



TOWN OF ASHLAND

Fiscal Year 2021 – Proposed Expenditure Plan



TOWN OF ASHLAND, NEW HAMPSHIRE
20 Highland Street – P.O. Box 517 – Ashland, NH, 03217



Operating Budget Fiscal Year 2021

Board of Selectmen

Eli Badger, Chairman of the Board
Kathleen DeWolfe, Vice Chairman of the Board
Frances Newton
Alan Cilley
Andrew Fitch

Budget Committee

Jeanette Stewart, Chairman
David Ruell, Vice Chairman
Lee Nichols
Sherrie Downing
Sandra Coleman, School Board Representative
Eli Badger, Select Board Representative

Town Manager

Charles Smith



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Section 1: Introduction



Town Manager Budget Message

In 2019, under warrant article 26, the Town adopted the appointment of a Town Manager whose functions are pursuant to Chapter 37 of the states Revised Statutes Annotated (RSA). In particular under RSA 37: 6, V, the town manager shall, *“keep the selectmen fully advised as to the needs of the town, within the scope of his duties, and to furnish them on or before the thirty-first day of January of each year a careful, detailed estimate in writing of the probable expenditures of the town government for the ensuing fiscal year, stating the amount required to meet the interest on maturing bonds and notes or other outstanding indebtedness of the town, and showing specifically the amount necessary to be provided for each fund and department; and to submit at the same time an estimate in writing of the amount of income from all sources of revenue, exclusive of taxes upon property, and of the probable amount required to be levied and raised by taxation to defray all expenses and liabilities of the town.”*

Budget Process:

The budget process, which generally starts in August, proceeds as follows – department heads submit for review their probable expenditures for the upcoming calendar year to the Town Manager. Upon reviewing the budget and making recommendations, both then meet with the Board of Selectmen before sending final recommendations to the Budget Committee. The Budget Committee presents the budget at the Deliberative Session and the Board of Selectmen are responsible for preparing the default budget. Default budget is prepared pursuant to the town adopting RSA 40:13 also known as SB2 (Official Ballot Referenda). For illustration, this budget book has separated columns with all budgeted expenditure recommendations.

Revenues:

Town revenue, which offsets the tax amount to be collected are received primarily through five sections:

1. Revenue from taxes
 - a. Overall, the significant source of revenue as property tax revenue are accounted here. Other sources are yield taxes and interest on deposits.
2. Licenses, permits, and fees
 - a. Motor vehicle registrations, general construction permits (building, electric, plumbing), dog licenses, vital records, and land use fees are the sources of revenue.
3. State and federal grants
 - a. State shared revenue, Highway Block Grant, Water Pollution grant, Rooms & Meals Tax, reimbursable grants are the sources of revenue.
4. Charges for services
 - a. Police details, ambulance, landfill, recycling, dump stickers, Parks & Recreation (beach pass, summer camp, campground, after school, etc.) are sources of revenue.
5. Miscellaneous revenue
 - a. Sale of town land, equipment, and other miscellaneous sources of revenue.

Each year when the budget is being prepared (finalized in February to be voted upon in March) the town also prepares an estimated revenue for the coming calendar year. When the Department

of Revenue (DRA) notifies towns (around October) the amount of state revenue to be received, they also give towns the opportunity to adjust the estimated revenue to make sure expectations are going to be met the remainder of the year.

Property tax revenues the most significant source of revenue, as of September 2020, had 47% remaining to be collected from the second tax billing in December (Tax Collector also collects for schools, state, and county not just the town). The property taxes collected thus far are higher than expected. After COVID-19 hit the nation in March, many employers had layoffs, causing revenue shortfalls and concerns in many communities on whether taxpayers would be able to pay their property taxes. In the July first billing many Ashland property owners did have the ability to pay their taxes, to which we are thankful.

Revenue from licenses, permits, and fees have an estimated about 20% or \$76,640 remaining to be collected. Reason for a low percent was in 2020 many of the budgeted amounts exceeded expectations for example, boat registrations, building permits, electric permits, plumbing permits are higher.

Charges for services has 34% or \$54,639 remaining of the \$106,034 budgeted still to be collected. In October/November before the tax rates are officially set this section will need to be adjusted. As many of the services this year, because of COVID-19, the town was not able to offer and collect the revenue. Police details, Town Office income (copier use), Beach Passes, Summer Camp, Campground, and the After-School Program were either closed or not open for a few months causing a reduction in revenue.

Budget Overview:

Going forward for the remainder of the year our office can only expect that taxpayers are going to continue to be able to pay their taxes. But that cannot be a guarantee, a recession could be on the horizon from the pandemic. Unlike the private sector, municipal governments are the last to see the effects of a recession and therefore we must take steps to be ahead it. In doing so, our departments have been asked to be fiscally responsible in preparing their 2021 budget expenditure plan. Our budget does have contractual obligations such as the Collective Bargaining Agreement (CBA) that require line item increases. In general, the departments were able to provide a level funded budget compared to last year. Overall, the budget I was able to recommend a budget of \$2,939,495 a reduction \$8,416 from last year's budget and \$60,967 below the 2021 default budget of \$3,000,462.

Organizational Chart



Figure: Overall organization of the Town of Ashland. See departmental sections below for more detail about specific departments.

Ashland Community Profile

Ashland was incorporated in 1868 after being divided from Holderness and was named to honor the birthplace of Henry Clay, Secretary of State and Senator from Kentucky. Ashland is the geographic center of New Hampshire. It is three miles east of the “Lakes” tourism region of New Hampshire. Ashland is surrounded by forest, rivers, and beautiful lakes of New Hampshire. Ashland has a strong history related to water. It sits at the foot of Little Squam Lake, and the Squam River runs through town and the old mills. At the center of the Village there is a large open-space park and playground with a gazebo which serves as common space for community gatherings.

Ashland is home to three campgrounds, three museums, a marina, country club, and a town beach located on Little Squam Lake. Ashland has important traditions, like the 4th of July celebration which each year swells the town with an estimated 20,000 people. The public-school system is Ashland Elementary for grades K-8. After school programs and camp sessions during the summer are also available.

Ashland has a five-member Board of Selectmen that governs the town. The town departments are Town Manager, Town Clerk/Tax Collector, Police, Fire/EMS, Highway, Solid Waste, Parks and Recreation, Library, Land Use, Water, Sewer, and Electric.

Town of Ashland Community Profile

Incorporated: 1868

Total Area: 11.3 square miles of land
and 0.5 square miles of inland water

County: Grafton

Est. Population: 2,055

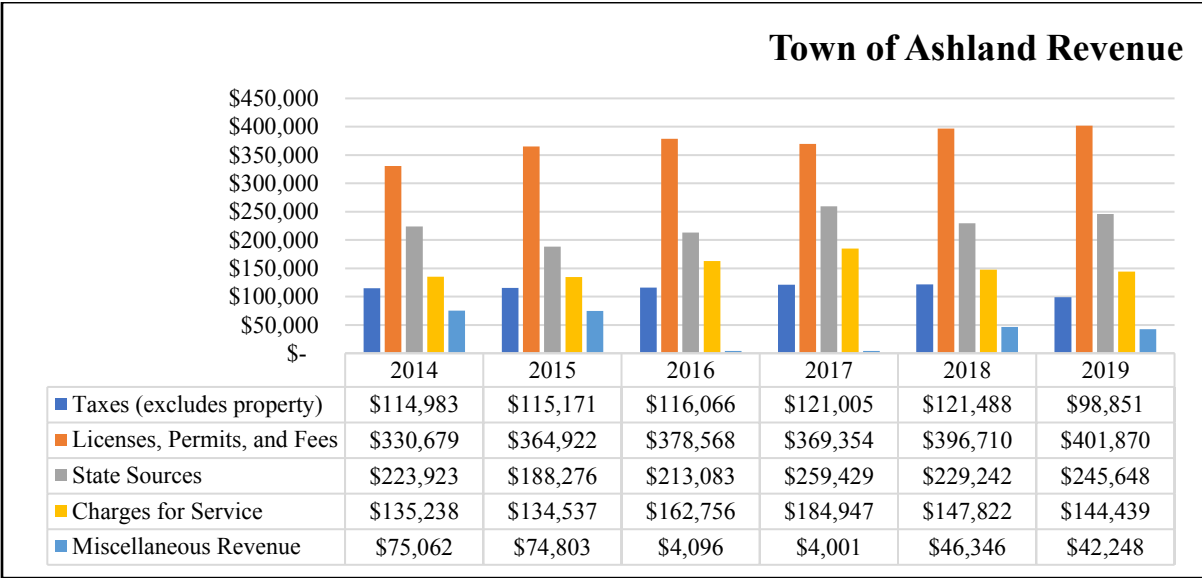
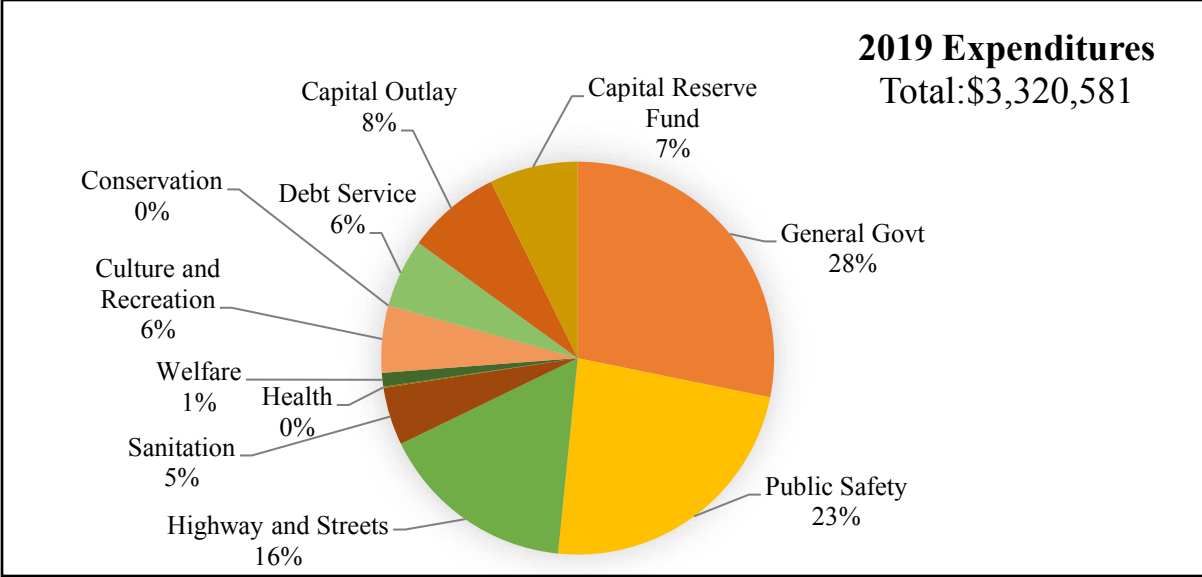
Form of Government: Town
Manager, Board of Selectmen,
Representative Town Meeting

School Structure: K-8

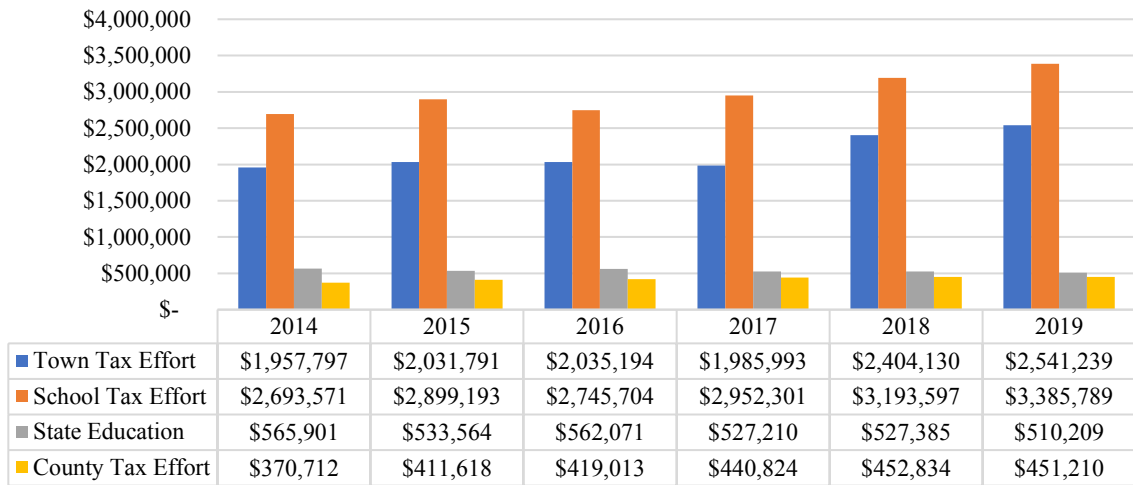
**FY2020 Average Single-Family
Home Value:** \$153,700

Historic Budget Overview

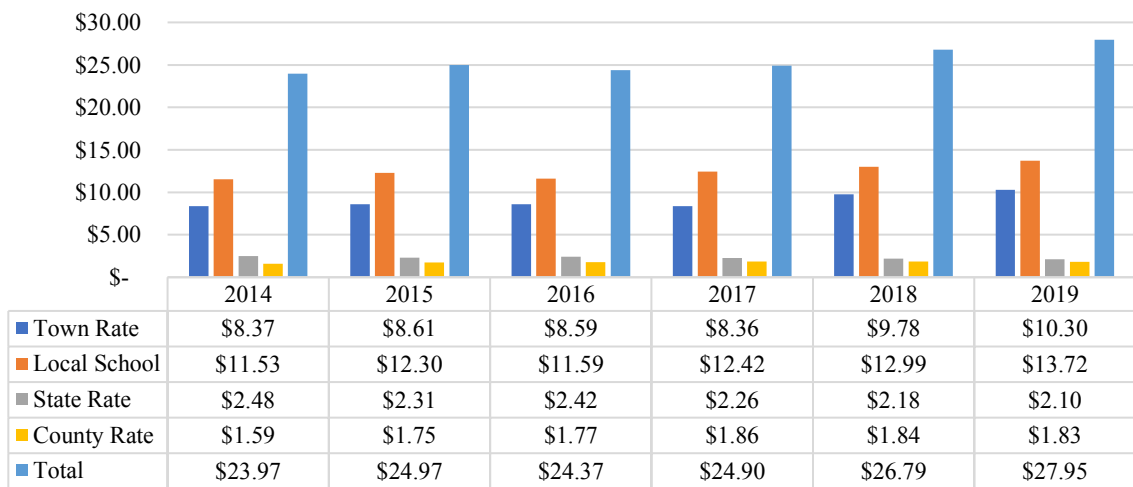


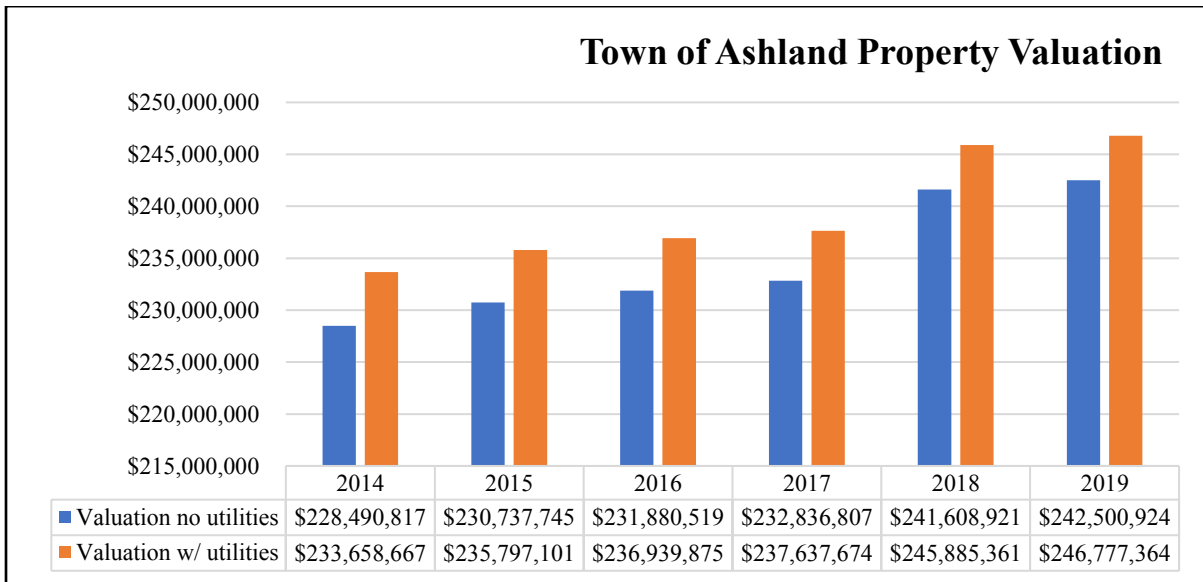
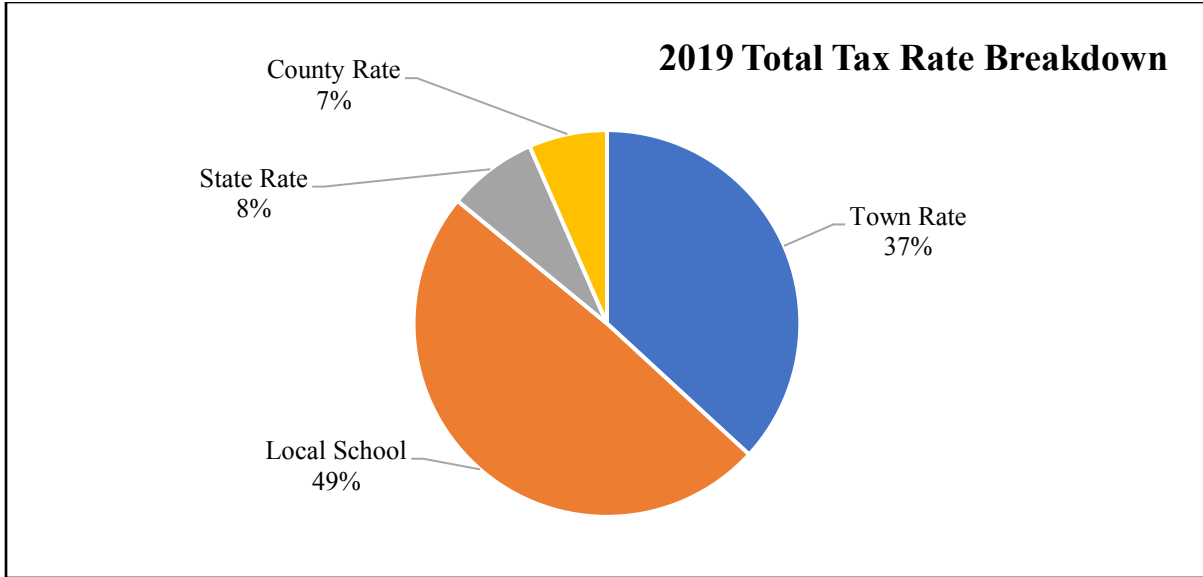


Town of Ashland Tax Effort



Town of Ashland Tax Rate





Section 2: Department Budgets



Executive Budget

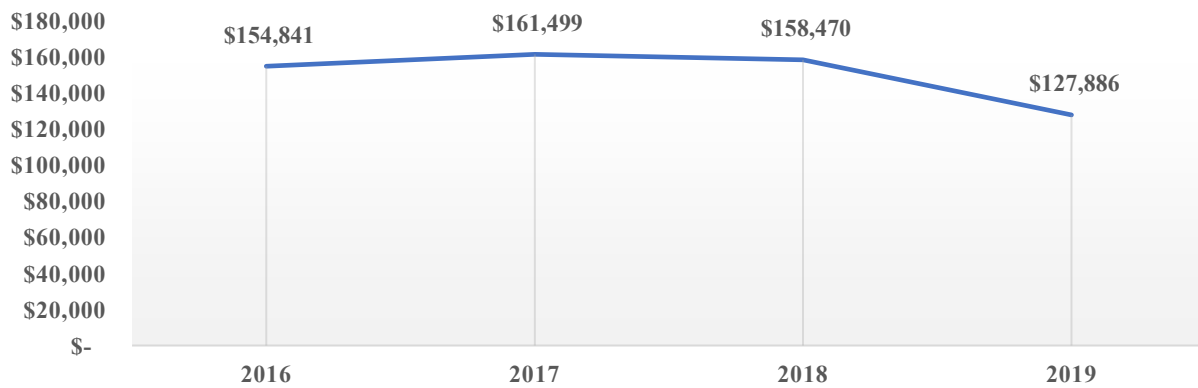
Department Explanation

The Executive Budget serves primarily as the budget for Executive positions being the Board of Selectmen and Ashland Town Manager. Expenses are related to handling the day to day operations of town administration and long-range plans of the Selectmen.

Budget Narrative

This budget shall be for expenditures related to the Board of Selectmen, Town Manager, Administrative Assistant, IT, and other general expenses for the Town Office.

Executive Expenditures 2016 - 2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
EXECUTIVE							
01-4130-10-110	EXEC Salary Town Manager	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
01-4130-10-111	EXEC Salary Admin Assistant	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
01-4130-10-115	EXEC Office Overtime	\$ 1,500	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,500
01-4130-10-130	EXEC BOS Salary	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
01-4130-10-135	EXEC Trustee's of Trust Fund	\$ 600	\$ 500	\$ 500	\$ 500	\$ 500	\$ 600
01-4130-10-220	EXEC FICA	\$ 5,822	\$ 5,723	\$ 5,723	\$ 5,723	\$ 5,723	\$ 5,822
01-4130-10-225	EXEC Medicare	\$ 431	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,362
01-4130-10-300	EXEC Website	\$ 2,300	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,300
01-4130-10-310	EXEC PBCAM Expense	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000
01-4130-10-331	EXEC Training	\$ 300	\$ 200	\$ 200	\$ 200	\$ 200	\$ 300
01-4130-10-342	EXEC Computer Expenses	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300
01-4130-10-390	EXEC Pitney Bowes Lease	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250
01-4130-10-440	EXEC Rental /Lease Copies	\$ 4,000	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,000
01-4130-10-445	EXEC Internet \ Cable	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
01-4130-10-491	EXEC - Telephone - Fiber Optic	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800	\$ 11,800
01-4130-10-505	EXEC Town Manager Expense	\$ 750	\$ 700	\$ 700	\$ 700	\$ 700	\$ 750
01-4130-10-540	EXEC Advertising	\$ 1,000	\$ 700	\$ 700	\$ 700	\$ 700	\$ 1,000
01-4130-10-550	EXEC Printing	\$ 1,500	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,500
01-4130-10-560	EXEC Professional Dues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-4130-10-561	EXEC LR Planning Committee	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-4130-10-610	EXEC General Expense	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-4130-10-611	EXEC Restoration of Books	\$ 2,000	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2,000
01-4130-10-615	EXEC Mileage Expense	\$ 700	\$ 600	\$ 600	\$ 600	\$ 600	\$ 700
01-4130-10-625	EXEC Postage	\$ 1,300	\$ 700	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
*TOTAL** EXECUTIVE		\$ 142,104	\$ 138,264	\$ 138,864	\$ 138,864	\$ 138,864	\$ 143,034

Election & Registration

Department Explanation

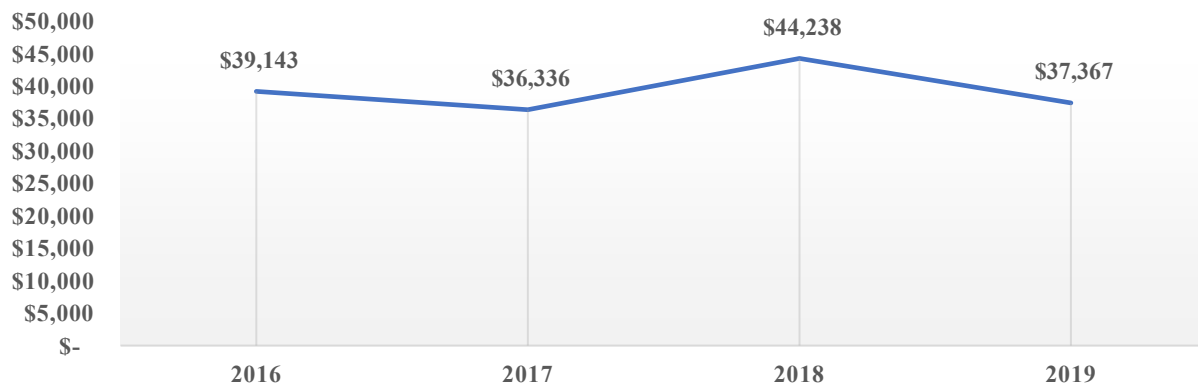
The Election & Registration budget is overseen by the Supervisors of the Checklist and the Town Clerk. The Town Clerk is governed by NH RSA and works with the following - NH Department of Safety – Motor Vehicle Division [Bureau of Registration, Bureau of Title and Anti-Theft; Bureau of Financial Responsibility]; NH Department of Agriculture [Dog Licensing]; NH Department of State [Elections]; Division of Vital Records [Marriage Licenses, Copies of Death, Birth, Marriage, Divorce]; Division of Archives and Record Management [Record Retention]

The Town Clerk provides service to the residents in multiple ways. All vital records including birth, marriage, and death certificates can be acquired through the Town Clerk's office. You must also register your dog with the Town Clerk. If you need to find historical records the Town Clerk is the retention holder. If you want to register to vote you must also do that through the Town Clerk's office.

Budget Narrative

This budget shall be expenditures for the Town Clerk administration, training, election salaries, general expense, and election ballot expenditures.

Election & Registration Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
ELECTION & REGISTER							
01-4140-10-130	ER Clerk Salary	\$ 19,000	\$ 19,000	\$ 19,570	\$ 19,570	\$ 19,570	\$ 19,000
01-4140--10-132	ER TC Longevity	\$ 5,926	\$ 5,926	\$ 6,621	\$ 6,621	\$ 6,621	\$ 5,926
01-4140-10-135	ER Deputy Clerk Salary	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-4140-10-220	ER Office - FICA	\$ 1,545	\$ 1,545	\$ 1,624	\$ 1,624	\$ 1,624	\$ 1,545
01-4140-10-225	ER Office - Medicare	\$ 361	\$ 361	\$ 380	\$ 380	\$ 380	\$ 361
01-4140-10-331	ER Clerk Training	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
01-4140-10-540	ER Clerk Advertising	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01-4140-10-610	ER Clerk Expense	\$ 3,700	\$ 4,000	\$ 3,700	\$ 3,700	\$ 3,700	\$ 3,700
01-4140-10-625	ER Clerk Postage	\$ 350	\$ 350	\$ 200	\$ 200	\$ 200	\$ 350
01-4140-20-130	ER Election Salary	\$ 6,279	\$ 2,784	\$ 2,784	\$ 2,784	\$ 2,784	\$ 6,279
01-4140-20-540	ER Election Advertising	\$ 900	\$ 560	\$ 560	\$ 560	\$ 560	\$ 900
01-4140-20-610	ER Election Expense	\$ 200	\$ 300	\$ 300	\$ 300	\$ 300	\$ 200
01-4140-20-625	ER Election Postage	\$ 50	\$ 150	\$ 150	\$ 150	\$ 150	\$ 50
01-4140-20-626	ER Election Ballot Coding	\$ 6,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 6,500
*TOTAL** ELECTION & REGISTRATION		\$ 46,312	\$ 39,977	\$ 40,889	\$ 40,889	\$ 40,889	\$ 46,312

Financial Administration

Department Explanation

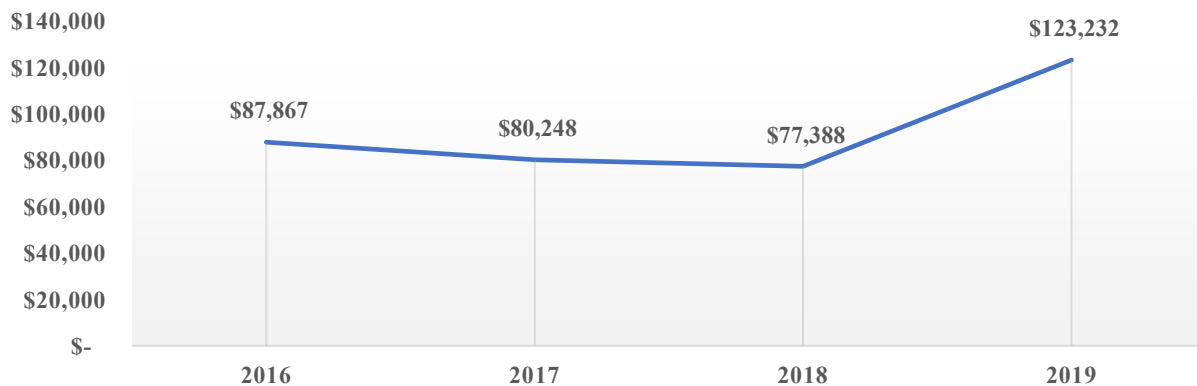
Ashland Finance Director ensures that all financial transactions and activities are administered in accordance with Federal, State, and Local laws. The finance director provides the Town Manager's office with financial management assistance and facilitates the annual audit of the Town's finances.

This department budget also encumbers the Tax Collector position. The Tax Collector is governed by NH RSA – the collector is responsible for creating tax bills [per the warrant given by the Board of Selectmen]; responsible for collection of tax payments; executing tax liens for unpaid taxes; working with deeding procedure; other warrants could be Yield Tax [timber cut]; Land Use Change Tax [when land is taken out of current use]

Budget Narrative

This budget shall be for expenditures related to financial and business functions of the government; to pay for the Tax Collectors salary, longevity, Town Treasurer stipend, consultant fees, and general finance expenses. Financial Administration budget increased in 2019 when the salary for Finance Director position was transferred from the Executive budget.

Financial Administration Expenditures 2016 -2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
FINANCIAL							
01-4150-10-110	FIN Salary Tax Collector	\$ 19,000	\$ 19,000	\$ 19,570	\$ 19,570	\$ 19,570	\$ 19,000
01-4150-10-120	FIN Salary Finance Officer	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000
01-4150-10-130	FIN Salary Treasurer	\$ 4,587	\$ 4,587	\$ 4,587	\$ 4,587	\$ 4,587	\$ 4,587
01-4150-10-131	FIN Salary Deputy Treasurer	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590	\$ 590
01-4150-10-132	FIN TxC Longevity Salary	\$ 5,926	\$ 5,926	\$ 6,621	\$ 6,621	\$ 6,621	\$ 5,926
01-4150-10-135	FIN Salary Deputy Tax	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-4150-10-220	FIN Office FICA	\$ 5,369	\$ 5,369	\$ 5,448	\$ 5,448	\$ 5,448	\$ 5,369
01-4150-10-225	FIN Office Medicare	\$ 1,256	\$ 1,256	\$ 1,274	\$ 1,274	\$ 1,274	\$ 1,256
01-4150-10-231	FIN Consulting/Acct. Fee	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
01-4150-10-625	FIN Tax Postage	\$ 2,750	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,750
01-4150-20-301	FIN Audit	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-4150-20-610	FIN General Expense	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800
01-4150-20-810	FIN Register of Deeds	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
01-4150-40-331	FIN Tax Collector Training	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-4150-40-610	FIN Tax Col. Expense	\$ 4,700	\$ 4,700	\$ 3,300	\$ 3,300	\$ 3,300	\$ 4,700
01-4150-90-610	FIN Budget Committee Exp.	\$ 400	\$ 200	\$ 200	\$ 200	\$ 200	\$ 400
TOTAL FINANCIAL		\$ 125,029	\$ 124,179	\$ 124,141	\$ 124,141	\$ 124,141	\$ 125,029

Property Taxation

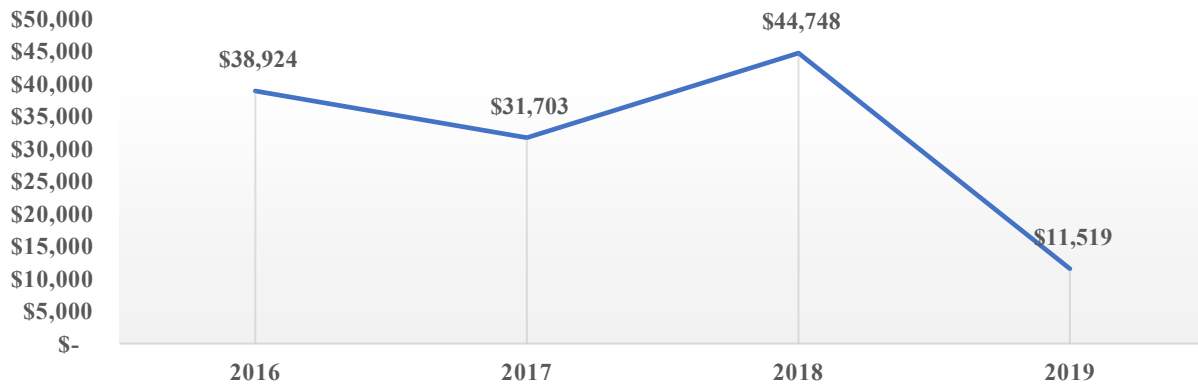
Department Explanation

The budget shall be for expenditures related to the valuation of real property including but not limited to the assessment of properties, tax maps, and assessment appeals.

Budget Narrative

Property taxation had a noticeable decrease in expenditures for calendar year 2019. The decrease was from the town not having a property tax revaluation expense as the town wide revaluation occurred in 2018.

Property Taxation Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
PROPERTY TAXATION							
01-4152-10-310	PT Appraisal/Assessing Exp.	\$ 17,310	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 17,310
01-4152-10-311	PT Tax Assessment Appeals	\$ 300	\$ 1	\$ 1	\$ 1	\$ 1	\$ 300
01-4152-10-312	PT Expense & Taxmap Update	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-4152-10-313	PT Property Revaluation	\$ 20,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 20,000
*TOTAL** REVALUATION OF PROPERTY		\$ 42,610	\$ 37,001	\$ 37,001	\$ 37,001	\$ 37,001	\$ 42,610

Legal

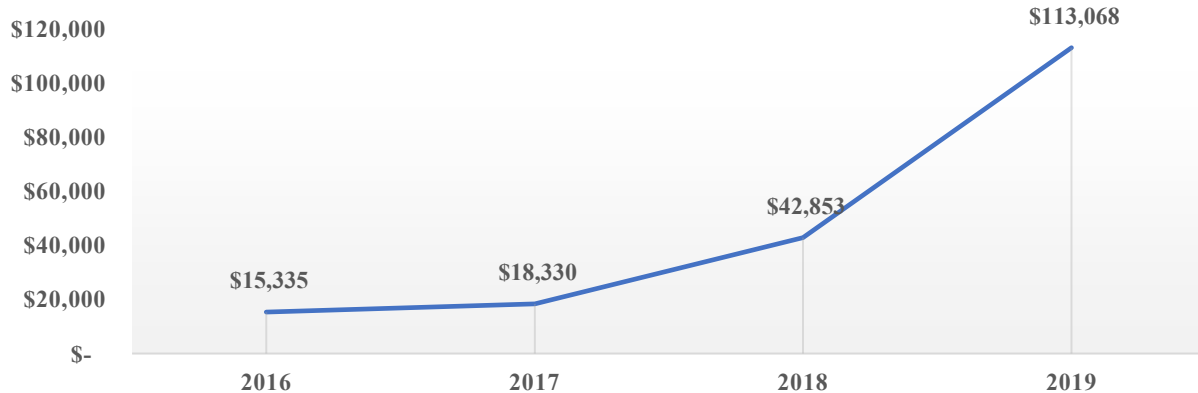
Department Explanation

This section of the budget shall be for expenditures related to the legal functions of the town.

Budget Narrative

Legal expenses from 2018 – 2019 increased significantly from pending litigation.

Legal Expenditures 2016 - 2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
LEGAL							
01-4153-10-320	LE Town Legal Exp	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL LEGAL		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Personnel Administration

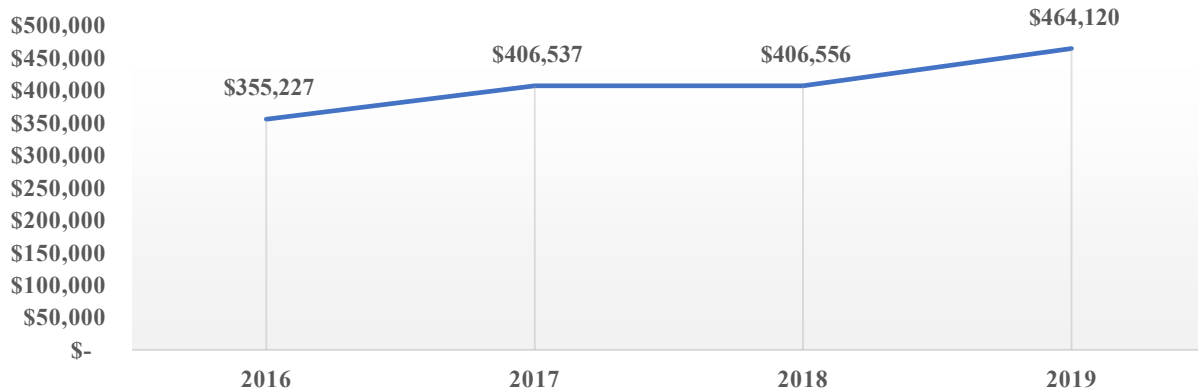
Department Explanation

This section of the budget shall be for expenditures related to employee benefits not allocated elsewhere.

Budget Narrative

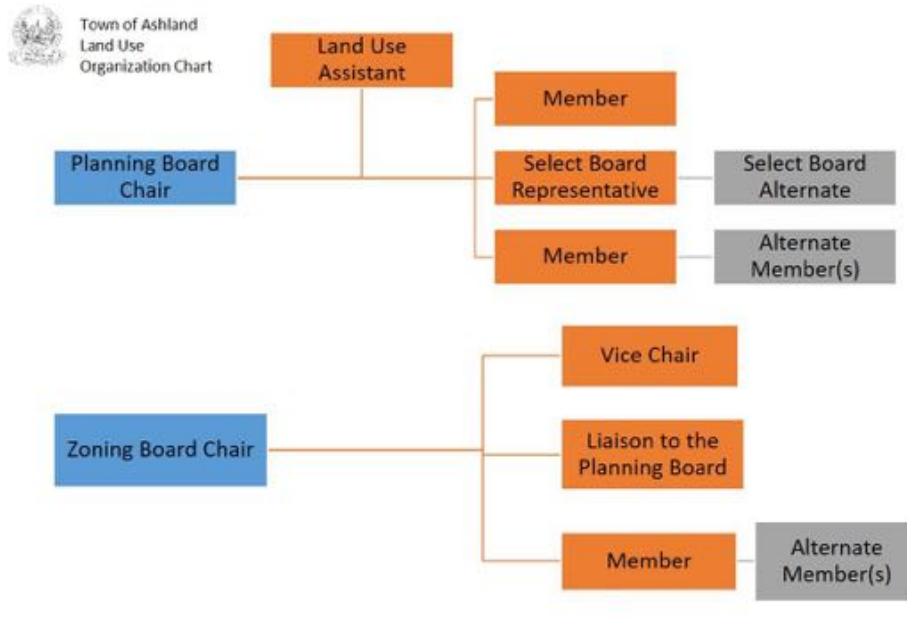
Personnel Administration, group benefits expenditures were consolidated in 2017 from being under each department.

Personnel Administration Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
PERSONNEL ADMINISTRATION							
01-4155-10-110	PER ADM Sick Buy Out	\$ 17,382	\$ 17,678	\$ 17,678	\$ 17,678	\$ 17,678	\$ 17,678
01-4155-10-210	PER ADM Health Insurance (Ret)	\$ 25,037	\$ 24,321	\$ 24,321	\$ 24,321	\$ 24,321	\$ 24,321
01-4155-10-220	PER ADM Medical Insurance	\$ 269,024	\$ 295,777	\$ 295,777	\$ 295,777	\$ 295,777	\$ 295,777
01-4155-10-230	PER ADM Retirement	\$ 144,374	\$ 154,240	\$ 154,240	\$ 154,240	\$ 154,240	\$ 154,240
01-4155-10-485	PER ADM Disability Insurance	\$ 6,832	\$ 6,348	\$ 6,348	\$ 6,348	\$ 6,348	\$ 6,832
01-4155-10-626	PER ADM Life Insurance	\$ 1,471	\$ 1,206	\$ 1,206	\$ 1,206	\$ 1,206	\$ 1,471
TOTAL PERSONNEL ADMIN		\$ 464,120	\$ 499,570	\$ 499,570	\$ 499,570	\$ 499,570	\$ 500,319

Land Use



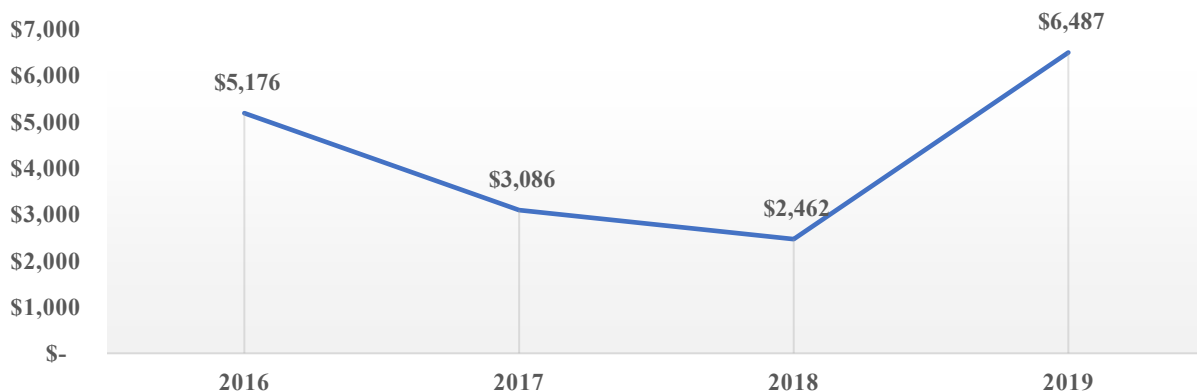
Department Explanation

The Land Use Board budget is responsible for the operations the Ashland Planning Board and Zoning Board of Adjustments. The planning board reviews and permits new construction and/or alterations and manages long range land use planning. The Land Use Assistant and the Board review all applications and manage the rules and regulations of the process.

Budget Narrative

Land Use budget had an increase in 2019 from the hiring of an assistant.

Land Use Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
LAND USE BOARDS							
01-4191-10-110	LU PT Assistant	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
01-4191-10-220	LU FICA	\$ 335	\$ 335	\$ 335	\$ 335	\$ 335	\$ 335
01-4191-10-225	LU Medicare	\$ 78	\$ 78	\$ 78	\$ 78	\$ 78	\$ 78
01-4191-10-330	LU Legal	\$ 3,000	\$ 2,000	\$ 1	\$ 1	\$ 1	\$ 3,000
01-4191-10-331	LU Training & Workshops	\$ 790	\$ 300	\$ 200	\$ 200	\$ 200	\$ 790
01-4191-10-540	LU Advertising Public Notices	\$ 880	\$ 200	\$ 400	\$ 400	\$ 400	\$ 880
01-4191-10-550	LU Printing	\$ 100	\$ 1	\$ 1	\$ 1	\$ 1	\$ 100
01-4191-10-610	LU General Exp	\$ 2,500	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,500
01-4191-10-625	LU Postage	\$ 100	\$ 1	\$ 1	\$ 1	\$ 1	\$ 100
01-4191-10-999	LU Allw. App. Fee Imposed	\$ 2	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2
TOTAL LAND USE		\$ 13,185	\$ 10,316	\$ 7,417	\$ 7,417	\$ 7,417	\$ 13,185

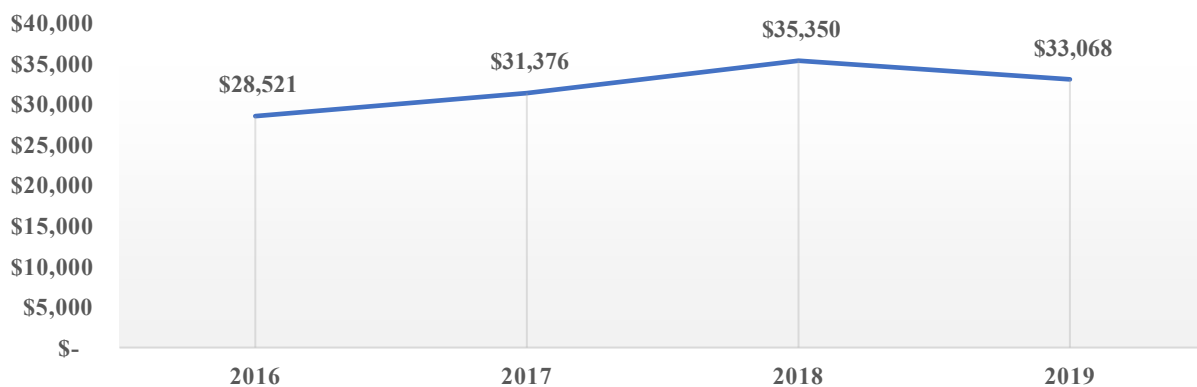
General Government Buildings

Department Explanation

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

Budget Narrative

General Government Buildings Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
GENERAL GOVERNMENT							
01-4194-10-110	GGB Cleaning Salary	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
01-4194-10-410	GGB Electricity	\$ 6,000	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 6,000
01-4194-10-411	GGB Propane	\$ 5,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000
01-4194-10-412	GGB Water	\$ 250	\$ 375	\$ 375	\$ 375	\$ 375	\$ 250
01-4194-10-413	GGB Sewer	\$ 300	\$ 400	\$ 400	\$ 400	\$ 400	\$ 300
01-4194-10-610	GGB General Expense	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
01-4194-10-611	GGB Repair\Replace\Upgrade	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
01-4194-10-612	GGB Cleaning Contract	\$ 2,300	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,300
01-4194-10-740	GGB Safety Equipment	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 1,000
01-4194-20-491	GGB Covered Bridge Tel/Elec	\$ 600	\$ 200	\$ 200	\$ 200	\$ 200	\$ 600
01-4194-20-620	GGB Office Supplies	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000
01-4194-20-630	GGB Matching Grants	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
TOTAL GENERAL GOV BUILDINGS		\$ 38,052	\$ 35,076	\$ 35,076	\$ 35,076	\$ 35,076	\$ 38,052

Cemetery

Department Explanation

This section of the budget shall be for expenditures related to the care and maintenance of public cemeteries.

Budget Narrative

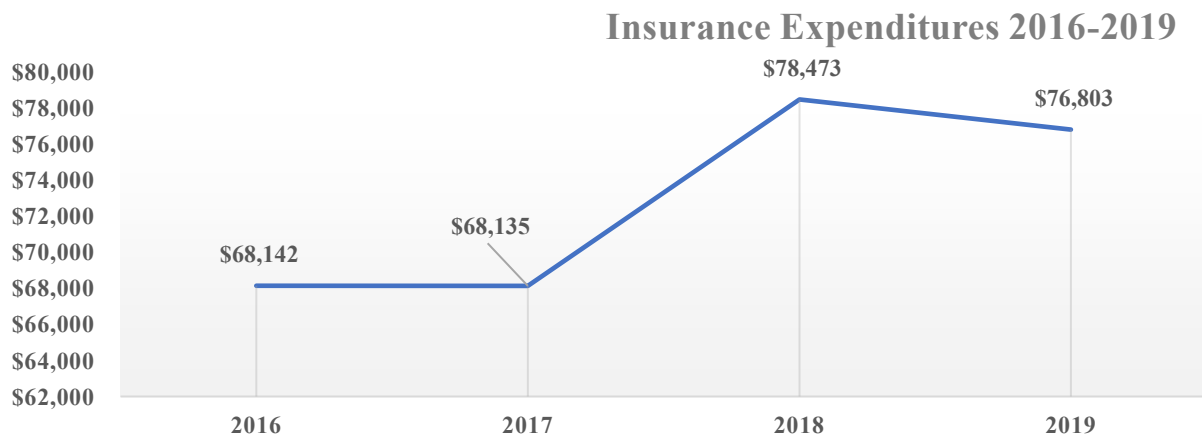
From 2016 through 2019 the Cemetery Trustees did not have an expenditure.

Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
CEMETERY							
01-4195-10-610	Cemetery Trustees Expenses	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
TOTAL CEMETERY		\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50

Insurance

Department Explanation

This section of the budget is for insurance expenditures not otherwise allocated to other programs.



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
INSURANCE							
01-4196-10-483	INS Prop, Auto & Liability Ins	\$ 54,851	\$ 54,851	\$ 54,851	\$ 54,851	\$ 54,851	\$ 54,851
01-4196-10-484	INS Workers' Compensation	\$ 29,577	\$ 29,577	\$ 29,577	\$ 29,577	\$ 29,577	\$ 29,577
01-4196-10-485	INS Unemployment Claims/Ins	\$ 2,252	\$ 2,252	\$ 2,252	\$ 2,252	\$ 2,252	\$ 2,252
01-4196-10-626	INS Insurance Contingency	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL INSURANCE		\$ 87,680	\$ 87,680	\$ 87,680	\$ 87,680	\$ 87,680	\$ 87,680

Economic Development Committee

Department Explanation

This section of the budget is used for expenses that may occur with the Economic Development Committee.

Budget Narrative

The Economic Development Committee did not have an expenditure from the period 2016-2019 and an appropriation request was not recommended for 2021.

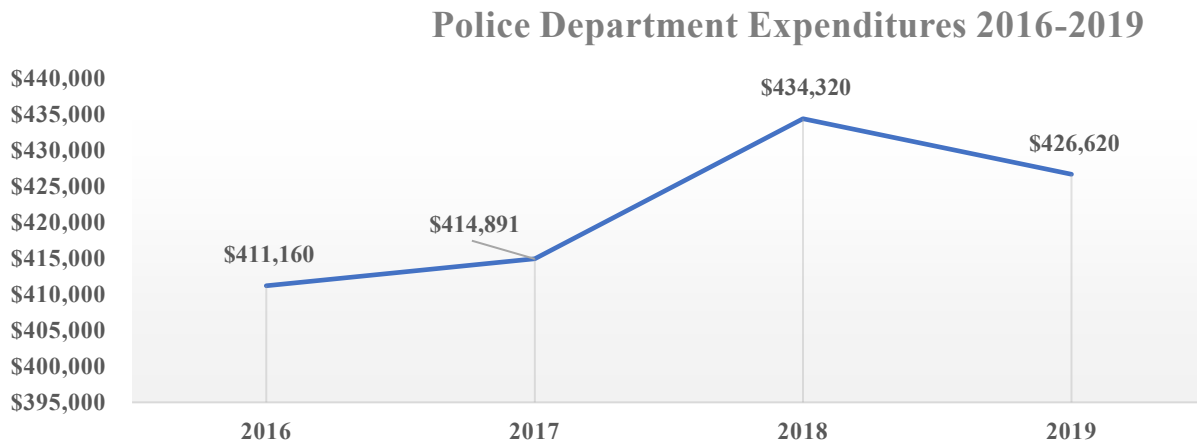
Police Department

Department Explanation

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

Budget Narrative

The police department budget will be going down \$16,189 this year which is a decrease of 3% compared to last year's budget. This is mainly due to a decrease in our prosecution and overtime lines.



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
POLICE DEPARTMENT							
01-4210-10-110	PD Police Admin Salaries	\$ 141,040	\$ 144,162	\$ 144,162	\$ 144,162	\$ 144,162	\$ 143,723
01-4210-10-113	PD Patrol UNION Salaries	\$ 198,213	\$ 195,964	\$ 195,964	\$ 195,964	\$ 195,964	\$ 197,828
01-4210-10-115	PD Police - OT	\$ 12,000	\$ 12,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 12,000
01-4210-10-120	PD Part time Officer & Call Wag	\$ 20,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-4210-10-220	PD FICA	\$ 1,240	\$ 1,116	\$ 1,240	\$ 1,240	\$ 1,240	\$ 1,240
01-4210-10-225	PD Medicare	\$ 5,395	\$ 5,367	\$ 5,352	\$ 5,352	\$ 5,352	\$ 5,416
01-4210-10-430	PD Equipment Maintenance	\$ 1,750	\$ 1,750	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,750
01-4210-10-432	PD Computer System Maint	\$ 13,945	\$ 13,069	\$ 13,945	\$ 13,945	\$ 13,945	\$ 13,945
01-4210-10-450	PD Vehicle Maintenance	\$ 3,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-4210-10-452	PD Equipment Purchase	\$ 3,789	\$ 3,700	\$ 3,789	\$ 3,789	\$ 3,789	\$ 3,789
01-4210-10-491	PD Telephone	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-4210-10-492	PD Cellular Phones	\$ 3,380	\$ 3,562	\$ 3,562	\$ 3,562	\$ 3,562	\$ 3,380
01-4210-10-560	PD Dues	\$ 500	\$ 550	\$ 550	\$ 550	\$ 550	\$ 500
01-4210-10-614	PD Uniforms	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
01-4210-10-620	PD Supplies	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600
01-4210-10-625	PD Postage	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01-4210-10-635	PD Gasoline	\$ 9,000	\$ 8,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 9,000
01-4210-10-682	PD Medical Services	\$ 500	\$ 500	\$ 250	\$ 250	\$ 250	\$ 500
01-4210-10-740	PD Police Equipment	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500
01-4210-10-831	PD Police Special Programs	\$ 800	\$ 700	\$ 700	\$ 700	\$ 700	\$ 800
01-4210-40-331	PD Police Training	\$ 2,200	\$ 2,200	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,200
01-4210-40-800	PD Matching Grants	\$ 2,500	\$ 2,500	\$ 1	\$ 1	\$ 1	\$ 2,500
01-4210-50-392	PD Police Dispatch	\$ 27,510	\$ 27,510	\$ 27,510	\$ 27,510	\$ 27,510	\$ 27,510
01-4210-50-393	PD Plymouth Prosecutor	\$ 26,152	\$ 16,500	\$ 16,500	\$ 16,500	\$ 16,500	\$ 26,152
01-4210-50-394	PD Special Operations Unit	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
01-4210-50-690	PD Miscellaneous	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 1,000
TOTAL POLICE DEPARTMENT		\$ 484,715	\$ 474,451	\$ 468,526	\$ 468,526	\$ 468,526	\$ 487,034
POLICE DEPARTMENT - DETAIL WORK							
01-4211-10-125	PD Police Detail Wages	\$ 3,000	\$ 1	\$ 1	\$ 1	\$ 1	\$ 3,000
01-4211-10-220	PD Police Detail FICA	\$ 186	\$ 1	\$ 1	\$ 1	\$ 1	\$ 186
01-4211-10-225	PD Police Detail Medicare	\$ 44	\$ 1	\$ 1	\$ 1	\$ 1	\$ 44
TOTAL DETAIL WORK		\$ 3,230	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3,230

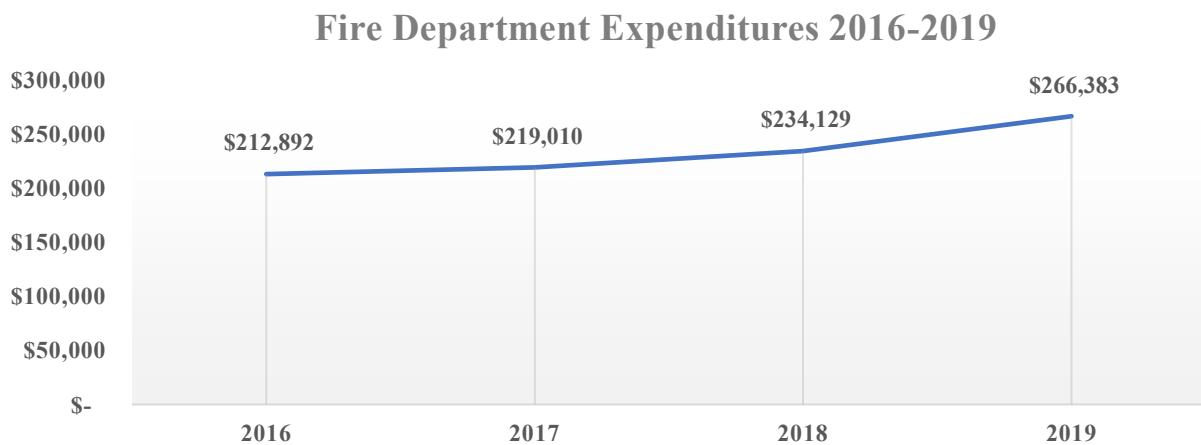
Fire Department

Department Explanation

The Fire Department provides a range of services designed to protect the lives and property from the adverse effects of disasters, fires, sudden medical emergencies, or exposure to dangerous conditions.

Budget Narrative

This section of the budget is used for emergency management expenditures related to the planning and administration of programs initiated to respond to unforeseen or unexpected events.



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
AMBULANCE							
01-4215-10-390	AMB Ambulance Contract	\$ 51,282	\$ 52,154	\$ 52,308	\$ 52,308	\$ 52,308	\$ 52,308
TOTAL AMBULANCE		\$ 51,282	\$ 52,154	\$ 52,308	\$ 52,308	\$ 52,308	\$ 52,308
FIRE DEPARTMENT							
01-4220-10-110	FD Salaries	\$ 177,650	\$ 195,000	\$ 193,028	\$ 193,028	\$ 195,000	\$ 177,650
01-4220-10-220	FD FICA	\$ 11,014	\$ 12,090	\$ 11,968	\$ 11,968	\$ 12,090	\$ 11,014
01-4220-10-225	FD Medicare	\$ 2,576	\$ 2,828	\$ 2,799	\$ 2,799	\$ 2,828	\$ 2,576
01-4220-10-331	FD Fire Training	\$ 7,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000
01-4220-10-390	FD Contract Services	\$ 10,179	\$ 10,370	\$ 10,179	\$ 10,179	\$ 10,370	\$ 10,179
01-4220-10-410	FD Electricity	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,500
01-4220-10-411	FD Heating Oil	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000	\$ 10,000	\$ 10,000
01-4220-10-412	FD Water	\$ 310	\$ 400	\$ 400	\$ 400	\$ 400	\$ 310
01-4220-10-413	FD Sewer	\$ 150	\$ 210	\$ 200	\$ 200	\$ 210	\$ 150
01-4220-10-430	FD Equipment Maintenance	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
01-4220-10-445	FD Internet/Cable	\$ 720	\$ 720	\$ 750	\$ 750	\$ 720	\$ 720
01-4220-10-450	FD Vehicle Maintenance	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01-4220-10-491	FD Telephone	\$ 1,500	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,500	\$ 1,500
01-4220-10-550	FD Printing	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650
01-4220-10-610	FD General Exp. EMT Supply	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01-4220-10-614	FD Uniform Protec Gear	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
01-4220-10-620	FD Supplies	\$ 450	\$ 500	\$ 500	\$ 500	\$ 500	\$ 450
01-4220-10-625	FD Postage	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
01-4220-10-635	FD Vehicle Fuel	\$ 3,600	\$ 3,600	\$ 3,000	\$ 3,000	\$ 3,600	\$ 3,600
01-4220-10-681	FD Physicals	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-4220-10-740	FD Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-4220-20-392	FD Mutual Aid Dues	\$ 23,611	\$ 24,557	\$ 24,557	\$ 24,557	\$ 24,557	\$ 23,611
01-4220-40-740	FD Forestry Equipment	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-4220-80-650	FD Bldg & Grounds Exp	\$ 7,000	\$ 7,000	\$ 1	\$ 1	\$ 1	\$ 7,000
01-4220-90-800	FD Grants	\$ 5,000	\$ 5,000	\$ 1	\$ 1	\$ 5,000	\$ 5,000
TOTAL FIRE DEPARTMENT		\$ 307,535	\$ 329,050	\$ 311,258	\$ 311,258	\$ 322,051	\$ 307,535

Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
EMERGENCY MANAGEMENT							
01-4290-10-610	EM General Expense	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
TOTAL EMERGENCY MANAGEMENT		\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000

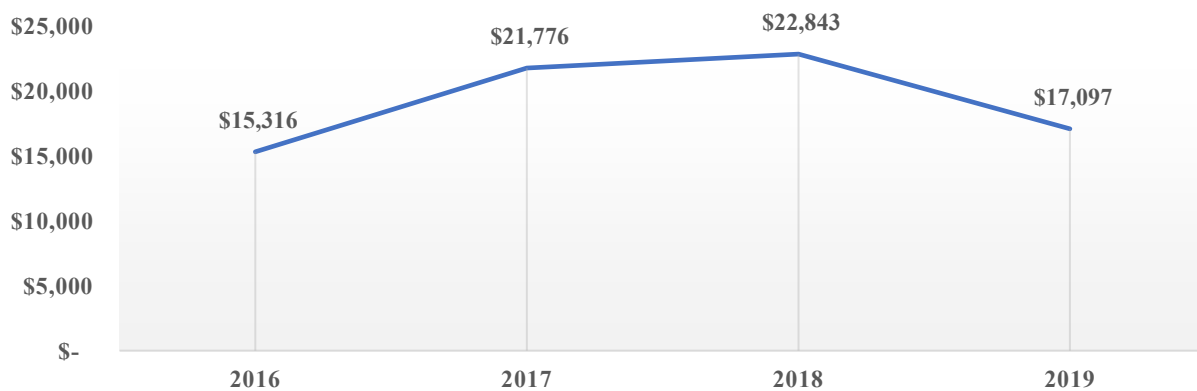
Building Inspector

Department Explanation

The Building Inspector is responsible for the review, inspection and permitting of new construction and/or alterations to structures within the Town. The position is also responsible for enforcing town zoning ordinances.

Budget Narrative

Building Inspector Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
BUILDING INSPECTOR							
01-4240-10-110	BI Building Insp. Salary	\$ 20,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 20,000
01-4240-10-120	BI Inspectors Comp.	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
01-4240-10-220	BI FICA	\$ 1,240	\$ 1,054	\$ 1,054	\$ 1,054	\$ 1,054	\$ 1,240
01-4240-10-225	BI Medicare	\$ 290	\$ 247	\$ 247	\$ 247	\$ 247	\$ 290
01-4240-10-610	BI General Expense	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 1,000
TOTAL BUILDING INSPECTOR		\$ 22,531	\$ 18,801	\$ 18,801	\$ 18,801	\$ 18,801	\$ 22,531

Public Works

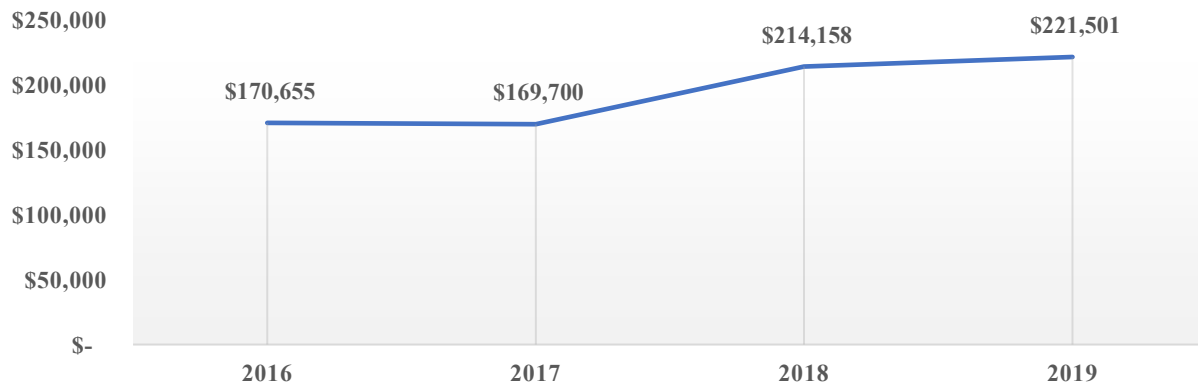
Department Explanation

This section of the budget is used for Ashland Public Works and the general administration expenditures related to the maintenance and care of our streets and bridges.

Budget Narrative

In 2021 a new “On Call” line item was added as a requirement from the 2020 Collective Bargaining Agreement.

Public Works Admin Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
PUBLIC WORKS							
01-4311-10-110	PW PWD Salary	\$ 57,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 57,000
01-4311-10-113	PW Union Employee Salary	\$ 122,512	\$ 128,036	\$ 128,036	\$ 128,036	\$ 128,036	\$ 128,036
01-4311-10-115	PW Highway - OT	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 15,000
01-4311-10-220	PW FICA	\$ 12,150	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,774	\$ 12,402
01-4311-10-225	PW Medicare	\$ 2,842	\$ 2,988	\$ 2,988	\$ 2,988	\$ 2,988	\$ 2,901
01-4311-10-331	PW Training	\$ 1,250	\$ 600	\$ 600	\$ 600	\$ 600	\$ 1,250
01-4311-10-560	PW Professional Dues	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50
01-4311-10-561	PW Publications	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
01-4311-10-680	PW Director Expense	\$ 500	\$ 500	\$ 550	\$ 550	\$ 550	\$ 500
01-4311-10-114	PW On Call	\$ -	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100
TOTAL PUBLIC WORKS		\$ 211,305	\$ 226,048	\$ 226,099	\$ 226,099	\$ 226,099	\$ 220,240

Highway & Streets

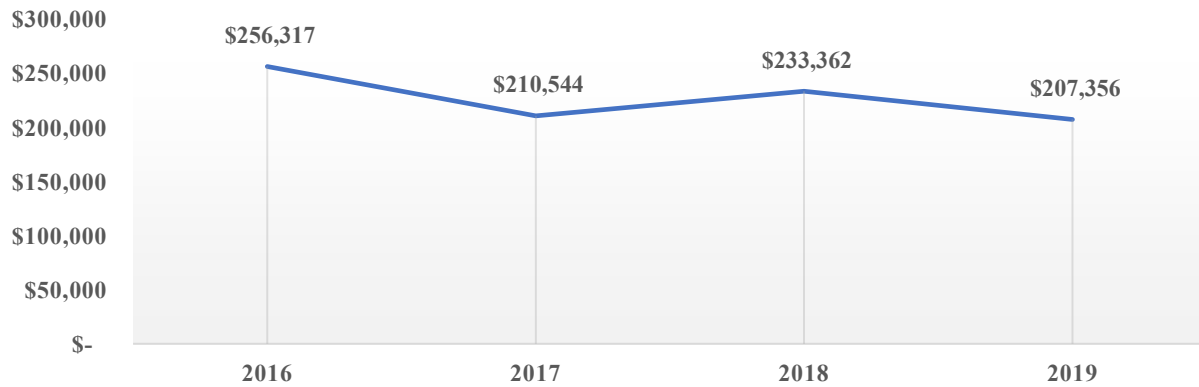
Department Explanation

This section of the budget is used for street improvements, maintenance, and supplies.

Budget Narrative

The Highway Street Improvements line item is offset by revenue received from the state and the Highway Block Grant.

Highway & Streets Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
HIGHWAYS & STREETS							
01-4312-10-730	HWY Street Improvements	\$ 57,886	\$ 54,791	\$ 54,791	\$ 54,791	\$ 54,791	\$ 57,886
01-4312-20-410	HWY Electricity	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
01-4312-20-411	HWY Heat	\$ 8,500	\$ 8,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,500
01-4312-20-412	HWY Water	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
01-4312-20-430	HWY Equipment Maintenance	\$ 16,500	\$ 16,500	\$ 17,000	\$ 17,000	\$ 17,000	\$ 16,500
01-4312-20-445	HWY Garage Internet/Cable	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01-4312-20-450	HWY Vehicle Expenses	\$ 15,000	\$ 15,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 15,000
01-4312-20-491	HWY Garage Telephone	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950
01-4312-20-540	HWY Advertising	\$ 500	\$ 500	\$ 250	\$ 250	\$ 250	\$ 500
01-4312-20-556	HWY Summer Maintenance	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-4312-20-614	HWY Uniforms	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01-4312-20-620	HWY Supplies	\$ 2,500	\$ 2,500	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,500
01-4312-20-635	HWY Fuel	\$ 22,000	\$ 22,000	\$ 21,000	\$ 21,000	\$ 21,000	\$ 22,000
01-4312-20-731	HWY Traffic Improvements	\$ 2,200	\$ 2,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,200
01-4312-20-740	HWY Equipment	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-4312-50-612	HWY Winter Maintenance	\$ 55,000	\$ 55,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 55,000
01-4312-70-640	HWY Building Expense	\$ 3,000	\$ 3,000	\$ 1	\$ 1	\$ 1	\$ 3,000
TOTAL HIGHWAYS & STREETS		\$ 221,537	\$ 218,442	\$ 216,293	\$ 216,293	\$ 216,293	\$ 221,537

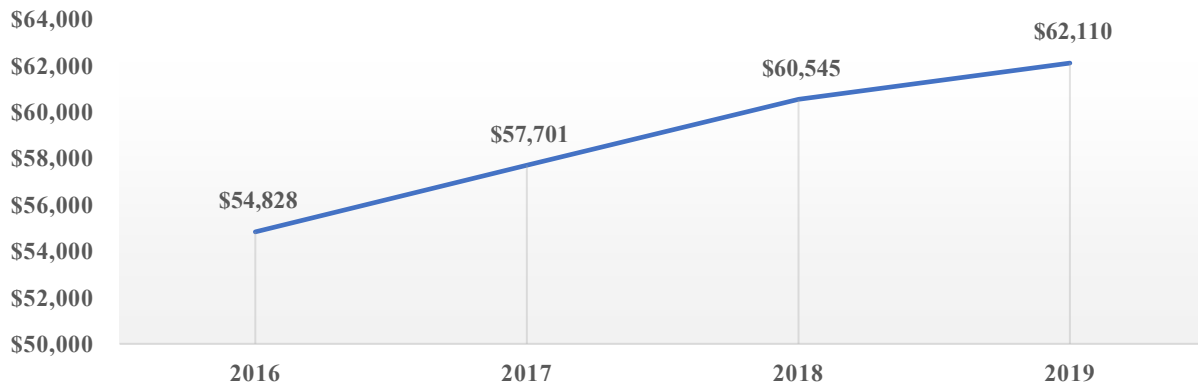
Town Mechanic

Department Explanation

This section of the budget is for the Town Mechanic position and part of the employee union.

Budget Narrative

Town Mechanic Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
TOWN MECHANIC							
01-4314-10-110	MECH Mechanic Salary	\$ 54,641	\$ 56,667	\$ 56,667	\$ 56,667	\$ 56,667	\$ 56,667
01-4314-10-115	MECH Mechanic Salary - OT	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,200
01-4314-10-220	MECH FICA	\$ 3,496	\$ 3,588	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,588
01-4314-10-225	MECH Medicare	\$ 818	\$ 839	\$ 836	\$ 836	\$ 836	\$ 839
01-4314-10-610	MECH General Expense	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-4314-10-614	MECH Uniforms	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01-4314-10-740	MECH Equipment	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
TOTAL TOWN MECHANIC		\$ 63,305	\$ 65,444	\$ 65,229	\$ 65,229	\$ 65,229	\$ 65,444

Street Lighting

Budget Narrative

This section of the budget is used to pay for streetlights in town with the amount offset by the revenue from the Ashland Electric Department. No taxation.

Budget Worksheet 2021		Dept.	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
STREET LIGHTING							
01-4316-30-410	SL Ashland Electric Dpt.	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	\$ 42,000
TOTAL STREET LIGHTING		\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	\$ 42,000

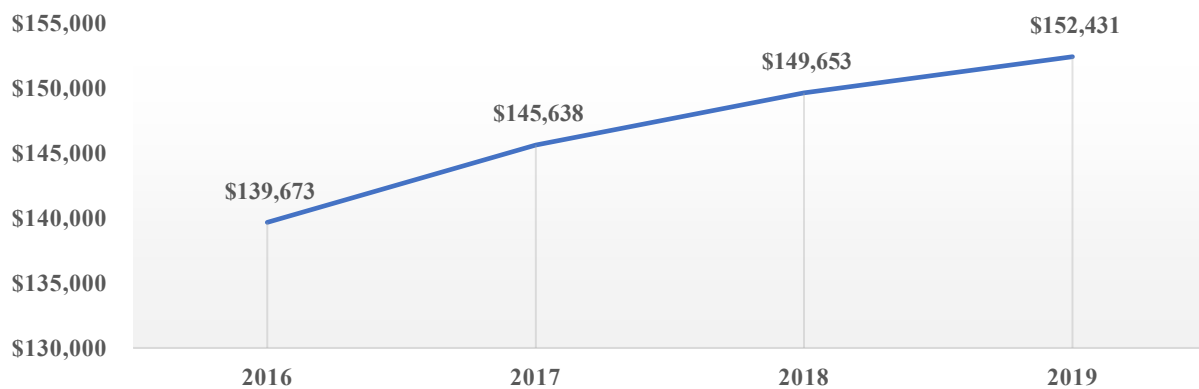
Transfer Station – Recycling

Department Explanation

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

Budget Narrative

Transfer Station Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
TRANSFER/RECYCLING FACILITY							
01-4324-10-110	SWD T/R Salaries	\$ 33,042	\$ 34,661	\$ 31,661	\$ 31,661	\$ 31,661	\$ 31,661
01-4324-10-220	SWD FICA	\$ 2,137	\$ 2,149	\$ 1,963	\$ 1,963	\$ 1,963	\$ 1,963
01-4324-10-225	SWD Medicare	\$ 500	\$ 503	\$ 459	\$ 459	\$ 459	\$ 459
01-4324-10-331	SWD T/R Training	\$ 325	\$ 325	\$ 250	\$ 250	\$ 250	\$ 325
01-4324-10-390	SWD T/R License	\$ 335	\$ 780	\$ 800	\$ 800	\$ 800	\$ 335
01-4324-10-397	SWD T/R Landfill Testing	\$ 9,900	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 9,900
01-4324-10-410	SWD T/R Electric	\$ 1,500	\$ 1,500	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,500
01-4324-10-411	SWD T/R Heat	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250
01-4324-10-491	SWD T/R Telephone	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475
01-4324-10-610	SWD T/R General	\$ 6,000	\$ 6,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,000
01-4324-10-614	SWD T/R Uniforms	\$ 560	\$ 560	\$ 560	\$ 560	\$ 560	\$ 560
01-4324-10-620	SWD T/R Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-4324-10-635	SWD T/R Fuel	\$ 275	\$ 275	\$ 250	\$ 250	\$ 250	\$ 275
01-4324-40-560	SWD Solid Waste Dist Dues	\$ 1,822	\$ 2,586	\$ 2,586	\$ 2,586	\$ 2,586	\$ 2,586
01-4324-40-720	SWD Recycling Bldg Maint	\$ 2,500	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2,500
01-4324-40-740	SWD T/R Equip Maint	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000
01-4324-40-745	SWD Tran/Recycling Equip	\$ 1	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1
01-4324-80-565	SWD T/R Hauling	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
TOTAL TRANSFER/RECYCLING FACIL		\$ 145,622	\$ 151,665	\$ 150,455	\$ 150,455	\$ 150,455	\$ 149,790

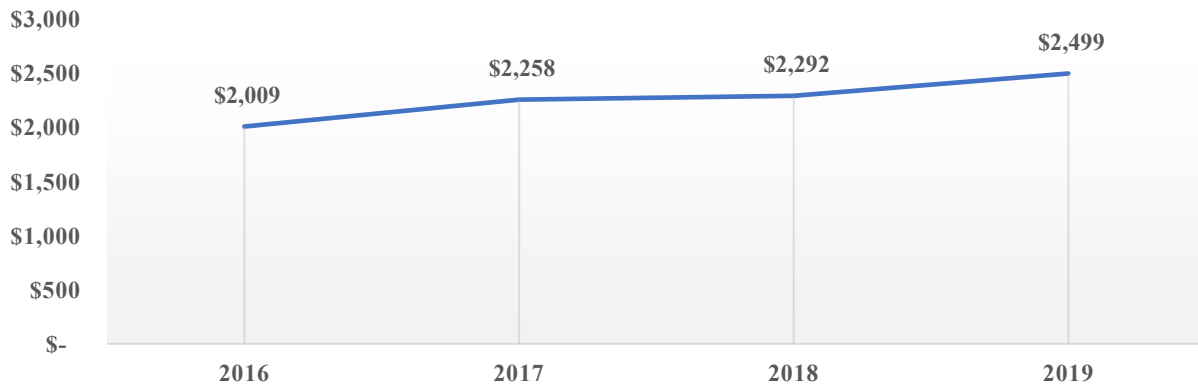
Health Officer

Department Explanation

This section of the budget shall be used by the town Health Officer for administrative expenditures related to regulatory and inspection activities, which are to the preservation and promotion of improved public health.

Budget Narrative

Health Officer Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
HEALTH OFFICER							
01-4411-10-110	HO Health Officer's Salary	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-4411-10-220	HO FICA	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124	\$ 124
01-4411-10-225	HO Medicare	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29	\$ 29
01-4411-10-610	HO General Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01-4411-10-611	HO Special Projects	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
TOTAL HEALTH OFFICER		\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354	\$ 2,354

Animal Control

Department Explanation

This section of the budget is used for expenditures with animal control.

Budget Narrative

Since 2017 town has a \$1,000 contract with New Hampshire Humane Society.

Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
ANIMAL CONTROL							
01-4414-10-610	AC General Expense	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
01-4414-20-330	AC NH Humane Society	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL ANIMAL CONTROL		\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200

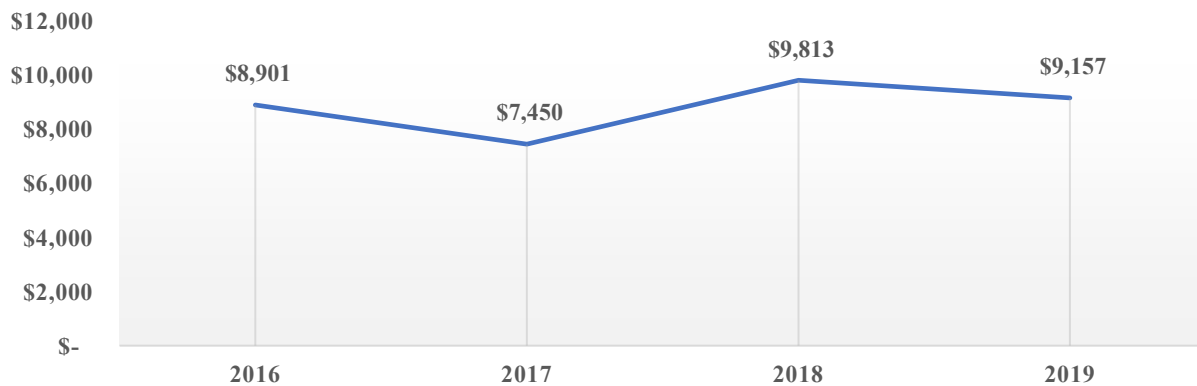
General Assistance

Department Explanation

This section of the budget is used for expenditures related to public assistance for individuals unable to provide essential needs for themselves and administrative expenditures related to welfare activities.

Budget Narrative

General Assistance Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
GENERAL ASSISTANCE							
01-4441-10-110	GA Director's Salary	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 6,000
01-4441-10-115	GA Assistant Stipend	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
01-4441-10-220	GA FICA	\$ 372	\$ 434	\$ 434	\$ 434	\$ 434	\$ 372
01-4441-10-225	GA Medicare	\$ 87	\$ 102	\$ 102	\$ 102	\$ 102	\$ 87
01-4441-10-610	GA General Expenses	\$ 250	\$ 30	\$ 30	\$ 30	\$ 30	\$ 250
01-4441-10-612	GA General Assistance	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 20,000
TOTAL GENERAL ASSISTANCE		\$ 26,710	\$ 12,567	\$ 12,567	\$ 12,567	\$ 17,567	\$ 26,710

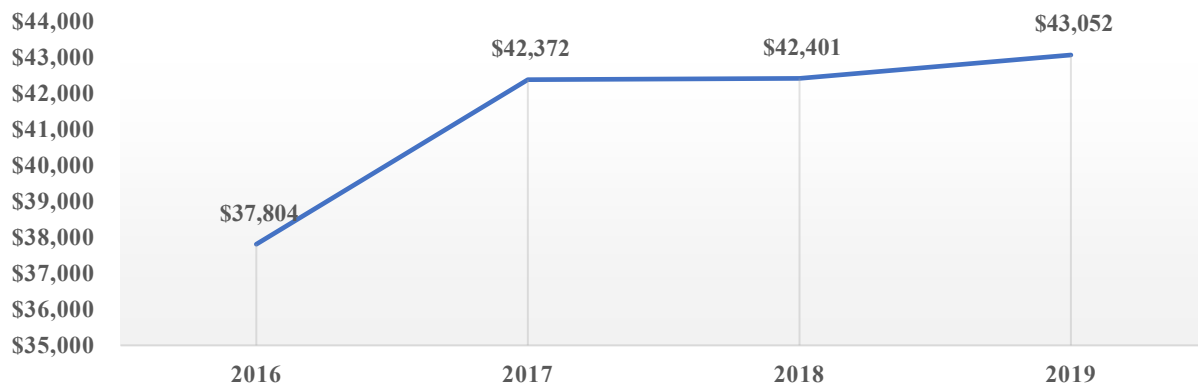
Parks and Recreation

Department Explanation

Parks and Recreation offer quality and affordable recreational programs services related to public parks, campground, summer camp, after school program, and community activities. Our recreational programs reflect the interests of our community, we are committed to ensuring a fun and safe experiences for visitors.

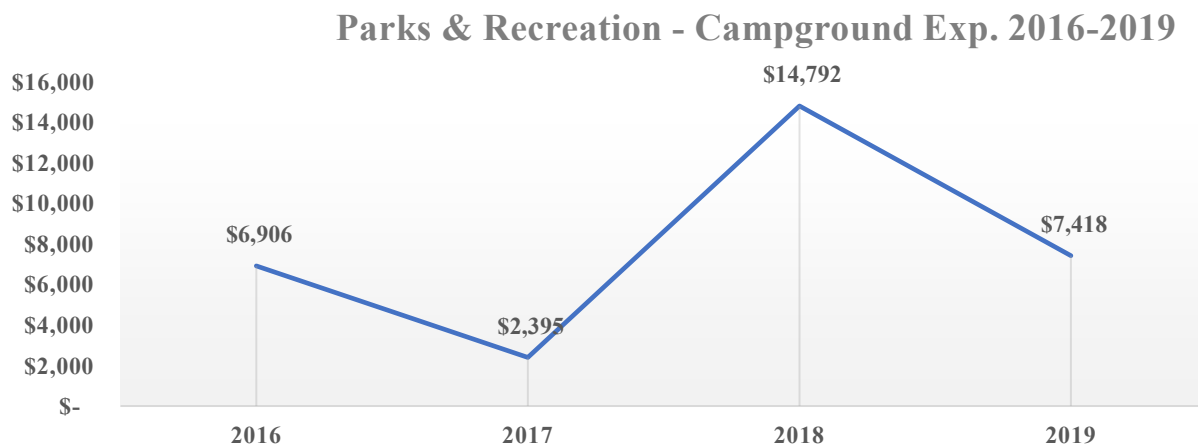
Budget Narrative

Parks & Recreation Expenditures 2016-2019



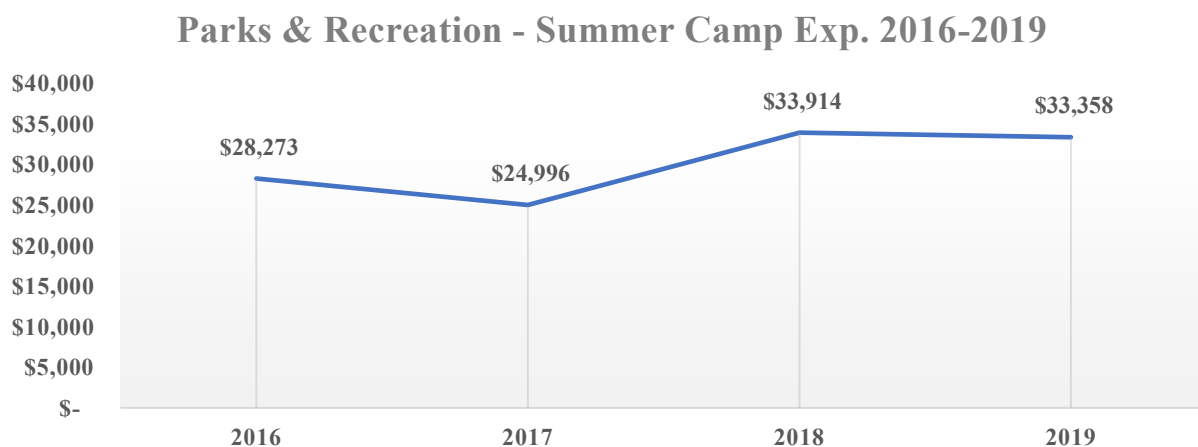
Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
PARK & RECREATION							
01-4520-50-110	P&R Cleaning Salary	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
01-4520-50-120	P&R Directors Salary	\$ 25,375	\$ 26,643	\$ 26,136	\$ 26,136	\$ 26,136	\$ 25,375
01-4520-50-220	P&R FICA	\$ 1,573	\$ 1,652	\$ 1,620	\$ 1,620	\$ 1,620	\$ 1,573
01-4520-50-225	P&R Medicare	\$ 368	\$ 386	\$ 379	\$ 379	\$ 379	\$ 368
01-4520-50-323	P&R PreEmploy Background	\$ 611	\$ 627	\$ 627	\$ 627	\$ 627	\$ 611
01-4520-50-410	P&R Electricity	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900
01-4520-50-411	P&R Heating Fuels	\$ 3,000	\$ 3,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000
01-4520-50-412	P&R Water	\$ 350	\$ 560	\$ 400	\$ 400	\$ 400	\$ 350
01-4520-50-413	P&R Sewer	\$ 350	\$ 350	\$ 500	\$ 500	\$ 500	\$ 350
01-4520-50-445	P&R Internet\Cable	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720	\$ 720
01-4520-50-491	P&R Telephone	\$ 620	\$ 620	\$ 620	\$ 620	\$ 620	\$ 620
01-4520-50-492	P&R Chemical Toilets	\$ 595	\$ 595	\$ 600	\$ 600	\$ 600	\$ 595
01-4520-50-550	P&R Advertising	\$ 500	\$ 300	\$ 300	\$ 300	\$ 300	\$ 500
01-4520-50-610	P&R Office Supplies	\$ 400	\$ 300	\$ 300	\$ 300	\$ 300	\$ 400
01-4520-50-611	P&R Contracted Cleaning	\$ 4,507	\$ 4,507	\$ 4,507	\$ 4,507	\$ 4,507	\$ 4,507
01-4520-50-612	P&R Clubhouse Supplies	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01-4520-50-620	P&R General Expenses	\$ 150	\$ 100	\$ 150	\$ 150	\$ 150	\$ 150
01-4520-50-630	P&R Vehicle Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-4520-50-631	P&R Bldg Expense	\$ 3,000	\$ 3,000	\$ 1	\$ 1	\$ 1	\$ 3,000
01-4520-50-632	P&R Field Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-4520-50-740	P&R Equipment	\$ 500	\$ 400	\$ 250	\$ 250	\$ 250	\$ 500
01-4520-50-883	P&R Tennis & Basketball Cour	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	\$ 700	\$ 1,000
TOTAL P & R		\$ 49,820	\$ 51,660	\$ 47,011	\$ 47,011	\$ 46,511	\$ 49,820

Parks and Recreation – Campground



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
P&R - CAMPGROUND							
01-4520-70-120	P&R Campground Cleaning	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-4520-70-410	P&R Campground Electricity	\$ 650	\$ 180	\$ 180	\$ 180	\$ 180	\$ 650
01-4520-70-411	P&R Campground Fuels	\$ 250	\$ 250	\$ 200	\$ 200	\$ 200	\$ 250
01-4520-70-412	P&R Campground Water	\$ 930	\$ 930	\$ 1,000	\$ 1,000	\$ 1,000	\$ 930
01-4520-70-413	P&R Campground Sewer	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950	\$ 950
01-4520-70-491	P&R Campground Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-4520-70-620	P&R Campground Expenses	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01-4520-70-730	P&R Campground Improvemen	\$ 2,500	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500
TOTAL P&R - CAMPGROUND		\$ 7,230	\$ 6,760	\$ 6,280	\$ 6,280	\$ 6,280	\$ 7,230

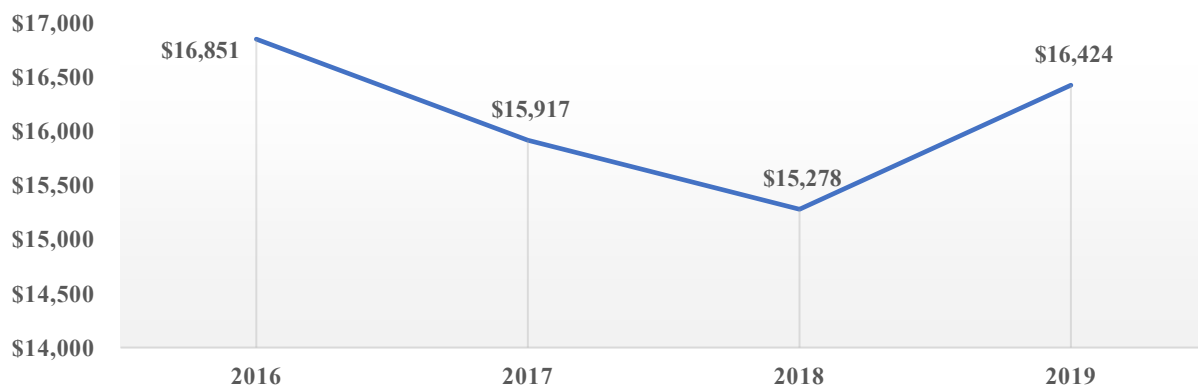
Parks and Recreation – Summer Camp



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
P&R - SUMMER / VACATION PROGRAMS							
01-4521-20-110	P&R Beach Salaries	\$ 10,490	\$ 15,765	\$ 15,765	\$ 15,765	\$ 15,765	\$ 10,490
01-4521-20-120	P&R Vacation Camp Salary	\$ 18,832	\$ 20,880	\$ 20,880	\$ 20,880	\$ 20,880	\$ 18,832
01-4521-20-220	P&R Summer/Vaca Fica	\$ 1,818	\$ 2,272	\$ 2,272	\$ 2,272	\$ 2,272	\$ 1,818
01-4521-20-225	P&R Summer/Vaca Medicare	\$ 425	\$ 531	\$ 531	\$ 531	\$ 531	\$ 425
01-4521-20-331	P&R Summer Training	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
01-4521-20-620	P&R Summer Exp & First Aid	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01-4521-20-630	P&R Summer snacks for resale	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-4521-20-740	P&R Summer Equipment	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 1,000
01-4521-30-410	P&R Beach Electricity	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350	\$ 350
01-4521-30-412	P&R Beach Water	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01-4521-30-413	P&R Beach Sewer	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01-4521-30-491	P&R Beach Telephone	\$ 365	\$ 383	\$ 365	\$ 365	\$ 365	\$ 365
01-4521-30-641	P&R Beach Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-4521-30-741	P&R Beach Construction	\$ 1,000	\$ 1,000	\$ 1	\$ 1	\$ 1	\$ 1,000
01-4521-40-611	P&R Vaca Camp Special Prog	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
01-4521-40-620	P&R Vaca Camp Arts & Craft	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
01-4521-40-834	P&R Vaca Camp Bussing	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
**TOTAL ** P&R-SUMMER PROGRAMS		\$ 46,130	\$ 54,031	\$ 52,514	\$ 52,514	\$ 52,514	\$ 46,130

Parks and Recreation – After School Program

Parks & Recreation - After School Program Exp. 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
P&R - AFTER SCHOOL PROGRAM							
01-4522-20-110	P&R After School Salary	\$ 17,528	\$ 18,630	\$ 18,054	\$ 18,054	\$ 18,054	\$ 17,528
01-4522-20-220	P&R After School FICA	\$ 1,087	\$ 1,155	\$ 1,119	\$ 1,119	\$ 1,119	\$ 1,087
01-4522-20-225	P&R After School Medicare	\$ 254	\$ 270	\$ 262	\$ 262	\$ 262	\$ 254
01-4522-20-620	P&R After School Expenses	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
TOTAL P&R AFTER SCHOOL PROGR		\$ 19,669	\$ 20,855	\$ 20,235	\$ 20,235	\$ 20,235	\$ 19,669

Parks and Recreation – Community

Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
P&R - COMMUNITY							
01-4523-20-410	P&R Memorial Park Electricity	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660
01-4523-20-412	P&R Memorial Park Water	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
TOTAL P&R - COMMUNITY		\$ 661	\$ 660	\$ 661	\$ 661	\$ 661	\$ 661

Library

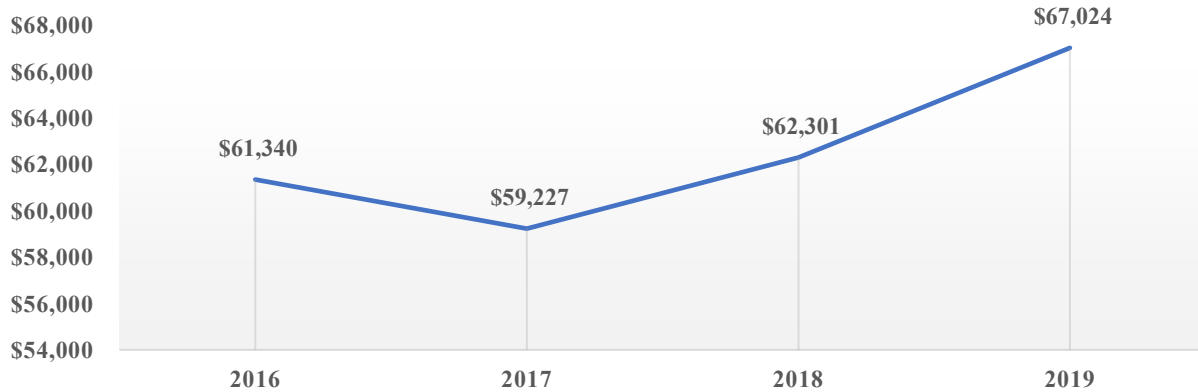
Department Explanation

This section of the budget shall be used for expenditures related to the operations of the town public library system.

Budget Narrative

The general expense increase is from not knowing if the Scribner Trust fund will have sufficient funds in 2021 to cover the building maintenance.

Library Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
LIBRARY							
01-4550-10-110	Library Wages	\$ 44,600	\$ 47,600	\$ 45,938	\$ 45,938	\$ 45,938	\$ 44,600
01-4550-10-220	Library FICA	\$ 2,765	\$ 2,951	\$ 2,848	\$ 2,848	\$ 2,848	\$ 2,765
01-4550-10-225	Library Medicare	\$ 647	\$ 690	\$ 666	\$ 666	\$ 666	\$ 647
01-4550-10-610	Library General Expenses	\$ 20,516	\$ 29,803	\$ 28,016	\$ 28,016	\$ 28,816	\$ 20,516
TOTAL LIBRARY		\$ 68,528	\$ 81,044	\$ 77,468	\$ 77,468	\$ 78,268	\$ 68,528

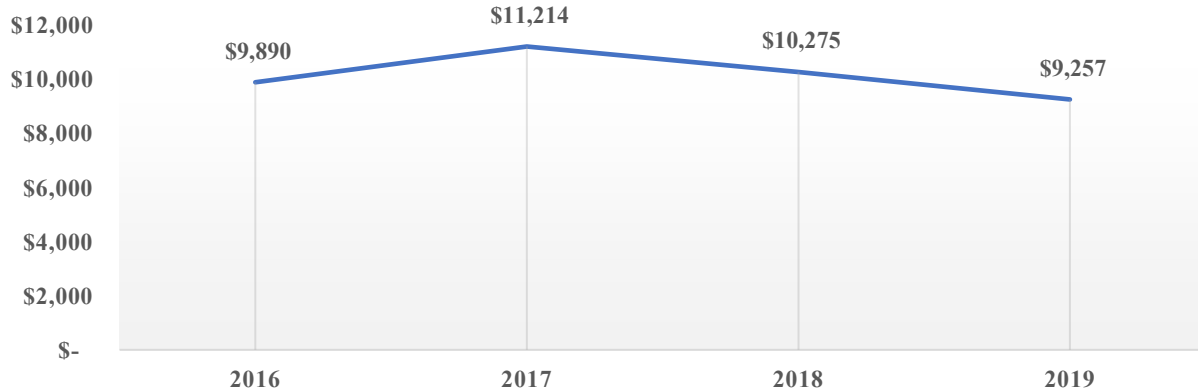
Patriotic Purposes

Department Explanation

This section of the budget is used for expenditures related to public celebrations for holidays and other purposes such as the Ashland 4th of July, Memorial Day, and the Ashland Heritage Commission.

Budget Narrative

Patriotic Purposes Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
PATRIOTIC PURPOSES							
01-4583-10-110	PP July 4th Emerg Cover Wages	\$ 9,000	\$ -	\$ -	\$ 1	\$ 9,000	\$ 9,000
01-4583-10-220	PP July 4th FICA	\$ 558	\$ -	\$ -	\$ 1	\$ 558	\$ 558
01-4583-10-225	PP July 4th Medicare	\$ 131	\$ -	\$ -	\$ 1	\$ 131	\$ 131
01-4583-10-691	PP Memorial Day Supplies	\$ 1,000	\$ -	\$ -	\$ 1	\$ 1,000	\$ 1,000
01-4583-10-693	PP Heritage Commission	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
TOTAL PATRIOTIC PURPOSES		\$ 10,690	\$ -	\$ 1	\$ 5	\$ 10,690	\$ 10,690

Conservation Commission

Department Explanation

This section of the budget is used for expenditures related to public celebrations for holidays and other purposes such as the Ashland 4th of July, Memorial Day, and the Ashland Heritage Commission.

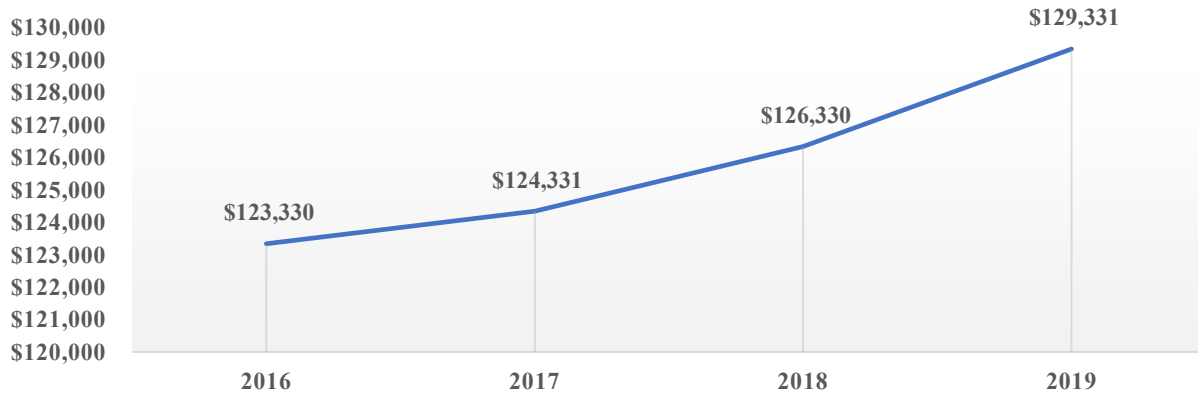
Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
CONSERVATION COMMISSION							
01-4611-20-610	CON General Expenses	\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1
*TOTAL** CONSERVATION COMMISSION		\$ 1	\$ -	\$ 1	\$ 1	\$ 1	\$ 1

Debt Service

Department Explanation

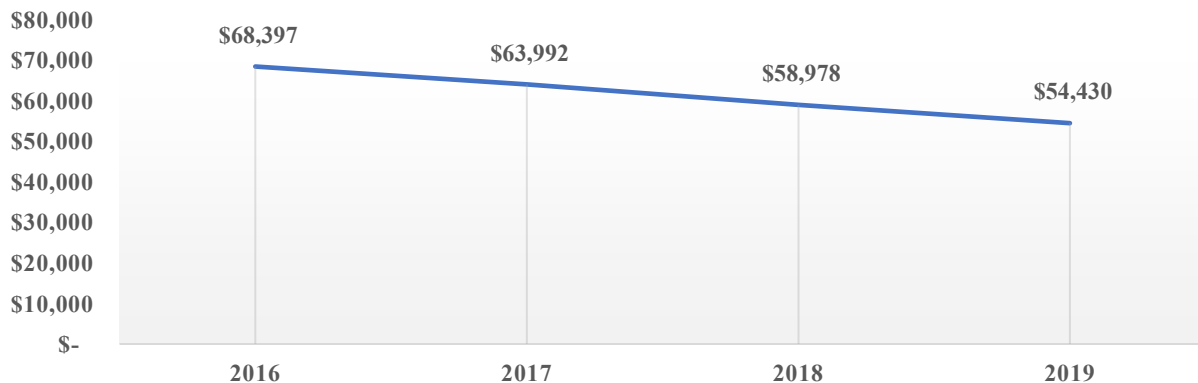
This section includes debt service for principal and interest payments for long term bonds and tax anticipation notes.

Debt Service - Principal Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
DEBT SERVICE - PRINCIPAL							
01-4711-20-981	DS 95 Water System Bond	\$ 12,084	\$ 12,084	\$ 12,084	\$ 12,084	\$ 12,084	\$ 12,084
01-4711-20-984	DS 95 Water Project	\$ 64,247	\$ 64,247	\$ 64,247	\$ 64,247	\$ 64,247	\$ 64,247
01-4711-20-986	DS 2012 River Street W&S	\$ 53,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL DEBT SERVICE PRINCIPAL		\$ 129,331	\$ 131,331	\$ 131,331	\$ 131,331	\$ 131,331	\$ 131,331

Debt Service - Interest Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
INTEREST LONG TERM BOND							
01-4721-20-981	INT 95 Water System Bond	\$ 3,737	\$ 3,254	\$ 3,254	\$ 3,254	\$ 3,254	\$ 3,254
01-4721-20-984	INT 95 Water Project Bond	\$ 17,303	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740	\$ 14,740
01-4721-20-986	INT River Street W&S	\$ 29,340	\$ 27,220	\$ 27,220	\$ 27,220	\$ 27,220	\$ 27,220
TOTAL DEBT SERVICE INTEREST		\$ 50,380	\$ 45,214	\$ 45,214	\$ 45,214	\$ 45,214	\$ 45,214

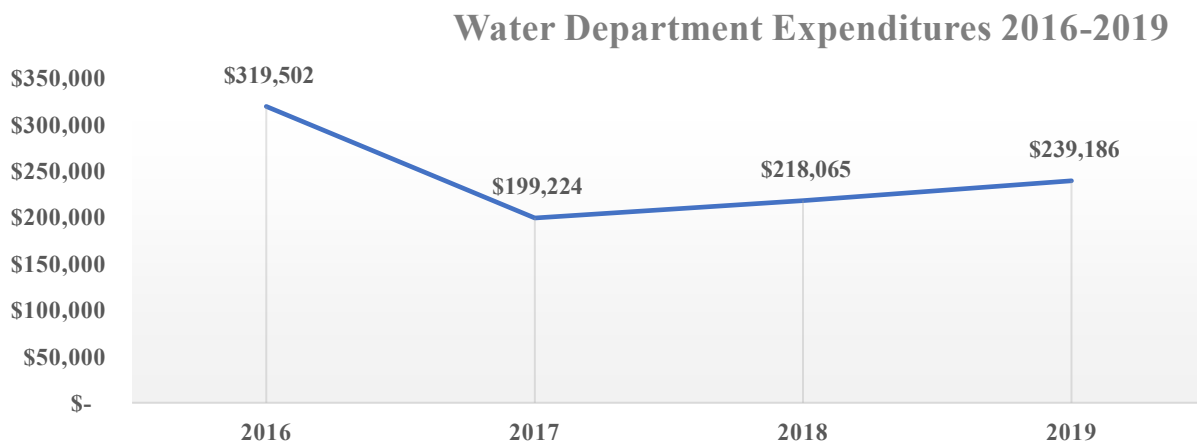
Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
TAX ANTICIPATION NOTE							
01-4723-10-990	INT Tax Anticipation Notes	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
TOTAL INT. TAN NOTES		\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

Utility Departments

Budget Narrative

In 2020 the Utility Department budgets (Ashland Water, Sewer, Septage, and Electric) were combined under the towns General Fund and now use the towns accounting software.

Water Department



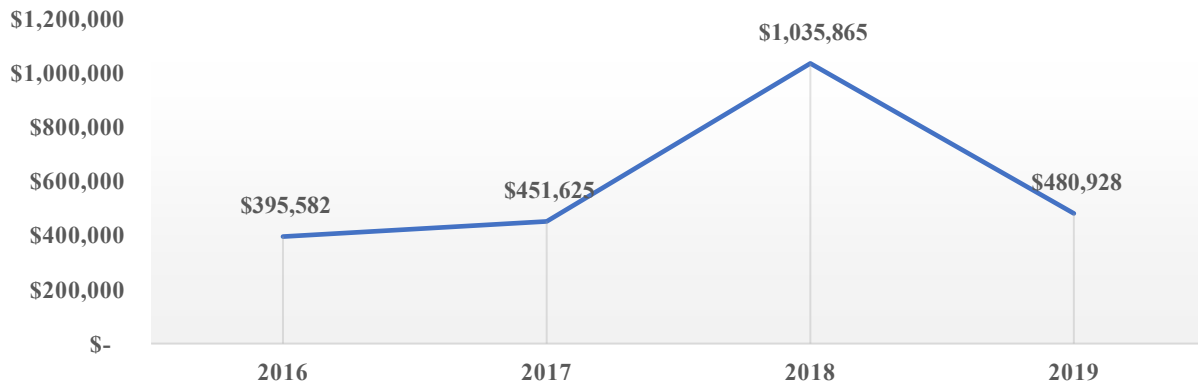
Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
02-4331-10-110	Water- Admin Salary	\$ 500	\$ 628	\$ 628	\$ 628	\$ 628	\$ 500
02-4331-10-111	Water- Admin Fee	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ 420
02-4331-10-113	Water- Salary	\$ 62,076	\$ 59,983	\$ 59,983	\$ 59,983	\$ 59,983	\$ 62,076
02-4331-10-220	Water- FICA	\$ 3,849	\$ 3,758	\$ 3,758	\$ 3,758	\$ 3,758	\$ 3,849
02-4331-10-221	Water- Health Ins.	\$ 16,664	\$ 12,394	\$ 12,394	\$ 12,394	\$ 12,395	\$ 16,664
02-4331-10-225	Water- Medicare	\$ 900	\$ 900	\$ 870	\$ 870	\$ 870	\$ 900
02-4331-10-230	Water- Retirement	\$ 6,934	\$ 7,567	\$ 7,567	\$ 7,567	\$ 7,567	\$ 7,567
02-4331-10-301	Water- Audit	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540	\$ 1,540
02-4331-10-310	Water- Engineering Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
02-4331-10-320	Water- Legal	\$ 6,000	\$ -	\$ 1	\$ 1	\$ 1	\$ 6,000
02-4331-10-331	Water- Training	\$ 840	\$ 900	\$ 900	\$ 900	\$ 900	\$ 840
02-4331-10-342	Water- Computer	\$ 1,540	\$ 1,540	\$ -	\$ -	\$ -	\$ 1,540
02-4331-10-390	Water- Contract	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-410	Water- Electricity	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
02-4331-10-411	Water- Heat	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
02-4331-10-412	Water- Water Exp	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-430	Water- Gen	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900
02-4331-10-431	Water-Hydrants Main	\$ 16,510	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,510
02-4331-10-432	Water- Meter Main	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
02-4331-10-450	Water- Veh Main	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000
02-4331-10-483	Water- Auto & Prop Ins	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868	\$ 868
02-4331-10-484	Water- WC	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34
02-4331-10-485	Water- Dis Ins	\$ 666	\$ 449	\$ 449	\$ 449	\$ 449	\$ 449
02-4331-10-486	Water- Life Ins	\$ -	\$ 86	\$ 86	\$ 86	\$ 86	\$ 86
02-4331-10-491	Water- Phone/Fiber	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-540	Water- Adv	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-550	Water- Printing	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-560	Water- Dues	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
02-4331-10-610	Water- Gen Exp	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
02-4331-10-611	Water- Build Maint	\$ 2	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 2
02-4331-10-620	Water- Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
02-4331-10-621	Water- Office Equip	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-625	Water- Postage	\$ 1,662	\$ 1,662	\$ 1,662	\$ 1,662	\$ 1,662	\$ 1,662
02-4331-10-626	Water- Postage Meter	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
02-4331-10-635	Water- Fuel	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000
02-4331-10-640	Water- Build Main	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
02-4331-10-690	Water- Misc	\$ 1,501	\$ 1,501	\$ 1,501	\$ 1,501	\$ 1,501	\$ 1,501
02-4331-10-721	Water-Tower Main	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500
02-4331-10-730	Water- New Serv	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
02-4331-10-731	Water- Corrosion	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
02-4331-10-740	Water- New Equip	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-741	Water- Lab Supplies	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800
02-4331-10-742	Water- Hydrants Equip	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-743	Water- Meters Equip	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
02-4331-10-744	Water- Testing Devices	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
02-4331-10-745	Water- Alarms	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
02-4331-10-981	Water- Bond Int	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
02-4331-10-984	Water- Bond Princ	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
02-4331-10-985	Water- Depreciation	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
TOTAL		\$ 224,470	\$ 226,468	\$ 224,899	\$ 224,899	\$ 224,900	\$ 224,971

Sewer Department

Budget Narrative

In 2018 the Sewer Department had a significant expenditure increase from the building of the new Headworks and Septage Receiving station.

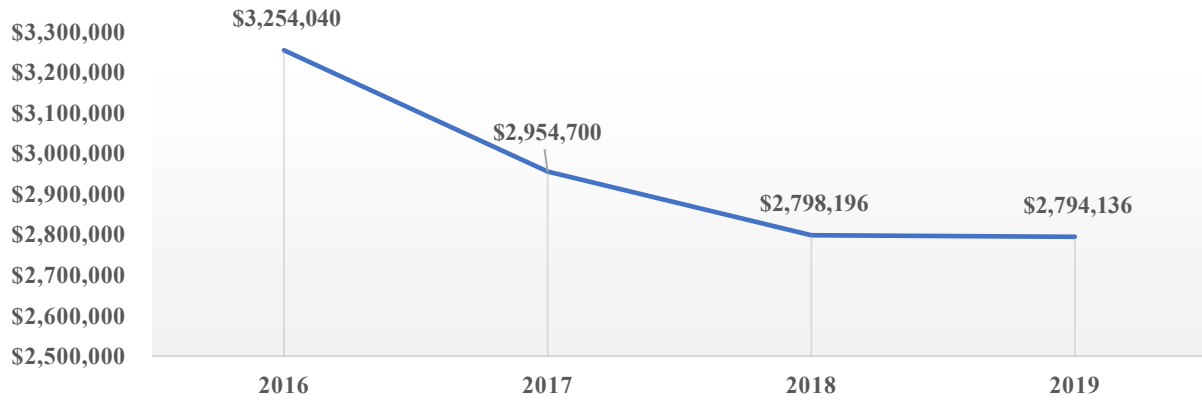
Sewer Department Expenditures 2016-2019



Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2020	2020	2020
03-4321-10-110	Sewer- Admin Sal	\$ 500	\$ 1,616	\$ 1,616	\$ 1,616	\$ 1,616	\$ 500
03-4321-10-111	Sewer-Admin Fee	\$ 1,077	\$ -	\$ -	\$ -	\$ -	\$ 1,077
03-4321-10-113	Sewer- Salary	\$ 159,623	\$ 154,242	\$ 154,242	\$ 154,242	\$ 154,242	\$ 159,623
03-4321-10-220	Sewer- FICA	\$ 9,897	\$ 9,663	\$ 9,663	\$ 9,663	\$ 9,663	\$ 9,897
03-4321-10-221	Sewer- Health Ins	\$ 42,851	\$ 31,870	\$ 31,870	\$ 31,870	\$ 31,871	\$ 42,851
03-4321-10-225	Sewer- Medicare	\$ 2,315	\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,260	\$ 2,315
03-4321-10-230	Sewer- Retirement	\$ 17,830	\$ 19,458	\$ 19,458	\$ 19,458	\$ 19,458	\$ 17,830
03-4321-10-301	Sewer- Audit	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960	\$ 3,960
03-4321-10-310	Sewer- Engineering Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
03-4321-10-320	Sewer- Legal	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
03-4321-10-331	Sewer- Training\ Workshops	\$ 2,160	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,160
03-4321-10-342	Sewer- Computer Exp	\$ 3,960	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,960
03-4321-10-390	Sewer- Contract	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-397	Sewer- Testing- Lagoons	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-410	Sewer- Elec	\$ 29,266	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 29,266
03-4321-10-430	Sewer- Elec Main Generator	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
03-4321-10-432	Sewer- Equip Main Blower	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
03-4321-10-445	Sewer- Int/ Cable	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-450	Sewer- Veh Main	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,160
03-4321-10-483	Sewer- Prop Auto & Liab Ins	\$ 870	\$ 870	\$ 870	\$ 870	\$ 870	\$ 870
03-4321-10-484	Sewer- Worker Comp.	\$ 86	\$ -	\$ -	\$ -	\$ -	\$ 86
03-4321-10-485	Sewer- Diab Ins	\$ 1,713	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,154	\$ 1,713
03-4321-10-486	Sewer- Life Ins	\$ 666	\$ 220	\$ 220	\$ 220	\$ 220	\$ 666
03-4321-10-491	Sewer- Tele/ Fiber	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
03-4321-10-540	Sewer- Advertising	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-550	Sewer- Printing	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03-4321-10-556	Sewer- Main	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
03-4321-10-560	Sewer- Dues	\$ 762	\$ 762	\$ 762	\$ 762	\$ 762	\$ 762
03-4321-10-610	Sewer- Gen Exp	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03-4321-10-611	Sewer- Build repair/ upgrades	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
03-4321-10-620	Sewer- Office Supp	\$ 2,540	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,540
03-4321-10-621	Sewer- Office Equip	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
03-4321-10-625	Sewer- Postage	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650
03-4321-10-626	Sewer- Postage Meter	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
03-4321-10-635	Sewer- Fuel	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
03-4321-10-640	Sewer- Building Exp	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
03-4321-10-650	Sewer- Grounds Main/ Lagoon	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
03-4321-10-690	Sewer- Misc	\$ 1,184	\$ 1,184	\$ 1,184	\$ 1,184	\$ 1,184	\$ 1,184
03-4321-10-720	Sewer- Build/ Station Main	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
03-4321-10-721	Sewer- Main Plant	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-724	Sewer- Industrial Pretreatment	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-740	Sewer- New Equip	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 40,000
03-4321-10-741	Sewer- Lab Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
03-4321-10-745	Sewer-Instruments/ Alarm	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
03-4321-10-800	Sewer- Grants	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-984	Sewer- Septage Receiving Pro	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-985	Sewer- Depreciation	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
03-4321-10-986	Sewer-Debt Service-Principal	\$ -	\$ -	\$ 71,562	\$ 71,562	\$ 71,562	\$ 71,562
03-4321-10-987	Sewer-Debt Service-Interest	\$ -	\$ -	\$ 32,690	\$ 32,690	\$ 32,690	\$ 32,690
03-4321-20-985	Sewer- Reco Discrepancies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 430,728	\$ 425,428	\$ 496,990	\$ 496,990	\$ 496,991	\$ 502,290

Electric Department

Electric Department Expenditures 2016-2019



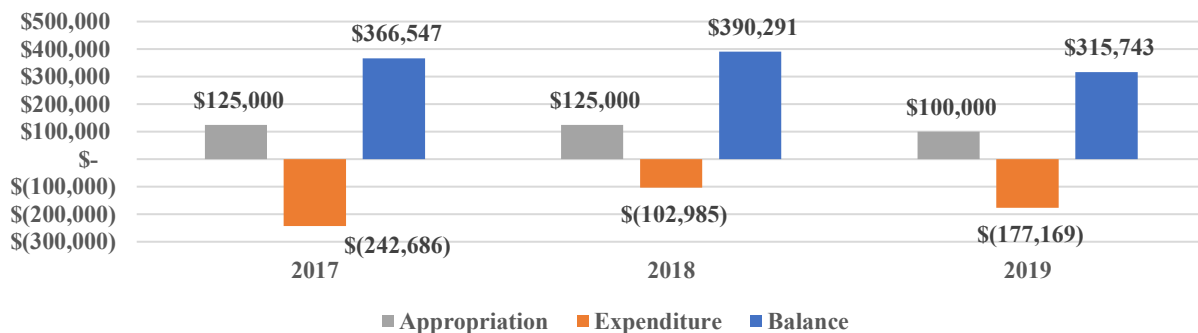
Budget Worksheet 2021		Voted	Dept.	Town Mgr.	BOS	Bud.Com	Default
Account Number	Account Name	2020	2021	2021	2021	2021	2021
04-3511-01-130	Electric Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4311-06-210	Electric Supplies	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000
04-4315-11-063	Electric Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4351-10-113	Electric- Salary	\$ 302,700	\$ 389,967	\$ 382,572	\$ 382,572	\$ 382,572	\$ 382,572
04-4351-10-115	Electric- OT	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 15,000
04-4351-10-120	Electric- PT wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-4351-10-130	Electric- Treas. Salary	\$ 8,000	\$ 2,244	\$ 2,244	\$ 2,244	\$ 2,244	\$ 8,000
04-4351-10-220	Electric- FICA	\$ 23,300	\$ 25,867	\$ 25,409	\$ 25,409	\$ 25,409	\$ 25,145
04-4351-10-221	Electric- Health Insurance	\$ 90,700	\$ 77,795	\$ 77,795	\$ 77,795	\$ 77,796	\$ 90,700
04-4351-10-225	Electric- Medicare	\$ -	\$ 6,000	\$ 5,942	\$ 5,942	\$ 5,942	\$ 5,881
04-4351-10-230	Electric- Retirement	\$ 34,500	\$ 44,400	\$ 48,251	\$ 48,251	\$ 48,251	\$ 48,251
04-4351-10-301	Electric- Audit	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
04-4351-10-320	Electric- Legal Expense	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
04-4351-10-331	Electric- Training	\$ 20,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 20,000
04-4351-10-342	Electric- Computer	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
04-4351-10-392	Electric- Dispatch	\$ 17,500	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 17,500
04-4351-10-430	Electric- Equip maint	\$ 30,000	\$ 45,500	\$ 45,500	\$ 45,500	\$ 45,500	\$ 30,000
04-4351-10-445	Electric- Internet/ Cable	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,500
04-4351-10-450	Electric- Vehicle main	\$ 22,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 22,000
04-4351-10-483	Electric- Prop Auto & Liab	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 10,000
04-4351-10-484	Electric- Workers Ins	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
04-4351-10-485	Electric- Disability Insurance	\$ -	\$ 2,419	\$ 2,419	\$ 2,419	\$ 2,419	\$ 2,419
04-4351-10-486	Electric- Life Insurance	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
04-4351-10-491	Electric- Telephone/ Fiber	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 8,000
04-4351-10-560	Electric- Dues	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
04-4351-10-610	Electric Substation Maintenance	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
04-4351-10-611	Electric- Building repair/up	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000
04-4351-10-612	Electric- Line Maint	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
04-4351-10-614	Electric- Uniforms	\$ -	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
04-4351-10-620	Electric- Office Supplies	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
04-4351-10-625	Electric- Postage	\$ 17,500	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 17,500
04-4351-10-635	Electric- Fuel	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
04-4351-10-681	Electric- Physicals	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
04-4351-10-690	Electric- Misc	\$ 2,200	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,200
04-4351-10-715	Electric- Power Purchase	\$ 1,980,000	\$ 1,818,812	\$ 1,818,812	\$ 1,818,812	\$ 1,818,812	\$ 1,980,000
04-4351-10-716	Electric- New Hampton Ma	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
04-4351-10-740	Electric- Equipment	\$ 65,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 65,000
04-4351-10-741	Electric- St Light Eq.	\$ -	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ -
04-4351-10-834	Electric- Vehicle Rent	\$ 12,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 12,000
04-4351-10-981	Electric- NAR Bond Int.	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 800
04-4351-10-984	Electric- NAR Bond Princ.	\$ 59,500	\$ -	\$ -	\$ -	\$ -	\$ 59,500
04-4351-10-985	Electric- Depreciation	\$ 106,000	\$ -	\$ -	\$ -	\$ -	\$ 106,000
Total		\$ 2,954,700	\$ 2,803,005	\$ 2,798,945	\$ 2,798,945	\$ 2,798,946	\$ 3,058,970

Section 3: Capital Reserve Funds

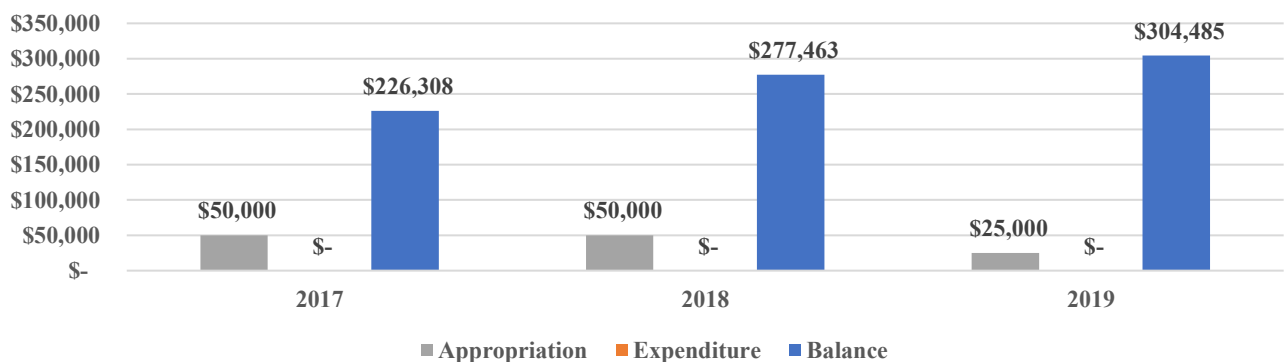
Budget Narrative

Appropriations to fund the Capital Reserve Funds (CRF) are voted as separate warrant articles from the operating budget article. Trustees of the Trust Funds have fiduciary responsibility of approved CRF warrant articles. Of the eight CRF's listed below, the Board of Selectmen are agents to expend on seven with the Library Trustees as the agent for the Library Building CRF. Each year the Trustees of the Trust Funds file the Department of Revenue Administration (DRA) MS 9 & 10 form with the Attorney General's Office Charitable Division and DRA. The form illustrates beginning and ending balance for the calendar. Deposits are held in cash/money market accounts and accrue interest.

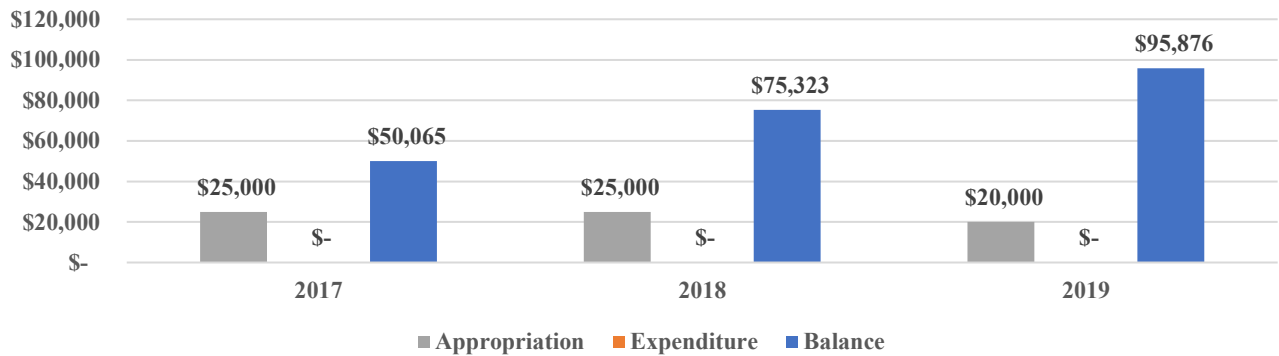
Road Improvement CRF 2017-2019



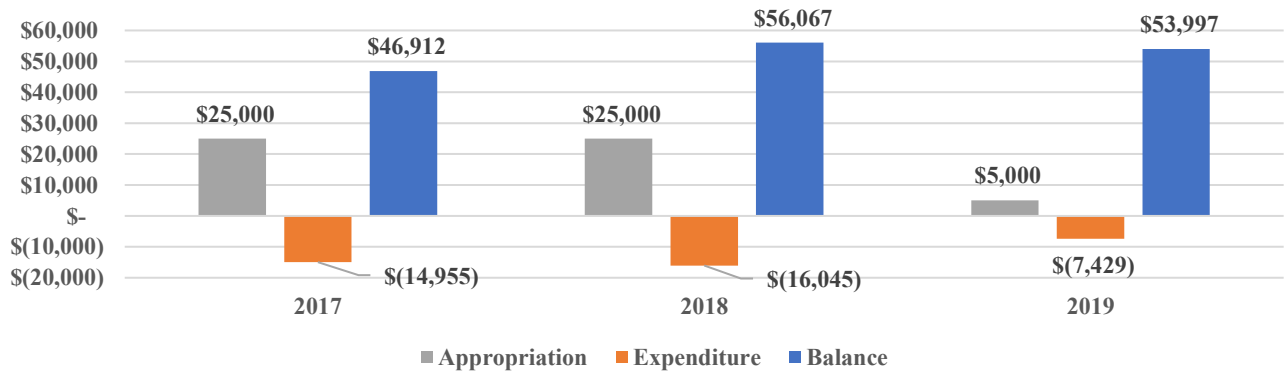
Fire Truck Replace/Repair CRF 2017-2019



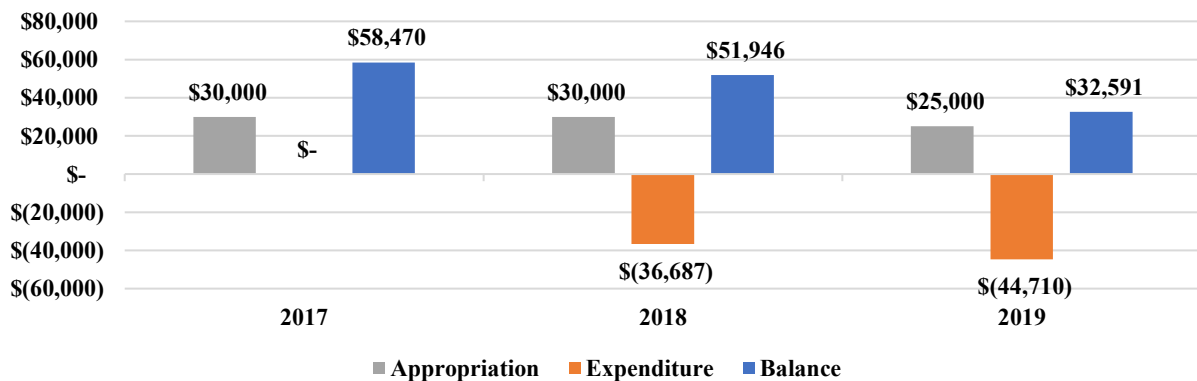
Library Building CRF 2017-2019



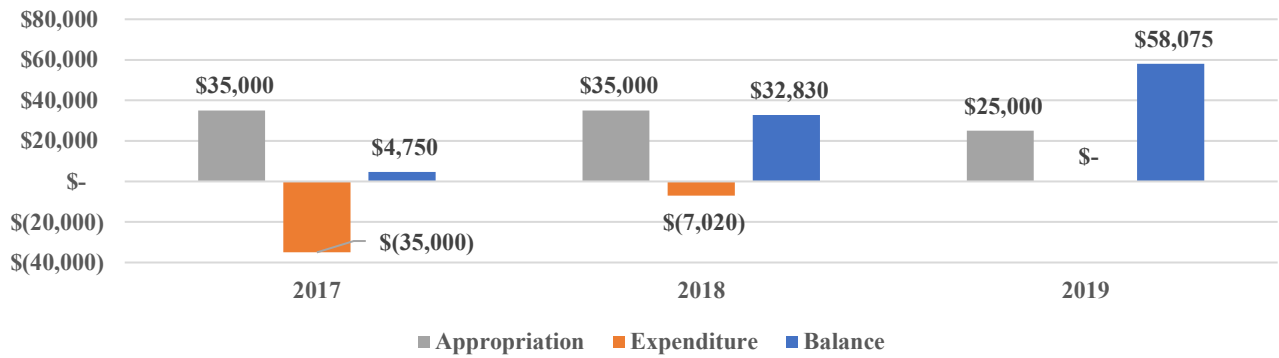
Building and Ground Maintenance Repairs CRF 2017-2019



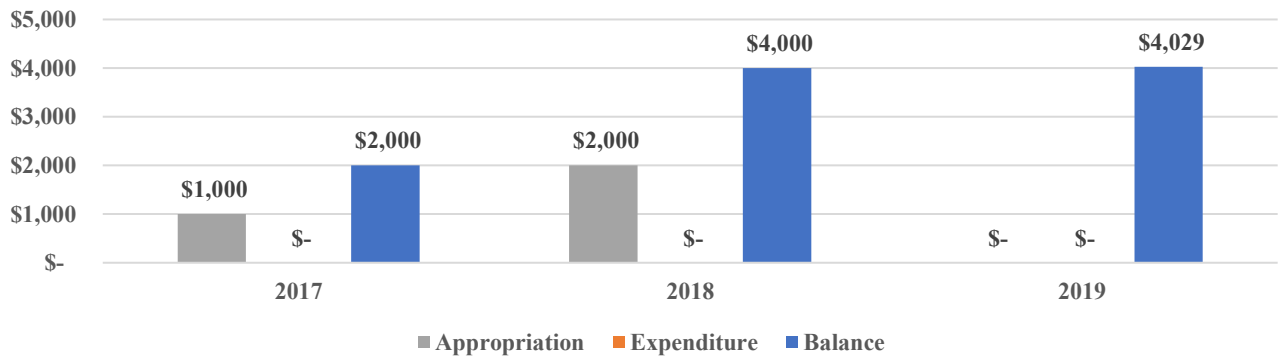
Police Car CRF 2017-2019



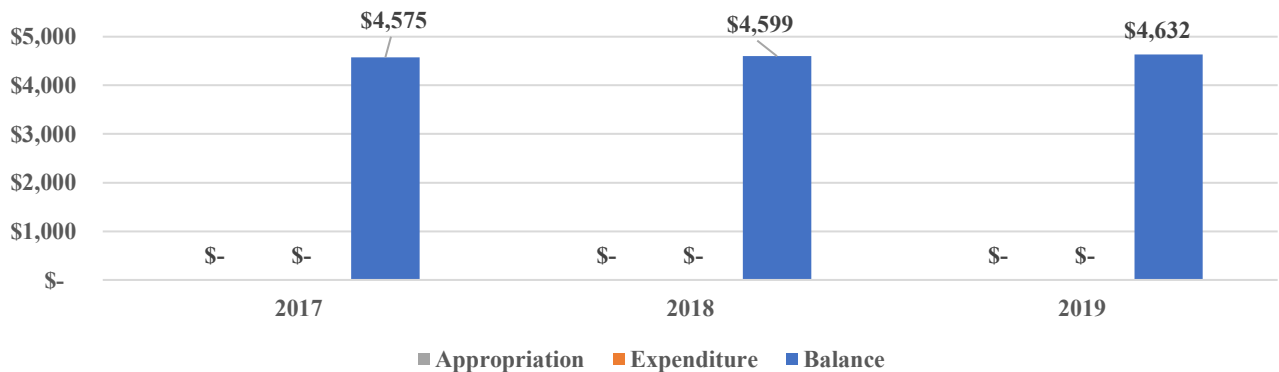
Public Works CRF 2017-2019



Emergency Management CRF 2017-2019



Town Clock CRF 2017-2019



Section 4: Glossary

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

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

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

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

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

Annual Budget: An estimate of expenditures for specific purposes during the calendar year (January 1 - December 31) and the proposed means (estimated revenues) for financing those activities.

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

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

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

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

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

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

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

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

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

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

Capital Improvements: A comprehensive schedule for planning a community's capital expenditures. It coordinates community planning, and physical development. A capital program is a plan for capital expenditures that extends years beyond the capital budget and is updated yearly.

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

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

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

DRA: State of New Hampshire Department of Revenue Administration

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

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

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

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

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

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

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

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

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

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

Governing Body: The municipal officials who are responsible for managing the prudential affairs of the governmental entity. Some examples are as follows: the selectman in a town; councilors or board of alderman in a city or town with a town council; the school board in a school district; or commissioners in a village district (RSA 21:48).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RSA: Revised Statutes Annotated, New Hampshire laws.

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

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

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

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

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

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

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

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

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

Basics of Accounting & Basis of Budgeting

Basics of Accounting

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

Basis of Budgeting

An annual budget of the General and Enterprise funds is voted and approved by Town vote. Additional appropriations can be voted prior to the setting of the tax rate. Approval is also required

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

Types of Funds

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

Governmental Funds

1. The General Fund – The General Fund is the major operating fund of municipal governments, and it accounts for most municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, investment income, fines forfeiture, and fees and charges. Most of the municipal departments, are supported in whole or in part by the General Fund.
2. Special Revenue Funds – The account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposed. These funds are used mostly for donations, state, federal, and other intergovernmental revenue, and expenditures.
3. Capital Project Fund – To account for financial resources to be used for the acquisition or construction of major capital facilities – other than those financed by proprietary funds and trust funds.
4. Debt Service Funds – To account for the accumulation of resources for, and the payment of, general long – term debt principal and interest.

Proprietary Fund

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

Fiduciary Funds

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

Section 5: Appendix – Line Item Definitions

EXECUTIVE BUDGET

This budget shall be for expenditures related to the Board of Selectmen, Town Manager, Administrative Assistant, IT, and other general expenses for the Town Office.

01-4130-10-110 EXEC Salary Town Manager

This line is for the Town Manager's salary and is a contracted position.

01-4130-10-111 EXEC Salary Admin. Assistant

This line is for the Administrative Assistant to the Town Manager.

01-4130-10-115 EXEC Office Overtime

This line is for overtime payments with the Administrative Assistant.

01-4130-10-130 EXEC BOS Salary

This line is a stipend line for the Board of Selectmen.

01-4130-10-135 EXEC Trustee of Trust Funds

This line is a stipend line for the Trustee of the Trust Funds.

01-4130-10-220 EXEC FICA

This line is the expense for social security (FICA) for the Town Manager, Administrative Assistant, Board of Selectmen, and Trustees of the Trust Funds.

01-4130-10-225 EXEC Medicare

This line is the expense for Medicare for the Town Manager, Administrative Assistant, Board of Selectmen, and Trustees of the Trust Funds.

01-4130-10-300 EXEC Website

This line pays for service with the town's website that includes payment for town employee email accounts, and website content management. A stipend for our town website manager is also expended from this line.

01-4130-10-310 EXEC PB Camera Expense

This line pays for an agreement with Pemi-Baker TV to record the Board of Selectmen meetings and Town Meeting.

01-4130-10-331 EXEC Training

This line is for Executive training to attend government workshops etc.

01-4130-10-342 EXEC Computer Expenses

This line is used for IT support and computer services.

01-4130-10-390 EXEC Pitney Bowes

This line is used for the postage meter at the Town Office.

01-4130-10-440 EXEC Copier

This line is used for the Town Office copier lease agreement.

01-4130-10-445 EXEC Internet

This line is a \$1 as a future placeholder.

01-4130-10-491 EXEC Telephone/Internet (Fiber)

This line is for telephone, long distance and Internet expenses at the Town Office and the Police Department.

01-4130-10-505 EXEC Town Admin Expenses

This line is used for miscellaneous expenditures for the Town Manager position.

01-4130-10-540 EXEC Advertising

This line is used for Executive advertising, which includes advertising for our required public hearings in the newspaper.

01-4130-10-550 EXEC Printing

This line is used for printing the Town Report, an RSA requirement.

01-4130-10-560 EXEC Professional Dues

This line is used for paying dues to New Hampshire Municipal Association (NHMA) and dues to NHGFOA for the Town Treasurer.

01-4130-10-561 EXEC Lakes Region Planning Commission

This line is used for membership with the Lakes Region Planning Commission.

01-4130-10-610 EXEC General Expense

This line is used for general Executive expenses e.g. NHMA books for Board of Selectmen, sympathy flowers, other office supplies such as binders.

01-4130-10-611 EXEC Restoration of Books

This line is used for the restoration of historical Town Office books.

01-4130-10-615 EXEC Mileage Expense

This line is used as mileage reimbursement for Town Office employees when they attend events and use their personal vehicles as transportation.

01-4130-10-625 EXEC Postage

This line is used for postage payments at the Town Office.

ELECTION & REGISTRATION

This budget shall be expenditures for the Town Clerk administration, training, election salaries, general expense, and election ballot expenditures.

01-4140-10-130 ER Clerk Salary

This line is used for the Town Clerk's salary.

01-4140-10-132 ER Town Clerk Longevity

This line is used as longevity salary for the Town Clerk.

01-4140-10-135 ER Deputy Clerk Salary

This line is used as a stipend for the Deputy Town Clerk.

01-4140-10-220 ER Office - FICA

This line is used for payments to social security (FICA).

01-4140-10-225 ER Office - Medicare

This line is used for payments to Medicare-

01-4140-10-331 ER Clerk Training

This line is used for Town Clerk training, Town Clerk Annual Conference, workshops, and mileage reimbursement.

01-4140-10-540 ER Clerk Advertising

This line is used for advertising election notices.

01-4140-10-610 ER Clerk Expenses

This line is used for clerk works, license/support, dog tags, law books, software, dues, miscellaneous, and other general expenses for the Town Clerk office.

01-4140-10-625 ER Clerk Postage

This line is used for postage payments for the Town Clerk.

01-4140-20-130 ER Election Salary

This line is used as salary payments for election workers at Town Meeting, State Primaries, General Election, along with all the public work sessions, training workshops for Supervisors of the Checklist and Town Moderator (if required).

01-4140-20-540 ER Election Advertising

This line is used for election advertising by the Supervisors of the Checklist.

01-4140-20-610 ER Election Expense

This line is used for general expenses for the election workers.

01-4140-20-625 ER Election Postage

This line is used for postage payments at the Town Office for election.

01-4140-20-626 ER Election Ballot Coding

This line is used for the election ballots.

FINANCIAL ADMINISTRATION

This budget shall be for expenditures related to financial and business functions of town government.

01-4150-10-110 FIN Salary Tax Collector

This line is used for the Town Tax Collector salary.

01-4150-10-120 FIN Salary Finance Officer

This line is used for the Finance/HR position salary.

01-4150-10-130 FIN Salary Town Treasurer

This line is used as a stipend for the Town Treasurer.

01-4150-10-131 FIN Salary Deputy Treasurer

This line is used as a stipend for the Deputy Treasurer.

01-4150-10-132 FIN Tax Collector Longevity Salary

This line is used as longevity salary for the Town Tax Collector.

01-4150-10-135 FIN Salary Deputy Tax Collector

This line is used for a stipend with the Deputy Town Tax Collector.

01-4150-10-220 FIN Office FICA

This line is used for social security (FICA) payments for Financial Administration employees.

01-4150-10-225 FIN Office Medicare

This line is used for Medicare payments for Financial Administration employees.

01-4150-10-231 FIN Consulting Fee

This line is used for accounting consultant fees.

01-4150-10-625 FIN Tax Postage

This line is used for postage in financial administration.

01-4150-20-301 FIN Audit

This line is used for a contract the town has with accounting firm to conduct the annual audit.

01-4150-20-610 FIN General Expenses

This line is used for finance software, fund accounting and employee payroll.

01-4150-20-810 FIN Register of Deeds

This line is used for expenses with the county registry of deeds.

01-4150-40-331 FIN Tax Collector Training

This line is used for the Town Tax Collector and general expenses such as attending workshops, conferences, and mileage reimbursement.

01-4150-40-610 FIN Tax Collector Expenses

This line is used for the Town Tax Collector software license and pays for other Tax Collector expenses with assessing.

01-4150-90-610 FIN Budget Committee Expenses

This line is used for expenditures by the Ashland Budget Committee.

PROPERTY TAXATION

The property taxation budget shall be for expenditures related to the valuation of real property including but not limited to the assessment of properties, tax maps, and assessment appeals.

01-4152-10-310 PT Appraisal/Assessing Expenses

This line is used for expenses with town assessments, pickups (various assessment requests made throughout the calendar year) and software for assessments. Line is also used for assessment data collection.

01-4152-10-311 PT Tax Assessment Appeals

This line is used for assessment appeals with the NH Assessing Standards Board.

01-4152-10-312 PT Expense & Tax Map Update

This line is used for updating assessing and town parcel tax maps.

01-4152-10-313 PT Property Revaluation

This line is used for updating property values. Per NH Constitution Part II Art. 6 revaluations are to occur, generally every four years.

LEGAL EXPENSE

This section of the budget shall be for expenditures related to the legal functions of the town.

01-4153-10-320 LE Town Legal Expenses

This line is used for legal expenses.

PERSONNEL ADMINISTRATION

This section of the budget shall be for expenditures related to employee benefits not allocated elsewhere.

01-4155-10-110 PER ADM Sick Buy Out

This line is used for employees and the expenditure of surplus sick time.

01-4155-10-210 PER ADM Health Insurance (Ret)

This line pays health insurance for eligible retired town employees and spouses.

01-4155-10-220 PER ADM Medical Insurance

This line is used for town employee's medical insurance.

01-4155-10-230 PER ADM Retirement (Inc. OT)

This line is used for town contribution for employees toward New Hampshire Retirement System.

01-4155-10-485 PER ADM Disability Insurance

This line expenditure is for town employees' disability insurance.

01-4155-10-626 PER ADM Life Insurance

This line expenditure is for town employees' life insurance group benefit.

LAND USE BOARDS

This section of the budget is for expenditures related to the control of land use and management of community resources for Planning and Zoning.

01-4191-10-110 LU PT Assistant

This line is used for the Land Use Assistant salary.

01-4191-10-220 LU FICA

This line is used for payments to social security (FICA).

01-4191-10-225 LU Medicare

This line is used for payments to Medicare-

01-4191-10-330 LU PT Legal

This line is used for land use legal expenses as needed by both land use boards.

01-4191-10-331 LU Training & Workshops

This line is used for land use board members to attend conferences and training workshops.

01-4191-10-540 LU Advertising Public Notices

This line is used for land use to advertise public hearings in local newspapers.

01-4191-10-550 LU Printing

This line is used for land use printing.

01-4191-10-610 LU General Expenses

This line is used for land use general expenses.

01-4191-10-625 LU Postage

This line is used for land use postage expenses for general correspondence.

01-4191-10-999 LU Allowable Applicant Fee Imposed

This line is used as a placeholder for RSA 673:16.

GENERAL GOVERNMENT

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

01-4194-10-110 GCB Cleaning Salary

This line is used as a placeholder for hiring cleaning staff.

01-4194-10-410 GCB Electricity

This line is used to pay for the electricity at the Town Office and signal lights in town.

01-4194-10-411 GCB Propane

This line is used for propane purchases to heat the Town Office building.

01-4194-10-412 GCB Water

This line is used as the water payment for Town Office and Library Lawn Sprinkler.

01-4194-10-413 GCB Sewer

This line is used to pay the Town Office sewer bill.

01-4194-10-610 GCB General Expense

This line is used for the town post office box fee, property taxes in New Hampton (town owns portion of land on the border), and security monitoring fees with the Town Office building and Police Department.

01-4194-10-611 GCB Repair, Replace, Upgrades

This line is used for expenditures for repairs/upgrades to town buildings.

01-4194-10-612 GCB Cleaning Contract

This line is used to pay cleaning company for and services at the Town Office and Police Department.

01-4194-10-740 GCB Safety Equipment

This line pays for the purchase of safety- equipment based on recommendations from the Joint Loss Management Committee.

01-4194-20-491 GCB Covered Bridge

This line is used for electricity and security monitoring at the Covered Bridge.

01-4194-20-620 GCB Office Supplies

This line is used for office supplies at the Town Office.

01-4194-20-630 GCB Matching Grants

This line is used as a placeholder for future matching grant opportunities.

CEMETERY

This section of the budget shall be for expenditures related to the care and maintenance of public cemeteries.

01-4195-10-610 Cemetery Trustees Expenses

This line is for expenses by the Cemetery Trustees.

INSURANCE

This section of the budget is for insurance expenditures not otherwise allocated to other programs.

01-4196-10-483 INS Property, Auto, and Liability Insurance

This line is for property, auto, and equipment liability insurance coverage for town assets. Line expenditure also includes supplemental coverage for the Squam River Covered Bridge.

01-4196-10-484 INS Workers Compensation

This line is for workers compensation insurance.

01-4196-10-485 INS Unemployment Claims/Ins.

This line expenditure is for unemployment insurance and if needed legal representation for unemployment claims.

01-4196-10-626 INS Insurance Contingency

This line is for paying the insurance deductible on claims.

ECONOMIC DEVELOPMENT COMMITTEE

This section of the budget is used for expenses that may occur with the Economic Development Committee.

01-4199-10-331 Training & Workshops

01-4199-10-550 Printing

01-4199-10-610 General Expense

01-4199-10-690 Uncategorized Expenses

PUBLIC SAFETY

POLICE DEPARTMENT

This section of the budget is for the Ashland Police Department.

01-4210-10-110 PD Police Admin Salaries

This line is used for the salaries with the Police Chief (contract) and the Lieutenant positions.

01-4210-10-113 PD Patrolmen

This line is used for the salaries of the Sergeant, Patrol Officers and on call wages.

01-4210-10-115 PD Overtime

This line is used for overtime.

01-4210-10-120 PD Part-time

This line is used for the salary of part-time officers and on-call.

01-4210-10-220 PD FICA

This line is used to pay for social security (FICA) for the part-time employees' only. Full-time police officers do not contribute to FICA.

01-4210-10-225 PD Medicare

This line is used to pay for Medicare with the Police Department employees.

01-4210-10-430 PD Equipment Maintenance

This line is used for Police Department equipment maintenance such as radars, radio maintenance, weapons, and car video cameras.

01-4210-10-432 PD Computer System Maintenance

This line is used for contracted services with town IT vendor for computer maintenance.

01-4210-10-450 PD Vehicle Maintenance

This line is used for vehicle maintenance and pays repairs, tires, oil changes, etc. as needed.

01-4210-10-452 PD Equipment Purchase

This line is used for the police officers taser and miscellaneous equipment at the PD.

01-4210-10-491 PD Telephone

This line is for the dispatch phone and long-distance calls.

01-4210-10-492 PD Cellular Phones

This line pays for the town's cell phones used by the police officers.

01-4210-10-560 PD Dues

This line is used for payment to Police Department association and membership dues.

01-4210-10-614 PD Uniforms

This line is used for expenditures to replace police officer badges, uniforms, gloves, protective vests, etc.

01-4210-10-620 PD Supplies

This line is used for general Police Department supplies for the office, secretarial, and other department related supplies such as complaint books, targets, and ammo.

01-4210-10-625 PD Postage

This line is used for postage – mailings.

01-4210-10-635 PD Gasoline

This line purchases gasoline for the police cruisers.

01-4210-10-682 PD Medical Services

This line is used for new hires to conduct polygraphs and physicals.

01-4210-10-740 PD Police Equipment

This line is used for the purchasing of police department office items such as the replacement of computer, printers, fax, copier.

01-4210-10-831 PD Police Special Programs

This line is used to purchase materials for school interaction such as school handouts, pencils, coloring books, and D.A.R.E. program.

01-4210-40-331 PD Police Training

This line is used for various police officer trainings, seminars, and classes.

01-4210-40-800 PD Matching Grants

This line is used as a placeholder for matching grants.

01-4210-50-392 PD Police Dispatch

This line pays for the town's police dispatch service.

01-4210-50-393 PD Plymouth Prosecutor

This line pays for the town's prosecutor and is contracted with Prosecution Association and seven other towns. Contract for prosecutor is based on usage and transcriptions felony cases.

01-4210-50-394 PD Special Operations Unit

This line is used as a placeholder for future use.

01-4210-50-690 PD Miscellaneous

This line is for miscellaneous purchases within the department.

POLICE DEPARTMENT - DETAIL WORK

01-4211-10-125 PD Police Detail Wages

This line is used as a payable for officers that work police details.

01-4211-10-220 PD Police Detail FICA

This line is used to pay for social security (FICA) payment.

01-4211-10-225 PD Police Detail Medicare

This line is used to pay for Medicare.

FIRE DEPARTMENT

This section of the budget is for the Ashland Fire Department.

01-4215-10-390 AMB Ambulance Contract

This line is for a contract with Plymouth, NH for ambulance services.

01-4220-10-110 Fire Department Salaries

This line is used for the salaries with the Fire Department.

01-4220-10-125 Fire Department Detail Salaries

This line is used for fire department details.

01-4220-10-220 Fire Department FICA

This line is used to pay for social security (FICA).

01-4220-10-225 Fire Department Medicare

This line is used to pay for Medicare.

01-4220-10-331 Fire Department Training

This line is used for Fire and EMS personnel training, recertifications, along with Fire Prevention and Public Education materials.

01-4220-10-390 Fire Department Contracted Services

This line is used for contracted services at the Fire Department.

01-4220-10-410 Fire Department Electricity

This line is used for electricity at the Fire Department building.

01-4220-10-411 Fire Department Heating Oil

This line is used for heating oil at the Fire Department building. will depend on projected fuel costs.

01-4220-10-412 Fire Department Water

This line is used for water payments at the Fire Department building.

01-4220-10-413 Fire Department Sewer

This line is used for sewer payments at the Fire Department building.

01-4220-10-430 Fire Department Equipment Maintenance

This line covers the cost of testing and repairing emergency equipment.

01-4220-10-445 FD Cable/Internet

This line is used for Internet access at the Fire Department building.

01-4220-10-450 Fire Department Vehicle Maintenance

This line is used for vehicle maintenance with the fire department vehicles.

01-4220-10-491 Fire Department Telephone

This line currently covers the station phones (land lines), and a third line, (for the alarm system).

01-4220-10-550 Fire Department Printing

This line is used for the purchase of ink cartridges and paper for the printers.

01-4220-10-610 Fire Department EMS Supplies

This line is used for the purchase of medical supplies for the ambulance.

01-4220-10-614 Fire Department Uniforms/Protective Gear

This line is used for purchasing and replacing damaged firefighter protective gear.

01-4220-10-620 Fire Department Supplies

This line covers all cleaning supplies for the station, paper goods, cleaning supplies, and truck wash/wax for the apparatus.

01-4220-10-625 Fire Department Postage

This line is used for postage and half payment of the annual box fee; the Firefighter's Association pays the other half.

01-4220-10-635 Fire Department Fuel (Vehicles)

This line is used for vehicle fuel.

01-4220-10-681 Fire Department Physicals

This line is used for new hires getting a physical, department policy.

01-4220-10-740 Fire Department Equipment

This line is used for the replacement of worn out equipment, and any equipment identified as deficient through our equipment testing program.

01-4220-20-392 Fire Department Mutual Aid Dues

This line is used for Mutual Aid dues.

01-4220-40-740 Fire Department Forestry Equipment

This line is used for repair/replacement of handles on forestry hand tools, hose, and the purchase of forestry protective gear for new hires, as well as replacing worn out gear.

01-4220-80-650 Fire Department Building & Grounds

This line is used for misc. repairs at the Fire Department building.

01-4220-90-800 Fire Department Grants

This line is used for matching grants.

EMERGENCY MANAGEMENT

This section of the budget is used for emergency management expenditures related to the planning and administration of programs initiated to respond to unforeseen or unexpected events.

01-4290-10-610 EM General Expense

This line is used for emergency management expenditures. This line will be used to cover the cost of fuel, maintenance of the emergency generator at the fire station, and training of individuals who would work in the EOC or shelter if the need arises.

BUILDING INSPECTOR

This section of the budget is for the town Building Inspector.

01-4240-10-110 BI Building Inspector Salary

This line is used for the Building Inspector's salary.

01-4240-10-120 BI Inspector Compensations

This line is a placeholder.

01-4240-10-220 BI FICA

This line is used for social security (FICA) payments.

01-4240-10-225 BI Medicare

This line is used for Medicare payments.

01-4240-10-610 BI General Expenses

This line is used for general expenses.

PUBLIC WORKS

This section of the budget is used for Ashland Public Works and the general administration expenditures related to the maintenance and care of our streets and bridges.

01-4311-10-110 PW PWD Salary

This is the salary line for the DPW Director position.

01-4311-10-113 PW Union Employee Salary

This line is the salary line for the DPW workers; positions are in the union.

01-4311-10-115 PW Highway Overtime

This line is used for overtime expenditures for DPW workers.

01-4311-10-220 PW FICA

This line pays for the Public Works employee's social security (FICA) payment.

01-4311-10-225 PW Medicare

This line is used to pay for Medicare with the Public Works employees.

01-4311-10-331 PW Training

This line is used for department trainings, workshops, and/or flagger certifications.

01-4311-10-560 PW Professional Dues

This line is used for professional dues to NH Public Works Mutual Aid.

01-4311-10-561 PW Publications

This line is used as a placeholder.

01-4311-10-680 PW DPW Director Expense

This line is used for miscellaneous expenses, driver testing, mileage reimbursement, NHRAA dues.

HIGHWAY & STREETS

This section of the budget is used for street improvements, maintenance, and supplies.

01-4312-10-730 HWY Street Improvements

This line is used for vehicle maintenance and road repairs. It is offset by the revenue received from the NH Highway Block Grant.

01-4312-20-410 HWY Electricity

This line is for electricity and heat at the Public Works building.

01-4312-20-411 HWY Heat

This line is used for heat at the Public Works building.

01-4312-20-412 HWY Water

This line is used as a placeholder.

01-4312-20-430 HWY Equipment Maintenance

This line is used for parts, materials, and other equipment to maintain the department's equipment.

01-4312-20-445 HWY Internet

This line is used for Internet service at the Public Works building.

01-4312-20-450 HWY Vehicle Expenses

This line is used for expenses to maintain the highway vehicles.

01-4312-20-491 HWY Garage Telephone

This line is used for telephone service at the Public Works building.

01-4312-20-540 HWY Advertising

This line is used for advertising road limits, road closures, projects, hiring, etc.

01-4312-20-556 HWY Summer Maintenance

This line is used for road repairs during the summer months; crack sealing, catch basin cleanings, street sweeping, cold patches, and hot top road repairs.

01-4312-20-614 HWY Uniforms

This line is used for Public Work employee's uniforms and boot purchase reimbursements per CBA contract.

01-4312-20-620 HWY Supplies

This line is used for highway supplies as needed such as nuts and bolts, paint, paper towels, gloves, miscellaneous supplies.

01-4312-20-635 HWY Fuel

This line is used to purchase fuel for the vehicles during the year.

01-4312-20-731 HWY Traffic Improvements

This line is used for traffic improvement expenses, street paint, signs, cones, barricades, and warning lights.

01-4312-20-740 HWY Equipment

This line is used for the purchase of highway equipment.

01-4312-50-612 HWY Winter Maintenance

This line is used to purchase sand, salt, and for snow removal.

01-4312-70-640 HWY Building Expense

This line is used for general maintenance with the Highway Garage, repairs the furnace, bay doors, alarm system.

TOWN MECHANIC

This section of the budget is used for the Town Mechanic.

01-4314-10-110 MECH Mechanic Salary

This line is used for the town mechanic salary.

01-4314-10-115 MECH Mechanic Overtime

This line is used for overtime compensation.

01-4314-10-220 MECH FICA

This line pays for the town mechanic position social security (FICA) payment.

01-4314-10-225 MECH Medicare

This line pays for the town mechanic position Medicare payment.

01-4314-10-610 MECH General Expense

This line is used for general expenses with the department.

01-4314-10-614 MECH Uniforms

This line is used for mechanic uniforms.

01-4314-10-740 MECH Equipment

This line is used to purchase needed equipment to repair all town vehicles and equipment.

STREET LIGHTING

This section of the budget is used to pay for streetlights in town.

01-4316-30-410 SL Ashland Electric Department

SANITATION

TRANSFER STATION – SOLID WASTE RECYCLING

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

01-4324-10-110 SWD T/R Salaries

This line is used to pay for the salaries with the transfer station employees.

01-4324-10-220 SWD T/R FICA

This line pays for the transfer station employees social security (FICA) payment.

01-4324-10-225 SWD T/R Medicare

This line pays for the transfer station employees Medicare payment.

01-4324-10-331 SWD T/R Training

This line is used for training and certifications.

01-4324-10-390 SWD T/R License

This line is used for the NHDES required license for the transfer station.

01-4324-10-397 SWD T/R Landfill Testing

This line is used for groundwater monitoring and testing at the landfill.

01-4324-10-410 SWD T/R Electric

This line is used for the electricity usage.

01-4324-10-411 SWD T/R Heat

This line is used for heat; buildings at the transfer station use propane and waste oil.

01-4324-10-491 SWD T/R Telephone

This line pays for telephone usage at the transfer station

01-4324-10-610 SWD T/R General

This line is used for disposal of asphalt shingles, electronics, signs, etc. and water usage. Line offset by Transfer Station revenue.

01-4324-10-614 SWD T/R Uniforms

This line is used for purchase of uniforms for transfer station employees, also used as reimbursement for boots per CBA.

01-4324-10-620 SWD T/R Supplies

This line is used for general supplies needed at the transfer station, e.g. cleaning supplies.

01-4324-10-635 SWD T/R Fuel

This line is used for propane tanks.

01-4324-40-560 SWD T/R Solid Waste District Dues

This line pays for the town dues with the Pemi-Baker Solid Waste District – dues help with household wastes, advertising, light bulb pickups.

01-4324-40-720 SWD T/R Recycling Bldg. Maintenance
This line is used for repairs at the transfer station building.

01-4324-40-745 SWD T/R Tran/Recycling Equipment
This line is used as a placeholder for future expenditures.

01-4324-80-565 SWD T/R Hauling
This line is used to haul away recyclables. Fee based charge based on tonnage.

HEALTH

HEALTH OFFICER

This section of the budget shall be used by the town Health Officer for administrative expenditures related to regulatory and inspection activities, to the preservation and promotion of improved public health.

01-4411-10-110 HO Health Officer's Salary
This line is used as a stipend salary for the Town Health Officer

01-4411-10-220 HO FICA
This line pays for the Health Officer positions' social security (FICA) payment.

01-4411-10-225 HO Medicare
This line pays for the Health Officer positions' Medicare.

01-4411-10-610 HO General Expense
This line is used for general expenses for the Health Officer and Deputy Health Officer, e.g. line pays dues for membership into the State Health Officer Association and attendance at Health Officer Conferences.

01-4411-10-611 HO Special Projects
This line has \$1 appropriation as a placeholder for future expenditures.

ANIMAL CONTROL

This section of the budget is used for expenditures with animal control.

01-4414-10-610 AC General Expense
This line is used for expenses that may occur with animal control

01-4414-20-330 AC NH Humane Society
This line is used as a contractual service with the NH Human Society.

WELFARE

GENERAL ASSISTANCE

This section of the budget is used for expenditures related to public assistance for individuals unable to provide essential needs for themselves and administrative expenditures related to welfare activities.

01-4441-10-110 GA Director's Salary

This line is used as salary for the Welfare Director.

01-4441-10-115 GA Assistant Stipend

This line has a \$1 placeholder for future expense.

01-4441-10-220 GA FICA

This line pays for the Welfare Director social security (FICA) payment.

01-4441-10-225 GA Medicare

This line pays for the Welfare Director Medicare payment.

01-4441-10-610 GA General Expense

This line is used for general expenses with the Welfare Department; expenses include NH Local Welfare Admin Association dues, and seminar fees.

01-4441-10-612 GA General Assistance Vouchers

This line is used for applicants who have requested general assistance and per guidelines are approved by the Welfare Director.

CULTURE AND RECREATION

PARKS AND RECREATION

The function for this section of the budget are expenditures for cultural and recreational activities maintained for the benefit of residents and visitors. Parks and Recreation shall be for expenditures for the maintenance and administrative costs related to public parks, campground, summer camp, after school program, and community activities.

01-4520-50-110 P&R Cleaning Salary

This line is used as a placeholder for future expenditure with cleaning services.

01-4520-50-120 P&R Directors Salary

This line is used as the Parks & Rec Directors salary.

01-4520-50-220 P&R FICA

This line is used for social security (FICA) payment.

01-4520-50-225 P&R Medicare

This line pays for the Medicare payment.

01-4520-50-323 P&R Preemployment Background

This line is used as payments for preemployment background checks and is a state RSA requirement.

01-4520-50-410 P&R Electricity

This line is for expenses with the electricity use at Parks & Rec buildings.

01-4520-50-411 P&R Fuel

This line pays for fuel at the Booster Club.

01-4520-50-412 P&R Water

This line is used for the water bills.

01-4520-50-413 P&R Sewer

This line is used for the sewer expense.

01-4520-50-445 P&R Internet/Cable

This line is used for Internet service.

01-4520-50-491 P&R Telephone

This line is used for telephone services.

01-4520-50-492 P&R Chemical Toilets

This line is used for porta potties at town parks and includes potties that are handicap accessible.

01-4520-50-550 P&R Advertising

This line is used for advertising P&R afterschool program, job announcements, etc.

01-4520-50-610 P&R Office Supplies

This line is used for office supplies throughout the calendar year.

01-4520-50-611 P&R Contracted Cleaning

This line is used for cleaning the Booster Club.

01-4520-50-612 P&R Club House Supplies

This line is used for supplies at the club house, e.g. plates, cups, etc.

01-4520-50-620 P&R General Expenses

This line is used other related general expenses for the department.

01-4520-50-631 P&R Building Expense

This line helps with expenses for the P&R building when needed; expenses such as fire alarms and monitoring, fire extinguishers, oil furnace tune up, oil tank.

01-4520-50-632 P&R Field Expense

This line helps with maintenance at the field.

01-4520-50-740 P&R Equipment

This line is used for purchasing Parks & Rec equipment such as basketballs, nets, sleds, and other items used at the park for kids.

01-4520-50-883 P&R Tennis & Basketball Courts

This line is used for repairs, crack filling and patching with tennis & basketball courts.

PARKS AND RECREATION – CAMPGROUND

This section of the budget is used for expenditures with the campground – expenses are offset by revenue (campground fee).

01-4520-70-110 P&R Campground Cleaning Salary

This line is used for cleaning the campground beach house and bathroom.

01-4520-70-220 P&R Campground FICA

This line is used as payment for FICA.

01-4520-70-225 P&R Campground Medicare

This line is used as payment for Medicare.

01-4520-70-410 P&R Campground Electricity

This line is used as the expense line for electricity payments.

01-4520-70-411 P&R Campground Fuels

This line is used for propane at the campground.

01-4520-70-412 P&R Campground Water

This line is used as a utility expense for water.

01-4520-70-413 P&R Campground Sewer

This line is used as a utility payment for sewer.

01-4520-70-491 P&R Campground Telephone

This line is used as a placeholder for a telephone line.

01-4520-70-620 P&R Campground Expense

This line is used as general expenses for the campground, e.g. new keys, lights, etc., general maintenance items when needed.

01-4520-70-730 P&R Campground Improvements

This line is used for large improvements at the campground.

PARKS AND RECREATION – SUMMER/VACTION PROGRAMS

This section of the budget is used for expenditures with the Parks & Recreation summer camp and are offset by the summer program registration fees.

01-4521-20-110 P&R Beach Salaries

This line is used for salaries with summer camp, lifeguards, etc.

01-4521-20-120 P&R Vacation Camp Salary

This line is used for salaries with vacation camp.

01-4521-20-220 P&R Summer/Vacation FICA

This line is used as FICA expenses.

01-4521-20-225 P&R Summer/Vacation Medicare

This line is used as Medicare expenses.

01-4521-20-331 P&R Summer Training & Certification

This line is used as a training expense for lifeguards and camp counselors.

01-4521-20-620 P&R Summer Expense & First Aid

This line is used as mileage expenses, CPR staff, background checks, first aid supplies, and general expenses for the program.

01-4521-20-630 P&R Snacks for Resale

This line is used to purchase snacks/supplies.

01-4521-20-740 P&R Summer Equipment

This line is used for expenditures with summer camp supplies, new lifeguard t-shirts, etc.

01-4521-30-410 P&R Beach Electricity

This line is used as electricity expense for the River St. location.

01-4521-30-412 P&R Beach Water

This line is used as an expense for Leavitt Hill Beach.

01-4521-30-413 P&R Beach Sewer

This line is used as an expense for Leavitt Hill Beach sewer.

01-4521-30-491 P&R Beach Telephone

This line is used for the telephone at the Snack Shack/Beach House.

01-4521-30-641 P&R Beach Maintenance

This line is used as general items and has been used for water testing on Little Squam.

01-4521-30-741 P&R Beach Construction

This line is used for construction with the town beach.

01-4521-40-611 P&R Vacation Camp Special Prog

This line is used kids summer camp expenditures, e.g. trips for the summer campers.

01-4521-40-620 P&R Vacation Camp Arts & Craft

This line is used as expenses for arts and crafts.

01-4521-40-834 P&R Vacation Camp Bussing

This line is used for the kid's bus trips to programs.

PARKS AND RECREATION – AFTER SCHOOL PROGRAM

This section of the budget is used for expenditures with the Parks & Recreation after school program and are offset by the fee to attend the program.

01-4522-20-110 P&R After School Salary

This line is the salary line for the after-school program.

01-4522-20-220 P&R After School FICA

This line is used for FICA expense.

01-4522-20-225 P&R After School Medicare

This line is used for Medicare expense.

01-4522-20-620 P&R After School Expenses

This line is used as miscellaneous expenses with the program but primarily for food.

PARKS AND RECREATION – COMMUNITY ACTIVITIES

01-4523-20-410 P&R Memorial Park Electricity

This line is used as the electricity expense with Memorial Park.

01-4523-20-412 P&R Memorial Park Water

This line is used as the water expense with the Memorial Park.

LIBRARY

This section of the budget shall be used for expenditures related to the operations of the town public library system.

01-4550-10-110 Library Wages

This line is used for hourly wages for staff, director, assistant director, library assistant, circulation assistant and substitutes.

01-4550-10-220 Library FICA

This line is used for FICA expense.

01-4550-10-225 Library Medicare

This line is used for Medicare expense.

01-4550-10-610 Library General Expenses

This line is used for general expenses at the Town Library.

PATRIOTIC PURPOSES

This section of the budget is used for expenditures related to public celebrations for holidays and other purposes such as the Ashland 4th of July, Memorial Day, and the Ashland Heritage Commission.

01-4583-10-110 PP July 4th Emergency Cover Wages

This line is used for police detail, fire department, etc. for emergency service coverage during the 4th of July celebrations.

01-4583-10-220 PP July 4th FICA

This line is used for FICA expenses with the 4th of July event.

01-4583-10-225 PP July 4th Medicare

This line is used for Medicare expenses with the 4th of July event.

01-4583-10-691 PP Memorial Day Misc. Exp.

This line is used for purchases of flags and items related to Memorial Day.

01-4583-10-693 PP Heritage Commission

This line is used for miscellaneous expenses with the Ashland Heritage Commission; expenses such as event attendance, sponsorship with NH Humanities, and for membership to NH Preservation Alliance.

CONSERVATION AND DEVELOPMENT

CONSERVATION COMMISSION

This section of the budget is related to the Ashland Conservation Commission and the development of natural resources.

01-4611-20-610 Con General Expenses

This line is used for general expenses by the Ashland Conservation Commission and include membership dues to NH Association of Conservation Commission.

DEBT SERVICE

LONG TERM BONDS AND NOTES PRINCIPAL

This section of the budget is used for debt service – Principal payments.

01-4711-20-981

This line is from a water treatment system bond and pays the principal. Issued March 18, 2008 and matures September 10, 2027.

01-4711-20-984

This line is from a water project bond and pays the principal – loan issued July 16th, 2009 and matures July 16th, 2026.

01-4711-20-986

This line is used for principal payments with the 2012 River St. improvements (water & sewer) and was refinanced with NH Municipal Bond Bank. Debt service matures on August 15th, 2029.

LONG TERM BONDS AND NOTES INTEREST

This section of the budget is used for debt service – Interest payments.

01-4721-20-981

This line is from a water treatment system bond and pays the interest. Issued March 18, 2008 and matures September 10, 2027.

01-4721-20-984

This line is from a water project bond and pays the interest – loan issued July 16th, 2009 and matures July 16th, 2026.

01-4721-20-986

This line is used for interest payments with the 2012 River St. (water & sewer) and was refinanced with NH Municipal Bond Bank. Debt service matures on August 15th, 2029.

TAX ANTICIPATION NOTES

Tax Anticipation Notes

This section of the budget is used for a Tax Anticipation Note (TAN) – short term borrowing.

01-4723-10-990

This line is used as a placeholder if the town had to purchase a tax anticipated note.



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