

2024

Operating Budget Workshop



November 18, 2023

2024 Henniker Budget Workshop

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2024 Henniker Budget Workshop
Schedule November 18, 2024

8:30am to 3:30pm

8:00-8:30 Set Up coffee and light refreshments	
8:30am Orientation, Summary of Chart of Account Changes	Diane Kendall, TA
8:35am Fire/Rescue/Emergency Management	Greg Aucoin, Rescue Chief Stef Costello, EMD
9:00am Wastewater	Rich Slager, Superintendent
9:30am Tucker Free Library	Trustees
10:00am Community Concerts	Ruth Zax
10:15am Town Clerk – Elections – Tax Collector	Debbie Aucoin, Clerk/Tax Collector
10:45am Police Department – Animal Control	Matt French, Police Chief
11:15am Welfare	Carol Conforti-Adams, Welfare Director
11:30am Highway/Streets/Lights	Leo Aucoin, Highway Director
Noon – Break for Lunch – Pizza and Salad	
1:00pm Transfer Station Government Building and Parks and Property	Marc Boisvert, Superintendent
1:30pm Athletics	Athletic Committee
1:45pm Cemetery	Cemetery Trustees
2:00pm to 3:30	Diane Kendall, TA and Sherry Bradstreet, FD
• Executive	
• Finance	
• Tax Maps and Assessing	
• Legal	
• Building Inspector/Code Enforcement	
• Insurance	
• Municipal Dues	
• Debt Service	
• Planning and Zoning	
• Conservation	
• Community Organizations	

2024 HENNIKER BUDGET WORKSHOP

EXECUTIVE SUMMARY

This presentation is the first draft of the 2024 budget requests by the departments. The Selectboard and Budget Advisory Committee met and set the objectives for department heads to present budget requests that are adequate to maintain the current level of service.

2023 was the first full year of the fund accounting software implementation. This allows us to better meet GAAP standards, provide timely and updated information for increased financial analysis, transparency, and accountability.

The reader will see some reorganization of the town chart of accounts to better align with the Department of Revenue reporting software and the state chart of accounts. Going forward we will be in a better position for financial planning and analysis.

The overall general fund operating budget request without cost-of-living wage adjustments is \$6,820,968 an increase of \$ 295,080 over 2023. This does not include warrant articles, capital reserve, expendable trust, water, or sewer.

2023 TAX RATE AND UNASSIGNED FUND BALANCE

For the purposes of this report, we will discuss the town portion of the tax rate which supports all areas of local government under the authority of the Henniker Town Officials. The municipal operating budget adopted by the legislative body is the sum of the expenses to administrate and deliver all town services to protect the public health, safety, and general welfare of their residents. Examples of efforts include police, fire, and rescue services; water, sewer, road and bridge infrastructure; sanitation; regulation of new development; and environmental, social, recreational programs.

The amount to be raised by property taxes is the total operating expenditure, capital outlay and other special and individual warrant articles minus non-property tax revenue such as fees, grants, unassigned fund balance and state sources. The net amount raised is divided by the total valuation of the town to determine the tax rate to be applied per thousand of property value. Property values across NH have increased exponentially. The total property value in Henniker has increased \$575,813,609 (357%) since 1996 to the current value of \$737,302,447. The 2023 town rate per \$1,000 is \$6.93. We can estimate that \$737,302 of appropriation will impact the tax rate by \$1.00 or the same in non-tax revenue will offset the tax rate by \$1.00.

Unassigned fund balance (UFB) is the residual of prior year budget underspend combined with revenue receipts in excess of estimates. The Board of Selectmen intend to adopt a Fund Balance Policy that may appropriate any amount of the UFB more than the designated percentage minimum of 6% and maximum of 10% to offset property taxes as part of the final adopted budget for the fiscal year. In addition, excess funds may be used, upon town meeting approval, for capital improvement projects, equipment replacement and other similar budgetary needs. The current unassigned fund balance is \$1,718,373 or 8.67% of general fund expenses. Retaining a minimum UFB of 6% would allow a maximum \$529,771 to be used upon town meeting approval. We recommend the use of excess fund balance to offset 2024 capital reserve and/or expendable trust appropriation.

2024 REQUESTED BUDGET PRESENTATION

Chart of Account Reorganization

NH Chapter Rev 1705 CLASSIFICATION OF EXPENDITURE AND EXPENSE FUNCTIONS AND PROGRAMS describes the general account codes associated with municipal functions. We have reorganized some of the Henniker chart of accounts to better align with the chart used by the State Department of Revenue.

Highlights:

- Department codes have been added for Assessing, General Government Buildings, and Parks and Property
- Expense codes have been reclassified to the proper departments as described in the state chart.

- New subaccounts have been created for clarity and financial analysis purposes

Wages:

Based on incoming performance evaluation rating worksheets, an average merit adjustment of 3.75% has been applied to 2023 actual wages for regular full and part time employees with an effective date of the first pay date in April 2024.

The personnel policy describes the application State of NH Cost of Living Adjustment (COLA) to the Henniker wage scale effective the first pay date in January of the budget year. The current state adjustment is 10%. The board will examine the effect of COLA adjustments on the budget bottom line to keep budget increases within a conservative range.

Other wages include stipends for elected and government officials, volunteers, and employee duties beyond normal job descriptions.

Wages, payroll taxes, insurances, and retirement combine to account for about 63% of the total budget.

Health, Dental and Life, Disability Benefits:

The town is a member of NH non-profit risk pool HealthTrust. HealthTrust provides value with enrollment, retiree and claim administration, education, wellness resources tool and benefits, lower premiums, and more stable pricing. NH has other member risk pool organizations, and a prior examination of these options does not yield significant benefit. Employees may choose from benefit options that range from low to high deductibles options. The employee/employer cost share for a \$1,000/\$3,000 deductible is 8% employee and 92% employer for up to family plan enrollment. The cost share for a higher deductible plan is 100% employer funded. Employees electing a no deductible plan pay the difference in cost share of the \$1,000/\$3,000 plan. Employees who opt out of the health insurance benefit receive an annual \$5,000 option. Decreasing the cost share to 91% of the standard plan would have an estimated net budget decrease of \$3,000 and 90% \$6,047.

The guaranteed maximum rates (GMR) for the July 1, 2024, renewal is a 14% increase. The configuration of employees with family plans to individuals and opt-opts has changed offsetting the impact of the premium rate increase. Dental rates are also cost shared at approximately 50% and have a GMR of 4.7%.

Employees receive short term, long term, and life insurance benefits of which premiums have remained the same or decreased.

The overall increase in benefit expenses for 2024 over last year is estimated to be \$33,879 for the general fund.

Retirement:

Regular full-time employees shall be enrolled in the New Hampshire Retirement System. The current rates are effective through June 30, 2025. Employers shall contribute a percentage of eligible gross wages: 31.28% police, 30.35% fire, and 13.53% all other employees.

Payroll Taxes and Workers Compensation:

Employers are responsible for paying their portion of federal Social Security 6.2% and Medicare 1.45% taxes of wages. Full time police are only subject to Medicare taxes on regular gross wages.

NH Employers are responsible for state unemployment, which is pooled and paid through risk pool membership in Primex member contributions. Contribution rates have decreased by 6.6% over the prior period to \$909 annual contribution.

Primex Workers Compensation contributions will increase by 10% to \$59,990 annual contribution.

Property and Liability Program:

Risk coverage for property and liability is through member contributions to Primex. The 2024 contribution is increasing 7% over 2023 to \$132,389. Factors affecting the reinsurance market include catastrophic weather events, inflation, and actuarially determined loss estimates. Primex delivers value with member rate included legal and human resources services, training, assessment, and administration of claims.

Energy:

The town established an Energy Committee in 2023. The committee is conducting an analysis of energy use, and we expect a report to be submitted soon with recommendations for future energy conservation.

Heating Fuels:

The town issues an annual request for bid for heating fuels for all departments. #2 oil is used for Town Hall, Police Dept, WWTP and Library. Propane is used for Cogswell Water, Grange, Community Center, Fire/Rescue, Highway and WWTP. Mini splits heat/ac units installed at Town Hall and Community Center and used as supplemental heat appear to have a positive effect in energy consumption.

The 2024 accepted bids are:

- #2 heating oil is \$3.419 estimated 6,100 gallons
- propane \$1.439 8,800 gallons

Electricity:

Eversource electricity bills are broken into two categories delivery and supply. The town purchases electricity through a third party competitive supplier agreement. The 2024 supplier agreement is up approximately .034 cents per kWh. Although the supplier rate is increasing, readers will notice a decrease in some electricity budgets due to adjustments in actual consumption.

Henniker Tax Rate History 1996 to 2023

Year	Total Valuation	% Change in Total Value	County Portion		Town Portion		School Portion			TOTAL	
			Rate	% of Total Rate	Rate	% of Total Rate	Local Rate	State Rate	% of Total Rate	Total Tax Rate	% Change in Tax Rate
1996*	\$161,488,838		\$2.00	4.99%	\$8.25	20.56%	\$29.87		74.45%	\$40.12	
1997	\$163,112,416	1.01%	\$2.19	5.20%	\$9.70	23.01%	\$30.26		71.79%	\$42.15	5.06%
1998	\$164,870,516	1.08%	\$2.15	5.03%	\$9.36	21.89%	\$31.24		73.08%	\$42.75	1.42%
1999	\$167,989,118	1.89%	\$2.19	6.21%	\$9.99	28.31%	\$16.17	\$6.94	65.49%	\$35.29	-17.45%
2000	\$171,017,564	1.80%	\$2.55	6.91%	\$9.89	26.81%	\$17.63	\$6.82	66.28%	\$36.89	4.53%
2001	\$175,163,508	2.42%	\$2.93	7.41%	\$9.86	24.93%	\$19.12	\$7.64	67.66%	\$39.55	7.21%
2002	\$180,964,626	3.31%	\$3.08	7.06%	\$9.86	22.61%	\$23.69	\$6.97	70.32%	\$43.60	10.24%
2003	\$184,851,086	2.15%	\$3.22	7.50%	\$10.86	25.29%	\$22.22	\$6.65	67.22%	\$42.95	-1.49%
2004	\$189,204,933	2.36%	\$3.77	8.34%	\$11.82	26.16%	\$24.38	\$5.22	65.50%	\$45.19	5.22%
2005*	\$387,911,217	105.02%	\$2.13	8.48%	\$6.42	25.55%	\$14.09	\$2.49	65.98%	\$25.13	-44.39%
2006	\$393,461,763	1.43%	\$2.10	8.42%	\$6.37	25.53%	\$14.00	\$2.48	66.05%	\$24.95	-0.72%
2007	\$402,900,027	2.40%	\$2.40	9.69%	\$6.37	25.72%	\$13.71	\$2.29	64.59%	\$24.77	-0.72%
2008	\$406,193,403	0.82%	\$2.63	9.68%	\$6.86	25.26%	\$15.29	\$2.38	65.06%	\$27.16	9.65%
2009	\$410,879,394	1.15%	\$2.49	9.13%	\$6.84	25.07%	\$15.64	\$2.31	65.80%	\$27.28	0.44%
2010*	\$380,286,857	-7.45%	\$2.89	9.69%	\$7.40	24.82%	\$17.14	\$2.39	65.49%	\$29.82	9.31%
2011	\$384,607,063	1.14%	\$2.91	9.70%	\$7.24	24.13%	\$17.31	\$2.54	66.17%	\$30.00	0.60%
2012	\$386,639,296	0.53%	\$2.73	9.54%	\$7.11	24.85%	\$16.23	\$2.54	65.61%	\$28.61	-4.63%
2013	\$386,695,105	0.01%	\$2.68	8.83%	\$7.71	25.41%	\$17.59	\$2.36	65.75%	\$30.34	6.05%
2014	\$388,320,090	0.42%	\$2.90	9.45%	\$7.87	25.65%	\$17.60	\$2.31	64.90%	\$30.68	1.12%
2015*	\$392,248,553	1.01%	\$2.85	9.06%	\$8.45	26.85%	\$17.80	\$2.37	64.09%	\$31.47	2.57%
2016	\$393,513,800	0.32%	\$2.84	8.52%	\$8.95	26.85%	\$19.21	\$2.33	64.63%	\$33.33	5.91%
2017	\$399,440,134	1.51%	\$3.01	8.87%	\$9.35	27.55%	\$19.30	\$2.28	63.58%	\$33.94	1.83%
2018	\$402,668,473	0.81%	\$3.01	8.93%	\$9.20	27.31%	\$19.16	\$2.32	63.76%	\$33.69	-0.74%
2019	\$401,243,583	-0.35%	\$3.01	8.55%	\$10.28	29.20%	\$19.59	\$2.32	62.24%	\$35.20	4.48%
2020**	\$471,798,273	17.58%	\$2.56	8.19%	\$9.94	31.82%	\$16.75	\$1.99	59.99%	\$31.24	-11.25%
2021	\$475,282,877	0.74%	\$2.53	7.77%	\$10.67	32.77%	\$17.46	\$1.90	59.46%	\$32.56	4.23%
2022*	\$723,351,324	52.19%	\$1.79	8.35%	\$6.93	32.32%	\$11.84	\$0.88	59.33%	\$21.44	-34.15%
2023	\$737,302,447	1.93%	\$1.68	7.51%	\$6.93	30.97%	\$12.50	\$1.27	61.53%	\$22.38	4.38%

*Town Revaluation Year

**Town Revaluation Year - COVID



2023 \$22.38

Tax Rate Breakdown Henniker

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$5,102,043	\$737,302,447	\$6.93
County	\$1,242,533	\$738,395,597	\$1.68
Local Education	\$9,219,686	\$737,302,447	\$12.50
State Education	\$923,399	\$725,487,597	\$1.27
Total	\$16,487,661		\$22.38

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$16,487,661
War Service Credits	(\$76,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$16,411,661

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/3/2023
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$9,638,601	
Net Revenues (Not Including Fund Balance)		(\$4,245,459)
Fund Balance Voted Surplus		(\$53,000)
Fund Balance to Reduce Taxes		(\$355,000)
War Service Credits	\$76,000	
Special Adjustment	\$0	
Actual Overlay Used	\$40,901	
Net Required Local Tax Effort	\$5,102,043	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,242,533	
Net Required County Tax Effort	\$1,242,533	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$8,741,344	
Net Cooperative School Appropriations	\$3,984,021	
Net Education Grant		(\$2,582,280)
Locally Retained State Education Tax		(\$923,399)
Net Required Local Education Tax Effort	\$9,219,686	
State Education Tax	\$923,399	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$923,399	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$738,395,597	\$723,351,324
Total Assessment Valuation without Utilities	\$725,487,597	\$710,412,824
Commercial/Industrial Construction Exemption	\$1,093,150	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$737,302,447	\$723,351,324

Village (MS-1V)

Description	Current Year
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Henniker

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$16,411,661
1/2% Amount	\$82,058
Acceptable High	\$16,493,719
Acceptable Low	\$16,329,603

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2023 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Henniker	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$22.38	\$11.19

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$1,214,188
General Fund Operating Expenses	\$19,810,031
Final Overlay	\$40,901

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality’s unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality’s stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that “...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Henniker	
Description	Amount
Current Amount Retained (8.67%)	\$1,718,373
17% Retained <i>(Maximum Recommended)</i>	\$3,367,705
10% Retained	\$1,981,003
8% Retained	\$1,584,802
5% Retained <i>(Minimum Recommended)</i>	\$990,502



Revised Estimated Revenues Adjusted

Henniker

For the period beginning January 1, 2023 and ending December 31, 2023

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Taxes				
3120	Land Use Change Tax - General Fund	\$11,570	\$0	\$11,570
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$32,517	\$0	\$32,517
3186	Payment in Lieu of Taxes	\$511	\$0	\$511
3187	Excavation Tax	\$4,762	\$0	\$4,762
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$45,000	\$0	\$45,000
9991	Inventory Penalties	\$0	\$0	\$0
Taxes Subtotal		\$94,360	\$0	\$94,360
Licenses, Permits, and Fees				
3210	Business Licenses and Permits	\$990	\$0	\$990
3220	Motor Vehicle Permit Fees	\$1,115,000	\$0	\$1,115,000
3230	Building Permits	\$30,000	\$0	\$30,000
3290	Other Licenses, Permits, and Fees	\$4,314	\$0	\$4,314
3311-3319	From Federal Government	\$5,398	(\$5,398)	\$0
Licenses, Permits, and Fees Subtotal		\$1,155,702	(\$5,398)	\$1,150,304
State Sources				
3351	Municipal Aid/Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$300,000	\$126,340	\$426,340
3353	Highway Block Grant	\$169,405	\$22	\$169,427
3354	Water Pollution Grant	\$6,525	\$0	\$6,525
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$81	\$0	\$81
3357	Flood Control Reimbursement	\$76,245	\$5,398	\$81,643
3359	Other (Including Railroad Tax)	\$22,110	\$0	\$22,110
3379	From Other Governments	\$96,219	\$0	\$96,219
State Sources Subtotal		\$670,585	\$131,760	\$802,345
Charges for Services				
3401-3406	Income from Departments	\$520,000	\$0	\$520,000
3409	Other Charges	\$51	\$2	\$53
Charges for Services Subtotal		\$520,051	\$2	\$520,053



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Miscellaneous Revenues				
3501	Sale of Municipal Property	\$8,933	\$16,650	\$25,583
3502	Interest on Investments	\$70,000	\$0	\$70,000
3503-3509	Other	\$14,665	\$861	\$15,526
Miscellaneous Revenues Subtotal		\$93,598	\$17,511	\$111,109
Interfund Operating Transfers In				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$716,275	\$258	\$716,533
3914W	From Enterprise Funds: Water (Offset)	\$497,655	\$0	\$497,655
3915	From Capital Reserve Funds	\$355,000	(\$16,000)	\$339,000
3916	From Trust and Fiduciary Funds	\$14,100	\$0	\$14,100
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$1,583,030	(\$15,742)	\$1,567,288
Other Financing Sources				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0	\$0
Total Revised Estimated Revenues and Credits		\$4,117,326	\$128,133	\$4,245,459



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$4,117,326	\$128,133	\$4,245,459
Unassigned Fund Balance (Unreserved)	\$2,126,373	\$0	\$2,126,373
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$53,000	\$0	\$53,000
(Less) Fund Balance to Reduce Taxes	\$400,000	\$0	\$400,000
Fund Balance Retained	\$1,673,373	\$0	\$1,673,373
Total Revenues and Credits	\$4,570,326	\$128,133	\$4,698,459
Requested Overlay	\$50,000	\$0	\$50,000

Assessment Overview

Total Appropriations	\$9,638,601
(Less) Total Revenues and Credits	\$4,698,459
Net Assessment	\$4,940,142

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3311-3319		
3352	MC: State Aid Adjustment	07
3353	MC: State Aid Adjustment	,12
3357	MC: State Aid Adjustment	07
3409	MC: Municipality Adjustment	
3501	MC: Municipality Adjustment	
3503-3509	MC: Municipality Adjustment	07
3914S	MC: State Aid Adjustment	,20
3915	MC: DRA Adjustment	,14,13,15,11

2024 Wage COLA Analysis

	2023	2023											
	2023	Annual	No Change	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
	Rate	Wages											
		2023	Cost of Living Adjustment (COLA) Effective First Pay Period in January 2024										
		Annual											
		Wages, Taxes, Retirement	0%	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
Department: CODE		27,181	27,181	27,453	27,725	27,997	28,268	28,540	28,812	29,084	29,084	29,627	29,899
Department: CSWW		159,161	159,161	160,752	162,344	163,936	165,527	167,119	168,710	170,302	170,302	173,485	175,077
Department: HIGHWAY		511,865	511,865	516,984	522,102	527,221	532,340	537,458	542,577	547,696	547,696	557,933	563,052
Department: POLICE		894,376	894,376	903,320	912,264	921,207	930,151	939,095	948,039	956,983	956,983	974,870	983,814
Department: RESCUE		616,444	616,444	622,608	628,773	634,937	641,102	647,266	653,431	659,595	659,595	671,924	678,088
Department: SELECTMAN		383,450	383,450	387,284	391,119	394,953	398,788	402,622	406,457	410,291	410,291	417,960	421,795
Department: TC/TX		134,205	134,205	135,547	136,889	138,231	139,573	140,915	142,257	143,599	143,599	146,284	147,626
Department: TRANSFER		221,711	221,711	223,928	226,145	228,363	230,580	232,797	235,014	237,231	237,231	241,665	243,882
Department: WELFARE		14,268	14,268	14,410	14,553	14,696	14,838	14,981	15,124	15,266	15,266	15,552	15,694
Department: WWTP		224,745	224,745	226,992	229,239	231,487	233,734	235,982	238,229	240,477	240,477	244,972	247,219
	Total	3,187,406	3,187,406	3,219,280	3,251,154	3,283,028	3,314,902	3,346,776	3,378,650	3,410,524	3,410,524	3,474,272	3,506,146
	Impact of COLA by % Increase		-	31,874	63,748	95,622	127,496	159,370	191,244	223,118	223,118	286,866	318,741
	Tax Rate Estimate		-	0.04	0.09	0.13	0.17	0.22	0.26	0.30	0.30	0.39	0.43
	Valuation	737,302,447											
	Total Wages	2,642,670	2,642,670	2,669,097	2,695,524	2,721,950	2,748,377	2,774,804	2,801,230	2,827,657	2,827,657	2,880,511	2,906,937
	Total NHRS	394,899	394,899	398,848	402,797	406,746	410,695	414,644	418,593	422,542	422,542	430,440	434,389
	Total FICA	112,678	112,678	113,804	114,931	116,058	117,185	118,311	119,438	120,565	120,565	122,818	123,945
	Total Medi	37,159	37,159	37,530	37,902	38,273	38,645	39,017	39,388	39,760	39,760	40,503	40,875
	Total	3,187,406	3,187,406	3,219,280	3,251,154	3,283,028	3,314,902	3,346,776	3,378,650	3,410,524	3,410,524	3,474,272	3,506,146



October 16, 2023

Ms. Diane Kendall
Town Administrator
Town of Henniker
18 Depot Hill Road
Henniker, NH 03242

Dear Ms. Kendall:

The HealthTrust Board of Directors met on October 11, 2023 to set renewal rates for the FY2025 renewal period. This rate package includes your rates for the renewal period as well as important information related to the Capital Adequacy Reserve and Capital Risk Charge, and benefit plan updates.

Medical Rates

Town of Henniker- Small Group Rating Tier (50 and Under) Guaranteed Maximum Rate Adjustment for FY2025 is 14.6%

The Guaranteed Maximum Rate (GMR) for your Member Group's medical coverage for the period of July 1, 2024 through June 30, 2025 (FY2025) is provided in this rate package. In developing these rates, HealthTrust utilized medical and prescription drug claims experience for claims incurred May 2022 – April 2023, paid through May 2023. If you are a Group in the Small Group Rating Tier (50 and Under), or part of a combined rating group, your rate reflects the claims experience of that combined rating group.

Some significant factors for this renewal period have driven the changes in the overall rate adjustment. Based on the claims experience from this time period for all of the July renewal groups combined, there has been a demonstrated increase in the overall claims volume and increased severity and volume of high dollar claims. Other items such as the cost and utilization of specialty drugs, newly indicated weight loss drugs, and losses within the investment portfolio due to downturns in the financial market have impacted the level of rate adjustments. As a result, the Guaranteed Maximum Rate (GMR) adjustment for all Member Groups renewing medical coverage for *FY2025 is an overall rate adjustment of 16.5%*.

The GMR provides rate projection information and locks-in a maximum rate for your Member Group's budgeting purposes based on the most up-to-date data available at this time. Rates are then revisited in the spring utilizing updated claims and cost data. The HealthTrust Board of Directors will establish the final July "revisit" rates on March 21, 2024.

Capital Adequacy Reserve & Capital Risk Charge

Each year, the Board of Directors determines the amount needed for claims, administration, and reserves based on HealthTrust's independent actuary's estimates for the upcoming year. At the HealthTrust Board meeting on August 11, 2023, the Board set a Capital Adequacy Reserve Target of \$90 million as of June 30, 2023. See the enclosed Capital Adequacy Reserve flyer for more information.

HealthTrust's net position over the last two fiscal years (FY2022 and FY2023) has been impacted by *unusually higher than projected* medical and prescription drug claims volume and investment portfolio losses, which requires replenishing the Capital Adequacy Reserve. The prior two years were significantly impacted by the pandemic – during this time HealthTrust experienced *unusually lower than projected* medical and prescription drug claims, resulting in a Return of Surplus to Member Groups totaling \$57 million (\$38.2M for FY2021 and \$18.8M for FY2020). This level of claims volatility is unprecedented for HealthTrust and is a result of the factors discussed in this renewal letter.

The much higher than expected claims and other factors cited in this letter have impacted HealthTrust's net position (the amount available to fund the Capital Adequacy Reserve), which at the end of FY2023 was below the Capital Adequacy Reserve target adopted by the Board. As a result, it is necessary for HealthTrust to increase the Capital Risk Charge to begin rebuilding the Capital Adequacy Reserve to reach the target adopted by the Board. The Capital Risk Charge will strengthen the risk pool and its ability to continue to provide high quality, cost-effective medical coverage. In further support of these efforts, the HealthTrust Board continues to implement programs and services that help reduce claims costs while assisting Covered Individuals in finding the right care, at the right time and place, and to achieve optimum health.

Rate and Benefit Information for Ancillary Coverages

Dental Rates – Increase of 4.7% for all dental plan options for FY2025 (July 1, 2024 – June 30, 2025) for Member Groups currently participating in HealthTrust's dental coverage.

Short-Term Disability Coverage –

For Member Groups currently participating in HealthTrust's short-term disability coverage, there is an overall ***base rate decrease of 1.3% for FY2025 (July 1, 2024 – June 30, 2025)***. ***Your Member Group's actual rate adjustment varies from the overall rate-change due to your Group's individual experience and demographic makeup.*** See Member Group Coverage Confirmation (Transmittal) for your Group's specific renewal rate.

Long-Term Disability Coverage – Decrease of approximately 15% for FY2025 (July 1, 2024 – June 30, 2025) for most Member Groups currently participating in HealthTrust's long-term disability coverage.

Life Coverage –

- ***Base Life Coverage – Decrease of approximately 15%*** for most Member Groups currently participating in HealthTrust's life coverage.
- ***AD&D Coverage (Accidental Death and Dismemberment) – No change*** for Member Groups currently participating in HealthTrust's AD&D coverage.
- ***Supplemental Life Coverage – No Change*** for most Member Groups currently participating in HealthTrust's supplemental life coverage.
- ***Dependent Life Coverage – New standard benefit. The cost per family will be \$2.95 per month for this enhanced benefit.*** This increase in benefits will provide the following coverage amounts:

Spouse \$10,000, Child < 6 Months \$2,500, and Child > 6 Months \$10,000.

Benefit Advantage – No change to per-participant/per-month fees

For Member Groups currently participating in HealthTrust’s Benefit Advantage Health Reimbursement Arrangement (HRA) and Flexible Spending Account (FSA) services, there is **no change** to the per-participant/per-month fees. As a reminder, there are no annual renewal fees associated with Benefit Advantage. Additionally, FSA and HRA per-participant/per-month administrative services fees continue to be waived for participants enrolled in the following HealthTrust medical plans: AB15/40IPDED, ABSOS20/40/1KDED, ABSOS25/50/3KDED, ABSOS30/60/5KDED, ABHD/5K/20COIN, LUMENOS2500, OA5*, OA10*, OA20*, and OAHD/2.5K/20COIN.

*These plans are not eligible for HRA services

New Medicare Advantage Plan for Medicare-eligible Retirees!

Starting January 1, 2025, HealthTrust will transition to a fully insured Medicare Advantage plan, which will include prescription drug coverage for Medicare-eligible Retirees.

Medicare Advantage Plans (also called Medicare Part C plans) include all the benefits of Medicare Parts A and B, and more, in one convenient plan. Medicare Advantage plans have a proven track record of providing stable and comprehensive coverage.

The Medicare Advantage plan will provide comprehensive benefits much like the current Medcomp Three plan but at a much lower cost. It also allows Retirees to take full advantage of the changes coming from the recently passed federal Inflation Reduction Act (IRA), contributing to the significantly lower cost of the new Medicare Advantage plan.

Medicare Advantage plans offered by employers - Employer Group Waiver Plans (EGWPs) can be customized to include additional benefits and enhancements beyond original Medicare benefits – and this is exactly what HealthTrust is doing! Similar to our current Medcomp Three coverage, there will be no cost share for the vast majority of medical services. The plan will also include comprehensive prescription drug benefits with a \$10 copayment for generics, \$20 for preferred brand name medications and \$45 for non-preferred medications.

HealthTrust is very excited to begin offering a custom Medicare Advantage plan design that will assist Retirees in achieving optimum health while reducing their monthly contribution costs. HealthTrust will support enrollment and billing, including working with the New Hampshire Retirement System (NHRS) on behalf of Member Groups electing our Retiree Billing services. It is important to note that based on this transition to a new fully insured benefit plan for Medicare-eligible Retirees ***the rates for the Medcomp Three benefit on your transmittal and rate exhibit are only for the period through December 31, 2024.*** Please see the enclosed Plan Updates flyer for more information.

Benefit Education Resources

Your Benefits and Wellness Advisors are available to work with you to schedule in-person or virtual meetings to review the following key education and reporting tools, as well as to answer any other questions you may have.

- **Benefit Education Sessions** – Customized Benefit Education presentations, benefit comparisons, and digital benefit packets are available in your Secure Member Portal (SMP) to make it even easier to educate your employees and retirees about their benefit plans, medical consumerism,

and well-being programs, including how they can access tools and resources through the HealthTrust Secure Enrollee Portal (SEP).

- **Rating Summary** – A report showing how your Member Group’s rates were calculated (*also available to Small Groups showing the 50 and Under summary*).
- **Stewardship Report** (*for Groups with 100 or more Enrollees*) – A detailed report showing your Member Group’s membership data, medical and prescription claims utilization data, well-being program participation and best practice recommendations to help reduce benefit costs and guide Covered Individuals to engage in programs and resources to help them find care and achieve optimum health.

Timeline

- **Benefit Changes Notification Deadline – May 17, 2024**
- Your Benefits Advisor will be contacting you to discuss the renewal and work with you to review available options and assist with any changes you may be considering. **Please note that requests for any coverage changes must be communicated to us and completed by May 17, 2024 to be effective July 1, 2024.**

I encourage you to work closely with your Benefits Advisor to understand the rating impacts outlined in this letter and review of the benefit options provided to your Member Group. We are here to support you in learning more about your Member Group’s claim utilization as well as support an awareness campaign about the programs and services offered to help each individual obtain their own definition of optimum health or to get assistance in navigating health challenges impacting them or their covered family members.

Thank you for your continued participation with HealthTrust. If you have any questions or concerns, please do not hesitate to contact Andrew at 800.527.5001.

Sincerely,



Wendy Lee Parker
Executive Director

Enclosures



Medical Rate Exhibit for: Town of Henniker

Rating Renewal: July Rating Tier: Small Rating Type: Standard

Current Benefit Option(s)	Enrollment Type	Enrollee Counts as of 11/23	07/23 Monthly Rates	07/24 Monthly Rates GMR	% Change
AB20(07S)-RX10/20/45/3K(S)	Single	0	\$ 1,073.92	\$ 1,230.68	14.6%
	2-Person	0	\$ 2,147.84	\$ 2,461.36	14.6%
	Family	1	\$ 2,899.58	\$ 3,322.83	14.6%
ABSOS20/40/1KDED(07S)-RX10/20/45/5K(S)	Single	10	\$ 865.63	\$ 991.99	14.6%
	2-Person	3	\$ 1,731.26	\$ 1,983.98	14.6%
	Family	11	\$ 2,337.20	\$ 2,678.37	14.6%
ABSOS25/50/3KDED(07S)-RX10/20/45/5K(S)	Single	1	\$ 628.61	\$ 720.37	14.6%
	2-Person	3	\$ 1,257.22	\$ 1,440.74	14.6%
	Family	0	\$ 1,697.25	\$ 1,945.00	14.6%
HRAABSOS25/50/3KDED(07S)-RX10/20/45/5K(S)	Single	0	\$ 628.61	\$ 720.37	14.6%
	2-Person	0	\$ 1,257.22	\$ 1,440.74	14.6%
	Family	0	\$ 1,697.25	\$ 1,945.00	14.6%
Monthly Total for Actives / Early Retirees		29	\$ 46,859.13	\$ 53,699.33	14.6%

Current Benefit Option(s)^	Enrollment Type	Enrollee Counts as of 11/23	07/23 Monthly Rates	07/24 Monthly Rates GMR	% Change
MC3(07S)-R10/25/40M10/40/70(SCY)	Single	1	\$ 695.62	\$ 797.16	14.6%
MC3(07S)-RX10/20/45(SCY)	Single	1	\$ 719.01	\$ 823.97	14.6%
MCNRX(07S)	Single	0	\$ 287.56	\$ 329.53	14.6%
Monthly Total for Medicomp Retirees		2	\$ 1,414.63	\$ 1,621.13	14.6%
Grand Monthly Total		31	\$ 48,273.76	\$ 55,320.46	14.6%

^The rates for Medicomp Three are only guaranteed through December 31, 2024.

Alternative Benefit Option(s): HealthTrust offers a full range of comprehensive Benefit Options. Please consult with your Benefits Advisor to learn more about the Benefit Options that may best meet your Group's needs and work within HealthTrust's underwriting guidelines.



July 12, 2022

FROM: NHRS Board of Trustees
Jan Goodwin, Executive Director
TO: Political Subdivisions, including Municipalities, School and Village Districts, Counties, and others
SUBJECT: EMPLOYER CONTRIBUTION RATES – POLITICAL SUBDIVISIONS
EFFECTIVE JULY 1, 2023 – JUNE 30, 2025

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2021, the New Hampshire Retirement System Board of Trustees at its July 12, 2022, meeting certified the following political subdivision employer rates of contribution due the retirement system beginning July 1, 2023, and ending June 30, 2025. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2023.

POLITICAL SUBDIVISION EMPLOYER CONTRIBUTION RATES
EFFECTIVE JULY 1, 2023 – JUNE 30, 2025

Table with 4 columns: Category, Pension Percentage, Medical Subsidy Percentage, Total Employer Percentage. Rows include Group I (Employees, Teachers) and Group II (Police, Fire).

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: public_relations@nhrs.org

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Original Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Fund: 01 GENERAL FUND							
Account Category: Appropriations							
4130	EXECUTIVE	24,313.00	24,336.00	4,642.73		334,613.00	310,277.00
4140	TOWN CLERK	85,243.00	94,275.00	86,049.92		107,614.00	13,339.00
4141	ELECTIONS	6,300.00	6,620.00	2,965.07		24,386.00	17,766.00
4142	TAX MAP	4,800.00	4,950.00	6,200.00		4,950.00	0.00
4150	FINANCE	729,310.00	791,773.00	619,618.44	10,602.09	253,260.00	(538,513.00)
4151	TAX COLLECTOR	83,241.00	94,525.00	85,062.14		114,521.00	19,996.00
4152	ASSESSING	0.00	0.00			55,400.00	55,400.00
4153	LEGAL	20,000.00	20,000.00	15,184.88		20,000.00	0.00
4191	PLANNING	30,679.00	30,679.00	17,784.79		30,679.00	0.00
4192	ZONING	5,521.00	5,271.00	2,125.41		5,271.00	0.00
4194	GENERAL GOVERNMENT BUILDINGS	0.00	0.00			104,631.00	104,631.00
4195	CEMETERIES	16,280.00	21,330.00	21,780.00		34,530.00	13,200.00
4196	INSURANCE	152,350.00	156,615.00	154,250.00		169,674.00	13,059.00
4197	MUNICIPAL DUES	4,157.00	4,157.00	4,052.00		4,043.00	(114.00)
4210	POLICE	1,454,759.00	1,435,378.00	1,239,298.49	46,324.00	1,478,223.00	42,845.00
4214	FIRE & RESCUE	623,602.00	732,465.00	587,272.30		773,997.00	41,532.00
4215	RESCUE	105,189.00	124,159.00	68,051.90		124,159.00	0.00
4220	FIRE	149,503.00	166,347.00	116,174.30		175,455.00	9,108.00
4240	CODE	27,853.00	29,993.00	25,524.23		32,163.00	2,170.00
4290	EMERGENCY MANAGEMENT	1,542.00	1,542.00	375.77		3,043.00	1,501.00
4311	HIGHWAY	826,294.00	861,750.00	645,386.48		892,159.00	30,409.00
4312	HIGHWAY & STREETS	716,000.00	697,500.00	531,460.01		744,000.00	46,500.00
4316	STREET LIGHTS	15,500.00	13,500.00	7,578.25		13,500.00	0.00
4324	SOLID WASTE	534,985.00	584,000.00	409,912.27	20,000.00	485,035.00	(98,965.00)
4411	HEALTH	5,500.00	5,500.00	4,999.68		5,883.00	383.00
4414	ANIMAL CONTROL	9,408.00	9,408.00	387.54		9,408.00	0.00
4442	WELFARE	80,000.00	80,000.00	78,691.41		89,776.00	9,776.00
4520	ATHLETIC	40,145.00	32,645.00	27,494.93		32,645.00	0.00
4530	PARKS AND PROPERTY	0.00	0.00			61,440.00	61,440.00
4550	LIBRARY	236,621.00	242,210.00	213,122.82		363,255.00	121,045.00
4583	PATRIOTIC PURPOSES	2,600.00	3,173.00	3,412.18		3,210.00	37.00
4589	BAND	7,195.00	7,195.00	14,083.23		21,726.00	14,531.00
4611	CONSERVATION	16,515.00	2,890.00	1,311.18		2,890.00	0.00
4652	COMMUNITY CAP PROGRAM	0.00	14,000.00	14,000.00		14,000.00	0.00
4659	WHITE BIRCH CENTER	65,000.00	65,000.00	48,749.94		65,000.00	0.00
4711	DEBT SERICE PRINCIPAL	187,720.00	130,163.00	12,000.00		92,596.00	(37,567.00)
4721	DEBT SERVICE INTEREST	23,536.00	19,039.00	11,817.71		16,265.00	(2,774.00)
4722	DEBT SERVICE LEASE	0.00	0.00	37,567.16		37,568.00	37,568.00
4723	DEBT SERVICE TAN	13,500.00	13,500.00	5,560.60		20,000.00	6,500.00
Appropriations		6,305,161.00	6,525,888.00	5,123,947.76	76,926.09	6,820,968.00	295,080.00
Fund 01 - GENERAL FUND:							
TOTAL APPROPRIATIONS		6,305,161.00	6,525,888.00	5,123,947.76	76,926.09	6,820,968.00	295,080.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Fund: 03 WASTEWATER TREATMENT PLANT							
4326 - WWTF		644,838.00	723,058.00	521,206.17	0.00	761,713.00	38,655.00
Fund 03 - WASTEWATER TREATMENT PLANT:							
TOTAL APPROPRIATIONS		644,838.00	723,058.00	521,206.17	0.00	761,713.00	38,655.00
Report Totals:							
TOTAL APPROPRIATIONS - ALL FUNDS		6,949,999.00	7,377,937.69	5,645,153.93	76,926.09	7,582,681.00	204,743.31

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: EXECUTIVE							
01-4130-4110-000	WAGES FT	0.00	0.00	0.00	0.00	166,876.00	166,876.00
01-4130-4111-000	WAGES PT	1,200.00	1,200.00	0.00	0.00	28,517.00	27,317.00
01-4130-4115-001	SELECTMEN STIPEND	7,500.00	7,500.00	750.00	0.00	7,500.00	0.00
01-4130-4115-002	TRUSTEES STIPEND	900.00	900.00	0.00	0.00	0.00	(900.00)
01-4130-4211-000	BENEFIT INSURANCE	0.00	0.00	0.00	0.00	57,970.00	57,970.00
01-4130-4220-000	FICA/MEDICARE	1,163.00	1,186.00	440.00	0.00	15,521.00	14,335.00
01-4130-4230-000	RETIREMENT	0.00	0.00	0.00	0.00	8,269.00	8,269.00
01-4130-4231-000	TA RETIREMENT	0.00	0.00	0.00	0.00	14,309.00	14,309.00
01-4130-4330-000	TUITUIN REIMBURSE	7,500.00	7,500.00	155.00	0.00	7,500.00	0.00
01-4130-4341-000	TELEPHONE CHGS	0.00	0.00	0.00	0.00	900.00	900.00
01-4130-4350-000	DRUG/ALCOHOL TESTING	3,000.00	3,000.00	1,222.00	0.00	0.00	(3,000.00)
01-4130-4550-000	PRINTING	0.00	0.00	0.00	0.00	500.00	500.00
01-4130-4552-000	TOWN REPORT	0.00	0.00	0.00	0.00	2,900.00	2,900.00
01-4130-4560-000	DUES/MEMBERSHIPS	0.00	0.00	0.00	0.00	850.00	850.00
01-4130-4570-000	ADVERTISING	0.00	0.00	0.00	0.00	1,800.00	1,800.00
01-4130-4610-000	SELECTMEN EXPENSE	1,500.00	1,500.00	2,045.73	0.00	2,000.00	500.00
01-4130-4614-000	LOSS PREVENTION	300.00	300.00	0.00	0.00	300.00	0.00
01-4130-4615-000	HISTORIC DISTRICT	1,250.00	1,250.00	30.00	0.00	1.00	(1,249.00)
01-4130-4620-000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	4,000.00	4,000.00
01-4130-4625-000	POSTAGE	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4130-4637-000	MILEAGE	0.00	0.00	0.00	0.00	500.00	500.00
01-4130-4810-000	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	13,400.00	13,400.00
Total Department	EXECUTIVE:	24,313.00	24,336.00	4,642.73	0.00	334,613.00	310,277.00

TOWN OF HENNIKER
4130 Executive
2024 Budget Request Details

Executive function shall be for expenditures related to the executive branch of government including services provided by: Selectmen; Managers; Administrative Assistants; and Support staff. Includes general administrative; town meeting; communications.

4110 Full Time Wages	\$166,876
Wages of Town Administrator and full-time administrative staff	
4111 Part Time Wages	\$28,517
Wages of part time administrative staff	
4115 Selectmen Stipend	\$7,500
5 Selectmen @ \$1,500.00 each	
4211 Benefit Insurance	\$57,970
Benefits for fill time staff	
4220 FICA	\$15,521
Social Security and Medicare tax = 7.65% of Gross Wages of full time, part time, Selectmen, and Trustees	
4230 Retirement	\$8,269
NHRS for full time staff, 13.53% of wages	
4231 TA Retirement	\$14,309
Retirement for Town Administrator 13.53% of wages	
4330 Tuition Reimbursement	\$7,500
Tuition Reimbursement – all employees	
4341 Telephone	\$900
Monthly phone reimbursement \$75/month	
4550 Printing	\$ 500
Letterhead, envelopes, and business cards, other special printing	
4552 Annual Report	\$2,900
Cost of printing annual report	
4560 Dues/Memberships	\$ 850
NHGFOA, NHMMA, ICMA, NHAOO	

TOWN OF HENNIKER
4130 Executive
2024 Budget Request Details

4570 Advertising	\$1,800
General advertising. Legal notices, public hearing notices, help wanted advertisements, committee member searches, purchase bidding notices.	
4610 Selectmen Expense	\$2,000
Expenses as designated by the Board of Selectmen, conferences, , special events, staff development and recognition.	
4620 Office Supplies	\$5,000
General office supplies; copy paper, binders, paper clips, ink, toner cartridges, generic envelopes, storage binders.	
4625 Postage	\$1,000
General office mailing, public hearing notices, misc.	
4637 Mileage	\$ 500
Employee travel which is reimbursed at the current government rate in cents per mile.	
4810 Information Technology – Software	\$13,400
Town Hall streams is \$4,200 and CivicPlus Website \$2,100; renewal of url and town meeting production \$6,200	

TOTAL REQUESTED... ..\$334,613

Note – Town administrative staff including wages and related benefits and phone reimbursement have been reclassified from 4150 to this function.

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: TOWN	CLERK						
01-4140-4111-000	WAGES DEPUTY	17,805.00	23,230.00	20,323.26	0.00	21,174.00	(2,056.00)
01-4140-4130-000	WAGES	33,262.00	34,633.00	32,363.25	0.00	34,561.00	(72.00)
01-4140-4140-000	OVERTIME	1,000.00	1,000.00	640.62	0.00	1,500.00	500.00
01-4140-4211-000	BENEFIT INSURANCE	11,081.00	14,080.00	14,604.79	0.00	25,131.00	11,051.00
01-4140-4220-000	FICA/MEDICARE	3,892.00	4,388.00	3,956.30	0.00	4,378.00	(10.00)
01-4140-4230-000	RETIREMENT	7,321.00	8,214.00	6,371.33	0.00	7,744.00	(470.00)
01-4140-4240-000	TRAINING/SEMINARS	1,300.00	900.00	1,291.68	0.00	1,500.00	600.00
01-4140-4560-000	DUES/MEMBERSHIPS	75.00	40.00	60.00	0.00	60.00	20.00
01-4140-4570-000	ADVERTISING	200.00	200.00	262.50	0.00	200.00	0.00
01-4140-4620-000	OFFICE SUPPLIES	1,400.00	1,400.00	777.60	0.00	1,400.00	0.00
01-4140-4625-000	POSTAGE	2,000.00	2,400.00	2,182.53	0.00	2,500.00	100.00
01-4140-4637-000	MILEAGE	550.00	550.00	294.86	0.00	550.00	0.00
01-4140-4805-000	EQUIP MAINT/REPAIR	4,487.00	2,300.00	2,584.42	0.00	0.00	(2,300.00)
01-4140-4810-000	CMPTR LICENSE MAINT	0.00	0.00	0.00	0.00	5,271.00	5,271.00
01-4140-4814-000	PHOTOCOPY EXPENSE	490.00	490.00	0.00	0.00	490.00	0.00
01-4140-4815-000	PRINTER USAGE	0.00	0.00	0.00	0.00	705.00	705.00
01-4140-4832-000	ANIMAL LICENSES	380.00	450.00	336.78	0.00	450.00	0.00
Total Department	TOWN CLERK:	85,243.00	94,275.00	86,049.92	0.00	107,614.00	13,339.00

TOWN OF HENNIKER
4140 Town Clerk
2024 Budget Request Details

4140-4111 Wages Deputy Town Clerk: Half wage of the combined Deputy Town Clerk/Tax Collector wages. **Budget \$21,174**

4140-4130 Wages Town Clerk: Half the yearly compensation of elected combined Town Clerk/Tax Collector. **Budget \$34,561**

4140-4140 Overtime: Overtime wages attributed to Town Clerk process. **Budget \$1,500**

4140-4211 Benefit Insurance: One half of the benefit insurance for the Town Clerk and Deputy Town Clerk. **Budget \$25,131**

4140-4220 FICA: One half of social security tax of 6.2% and medicare tax of 1.45%. **Budget \$4,378**

4140-4230 Retirement: One half of the retirement cost of the Town Clerk and Deputy Town Clerk. **Budget \$7,744**

4140-4240 Training/Seminars: Required trainings/conferences of the Town Clerk and Deputy Town Clerk. Due to the ever-changing regulations, we are required to maintain our certifications to continue to be a municipal agent of motor vehicles and vital records and election officials. **Budget \$1,500**

4140-4560 Dues/Memberships: Annual fees to the Town Clerk's association. **Budget \$60**

4140-4570 Advertising: Any notices that may be required to present to the public, like office closings, change in hours, or some item the State may require us to post. **Budget \$200**

4140-4620 Office Supplies: Ink, toner, and normal office supplies for this office. This budget also pays for letter head and envelopes. **Budget \$1,400**

4140-4625 Postage: Postage to correspond with various agencies and mailing out motor vehicle renewal notices. **Budget \$2,500**

4140-4637 Mileage: Transportation costs associated with attending trainings and driving to/from bank and post office. Mileage is reimbursed at the current IRS rate. **Budget \$550**

4140-4810 Computer License Maint: Software support of Interware Clerk Works (Avenu) Town Clerk software and IT support from Mirador. **Budget \$5,271**

4140-4814 Photocopy Expense: Shares in the copier expenses including maintenance contract, paper and toner. **Budget \$490**

4140-4815 Printer Usage: Monthly cost of printer usage based on number of pages printed. **Budget \$705**

4140-4832 Animal Licenses: Pays for the animal registration tags that are paid for with animal registration fees. **Budget \$450**

Total Requested..... \$107,614

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: ELECTIONS							
01-4141-4120-001	SUPERVISORS OF CHECK LIST WAG	3,600.00	4,000.00	791.50	0.00	2,520.00	(1,480.00)
01-4141-4120-002	BALLOT CLERK WAGES	0.00	0.00	0.00	0.00	6,048.00	6,048.00
01-4141-4120-003	DEPUTY TOWN CLERK WAGES	0.00	0.00	0.00	0.00	1,916.00	1,916.00
01-4141-4120-004	P & P WAGES	0.00	0.00	0.00	0.00	852.00	852.00
01-4141-4220-000	FICA/MEDICARE	0.00	0.00	52.79	0.00	650.00	650.00
01-4141-4570-000	ADVERTISING	250.00	200.00	80.00	0.00	200.00	0.00
01-4141-4620-000	VOTING SUPPLIES	100.00	100.00	144.99	0.00	200.00	100.00
01-4141-4625-000	POSTAGE	20.00	20.00	11.15	0.00	700.00	680.00
01-4141-4690-000	ELECTION EXPENSE	500.00	500.00	0.00	0.00	1,000.00	500.00
01-4141-4740-000	EQUIPMENT PURCHASE	100.00	100.00	0.00	0.00	8,000.00	7,900.00
01-4141-4802-000	BALLOTS	1,630.00	1,600.00	1,884.64	0.00	2,200.00	600.00
01-4141-4803-000	VOTING BOOTH MAINT.	100.00	100.00	0.00	0.00	100.00	0.00
Total Department	ELECTIONS:	6,300.00	6,620.00	2,965.07	0.00	24,386.00	17,766.00

TOWN OF HENNIKER
4141 Elections
2024 Budget Request Details

4141-4120 Wages – Ballot clerks at \$9.00 per hour and Supervisors of the Checklist at \$12.00/hour for time spent on the elections. **Budget requested \$11,134** *Four elections and Town Meeting. Added 5 ballot clerks, deputy town clerk (reg & OT), and parks and properties wages (OT) Increased pay for ballot clerks to \$9.00/hour and supervisors to \$12/hour.*

4141-4220 FICA/Medicare - Wages \$11,134 x 7.65% **Budget requested \$852**

4141-4570 Advertising – Newspaper advertisements announcing when the Supervisors are in session accepting voter changes. **Budget requested \$200**

4141-4620 Election Supplies – Supplies needed to perform the voting business. Such supplies, are pencils for voting, note cards for voting, envelopes, signs. **Budget requested \$200**

4141-4625 Postage – Postage for notices to voters, notices to other towns, absentee ballots, checklist mailings. **Budget requested \$700** *Increase as not included in prior budget*

4141-4690 Election Expenses – Food and supplies for election workers. **Budget requested \$1,000**

4141-4740 Election Equipment – scanner tools, accessories for laptops, voting machine replacement, booths **Budget requested \$8,000** *Increase due to new ballot machine and Supervisors of the Checklist laptop*

4141-4802 Ballots – Printing of Town ballots and coding of the ballot machine. **Budget Requested \$2,220**

4141-4803 Voting Booth Maintenance – Repair the voting booths. Budget requested **\$100**

Total Requested.....\$24,386

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: TAX MAP							
01-4142-4312-000	CARTOGRAPHER	2,400.00	2,400.00	2,400.00	0.00	2,400.00	0.00
01-4142-4400-000	DIGITAL MAPPING	2,150.00	2,300.00	3,800.00	0.00	2,300.00	0.00
01-4142-4550-000	PRINTING	250.00	250.00	0.00	0.00	250.00	0.00
Total Department TAX MAP:		4,800.00	4,950.00	6,200.00	0.00	4,950.00	0.00

TOWN OF HENNIKER
4142 Tax Maps
2024 Budget Request Details

4412-4312 Cartographer **\$2,400**

Annual tax map maintenance contract with Cartographic Associates

4412-4400 Digital Mapping Updates **\$2,300**

Annual digital map maintenance contract, which covers updating the online maps and all costs associated with hosting and maintaining the digital map service. \$575 per quarter $\$575 \times 4 = \$2,300$

4412-4550 Printing **\$250**

Cost of printing the tax maps for Town use and also for resale

Total Requested.....\$4,950

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: FINANCE							
01-4150-4110-000	WAGES FT	330,465.00	361,088.00	303,629.13	0.00	132,408.00	(228,680.00)
01-4150-4112-000	WAGES PT	32,473.00	27,476.00	24,655.14	0.00	1.00	(27,475.00)
01-4150-4115-001	TREASURER STIPEND	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
01-4150-4115-002	DEPUTY TREASURER STIPEND	100.00	100.00	0.00	0.00	100.00	0.00
01-4150-4115-003	TRUSTEE OF TRUST FUND STIPEND	0.00	0.00	0.00	0.00	900.00	900.00
01-4150-4210-000	PAYROLL SERVICE	3,300.00	0.00	0.00	0.00	0.00	0.00
01-4150-4211-000	BENEFIT INSURANCES	57,784.00	84,410.00	59,547.51	0.00	16,520.00	(67,890.00)
01-4150-4220-000	FICA/MEDICARE	27,530.00	29,276.00	24,545.23	0.00	10,321.00	(18,955.00)
01-4150-4230-000	RETIREMENT	47,670.00	50,442.00	39,951.35	0.00	17,915.00	(32,527.00)
01-4150-4240-000	TRAINING/SEMINARS	1,225.00	1,225.00	1,072.27	0.00	1,000.00	(225.00)
01-4150-4301-000	CONSULT/AUDITORS	16,000.00	16,000.00	14,825.00	0.00	16,000.00	0.00
01-4150-4312-000	CONSULT/ASSESSOR	40,000.00	40,000.00	34,150.00	0.00	0.00	(40,000.00)
01-4150-4341-000	TELEPHONE CHGS	6,500.00	6,500.00	5,627.59	0.00	5,300.00	(1,200.00)
01-4150-4409-000	CUSTODIAL SERVICE	16,860.00	16,860.00	12,171.46	0.00	0.00	(16,860.00)
01-4150-4410-000	ELECTRICITY	3,000.00	4,000.00	2,135.45	0.00	0.00	(4,000.00)
01-4150-4411-000	HEAT	5,997.00	9,597.00	3,278.47	0.00	0.00	(9,597.00)
01-4150-4412-000	WATER/SEWER	1,136.00	1,136.00	1,135.20	0.00	0.00	(1,136.00)
01-4150-4414-000	ALARM MONITOR	1,775.00	1,775.00	829.00	0.00	0.00	(1,775.00)
01-4150-4429-000	MEDICAL SUPPLIES	200.00	200.00	0.00	0.00	0.00	(200.00)
01-4150-4430-000	BLD REPAIR/MAINT	2,900.00	2,900.00	4,383.16	0.00	0.00	(2,900.00)
01-4150-4434-000	CUSTODIAL SUPPLIES	1,600.00	1,600.00	176.20	0.00	0.00	(1,600.00)
01-4150-4450-000	GRANGE ELECTRIC	1,500.00	1,750.00	1,155.67	0.00	0.00	(1,750.00)
01-4150-4451-000	COMMUNITY CTR ELEC	4,200.00	5,371.00	3,938.51	0.00	0.00	(5,371.00)
01-4150-4452-000	GRANGE WATER/SEWER	808.00	808.00	807.60	0.00	0.00	(808.00)
01-4150-4453-000	COMM CTR WTR/SEWER	808.00	1,000.00	807.60	0.00	0.00	(1,000.00)
01-4150-4454-000	GRANGE ALARM	400.00	10,078.00	430.00	10,194.00	0.00	(10,078.00)
01-4150-4455-000	COMM CTR ALARM	575.00	575.00	250.00	0.00	0.00	(575.00)
01-4150-4456-000	GRANGE HEAT	2,888.00	2,888.00	1,851.05	0.00	0.00	(2,888.00)
01-4150-4457-000	COMM CTR HEAT	2,888.00	425.00	898.94	0.00	0.00	(425.00)
01-4150-4458-000	GRANGE MAINTENANCE	854.00	854.00	281.00	0.00	0.00	(854.00)
01-4150-4459-000	COMM CTR MAINTENCE	1,500.00	1,500.00	470.10	0.00	0.00	(1,500.00)
01-4150-4460-000	GRANGE TELEPHONE	1,320.00	1,320.00	932.84	0.00	0.00	(1,320.00)
01-4150-4461-000	COMM CTR TELEPHONE	1,080.00	1,635.00	1,586.01	0.00	0.00	(1,635.00)
01-4150-4550-000	PRINTING	1,500.00	1,500.00	0.00	0.00	1,000.00	(500.00)
01-4150-4552-000	TOWN REPORT	2,500.00	2,680.00	2,873.00	0.00	0.00	(2,680.00)
01-4150-4560-000	DUES/MEMBERSHIP	1,200.00	1,200.00	867.26	0.00	200.00	(1,000.00)
01-4150-4570-000	ADVERTISING	1,800.00	1,800.00	1,107.50	0.00	0.00	(1,800.00)
01-4150-4620-000	OFFICE SUPPLIES	5,500.00	5,500.00	2,975.21	0.00	500.00	(5,000.00)
01-4150-4625-000	POSTAGE	7,200.00	7,200.00	1,999.01	408.09	6,200.00	(1,000.00)
01-4150-4637-000	MILEAGE	2,000.00	2,000.00	487.10	0.00	500.00	(1,500.00)
01-4150-4670-000	BOOKS	1,500.00	1,500.00	0.00	0.00	0.00	(1,500.00)
01-4150-4740-000	EQUIPMENT PURCHASE	1,000.00	1,000.00	219.96	0.00	1,000.00	0.00
01-4150-4810-000	CMPTN LICENSE MAINT	76,842.00	71,672.00	58,518.48	0.00	0.00	(71,672.00)
01-4150-4810-001	INFORMATION TECH - SOFTWARE	0.00	0.00	0.00	0.00	15,000.00	15,000.00
01-4150-4810-002	INFORMATION TECH - SUPPORT	0.00	0.00	0.00	0.00	25,245.00	25,245.00
01-4150-4815-000	COPIER LEASE	1,545.00	1,545.00	382.12	0.00	1,650.00	105.00
01-4150-4820-000	COPIER MAINTENANCE	700.00	0.00	1,640.35	0.00	0.00	0.00
01-4150-4825-000	COUNTY REGISTRY	4,300.00	700.00	80.13	0.00	0.00	(700.00)
01-4150-4827-000	LEIN RESEARCH	4,887.00	4,300.00	750.90	0.00	0.00	(4,300.00)
01-4150-4835-000	WEB SITE EXPENSES	0.00	4,887.00	2,195.94	0.00	0.00	(4,887.00)
Total Department	FINANCE:	729,310.00	791,773.00	619,618.44	10,602.09	253,260.00	(538,513.00)

TOWN OF HENNIKER
4150 Finance Administration
2024 Budget Request Details

Financial administration, shall be for expenditures related to the financial and business functions of the government including: (1) Accounting; (2) Budgeting; (3) Treasury; (4) Tax collecting; (5) Auditing; (6) Purchasing; (7) Business systems; and (8) Information technology;

4110	Wages Full Time	\$132,408
	Finance Director, Finance Assistant	
4113	Wages Part Time	\$1
	Finance part-time to fill in for absence.	
4115-001	Treasurer Stipend	\$1,500
4115-002	Treasurer Deputy Stipend	\$100
4115-003	Trustees of Trust Fund Stipend	\$900
4211	Benefit Insurances	\$16,520
	Health, Dental, Life, LTD/STD	
4220	Fica/Medi	\$10,321
	Social Security taxes of 6.2% and Medicare taxes of 1.45%	
4230	Retirement	\$17,915
	Employer portion of NH Retirement for full time employees Group 1 13.53%	
4240	Training/Seminars	\$ 1,000
	Conferences and Training – For finance, trustees, treasurer	
4301	Consultant – Auditor	\$16,000
	The budget for the annual financial audit and GASB compliant financial statements is \$14,500. Gasb 75 report \$1,500 per year.	
4341	Telecom	\$5,300
	Business system for internet and telecom. TDS for the internet service, and fax lines into the Town Hall 170/mth TPX voip service voice, telephone messaging into Town Hall 250/mth + contingency	
4550	Printing	\$1,000
	Accounting disbursement checks and envelopes	
4560	Dues/Memberships	\$200

TOWN OF HENNIKER
4150 Finance Administration
2024 Budget Request Details

NH Government Finance Officers

4620	Office Supplies	\$500
	Binders and misc. supplies	
4625	Postage	\$6,200
	Accounts payable and other financial postage 1900 checks per year at .68cents per piece; postage machine leasing	
4637	Mileage	\$500
	Employee travel which is reimbursed at the government rate per mile .65	
4740	Equipment Purchase	\$1,000
	Small office equipment purchases, such as printers, electronic hole punches, electric staplers.	
4810-001	Information Technology - Software	\$15,000
	BS & A, the accounting software at \$15,000.	
4810-002	Information Technology – Contract IT support	\$25,245
	Mirador IT services not allocated to other departments 24/7 support/email/cybersecurity/ms365/adobe	
4815	Copier Maintenance	\$1,650
	2 printer copiers owned. 1 is a 2010 and will need replacement in the next few years. Maintenance contracts, toner and parts.	

Total Requested.....\$253,260

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: TAX COLLECTOR							
01-4151-4111-000	WAGES DEPUTY	17,805.00	23,230.00	20,323.11	0.00	21,174.00	(2,056.00)
01-4151-4130-000	WAGES	33,262.00	34,633.00	32,363.51	0.00	34,561.00	(72.00)
01-4151-4140-000	OVERTIME	1,000.00	1,000.00	639.86	0.00	1,500.00	500.00
01-4151-4211-000	BENEFIT INSURANCE	11,081.00	14,080.00	17,505.16	0.00	25,132.00	11,052.00
01-4151-4220-000	FICA/MEDICARE	3,892.00	4,388.00	3,956.07	0.00	4,378.00	(10.00)
01-4151-4230-000	RETIREMENT	7,321.00	8,214.00	4,930.73	0.00	7,744.00	(470.00)
01-4151-4240-000	TRAINING/SEMINAR	1,200.00	900.00	908.00	0.00	1,000.00	100.00
01-4151-4560-000	DUES/MEMBERSHIP	40.00	40.00	60.00	0.00	60.00	20.00
01-4151-4570-000	ADVERTISING	200.00	200.00	0.00	0.00	200.00	0.00
01-4151-4620-000	OFFICE SUPPLIES	1,300.00	1,300.00	444.22	0.00	1,300.00	0.00
01-4151-4625-000	POSTAGE	4,500.00	5,000.00	3,128.68	0.00	5,000.00	0.00
01-4151-4637-000	MILEAGE	450.00	350.00	95.72	0.00	350.00	0.00
01-4151-4810-000	CMPTN LICENSE MAINT	0.00	0.00	0.00	0.00	6,622.00	6,622.00
01-4151-4814-000	PHOTOCOPY EXP	490.00	490.00	0.00	0.00	500.00	10.00
01-4151-4825-000	COUNTY REGISTRY	700.00	700.00	707.08	0.00	700.00	0.00
01-4151-4827-000	LEIN RESEARCH	0.00	0.00	0.00	0.00	4,300.00	4,300.00
Total Department TAX COLLECTOR:		83,241.00	94,525.00	85,062.14	0.00	114,521.00	19,996.00

TOWN OF HENNIKER
4151 Tax Collector
2024 Budget Request Details

4140-4111 Wages Deputy Tax Collector: Half wage of the combined Deputy Town Clerk/Tax Collector.

Budget requested \$ 21,174

4140-4130 Wages Tax Collector: Half the yearly compensation of elected combined Town Clerk/Tax Collector position.

Budget requested \$34,561

4151-4140 Overtime: Overtime wages attributed to Tax Collector process. **Budget requested \$1,500**

4140-4211 Benefit Insurance: One half of the benefit insurance for the Tax Collector and Deputy Tax Collector. **Budget Requested \$25,132**

4140-4220 FICA: One half of social security tax of 6.2% and medicare tax of 1.45%. **Budget Requested \$4,378**

4140-4230 Retirement: One half of the retirement cost of the Tax Collector and Deputy Tax Collector.

Budget Requested: \$7,744

4151-4240 Training Seminar: Required trainings/conferences of the Tax Collector. **Budget Requested \$1,000**

4151-4560 Dues/Memberships: Annual fees to the Tax Collectors Association. **Budget Requested \$60**

4151-4570 Advertising: Any notices that may be required to present to the public, like office closings, change in hours, or some item the State may require us to post. **Budget Requested \$200**

4151-4620 Office Supplies: Ink, toner, and normal office supplies for this office. This budget also pays for letter head and envelopes. **Budget Requested \$1,300**

4151-4625 Postage: Postage to mail out property tax bills and any other miscellaneous billings. This budget also covers the cost of mailing out certified letters for liening and deeding. **Budget Requested \$5,000**

4151-4637 Mileage: Transportation costs associated with attending trainings and driving to/from bank and post office. Mileage is reimbursed at the current IRS rate. **Budget Requested \$350**

4140-4810 Computer License Maint: Software support of Avitar and Invoice Cloud software and IT support from Mirador. **Budget \$6,622**

4151-4814 Photocopy Expense: S Shares in the copier expenses including maintenance contract, paper and toner. **Budget Requested \$500**

4151-4825 County Registry: Fees associated with the filing of tax liens and notices that the Merrimack County Registry charges the Town. **Budget Requested \$700**

4151-4827 Lien Research: Fees for researching properties for liening and deeding. **Budget Requested \$4,300**

Total Requested.....\$114,521

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: ASSESSING							
01-4152-4312-001	CONSULTANT GEN ASSESSING	0.00	0.00	0.00	0.00	39,300.00	39,300.00
01-4152-4312-002	CONSULTANT UTILITY ASSESSING	0.00	0.00	0.00	0.00	10,000.00	10,000.00
01-4152-4312-003	CONSULTANT TIMBER ASSESSING	0.00	0.00	0.00	0.00	600.00	600.00
01-4152-4810-000	CMPTR LICENSE MAINT	0.00	0.00	0.00	0.00	5,500.00	5,500.00
Total Department ASSESSING:		0.00	0.00	0.00	0.00	55,400.00	55,400.00

TOWN OF HENNIKER
Dept 4152 Assessing
2024 Budget Request Details

Items reclassified from departments 4150 and 4240 for expenditures related to the valuation of real property, including but not limited to:
(1) Revaluation of real property; and (2) Assessing

4312-001 Consultant – General Assessing	\$39,300
Year 2 of 5-year Contract Assessing & Cycle Inspection \$3,275/month – annual changes, pick-ups, meetings, abatements, data processing cycled inspection 25% (approx. 597 records)	
4312-002 Consultant – Utility Assessing	\$10,000
Contract services valuation of utility properties (cell towers, poles, Eversource, telecom)	
4312-003 Consultant – Timber Assessing	\$600
Consultant for valuation of timber	
4810 Information Technology	\$5,500
Software support Assessing \$3,410 and Building Permit Software \$1,610, misc. support add-on \$500	
Total Requested.....	\$55,400

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: LEGAL							
01-4153-4320-000	LEGAL FEES	20,000.00	20,000.00	15,184.88	0.00	20,000.00	0.00
Total Department LEGAL:		20,000.00	20,000.00	15,184.88	0.00	20,000.00	0.00

TOWN OF HENNIKER
4153 Legal
2024 Budget Request Details

4153-4320 Legal Fees

\$20,000

Fees paid to the attorney for assistance with legal matters, agreements, contracts, review of annual warrants, utility appeal matters, personnel matters and policies.

Total Requested.....\$ 20,000

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: PLANNING							
01-4191-4110-000	WAGES	1,500.00	1,500.00	291.67	0.00	1,500.00	0.00
01-4191-4220-000	FICA/MEDICARE	115.00	115.00	22.31	0.00	115.00	0.00
01-4191-4240-000	TRAINING/SEMINARS	250.00	250.00	0.00	0.00	250.00	0.00
01-4191-4390-000	CONSULTING FEES	21,450.00	21,450.00	9,714.62	0.00	21,450.00	0.00
01-4191-4560-000	DUES/MEMBERSHIPS	5,964.00	5,964.00	5,670.00	0.00	5,964.00	0.00
01-4191-4570-000	ADVERTISING	1,000.00	1,000.00	613.22	0.00	1,000.00	0.00
01-4191-4620-000	OFFICE SUPPLIES	300.00	300.00	0.00	0.00	300.00	0.00
01-4191-4625-000	POSTAGE	100.00	100.00	687.97	0.00	100.00	0.00
01-4191-4901-000	ESCROW ACCT EXPENSES	0.00	0.00	785.00	0.00	0.00	0.00
Total Department	PLANNING:	30,679.00	30,679.00	17,784.79	0.00	30,679.00	0.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: ZONING							
01-4192-4110-000	WAGES	600.00	600.00	0.00	0.00	600.00	0.00
01-4192-4220-000	FICA/MEDICARE	46.00	46.00	0.00	0.00	46.00	0.00
01-4192-4390-000	CONSULTANT	3,000.00	3,000.00	1,944.38	0.00	3,000.00	0.00
01-4192-4391-000	LEGAL	800.00	800.00	0.00	0.00	800.00	0.00
01-4192-4570-000	ADVERTISING	300.00	300.00	50.00	0.00	300.00	0.00
01-4192-4620-000	OFFICE SUPPLIES	225.00	225.00	0.00	0.00	225.00	0.00
01-4192-4625-000	POSTAGE	300.00	300.00	131.03	0.00	300.00	0.00
01-4192-4814-000	PHOTOCOPY	250.00	0.00	0.00	0.00	0.00	0.00
Total Department	ZONING:	5,521.00	5,271.00	2,125.41	0.00	5,271.00	0.00

**TOWN OF HENNIKER
DEPT 4191 Planning
2024 Budget Request Details**

4191-4110 Wages

Minute taker wages. **Budget Requested \$1,500**

4191-4220 FICA

Employer portion of the social security/medicare tax (7.65% x \$1,500 wages). **Budget Requested \$115**

4191-4240 Training/Seminars

Training and conference expenses for the planning board members. **Budget Requested \$250**

4191-4390 Consultant Fees

Office hours, meeting time, and review time of hired Town Planer along with code issues and strategic planning for the Town. **Budget Requested \$21,450**

4191-4560 Dues/Memberships

Membership dues for regional planning commission. Membership is based on population which the NH Office of Strategic Initiatives. **Budget Requested \$5,964**

4191-4570 Advertising

Legal notices and advertising for client cases. Costs are reimbursed by applicants from planning board fees. **Budget Requested \$1,000**

4191-4620 Office Supplies

Specialty plan signing pens, paper needed for administration of planning activities. **Budget Requested \$300**

4191-4625 Postage

Mailings, correspondence, and applicant postage. Costs are reimbursed by applicants from planning board fees. **Budget Requested \$100**

Total Requested.....\$30,679

**TOWN OF HENNIKER
DEPT 4192 Zoning
2024 Budget Request Details**

4192-4110 Wages

Minute taker wages. **Budget Requested \$600**

4192-4220 FICA

Employer portion of the social security/medicare tax (7.65% x \$600 wages). **Budget Requested \$46**

4192-4390 Consultant Fees

Office hours, meeting time, and review time of the planning consultant. **Budget Requested \$3,000**

4192-4391 Legal Fees

Legal fees when a zoning board decision is brought to court. **Budget Requested \$800**

4192-4570 Advertising

Legal notices and advertising for client cases. Costs are reimbursed by applicants from zoning board fees. **Budget Requested \$300**

4191-4620 Office Supplies

Specialty plan signing pens, paper, and materials needed for administration of zoning activities. **Budget Requested \$225**

4192-4625 Postage

Zoning mailings, correspondence and applicant postage. Costs are reimbursed from zoning board fees. **Budget Requested \$300**

Total Requested.....\$5,271

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: GENERAL GOVERNMENT BUILDINGS							
01-4194-4110-000	WAGES	0.00	0.00	0.00	0.00	14,830.00	14,830.00
01-4194-4112-000	WAGES PT	0.00	0.00	0.00	0.00	21,588.00	21,588.00
01-4194-4140-000	OVERTIME	0.00	0.00	0.00	0.00	1,217.00	1,217.00
01-4194-4211-000	BENEFIT INSURANCE	0.00	0.00	0.00	0.00	3,211.00	3,211.00
01-4194-4220-000	FICA/MEDICARE	0.00	0.00	0.00	0.00	2,879.00	2,879.00
01-4194-4230-000	RETIREMENT	0.00	0.00	0.00	0.00	2,006.00	2,006.00
01-4194-4341-300	TELECOM - COMM CTR	0.00	0.00	0.00	0.00	1,635.00	1,635.00
01-4194-4409-100	CUSTODIAL SERVICE - TOWN HALL	0.00	0.00	0.00	0.00	6,480.00	6,480.00
01-4194-4409-200	CUSTODIAL SERVICE - GRANGE	0.00	0.00	0.00	0.00	5,400.00	5,400.00
01-4194-4409-300	CUSTODIAL SERVICE - COMM CTR	0.00	0.00	0.00	0.00	3,000.00	3,000.00
01-4194-4410-100	ELECTRICITY - TOWN HALL	0.00	0.00	0.00	0.00	3,600.00	3,600.00
01-4194-4410-200	ELECTRICITY - GRANGE	0.00	0.00	0.00	0.00	1,750.00	1,750.00
01-4194-4410-300	ELECTRICITY - COMM CTR	0.00	0.00	0.00	0.00	5,000.00	5,000.00
01-4194-4411-100	HEAT FUEL - TOWN HALL	0.00	0.00	0.00	0.00	6,000.00	6,000.00
01-4194-4411-200	HEAT FUEL - GRANGE	0.00	0.00	0.00	0.00	2,500.00	2,500.00
01-4194-4411-300	HEAT FUEL - COMM CTR	0.00	0.00	0.00	0.00	500.00	500.00
01-4194-4412-100	WATER/SEWER - TOWN HALL	0.00	0.00	0.00	0.00	1,135.00	1,135.00
01-4194-4412-200	WATER/SEWER - GRANGE	0.00	0.00	0.00	0.00	800.00	800.00
01-4194-4412-300	WATER/SEWER - COMM CTR	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4194-4414-100	ALARM - TOWN HALL	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4194-4414-200	ALARM - GRANGE	0.00	0.00	0.00	0.00	500.00	500.00
01-4194-4414-300	ALARM - COMM CTR	0.00	0.00	0.00	0.00	500.00	500.00
01-4194-4430-100	BLD REPAIR/MAINT - TOWN HALL	0.00	0.00	0.00	0.00	5,000.00	5,000.00
01-4194-4430-200	BLD REPAIR/MAINT - GRANGE	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4194-4430-300	BLD REPAIR/MAINT - COMM CTR	0.00	0.00	0.00	0.00	1,500.00	1,500.00
01-4194-4689-100	SUPPLIES OTHER - TOWN HALL	0.00	0.00	0.00	0.00	1,600.00	1,600.00
01-4194-4689-200	SUPPLIES OTHER - GRANGE	0.00	0.00	0.00	0.00	500.00	500.00
01-4194-4689-300	SUPPLIES OTHER - COMM CTR	0.00	0.00	0.00	0.00	500.00	500.00
01-4194-4740-100	EQUIPMENT - TOWN HALL	0.00	0.00	0.00	0.00	6,000.00	6,000.00
01-4194-4740-200	EQUIPMENT - GRANGE	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4194-4740-300	EQUIPMENT - COMM CTR	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Total Department	GENERAL GOVERNMENT BUILDINGS:	0.00	0.00	0.00	0.00	104,631.00	104,631.00

TOWN OF HENNIKER
Dept 4194 General Government Building
2024 Budget Request Details

Function 4194 is for expenditures related to the maintenance, repairs and protection of general governmental buildings not included in other departmental budget Includes wages for winter snow and ice removal of all town buildings **(EXCLUDES PARKS)**

Power purchase agreement for supplier services is .1157 per kWh up from .08145

Propane 1.439/gal #2 Heating oil 3.419/gal

Wages and benefits are estimated on % of work performed by Transfer Station employees

Town Hall (100): All finance and administrative services of the town and meeting room

Grange (200): Main floor welfare/human services department office hours; Athletic, Conservation and other town body meetings; AA meetings and other social functions per rental policy. Lower-level Food Pantry, Athletic storage, heating system.

Community Building (300): Selectboard, Planning and Zoning Meetings; social and entertainment functions per rental policy

4194-4110-000 Wages Full Time	
Full time wages attributable to building repair & maintenance, ice/snow Town Hall, Grange, Community Center; Ice/snow removal for Main St. stairs to parking, sidewalks, Library, Police Station.	14,830
4194-4112-000 Wages Part Time	
Part time wages attributable to building repair & maintenance, ice/snow Town Hall, Grange, Community Center; Ice/snow removal for Main St. stairs to parking, sidewalks, Library, Police Station.	21,588
4194-4140-000 Wages Over Time	
Over time wages attributable to building repair & maintenance, ice/snow Town Hall, Grange, Community Center; Ice/snow removal for Main St. stairs to parking, sidewalks, Library, Police Station.	1,217
4194-4211-000 Benefit Insurance	
Proportionate insurance benefit attributable to wages	3,211
4194-4220-000 FICA/Medicare	
Social Security taxes of 6.2% and Medicare taxes of 1.45%	2,879
4194-4230-000 Retirement	
Group I 13.53% of FT wage	2,006
4194-4341-300 Phone/Internet Community Center	
Phone and Internet Connectivity for the Community Center is essential to operate the alarm system on the fire panel; monitor a/c system; meeting internet connectivity. \$136 per month x 12 months = \$1635	1,635
4194-4409-100 Custodial Service – Town Hall	

TOWN OF HENNIKER
Dept 4194 General Government Building
2024 Budget Request Details

Town hall cleaning service	6,480
4194-4409-200 Custodial Service – Grange	
Grange cleaning service (does not include Food Pantry)	5,400
4194-4409-300 Custodial Service – Community	
Community Center cleaning service includes lower-level function room	3,000
4194-4410-100 Electricity - Town Hall	
The average monthly bill for the previous 12 months \$211.21 + increase to supplier chrg .03 per kWh (\$600/yr)	3,600
4194-4410-200 Electricity - Grange	
The Grange usage averages \$116.00 per month = \$1,389 + increase to supplier chrg .03 per kWh (\$325/yr)	1,750
4194-4410-300 Electricity - Community Center	
The community center electric includes the lower level “teen room” and upper hall. 2023 improvements to thermostat controls for furnace and electric a/c lowered electric usage. The mini-split in the teen room should be used for heat/ac rather than baseboard for additional energy savings. 12 month = 4,250.24 and outside parking lot light (\$58/month = \$696). We expect to see usage for coldest weather months to decrease.	5,000
4194-4411-100 Heat – Town Hall	
1,700 gallons #2 @ 3.419 + contingency	6,000
4194-4411-200 Heat - Grange	
1700 gallons of propane Requested 1700*1.439	2,500
4194-4411-300 Heat - Community Center	
250 gallons propane @ 1.439	500
4194-4412-100 Water/Sewer - Town Hall	
2x water	1,135
4194-4412-200 Water/Sewer - Grange	
	800
4194-4412-300 Water/Sewer - Community Center	
	1,000

TOWN OF HENNIKER
Dept 4194 General Government Building
2024 Budget Request Details

4194-4414-100 Alarm - Town Hall	
Includes fire/intrusion monitor and service calls	1,000
4194-4414-200 Alarm - Grange	
Fire alarm monitor and service calls.	500
4194-4414-300 Alarm - Community Center	
Fire alarm monitor and service calls..	500
4194-4430-100 Building Repairs/Maintenance – Town Hall	
General building maintenance at the Town Hall. Insect/rodent control at \$77 per month or \$924. Examples of other intended uses: heating system repairs, plumbing repairs, electrical maintenance, and structure repairs, flooring, int paint	5,000
4194-4458-200 Building Repairs/Maintenance - Grange	
This budget covers all heating system, plumbing, building and electrical repairs. Includes painting, lighting, light plumbing, light electrical, concrete work, general carpentry.	1,000
4194-4458-300 Building Repairs/Maintenance - Community Center	
This budget covers all heating system, plumbing, building and electrical repairs. Includes painting, lighting, light plumbing, light electrical, concrete work, general carpentry.	1,500
4194-4434-100 Supplies – Town Hall	
Custodial, medical, and other supplies for restrooms, kitchen, cleaning.	1,600
4194-4434-200 Supplies – Grange	
Custodial, medical, and other supplies for restrooms and general cleaning.	500
4194-4434-300 Supplies – Community Center	
Custodial, medical, and other supplies for restrooms and general cleaning includes lower-level function room.	500
4194-4740-100 Equipment – Town Hall	
Ergo desks, chairs; contingency for appliance other misc. replacement	6,000
4194-4740-200 Equipment - Grange	
Furniture; audio/visual for meetings; not associated with welfare hum services	1,000
4194-4740-300 Equipment – Community Center	
Furniture; audio/visual for meetings; lower level function room	1,000

TOWN OF HENNIKER
Dept 4194 General Government Building
2024 Budget Request Details

Total Requested.....\$	104,631

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: CEMETERIES							
01-4195-4650-000	GROUND MAINT	11,780.00	11,780.00	11,780.00	0.00	11,780.00	0.00
01-4195-4655-000	STONE REPAIR	2,400.00	2,750.00	2,500.00	0.00	3,250.00	500.00
01-4195-4657-000	TREE REMOVAL	0.00	6,800.00	7,500.00	0.00	19,500.00	12,700.00
01-4195-4660-000	REPAIRS	2,100.00	0.00	0.00	0.00	0.00	0.00
Total Department CEMETERIES:		16,280.00	21,330.00	21,780.00	0.00	34,530.00	13,200.00

TOWN OF HENNIKER
DEPT 4195 Cemeteries
2024 Budget Request Details

4195-4650 Ground Maintenance: This budget supplements the perpetual care monies that the cemetery committee pays out for the maintenance of the cemeteries.

Budget requested: \$ 11,780

4195-4655 Stone Repair: This budget is being requested to repair the broken stones. 10 stones per year due to the volume of repairs needed.

Budget Requested \$3,250

4195-4660 Repairs: General repairs, cemetery name signs.

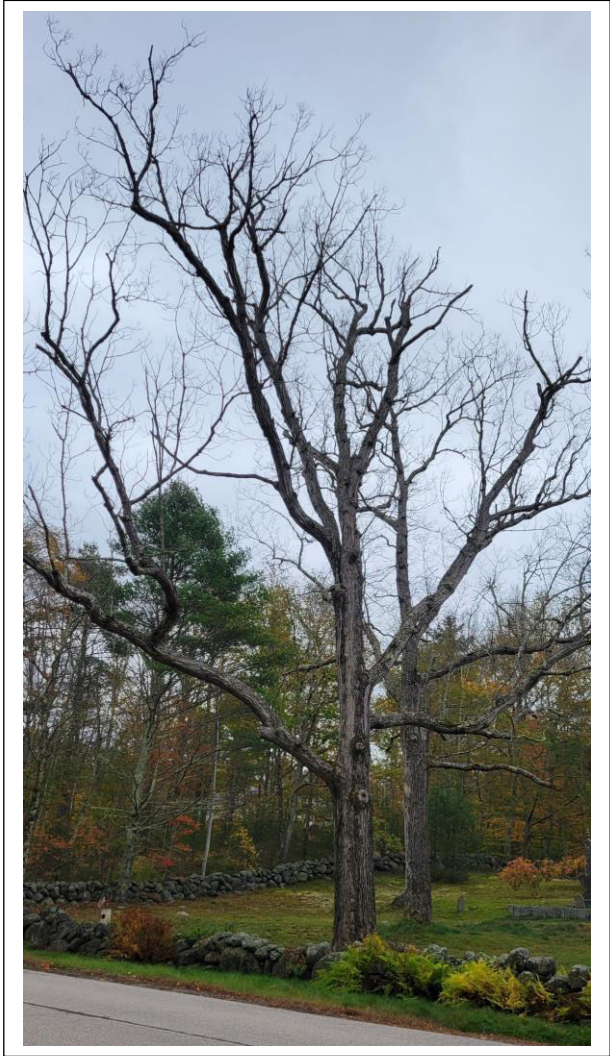
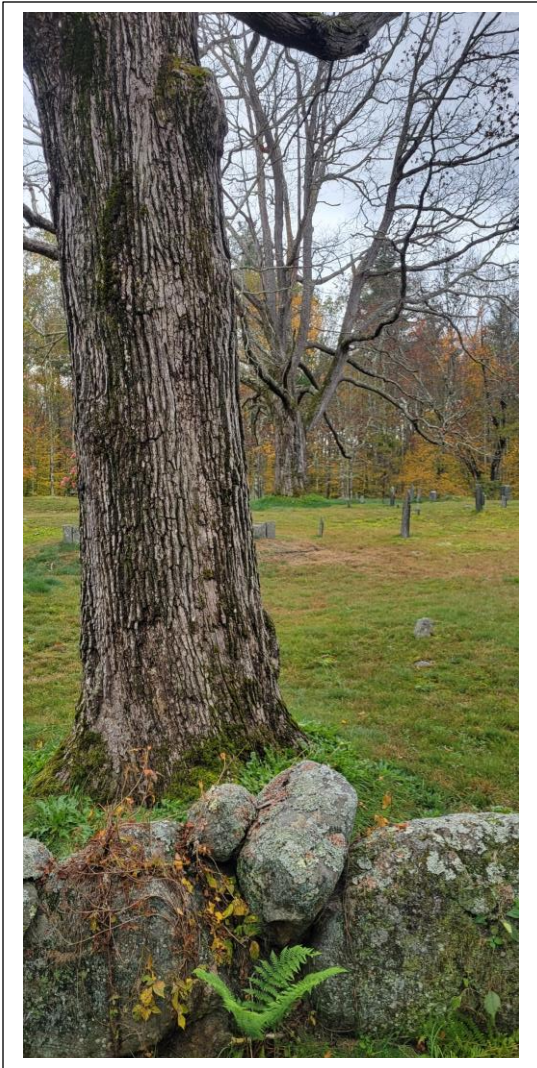
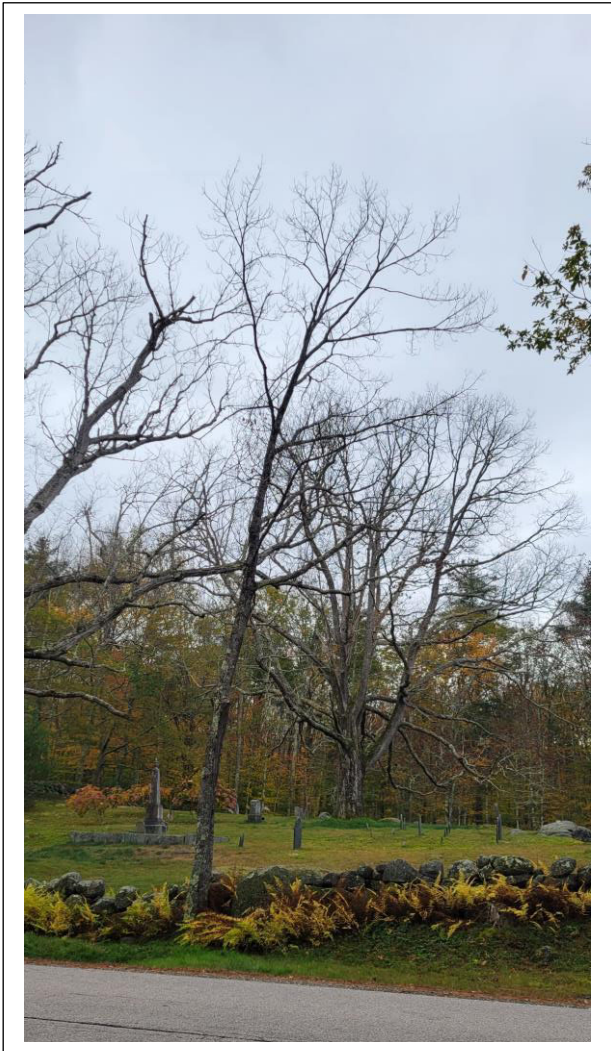
Budget Requested \$0

4195-4660 Tree Removal : This budget is being requested to remove unsafe tree problems and preventative pruning. Additionally, Plummer cemetery; 3 very large white oak trees, one measuring over 13ft in circumference, tree removal to encompass site work preparation for crane, all crane fees, tree company, labor and clean up. (See attached)

Budget Requested \$19,500

Total Budget Requested \$34,530

Plummer Cemetery Trees for removal:



BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: INSURANCE							
01-4196-4520-000	WORKERS COMPENSATION	49,812.00	49,724.00	49,359.00	0.00	55,573.00	5,849.00
01-4196-4522-000	GENERAL LIABILITY	99,434.00	103,918.00	103,918.00	0.00	111,192.00	7,274.00
01-4196-4523-000	UNEMPLOYMENT INS	1,104.00	973.00	973.00	0.00	909.00	(64.00)
01-4196-4524-000	DEDUCTIBLE	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00
Total Department INSURANCE:		152,350.00	156,615.00	154,250.00	0.00	169,674.00	13,059.00

TOWN OF HENNIKER
4196 Insurance
2024 Budget Request Details

The town's workers' compensation, property, liability and unemployment insurance is acquired through [Primex](#). Primex³ is a Not-For-Profit Public Entity Risk Pool. A pooled risk management program is a unique system set up to help local governmental entities meet coverage needs together in an affordable and efficient way. The town is entitled to all the statutory and common law immunities and protections afforded under NH law. Pooling means rate stability through fair and equitable pricing that fosters long-term member commitment. Operating surplus is determined through an annual audit and returned to coverage program participants, effectively lowering coverage costs. Human Resources & Legal consultation services are available at no additional cost. Primex³ staff provide training, guidance and assistance on many employment, contract, and public entity liability matters to manage risk, prevent and mitigate claims.

4520 Workers Compensation Insurance \$55,573

The attached renewal letter indicates a member contribution 10% increase over 2023 to a total of \$59,990. The increase is primarily due to recent legislation that provides extended coverage for firefighter cancer claims. The total contribution is prorated to Wastewater (\$2,915) and Cogswell Spring Waterworks (\$1,184) and Tucker Free Library of \$318. Member renewal January 1 to December 31, 2024

4522 Property and Liability Insurance \$111,192

The attached renewal letter indicates a member contribution of \$132,389, a 7% increase from 2023. The total contribution is prorated Wastewater \$12,423 and Cogswell Spring Waterworks (\$8,774). Primary driver in increase is reinsurance market remains hard due to US and worldwide catastrophic weather, inflation, actuarially determined loss estimates. Member renewal July 1, 2024 to June 30, 2025

4523 Unemployment Insurance \$909

See the attached renewal letter. Primex³ offers members cost-effective coverage and the expertise they need to manage claims. The town does not need to file paperwork or appeals. Member contribution of \$909 represents a reduction of -6.6% over 2023. Member renewal January 1 to December 31, 2024

4524 Insurance Deductible \$2,000

Our property and automobile deductible is \$1,000 per occurrence. The vehicle windshield replacement deductible is only \$100. There is NO deductible for liability and cybersecurity claims.

Total Requested.....\$ 169,674

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: MUNICIPAL DUES							
01-4197-4560-000	MEMBERSHIPS	4,157.00	4,157.00	4,052.00	0.00	4,043.00	(114.00)
Total Department MUNICIPAL DUES:		4,157.00	4,157.00	4,052.00	0.00	4,043.00	(114.00)

TOWN OF HENNIKER
4197 Municipal Dues
2024 Budget Request Details

<u>4560</u>	<u>Municipal Dues</u>	<u>\$4,043</u>
<p>Annual dues to the NH Municipal Association. This group provides many services to the NH municipalities including legal advice, municipal advice, and various free training courses for all town departments.</p>		

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: POLICE							
01-4210-4109-000	WAGES CLERICAL	70,117.00	72,812.00	53,317.75	0.00	71,970.00	(842.00)
01-4210-4110-000	WAGES FT	677,071.00	658,684.00	553,082.49	0.00	649,191.00	(9,493.00)
01-4210-4111-000	PART TIME WAGES	40,000.00	40,000.00	12,009.60	0.00	40,000.00	0.00
01-4210-4112-000	DETAIL WAGES (REVENUE)	1.00	1.00	7,406.73	0.00	7,000.00	6,999.00
01-4210-4120-000	PARKING ENFORCEMENT	9,709.00	9,709.00	0.00	0.00	9,700.00	(9.00)
01-4210-4121-000	CROSSING GUARDS	7,920.00	7,920.00	6,622.00	0.00	7,920.00	0.00
01-4210-4140-000	WAGES OT	25,000.00	25,000.00	43,765.87	0.00	42,000.00	17,000.00
01-4210-4211-000	BENEFIT INSURANCE	191,368.00	196,689.00	132,599.52	0.00	214,897.00	18,208.00
01-4210-4220-000	FICA/MEDICARE	20,635.00	19,499.00	13,858.06	0.00	19,295.00	(204.00)
01-4210-4230-000	RETIREMENT	243,039.00	229,826.00	185,123.99	0.00	218,394.00	(11,432.00)
01-4210-4230-001	RETIREMENT - G1 POLICE DEPT	0.00	0.00	0.00	0.00	7,135.00	7,135.00
01-4210-4240-000	TRAINING/LICENSE	5,000.00	5,000.00	3,166.04	0.00	5,000.00	0.00
01-4210-4241-000	TRAINING/AMMUNITION	4,000.00	4,000.00	4,222.87	0.00	4,000.00	0.00
01-4210-4291-000	UNIFORMS	8,000.00	8,000.00	10,063.57	0.00	8,000.00	0.00
01-4210-4320-000	PROSECUTING ATTN	12,023.00	12,023.00	11,501.00	0.00	12,023.00	0.00
01-4210-4341-000	TELEPHONE	10,500.00	10,500.00	8,128.23	0.00	10,500.00	0.00
01-4210-4342-000	DISPATCH TELEPHONE	700.00	700.00	1,568.78	0.00	1,200.00	500.00
01-4210-4391-000	TOWING	500.00	500.00	350.00	0.00	500.00	0.00
01-4210-4392-000	ASSESSMENT CENTER	0.00	0.00	1,950.00	0.00	1.00	1.00
01-4210-4393-000	SPECIAL INVESTIGATION	300.00	0.00	0.00	0.00	0.00	0.00
01-4210-4394-000	MERR COUNTY DISPATCH	42,136.00	43,849.00	46,637.56	0.00	54,570.00	10,721.00
01-4210-4410-000	ELECTRICITY	4,800.00	6,526.00	3,879.15	0.00	4,886.00	(1,640.00)
01-4210-4411-000	HEAT	4,300.00	4,300.00	3,021.29	0.00	4,103.00	(197.00)
01-4210-4412-000	WATER/SEWER	900.00	900.00	809.73	0.00	900.00	0.00
01-4210-4430-000	BLDING REPAIR/MAINT.	4,000.00	4,000.00	4,570.29	0.00	4,000.00	0.00
01-4210-4431-000	CUSTODIAN	8,640.00	8,640.00	6,458.62	0.00	10,080.00	1,440.00
01-4210-4550-000	PRINTING	500.00	500.00	337.49	0.00	500.00	0.00
01-4210-4560-000	DUES/MEMBERSHIPS	3,500.00	3,500.00	3,300.00	0.00	3,500.00	0.00
01-4210-4620-000	OFFICE SUPPLIES	4,000.00	4,000.00	3,470.40	0.00	4,000.00	0.00
01-4210-4625-000	POSTAGE	500.00	600.00	512.80	0.00	600.00	0.00
01-4210-4635-000	VEHICLE FUEL	14,400.00	14,500.00	10,694.97	0.00	14,500.00	0.00
01-4210-4637-000	BLOOD TEST MILEAGE	1,250.00	1,250.00	600.00	0.00	1,250.00	0.00
01-4210-4660-000	VEHICLE REPAIR/MAINT	7,500.00	7,500.00	7,627.06	0.00	7,500.00	0.00
01-4210-4661-000	VEHICLE TIRES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
01-4210-4662-000	VEHICLE PARTS/ACCESS	2,500.00	2,500.00	159.05	0.00	2,500.00	0.00
01-4210-4670-000	BOOKS/PERIODICALS	350.00	350.00	0.00	0.00	350.00	0.00
01-4210-4740-000	EQUIPMENT PURCHASE	0.00	127,588.00	81,264.00	46,324.00	500.00	(127,088.00)
01-4210-4805-000	EQUIPMENT MAINTENANCE	24,600.00	26,600.00	16,434.58	0.00	2,000.00	(24,600.00)
01-4210-4810-000	CMPTN LICENSE MAINT	0.00	0.00	0.00	0.00	28,758.00	28,758.00
01-4210-4814-000	PHOTOCOPY EXPENSE	1,000.00	1,000.00	785.00	0.00	1,000.00	0.00
01-4210-4840-000	COMMUNICATION REPAIR	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00
Total Department	POLICE:	1,454,759.00	1,562,966.00	1,239,298.49	46,324.00	1,478,223.00	(84,743.00)

**TOWN OF HENNIKER
POLICE DEPARTMENT
2024 Budget Request Details**

4109	Wages Clerical 1 full time administrative assistant, 1 part time up to 15 hours per week	\$71,970
4110	Wages FT - Officer 9 full time police officers – decrease over 2023 due to retirement of experienced staff replace with entry level	\$649,191
4111	Wages Part Time Officers Part-time officers to fill in schedule gaps	\$ 40,000
4112	Special Detail Wages Wages for details such as traffic control, special events. Offset by revenue billed to requesting agency. This amount cannot be easily predicted. We recommend a warrant article for a Special Detail Revolving Fund.	\$7,000
4120	Parking Enforcement Salary for Parking Enforcement 20 Hours seasonally.	\$9,700
4121	Crossing Guards 2 crossing guards for school year. 180 days, twice a day for a total of 360 shifts. \$11.00 per hour, which totals \$3,960.00 X 2 crossing guards, which equals \$7,920.00.	\$7,920
4140	Wages OT Over-time wages, increased to actual spend for 2023	\$42,000
4211	Benefit Insurance Health, dental, disability, life	\$ 214,897
4220	Fica/Medicare Fica 6.2% for non-police; Medicare 1.45% all employees	\$19,295
4230-000	Retirement Group 2 NHRS police only 31.28%	\$218,394
4230-001	Retirement Group 1 NHRS employee 13.53%	\$ 7,135

4240 Training

\$5,000

The State of NH has mandated an increase in training hours for each officer. NH PSTC has a limited number of trainings they offer, the trainings are typically once a year. It is often difficult to find trainings for veteran police officers that are a benefit to the agency so therefore we have to seek out and pay for trainings from private companies.

In 2021 we contracted with an online training agency Police One that has a vast library of training which has been approved by the New Hampshire Police Standards and Training Council. This company offers all the newly required trainings as well as an every changing assortment of valuable trainings at a very reasonable cost. I am very pleased with the format and library available.

This line item covers training conference seminars such as the annual DARE conference, the NH Law Enforcement Administrative Professionals Association conference for annual training. The annual Domestic Violence Conference is also an annual conference which 1-2 Officers attend.

Our D.A.R.E. (Drug Abuse Resistance Education) instructor attend a two day conference designed for instructors. At this conference, the latest teaching techniques are introduced and reviewed. The Instructors also discuss and review successes and failures of the past teaching year. The D.A.R.E. program has been a proven success in our town and is well accepted within the school system. It is imperative the D.A.R.E. instructor keep up to date on the latest teaching techniques. They must attend this training conference to keep their instructor certifications current.

4241 AMMUNITION

\$4,000

This line item is for the purchase of firearms ammunition. Both training ammunition and duty ammunition. We also purchase firearm cleaning supplies, and repair parts if needed. We are required to qualify with our firearms twice a year with pistol, rifle and shotgun. We also do additional training throughout the year to maintain proficiency. A new officer needs 1000 rounds of frangible ammunition to attend the police academy. Ammunition costs have sky rocketed which is why I have asked for small increase.

4291 Uniforms

\$8,000

A good appearance commands respect, and is a source of pride for the officer, the department and the community. Unfortunately, police uniforms are very expensive. Worn and frayed shirts, pants and coats and boots must be replaced on a yearly basis. Leather gear, such as a gun belt, holster, handcuff case, ammunition pouches etc., are very expensive as well. To purchase a gun belt and all the items on it will easily cost in excess of \$300.00. A traditional duty hat will cost \$70.00; winter coats are approximately \$300.00; spring jackets are \$150.00. In addition, badges cost \$65.00, ties \$20.00, collar brass \$10.00 the list goes on. Ballistic vest is approximately \$700.00. Ballistic vests should be replaced every 5 years according to the manufacturers. We replaced several of the officers ballistic vests in 2019 which were long over due. Although most of our uniforms are wash and wear. Items such as winter coats still need to be dry-cleaned and the department does and should pay the cost for this expense. Each full-time officer is budgeted \$450 per year clothing budget and part time officers \$300.00 per year.

9 X \$450.00 = \$4050.00
4 X \$300.00 = \$1200.00

Ballistic Vest = \$700.00

TOTAL = \$5,950.00

- 4320 Prosecuting Attorney** **\$12,023**
This department has contracted with the Merrimack County Attorney's Office for prosecuting attorney services in the Hillsboro District Court. They normally prosecute all misdemeanor cases and juvenile cases, as well as any serious motor vehicle trials such as Reckless Operation. They answer all motions filed by defense attorneys and are available to our officers 24 hours a day for advice. This service allows all of our officers to spend more time doing police work. If this service was ever discontinued, I it would take another full-time officer to be trained in order to fill the role of prosecutor or we would have to hire an attorney to serve as our prosecutor which would cost at least \$75,000.00. There is an increase for this line item as well. This has not increased since 2011
- 4341 Telephone** **\$10,500**
This expenditure pays for our phone service, internet, fax, mobile devices (cell phones cruiser lap tops)
The internet service which was upgraded to fiber optic in 2017.
The increase for this line item is due to having the 4 MDTs operational. 2018 was the first full year of the MDT
Our TDS phone service bill is approximately \$500.00 Monthly. \$500.00 x 12 Months = \$6,000.00
In 2019 I re-negotiated with Verizon to a different plan to lower our monthly bill. Our Verizon bill is now approximately \$275.00 a month. \$275 x 12 months = \$3,300.00
- 4342 Dispatch Phone Line** **\$1,200**
We have an emergency telephone extension 428-3212, which is answered at the Merrimack County Dispatch Center. This is the telephone line that the dispatchers receive all of the emergency calls on, whether it is directly from a Henniker resident or from the Statewide 911 emergency phone system. It should also be noted this cost includes the emergency call box located outside the police station that is a direct connection to the dispatch center.
- 4391 Towing** **\$500**
This line item is for towing, because even though the owner of a vehicle towed usually pays for the tow, from time to time we need to tow a vehicle as evidence or part of a search warrant. Occasionally, we may find it necessary to pay for a tow because the vehicle was towed in error or it is one of our cruisers. We would use this line item to pay for short-term storage fees if the vehicle was impounded in connection with a criminal investigation or fatal accident.
- 4392 Assessment Center** **\$1**
- 4394 Merrimack County Dispatch** **\$54,570**
We are dispatched by the Merrimack County Communications Center and have been for more than 25 years. MC Dispatch has always provided us a professional service and we are very pleased. Any concerns or complaints we have are addressed in a timely fashion and we are afforded input relative as to how the center should operate. This year we have an increase which is directly related to the costs associated with upgrades to the Merrimack County dispatching system and phone system. They are providing us

service, 24 hours a day, 365 days a year. There is an increase this year due to an over increase in tech costs for that agency which are then passed along to the users in a percentage format. The more calls for service for a town/user the higher the cost.

4410	Electricity The Town of Henniker purchases power through a broker. Line adjusted for actual usage	\$4,886
4411	Heating Oil/Propane The town purchases oil and propane on an annual town wide bid. #2 1,200g at \$3.419	\$4,103
4412	Water/Sewer The police station building incurred 2 minimum bills of sewer at \$240 each period for 480 and \$356 for water. The balance of \$64 is for any usage deviation.	\$900
4430	Building Repair/Maintenance This line item is for repair and maintenance of the physical structure as well as the cosmetic appearance of the building. Examples of expenses would be furnace cleaning, air conditioning system repairs, garage door maintenance, paint, light bulbs, cleaning supplies etc. We also have a contract for maintenance and repair to our back up electrical generator. The cost of this contract is approximately \$600.00 per year and is paid out of this line item	\$4,000
4431	Custodial Services The Town bids out the custodial service for town owned buildings. These services include washing, waxing and buffing the floors, cleaning and vacuuming the carpets, washing windows, dusting, emptying the trash, etc. 2024 quote 14 cleanings per month@60/each \$840/month.	\$10,080
4550	Printing During the course of the year, we need various forms, evidence tags, evidence bags, printed or purchased, business cards, envelopes. Approximately half of this line item is spent on the purchase of parking tickets, which we buy once a year.	\$500
4560	Dues/Memberships This line item is used to pay dues and membership fees to different organizations that we are affiliated with, such as, the Central NH Special Operations Unit which we joined in 2020. It covers dues for the Merrimack County Chiefs Association, DARE Officers Association, NH Law Enforcement Administrative Professionals Association. These organizations regularly develop and distribute sample Standard Operating Procedures for review by the membership. These SOP's generally conform to national accreditation standards. Many of them publish various magazines, which include articles on various law enforcement topics. We frequently use these publications as training tools.	\$3,500
4620	Office Supplies This line item is used to purchase all office supplies which include such things as pens, paper, paper clips, printer paper, stationary letterhead, printer ink, external thumb drives, writable discs, file folders, envelopes, storage boxes, etc. Our secretarial staff continues to work hard to reduce the amount of money spent in this line item. They constantly search for	\$4,000

lower priced, comparable quality products to save the town money. The new software upgrade and MDTs has reduced the amount of paper used for motor vehicle warnings that we previously printed ourselves.

4625 Postage \$600

We have a lot of written communications that are mailed from our agency daily. One of the most costly postage fees is when we are forced to mail registered mail, return receipt required. In addition, when we make a drug arrest, we must forward the drugs to the state lab for analysis, when the results are received, we must send the defendant a certified letter with the results with a return receipt. The cost of these mailings are now \$7.83 each letter.

4635 Vehicle Fuel \$14,500

Unfortunately, there is no way to predict what fuel prices will do in 2024. It cost approximately \$1,200.00 per month in 2023 to run our cruisers and the outlook for energy appears to point to higher prices in 2024.

It is important to point out our department does everything reasonable to maintain the cost of our fuel line item. During the spring, summer and fall months, when proper coverage allows, we utilize bicycle patrol and foot patrol in the center of town, which keeps one of the cruisers off the road for several hours. The officers are required to do directed patrols, on each shift, which usually results in them doing stationary radar on different roads in town. Again, this is a cost savings as the cruiser is stationary. However, we still have 95 miles of road that we need to patrol on a regular basis to ensure the safety and security of our citizens, which requires hundreds of miles of patrol in the cruisers each week.

4637 Blood Test/Intoxilyzer/Mileage \$1,250

The Intoxilyzer machine is a breath-testing machine used to determine the alcohol content in a person's system most commonly in a DUI arrest. Although the Intoxilyzer is the property of the State of NH, we use it and keep it at our station. We are responsible to purchase the supplies to run it. The State of New Hampshire has eliminated the law requiring breath sample capturing for breath tests, however, we still need the test tickets and mouth pieces for the ensuing year.

We have to pay for blood draws associated with a DUI arrest or some other criminal investigation. Concord Hospital currently charges us \$100 per blood draw. We also have to pay a licensed phlebotomist to respond to the police station for blood draws.

The New Hampshire State Law mandates blood samples be taken on the operators of vehicles involved in either serious bodily injury or fatal accidents (RSA 265-A:16).

The department is also equipped with portable breath testing units. These units require disposable mouth pieces which are purchased by the department. These units require monthly certifications using a special gas, we share this cost with the Hopkinton Police Department.

In the past this line item has been used to reimburse the officers who had to pay for meals and/or for using their own vehicle for a police-related matter

4660 Vehicle Repair/Maint \$7,500

This line item covers the routine maintenance of the cruisers. It covers oil changes, transmission fluid changes, batteries or any other parts that need to be repaired or replaced.

As long as we don't have to replace a major component, this line item should be sufficient. Another increase solely based on

the increase costs of vehicle parts and availability

- 4661 Vehicle Tires \$2,500**
It is imperative that we have reliable, speed rated tires on our cruisers. The tires need to be maintained in top condition at all times because we never know when an officer may need to operate one of the vehicles at a high rate of speed in various road conditions. It is imperative that the officer has confidence and every advantage when it is necessary to do so. Tires certainly increase the safety of the officer and decrease the potential liability to the town.
Unfortunately, we do not get the normal wear that most people get on their private vehicles. The tires are subjected to quick acceleration, deceleration, and quick turns. They are a softer compound tire for better traction, which also means they don't get the same mileage.
We normally equip the cruisers with Goodyear, pursuit rated tires. These tires are available to us at the state bid price. Summer tires are approximately \$145.00 per tire. Winter snow tires are approximately \$165.00 per tire. This amount is based on a new set of tires for each cruiser.
- 4662 Vehicle Parts/Accessories \$2,500**
This line item covers the cost of updating and replacing the cruiser equipment and supplies. These items include measuring tapes, traffic signs, flares, spray paint, first aid items, fire extinguishers, AED batteries, etc. In 2017 and 2018 we replaced 4 outdated failing radars through grants which covered 50% of the cost.
- 4670 Publications \$350**
The majority of this line item is used to purchase current New Hampshire Criminal Code Law Books (\$8.25 each) and, Motor Vehicle Law books (\$9.75 each). We purchase four copies of each and the entire department shares them. We also purchase a copy of the New Hampshire Juvenile Laws, drivers license guides for the officers etc.
- 4740 Equipment Purchase \$500**
Equipment not included in Expendable Trust; office equip
- 4805 Equipment Maintenance \$2,000**
Service contracts, repairs to existing equipment
- 4810 Information Technology \$28,758**
Items in this line item have been reclassified from 4805 Equip. Maint. Software upgrades to our police records management system (IMC) and computer system in the building. The majority of the MDTs and software were funded by grants. The Software Support for the Central Square/IMC including the MDTs is \$5,310
Mirador IT maintains the server, workstations and MDTs. This comprehensive IT package provides the security and data protection that is necessary to protect our system from the ransomware and computer hacking crimes that are common in our society.
\$1954 x 12 months=\$23,448
- 4814 Photocopier \$1,000**
This cost covers our maintenance agreement for copiers and it also covers supplies such as toner and ink.

4840 Radio/Radar Maintenance

\$1,500

This line item is used for the yearly calibration for our radar units, including any repairs that may be needed. We currently have 5 mobile radios, 12 portable radios and a base station. This line item is used for radio repair, maintenance, battery replacement, knobs, antennas etc.

TOTAL REQUESTED.....\$1,478,223

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: FIRE & RESCUE							
01-4214-4110-000	FULL TIME WAGES	120,695.00	130,827.00	121,150.40	0.00	150,000.00	19,173.00
01-4214-4111-000	PART TIME WAGES	310,303.00	380,227.00	277,500.49	0.00	382,000.00	1,773.00
01-4214-4140-000	OVER TIME WAGES	10,000.00	15,000.00	19,749.86	0.00	20,000.00	5,000.00
01-4214-4211-000	BENEFIT INSURANCE	14,038.00	31,569.00	17,691.03	0.00	35,184.00	3,615.00
01-4214-4220-000	FICA/MEDICARE	25,597.00	31,147.00	24,086.83	0.00	40,698.00	9,551.00
01-4214-4230-000	RETIREMENT	43,116.00	46,183.00	36,886.82	0.00	42,490.00	(3,693.00)
01-4214-4341-000	TELEPHONE	9,075.00	10,353.00	7,632.78	0.00	10,353.00	0.00
01-4214-4350-000	MEDICAL/HEP B	500.00	500.00	0.00	0.00	500.00	0.00
01-4214-4394-000	DISPATCH FEES	53,078.00	47,259.00	47,259.00	0.00	48,356.00	1,097.00
01-4214-4410-000	ELECTRICITY	10,500.00	10,500.00	6,652.73	0.00	10,500.00	0.00
01-4214-4411-000	HEAT	6,000.00	6,000.00	3,408.19	0.00	6,000.00	0.00
01-4214-4412-000	WATER	1,600.00	1,600.00	3,083.85	0.00	1,600.00	0.00
01-4214-4430-000	BLDING MAINTENANCE	10,500.00	12,500.00	16,961.15	0.00	12,500.00	0.00
01-4214-4610-000	OFFICE SUPPLIES	5,800.00	6,000.00	4,449.77	0.00	6,000.00	0.00
01-4214-4690-000	SUPPLIES OTHER	2,800.00	2,800.00	759.40	0.00	2,800.00	0.00
01-4214-4810-000	CMPTN LICENSE MAINT	0.00	0.00	0.00	0.00	5,016.00	5,016.00
Total Department FIRE & RESCUE:		623,602.00	732,465.00	587,272.30	0.00	773,997.00	41,532.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: RESCUE							
01-4215-4115-000	STIPENDS	26,500.00	26,500.00	20,624.98	0.00	26,500.00	0.00
01-4215-4220-000	FICA/MEDICARE	2,027.00	2,019.00	1,577.66	0.00	2,019.00	0.00
01-4215-4240-000	TRAINING/LICENSE	8,150.00	8,750.00	500.49	0.00	8,750.00	0.00
01-4215-4635-000	VEHICLE FUEL	6,000.00	12,000.00	5,893.29	0.00	12,000.00	0.00
01-4215-4660-000	VEHICLE REPAIR/MAINT	10,000.00	14,000.00	6,416.00	0.00	14,000.00	0.00
01-4215-4680-000	MEDICAL SUPPLIES	7,200.00	12,000.00	4,990.43	0.00	12,000.00	0.00
01-4215-4740-000	EQUIPMENT PURCHASE	17,082.00	18,400.00	8,480.10	0.00	18,400.00	0.00
01-4215-4750-000	COMMUNICATION EQUIP	6,230.00	9,893.69	548.27	0.00	8,490.00	(1,403.69)
01-4215-4887-000	INTERCEPTOR FEES	2,000.00	2,000.00	1,600.00	0.00	2,000.00	0.00
01-4215-4888-000	COMSTAR BILLING FEES	20,000.00	20,000.00	17,420.68	0.00	20,000.00	0.00
Total Department	RESCUE:	105,189.00	125,562.69	68,051.90	0.00	124,159.00	(1,403.69)

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: FIRE							
01-4220-4111-000	WAGES PT	68,727.00	68,727.00	52,520.39	0.00	75,327.00	6,600.00
01-4220-4220-000	FICA/MEDICARE	5,258.00	5,258.00	4,020.86	0.00	5,763.00	505.00
01-4220-4240-000	TRAINING/SEMINARS	6,502.00	6,502.00	3,252.92	0.00	6,502.00	0.00
01-4220-4635-000	VEHICLE FUEL	5,380.00	6,500.00	2,297.14	0.00	6,810.00	310.00
01-4220-4660-000	VEHICLE REPAIR/MAINT.	12,500.00	20,000.00	3,938.50	0.00	20,000.00	0.00
01-4220-4690-000	SUPPLIES OTHER	2,125.00	2,125.00	339.95	0.00	2,125.00	0.00
01-4220-4740-000	EQUIPMENT PURCHASES	23,017.00	27,985.00	30,309.22	0.00	27,985.00	0.00
01-4220-4750-000	COMMUNICATION EQUIPMENT	7,774.00	11,030.00	681.44	0.00	11,030.00	0.00
01-4220-4805-000	EQUIPMENT REPAIR/MAINT.	14,270.00	14,270.00	18,813.88	0.00	15,963.00	1,693.00
01-4220-4900-000	CSWW HYDRANT RENTAL	3,950.00	3,950.00	0.00	0.00	3,950.00	0.00
Total Department	FIRE:	149,503.00	166,347.00	116,174.30	0.00	175,455.00	9,108.00

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
Combined Fire/Rescue Expenses							
4214-110	Fire/Rescue full time Wages			121,951.00	130,827.00	150,000.00	19,173.00
4214-111	Fire/Rescue part time Wages			310,303.00	380,227.00	382,000.00	1,773.00
4214-140	Fire/Rescue over time Wages			10,000.00	15,000.00	20,000.00	5,000.00
4214-211	Fire/Rescue benefit insurance			14,972.00	31,569.00	35,184.00	3,615.00
4214-220	Fire/Rescue FICA (FT/PT/OT)			25,641.00	31,147.00	40,698.00	9,551.00
4214-230	Fire/Rescue Retirement			41,617.00	46,183.00	42,490.00	(3,693.00)
4214-341	Fire/Rescue Telephone land lines comcast - internet Moble WiFi and cell Image trend			2,640.00 1,020.00 4,365.00 2,328.00	10,353.00	10,353.00	-
4214-350	Fire/Rescue Medical/ HEP B			500.00	500.00	500.00	-
4214-394	Fire/Rescue Dispatch Fees		Cap area KMA	53,068.00 10.00	47,259.00	48,356.00	1,097.00
4214-410	Fire/Rescue Electric		Station	10,500.00	10,500.00	10,500.00	-
4214-411	Fire/Rescue Heat 2014-15 actual usage X \$1.299			6,000.00	6,000.00	6,000.00	-
4214-412	Fire/Rescue Water & Sewer		water sewer	700.00 900.00	1,600.00	1,600.00	-

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
4214-430	Fire/Rescue Bld Maintenance				12,500.00	12,500.00	-
	service for heat furnaces & AC		500.00				
	Generator Service repair		1,000.00				
	Sprinkler repair and leaks		4,000.00				
	Door Locks for Fire house		1,000.00				
	Backflow testing		1,000.00				
	Garage Door Maintenance		1,000.00				
	windows, siding, electrical on shed		2,000.00				
	Other Maintenance		2,000.00				
4214-610	Fire/Rescue Office Supplies		1,800.00	5,800.00	6,000.00	6,000.00	-
	Computers & software		2,000.00				
4214-690	Fire/Rescue - Supplies Other		3,800.00	2,800.00	2,800.00	2,800.00	-
Combined Fire/Rescue Expenses Total					732,465.00	768,981.00	36,516.00
Change from previous year					106,850.00	36,516.00	(70,334.00)
Percentage change from previous yr.					17%	5%	

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
Rescue Expenses							
4215-111	Rescue Volunteer Wages				26,500.00	26,500.00	-
	chief	1	20,000.00	20,000.00			
	deputy	1	2,500.00	2,500.00			
	lieutenant	3	1,000.00	3,000.00			
	training officer	1	1,000.00	1,000.00			
4215-220	Rescue FICA/Medicare				2,019.00	2,019.00	-
4215-240	Rescue - Training/License				8,750.00	8,750.00	-
	EMT recertification	6	300.00	1,800.00			
	AEMT recertification	3	400.00	1,200.00			
	EMT-P recertifications	4	500.00	2,000.00			
	Continuing Education	1	750.00	750.00			
	EMT-B Class	2	1,500.00	3,000.00			
4215-635	Rescue - Vehicle/Fuel				12,000.00	12,000.00	-
	2018 Use through 10/31/18		4,234.72				
	Extrapolated for 12 months		5,081.66				
	Expect 10% Increase		5,589.83				
4215-660	Rescue - Vehicle/Maintenance				14,000.00	14,000.00	-
	2018 Use through 10/31/18		2,052.76				
	Extrapolated for 12 months		2,463.31				
	Add \$1000 for suspension & batteries		3,463.31				
4215-663	Rescue - Highway Repairs Parts						
4215-680	Rescue - Medical Supplies				12,000.00	12,000.00	-
	2018 Use through 10/31/18		3,246.72				
	Extrapolated for 12 months		3,896.06				
	Add \$1500 for contingencies		5,396.06				

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
4215-740	Rescue-Equipment Purchases				18,400.00	18,400.00	-
	SCBA	0	6,284.00	-			
	SCBA face piece	2	344.00	688.00			
	Defib Batteries	4	1,000.00	4,000.00			
	Uniforms	3	400.00	1,200.00			
	Tools	1	1,000.00	1,000.00			
	Turnout gear						
	Gloves	3	72.00	216.00			
	Coats	3	1,414.84	4,244.52			
	Pants	3	1,071.02	3,213.06			
	Hoods	3	45.00	135.00			
	Boots	3	395.00	1,185.00			
	Helmets front	3	42.99	128.97			
	Helmets	3	356.99	1,070.97			
4215-750	Rescue - Communication Equipment				9,894.00	8,490.00	(1,404.00)
	portables	2	2,050.00	4,100.00			
	paggers	5	600.00	3,000.00			
	portable batteries	4	160.00	640.00			
	pager batteries	10	25.00	250.00			
	repairs			500.00			
4215-887	Rescue - Interceptor Fees	6	575.00	3,450.00	2,000.00	2,000.00	-
4215-888	Rescue - Billing Fees	5%	400,000.00	20,000.00	20,000.00	20,000.00	-
	Rescue Expenses Total				125,563.00	124,159.00	(1,404.00)
	Change from previous year				20,382.18	(1,404.00)	(21,786.18)
	Percentage change from previous yr.				19%		-19%

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
Fire Department Expenses							
1-4220-111	Fire - Volunteer Wages				68,727.00	75,327.00	6,600.00
	14/hour (40 call members)	1788	14.00	25,032.00			
	16/hour (6 officers)	1000	16.00	16,000.00			
	Part Time chief		20,000.00	20,000.00			
	Part Time deputy	2	2,500.00	5,000.00			
	Part Time Company Officer	2	1,000.00	2,000.00			
	clerk	1	500.00	500.00			
	meetings 12 meetings/40 members/@	480	14.00	6,720.00			
	Training officer	1	75.00	75.00			
1-4220-220	Fire - FICA/MED				5,258.00	5,763.00	505.00
1-4220-240	Fire - Training/Lic				6,502.00	6,502.00	-
	Physicals	6	270.00	1,620.00			
	FF1	6	135.00	810.00			
	FF2	6	150.00	900.00			
	NHFPS Membership	1	12.00	12.00			
	NHFCA Membership	1	120.00	120.00			
	Fire Inspector	2	200.00	400.00			
	Driver/operator/pump	2	220.00	440.00			
	Professional development classes	2	500.00	1,000.00			
	NFPA Subscription Service			1,200.00			
1-4220-341	Fire - Forest Fire Mutual Aid			-			
1-4220-635	Fire - Vehicle Fuel				6,500.00	6,810.00	310.00
	Diesel	925	4.90	4,532.50			
	Unleaded	450	3.55	1,597.50			
	50/50	8	85.00	680.00			

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
1-4220-660	Fire-Vehicle Repair Repairs			20,000.00	20,000.00	20,000.00	-
1-4220-662	Fire-Hiway Dept Repairs Materials						
1-4220-690	Fire - Supplies Other class A foam	25	85.00	2,125.00	2,125.00	2,125.00	-
1-4220-740	Fire - Equipment Purchase				27,985.00	27,985.00	-
	Hose	2					
	1/2	4	210.00	840.00			
	1 3/4	4	154.00	616.00			
	5	3	750.00	2,250.00			
	Forestry Hose 1.5"	6	129.00	774.00			
	SCBA's	0	6,284.00	-			
	SCBA facepieces	6	344.00	2,064.00			
	booster compressor	0	12,000.00	-			
	Hand Tools			1,500.00			
	Turnout gear						
	Gloves	12	72.00	864.00			
	Coats	6	1,504.72	9,028.32			
	Pants	6	1,083.17	6,499.02			
	Hoods	8	45.00	360.00			
	Boots	2	395.00	790.00			
	Helmets front	6	42.99	257.94			
	Helmets	6	356.99	2,141.94			
1-4220-750	Fire - Communications Equipment				11,030.00	11,030.00	-
	Portable Radio	4	2,050.00	8,200.00			
	swiss phone pagers	2	600.00	1,200.00			
	portable batteries	6	160.00	960.00			

Henniker Fire/Rescue Departments 2024 Budget Request

Acct #	Description	Quantity	Cost/item	Cost	2023	2024	Difference
	I am responding Software			660.00			
	Pager Batter			10.00			
1-4220-805	Fire - Equipment Maintenance				14,270.00	15,963.00	1,693.00
	testing Scott bottles	10	28.00	280.00			
	Hose testing	10445	0.30	3,133.50			
	Flow test Scott packs	25	55.00	1,375.00			
	ground ladder certification	11	45.00	495.00			
	Holmatro tool service	1	600.00	600.00			
	service fire extinguishers	25	8.00	200.00			
	calibration gas	1	400.00	400.00			
	gas sensors	2	190.00	380.00			
	SCBA fit test	15	35.00	525.00			
	Pump tests	2	250.00	500.00			
	Repairs to small tools			1,200.00			
	Unanticipated equipment repairs			4,000.00			
	Air compressor maint & cert	1	745.00	745.00			
	Compressed air testing	4	109.00	436.00			
1-4220-900	Fire - Hydrant Rental				3,950.00	3,950.00	-
	Fire Department Expenses Total				166,347.00	175,455.00	9,108.00
	Change from previous year				16,848.46	9,108.00	(7,740.46)
					11%	5%	-6%
	Combined + Fire Department				898,812.00	944,436.00	45,624.00
	Change from previous year				123,698.46	45,624.00	(78,074.46)
					16%	5%	-11%
	Combined/Fire/Rescue				1,024,375.00	1,068,595.00	44,220.00
	Change from previous year				144,080.64	44,220.00	(99,860.64)
					16%	4%	-12%

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: CODE							
01-4240-4110-000	WAGES	23,040.00	23,775.00	21,530.81	0.00	26,208.00	2,433.00
01-4240-4220-000	FICA/MEDICARE	1,763.00	1,818.00	1,647.11	0.00	2,005.00	187.00
01-4240-4341-000	TELEPHONE	500.00	600.00	495.21	0.00	600.00	0.00
01-4240-4411-000	CONSULTING FEES/FORESTER	600.00	600.00	0.00	0.00	0.00	(600.00)
01-4240-4560-000	DUES/MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	0.00
01-4240-4635-000	VEHICLE FUEL/MILEAGE	550.00	2,400.00	1,750.00	0.00	2,400.00	0.00
01-4240-4670-000	BOOKS/PERIODICAL	1,200.00	600.00	101.10	0.00	600.00	0.00
01-4240-4689-000	SUPPLIES OTHER	0.00	0.00	0.00	0.00	150.00	150.00
Total Department CODE:		27,853.00	29,993.00	25,524.23	0.00	32,163.00	2,170.00

TOWN OF HENNIKER
4240 Code Enforcement / Building Inspector
2024 Budget Request Details

<u>4110</u>	<u>Wages</u> Part time Code Enforcement Officer (\$28/hr) \$504.00 per week at 52 weeks = \$26,208	<u>\$26,208</u>
<u>4220</u>	<u>FICA</u> Social security at 6.2% and medicare at 1.45% of gross wages 7.65% x \$26,208	<u>\$2,005</u>
<u>4341</u>	<u>Telephone</u> Cell phone for Code Enforcement Officer. "Straight Talk" account \$50 per month x 12 = \$600	<u>\$600</u>
<u>4411</u>	<u>Forester – MOVED TO ASSESSING</u> Consulting fees of a forester to review timber tax yields. Billing based on amount of activity,	<u>\$0</u>
<u>4560</u>	<u>Dues/Membership</u> Memberships in building official organizations in NH	<u>\$200</u>
<u>4635</u>	<u>Vehicle Fuel/Mileage</u> Mileage for completing inspections \$200/month for 12 Months	<u>\$2,400</u>
<u>4689</u>	<u>Supplies</u> Permit supplies, tags, office supplies	<u>\$150</u>
<u>4670</u>	<u>Books/Periodicals</u> Reference books for code enforcement. Anticipating annual updated versions of codes.	<u>\$600</u>
Total Requested.....		\$ 32,163

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: EMERGENCY MANAGEMENT							
01-4290-4110-000	WAGES	1,200.00	1,200.00	0.00	0.00	0.00	(1,200.00)
01-4290-4115-000	STIPENDS	0.00	0.00	0.00	0.00	1,200.00	1,200.00
01-4290-4220-000	FICA	92.00	92.00	0.00	0.00	92.00	0.00
01-4290-4410-000	ELECTRICITY	250.00	250.00	375.77	0.00	600.00	350.00
01-4290-4411-000	PROPANE	0.00	0.00	0.00	0.00	1,151.00	1,151.00
Total Department EMERGENCY MANAGEMENT:		1,542.00	1,542.00	375.77	0.00	3,043.00	1,501.00

TOWN OF HENNIKER
4153 Emergency Management
2024 Budget Request Details

<u>4290-4115 Stipend</u>	<u>\$1,200</u>
Annual stipend for Emergency Management Director	
<u>4290-4220 FICA</u>	<u>\$ 92</u>
Social Security/Medicare on wages paid (\$1,200 x 7.65%)	
<u>4290-4410 Electricity</u>	<u>\$ 600</u>
6 months of electricity for new emergency communications tower	
<u>4290-4411 Propane</u>	<u>\$ 1,151</u>
Fuel for generator at emergency communications tower	
Total Requested.....	\$ 3,043

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: HIGHWAY							
01-4311-4110-000	WAGES FT	338,338.00	338,065.00	264,235.71	0.00	353,708.00	15,643.00
01-4311-4120-000	WAGES PT	25,000.00	25,000.00	28,277.50	0.00	25,000.00	0.00
01-4311-4140-000	WAGES OT	56,160.00	56,160.00	49,881.55	0.00	57,740.00	1,580.00
01-4311-4211-000	BENEFIT INSURANCES	107,514.00	116,278.00	83,067.88	0.00	111,876.00	(4,402.00)
01-4311-4220-000	FICA/MEDICARE	31,023.00	31,083.00	25,369.95	0.00	33,388.00	2,305.00
01-4311-4230-000	RETIREMENT	54,859.00	55,014.00	39,907.52	0.00	55,669.00	655.00
01-4311-4235-000	ADVERTISING	500.00	250.00	50.00	0.00	200.00	(50.00)
01-4311-4240-000	TRAINING/LICENSE	250.00	250.00	2,216.00	0.00	5,000.00	4,750.00
01-4311-4291-000	UNIFORMS	7,500.00	7,000.00	4,257.62	0.00	6,000.00	(1,000.00)
01-4311-4341-000	TELEPHONE	3,400.00	4,000.00	2,919.47	0.00	4,000.00	0.00
01-4311-4350-000	DRUG/ALCOHOL TESTING	0.00	0.00	0.00	0.00	3,000.00	3,000.00
01-4311-4410-000	ELECTRICITY	3,750.00	4,200.00	3,336.99	0.00	4,200.00	0.00
01-4311-4411-000	HEAT	8,000.00	8,500.00	5,089.39	0.00	8,500.00	0.00
01-4311-4412-000	WATER/SEWER	4,000.00	3,000.00	2,398.11	0.00	3,000.00	0.00
01-4311-4414-000	ALARM	1,500.00	1,500.00	1,148.00	0.00	1,500.00	0.00
01-4311-4430-000	BUILDING MAINTENANCE	10,000.00	8,000.00	5,802.00	0.00	8,000.00	0.00
01-4311-4560-000	DUES/MEMBERSHIP	100.00	50.00	0.00	0.00	50.00	0.00
01-4311-4620-000	OFFICE SUPPLIES	1,200.00	1,200.00	530.53	0.00	1,200.00	0.00
01-4311-4635-000	FUEL GASOLINE	7,500.00	5,000.00	2,095.40	0.00	4,500.00	(500.00)
01-4311-4636-000	FUEL DIESEL	50,000.00	90,000.00	48,604.23	0.00	81,000.00	(9,000.00)
01-4311-4637-000	MILEAGE	4,200.00	4,200.00	3,479.91	0.00	4,200.00	0.00
01-4311-4660-000	VEHICLE REPAIR/MAINT	24,000.00	20,000.00	4,534.60	0.00	25,000.00	5,000.00
01-4311-4661-000	VEHICLE TIRES	10,000.00	10,000.00	9,615.87	0.00	15,000.00	5,000.00
01-4311-4662-000	VEHICLE PARTS/ACCESS	20,000.00	26,000.00	28,879.91	0.00	30,000.00	4,000.00
01-4311-4689-000	SUPPLIES OTHER	2,000.00	1,000.00	918.41	0.00	1,000.00	0.00
01-4311-4740-000	EQUIPMENT	3,500.00	4,000.00	3,353.16	0.00	4,000.00	0.00
01-4311-4805-000	EQUIP MAINT/REPAIR	50,000.00	40,000.00	25,046.77	0.00	40,000.00	0.00
01-4311-4810-000	CMPTN LICENSE MAINT	0.00	0.00	0.00	0.00	1,428.00	1,428.00
01-4311-4840-000	COMM EQUIP MAINT.	2,000.00	2,000.00	370.00	0.00	4,000.00	2,000.00
Total Department	HIGHWAY:	826,294.00	861,750.00	645,386.48	0.00	892,159.00	30,409.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: HIGHWAY & STREETS							
01-4312-4711-000	GRAVEL	24,000.00	25,000.00	24,300.00	0.00	26,000.00	1,000.00
01-4312-4712-000	SAND	9,000.00	7,000.00	5,875.00	0.00	7,000.00	0.00
01-4312-4713-000	SALT	130,000.00	158,000.00	122,032.64	0.00	154,000.00	(4,000.00)
01-4312-4806-000	BRIDGE REPAIR	3,000.00	3,000.00	2,455.50	0.00	3,000.00	0.00
01-4312-4884-000	ROADSIDE MAINT.	25,000.00	27,500.00	28,724.00	0.00	28,000.00	500.00
01-4312-4885-000	ROAD REPAIRS	80,000.00	80,000.00	52,460.06	0.00	80,000.00	0.00
01-4312-4886-000	SIGNS/GUARDRAIL	43,000.00	13,500.00	9,970.54	0.00	13,500.00	0.00
01-4312-4887-000	STRIPE/SWEEP	8,000.00	7,000.00	4,100.00	0.00	14,000.00	7,000.00
01-4312-4888-000	CULVERTS/DRAINS	24,000.00	24,000.00	14,946.00	0.00	24,000.00	0.00
01-4312-4889-000	TREES	15,000.00	15,000.00	6,400.00	0.00	15,000.00	0.00
01-4312-4904-000	CHIP SEAL/CRACK SEAL	95,000.00	80,000.00	21,000.00	0.00	122,000.00	42,000.00
01-4312-4905-000	ENGINEER&DESIGN	10,000.00	7,500.00	4,142.27	0.00	7,500.00	0.00
01-4312-4906-000	ROAD CONSTRUCT	250,000.00	250,000.00	235,054.00	0.00	250,000.00	0.00
Total Department	HIGHWAY & STREETS:	716,000.00	697,500.00	531,460.01	0.00	744,000.00	46,500.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: STREET LIGHTS							
01-4316-4410-000	ELECTRICITY	15,500.00	13,500.00	7,578.25	0.00	13,500.00	0.00
Total Department STREET LIGHTS:		15,500.00	13,500.00	7,578.25	0.00	13,500.00	0.00

Henniker Highway Department

FY2023 Highlights

- ▶ Completed drainage and base paving on Old Hillsboro Road
- ▶ Culvert lining on Flanders Road
- ▶ Completed bridge project on Liberty Hill, Reclaim and paved base only
- ▶ Started Foster Hill Road, first 2800 feet all culverts replaced and under drains installed, reclaimed and paved
- ▶ Managed several sever storms, 40 plus inch snow storm on March 14th and heavy rain on the 4th and 16th of July without closing roads

Challenges

- ▶ Equipment breakdowns: unforeseen emission problems and other breakdowns

FY2024 Goals

- ▶ Complete reclamation of Foster Hill Road
- ▶ Start reclamation on Dodge Hill Road
- ▶ Replacement of culverts on Butter Road
- ▶ Complete Tower project

Significant Budget Changes

- ▶ 4311-636 Highway- Fuel Diesel, I increased fuel 18 thousand gallons @ \$4.50 per
- ▶ 4311-4840 Increase Communication line for new antenna for Highway radio system
- ▶ 4311-4661 Need new tires for trucks and excavator
- ▶ 4312-713 Salt decrease in state contract
- ▶ 4312-886 Guardrail, not anticipating any major guardrail projects this upcoming year
- ▶ 4312-4905 Chip seal the balance of Western Ave

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: SOLID WASTE							
01-4324-4110-000	WAGES FT	135,022.00	146,882.00	133,385.74	0.00	57,146.00	(89,736.00)
01-4324-4111-000	PART TIME WAGES	22,464.00	24,450.00	24,333.38	0.00	57,937.00	33,487.00
01-4324-4140-000	OT	7,000.00	10,000.00	6,575.12	0.00	608.00	(9,392.00)
01-4324-4211-000	BENEFIT INSURANCES	14,075.00	14,811.00	9,224.57	0.00	9,957.00	(4,854.00)
01-4324-4220-000	FICA/MEDICARE	12,512.00	13,796.00	12,494.53	0.00	8,850.00	(4,946.00)
01-4324-4230-000	RETIREMENT	12,434.00	14,066.00	11,179.82	0.00	7,732.00	(6,334.00)
01-4324-4240-000	TRAINING/LICENSE	900.00	900.00	660.00	0.00	900.00	0.00
01-4324-4291-000	UNIFORMS	1,950.00	3,000.00	2,417.21	0.00	3,000.00	0.00
01-4324-4341-000	TELEPHONE	2,440.00	2,440.00	1,166.34	0.00	3,216.00	776.00
01-4324-4355-000	HOUSE HAZ WASTE	14,500.00	20,000.00	136.09	20,000.00	30,000.00	10,000.00
01-4324-4410-000	ELECTRICITY	8,500.00	9,500.00	5,707.85	0.00	7,500.00	(2,000.00)
01-4324-4414-000	ALARM	1,000.00	1,200.00	742.00	0.00	800.00	(400.00)
01-4324-4430-000	BLD REPAIR	38,798.00	41,805.00	44,539.64	0.00	31,000.00	(10,805.00)
01-4324-4434-000	RECYCLING BLDING	3,500.00	5,000.00	1,957.61	0.00	0.00	(5,000.00)
01-4324-4560-000	DUES/MEMBERSHIPS	350.00	350.00	502.88	0.00	450.00	100.00
01-4324-4570-000	ADVERTISING	0.00	0.00	0.00	0.00	200.00	200.00
01-4324-4620-000	OFFICE SUPPLIES	300.00	350.00	357.47	0.00	400.00	50.00
01-4324-4635-000	VEHICLE FUEL	5,000.00	7,000.00	3,966.06	0.00	5,500.00	(1,500.00)
01-4324-4637-000	MILEAGE	650.00	650.00	802.65	0.00	900.00	250.00
01-4324-4660-000	VEHICLE REPAIR	23,260.00	9,000.00	666.31	0.00	8,000.00	(1,000.00)
01-4324-4688-000	SUPPLIES - STICKERS	0.00	0.00	0.00	0.00	2,500.00	2,500.00
01-4324-4689-000	SUPPLIES OTHER	300.00	300.00	1,363.55	0.00	2,500.00	2,200.00
01-4324-4805-000	EQUIP MAINT/REPAIR	21,100.00	21,000.00	8,483.31	0.00	18,000.00	(3,000.00)
01-4324-4810-000	INFORMATION TECH	0.00	0.00	0.00	0.00	1,439.00	1,439.00
01-4324-4855-000	SAFETY SUPPLIES	1,000.00	1,500.00	1,568.63	0.00	1,500.00	0.00
01-4324-4901-000	FREON, GLASS, CMPTR	7,500.00	7,500.00	2,366.24	0.00	5,000.00	(2,500.00)
01-4324-4902-000	TRANSPORTATION	42,322.00	22,000.00	14,070.00	0.00	22,000.00	0.00
01-4324-4903-000	TIPPING FEE	112,320.00	140,000.00	78,435.00	0.00	140,000.00	0.00
01-4324-4904-000	LANDSCAPING	6,800.00	8,500.00	2,652.22	0.00	0.00	(8,500.00)
01-4324-4905-000	MONITORING WELLS	15,000.00	15,000.00	8,727.25	0.00	15,000.00	0.00
01-4324-4906-000	DEMOLITION DISPOSE	23,988.00	43,000.00	31,430.80	0.00	43,000.00	0.00
Total Department	SOLID WASTE:	534,985.00	584,000.00	409,912.27	20,000.00	485,035.00	(98,965.00)

**Dept 4324 Transfer-Recycling Center
2024 Budget**

Function: Sanitation. Expenditures related to the removal and disposal of sewage and other waste materials shall be as follows: **Account 4324**, solid waste disposal, shall be for expenditures related to the disposal of garbage and other refuse including:(1) Landfill operations;(2) Incineration;(3) Recycling; and (4) Other disposal methods.

Items in 2023 budget related to Government Buildings and Parks have been reclassified to those departments. Staff time has been evaluated and allocated by percentage to each department Sanitation, Gen. Government Building and Parks. The allocation is an educated guess, and it is likely that there may be over/underspend in the wage associated expenses as we gather more data.

<u>4110</u>	<u>FULL TIME</u>	<u>\$57,146</u>
	FT Assist. Manager and 1 FT attendant.	
<u>4111</u>	<u>PART TIME</u>	<u>\$57,937</u>
	--Part- Time Superintendent and employees to assist in the recycling building on weekends to cover sick/vacation for full time employees	
<u>4140</u>	<u>OVERTIME</u>	<u>\$ 608</u>
	--Labor shortfalls due to sick leaves, vacations, training and comp time. Most of overtime is in buildings and parks this represents about 10% of all staff overtime.	
<u>4211</u>	<u>BENEFIT INSURANCES</u>	<u>\$9,957</u>
	-- 2 full time employees attributable to Transfer Station	
<u>4220</u>	<u>FICA/MED</u>	<u>\$8,850</u>
	--Employer portion of social security tax at 6.2% and Medicare tax at 1.45% of gross wages.	
<u>4230</u>	<u>RETIREMENT</u>	<u>\$7,732</u>
	--Employer portion of retirement. All employees are Group I. 13.53%	
<u>4240</u>	<u>TRAINING/LICENSE</u>	<u>\$ 900</u>
	-- Maintain solid waste operator's license along with annual continuing education courses.	
<u>4291</u>	<u>UNIFORMS</u>	<u>\$3,000</u>
	--Uniforms help to professionalize, identify, and protect the employees in our work environment. This covers work boots, pants and printed t-shirts with the Town logo.	
<u>4341</u>	<u>TELEPHONE</u>	<u>\$3,216</u>
	--2 two phone lines; one is a landline that connects both of our buildings for safety and convenience, the other is for internet access computer. Personal cell phone reimbursement for superintendent and manager	
<u>4355</u>	<u>HOUSE HAZ. WASTE</u>	<u>\$30,000</u>
	--This represents the cost of removal of the chemicals and the operating expenses to host the HHHWD day. Generally, some of this cost is offset by D.E.S. Grants and revenue committed from the other two towns who committed to participate in the program for 2024. Hopkinton represents at least 50% and is billed according to usage. Cost has increased.	

**Dept 4324 Transfer-Recycling Center
2024 Budget**

<u>4410</u>	<u>ELECTRIC</u>	<u>\$ 7,500</u>
	--Covers all lights, electric heaters, balers, and the hopper/compactor.	
<u>4414</u>	<u>ALARM-SECURITY</u>	<u>\$ 800</u>
	--Annual contracts and repairs for four methane gas monitoring alarms, fire and burglar alarms, surveillance video system and annual calibrations as necessary.	
<u>4430</u>	<u>BUILDING REPAIR</u>	<u>\$31,000</u>
	--Covers items such as furnace cleaning, painting, signage, lighting and general repair of buildings/grounds at Transfer Station. Includes pest control \$115/month, painting, lighting, light plumbing, light electrical, concrete work, general carpentry, drains. 2024 plans: Concrete pad for glass recycle = \$5,000, window and door replacement \$5,000, replace toilet \$7,500, barn siding \$5,000, hopper room new ceiling and insulation= \$3,000, Sheet metal for siding repairs \$1,000 plus contingency.	
<u>4434</u>	<u>RECYCLING BUILDING</u>	<u>\$ 0</u>
	--All sundry items such as paper towels, toilet paper, toilet liners, trash bags, baling wire, drinking water, tools/equipment, cleaning supplies. This item has been reclassified to Supplies	
<u>4560</u>	<u>DUES AND MEMBERSHIPS</u>	<u>\$ 450</u>
	--Dues to the Northeast Resource Recovery Association, annual certification by the State of NH- Department of Environmental Services.	
<u>4570</u>	<u>ADVERTISEMENT</u>	<u>\$ 200</u>
	-Newspaper notice of events, hours, etc.	
<u>4620</u>	<u>OFFICE SUPPLIES</u>	<u>\$ 400</u>
	-Printer paper, toner cartridges, and computer equipment, postage	
<u>4635</u>	<u>FUEL</u>	<u>\$ 5,500</u>
	--Diesel fuel for our skid steer loader, backhoe. Also covers gasoline for our pick-up truck, DIESEL truck tractor-trailer,	
<u>4637</u>	<u>MILEAGE</u>	<u>\$ 900</u>
	--Reimburse employee use of their own vehicles to attend meetings, required training and general use around town when town owned vehicle is not available. Mileage is paid at the prevailing IRS rate for the that year.	
<u>4660</u>	<u>VEHICLE REPAIRS</u>	<u>\$ 8,000</u>
	--Dump truck, yard truck, tractor trailer and 4 trailers ranging from a small utility trailer to our 2 trash compactor trailers.	
<u>4688</u>	<u>SUPPLIES STICKERS</u>	<u>\$ 2,500</u>
	--Vehicle dump stickers	
<u>4689</u>	<u>SUPPLIES OTHER</u>	<u>\$ 2,500</u>
	--Soap, bleach and other house keeping items, as they are needed but not necessarily planned for.	

**Dept 4324 Transfer-Recycling Center
2024 Budget**

<u>4805</u>	<u>EQUIPMENT MAINT/REPAIR</u>	<u>\$18,000</u>
	--Covers motor oil, hydraulic oil for the hopper, trailers, balers, skid steer and backhoe. It is also used for grease and other fluids. We take preventative maintenance oil tests on all of the equipment. Equipment covered by this line includes the skid steer, backhoe, glass crusher, Preventative maintenance: Greasing trash trailers with a fluid film, grease and lube joints, adjust breaks On site (both trailers 2 times a year) \$796	
<u>4810</u>	<u>INFORMATION TECHNOLOGY</u>	<u>\$ 1,439</u>
	-- Share of information tech cost for emails, computers, cybersecurity, shared software	
<u>4855</u>	<u>SAFETY SUPPLIES</u>	<u>\$ 1,500</u>
	-- Covers boots, gloves, first aid kits, eye and ear protection , fire extinguishers serviced annually. We also use this line for safety signs, and any other safety related Items.	
<u>4901</u>	<u>FREON, GLASS, COMPUTERS.</u>	<u>\$5,000</u>
	-- E-waste program which is a fixed price per containers offset by fees. We ship this container 4-5 times per year. Freon items are currently taken free of charge but this can be subject to change with fluctuations in scrap markets. Glass is currently crushed onsite. If the renewal contract has the trash go to a landfill (as opposed to an incinerator) tires will need to be disposed of separately for which there will be additional fees.	
<u>4902</u>	<u>TRANSPORTATION</u>	<u>\$22,000</u>
	--Covers the transportation (hauling) of our trash, recycled material for NRRRA, C + D material, scrap metal for NRRRA, tin cans for NRRRA.	
<u>4903</u>	<u>WASTE-TIPPING FEE</u>	<u>\$ 140,000</u>
	--Covers the cost for disposing of our trash. Numbers are based on apparent low bidder (Naughton) It is estimated the Town will send approximately _____ tons of trash in 2024 @ \$ _____ TBD	
<u>4905</u>	<u>MONITORING</u>	<u>\$ 15,000</u>
	Engineer testing all gas/water wells, ash pit and testing and removal of holding tank water. Also, engineer preparation of all state required reporting pertaining to the landfill closure. Testing for PFOA and PFC's is mandated beginning in 2018	
<u>906</u>	<u>DEMOLITION DISPOSAL</u>	<u>\$ 43,000</u>
	<u>400 tons @ \$ ton= \$ + 6 loads of brush pile@\$ load =</u>	

Total Requested: \$485,035

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: HEALTH							
01-4411-4115-000	HEALTH OFFICER STIPEND	5,000.00	5,000.00	4,999.68	0.00	5,000.00	0.00
01-4411-4220-000	FICA/MEDICARE	0.00	0.00	0.00	0.00	383.00	383.00
01-4411-4689-000	SUPPLIES OTHER	500.00	500.00	0.00	0.00	500.00	0.00
Total Department HEALTH:		5,500.00	5,500.00	4,999.68	0.00	5,883.00	383.00

**TOWN OF HENNIKER
DEPT 4411 HEALTH
2024 Budget Request Details**

<u>4520-4115 Stipend</u>	<u>\$ 5,000</u>
Weekly stipend for Health Officer	
<u>4520-4220 FICA/Medicare</u>	<u>\$ 383</u>
7.65% X \$5,000	
<u>4520-4689 Supplies Other</u>	<u>\$ 500</u>
Other supplies	
Total Requested.....	\$ 5,883

Notes: these expenditures used to be in 4130 function

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: WELFARE							
01-4442-4111-000	DIRECTOR WAGES	10,400.00	11,094.00	11,124.45	0.00	13,104.00	2,010.00
01-4442-4220-000	DIRECTOR FICA/MEDICARE	796.00	848.00	851.02	0.00	1,002.00	154.00
01-4442-4341-000	TELEPHONE CHGS	0.00	0.00	0.00	0.00	1,320.00	1,320.00
01-4442-4620-000	OFFICE SUPPLIES	500.00	500.00	0.00	0.00	200.00	(300.00)
01-4442-4689-000	DIRECTOR EXPENSES	150.00	150.00	179.99	0.00	150.00	0.00
01-4442-4907-000	GENERAL ASSISTANCE	2,500.00	2,500.00	2,415.39	0.00	2,500.00	0.00
01-4442-4910-000	ASSIST ELECTRICITY	3,000.00	3,000.00	1,185.86	0.00	3,000.00	0.00
01-4442-4911-000	ASSIST HEAT	10,000.00	10,000.00	4,037.70	0.00	8,000.00	(2,000.00)
01-4442-4912-000	ASSIST FOOD	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00
01-4442-4913-000	ASSIST RENT	47,154.00	46,408.00	58,897.00	0.00	57,000.00	10,592.00
01-4442-4914-000	MEDICAL	3,000.00	3,000.00	0.00	0.00	1,000.00	(2,000.00)
Total Department WELFARE:		80,000.00	80,000.00	78,691.41	0.00	89,776.00	9,776.00

**TOWN OF HENNIKER
Dept. 4442 Welfare
2024 Budget Request Details**

The Human Services department (Welfare) exists under state RSA 165:1-35. The governing body revised the General Assistance guidelines in June 2022

RSA 165:1 Who Entitled; Local Responsibility. –

I. Whenever a person in any town is poor and unable to support himself, he shall be relieved and maintained by the overseers of public welfare of such town, whether or not he has residence there. For the purposes of this chapter the term "residence" shall have the same definition as in RSA 21:6-a.

II. The local governing body, as defined in RSA 672:6, of every town and city in the state shall adopt written guidelines relative to general assistance. The guidelines shall include, but not be limited to, the following:

- (a) The process for application for general assistance.
- (b) The criteria for determining eligibility.
- (c) The process for appealing a decision relative to the granting of general assistance.
- (d) The process for the application of rents under RSA 165:4-b, if the municipality uses the offset provisions of RSA 165:4-a.
- (e) A statement that qualified state assistance reductions under RSA 167:82, VIII may be deemed as income, if the local governing body has permitted the welfare administrator to treat a qualified state assistance reduction as deemed income under RSA 165:1-e.

III. Whenever a town provides assistance under this section, no such assistance shall be provided directly to a person or household in the form of cash payments.

165:1-a Assisted Person Defined; Local Responsibility. – Any person in a town or city who is poor and unable to support himself shall be known as a town or city assisted person and shall be relieved and maintained at the expense of the town or city of residence.

4442-4111 Wages Full Time \$13,104

Welfare director position 2023 compensation = \$21 per hour, approx. 12/hrs week = \$13,104. Applications for assistance are more complex, increase in evictions and final demands for rent.

4442-4220 FICA/Medi \$1,002

Gross wages \$13,104 @ 7.65% (1.45% medicare plus 6.2% social security)

4442-4111 Telecommunication \$1,320

Item has been reclassified from 4150 Town Office. The telecommunication system is necessary for the fire alarm system, phone and internet service to the building to support the Human Services Department operating in the Grange. Food Pantry is in the basement.

4442-4620 Office Supplies \$200

Basic office supplies, paper, ink for printer. Budget Requested \$500

4442-4689 Director Expenses \$150

Dues/Memberships to NH Local Welfare administrator, training.

4442-4907 Assistance - General **\$2,500**

Direct payments to vendors for items not categorized. Generally funeral home cremations are charged to this budget.

4442-4910 Assistance - Electricity **\$3,000**

Direct payments to Eversource for assistance with electricity.

4442-4911 Assistance - Heat **\$8,000**

Direct payments to fuel companies for emergency heat assistance

4442-4912 Assistance - Food **\$2,500**

Direct payments to grocer for food vouchers charged at the store. – local food pantry is critical to keeping this cost low; no direct payments to the food pantry

4442-4913 Assistance - Rent **\$57,000**

Direct payments to landlords, emergency housing locations, or mortgage (lien filed on property) 2023 average \$5,890/month – increases in rent prices.

4442-4913 Assistance - Medical **\$1,000**

Direct payments to pharmacy for assistance with medications.

Total Requested.....\$ 89,776

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: ANIMAL CONTROL							
01-4414-4111-000	WAGES	5,860.00	5,860.00	360.00	0.00	3,780.00	(2,080.00)
01-4414-4115-000	STIPENDS	0.00	0.00	0.00	0.00	2,080.00	2,080.00
01-4414-4220-000	FICA/MEDICARE	448.00	448.00	27.54	0.00	448.00	0.00
01-4414-4240-000	TRAINING	350.00	350.00	0.00	0.00	350.00	0.00
01-4414-4291-000	UNIFORMS	150.00	150.00	0.00	0.00	150.00	0.00
01-4414-4343-000	ANIMAL RESCUE	700.00	700.00	0.00	0.00	700.00	0.00
01-4414-4637-000	MILEAGE	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00
01-4414-4740-000	EQUIPMENT	100.00	100.00	0.00	0.00	100.00	0.00
01-4414-4840-000	RADIO PAGER	600.00	600.00	0.00	0.00	600.00	0.00
Total Department	ANIMAL CONTROL:	9,408.00	9,408.00	387.54	0.00	9,408.00	0.00

**TOWN OF HENNIKER
4414 Animal Control
2024 Budget Request Details**

<u>4414-4110 Wages</u>	<u>\$3,780</u>
hours @ \$15 per hour x 252 hours	
<u>4414-4115 Stipend</u>	<u>\$2,080</u>
Weekly stipend \$40	
<u>4414-4220 FICA</u>	<u>\$448</u>
Social security 6.2% + Medicare 1.45% = 7.65% x \$5,860	
<u>4414-4240 Training</u>	<u>\$350</u>
To advance skills necessary to be an effective animal control officer.	
<u>4414-4291 Uniforms</u>	<u>\$150</u>
To allow employee to be recognized as Henniker Police Animal Control Officer	
<u>4414-4343 Animal Rescue</u>	<u>\$700</u>
The Concord SPCA will take possession of unclaimed animals after 10 days at a fee of \$70 each. Budget requested would cover 10 animals.	
<u>4414-4550 Equipment</u>	<u>\$100</u>
To cover any replacement of any animal control equipment	
<u>4414-4637 Mileage</u>	<u>\$1,200</u>
Covering mileage to animal control calls and interrelated agencies.	
<u>4414-4840 Cell Phone</u>	<u>\$600</u>
To allow employee to be recognized as Henniker Police Animal Control Officer	
Total Requested.....	<u>\$ 9,408</u>

**TOWN OF HENNIKER
DEPT 4520 ATHLETIC
2024 Budget Request Details**

<u>4520-4115 Stipend</u>		<u>\$ 00</u>
	Monthly stipend for minute taker	
<u>4520-4680 Medical First-Aid Supplies</u>		<u>\$ 300</u>
	Sanitizer, First Aid Kits, etc.	
<u>4520-4689 Supplies Other</u>		<u>\$ 00</u>
	Other supplies not directly attributed to a specific program	
<u>4520-4741 Baseball</u>		<u>\$ 9,750</u>
	Uniforms, Sanitation (port-o-let), Supplies	
<u>4520-4742 Soccer</u>		<u>\$ 10,050</u>
	Uniforms, Sanitation (port-o-let), Supplies, Electric	
<u>4520-4743 Basketball</u>		<u>\$ 7,745</u>
	Referee fees, other supplies	
<u>4520-4744 Swimming</u>		<u>\$ 00</u>
	Program related expenses	
<u>4520-4745 Softball</u>		<u>\$ 4,050</u>
	Uniforms, Sanitation (port-o-let), Supplies	
<u>4520-4810 Technology Website</u>		<u>\$ 750</u>
	Website for program registration; other technology	
Total Requested.....		\$ 32,645

Notes: some expenditure line items have been reclassified for regularity with the general fund chart of accounts

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: ATHLETIC							
01-4520-4680-000	MEDICAL FIRST AID SUPPLIES	620.00	620.00	0.00	0.00	300.00	(320.00)
01-4520-4741-000	BASEBALL	9,750.00	9,750.00	8,785.12	0.00	9,750.00	0.00
01-4520-4742-000	SOCCER	13,800.00	10,050.00	10,364.33	0.00	10,050.00	0.00
01-4520-4743-000	BASKETBALL	8,250.00	4,500.00	3,175.00	0.00	7,745.00	3,245.00
01-4520-4744-000	SWIMMING	2,450.00	2,450.00	0.00	0.00	0.00	(2,450.00)
01-4520-4745-000	SOFTBALL	4,050.00	4,050.00	4,553.63	0.00	4,050.00	0.00
01-4520-4810-000	TECHNOLOGY WEBSITE	1,225.00	1,225.00	616.85	0.00	750.00	(475.00)
Total Department	ATHLETIC:	40,145.00	32,645.00	27,494.93	0.00	32,645.00	0.00

Henniker Youth Athletics				
Description		Budget 2023	Budget 2024	Variance
Baseball				
Bases/Rubber				-
Umpire Equipment				-
Catcher's Equipment				-
Balls				-
Batting Helmets				-
Bases with anchors				-
Equipment Bags				-
Stirrups				-
Helmet Bags				-
Bats				-
Equipment		\$ 1,400.00	\$ 1,400.00	-
Hats				-
Shirts/Pants				-
Uniforms/Hats		\$ 1,500.00	\$ 1,500.00	-
Umpires				-
Background Check				-
Coaches Clinic				-
Kearsarge Mt. South Liability Insurance	includes softball	\$ 1,900.00	\$ 1,900.00	-
Kearsarge Mt. South Dues (Including All-Stars)		\$ 3,000.00	\$ 3,000.00	-
Line Marking Chalk/keys		\$ 150.00	\$ 150.00	-
Porti Potti - Baseball Field and practice fields		\$ 1,000.00	\$ 1,000.00	-
Fieldhouse Rental		\$ 300.00	\$ 300.00	-
Field Material (infield mix) and quick dry		\$ 500.00	\$ 500.00	-
	Baseball Total	\$ 9,750.00	\$ 9,750.00	-
Softball				
Porti Potti - Softball Field -		\$ 600.00	\$ 600.00	-
Bases/Rubber				-
Umpire Equipment				-
Catcher's Equipment				-
Balls				-
Batting Helmets				-
Equipment Bags				-
Bats				-
Equipment		\$ 800.00	\$ 800.00	-
Hats				-
Shirts/Pants				-
Uniforms/Hats		\$ 1,000.00	\$ 1,000.00	-
Umpires				-
Dues				-
Background Check				-
Insurance Credit				-
Kearsarge Mt. South Dues		\$ 1,500.00	\$ 1,500.00	-
Line Marker				-
Line Marking Chalk		\$ 150.00	\$ 150.00	-
	Softball Total	\$ 4,050.00	\$ 4,050.00	-
	Total Softball & Baseball	\$ 13,800.00	\$ 13,800.00	-

Description		Budget 2023	Budget 2024	Variance
Soccer				-
Referee Game Fees		\$ 1,200.00	\$ 1,200.00	-
Uniforms		\$ 850.00	\$ 850.00	-
Balls				-
GOALIE Shirts				-
Equipment Bags				-
Practice Pinnies				-
Goals				-
Nets				-
Cones				-
Equipment		\$ 1,000.00	\$ 1,000.00	-
Tournament Fees				-
League Fees & Insurance (MVSL)		\$ 1,700.00	\$ 1,700.00	-
Electric		\$ 200.00	\$ 200.00	-
Porta Potti (2)		\$ 500.00	\$ 500.00	-
Field Fertilizer, Seed, & Aeration		\$ 1,000.00	\$ 1,000.00	-
Paint		\$ 1,200.00	\$ 1,200.00	-
Taxes/Lease of Soccer Fields		\$ 2,250.00	\$ 2,250.00	-
Awards: Ribbons, Medals		\$ 150.00	\$ 150.00	-
	Soccer Total	\$ 10,050.00	\$ 10,050.00	-
Basketball				
League Fees			\$ 1,125.00	1,125.00
Ball Bags				-
Basketballs			\$ 500.00	500.00
Equipment			\$ 500.00	500.00
Trophies				-
Insurance				-
Uniforms			\$ 1,120.00	1,120.00
Referees/scorekeepers		\$ 4,500.00	\$ 4,500.00	-
Misc (St. paul Tourney Registration)				-
	Basketball Total	\$ 4,500.00	\$ 7,745.00	3,245.00
Swimming				
Lesson Services		\$ 2,450.00	\$ -	(2,450.00)
	Cheerleading Total	\$ 2,450.00	\$ -	(2,450.00)
Website/Minutes				
Minutes		\$ 150.00		(150.00)
Website		\$ 1,075.00	\$ 750.00	(325.00)
	Website/Minutes Total	\$ 1,225.00	\$ 750.00	-\$475
Equipment				
Medical Supplies		\$ 525.00	\$ 300.00	(225.00)
Misc Equipment		\$ 95.00		(95.00)
	Equipment Total	\$ 620.00	\$ 300.00	(320.00)
Total Athletic Budget		\$ 32,645.00	\$ 32,645.00	\$ -

10/03/2023

EXPENDITURE BUDGET VS ACTUAL REPORT FOR TOWN OF HENNIKER

Dept 4530 - Parks and Property

Town Commons, Woodman and Memorial, Ball and Soccer Fields, Main St Common Property, Azaela Park, Community Park and Bandstand

New department code - items have been reclassified from 4324 Solid Waste Transfer Station

Balance As Of 09/30/2023

GL Number	Description	2023	2023	YTD ACTIVITY	Encumbrance	Available	% Bdgt	2024	
		Original	Amended			Balance	Remain	Budget	Description
		Budget	Budget		09/30/2023	09/30/2023		Proposal	
								15%	
01-4530-4110-000	WAGES FT							22,246	No COLA
01-4530-4111-000	PART TIME WAGES							6,062	No COLA
01-4530-4140-000	OT							627	MOWING FRIDAY AND SHOVEL
01-4530-4211-000	BENEFIT INSURANCES							2,466	Employee Benefit Cost
01-4530-4220-000	FICA/MEDICARE							2,214	7.65%
01-4530-4230-000	RETIREMENT							3,010	13.53%
01-4530-4410-000	ELECTRICITY							720	Ball Fields/Woodman PK (reclass from 4324-4410)
	WATER							350	parks bubbler
01-4530-4430-000	BLD REPAIR							500	Bandstand (reclass from 4324-4430)
01-4530-4620-000	SUPPLIES LANDSCAPING	8,500.00	8,500.00	2,152.22	0.00	6,347.78	74.68	3,500	fertilizer, lime, bark mulch, gravel, loam, stone(reclass from 4324-4904)
01-4530-4635-000	VEHICLE FUEL							1,000	mowers / truck/ leaf blowers, etc. -(reclass from 4324-4635) REIMBURSE
01-4530-4660-000	VEHICLE REPAIR							1,000	reclass from 4324-4660
01-4530-4688-000	FLOWER PLANTERS							1,000	flowers planters supplies(reclass from 4324-4904)
01-4530-4689-000	SUPPLIES OTHER							300	misc. hardware, parts (reclass from 4324-4805)
01-4530-4740-000	EQUIPMENT							2,000	weedwackers, leaf blowers, leaf vacuums, chainsaw and sand spreader (reclass from 4324-4805)
01-4530-4805-000	EQUIP MAINT/REPAIR							1,000	equip / repairs (reclass from 4324-4805)
01-4530-4855-000	SAFETY SUPPLIES							500	gloves/eye protect/first aid (reclass from 4324-4855)
01-4530-4889-000	TREES							3,000	tree removal, preservation, infestation (reclass from 4324-4904)
01-4530-4904-000	BEAUTIFICATION PROJECTS							2,500	special seasonal projects (reclass from 4324-4904)
Expenditures		8,500.00	8,500.00	2,152.22	0.00	6,347.78	40.79	53,995	
								10,500	total items reclass from 4324-4904; \$8,500 Original - added trees

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: PARKS	AND PROPERTY						
01-4530-4110-000	WAGES FT	0.00	0.00	0.00	0.00	22,246.00	22,246.00
01-4530-4111-000	WAGES PT	0.00	0.00	0.00	0.00	8,836.00	8,836.00
01-4530-4140-000	OVERTIME	0.00	0.00	0.00	0.00	4,259.00	4,259.00
01-4530-4211-000	BENEFIT INSURANCE	0.00	0.00	0.00	0.00	3,015.00	3,015.00
01-4530-4220-000	FICA/MEDICARE	0.00	0.00	0.00	0.00	2,704.00	2,704.00
01-4530-4230-000	RETIREMENT	0.00	0.00	0.00	0.00	3,010.00	3,010.00
01-4530-4410-000	ELECTRICITY	0.00	0.00	0.00	0.00	720.00	720.00
01-4530-4412-000	WATER/SEWER	0.00	0.00	0.00	0.00	350.00	350.00
01-4530-4430-000	BLD REPAIR/MAINT	0.00	0.00	0.00	0.00	500.00	500.00
01-4530-4620-000	SUPPLIES LANDSCAPING	0.00	0.00	0.00	0.00	3,500.00	3,500.00
01-4530-4635-000	VEHICLE FUEL	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4530-4660-000	VEHICLE REPAIRS	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4530-4688-000	FLOWER PLANTERS	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4530-4689-000	SUPPLIES OTHER	0.00	0.00	0.00	0.00	300.00	300.00
01-4530-4740-000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	2,000.00	2,000.00
01-4530-4805-000	EQUIP MAINT/REPAIR	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-4530-4855-000	SAFETY SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00
01-4530-4889-000	TREES	0.00	0.00	0.00	0.00	3,000.00	3,000.00
01-4530-4904-000	BEAUTIFICATION PROJECTS	0.00	0.00	0.00	0.00	2,500.00	2,500.00
Total Department	PARKS AND PROPERTY:	0.00	0.00	0.00	0.00	61,440.00	61,440.00

**Dept 4520 Parks and Property
2024 Budget**

Budget presented is for maintenance of town parks, commons, Main St. common land (sidewalks stairs to parking Includes 4-season care, and funding for Beautification Alliance projects (planters, flags, wreaths, seasonal). Wages and benefits are 15% of total Solid Waste, Parks & Property, General Government Building Maintenance.

These items were embedded in budget function 4324 Solid Waste and will be reclassified to 4530 Parks and Property. CHAPTER Rev 1700 FINANCIAL ACCOUNTING FOR CITIES AND TOWNS defines 4530, parks and recreation, shall be for expenditures for maintenance and administrative costs related to: (1) Recreational activities; (2) Public parks;(3) Playgrounds;(4) Walking paths;(5) Bike trails;(6) Tennis courts;(7) Golf courses;(8) Arenas; (9) Swimming areas; and (10) Recreational or cultural buildings. EXCLUDES expense and maintenance associated with General Government Buildings.

<u>4110</u>	<u>FULL TIME</u>	<u>\$22,246</u>
	-- FT Assist. Manager and 1 FT laborer	
<u>4111</u>	<u>PART TIME</u>	<u>\$6,062</u>
	--Par-time employees to assist in maintenance as needed	
<u>4140</u>	<u>OVERTIME</u>	<u>\$ 627</u>
	--Mowing and winter maintenance	
<u>4211</u>	<u>BENEFIT INSURANCES</u>	<u>\$2,466</u>
	-- 17% Prorated benefits eligible employees –	
<u>4220</u>	<u>FICA/MED</u>	<u>\$2,214</u>
	--Employer portion of social security tax at 6.2% and Medicare tax at 1.45% of gross wages.	
<u>4230</u>	<u>RETIREMENT</u>	<u>\$3,010</u>
	--Employer portion of retirement. 13.53%	
<u>4410</u>	<u>ELECTRICITY</u>	<u>\$ 720</u>
	--Ball field, Woodman Park lights –	
<u>4412</u>	<u>Water</u>	<u>\$ 350</u>
	-- Parks bubbler	
<u>4430</u>	<u>BUILDING REPAIR</u>	<u>\$ 500</u>
	-- Bandstand repairs - painted in 2023, minor repairs	
<u>4620</u>	<u>LANDSCAPE SUPPLIES</u>	<u>\$3,500</u>
	--fertilizer, lime, bark mulch, gravel, loam, stone(reclass from 4324-4904)	
<u>4635</u>	<u>FUEL</u>	<u>\$1,000</u>
	-- fuel for mowers, trimmers, truck – mileage reimbursement	

**Dept 4520 Parks and Property
2024 Budget**

4660	VEHICLE REPAIR	\$1,000
	-- REPAIR TO TRUCKS, OTHER EQUIP	
4688	Flower Planters	\$1,000
	-- materials and plants for planters at town building and parks	
4689	SUPPLIES OTHER	\$ 300
	--Misc hardware, parts, hoses	
4740	EQUIPMENT	\$ 2,000
	- power and non-power equipment	
4805	EQUIPMENT MAINT/REPAIR	\$ 1,000
	- repair of power equipment, vehicles, sharpening, BLADES	
4855	SAFETY SUPPLIES	\$ 500
	--First aid kits, gloves, first aid kits, eye and ear protection safety signs, and any other safety related Items.	
4855	TREE SERVICE	\$3,000
	-- arborist/tree service for preservation, removal or infestation control of trees on park and common land	
4904	LANDSCAPING – Henniker Beautification Alliance projects	\$2,500
	-- special seasonal and town beautification projects organized by the HBA	

Total Requested: \$53,995

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: LIBRARY							
01-4550-4110-000	WAGES	0.00	177,521.00	159,543.66	0.00	247,290.00	69,769.00
01-4550-4211-000	BENEFIT INSURANCE	0.00	20,536.00	17,264.70	0.00	23,439.00	2,903.00
01-4550-4220-000	FICA/MEDICARE	0.00	12,389.00	12,068.74	0.00	18,918.00	6,529.00
01-4550-4230-000	RETIREMENT	0.00	11,358.00	9,719.71	0.00	11,358.00	0.00
01-4550-4413-000	HEAT FUEL	0.00	5,000.00	4,218.01	0.00	6,154.00	1,154.00
01-4550-4523-000	WORKERS/UNEMP INS	0.00	1,376.00	308.00	0.00	1,376.00	0.00
01-4550-4956-000	APPROPRIATION	236,621.00	14,030.00	10,000.00	0.00	54,720.00	40,690.00
Total Department	LIBRARY:	236,621.00	242,210.00	213,122.82	0.00	363,255.00	121,045.00

**TOWN OF HENNIKER
DEPT 4550 Library
2024 Budget Request Details**

4550-4110 Wages (including longevity) **\$ 247,290**

4550-4211 Benefit Insurance **\$ 23,439**

4550-4220 FICA/Medicare **\$ 18,918**
 Social security 6.2% + Medicare 1.45% = 7.65% x \$247,290

4550-4230 Retirement **\$ 11,358**
 13.35% x Library Director's Salary

4550-4413 Heat/Fuel **\$ 6,154**
 Fuel oil bid 1,800 gallons x \$3.419

4550-4523 Workers Compensation & Unemployment Insurance **\$ 1,376**
 Workers Comp \$318

4550-4956 Other Appropriation **\$ 54,720**

*Trustee Operating Budget items paid by Trustees			
	Audio	\$ -	Audio books purchased for collection
	Books	\$ 16,000.00	Books purchased for collection
	Periodicals	\$ 300.00	Nine magazines have been renewed through December 2023. Magazines are selected and ordered during the late summer. This line covers Concord Monitor and magazines.
	Video	\$ 300.00	DVDs purchased for collection
	Patron Technology/Hardware	\$ 500.00	Fees to cover software to protect computer infrastructure and manage use
	Programming & Supplies	\$ 4,000.00	Supplies to support library programs for patrons
	Material Processing Services	\$ 1,300.00	Fee to prepare materials for circulation

	Building Maintenance Supplies	\$ 3,500.00	Misc. supplies required to operate facility. Paper, printer cartridges, labels, etc.
	Custodial Services - Cleaning	\$ 5,500.00	Cleaning the library
	Building Repair	\$ 8,965.00	Incidental expenses such as annual HVAC service, electrician, plumber, unanticipated facility equipment failure
	Utilities (not including heat)	\$ 7,807.00	Electric, Fire Safety Monitoring, Annual inspections, Water, Sewer, Phone, USPS Box Rental, Internet
	Contracted Services	\$ 5,773.00	Annual fee for Circulation/Catalog Software, NHDB Libby Content, Website licensing, Newsletter fees, software fees
	Memberships/Mileage	\$ 150.00	We routinely pay \$150/YR for Trustees to belong to NHLTA.
	Staff Development	\$ 125.00	New hirers are required to complete criminal background check form. This figure does not provide for any continuing education opportunities for staff.
	Technology	\$ 500.00	Consultant to assist with technical issues that staff cannot solve
Expenditures		\$ 54,720.00	

Total Requested.....\$ 323,455

Total Appropriation Request		
Total Operating Budget		\$ 363,255.00
Revenue (Projected)		\$ 39,800.00
Appropriation Request		\$ 323,455.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: PATRIOTIC PURPOSES							
01-4583-4610-000	PATRIOTIC PURPOSES	2,600.00	3,173.00	3,412.18	0.00	3,210.00	37.00
Total Department PATRIOTIC PURPOSES:		2,600.00	3,173.00	3,412.18	0.00	3,210.00	37.00

TOWN OF HENNIKER
DEPT 4583 Patriotic Purposes
2024 Budget Request Details

4583-4610 Patriotic Purposes

\$ 3,250

Expenses associated with Memorial Day parade, flags, and supplies

Band	\$2,000.00	
Flags	799.00	
Markers	199.00	20 Grave markers
Ice Cream	70.00	
Water	25.00	
ICE	17.00	
Wreaths	100.00	5 Wreaths
Total	<u>\$3,210.00</u>	

Total Requested.....\$ 3,250

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: BAND							
01-4589-4240-000	LICENSES	0.00	0.00	0.00	0.00	125.00	125.00
01-4589-4449-000	PORTABLE TOILET RENTAL	0.00	0.00	0.00	0.00	3,200.00	3,200.00
01-4589-4570-000	CONCERT ADVERTISING	925.00	875.00	2,531.26	0.00	1,500.00	625.00
01-4589-4625-000	POSTAGE	0.00	0.00	0.00	0.00	100.00	100.00
01-4589-4689-000	CONCERT SUPPLIES OTHER	150.00	95.00	618.30	0.00	500.00	405.00
01-4589-4740-000	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	1.00	1.00
01-4589-4746-000	CONCERT SERIES PERFORMERS	5,395.00	5,500.00	10,075.00	0.00	15,400.00	9,900.00
01-4589-4810-000	CONCERT MUSIC LICENSES	725.00	725.00	858.67	0.00	900.00	175.00
Total Department BAND:		7,195.00	7,195.00	14,083.23	0.00	21,726.00	14,531.00

**TOWN OF HENNIKER
DEPT 4589 Band (Concerts)
2024 Budget Request Details**

<u>4589-4240 Licenses</u>	<u>\$ 125</u>
Liquor license for Blues and Brews	
<u>4589-4449 Portable Toilet Rental</u>	<u>\$ 3,200</u>
Possible that septic company will start charging fees	
<u>4589-4570 Advertising</u>	<u>\$ 1,500</u>
Posters, signs, print, etc.	
<u>4589-4625 Postage</u>	<u>\$ 100</u>
Mailings	
<u>4589-4689 Supplies Other</u>	<u>\$ 500</u>
Supplies - raffle tickets, water & ice for performers, stationery/envelopes, tape, other basic supplies for concerts	
<u>4589-4740 Equipment Purchases</u>	<u>\$ 1</u>
<u>4589-4746 Series Performers Fees</u>	<u>\$ 15,400</u>
Performance Fees \$1,100 per band	
<u>4589-4810 Music Licenses</u>	<u>\$ 900</u>
Fees for Music Licenses - ASCAP/BMI	
Total Requested.....	\$ 21,726

Revenue from Fundraising: \$14,200
Revenue from Taxation: \$7,526

Notes: some expenditure line items have been reclassified for regularity with the general fund chart of accounts

BUDGET NARRATIVE

Not only is the Henniker Concert Committee grateful for the allocation it receives from the town, but concert attendees continue to express their thanks in annual audience surveys. The concerts enable us to bring quality entertainment, cultural enrichment, economic vitality and improved health and wellbeing of community residents. Accessible to all, the concerts bring young and old together in events that build community and good will. In 2023 they also attracted attendees from 15 surrounding towns who shop in our local stores and restaurants. Henniker has become a destination point on Tuesday nights in the summer.

There was some confusion last year about the cost of the concerts and whether the committee needed the town allocation. This year we will clarify what it really costs to present the concerts by giving you both income and expenditure line items in our request. The total cost for the concerts in 2023 was \$15,400. The town allocation of \$7,195 provided 47% of the funding, the remainder came from a variety of fund-raising activities.

The concert committee has worked hard to meet the SelectBoard's challenge to raise more money and has been successful in doing so. For the coming year, our budget projects raising 65% of our budget from donated funds. It takes money to raise money which is why our expenses have increased in the past year.

We cannot expect the same level of support based on just one year's experience. Businesses develop other priorities, the economy dictates individual and corporate generosity and the weather has an impact. We had 3 rain dates in 2023 and were unable to accommodate food vendors which was a loss of potential income.

Keeping our baseline town funding is critical to our being able to plan these concerts, at least for the next few years.

We are requesting a small increase in 2024 to \$7,525 (\$330 more than last year) toward allowing us to add an extra concert and band on Labor Day weekend. We are projecting total costs for the 2024 Concert Series to be \$21,725. This includes 13 concerts and 14 bands. The town allocation represent will represent 35% of our budget. In 2023 the town allocation was 47% of our budget.

Bands – We budgeted for 12 bands in 2023 and paid for 13 bands (2 for the Blues and Brews Fest). This year we are planning on 13 weeks of concerts – based on audience feedback about extending the season through Labor Day. We are projecting a cost of \$1,100 each for 14 bands, which includes an allocation of \$50 for meals for each band (\$15,400). We also considering extending the concerts from 1 ½ to 2 hours each week.

Advertising – Business sponsors want promotional opportunities as part of their sponsorship which has increased both print and online advertising costs. In 2023 we enhanced promotional opportunities, purchased additional signage, stepped up our online/social media promotion and print advertising. We conducted a customer satisfaction survey of business sponsors and those who responded (80%) expressed satisfaction with the promotional opportunities they received and being involved in a positive community event. A number of 2023 sponsors have already committed to 2024 sponsorship. We have projected advertising/promotions budget (\$1,500) as we do not anticipate the purchase of any new signage.

Licenses – The cost of the BMI/ASCAP licenses goes up yearly. We also need to apply for a one-day State Liquor License and training to host the Blues/Brews Fest. We have put in a second line item to reflect the one-day liquor license and training expense (Total for all licenses is \$1,025)

Supplies - This line item is for needed staples: raffle tickets, ice, water bottles, small gifts of appreciation to sponsors, friends and retiring committee members (Certificates of Appreciation), and office supplies such as ink cartridges, stationary, etc. (\$500)

Equipment – We have added this line item as we made several equipment purchases this year to improve the concert experience totaling \$1,044. They include the purchase of a pop-up tent and portable sound system. We will be providing secure storage of this equipment in the newly repurposed community room (former Teen Center) which

includes signage, sponsor advertising materials, etc. over the winter months. All of these purchases were made with donated funds, not from the town allocation.

Septic Service – Henniker Septic has donated the use of a handicapped accessible porto potty to the concert committee in past summers, but we are budgeting for it as that may change this year according to Henniker Septic Staff. (\$3,200).

Postage - We had not allocated anything for this line item in the past but incurred costs sending thank you letters and other communications to our sponsors and friends for their donations. As part of our fund raising efforts we intend to do a Friends mail campaign to renew individual donors. (\$100).

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: CONSERVATION							
01-4611-4112-000	MINUTE TAKER	465.00	465.00	270.49	0.00	465.00	0.00
01-4611-4220-000	FICA/MEDICARE	0.00	0.00	20.69	0.00	0.00	0.00
01-4611-4240-000	TRAINING	420.00	420.00	0.00	0.00	420.00	0.00
01-4611-4560-000	DUES/MEMBERSHIP	345.00	345.00	0.00	0.00	345.00	0.00
01-4611-4620-000	OFFICE SUPPLIES	50.00	25.00	0.00	0.00	25.00	0.00
01-4611-4951-000	PUBLIC AWARENESS	235.00	235.00	0.00	0.00	235.00	0.00
01-4611-4952-000	LAKE MONITOR	1,000.00	1,400.00	1,020.00	0.00	1,400.00	0.00
01-4611-4952-001	CAP PROGRAM	14,000.00	0.00	0.00	0.00	0.00	0.00
Total Department	CONSERVATION:	16,515.00	2,890.00	1,311.18	0.00	2,890.00	0.00

**TOWN OF HENNIKER
DEPT 4611 Conservation
2024 Budget Request Details**

<u>4611-4111 Part-Time Wages</u>		<u>\$465</u>
	Minute taker	
<u>4611-4220 FICA/Medicare</u>		<u>\$ 00</u>
	Payroll taxes	
<u>4611-4240 Training/Conference Fees</u>		<u>\$ 420</u>
	Meetings, seminars, and training of conservation commission members	
<u>4611-4560 Dues/Membership</u>		<u>\$ 345</u>
	NH Association of Conservation	
<u>4611-4620 Office Supplies</u>		<u>\$ 25</u>
	Paper and materials needed for administration of conservation activities	
<u>4611-4951 Public Awareness</u>		<u>\$ 235</u>
	Advertising, signs and information dissemination of the conservation effort	
<u>4611-4952 Lake Monitor</u>		<u>\$ 1,400</u>
	Costs and expenses of water body monitoring	
Total Requested.....\$ 2,890

Notes: some expenditure line items might have been reclassified for regularity with the general fund chart of accounts

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: COMMUNITY CAP PROGRAM							
01-4652-4610-000	COMMUNITY CAP PROGRAM	0.00	14,000.00	14,000.00	0.00	14,000.00	0.00
Total Department COMMUNITY CAP PROGRAM:		0.00	14,000.00	14,000.00	0.00	14,000.00	0.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: WHITE BIRCH CENTER							
01-4659-4612-000	WHITE BIRCH CENTER	65,000.00	65,000.00	48,749.94	0.00	65,000.00	0.00
Total Department WHITE BIRCH CENTER:		65,000.00	65,000.00	48,749.94	0.00	65,000.00	0.00

TOWN OF HENNIKER
DEPT 4652 Community Action Program
DEPT 4659 White Birch Seniors
2024 Budget Request Details

<u>4652 Community Action Program</u>	<u>\$ 14,000</u>
Energy, food, and housing assistance	
<u>4659 White Birch Seniors Program</u>	<u>\$ 65,000</u>
Senior programming, Active Living, Fitness, Social Activities	
Total Requested.....	\$ 79,000

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: DEBT	SERICE PRINCIPAL						
01-4711-4940-000	PRINCIPAL	187,720.00	130,163.00	12,000.00	0.00	92,596.00	(37,567.00)
Total Department	DEBT SERICE PRINCIPAL:	187,720.00	130,163.00	12,000.00	0.00	92,596.00	(37,567.00)

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: DEBT	SERVICE INTEREST						
01-4721-4940-000	INTEREST	23,536.00	19,039.00	11,817.71	0.00	16,265.00	(2,774.00)
Total Department	DEBT SERVICE INTEREST:	23,536.00	19,039.00	11,817.71	0.00	16,265.00	(2,774.00)

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: DEBT	SERVICE LEASE						
01-4722-4800-000	DEBT SERVICE LEASE	0.00	0.00	37,567.16	0.00	37,568.00	37,568.00
Total Department	DEBT SERVICE LEASE:	0.00	0.00	37,567.16	0.00	37,568.00	37,568.00

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: DEBT SERVICE TAN							
01-4723-4940-000	TAN INTEREST	13,500.00	13,500.00	5,560.60	0.00	20,000.00	6,500.00
Total Department	DEBT SERVICE TAN:	13,500.00	13,500.00	5,560.60	0.00	20,000.00	6,500.00

TOWN OF HENNIKER
4700 Debt
2024 Budget Request Details

4711	<u>Debt Service Principal</u>	<u>\$92,596</u>
General Fund pays 40% of the WWTP bond, \$12,000; and Western Avenue Bridge loan \$80,596. Last year of the WWTP bond.		
4721	<u>Debt Service Interest</u>	<u>\$16,265</u>
General Fund pays 40% of the WWTP bond, \$525; and Western Avenue Bridge loan \$15,740. Last year of the WWTP bond.		
4722	<u>Debt Service Lease</u>	<u>\$37,568</u>
CAT lease for motor grader – principal \$36,753.83; interest \$814.33. This is the last year of the lease.		
4723	<u>Debt Service TAN Interest</u>	<u>\$20,000</u>
Interest rate will be increasing compared to prior years		
Total Requested.....		\$ 166,429

2024 Debt Service

	306,333			1,208,940			641,000		
	Lease Pay	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance
Original Value of Note	306,333			1,208,940			641,000		
Original Date of Note	Apr-15			Nov-15			Nov-05		
Stated Interest Rate	2.00%			2.79%					
Finance Company	Caterpillar Financial			Bar Harbor			NH Municipal Bond Bank		
Purpose	Grader			Western Ave Bridge			40% of WWTP Debt		
Town									
2024	36,754	814	0	80,596	15,740	483,576	12,000	525	0
2025				80,596	13,492	402,980			
2026				80,596	11,243	322,384			
2027				80,596	8,995	241,788			
2028				80,596	6,746	161,192			
2029				80,596	4,497	80,596			
2030				80,596	2,249	0			
2031									
Totals	36,754			564,172			12,000		\$612,926

	641,000			223,000					
	Principal	Interest	Balance	Principal	Interest	Balance			
Original Value of Note	641,000			223,000					
Original Date of Note	Nov-05			Sep-14					
Stated Interest Rate				3.65%					
Finance Company	NH Municipal Bond Bank			Bar Harbor					
Purpose	60% of WWTP Debt			UV System					
WWTP									
2024	18,000	788	0	14,867	3,256	74,331			
2025				14,867	2,713	59,464			
2026				14,867	2,171	44,597			
2027				14,867	1,628	29,730			
2028				14,867	1,085	14,863			
2029				14,863	543	0			
2030									
2031									
Totals	18,000			89,198					107,198

	350,000			400,000			550,000		
	Principal	Interest	Balance	Principal	Interest	Balance	Interest	Principal	Balance
Original Value of Note	350,000			400,000			550,000		
Original Date of Note	Sep-12			Sep-14			2020		
Stated Interest Rate	2.44%			3.65%					
Finance Company	Bar Harbor			Bar Harbor			Franklin Savings		
Purpose	Fix Water Tank/West Ave			Water Meters			Water line TAP, 202/9 pipe		
CSWW									
2024	23,333	3,407	93,336	26,667	4,867	106,665	10,986	27,500	440,000
2025	23,333	2,555	70,003	26,667	3,893	79,998	10,340	27,500	412,500
2026	23,333	1,703	46,670	26,667	2,920	53,331	9,694	27,500	385,000
2027	23,333	852	23,337	26,667	1,947	26,664	9,048	27,500	357,500
2028	23,337	498	0	26,664	973	0	8,401	27,500	330,000
2029							7,755	27,500	302,500
2030							7,109	27,500	275,000
2031							6,463	27,500	247,500
2032							5,816	27,500	220,000
2033							5,170	27,500	192,500
2034							4,524	27,500	165,000
2035							3,878	27,500	137,500
2036							3,231	27,500	110,000
2037							2,585	27,500	82,500
2038							1,939	27,500	55,000
2039							1,293	27,500	27,500
2040							646	27,500	0
Totals	116,669			133,332			467,500		717,501

BUDGET REPORT FOR TOWN OF HENNIKER

Calculations As of 10/31/2023

GL Number	Description	2022 Amended Budget	2023 Amended Budget	2023 Activity	2023 Encumbrance	2024 DEPT REQUESTED	2024 DEPT REQUESTED Amt Change
Department: WWTF							
03-4326-4110-000	WAGES FT	171,126.00	218,360.00	144,986.36	0.00	183,227.00	(35,133.00)
03-4326-4130-000	COMM/TREAS/ACCTNG	2,435.00	2,435.00	0.00	0.00	2,435.00	0.00
03-4326-4140-000	WAGES OT	7,249.00	7,249.00	7,614.27	0.00	7,453.00	204.00
03-4326-4210-000	BENEFIT INSURANCES	47,027.00	60,073.00	47,711.89	0.00	68,581.00	8,508.00
03-4326-4220-000	FICA/MEDICARE	13,413.00	16,920.00	10,723.86	0.00	14,773.00	(2,147.00)
03-4326-4230-000	RETIREMENT	25,080.00	31,484.00	18,435.83	0.00	25,799.00	(5,685.00)
03-4326-4240-000	TRAINING/LICENSE	1,200.00	1,200.00	215.00	0.00	1,200.00	0.00
03-4326-4291-000	UNIFORMS	1,071.00	1,071.00	675.17	0.00	1,071.00	0.00
03-4326-4301-000	ACCOUNTING	770.00	990.00	450.60	0.00	1,050.00	60.00
03-4326-4320-000	LEGAL FEES/CONSULTING	0.00	0.00	3,235.30	0.00	20,000.00	20,000.00
03-4326-4341-000	TELEPHONE	4,536.00	4,536.00	2,473.41	0.00	4,000.00	(536.00)
03-4326-4408-000	ELECTRICITY PUMP STATION	3,600.00	3,640.00	3,192.68	0.00	4,225.00	585.00
03-4326-4409-000	ELECTRICITY	48,492.00	51,674.00	38,883.86	0.00	49,000.00	(2,674.00)
03-4326-4410-000	ELEC MAPLE STREET	1,178.00	1,357.00	1,143.90	0.00	1,510.00	153.00
03-4326-4411-000	HEAT BELT PRESS BLDING	4,318.00	6,910.00	3,875.09	0.00	6,155.00	(755.00)
03-4326-4412-000	WATER	24,170.00	24,170.00	27,363.47	0.00	27,500.00	3,330.00
03-4326-4413-000	HEAT PLANT	7,078.00	10,056.00	5,402.75	0.00	10,557.00	501.00
03-4326-4414-000	ALARM SERVICE	812.00	812.00	801.40	0.00	850.00	38.00
03-4326-4415-000	PROPANE	1,699.00	1,699.00	1,134.93	0.00	1,500.00	(199.00)
03-4326-4430-000	BUILDING REPAIR/MAINT	2,040.00	2,040.00	1,256.50	0.00	2,040.00	0.00
03-4326-4520-000	WORKERS COMP INSURANCE	2,900.00	2,869.00	2,869.00	0.00	2,915.00	46.00
03-4326-4521-000	GENERAL LIAB INS.	8,500.00	11,610.00	11,710.00	0.00	12,423.00	813.00
03-4326-4550-000	PRINTING	200.00	200.00	694.67	0.00	700.00	500.00
03-4326-4560-000	DUES/MEMBERSHIPS	215.00	215.00	0.00	0.00	763.00	548.00
03-4326-4620-000	OFFICE SUPPLIES	885.00	885.00	446.26	0.00	885.00	0.00
03-4326-4625-000	POSTAGE	585.00	585.00	635.40	0.00	700.00	115.00
03-4326-4635-000	VEHICLE FUEL	1,000.00	1,300.00	1,050.36	0.00	1,300.00	0.00
03-4326-4650-000	LAWN TRACTOR REPAIR	600.00	600.00	0.00	0.00	600.00	0.00
03-4326-4660-000	VEHICLE REPAIR	200.00	200.00	133.03	0.00	1,000.00	800.00
03-4326-4662-000	VEHICLE PARTS/ACCESSORIES	200.00	200.00	1,274.93	0.00	200.00	0.00
03-4326-4689-000	SUPPLIES OTHER	2,780.00	2,780.00	850.27	0.00	2,780.00	0.00
03-4326-4741-000	TOOL PURCHASES	400.00	400.00	137.37	0.00	1,680.00	1,280.00
03-4326-4805-000	EQUIPMENT REPAIR/MAINT.	41,786.00	34,390.00	36,760.93	0.00	39,830.00	5,440.00
03-4326-4810-000	COMPUTER REPAIR/MAINT.	300.00	300.00	0.00	0.00	3,310.00	3,010.00
03-4326-4855-000	SAFETY SUPPLIES	2,046.00	2,046.00	1,040.75	0.00	2,886.00	840.00
03-4326-4860-000	LAB REPAIR/MAINTENANCE	3,955.00	4,055.00	1,903.00	0.00	4,055.00	0.00
03-4326-4862-000	IN HOUSE LAB	6,764.00	6,764.00	8,806.48	0.00	7,305.00	541.00
03-4326-4864-000	OUTSIDE LAB	5,328.00	5,328.00	5,584.03	0.00	7,368.00	2,040.00
03-4326-4869-000	SLUDGE PROCESSING	10,192.00	11,167.00	4,659.15	0.00	11,167.00	0.00
03-4326-4870-000	SLUDGE DISPOSAL EXPENSE	36,420.00	40,060.00	29,687.74	0.00	59,180.00	19,120.00
03-4326-4871-000	GRIT DISPOSAL	2,700.00	2,700.00	0.00	0.00	2,700.00	0.00
03-4326-4875-000	COLLECTION SYSTEM	28,864.00	28,864.00	10,481.00	0.00	28,864.00	0.00
03-4326-4940-000	DEBT SERVICE	40,100.00	38,240.00	37,803.53	0.00	36,920.00	(1,320.00)
03-4326-4988-000	PH ADJUSTMENT	30,624.00	30,624.00	45,102.00	0.00	49,256.00	18,632.00
03-4326-4990-000	CAPITAL RESERVE	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
Total Department WWTF:		644,838.00	723,058.00	521,206.17	0.00	761,713.00	38,655.00

**WASTEWATER BUDGET
2024**

**4326-240
Training & Licenses**

DES Classes 5 @ 100.00 ea.	500.00
Meetings & Trade Shows	600.00
License Renewal – Rich & Chazz & Eric	<u>100.00</u>
	\$1,200.00

**4326-291
Uniforms**

Pants 18 @ 35.00 ea.	630.00
T Shirts 18 @ 12.00 ea.	216.00
Sweatshirts 9 @ 25.00 ea.	<u>225.00</u>
	\$1,071.00

**4326-301
Accounting**

Check/Bill Printing	270.00
Avitar Software Support	730.00
Bill Folding & Stuffing Service	<u>50.00</u>
	\$1,050.00

**4326-320
Legal/Consulting**

ESR #03 CMOM	\$20,000.00
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**4326-341
Telephone**

2023 Avg. Mo. Bill 254.00 X 12 mos.	3,100.00
428-7215 Regular Phone WWTP	
428-8312 Internet & 1 st Fire Alarm#	
428-4245 2 nd fire alarm #	
428-7307 Regular Phone West Henniker P.S.	
428-6427 Alarm Line,	
848-5384 Cell Phone, Stipend \$75.00/Mo.	<u>900.00</u>
	\$4,000.00

**4326-408
Electric Pump Station (W. Henn.)**

2023 Avg. Mo. Bill = \$320.00 + 10% X 12 mos.	\$4,225.00 (rounded)
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**4326-409
Electric Plant/Ramsdell**

2023 Avg. Mo. Bill = \$3,888.00 + 5% X 12 mos.	\$49,000.00 (rounded)
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**4326-410
Electric Maple St.**

2023 Avg. Mo. Bill = \$115 + 10% X 12 mos.	\$1,510.00 (rounded)
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**4326-411
Heat Press Bldg.**

1,800 gallons @ \$3.419/gal.	\$6,155.00 (rounded)
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**4326-412
Water**

Plant	9,473.00 + 13,161.00	22,634.00
Ramsdell	653.00 + 865.00	1,518.00
W. Henn.	164.00 + 164.00	<u>328.00</u>
		\$24,480.00
	+12% =	<u>2,590.00</u>
		\$27,500
		(rounded)

**4326-413
Heat Plant**

2,400 gallons @ \$4.399/gal.	\$10,557
Switched to Low Sulfur "ORD" Fuel (New Generator)	
New Plant Boiler in fall 2012	

**4326-414
Alarm Service**

Fire Alarm Service	180.00
Test & Inspection	250.00
Alarm System	<u>375.00</u>
	\$850.00
	(rounded)

**4326-415
Heat Propane**

Rolloff Room	500 gallons @ \$1.439/gal	719.50
Blower Bldg.	500 gallons @ \$1.439/gal	<u>719.50</u>
		\$1,500.00
		(rounded)

**4326-430
Building Repair & Maint.**

<u>W. Henniker</u>		
Backflow Test	\$45.00 X 2 test/year	90.00

Ramsdell Rd.
Backflow Test \$45.00 X 2 test/year 90.00

Plant
Backflow Test 4 units X \$45.00 X 2 test/yr. 360.00
Other Bldg. Repairs 1,500.00
\$2,040.00

**4326-550
Printing**

Miscellaneous Printing **\$700.00**

**4326-560
Dues/Memberships**

NHWPCA 3 @ \$35.00 105.00
WEF 1 @ \$110.00 110.00
Granite State Rural Water Association 548.00
\$763.00

**4326-620
Office Supplies**

Desk blotters 3 @ \$8.33 25.00
Diary 40.00
Notebooks 40.00
Copy Paper 100.00
Pens, Paper clips, etc. 150.00
Ink Cartridges : Copier,Printer,Fax etc. 500.00
File Folders 30.00
\$885.00

**4326-625
Postage**

Registered mail (Reports)	25.00
Sewer Bill Mailings 2 X per yr. @ 237.50 ea.	475.00
UPS Shipping	<u>200.00</u>
	\$700.00

**4326-635
Vehicle Fuel**

\$1,300.00

**4326-650
Lawn Tractor Repair**

\$600.00

**4326-660
Vehicle Repair/Maintenance**

\$1,000.00

**4326-662
Vehicle Parts/Accessories**

LED Warning Light (Pick-up Truck) **\$200.00**

4326-689

Supplies Other

Paper towels 12 cases @ \$35.00 ea.	420.00
Toilet Paper 1 case @ \$50.00 ea.	50.00
Edmunds-Hardware @ \$75.00/mo.	900.00
Oil, Aerosols, Antifreeze, etc.	200.00
LED/Florescent lamps/Light bulbs	150.00
Laundry Detergent	60.00
Cleaning Supplies	300.00
Paint	200.00
Filters Air & Oil	300.00
Trash Bags & Vinyl Tubing	<u>200.00</u>
	\$2,780.00

4326-741 Equipment Purchases

Lab Convention Oven	880.00
Snow Blower	<u>799.00</u>
	\$1,680.00

4326-805 Equipment Repair

Inhouse Maint. & Repair	30,440.00
Service Boiler & Furnaces (5)	1,250.00
Plant Generator Service Contract	1,035.00
West Henniker Generator Service Contract	805.00
UV Parts – Lamps, Sleeves, Ballast etc.	<u>6300.00</u>
	\$39,830.00

4326-810 Computer Service

Maintenance & Repair - Mirador	\$3,310
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**4326-855
Safety Supplies**

Med. Gloves 60 Boxes @ 16.60 ea.	996.00
Other Safety Items	250.00
Safety Boots, Steel Toe 3pr. @150.00ea.	450.00
Dig Safe	100.00
Fire Extinguisher Service	250.00
Full Body Harness x2	<u>840.00</u>
	\$2,886.00

**4326-860
Lab Repair/Maint.**

QA/QC Calibration	750.00
Flow Meter Calibration	600.00
Inhouse Lab Repairs	1,000.00
Field LDO Probe Sensor Cap	146.00
A.T. LDO Probe Sensor Cap	266.00
Lab LBOD Probe Sensor Cap	151.00
Nanopure Cartridge Kit	942.00
Shipping & Handling	<u>200.00</u>
	\$4,055.00

**4326-862
Inhouse Lab**

<u>E-Coli</u>	
Reagent, 2 – 100 pks @ 765.00 ea.	1530.00
Sterilized Sample Bottles 1 – 200 pk	166.00
Quanti Trays, 2 – 100 pks @ 255.00 ea.	510.00
Quality Control Kits 1	275.00
2 Comparators @ 31.00 ea.	62.00
Shipping & Handling	200.00
 <u>pH</u>	
Buffer Pillows 6 Boxes@ 24.00 ea.	180.00

Gel Filled Probe 1	190.00
Storage & Cleaning Solution	40.00
<u>TSS</u>	
Glass Microbe Filters 7 Boxes @ \$115.88 ea.	811.00
Dessicant Cartridge 2 @ 40.00 ea.	80.00
<u>Alkalinity</u>	
Methyl Orange Indicator 1 Bottle	21.00
<u>BOD</u>	
Nutrient Pillows 10 Packages @ \$13.86 ea.	138.00
NSI 8 Bottles @ \$182.00 per 4 pk.	364.00
<u>Other Lab Supplies</u>	
Kimwipes 4 Boxes @ \$5.50 ea.	22.00
Certified Thermometers 5 @ \$74.85	375.00
Alcojet 2 Boxes @ 29.50 ea.	60.00
Glassware, Forceps & Brushes	220.00
QA/QC Sample Test Kit	500.00
Nano Pure Final Filter	144.00
Calibrated Charts & Pens	907.00
Sulfuric Acid	24.00
Shipping & Handling	200.00
	\$7,305.00

**4326-864
Outside Lab**

Effluent Testing 2 /yr.	231.00
Sludge Analysis 4 / yr.	3557.00
1 LC-50 Toxcity Test	1000.00
4 Split E-Coli @ 30.00 ea.	120.00
12 Conductivity @ 10.00 ea.	120.00
12 Heterotrophic Plate Count @25.00 ea.	300.00
24 copper	360.00
12 Nitrogen	300.00
24 Total phosphorus	480.00
12 Kjeldahl	300.00
12 Nitrate and Nitrite	300.00
	\$7,368.00

**4326-869
Sludge Processing**

6 Drums polymer @ \$1669.50 ea.	10017.00
Belt Press Repair Parts	1000.00
Polymer Solvent 10 gal.	<u>150.00</u>
	\$11,167.00

**4326-870
Sludge Disposal**

Disposal Cost 220 Tons @ \$73.00/ton	24180.00
Transportation Cost 16 Trips @ \$1,500.00 ea.	<u>35000.00</u>
	\$59,180.00

**4326-871
Grit Disposal**

70 boxes of grit & screenings for disposal at Turnkey Landfill	\$2,700.00
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**4326-875
Collection System**

Collection System Maintenance	26,000.00
Manhole Frames & Covers 8@358.00 ea.	<u>2864.00</u>
	\$28,864.00

**4326-940
Debt Service**

\$36,920

**4326-988
pH Adjustment**

212 Drums NaOH 50% @ 232.00 ea.	\$49,256.00
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**4326-990
Capital Reserve**

\$50,000.00