGS (ARTICLE 25)					
Regular Salaries	\$ 163,910 (1) \$	163,237	\$ 164,010	100	0.1%
Overtime Salaries	2,430 (2)	3,237	2,870	440	18.1%
State Retirement Municipal	18,380 (3)	18,250	18,250	(130)	-0.7%
Supplemental Retirement	8,540 (4)	8,867	8,320	(220)	-2.6%
Social Security	0	0	0	0	0.0%
Group Insurance-Health	42,690	35,265	33,590	(9,100)	-21.3%
Group Insurance-Life & Disability	2,620	2,328	2,630	10	0.4%
Group Insurance-Dental	2,840	2,714	3,090	250	8.8%
Medicare	2,480 (5)	2,487	2,470	(10)	-0.4%
Groundskeeping	105,530	104,504	113,050	7,520	7.1%
Contracted Services	12,400	9,399	16,600	4,200	33.9%
Property Maintenance	38,320	33,269	39,550	1,230	3.2%
Clothing Allowance	1,600	1,600	1,600	0	0.0%
Mileage	400	0	200	(200)	-50.0%
Vehicle Equipment	0	0	15,000	15,000	0.0%
Equipment	1,550	1,570	1,550	0	0.0%

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Vehicle Fuel	3,440	4,255	4,110	670	19.5%
Vehicle Maintenance	5,000	5,363	5,000	0	0.0%
Equipment Maintenance	8,960	8,707	9,740	780	8.7%
Recruitment Expenses	0	0	0	0	0.0%
Telephone	0	1,234	180	180	0.0%
Electricity	11,100	10,741	11,720	620	5.6%
Heat	6,650	8,446	7,900	1,250	18.8%
TOTALS	438,840	425,473	461,430	22,590	5.1%
(1) includes Muni Contract Impact of \$3,190					
(2) includes Muni Contract Impact of \$30					
(3) includes Muni Contract Impact of \$340					
(4) includes Muni Contract Impact of \$160					
(5) includes Muni Contract Impact of \$50					
APPRAISAL OF PROPERTIES (ARTICLE 25)					
Regular Salaries	\$ 130,560 (1)	\$ 140,691	\$ 126,800	(3,760)	-2.9%
State Retirement Municipal	14,050 (2)	15,152	13,640	(410)	-2.9%
Supplemental Retirement	6,530 (3)	6,817	6,350	(180)	-2.8%
Group Insurance-Health	45,410	44,179	31,030	(14,380)	-31.7%
Group Insurance-Life & Disability	2,080	1,867	2,080	0	0.0%
Group Insurance-Dental	3,130	2,997	3,270	140	4.5%
Medicare	1,890 (4)	1,794	1,870	(20)	-1.1%
Contracted Services	101,560	30,686	1,560	(100,000)	-98.5%
Office Supplies	800	701	800	0	0.0%
Computer Supplies	1,500	1,496	1,500	0	0.0%
Training	1,200	1,043	1,200	0	0.0%
Mileage	300	336	300	0	0.0%
Registry of Deeds	1,000	481	1,000	0	0.0%
Equipment	250	288	250	0	0.0%
Dues & Meetings	1,070	638	1,050	(20)	-1.9%
Recruitment Expenses	0	754	0	0	0.0%
Telephone	400	380	580	180	45.0%
TOTALS	311,730	250,300	193,280	(118,450)	-38.0%
(1) includes Muni Contract Impact of \$650					
(2) includes Muni Contract Impact of \$60					
(3) includes Muni Contract Impact of \$30					
(4) includes Muni Contract Impact of \$10					
INFORMATION TECHNOLOGY (ARTICLE 25)					
Regular Salaries	\$ 87,010	\$ 86,610	\$ 87,080	70	0.1%
State Retirement Municipal	9,370	9,328	9,550	180	1.9%
Supplemental Retirement	4,350	4,331	4,350	0	0.0%
Group Insurance-Health	22,950	21,988	25,420	2,470	10.8%
Group Insurance-Life & Disability	1,380	1,240	1,390	10	0.7%
Group Insurance-Dental	1,560	1,498	1,630	70	4.5%
Medicare	1,260	1,088	1,290	30	2.4%
Service Agreements	67,440	56,328	73,870	6,430	9.5%
Equipment/Software	15,000	16,380	3,300	(11,700)	-78.0%
Equipment Maintenance	2,200	1,811	1,600	(600)	-27.3%
Recruitment Expenses	0	0	0	0	0.0%
GIS	6,800	5,529	10,300	3,500	51.5%
Miscellaneous	0	0	0	0	0.0%
Telephone	580	501	580	0	0.0%
TOTALS	219,900	206,632	220,360	460	0.2%
TOWN MUSEUM (ARTICLE 25)					
Equipment	5	0	5	0	0.0%
TOTALS	5	0	5	0	0.0%

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<u>SEARLES BUILDING</u>					
(ARTICLE 25)					
Social Security	\$ 0	\$ 0	\$ 0	0	0.0%
Medicare	0	0	0	0	0.0%
Property Maintenance	1,500	1,154	1,000	(500)	-33.3%
Telephone	380	315	380	0	0.0%
Electricity	2,500	3,076	3,120	620	24.8%
Heat	8,870	8,457	9,120	250	2.8%
TOTALS	13,250	13,002	13,620	370	2.8%
<u>LEGAL EXPENSES</u>					
(ARTICLE 25)					
Other Lawfirms	\$ 42,400	\$ 66,358	\$ 43,400	1,000	2.4%
Union Legal Fees	5,000	10,383	3,000	(2,000)	-40.0%
Contracted Legal - ZBA	5,000	564	5,000	0	0.0%
Miscellaneous	0	14,024	1,000	1,000	0.0%
TOTALS	52,400	91,329	52,400	0	0.0%
<u>CONTRACTED POLICE/FIRE SVCS</u>					
(ARTICLE 25)					
Regular Contracted	\$ 5	\$ 0	\$ 5	0	0.0%
<u>POLICE DEPARTMENT</u>					
(ARTICLE 25)					
Regular Salaries	\$ 1,406,910 (1)	\$ 1,346,993	\$ 1,421,580	14,670	1.0%
Overtime	118,400 (2)	176,361	120,780	2,380	2.0%
Holiday Pay	57,375 (3)	56,876	63,140	5,765	10.0%
State Retirement Municipal	14,830 (4)	15,766	17,080	2,250	15.2%
State Retirement Police	369,430 (5)	378,174	373,640	4,210	1.1%
Supplemental Retirement	7,790 (6)	6,567	8,290	500	6.4%
Social Security	1,000	780	1,000	0	0.0%
Group Insurance-Health	311,610	294,705	289,400	(22,210)	-7.1%
Group Insurance-Life & Disability	19,400	16,521	20,500	1,100	5.7%
Group Insurance-Dental	22,720	19,282	22,770	50	0.2%
Medicare	23,550 (7)	23,268	24,140	590	2.5%
Office Supplies	2,500	2,458	2,500	0	0.0%
Computer Supplies	3,000	2,167	3,000	0	0.0%
Property Maintenance	5,220	2,525	5,220	0	0.0%
Investigations	2,750	2,741	4,200	1,450	52.7%
Training	43,300 (8)	47,431	46,270	2,970	6.9%
Firearm Training/Ammunition	31,470 (9)	33,220	35,030	3,560	11.3%
Clothing Allowance	18,650	16,578	19,030	380	2.0%
Vehicle Equipment	70,150	69,793	97,830	27,680	39.5%
Equipment	14,125	12,036	15,170	1,045	7.4%
Vehicle Fuel	54,100	51,985	49,540	(4,560)	-8.4%
Vehicle Maintenance	19,380	21,463	22,430	3,050	15.7%
Equipment Maintenance	16,360 (10)	17,610	12,990	(3,370)	-20.6%
Radio Commun/Maint.	26,190	23,599	31,020	4,830	18.4%
Safety Division	2,000	459	2,000	0	0.0%
Recruitment Expenses	1,430	6,405	2,750	1,320	92.3%
Miscellaneous	500	320	630	130	26.0%
Employee Health	550	0	550	0	0.0%
Telephone	11,450	9,837	13,010	1,560	13.6%
Electricity	17,620	18,803	18,960	1,340	7.6%
Heat	7,810	6,660	9,950	2,140	27.4%
TOTALS	2,701,570	2,681,383	2,754,400	52,830	2.0%
(1) includes Police Contract Impact of \$137,910 and Muni of \$640	2,699,970			54,430	2.0%
(2) includes Police Contract Impact of \$13,580					
(3) includes Police Contract Impact of \$1,420					
(4) includes Muni Contract Impact of \$70					
(5) includes Police Contract Impact of \$33,610					
(6) includes Muni Contract Impact of \$30					
(7) includes Police Contract Impact of \$2,080 and Muni of \$10					
(8) includes Police Contract Impact of \$820					
(9) includes Police Contract Impact of \$100					
(10) includes 2013 carryover of \$1,600					

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DISPATCHING					
(ARTICLE 25)					
Regular Salaries	\$ 169,090 (1) \$	173,035	\$ 185,270	16,180	9.6%
Overtime	23,020 (2)	23,514	25,080	2,060	8.9%
Holiday	13,880 (3)	11,781	16,090	2,210	15.9%
Extra Shift	20,300	20,475	21,330	1,030	5.1%
State Retirement Municipal	21,690 (4)	22,487	25,040	3,350	15.4%
Supplemental Retirement	10,080 (5)	5,706	9,300	(780)	-7.7%
Social Security	1,260	1,326	1,310	50	4.0%
Group Insurance-Health	57,260	54,681	59,540	2,280	4.0%
Group Insurance-Life & Disability	2,610	2,364	2,670	60	2.3%
Group Insurance-Dental	3,420	3,296	3,530	110	3.2%
Medicare	3,180 (6)	3,041	3,670	490	15.4%
Contracted Services	82,280	82,282	90,510	8,230	10.0%
Training	5,110 (7)	4,558	5,380	270	5.3%
Clothing Allowance	2,100	1,800	2,100	0	0.0%
Equipment	1,400	0	1,400	0	0.0%
Recruitment Expenses	0	0	0	0	0.0%
Telephone	900	941	960	60	6.7%
TOTALS	417,580	411,287	453,180	35,600	8.5%

- (1) includes Police Contract Impact of \$4,430
- (2) includes Police Contract Impact of \$560
- (3) includes Police Contract Impact of \$330
- (4) includes Police Contract Impact of \$580
- (5) includes Police Contract Impact of \$220
- (6) includes Police Contract Impact of \$80
- (7) includes Police Contract Impact of \$50

FIRE DEPARTMENT					
(ARTICLE 25)					
Regular Salaries	\$ 1,517,010 (1) \$	1,503,220	\$ 1,521,270	4,260	0.3%
Overtime	267,130 (2)	305,409	302,500	35,370	13.2%
Holidays	59,800 (3)	64,689	63,980	4,180	7.0%
Callmen	15,000	11,206	15,000	0	0.0%
State Retirement Municipal	4,640 (4)	4,646	4,740	100	2.2%
State Retirement Fire	501,990 (5)	524,620	523,980	21,990	4.4%
Supplemental Retirement	2,160 (6)	2,452	2,160	0	0.0%
Social Security	930	827	930	0	0.0%
Group Insurance-Health	350,760 (7)	347,592	377,290	26,530	7.6%
Group Insurance-Life & Disability	22,120	19,920	22,350	230	1.0%
Group Insurance-Dental	29,620	28,357	30,840	1,220	4.1%
Medicare	23,400 (8)	23,588	24,510	1,110	4.7%
Accident Insurance for Call Firefighters	1,125	953	1,020	(105)	-9.3%
Contracted Services	0	0	0	0	0.0%
Property Maintenance	3,500	1,669	4,700	1,200	34.3%
Training	52,920 (9)	41,749	39,010	(13,910)	-26.3%
Clothing Allowance	16,600	15,024	16,600	0	0.0%
Prevention/Investigation	5,000	3,931	5,000	0	0.0%
Ambulance Operation	22,520	19,141	23,520	1,000	4.4%
Vehicle Equipment	19,790	18,496	33,450	13,660	69.0%
Office Equipment	2,500	2,358	2,500	0	0.0%
Fire Equipment	17,680	20,187	23,030	5,350	30.3%
Equip. - Radios/Pagers	0	0	0	0	0.0%
Ambulance Equipment	25,940	25,939	45,460	19,520	75.3%
Vehicle Fuel	35,000	35,639	32,800	(2,200)	-6.3%
Vehicle Maintenance	34,500	34,622	36,010	1,510	4.4%
Equipment Maintenance	8,600 (10)	7,583	7,000	(1,600)	-18.6%
Hydrant / Water Supply	2,000	1,706	2,500	500	25.0%
Communication Maintenance	10,830	9,762	14,820	3,990	36.8%
Dues and Meetings	1,420	716	1,420	0	0.0%
Recruitment Expenses	0	0	0	0	0.0%
Miscellaneous	0	0	2,000	2,000	0.0%
Employee Health	3,400	940	3,400	0	0.0%
Hazardous Materials District	7,180	7,602	7,700	520	7.2%
Telephone	6,560	6,223	5,000	(1,560)	-23.8%

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Electricity	23,070	20,415	22,470	(600)	-2.6%
Heat	12,180	15,768	13,230	1,050	8.6%
TOTALS	3,106,875	3,126,949	3,232,190	125,315	4.0%
(1) includes Fire Contract Impact of \$49,580 and Muni Impact of \$640	3,105,275			126,915	4.1%
(2) includes Fire Contract Impact of \$6,140					
(3) includes Fire Contract Impact of \$1,460					
(4) includes Muni Contract Impact of \$60					
(5) includes Fire Contract Impact of \$15,930					
(6) includes Muni Contract Impact of \$30					
(7) includes Muni Contract Impact of \$300					
(8) includes Fire Contract Impact of \$840 and Muni Impact of \$10					
(9) includes Fire Contract Impact of \$870					
(10) includes 2013 carryover of \$1,600					
EMERGENCY MANAGEMENT (ARTICLE 25)					
Social Security	\$ 60	\$ 18	\$ 60	0	0.0%
Medicare	10	4	10	0	0.0%
Emergency Operations Center Exp	2,590	1,394	2,710	120	4.6%
Field Expenses	34,720	31,487	750	(33,970)	-97.8%
Shelter Expenses	500	0	500	0	0.0%
Administrative Expenses	2,490	3,252	2,640	150	6.0%
TOTALS	40,370	36,155	6,670	(33,700)	-83.5%
COMMUNITY DEVELOPMENT (ARTICLE 25)					
Regular Salaries	\$ 337,780 (1)	\$ 318,728	\$ 337,280	(500)	-0.1%
Overtime Salaries	1,960 (2)	1,579	1,980	20	1.0%
State Retirement Municipal	24,870 (3)	24,752	25,130	260	1.0%
Supplemental Retirement	14,750 (4)	10,676	14,310	(440)	-3.0%
Social Security	6,530	5,610	6,730	200	3.1%
Group Insurance-Health	38,860	37,538	40,820	1,960	5.0%
Group Insurance-Life & Disability	3,530	3,126	3,550	20	0.6%
Group Insurance-Dental	2,490	2,384	2,600	110	4.4%
Medicare	4,840 (5)	4,497	4,940	100	2.1%
Regional Planning	22,390	22,145	8,950	(13,440)	-60.0%
Contracted Services	7,700	10,871	4,700	(3,000)	-39.0%
Office Supplies	3,000	3,370	4,000	1,000	33.3%
Property Maintenance	500	233	500	0	0.0%
Training	4,000	2,701	4,000	0	0.0%
Clothing Allowance	0	0	400	400	0.0%
Legal Ads	4,000	3,410	4,000	0	0.0%
Vehicle Equipment	0	0	0	0	0.0%
Office Equipment	1,900	2,558	2,500	600	31.6%
Vehicle Fuel	2,510	1,877	2,430	(80)	-3.2%
Recruitment Expenses	0	888	0	0	0.0%
Committee Expenses	6,000	2,239	5,000	(1,000)	-16.7%
Employee Health	150	0	150	0	0.0%
Telephone	3,030	2,789	3,300	270	8.9%
Electricity	4,870	5,580	5,820	950	19.5%
Heat	3,850	4,717	4,290	440	11.4%
TOTALS	499,510	472,268	487,380	(12,130)	-2.4%
(1) includes Municipal Contract Impact of \$1,710					
(2) includes Municipal Contract Impact of \$40					
(3) includes Municipal Contract Impact of \$180					
(4) includes Municipal Contract Impact of \$90					
(5) includes Municipal Contract Impact of \$20					

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
HIGHWAYS, STREETS & BRIDGES					
(ARTICLE 25)					
Regular Salaries	\$ 173,500 (1)	\$ 154,690	\$ 176,700	3,200	1.8%
Overtime	7,930 (2)	10,140	8,080	150	1.9%
State Retirement Municipal	15,370 (3)	15,959	16,450	1,080	7.0%
Supplemental Retirement	8,850 (4)	8,354	9,240	390	4.4%
Social Security	2,840	1,618	2,840	0	0.0%
Group Insurance-Health	33,600	32,193	34,120	520	1.5%
Group Insurance-Life & Disability	2,190	1,971	2,200	10	0.5%
Group Insurance-Dental	1,780	1,708	1,860	80	4.5%
Medicare	2,670 (5)	2,405	2,840	170	6.4%
Contracted Services - Summer	612,054 (6)	576,995	520,480	(91,574)	-15.0%
Contracted Services - Winter	175,000	126,534	175,000	0	0.0%
Materials	91,240	52,201	93,360	2,120	2.3%
Property Maintenance	7,500	2,286	3,500	(4,000)	-53.3%
Clothing Allowance	1,200	1,000	1,200	0	0.0%
Vehicle Equipment	37,000	30,083	36,430	(570)	-1.5%
Equipment	6,000	3,218	6,000	0	0.0%
Vehicle Fuel	26,670	26,180	24,260	(2,410)	-9.0%
Vehicle Maintenance	15,000	14,135	15,000	0	0.0%
Dues and Meetings	300	74	300	0	0.0%
Recruitment Expenses	-	0	-	0	0.0%
Site Improvements	15,000	11,178	15,000	0	0.0%
Miscellaneous	-	0	-	0	0.0%
Telephone	2,410	2,402	2,410	0	0.0%
Electricity	2,250	2,098	2,420	170	7.6%
Heat	3,340	4,499	3,890	550	16.5%
TOTALS	1,243,694	1,081,921	1,153,580	(90,114)	-7.2%
(1) includes Municipal Contract Impact of \$1,380	1,152,120			1,460	0.1%
(2) includes Municipal Contract Impact of \$170					
(3) includes Municipal Contract Impact of \$150					
(4) includes Municipal Contract Impact of \$70					
(5) includes Municipal Contract Impact of \$20					
(6) includes 2013 carryover of \$91,574					
STREET LIGHTS					
(ARTICLE 25)					
Granite State Electric	\$ 3,120	\$ 4,135	\$ 4,300	1,180	37.8%
Public Service Company Installations	11,520	12,178	11,790	270	2.3%
	300	0	300	0	0.0%
TOTALS	14,940	16,313	16,390	1,450	9.7%
SOLID WASTE DISPOSAL					
(ARTICLE 25)					
Regular Salaries	\$ 269,650 (1)	\$ 269,629	\$ 265,950	(3,700)	-1.4%
Overtime	3,630 (2)	1,202	3,710	80	2.2%
Holiday	3,620 (3)	3,157	4,630	1,010	27.9%
State Retirement Municipal	27,240 (4)	26,591	22,290	(4,950)	-18.2%
Supplemental Retirement	12,690 (5)	9,376	10,795	(1,895)	-14.9%
Social Security	1,700	1,680	1,700	0	0.0%
Group Insurance-Health	60,710	58,433	38,440	(22,270)	-36.7%
Group Insurance-Life & Disability	3,900	3,383	3,150	(750)	-19.2%
Group Insurance-Dental	5,580	3,603	3,050	(2,530)	-45.3%
Medicare	4,080 (6)	3,823	3,820	(260)	-6.4%
Employee Health	75	65	300	225	300.0%
Contracted Services	0	0	0	0	0.0%
Site Monitoring	6,550	3,503	5,800	(750)	-11.5%
Tire Removal	2,100	2,699	2,100	0	0.0%
Scrap Metal	200	165	700	500	250.0%
Waste Removal	292,060	306,546	304,000	11,940	4.1%
Demolition Removal	75,040	71,157	73,790	(1,250)	-1.7%
Expendable Supplies	3,300	2,164	2,000	(1,300)	-39.4%
Property Maintenance	6,200	6,614	1,700	(4,500)	-72.6%
Training	1,100	1,050	1,100	0	0.0%
Clothing Allowance	1,600	1,600	2,000	400	25.0%
Mileage	100	43	100	0	0.0%

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
Vehicle Equipment	0	0	0	0	0.0%
Equipment	0	0	0	0	0.0%
Vehicle Fuel	18,600	20,386	20,390	1,790	9.6%
Vehicle Maintenance	12,900	31,672	20,000	7,100	55.0%
Equipment Maintenance	2,000	1,934	5,500	3,500	175.0%
Dues and Meetings	7,870	7,688	7,890	20	0.3%
Recruitment Expenses	0	0	0	0	0.0%
Site Improvements	1,000	1,932	1,000	0	0.0%
Telephone	2,810	2,452	2,810	0	0.0%
Electricity	5,500	5,769	6,320	820	14.9%
Heat	2,070	2,241	2,440	370	17.9%
TOTALS	833,875	850,557	817,475	(16,400)	-2.0%

- (1) includes Municipal Contract Impact of \$2,320
- (2) includes Municipal Contract Impact of \$70
- (3) includes Municipal Contract Impact of \$110
- (4) includes Municipal Contract Impact of \$200
- (5) includes Municipal Contract Impact of \$120
- (6) includes Municipal Contract Impact of \$30

HEALTH AND HUMAN SERVICES

(ARTICLE 25)

Regular Salaries	\$ 6,530	\$ 6,377	\$ 7,400	870	13.3%
Social Security	380	395	450	70	18.4%
Medicare	90	93	105	15	16.7%
Center for Life Management	4,400	4,400	4,400	0	0.0%
Community Caregivers	500	500	500	0	0.0%
AIDS Response/Seacoast	525	525	525	0	0.0%
A Safe Place	1,500	1,500	1,500	0	0.0%
Rape & Assault Services	1,000	1,000	1,000	0	0.0%
Community Health Services	3,500	3,500	3,500	0	0.0%
Big Brothers/Sisters of Gr. Nashua	500	500	500	0	0.0%
Child and Family Services	1,000	1,000	1,000	0	0.0%
Town Van Operations	1,000	17	1,000	0	0.0%
Suzdal Sister City Support	500	500	500	0	0.0%
Meals on Wheels	3,000	3,000	3,215	215	7.2%
Windham's Helping Hands	4,500	4,500	4,500	0	0.0%
Other Health/Human Services	0	0	0	0	0.0%
Water Testing	2,500	721	2,500	0	0.0%
Mosquito Control Program	0	0	0	0	0.0%
Dues and Meetings	150	0	150	0	0.0%
Miscellaneous	1,615	1,500	1,615	0	0.0%
TOTALS	33,190	30,028	34,360	1,170	3.5%

ANIMAL CONTROL

(ARTICLE 25)

Regular Salaries	\$ 12,645	\$ 10,586	\$ 0	(12,645)	-100.0%
Social Security	950	656	0	(950)	-100.0%
Medicare	220	154	0	(220)	-100.0%
Kennel Fees	300	0	0	(300)	-100.0%
Office Supplies	200	0	0	(200)	-100.0%
Mileage	3,000	2,366	0	(3,000)	-100.0%
Miscellaneous Expense	150	0	0	(150)	-100.0%
Telephone	600	478	0	(600)	-100.0%
TOTALS	18,065	14,240	0	(18,065)	-100.0%

GENERAL ASSISTANCE

(ARTICLE 25)

Community Action Program	\$ 6,540	\$ 6,540	\$ 6,540	0	0.0%
Family Promise Program	5,000	5,000	5,000	0	0.0%
Welfare Assistance	42,500	25,536	42,500	0	0.0%
Hardship Abatements	2,500	0	2,500	0	0.0%
Miscellaneous Expenses	500	55	500	0	0.0%
TOTALS	57,040	37,131	57,040	0	0.0%

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
LIBRARY					
(ARTICLE 25)					
Regular Salaries	\$ 651,590	\$ 634,356	\$ 674,500	22,910	3.5%
State Retirement Municipal	54,300	54,785	57,080	2,780	5.1%
Supplemental Retirement	26,980	24,874	28,660	1,680	6.2%
Social Security	8,805	9,212	8,300	(505)	-5.7%
Group Insurance-Health	91,810	88,719	100,740	8,930	9.7%
Group Insurance-Life & Disability	7,920	6,691	8,220	300	3.8%
Group Insurance-Dental	6,830	5,980	6,850	20	0.3%
Medicare	9,310	9,106	9,740	430	4.6%
Office Supplies	3,440	3,509	3,500	60	1.7%
Computer Supplies	3,200	11,932	4,000	800	25.0%
Property Maintenance	14,000	11,463	14,000	0	0.0%
Mileage	1,000	1,789	1,200	200	20.0%
Office Equipment	2,500	0	2,500	0	0.0%
Equipment Maintenance	3,500	6,455	3,800	300	8.6%
Books and Periodicals	62,000	57,999	62,000	0	0.0%
Non Print Library Materials	23,000	18,964	23,000	0	0.0%
E-Information Resources	16,000	13,351	16,000	0	0.0%
Technical Services	30,640	29,941	31,000	360	1.2%
Programs and Publicity	9,500	9,500	9,500	0	0.0%
Petty Cash	1,000	1,000	1,000	0	0.0%
Association Dues and Meetings	2,000	2,000	2,000	0	0.0%
Professional Development	500	29	500	0	0.0%
Telephone	3,000	2,854	3,000	0	0.0%
Electricity	18,790	17,829	18,060	(730)	-3.9%
Heat	15,000	9,527	15,000	0	0.0%
TOTALS	1,066,615	1,031,865	1,104,150	37,535	3.5%
RECREATION					
(ARTICLE 25)					
Regular Salaries	\$ 92,780	\$ 82,430	\$ 91,420	(1,360)	-1.5%
State Retirement Municipal	6,040	6,042	6,160	120	2.0%
Supplemental Retirement	2,810	2,806	2,810	0	0.0%
Social Security	2,225	1,632	2,200	(25)	-1.1%
Group Insurance-Health	8,410	8,060	8,530	120	1.4%
Group Insurance-Life & Disability	890	799	900	10	1.1%
Group Insurance-Dental	1,560	1,498	1,630	70	4.5%
Medicare	1,320	1,117	1,460	140	10.6%
Chemical Toilets	5,840	4,871	5,840	0	0.0%
Office Supplies	500	240	500	0	0.0%
Mileage	500	500	700	200	40.0%
Rec. Sportsfields	39,700	31,226	39,700	0	0.0%
Recreational Activities	18,250	20,454	18,480	230	1.3%
Senior Rec. Activities	12,000	12,435	12,000	0	0.0%
Equipment Maintenance	6,200	4,226	6,200	0	0.0%
Recruitment Expenses	480	88	480	0	0.0%
Committee Expenses	200	73	200	0	0.0%
Employee Health	100	0	100	0	0.0%
Telephone	800	729	800	0	0.0%
Electricity	9,830	10,357	9,940	110	1.1%
TOTALS	210,435	189,583	210,050	(385)	-0.2%

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
<u>HISTORIC COMMISSION</u>					
(ARTICLE 25)					
Regular Salaries	\$ 0	\$ 0	\$ 0	0	0.0%
Social Security	0	0	0	0	0.0%
Medicare	0	0	0	0	0.0%
Contracted Services	0	0	0	0	0.0%
Miscellaneous Expense	4,840 (1)	1,840	3,000	(1,840)	-38.0%
TOTALS	4,840	1,840	3,000	(1,840)	-38.0%
(1) includes 2013 carryover of \$1,840	3,000			0	0.0%
<u>CONSERVATION COMMISSION</u>					
(ARTICLE 25)					
Regular Salaries	\$ 4,070	\$ 2,872	\$ 4,120	50	1.2%
Social Security	250	178	250	0	0.0%
Medicare	60	42	60	0	0.0%
Dues and Meetings	0	0	0	0	0.0%
Miscellaneous Expenses	1,500	2,788	1,000	(500)	-33.3%
TOTALS	5,880	5,880	5,430	(450)	-7.7%
<u>SENIOR CENTER</u>					
(ARTICLE 25)					
Senior Volunteer Program	\$ 0	\$ 0	\$ 0	0	0.0%
Property Maintenance	500	0	500	0	0.0%
Telephone	540	589	540	0	0.0%
Electricity	1,930	2,056	2,140	210	10.9%
Heat	3,080	3,472	3,160	80	2.6%
TOTALS	6,050	6,117	6,340	290	4.8%
<u>CABLE TELEVISION</u>					
(ARTICLE 25)					
Regular Salaries	\$ 53,920	\$ 53,939	\$ 56,140	2,220	4.1%
Overtime Salaries	1,510	1,664	3,240	1,730	114.6%
State Retirement Municipal	5,960	5,988	6,510	550	9.2%
Supplemental Retirement	2,740	0	1,570	(1,170)	-42.7%
Group Insurance-Health	22,960	22,011	23,030	70	0.3%
Group Insurance-Life & Disability	810	721	830	20	2.5%
Group Insurance-Dental	1,590	1,528	1,630	40	2.5%
Medicare	830	658	850	20	2.4%
Contracted Support	300	0	300	0	0.0%
Office Supplies	400	248	400	0	0.0%
Service Agreements	4,000	3,997	4,000	0	0.0%
Property Maintenance	500	41	500	0	0.0%
Equipment	12,000	13,556	10,000	(2,000)	-16.7%
Dues and Meetings	1,030	748	1,030	0	0.0%
Recruitment Expenses	0	0	0	0	0.0%
Miscellaneous Expenses	1,000	539	1,000	0	0.0%
Telephone	1,680	1,707	1,920	240	14.3%
TOTALS	111,230	107,345	112,950	1,720	1.5%
<u>DEBT SERVICE</u>					
(ARTICLE 25)					
Long Term Notes P & I *	\$ 0.00	\$ 0	\$ 85,779.39	85,779	100.0%
TANS - Interest	500	1,000	500	0	0.0%
TOTALS	500	1,000	86,279	85,779	17155.9%
Less Use of other Revenue Sources	500		500	0	0.0%

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	% Change
<u>CAPITAL OUTLAY</u>					
(ARTICLE 25, 9, 3, 10, 4, 12, 11)					
Road Improvements	\$ 360,000	\$ 360,000	\$ 360,000	0	0.0%
Ambulance Lease	80,000	73,790	75,100	(4,900)	-6.1%
Fire Engine	0	0	500,000	500,000	100.0%
Fire Exhaust System	0	0	75,000	75,000	100.0%
Spruce Pond Field	0	0	0	0	100.0%
Solid Waste Wheel Loader	80,000	75,099	0	(80,000)	-100.0%
Highway 5 Ton Truck	180,000	0	0	(180,000)	-100.0%
Rail Trail	45,000	2,410	800,000	755,000	1677.8%
Library HVAC Replacement	94,871	0	24,000	(70,871)	-74.7%
Highway 5 Ton Truck	175,000 (1)	0	0	(175,000)	-100.0%
IT Equipment	27,291 (2)	27,291	0	(27,291)	-100.0%
Fire Breathing Apparatus Replacement	4,320 (3)	4,320	0	(4,320)	-100.0%
TOTALS	1,046,482	542,910	1,834,100	787,618	75.3%
Less Carryovers from 2013	839,871		1,834,100	994,229	118.4%
Less Use of other Revenue Sources	695,871		825,570	129,699	18.6%
(1) includes carryovers from 2013 of \$175,000					
(2) includes carryovers from 2013 of \$27,291					
(3) includes carryovers from 2013 of \$4,320					
<u>OPERATING TRANSFERS OUT</u>					
(ARTICLE --)					
Salt Shed	\$ 0	\$ 0	\$ 0	0	0.0%
Fire Apparatus	\$ 0	\$ 0	\$ 0	0	0.0%
TOTALS	0	0	0	0	0.0%
<u>RETIREMENT SERVICE CHARGES</u>					
(ARTICLE 25)					
Supplemental Retirement Plan Service Charge	\$ 4,000	\$ 4,500	\$ 4,000	0	0.0%
State Retirement Surcharge	0	0	0	0	0.0%
TOTALS	4,000	4,500	4,000	0	0.0%
<u>INSURANCE</u>					
(ARTICLE 25)					
Workers Compensation	\$ 87,800	\$ 65,851	\$ 145,020	57,220	65.2%
Unemployment Comp.	11,160	11,161	6,270	(4,890)	-43.8%
Miscellaneous	2,000	1,789	2,000	0	0.0%
Property-Liability Trust	124,360	124,358	133,060	8,700	7.0%
TOTALS	225,320	203,159	286,350	61,030	27.1%
<u>TRUST ACCOUNTS</u>					
(ARTICLE 5, 6)					
Health Trust	\$ 0	\$ 0	\$ 0	0	0.0%
Property Trust	50,000	50,000	50,000	0	0.0%
Earn time Trust	30,000	30,000	30,000	0	0.0%
Museum Trust	0	0	0	0	0.0%
TOTALS	80,000	80,000	80,000	0	0.0%

BUDGET DETAIL 2015

BUDGET ITEM	Appropriations Fiscal Year 2014	2014 Actual Expenditures (through 12/31/14*)	Appropriations Ensuing for Fiscal Year 2015	Increase/ (Decrease)	%
					Change
SPECIAL ARTICLES (ARTICLE 7, 8)					
Searles Revenue Fund	30,000	\$ 20,458	\$ 30,000	0	0.0%
New Police Officer / SRO (reclassified to Police)	0	\$ 0	\$ 0	0	100.0%
Campbell Land Purchase	860,000	860,000	0	(860,000)	-100.0%
TOTALS	890,000	880,458	30,000	(860,000)	-96.6%
Less Use of other Revenue Sources	0		0	0	
OPERATING BUDGET					
	\$ 12,631,079.00		\$ 12,640,605.00		
Less Carryovers	117,639.00		-		
Less Other Revenues	-		-	<u>\$ Difference</u>	<u>% Difference</u>
NET OPERATING BUDGET	12,513,440.00		12,640,605.00	\$ 127,165	1.02%
SPECIAL and TRUST WARRANT ARTICLES					
	\$ 970,000.00		\$ 110,000.00		
Less Carryovers	-		-		
Less Other Revenues	890,000.00		30,000.00	<u>\$ Difference</u>	<u>% Difference</u>
NET SPECIAL WARRANT ARTICLES	80,000.00		80,000.00	\$ -	0.00%
CAPITAL IMPROVEMENT PROGRAM (w/Debt)					
	\$ 1,046,482.00		\$ 1,919,879.39		
Less Carryovers	206,611.00		-		
Less Other Revenues	144,000.00		1,008,530.00	<u>\$ Difference</u>	<u>% Difference</u>
NET CAPITAL IMP. PROGRAM	695,871.00		911,349.39	\$ 215,478	30.97%
GRAND TOTAL - OPERATING / SPECIAL ARTICLES / CAPITAL PLAN					
	\$ 14,647,561.00	\$ 13,734,174	\$ 14,670,484.39		
Less Total Carryovers	324,250.00		-		
	14,323,311.00 (b)		14,670,484.39 (a)		
Less Total Other Revenues*	1,034,000.00		1,038,530.00	<u>\$ Difference</u>	<u>% Difference</u>
NET GRAND TOTAL - OPERATING/ SPECIAL ARTICLES/ CAPITAL PLAN	13,289,311.00 (c)		13,631,954.39 (e)	\$ 342,643	2.58%
OVERALL FUNDS AVAILABLE FOR YEAR	14,647,561.00 (d)		14,079,172.39 (f)		

(a) total proposed appropriations including petitioned articles below:
None 0

(b) 2014 appropriation less carryovers of \$324,250 from 2013

(c) 2014 appropriation less carryovers of \$324,250, \$30,000 from the Searles Revenue Fund, \$144,000 from Highway grant funds, \$160,000 from Conservation Funds, and \$700,000 in bond proceeds (both for Campbell Farm Purchase).

(d) 2014 appropriations including bonds, use of other funds, CRF's, grants and carryovers to show total available for 2014

(e) 2015 proposed appropriations less use of other funds (\$30,000 Searles, \$344,530 in bond proceeds, \$640,000 TAP grant, and \$24,000 CRF). Total of \$1,038,530. This figure is used for 2015 to compare with 2014 to determine the increase or decrease in actual appropriations.

* Note - the debt service of \$85,779.39 has an offsetting revenue shown in the revenue section of the budget based on the expectation that the Conservation Commission will reimburse the town for the debt payment from their Land Acquisition Fund. The result will be a net \$0 effect to the tax rate for this payment.

(f) 2015 proposed appropriations, less any funds reduced as noted above, plus any carryovers from 2014 to show total monies to be available. (\$447,218 carried over from 2014)