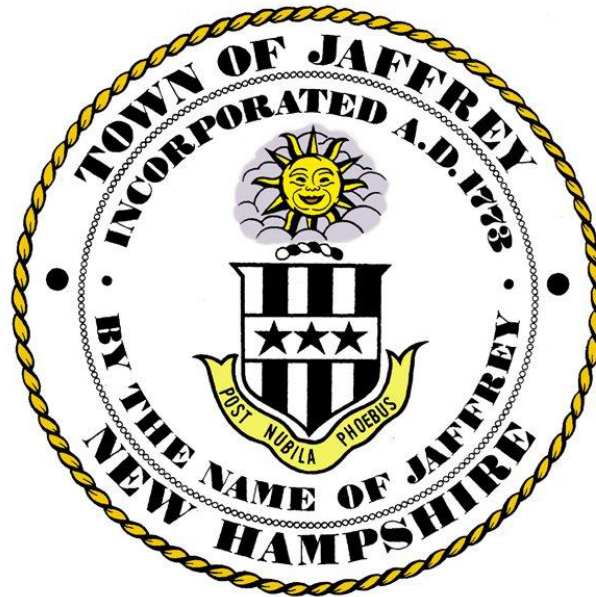
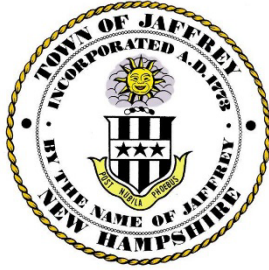


2024 ANNUAL BUDGET

FOR THE TOWN OF JAFFREY, NH



Town Manager Submitted January 6, 2024
Budget Committee Public Hearing February 10, 2024
Town Meeting March 16, 2024



Town of Jaffrey
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Town Manager
Jon R. Frederick

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To: Jaffrey Budget Committee
Jaffrey Select Board
From: Jon R. Frederick, Town Manager
Date: January 6, 2024
Re: 2024 Town Manager's Proposed Annual Budget

In accordance with the RSA 32 Municipal Budget Law, and RSA 37 Town or Village District Managers, I hereby submit to you the Town Manager's proposed budget for the Town of Jaffrey. Budget review with the Select Board took place on December 19, 2023 and their recommendations are included herein. The enclosed document provides a detailed explanation of every budgeted line item and highlights changes from the previous year. The budget document and accompanying spreadsheets will be posted on the town's web site following our first budget review.

Budget Highlights and Overview

The proposed total operating budget of \$7,299,920 is a \$142,956 (2.0%) increase over 2023's adopted budget. However, collection bargaining pay increases are not reflected in the budget, rather as warrant articles. The 2024 budget maintains capital reserve funding at necessary levels, including the 10-year paving plan initiated in 2021. A new capital reserve fund in the amount of \$100,000 is proposed to address the deficient condition of our sidewalks. The overall impact of the total budget and warrant articles is a 4.95% increase with a \$.51 increase in taxes.

The \$142,956 increase in the proposed budget can be attributed to the following areas: \$47,917 health/dental/workers compensation insurance; \$31,616 firetruck lease debt service; \$15,500 firefighter clothing and equipment; \$13,644 library; \$10,480 four elections; \$5,790 property and liability insurance; \$5,000 legal and \$13,009 for salaries and other operational needs.

Our statutory fund balance is \$2,482,889 as determined by NH DRA in November, and represents 9.68% of operating expenses. DRA recommends maintaining between 5% and 17%. We utilized \$435,000 from UFB in 2023 and set a tax rate of \$10.31 for the municipal operation. The overall tax rate was \$33.35, due largely to a \$1.67 increase in school tax.

The tax impact of the recommended budget compared to the adopted tax rate for 2023 is below:

Tax Impact of the Recommended Budget					
		2024	2023	Variance	%
		Estimated	Adopted		
Operating Budget		\$7,299,920	\$7,156,964	\$142,956	2.00%
Water Department		\$1,146,884	\$1,106,919	\$39,965	3.61%
Sewer Department		\$2,185,085	\$2,094,034	\$91,051	4.35%
Downtown TIF District		\$181,286	\$181,311	(\$25)	-0.01%
Stone Arch TIF District		\$67,163	\$68,637	(\$1,474)	-2.15%
Warrant Articles		\$5,831,186	\$13,330,500	(\$7,499,314)	-56.26%
Total Appropriation		\$16,711,524	\$23,938,365	(\$7,226,841)	-30.19%
Less Estimated Revenues		(\$10,694,434)	(\$18,193,593)	(\$7,499,159)	-41.22%
Net to be Raised		\$6,017,090	\$5,744,772	\$272,317	4.74%
Add Veterans Credits	2023	\$155,250	\$155,250	\$0	0.00%
Add Estimated Overlay		\$39,765	\$39,765	\$0	0.00%
Less Use of UFB		(\$435,000)	(\$435,000)	\$0	0.00%
Total to be Raised in Taxes		\$5,777,105	\$5,504,787	\$272,317	4.95%
Town Valuation	2023	\$533,876,473	\$533,876,473	\$0	0.00%
Tax Rate		\$10.82	\$10.31	\$0.51	4.95%

Note to reader: The Tax Impact of the Recommended Budget was changed on February 6 due to the change in the Police CBA warrant article. Please refer to the Budget Spreadsheets for an up-to-date tax impact statement.

Town staff put together a very responsible budget to address the long-term needs of our community while being mindful of its impacts today. The Select Board and I are please to present this budget to the Budget Committee for presentation to our taxpayers at Town Meeting.

Respectfully submitted,



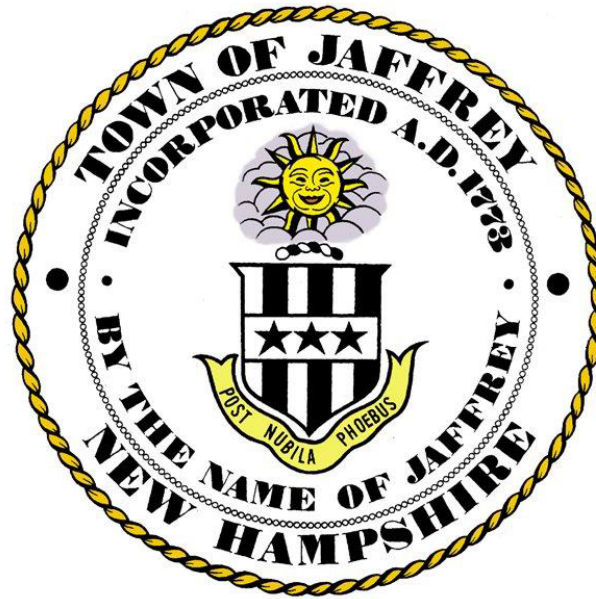
Jon R. Frederick

“The budget is not just a collection of numbers, but an expression of our values and aspirations.” -Jack Lew

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General Fund Accounts



General Fund Accounts Summary

		2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
Town Function		Adopted	Actual	Dept Req	Increase (Decrease)	Increase (Decrease)	Town Manager	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
EXECUTIVE	4130	250,409	251,840	254,629	4,220	1.7%	254,629	4,220	1.7%	254,629	4,220	1.7%
ELECTION & REGISTRATION	4140	88,903	92,025	104,014	15,111	17.0%	104,014	15,111	17.0%	104,014	15,111	17.0%
FINANCE ADMINISTRATION	4150	296,482	287,488	304,220	7,738	2.6%	303,070	6,588	2.2%	303,070	6,588	2.2%
PROPERTY RECORDS	4152	86,990	92,679	91,814	4,824	5.5%	91,814	4,824	5.5%	91,814	4,824	5.5%
JUDICIAL & LEGAL	4153	20,000	51,563	30,000	10,000	50.0%	25,000	5,000	25.0%	25,000	5,000	25.0%
PERSONNEL ADMINISTRATION	4155	682,988	649,810	731,286	48,298	7.1%	730,905	47,917	7.0%	730,905	47,917	7.0%
PLANNING & ZONING	4191	95,200	85,635	98,077	2,877	3.0%	98,077	2,877	3.0%	98,077	2,877	3.0%
GENERAL GOVERNMENT BLDGS	4194	36,200	23,126	36,200	0	0.0%	33,400	(2,800)	-7.7%	33,400	(2,800)	-7.7%
CEMETERIES	4195	49,610	43,490	51,815	2,205	4.4%	51,815	2,205	4.4%	51,815	2,205	4.4%
INSURANCE-PROPERTY & LIAB	4196	64,343	64,342	70,133	5,790	9.0%	70,133	5,790	9.0%	70,133	5,790	9.0%
POLICE	4210	1,560,698	1,531,912	1,566,440	5,742	0.4%	1,552,254	(8,444)	-0.5%	1,552,254	(8,444)	-0.5%
AMBULANCE	4215	45,000	45,000	46,500	1,500	3.3%	46,500	1,500	3.3%	46,500	1,500	3.3%
FIRE	4220	496,409	410,677	535,946	39,537	8.0%	516,929	20,520	4.1%	516,929	20,520	4.1%
BUILDING INSPECTION	4240	87,310	89,482	89,656	2,346	2.7%	89,656	2,346	2.7%	89,656	2,346	2.7%
EMERGENCY MANAGEMENT	4290	66,507	66,414	68,681	2,174	3.3%	68,681	2,174	3.3%	68,681	2,174	3.3%
PROSECUTION	4299	124,141	123,601	127,620	3,479	2.8%	127,620	3,479	2.8%	127,620	3,479	2.8%
HIGHWAY	4311-4312	1,194,528	1,169,885	1,225,590	31,062	2.6%	1,184,132	(10,396)	-0.9%	1,184,132	(10,396)	-0.9%
BRIDGES	4313	7,001	1,942	7,001	0	0.0%	7,001	0	0.0%	7,001	0	0.0%
STREET LIGHTING	4316	12,000	10,304	12,000	0	0.0%	12,000	0	0.0%	12,000	0	0.0%
PARKS & COMMONS	4317	26,498	26,885	27,546	1,048	4.0%	27,546	1,048	4.0%	27,546	1,048	4.0%
RECYCLING/TRANSFER STATION	4321	376,767	353,432	377,569	802	0.2%	375,915	(852)	-0.2%	375,915	(852)	-0.2%
HEALTH	4411	2,200	1,982	2,196	(4)	-0.2%	2,196	(4)	-0.2%	2,196	(4)	-0.2%
ANIMAL CONTROL	4414	625	140	625	0	0.0%	625	0	0.0%	625	0	0.0%
SOCIAL SERVICE AGENCIES	4415	68,185	68,185	71,901	3,716	5.4%	68,151	(34)	0.0%	68,151	(34)	0.0%
WELFARE	4441	117,925	77,205	124,779	6,854	5.8%	119,729	1,804	1.5%	119,729	1,804	1.5%
RECREATION	4520	251,658	214,324	259,849	8,191	3.3%	243,324	(8,334)	-3.3%	243,324	(8,334)	-3.3%
LIBRARY	4550	355,359	337,227	369,003	13,644	3.8%	369,003	13,644	3.8%	369,003	13,644	3.8%
PATRIOTIC PURPOSES	4583	4,000	3,307	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
CONSERVATION	4619	475	475	750	275	57.9%	750	275	57.9%	750	275	57.9%
ECONOMIC DEVELOPMENT	4652	42,631	35,453	43,513	882	2.1%	43,513	882	2.1%	43,513	882	2.1%
DEBT SERVICE	4711-4721	620,922	620,842	652,538	31,616	5.1%	652,538	31,616	5.1%	652,538	31,616	5.1%
CAPITAL OUTLAY	4901-4909	25,000	30,744	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
TOTAL OPERATING BUDGET		7,156,964	6,861,418	7,410,891	253,927	3.5%	7,299,920	142,956	2.0%	7,299,920	142,956	2.0%
TOTAL WATER BUDGET		1,106,919	1,038,738	1,146,884	39,965	3.6%	1,146,884	39,965	3.6%	1,146,884	39,965	3.6%
TOTAL SEWER BUDGET		2,094,034	1,971,553	2,185,085	91,051	4.3%	2,185,085	91,051	4.3%	2,185,085	91,051	4.3%
TOTAL DT TIF BUDGET		181,311	175,411	191,286	9,975	5.5%	181,286	(25)	0.0%	181,286	(25)	0.0%
TOTAL SB TIF BUDGET		68,637	65,795	67,163	(1,474)	-2.1%	67,163	(1,474)	-2.1%	67,163	(1,474)	-2.1%
TOWN WARRANT ARTICLES		13,330,500	1,878,623	5,828,661	(7,501,839)	-56.3%	5,831,186	(7,499,314)	-56.3%	4,251,288	(9,079,212)	-68.1%
TOTAL APPROPRIATIONS		23,938,365	11,991,538	16,829,970	(7,108,395)	-29.7%	16,711,524	(7,226,841)	-30.2%	15,131,626	(8,806,739)	-36.8%

Executive

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
	Total Executive	250,409	251,840	254,629	4,220	1.7%	254,629	4,220	1.7%	254,629	4,220	1.7%

Purpose – The Executive Department and associated accounts fund the activities and services provided by the executive portion of the Town Office. Executive staff and officials include the Select Board, Town Manager, Administrative Assistant and Property Clerk.

Goals:

- Create 5-year succession plan.
- Maintain 10-year paving and debt funding plan.
- Adopt and maintain the newly created 10-year sidewalk plan.
- Maintain ICMA credentialing.
- Make vacant properties productive for the tax rolls.
 - WW Cross
 - 118 Mountain Road

2024 Changes:

- Executive increased \$4,220 (1.7%) due to salaries.

Executive - Salaries

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-1-110	Town Manager Salary	76,700	77,838	78,000	1,300	1.7%	78,000	1,300	1.7%	78,000	1,300	1.7%
01-4130-1-115	Staff Salaries	73,888	74,001	77,528	3,640	4.9%	77,528	3,640	4.9%	77,528	3,640	4.9%
01-4130-1-130	Selectmen Salaries	9,000	9,000	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%
01-4130-1-140	Administration Overtime	1,885	1,000	1,942	57	3.0%	1,942	57	3.0%	1,942	57	3.0%

Line Item Function:

- Town Manager Salary funds 65% of the annual wages for the manager. Salary distributed 65% in General Fund, 25% in Water and 10% in Sewer.
- Staff Salaries include funding for 100% of the Administrative Assistant and 50% of the Property Clerk.
- Selectmen Salaries fund the three Selectmen at \$3,000 each per year.
- Administrative Overtime is for Select Board meeting attendance by the Administrative Assistant. The amount is based on 52 hours of overtime worked per year.

2024 Changes:

- No increase to Town Manager salary at \$120,000. 1.7% increase due to first half of 2023 salary being \$118,000.
- Staff Salaries increased 4.9% due to previous year's merit increase.
- Administrative Overtime increased \$57 with increased salary. Budget Committee time comes from Finance Administration.

Executive – Employee Benefits

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4130-1-220	Social Security/Medicare	12,343	12,737	12,721	378	3.1%	12,721	378	3.1%	12,721	378	3.1%
01-4130-1-230	Retirement	21,021	32,612	21,290	269	1.3%	21,290	269	1.3%	21,290	269	1.3%
01-4130-1-240	Education/Training	7,500	4,255	5,000	(2,500)	-33.3%	5,000	(2,500)	-33.3%	5,000	(2,500)	-33.3%
01-4130-1-280	Travel/Mileage	1,200	1,177	1,200	0	0.0%	1,200	0	0.0%	1,200	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Select Board, Town Manager and Administrative Assistant.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.67 per mile).

2024 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries.
- Education/Training decreased \$2,500 due to encumbered funds from 2023 for training opportunities for town staff.

Executive – Professional & Technical Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-1-341	Cellphone	600	1,207	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4130-2-330	Consulting	1,500	0	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4130-2-341	Telephone	4,572	4,464	4,572	0	0.0%	4,572	0	0.0%	4,572	0	0.0%
01-4130-2-390	Advertising/Legal Notices	3,500	300	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%

Line Item Function:

- Cellphone funds the Town Manager cellular phone bills, repair and replacement. Service provided by US Cellular.
- Consulting funds hired training or other professional services for the Executive Department.
- Telephone covers the costs associated with the phone lines for the town office phone system. Service provided by Comcast.
- Advertising/Legal Notices fund the statutory notices in the papers of local circulation.

2024 Changes:

- Level funded.

Executive – Purchased Property Services & Other Services

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4130-2-440	Misc Rental/Leases	10,000	10,192	11,000	1,000	10.0%	11,000	1,000	10.0%	11,000	1,000	10.0%
01-4130-2-550	Town Report	3,800	3,634	3,800	0	0.0%	3,800	0	0.0%	3,800	0	0.0%
01-4130-2-560	Dues & Memberships	5,800	5,813	5,876	76	1.3%	5,876	76	1.3%	5,876	76	1.3%

Line Item Function:

- Misc Rental/Leases funds the department’s storage facility (\$160 month), four copiers (main copier, Tax Collector, Town Clerk, Executive) (\$234, \$43, \$55, \$55/month), postage meter (\$517/quarter), folding machine (\$936/year) and shredder service (\$46/month).
- Town Report funds the composition, printing and binding of the town’s annual report.
- Dues & Memberships cover the town’s memberships with the NH Municipal Association (NHMA), the Jaffrey Chamber of Commerce, NH Assessing Officials (for Selectmen) and the Contoocook Lake Preservation Association. The account also covers the Town Manager’s memberships with the Municipal Managers Association of NH (MMANH) and the International City Managers Association (ICMA). MMANH provides networking and professional guidance on a regional level while the ICMA provides educational and professional certification opportunities on a national level. Both organizations promote ethical and professional management for municipalities.

2024 Changes:

- Misc Rental/Leases increased \$1,000 to reflect anticipated costs.
- Dues & Memberships increased \$76 to reflect anticipated costs of membership:
 - NHMA \$4,784
 - Jaffrey Chamber of Commerce \$283
 - NHAO \$20
 - CLAPA \$55
 - MMANH \$100, ICMA \$625

Executive – Supplies & Other Expenses

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-2-610	Gen Supplies & Oper Exp	3,500	3,920	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4130-2-620	Office Supplies	6,000	4,707	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4130-2-625	Postage	5,000	3,727	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4130-2-630	Office/Misc Equip & Maint	500	15	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4130-2-670	Books/Publications	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4130-2-810	Volunteer Dinner	2,000	1,240	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%

Line Item Function:

- Gen Supplies & Oper Exp fund town office water, background checks and miscellaneous gifts/awards.
- Office Supplies cover the costs of office related products (paper, pens, etc.) and various printing (letterhead, business cards).
- Postage is the cost for mailing town correspondence.
- Office/Misc Equip & Maint funds town office furniture replacement and repairs.
- Books/Publications funds the cost of publications that may be required to conduct town business.
- Volunteer Dinner funds the annual dinner to honor Jaffrey’s volunteer service.

2024 Changes:

- Level funded.

Elections & Registration

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Election & Registration	88,903	92,025	104,014	15,111	17.0%	104,014	15,111	17.0%	104,014	15,111	17.0%

Purpose – The Elections & Registration Department and associated accounts fund the services provided by the Town Clerk as a registrations agent and all activities involved with conducting elections.

Goals:

- Continue conducting elections with the usual highest levels of transparency and integrity.
- Maintain high level of customer service.

2024 Changes:

- Elections & Registration increased \$15,111 (17.0%) due to salaries and four elections in 2024.

Elections & Registration - Salaries

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4140-1-120	Deputy Town Clerk	500	500	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4140-1-130	Town Clerk	63,411	63,411	67,372	3,961	6.2%	67,372	3,961	6.2%	67,372	3,961	6.2%
01-4140-1-131	Supervisors Salaries	3,200	3,200	3,200	0	0.0%	3,200	0	0.0%	3,200	0	0.0%
01-4140-1-132	Vital Statistics	100	100	100	0	0.0%	100	0	0.0%	100	0	0.0%

Line Item Function:

- Deputy Town Clerk funds the \$500 stipend for the Deputy Town Clerk (currently the Tax Collector).
- Town Clerk funds the annual wage for the Town Clerk.
- Supervisors Salaries funds the annual wages for the Supervisors of the Checklist. The chair receives \$1,200 and the other two Supervisors receive \$1,000 each.
- Vital Statistics funds the annual stipend to the Town Clerk for maintaining vitals services.

2024 Changes:

- Town Clerk salary increased 6.2% due to COLA and merit increases.

Elections & Registration – Employee Benefits & Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4140-1-220	Social Security/Medicare	5,142	5,271	5,445	303	5.9%	5,445	303	5.9%	5,445	303	5.9%
01-4140-1-230	Retirement	8,830	9,127	9,197	367	4.2%	9,197	367	4.2%	9,197	367	4.2%
01-4140-1-240	Education/Training	1,000	744	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4140-1-280	Travel/Mileage	100	64	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4140-1-560	Dues/Membership	100	20	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4140-1-610	Gen Supplies/Operating Exp	2,500	2,804	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4140-1-625	Postage	1,500	3,958	4,000	2,500	166.7%	4,000	2,500	166.7%	4,000	2,500	166.7%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Town Clerk and clerk related training for the Tax Collector.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.67 per mile).
- Dues/Membership funds membership in the Town Clerks' Association.
- Gen Supplies & Oper Exp fund various office supplies for the Clerk's office.
- Postage is the cost for mailing town correspondence.

2024 Changes:

- Social Security/Medicare and Retirement correspond to changes in salaries.
- Postage increased \$2,500 to reflect four elections and increase in annual costs.

Elections & Registration – Elections

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4140-2-301	Election Workers	700	979	4,000	3,300	471.4%	4,000	3,300	471.4%	4,000	3,300	471.4%
01-4140-2-390	Election Ad/Legal Notices	320	123	500	180	56.3%	500	180	56.3%	500	180	56.3%
01-4140-2-610	Election Supplies/Expenses	1,500	1,724	6,000	4,500	300.0%	6,000	4,500	300.0%	6,000	4,500	300.0%

Line Item Function:

- Election Workers provides the wages necessary for personnel to run the town’s elections (\$10/hour; \$1,000 per election).
- Election Ad/Legal Notices funds the required notices for elections in printed newspapers.
- Election Supplies/Expenses covers the costs of supplies and equipment necessary to run the town’s elections (\$1,500 per election).

2024 Changes:

- Increases due to four elections – Primary, Town Meeting, State and General elections.

Finance

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Finance	296,482	287,488	304,220	7,738	2.6%	303,070	6,588	2.2%	303,070	6,588	2.2%

Purpose – The Finance Department and associated accounts fund the activities and services provided by the Finance Director, Finance Assistant, Tax Collector, Treasurer and town-wide IT services and equipment.

Goals:

- Maintain computer replacement schedule as established by Twin Bridge Services.
- Continue cyber security training and vigilance by Town staff.
- Focus cyber security on Water Department.

2024 Changes:

- Finance increased \$6,588 (2.2%) due to salaries and IT costs.

Finance - Salaries

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4150-1-110	Staff Salaries	110,083	107,419	116,990	6,907	6.3%	116,990	6,907	6.3%	116,990	6,907	6.3%
01-4150-1-121	Deputy Tax Collector	500	500	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4150-1-130	Treasurer/Deputy Stipend	3,875	3,875	3,985	110	2.8%	3,985	110	2.8%	3,985	110	2.8%
01-4150-1-132	Budget Clerk	1,100	538	1,100	0	0.0%	1,100	0	0.0%	1,100	0	0.0%

Line Item Function:

- Staff Salaries funds 80% of the Finance Director’s salary, 80% of the Finance Assistant’s salary and 50% of the Tax Collector’s salary. The Finance Director and Finance Assistant are funded 80% in Finance, 10% Water and 10% Sewer. The Tax Collector is funded 50% in Finance, 30% in Water and 20% in Sewer.
- Deputy Tax Collector funds the stipend for the appointed deputy – currently the Town Clerk.
- Treasurer Stipend funds the annual stipend for the elected Treasurer and the stipend for the Deputy Treasurer.
- Budget Clerk funds the overtime necessary to for Administrative Assistant coverage of Budget Committee meetings (assumes 30 hours per year).

2024 Changes:

- Staff Salaries increased 6.3% with COLA and merit increases.

Finance – Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4150-1-220	Social Security/Medicare	8,781	8,298	9,262	481	5.5%	9,262	481	5.5%	9,262	481	5.5%
01-4150-1-230	Retirement	12,611	12,574	13,221	610	4.8%	13,221	610	4.8%	13,221	610	4.8%
01-4150-1-240	Education/Training	1,500	1,374	2,000	500	33.3%	2,000	500	33.3%	2,000	500	33.3%
01-4150-1-280	Travel/Mileage	600	594	600	0	0.0%	600	0	0.0%	600	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Finance Department staff.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.67 per mile).

2024 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries.
- Education/Training increased \$500 due to anticipated needs for Finance Director, Treasurer and Tax Collector.

Finance – Professional & Technical Services, Other Purchased Services

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4150-1-340	Bank Services/Fees	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4150-2-301	Auditing Services	25,850	23,650	25,850	0	0.0%	25,850	0	0.0%	25,850	0	0.0%
01-4150-2-330	Flex Plan Admin/Consulting	450	278	450	0	0.0%	450	0	0.0%	450	0	0.0%
01-4150-2-342	Registry Fees/Tax Billing	7,500	6,533	7,500	0	0.0%	7,500	0	0.0%	7,500	0	0.0%
01-4150-2-560	Dues/Memberships	250	70	250	0	0.0%	250	0	0.0%	250	0	0.0%

Line Item Function:

- Bank Services/Fees funds the account fees paid to the bank for the town’s checking account.
- Auditing Services covers the required annual audit service contract. Services provided by Plodzick & Sanderson.
- Flex Plan Admin/Consulting funds the Flexible Spending Account administrative fees.
- Registry Fees/Tax Billing funds the required fees for deed filing and the costs for tax billing services.
- Dues/Memberships covers the memberships in the Government Finance Officers Association for the Finance Director and Treasurer and the Tax Collectors Association.

2024 Changes:

- Level funded.

Finance – Information Technology

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4150-6-330	IT Contracted Services	55,890	48,828	51,588	(4,302)	-7.7%	51,588	(4,302)	-7.7%	51,588	(4,302)	-7.7%
01-4150-6-341	IT Internet/Web Services	27,642	29,320	30,000	2,358	8.5%	30,000	2,358	8.5%	30,000	2,358	8.5%
01-4150-6-342	IT S/Ware Support/Upgr/License	18,000	17,835	19,074	1,074	6.0%	19,074	1,074	6.0%	19,074	1,074	6.0%
01-4150-6-610	IT General Supplies/Expenses	500	25	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4150-6-615	IT Hardware Purchase	21,150	25,780	21,150	0	0.0%	20,000	(1,150)	-5.4%	20,000	(1,150)	-5.4%

Line Item Function:

- IT Contracted Services funds the annual service contract with Twin Bridge Services.
- IT Internet/Web Services covers the town’s internet coverage with Comcast and web services from Civic Plus.
- IT S/Ware Support/Upgr/License funds the annual licenses for BMSI (municipal finance program- \$17,729), Adobe Pro (for electronic meeting packets and other information presentation - \$480), In Design (\$265), Livestream (\$499), domain names (\$340), Zoom (\$360) and other town-wide software licenses.
- IT General Supplies/Expenses cover miscellaneous computer related purchases, including battery backup systems, discs and other memory devices, etc.
- IT Hardware Purchase funds the purchase of computer systems and accessories.

2024 Changes:

- IT Contracted Services decreased \$4,302 (-7.7%) with the contract cost with Twin Bridge Services. Decreases are due to having an up-to-date computer and server inventory.
- IT Internet/Web Services increased \$2,358 due to anticipated costs with annual contracts.
- IT S/Ware Support/Upgrade/License increased \$1,074 due to anticipated costs.
- IT Hardware Purchase decreased \$1,150 due to our up-to-date computer inventory.

Property Records

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Property Records	86,990	92,679	91,814	4,824	5.5%	91,814	4,824	5.5%	91,814	4,824	5.5%

Purpose – The Property Records Department and associated accounts fund the assessing and property records maintenance activities for the town. Staff includes the Property Clerk and contracted services provided by Municipal Resources, Inc.

Goals:

- Training opportunities for the Property Records Clerk.

2024 Changes:

- Property Records increased \$4,824 (5.5%) due to salaries.

Property Records – Salaries & Employee Benefits

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4152-1-120	Property Records Clerk	11,810	11,613	12,876	1,066	9.0%	12,876	1,066	9.0%	12,876	1,066	9.0%
01-4152-1-220	Social Security/Medicare	903	933	985	82	9.1%	985	82	9.1%	985	82	9.1%
01-4152-1-230	Retirement	1,629	1,637	1,742	113	6.9%	1,742	113	6.9%	1,742	113	6.9%
01-4152-1-240	Education/Training	200	39	200	0	0.0%	200	0	0.0%	200	0	0.0%

Line Item Function:

- Property Records Clerk funds 25% of the annual wages for the Clerk. The Property Records Clerk is paid 50% from Executive, 25% from Property Records and 25% from Planning & Zoning.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Property Clerk.

2024 Changes:

- Salaries increased 9.0% due to merit increase in 2023.

Property Records – Professional & Technical Services and Supplies

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4152-2-314	Assessing Services	57,893	63,651	59,051	1,158	2.0%	59,051	1,158	2.0%	59,051	1,158	2.0%
01-4152-2-342	S/Ware Support/Upgr/License	10,705	11,805	13,110	2,405	22.5%	13,110	2,405	22.5%	13,110	2,405	22.5%
01-4152-2-391	Map Maintenance	3,600	3,000	3,600	0	0.0%	3,600	0	0.0%	3,600	0	0.0%
01-4152-2-610	General Supplies/Oper Expense	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%

Line Item Function:

- Assessing Services funds the contracted assessing provided by Municipal Resources Inc.
- S/Ware Support/Upgrade/License funds the Vision and GIS programs utilized for the town’s property records.
- Map Maintenance funds the zoning and other map services provided by CAI Technologies.
- General Supplies/Oper Expenses funds various office products such as paper, toner, property cards, etc.

2024 Changes:

- Assessing Services increased 2% per annual contract.
- Software Support increased \$2,405. Esri \$400, GIS \$700, Vision \$12,010.

Judicial and Legal

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4153-5-320	Legal Services	20,000	51,563	30,000	10,000	50.0%	25,000	5,000	25.0%	25,000	5,000	25.0%
	Total Judicial & Legal	20,000	51,563	30,000	10,000	50.0%	25,000	5,000	25.0%	25,000	5,000	25.0%

Purpose – Judicial and Legal funds all legal services and court fees associated with any litigation for/against the town. Given the unpredictability and litigious nature of our society, past spending trends are not accurate forecasts for future years’ spending. Therefore, it is difficult to manipulate the Legal Services line item in favor of budget cuts without placing the town’s general fund in jeopardy to fund over expenditures. The majority of legal services for the municipality are provided by Attorney Kelly Dowd.

Anticipated legal assistance for 2024:

- W.W. Cross building
- Solar
- Old County Road

2024 Changes:

- Legal increased \$5,000 due to anticipated costs with ongoing cases.

Personnel Administration

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4155-2-210	Health Insurance	536,010	505,917	572,723	36,713	6.8%	572,723	36,713	6.8%	572,723	36,713	6.8%
01-4155-2-211	Dental Insurance	28,557	25,875	30,380	1,823	6.4%	30,380	1,823	6.4%	30,380	1,823	6.4%
01-4155-2-215	Life Insurance	3,120	2,719	3,120	0	0.0%	3,120	0	0.0%	3,120	0	0.0%
01-4155-2-216	Short-term Disability	8,012	8,012	8,412	400	5.0%	8,031	19	0.2%	8,031	19	0.2%
01-4155-2-217	Workers Compensation	79,525	79,524	89,069	9,544	12.0%	89,069	9,544	12.0%	89,069	9,544	12.0%
01-4155-2-218	Unemployment Compensation	2,764	2,763	2,582	(182)	-6.6%	2,582	(182)	-6.6%	2,582	(182)	-6.6%
01-4155-2-290	Merit Compensation	25,000	25,000	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
	Total Personnel Admin	682,988	649,810	731,286	48,298	7.1%	730,905	47,917	7.0%	730,905	47,917	7.0%

Purpose – Personnel Administration accounts fund general fund employee insurances and are separated from their respective departments for privacy purposes.

Line Item Function:

- Health Insurance is funded on an 80%/20%, employer/employee contribution basis.
- Dental Insurance is funded by the town at 100% for employee and 50% for dependents.
- Life Insurance is funded 100% by the town at \$7.50 per full-time employee per month.
- Short-term Disability covers firefighters and is paid 100% by the town.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- Merit Compensation covers salary increases for non-represented employees due to removal of the step system.

2024 Changes:

- Health increased 6.8% due to employee plan changes and a 7.9% rate increase.
- Dental increased \$1,823 due to employee plan changes and a 4.0% rate increase.
- Life Insurance is level. Short-term Disability increased \$19.
- Workers Compensation increased \$9,544 with a premium increase of 12%.
- Unemployment Compensation decreased \$182.
- Merit Compensation is a valuable tool to reward good work and maintain staffing stability.

Planning and Zoning

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	2024 Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
	Total Planning & Zoning	95,200	85,635	98,077	2,877	3.0%	98,077	2,877	3.0%	98,077	2,877	3.0%

Purpose – The Planning and Zoning Department and associated accounts fund the planning functions of the town, including coordination of the Planning Board, maintenance of the Land Use Ordinance and development of the town’s Master Plan.

Goals:

- Implement pending Housing Opportunity grant to revise and update those sections of our zoning code which address housing and residential development.
- Conduct compliance reviews of subdivision site plan approvals.
- Prepare zoning changes.

2024 Changes:

- Planning and Zoning increased \$2,877 (3.0%) due to salaries.

Planning and Zoning – Salaries & Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4191-1-110	Planning Admin & Zoning Salary	55,425	57,446	57,799	2,374	4.3%	57,799	2,374	4.3%	57,799	2,374	4.3%
01-4191-1-140	Overtime	1,363	893	1,486	123	9.0%	1,486	123	9.0%	1,486	123	9.0%
01-4191-1-220	Social Security/Medicare	4,344	4,410	4,535	191	4.4%	4,535	191	4.4%	4,535	191	4.4%
01-4191-1-230	Retirement	7,834	7,938	8,021	187	2.4%	8,021	187	2.4%	8,021	187	2.4%
01-4191-1-240	Education/Training	700	633	700	0	0.0%	700	0	0.0%	700	0	0.0%

Line Item Function:

- Planning Admin & Zoning Salary funds 50% of the annual wages for the Planning & Economic Development Director and 25% of the annual wages for the Property Clerk. The Planning & Economic Development Director is paid 50% from Planning and Zoning, 30% from Economic Development, 10% from the Stone Arch TIF District and 10% from the Downtown TIF District.
- Overtime funds the Property Clerk’s administrative duties for Planning Board and Zoning Board meetings.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Planning Board and staff.

2024 Changes:

- Planning Admin & Zoning Salary increased 4.3%.
- Overtime increased \$123.
- SS/Medicare and Retirement are commensurate with salary changes.

Planning and Zoning – Professional & Technical Services and Supplies

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4191-1-330	Consulting Fees	5,000	0	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4191-1-331	Plan Update	10,000	2,463	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4191-1-332	Mapping Project	700	700	700	0	0.0%	700	0	0.0%	700	0	0.0%
01-4191-1-342	Filing Fees	100	270	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4191-1-390	AD/Legal Notices	2,000	2,847	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%

Line Item Function:

- Consulting Fees funds the contracted services provided for various planning consult services and master plan update overruns.
- Plan Update funds the contracted services for master plan chapter updates.
- Mapping Project funds the updates for various town planning maps such as web-based GIS, zoning, wetlands, conservation land, etc.
- Filing Fees covers the cost of registry filings and as a pass through for Planning Board and ZBA application fees.
- AD/Legal Notices funds the required notices published in newspapers. Notices associated with meetings are covered through fees, others are covered through the budget.

2024 Changes:

- Level.

Planning and Zoning – Other Services and Supplies

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4191-1-550	Printing	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4191-1-560	RPC Membership	5,934	5,934	5,936	2	0.0%	5,936	2	0.0%	5,936	2	0.0%
01-4191-1-620	Office Supplies	400	394	400	0	0.0%	400	0	0.0%	400	0	0.0%
01-4191-1-625	Postage	1,000	1,657	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4191-1-670	Books/Publications	300	50	300	0	0.0%	300	0	0.0%	300	0	0.0%

Line Item Function:

- Printing funds printing of the master plan and other planning related documents.
- RPC Membership covers the cost of annual membership to the Southwest Region Planning Commission.
- Office Supplies cover the costs of office related products (paper, pens, toner, etc.).
- Postage is the cost for mailing town correspondence.
- Books/Publications funds the cost of publications that may be required to conduct planning related business.

2024 Changes:

- RPC Membership increased \$2.

General Government Buildings

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Gen Govt Buildings	36,200	23,126	36,200	0	0.0%	33,400	(2,800)	-7.7%	33,400	(2,800)	-7.7%

Purpose – General Government Buildings and associated accounts fund the operation, maintenance and cleaning of the Town Office and the Meetinghouse.

Goals:

- Keep Town Office functional without significant investment.
- Conduct needed repairs and upgrades (windows, roof, siding, interior/exterior painting).

2024 Changes:

- Decreased \$2,800 (-7.7%) due to reductions in electricity and heating.

General Government Buildings – Town Office

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4194-1-360	T.O. Cleaning Contract	10,400	10,120	10,400	0	0.0%	10,400	0	0.0%	10,400	0	0.0%
01-4194-1-410	T.O. Electricity	9,000	5,065	9,000	0	0.0%	7,500	(1,500)	-16.7%	7,500	(1,500)	-16.7%
01-4194-1-411	T.O. Heating	5,000	1,387	5,000	0	0.0%	4,500	(500)	-10.0%	4,500	(500)	-10.0%
01-4194-1-412	T.O. Water and Sewer	600	515	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4194-1-430	T.O. Repairs/Maintenance	7,500	3,295	7,500	0	0.0%	7,500	0	0.0%	7,500	0	0.0%

Line Item Function:

- T.O. Cleaning Contract funds the Town Office cleaning contract. Services provided by Dust to Shine.
- T.O. Electricity and Heating funds the power and heat for the Town Office.
- T.O. Water and Sewer funds water and wastewater for the Town Office. All water and sewer used throughout the town's facilities must be accounted for and billed accordingly.
- T.O. Repairs/Maintenance funds the minor repairs and general maintenance of the Town Office building.

2024 Changes:

- T.O. Electricity decreased \$1,500 due to anticipated cost decreases.
- T.O. Heating decreased \$500 due to anticipated cost decreases.

General Government Buildings – Meetinghouse

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)		BC	Increase (Decrease)
01-4194-7-341	M.H. Telephone/Alarm	350	350	350	0	0.0%	350	0	0.0%	350	0	0.0%
01-4194-7-360	M.H. Post-Event Cleaning	1,750	1,260	1,750	0	0.0%	1,250	(500)	-28.6%	1,250	(500)	-28.6%
01-4194-7-410	M.H. Electricity	800	463	800	0	0.0%	500	(300)	-37.5%	500	(300)	-37.5%
01-4194-7-412	M.H. Water and Sewer	300	264	300	0	0.0%	300	0	0.0%	300	0	0.0%
01-4194-7-430	M.H. Repairs/Maintenance	500	407	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- M.H. Telephone/Alarm funds the alarm system phonenumber and security alarm testing at the Meetinghouse.
- M.H. Post-Event Cleaning covers the cost of cleaning the facility following an event such as a wedding or reading of the Declaration of Independence.
- M.H. Electricity funds the power to the Meetinghouse.
- M.H. Water and Sewer funds water and wastewater for the Meetinghouse. All water and sewer used throughout the town's facilities must be accounted for and billed accordingly.
- M.H. Repairs/Maintenance funds the minor repairs and general maintenance of the Meetinghouse.

2024 Changes:

- M.H. Post-Event Cleaning decreased \$500 to reflect contract costs.
- M.H. Electricity decreased \$300 due to decreased costs.

Cemeteries – Department of Highways & Facilities

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4195-1-412	Water & Sewer	160	137	160	0	0.0%	160	0	0.0%	160	0	0.0%
01-4195-1-430	Building Repair/Maintenance	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
01-4195-1-435	Contract Svcs-Grounds Maint	44,100	43,030	46,305	2,205	5.0%	46,305	2,205	5.0%	46,305	2,205	5.0%
01-4195-1-650	Tools/Equipment/Supplies	100	323	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4195-1-730	Reconstruction	5,000	0	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
	Total Cemeteries	49,610	43,490	51,815	2,205	4.4%	51,815	2,205	4.4%	51,815	2,205	4.4%

Purpose – Cemeteries, in the Department of Highways & Facilities, funds the maintenance and upkeep of all town cemeteries.

Goals:

- Work with the Cemetery Committee to maintain town cemeteries.
- Maintain responsibility for placement of veterans' grave flags.

Line Item Function:

- Water & Sewer funds the town water utilized in Conant Cemetery.
- Building Repair/Maintenance covers the upkeep of town buildings or structures in the cemeteries.
- Contract Svcs-Grounds Maint funds the cemeteries landscaping services provided by Griffin Property Management.
- Tools/Equipment/Supplies funds various tools and supplies utilized for cemetery work.
- Reconstruction funds cemetery grounds expansion.

2024 Changes:

- Increased \$2,205 due to anticipated increases in contracted services.

Insurance

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4196-4-520	General Liability Insurance	46,306	46,305	50,473	4,167	9.0%	50,473	4,167	9.0%	50,473	4,167	9.0%
01-4196-4-521	Property/Vehicle Insurance	18,037	18,037	19,660	1,623	9.0%	19,660	1,623	9.0%	19,660	1,623	9.0%
	Total Insurance	64,343	64,342	70,133	5,790	9.0%	70,133	5,790	9.0%	70,133	5,790	9.0%

Purpose – Insurance funds the entire town’s Property and Liability Program through Primex.

Goals:

- Maintain the Primex³ program standards.

Line Item Function:

- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2024 Changes:

- The total insurance bill is \$114,973 for 2024, an increase of \$9,493 (9.0%). The General Fund increase is \$5,790.

Police Department

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Police Department	1,560,698	1,531,912	1,566,440	5,742	0.4%	1,552,254	(8,444)	-0.5%	1,552,254	(8,444)	-0.5%

Purpose – The department’s associated accounts fund the activities and services provided by the Jaffrey Police Department.

Goals:

- Prevent crime and disorder.
- Respond promptly to calls for service.
- Enforce laws and ordinances in a professional and equitable manner.
- Investigate crimes thoroughly, accurately, and promptly.
- Develop safer neighborhoods through community partnerships and participation.
- Enhance traffic safety.
- Maintain the integrity, quality, efficiency, and effectiveness of policing services.

2024 Changes:

- Police Department decreased \$8,444 (-.5%) due to CBA salaries moved to a warrant article.

Police Department – Salaries

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-110	Administration	266,211	261,181	273,221	7,010	2.6%	273,221	7,010	2.6%	273,221	7,010	2.6%
01-4210-1-115	Full-Time Police Officers	623,546	591,404	634,407	10,861	1.7%	624,915	1,369	0.2%	624,915	1,369	0.2%
01-4210-1-116	Part-Time Police Officers	26,400	32,666	26,400	0	0.0%	26,400	0	0.0%	26,400	0	0.0%
01-4210-1-121	Traffic Control/Xing Guards	7,416	6,079	7,638	222	3.0%	7,638	222	3.0%	7,638	222	3.0%
01-4210-1-140	Officer Overtime	105,000	117,007	105,000	0	0.0%	105,000	0	0.0%	105,000	0	0.0%
01-4210-1-150	Officer Holiday	39,109	23,272	39,109	0	0.0%	39,109	0	0.0%	39,109	0	0.0%

Line Item Function:

- Administration funds the annual wages for the Police Chief, Lieutenant Administrative Assistant and part-time Administrative Assistant.
- Full-Time Police Officers funds the wages for the Sergeants, Detective and Officers.
- Part-Time Police Officers funds the part-time wages for the two part-time officers.
- Traffic Control/Xing Guards funds the wages for the three Crossing Guards.
- Officer Overtime funds the police wages for work beyond the normal 40-hour work week at time and one-half.
- Officer Holiday funds police wages worked on holidays, paid at double time and one half. Only time and one half is paid from this line, with the base time coming from the Police Officers salary line.

2024 Changes:

- Administration increased \$7,010.
- Police Officers salary increases moved to a CBA warrant article.
- Part-Time Police Officers level.
- Traffic Control/Xing Guards increased \$222 due to COLA.

Police Department – Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-220	Social Security/Medicare	22,781	21,718	23,154	373	1.6%	22,360	(421)	-1.8%	22,360	(421)	-1.8%
01-4210-1-230	Retirement	322,780	305,490	315,316	(7,464)	-2.3%	311,416	(11,364)	-3.5%	311,416	(11,364)	-3.5%
01-4210-1-240	Education/Training	6,000	3,949	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4210-1-241	Fitness/Education Incentive	26,500	26,064	26,000	(500)	-1.9%	26,000	(500)	-1.9%	26,000	(500)	-1.9%
01-4210-1-280	Travel/Mileage	1,500	6,853	2,000	500	33.3%	2,000	500	33.3%	2,000	500	33.3%
01-4210-1-281	PD Towing Fees	600	0	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4210-1-290	Uniforms/Cleaning	10,000	10,472	7,000	(3,000)	-30.0%	7,000	(3,000)	-30.0%	7,000	(3,000)	-30.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of applicable salaries. Full-time Police Officers do not participate in Social Security.
- Retirement is the employer contribution to the NH Retirement System at 31.28%.
- Education/Training funds the professional development for the department.
- Fitness/Education Incentive funds the contractual incentive for degree attainment and physical fitness testing. Fitness tests are offered twice per year. Completing both tests and holding a Master’s Degree would yield a \$3,500 incentive, Bachelors \$3,000, Associates \$1,500 and no degree \$1,000. Foregoing the fitness tests and holding a Master’s Degree would yield a \$2,000 incentive, Bachelors \$1,500 and Associates \$1,000.
- Travel/Mileage covers the cost of personal vehicle travel for training or other business-related activities.
- PD Towing Fees covers the expense associated with vehicle towing for evidence and impoundment.
- Uniforms/Cleaning funds the contractual terms of two professional uniform cleanings per week.

2024 Changes:

- Social Security, Medicare and Retirement correspond to changes in applicable salaries.
- Fitness/Education Incentive decreased \$500.
- Travel/Mileage increased \$500.
- Uniforms/Cleaning decreased \$3,000 due to full staffing.

Police Department – Professional & Technical Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-341	Telephone	7,300	7,395	7,300	0	0.0%	7,300	0	0.0%	7,300	0	0.0%
01-4210-1-342	S/Ware Support/Upgr/License	13,750	13,518	14,750	1,000	7.3%	14,750	1,000	7.3%	14,750	1,000	7.3%
01-4210-1-350	Defendant Testing	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
01-4210-1-355	Consulting Fees/Recruiting	2,000	840	1,500	(500)	-25.0%	1,500	(500)	-25.0%	1,500	(500)	-25.0%
01-4210-1-360	Cleaning Contract	12,480	11,780	12,480	0	0.0%	12,480	0	0.0%	12,480	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the three phone lines and one fax line for the police station phone system. Service provided by Comcast.
- S/Ware Supp/Upgr/License funds the police software program IMC.
- Defendant Testing covers the costs of DNA tests, polygraphs and other required case prosecution testing.
- Consulting Fees/Recruiting funds newspaper ads and other advertising methods for recruiting new hires.
- Cleaning Contract covers the cleaning contract with Dust to Shine.

2024 Changes:

- Software increased \$1,000 with increases in IMC annual fees.
- Consulting Fees/Recruiting decreased \$500 with full staffing.

Police Department – Purchased Property and Other Purchased Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-410	Building Electricity	6,500	4,876	5,000	(1,500)	-23.1%	5,000	(1,500)	-23.1%	5,000	(1,500)	-23.1%
01-4210-1-411	Heating	5,000	5,833	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4210-1-412	Water and Sewer	2,000	1,370	1,500	(500)	-25.0%	1,500	(500)	-25.0%	1,500	(500)	-25.0%
01-4210-1-430	Building Repairs/Maintenance	4,275	3,401	4,275	0	0.0%	4,275	0	0.0%	4,275	0	0.0%
01-4210-1-440	Misc Rental/Leases	2,500	1,800	2,540	40	1.6%	2,540	40	1.6%	2,540	40	1.6%
01-4210-1-550	Printing	500	517	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4210-1-560	Dues/Memberships	1,000	1,017	1,500	500	50.0%	1,500	500	50.0%	1,500	500	50.0%

Line Item Function:

- Building Electricity and Heating funds the power and heating fuel for the Police Station.
- Water and Sewer funds water and wastewater for the Police Station. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Building Repairs/Maintenance funds the minor repairs and general maintenance of the Police Station.
- Misc Rental/Leases covers the cost of file storage (\$160 per month) and the Hallmark copier (\$620 annual).
- Printing funds the creation of local police forms.
- Dues/Memberships cover the memberships for the International Association of Chiefs of Police, NH Chiefs of Police and the NH State Police Information Network.

2024 Changes:

- Building Electricity decreased \$1,500 to reflect anticipated cost decreases.
- Water and Sewer decreased \$500.
- Misc Rentals/Leases increased \$40 due to increased storage fees.
- Dues/Memberships increased \$500 to reflect cost increases.

Police Department – Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-610	General Supplies/Oper Exp	3,000	3,925	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4210-1-620	Office Supplies	5,300	6,536	5,300	0	0.0%	5,300	0	0.0%	5,300	0	0.0%
01-4210-1-625	Postage	1,000	1,071	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4210-1-630	Office/Misc Equip/Maintenance	3,000	26,661	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4210-1-631	Weapons/Ammo/Accessories	3,500	3,829	4,000	500	14.3%	4,000	500	14.3%	4,000	500	14.3%
01-4210-1-635	Gas/Oil	20,000	17,654	18,000	(2,000)	-10.0%	18,000	(2,000)	-10.0%	18,000	(2,000)	-10.0%
01-4210-1-640	Cleaning Supplies	200	537	400	200	100.0%	400	200	100.0%	400	200	100.0%
01-4210-1-660	Vehicle Maintenance	9,000	12,530	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%
01-4210-1-670	Books/Periodicals	300	668	300	0	0.0%	300	0	0.0%	300	0	0.0%

Line Item Function:

- General Supplies/Oper Exp funds the various supplies required in the office not related to stationary or office specific items.
- Office Supplies cover the costs of office related products (paper, pens, etc.) and toner for the Police Station.
- Postage funds mailing and the postage meter lease.
- Office/Misc Equip/Maintenance covers radar calibration, medical supplies, and cruiser equipment.
- Weapons/Ammo/Accessories funds bullets, guns and associated equipment
- Gas/Oil funds the cost of gas and lubricants for the police cruisers.
- Cleaning Supplies is for cleaning products.
- Vehicle Maintenance covers routine maintenance costs for all vehicles and equipment.
- Books/Periodicals funds law books and updates required for prosecution research.

2024 Changes:

- Weapons/Ammo/Accessories increased \$500 due to cost increases.
- Gas/Oil decreased \$2,000 due to lower fuel costs.
- Cleaning Supplies increased \$200.

Ambulance

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4215-1-350	JRMA Ambulance Services	45,000	45,000	46,500	1,500	3.3%	46,500	1,500	3.3%	46,500	1,500	3.3%
	Total Ambulance	45,000	45,000	46,500	1,500	3.3%	46,500	1,500	3.3%	46,500	1,500	3.3%

Purpose – Contracted ambulance services provided to Jaffrey and Rindge through the Jaffrey-Rindge Memorial Ambulance. Contract executed in 2015.

2024 Changes:

- JRMA request increased \$1,500 (3.3%) due to increased capital costs.

Fire Department

Acct No.	Town Function	2023			2024			2024			2024		
		Adopted	Actual	Request	Dept	Town Mgr	Request	BC	Increase	Increase	Increase	Increase	Increase
	Total Fire Department	496,409	410,677	535,946	39,537	8.0%	516,929	20,520	4.1%	516,929	20,520	4.1%	

Purpose – The department’s associated accounts fund the activities and services provided by the Jaffrey Fire Department.

Goals: Ensure the protection of human life, the environment and property through safe operations, emergency response, fire prevention and education.

- Continue the per diem firefighter system.
- Recruit and train future call firefighters.
- Adequately train and outfit current firefighters.
- Maintain equipment to sustain the Fire Equipment Replacement Schedule.
- Facility Improvements:
 - Replace ceiling tiles in living spaces.
 - Install decon area with locker room, bathrooms and showers.
 - Install new opening and overhead door in rear of the station.
 - Make front entry accessible and install roof cover.
 - Construction of addition or outbuilding for equipment storage.
 - Improve parking lot drainage and repave parking lots.

2024 Changes:

- Fire Department increased \$20,520 (4.1%) due to salaries and vehicle maintenance.

Fire Department – Salaries & Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4220-1-110	Fire Chief Salary	99,922	99,324	106,021	6,099	6.1%	106,021	6,099	6.1%	106,021	6,099	6.1%
01-4220-1-115	Fire Per Diem	123,772	69,372	124,859	1,087	0.9%	120,000	(3,772)	-3.0%	120,000	(3,772)	-3.0%
01-4220-1-120	Fire Call Wages	89,933	93,139	105,258	15,325	17.0%	95,000	5,067	5.6%	95,000	5,067	5.6%
01-4220-1-220	Social Security/Medicare	17,797	13,596	19,141	1,344	7.6%	19,141	1,344	7.6%	19,141	1,344	7.6%
01-4220-1-230	Retirement	31,645	32,565	32,177	532	1.7%	32,177	532	1.7%	32,177	532	1.7%
01-4220-1-240	Education/Training	9,000	7,080	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%

Line Item Function:

- Fire Chief Salary funds the annual wages for the chief.
- Fire Per Diem pays the wages for fire fighters working per diem shifts.
- Fire Call Wages pays the hourly wages for response by the call firefighters, paid on a 1-hour minimum, training, work details and equipment checks.
- Social Security is 6.2% and Medicare is 1.45% of call salaries. The Fire Chief is exempt from Social Security.
- Retirement is the employer contribution to the NH Retirement System for the Fire Chief at 30.35%.
- Education/Training funds the professional development for department, training and certification for new firefighters, contracted services for certified instructors and fire prevention education materials.

2024 Changes:

- Fire Chief salary increased 6.1% due to COLA and merit increases.
- Fire Per Diem decreased \$3,772.
- Fire Call Wages increased \$5,067.
- Social Security, Medicare and Retirement correspond to changes in salaries.

Fire Department – Professional Services

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4220-1-290	Protective Clothing	22,200	9,885	27,000	4,800	21.6%	27,000	4,800	21.6%	27,000	4,800	21.6%
01-4220-1-350	Firefighter Physicals	12,200	168	11,900	(300)	-2.5%	8,000	(4,200)	-34.4%	8,000	(4,200)	-34.4%

Line Item Function:

- Protective Clothing funds the safety gear for all firefighters that typically has a 10-year lifespan and costs \$2,300 per set.
- Firefighter Physicals funds the annual firefighter medical physicals, new firefighter physicals and annual SCBA fit testing. Annual physicals are required for firefighters over 40 years of age, every two years for 30-40 yoa, and every three years for those under 30 yoa.

2024 Changes:

- Protective Clothing increased \$4,800 with anticipated replacements.
- Firefighter Physicals decreased \$4,200.

Fire Department – Technical Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4220-2-341	Telephone	5,220	5,228	5,220	0	0.0%	5,220	0	0.0%	5,220	0	0.0%
01-4220-2-342	S/Ware Supp/Upgr/License	5,620	5,640	7,070	1,450	25.8%	7,070	1,450	25.8%	7,070	1,450	25.8%
01-4220-2-410	Electricity	10,000	9,359	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4220-2-411	Heating	9,000	7,886	8,000	(1,000)	-11.1%	8,000	(1,000)	-11.1%	8,000	(1,000)	-11.1%
01-4220-2-412	Water and Sewer	2,000	1,099	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
01-4220-2-430	Bldg Repairs/Maintenance	6,000	5,697	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the two phone/fax lines for the fire station phone system. Service provided by Comcast.
- S/Ware Supp/Upgr/License funds the computer software programs used at the fire station, fire alarm monitoring and the NFPA Fire Code subscription program.
- Electricity and Heating funds the power and oil/LP gas for the Fire Station.
- Water and Sewer funds water and wastewater for the Fire Station. All water and sewer used throughout the town's facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the Fire Station.

2024 Changes:

- Software Supplies increased \$1,450 due to anticipated costs.
- Heating decreased \$1,000 to reflect anticipated cost decreases.

Fire Department – Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4220-2-620	Office Supplies	1,000	488	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4220-2-630	Radio Eq/Communications	15,500	15,367	15,000	(500)	-3.2%	15,000	(500)	-3.2%	15,000	(500)	-3.2%
01-4220-2-635	Gas/Oil	7,000	6,495	7,000	0	0.0%	7,000	0	0.0%	7,000	0	0.0%
01-4220-2-640	Cleaning Suppies	1,000	1,007	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4220-2-660	Vehicle Maintenance	14,000	15,973	20,800	6,800	48.6%	20,800	6,800	48.6%	20,800	6,800	48.6%
01-4220-2-665	Misc Eq Replacement	13,600	11,310	17,500	3,900	28.7%	17,500	3,900	28.7%	17,500	3,900	28.7%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the station and the Chief’s office.
- Radio Eq/Communications funds the maintenance of communications equipment and replacement of pagers, batteries, etc.
- Gas/Oil funds the cost of gas, diesel fuel and lubricants for the fire apparatus, equipment and command truck.
- Cleaning Supplies fund the fire station bathroom supplies, trash bags, cleaning products, etc.
- Vehicle Maintenance covers routine maintenance costs for all vehicles and equipment.
- Misc Eq Replacement funds the cost of replacing equipment, hazmat booms, medical supplies, speedy dry and provides additional funds for SCBA annual testing and maintenance.

2024 Changes:

- Radio Eq/Communications decreased \$500.
- Vehicle Maintenance increased \$6,800 due to anticipated costs for vehicles.
- Misc Equipment Replacement increased \$3,900 for replacement of fire hoses.

Building Inspection

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Building Inspection	87,310	89,482	89,656	2,346	2.7%	89,656	2,346	2.7%	89,656	2,346	2.7%

Purpose – Building Inspection funds the activities associated with building inspection and code enforcement services.

Goals:

- Electronic permitting.

2024 Changes:

- Building Inspection increased \$2,346 (2.7%) overall due to salaries.

Building Inspection – Salaries and Employee Benefits

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
01-4240-1-110	Building Inspector Salary	66,619	69,709	68,618	1,999	3.0%	68,618	1,999	3.0%	68,618	1,999	3.0%
01-4240-1-220	Social Security/Medicare	5,096	4,782	5,249	153	3.0%	5,249	153	3.0%	5,249	153	3.0%
01-4240-1-230	Retirement	9,190	9,223	9,284	94	1.0%	9,284	94	1.0%	9,284	94	1.0%
01-4240-1-240	Education/Training	2,250	2,244	2,350	100	4.4%	2,350	100	4.4%	2,350	100	4.4%
01-4240-1-280	Travel/Mileage	2,500	2,342	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4240-1-290	Uniforms	150	140	150	0	0.0%	150	0	0.0%	150	0	0.0%

Line Item Function:

- Building Inspector Salary funds the annual wages for the inspector.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development and certification programs for building inspection and code enforcement.
- Travel/Mileage is new and funds local work travel for the Code Enforcement Officer/Building Inspector.
- Uniforms fund clothing with identification for the Building Inspector.

2024 Changes:

- Building Inspector salary increased 3%.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Education/Training increased \$100 due to anticipated certification classes.

Building Inspection – Other Purchased Services and Supplies

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4240-1-550	Printing	100	70	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4240-1-560	Dues/Membership	655	640	655	0	0.0%	655	0	0.0%	655	0	0.0%
01-4240-1-610	Gen Supplies/Oper Expenses	250	177	250	0	0.0%	250	0	0.0%	250	0	0.0%
01-4240-1-670	Books/Periodicals	500	155	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- Printing funds the creation of permit forms and business cards.
- Dues/Membership provides membership in the National Fire Protection Association (\$175), International Code Council (\$135), Eastern States Building Officials (\$25) and the NH Building Association (\$320).
- Gen Supplies/Oper Expenses funds general safety gear, testers, tape measures and other tools necessary to conduct building inspection and code enforcement services.
- Book/Periodicals covers required technical manuals for the services provided.

2024 Changes:

- Level funded.

Emergency Management

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4290-1-120	Director Stipend	1,500	1,500	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4290-1-220	Social Security/Medicare	22	22	22	0	0.0%	22	0	0.0%	22	0	0.0%
01-4290-1-230	Retirement	475	455	455	(20)	-4.2%	455	(20)	-4.2%	455	(20)	-4.2%
01-4290-1-340	Fire Mutal Aid Dispatch	62,687	62,687	64,881	2,194	3.5%	64,881	2,194	3.5%	64,881	2,194	3.5%
01-4290-1-341	Telephone/Code Red	1,773	1,750	1,773	0	0.0%	1,773	0	0.0%	1,773	0	0.0%
01-4290-1-610	Gen Supplies/Oper Expenses	50	0	50	0	0.0%	50	0	0.0%	50	0	0.0%
	Total Emerg. Management	66,507	66,414	68,681	2,174	3.3%	68,681	2,174	3.3%	68,681	2,174	3.3%

Purpose – Emergency Management funds the administration of large-scale events that require supplemental emergency operations, day-to-day fire dispatching services and the town wide emergency notification system. The current director is Chief Chamberlain.

Line Item Function:

- Director Stipend funds the annual stipend paid to the appointed Emergency Management Director.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System for the Fire Chief at 30.35%.
- Fire Mutual Aid Dispatch funds the dispatching contract with Fire Mutual Aid in Keene.
- Telephone/Code Red funds the town’s Code Red service contract. 33% is funded in Emergency Management, 33% in Water and 33% in Sewer.
- Gen Supplies/Oper Expenses covers miscellaneous supplies necessary to conduct EM operations.

2024 Changes:

- Retirement decreased \$20 with changes to the NHRS rates.
- Fire Mutual Aid Dispatch contract increased \$2,194 (3.5%).

Prosecution

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Prosecution	124,141	123,601	127,620	3,479	2.8%	127,620	3,479	2.8%	127,620	3,479	2.8%

Purpose – The Prosecution Department and associated accounts fund the judicial services performed on behalf of the Jaffrey Police Department’s enforcement activities.

Goals:

- Implement and adapt to new law changes.
- Work with Police Department on court training exercises and ALS (Administrative License Suspension).

2024 Changes:

- Prosecution increased \$3,479 (2.8%) due to salaries, rent and supplies.

Prosecution – Salaries & Employee Benefits

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4299-1-110	Salaries	102,026	103,706	105,087	3,061	3.0%	105,087	3,061	3.0%	105,087	3,061	3.0%
01-4299-1-220	Social Security/Medicare	7,805	7,792	8,039	234	3.0%	8,039	234	3.0%	8,039	234	3.0%
01-4299-1-240	Education/Training	700	200	700	0	0.0%	700	0	0.0%	700	0	0.0%
01-4299-1-280	Travel/Mileage	300	340	350	50	16.7%	350	50	16.7%	350	50	16.7%

Line Item Function:

- Salaries funds the annual wages for the Prosecutor for 27 hours per week and the Assistant Prosecutor for 25 hours per week.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Education/Training funds the professional development and legal training for the Prosecutor.
- Travel/Mileage funds the travel associated with training or other work-related travel at the IRS rate of \$.67 per mile.

2024 Changes:

- Salaries and Social Security/Medicare increased 3% with COLA.
- Travel/Mileage increased \$50 due to anticipated costs.

Prosecution – Professional and Technical Services, Property Services and Other Purchased Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4299-2-330	Contracted Services	1,070	145	1,070	0	0.0%	1,070	0	0.0%	1,070	0	0.0%
01-4299-2-341	Telephone	1,600	1,224	1,600	0	0.0%	1,600	0	0.0%	1,600	0	0.0%
01-4299-2-342	S/Ware Support/Upgr/License	400	1	400	0	0.0%	400	0	0.0%	400	0	0.0%
01-4299-2-440	Rent	4,130	4,125	4,214	84	2.0%	4,214	84	2.0%	4,214	84	2.0%
01-4299-2-560	Dues/Membership	900	680	900	0	0.0%	900	0	0.0%	900	0	0.0%

Line Item Function:

- Contracted Services funds shredding services, the Juvenile Diversion program and expert witnesses.
- Telephone covers the Prosecutors office phone system.
- S/Ware Support/Upgr/License funds any software packages and upgrades necessary for conducting legal business.
- Rent is the annual contract paid to the State for the use of office space in the Jaffrey Courthouse.
- Dues/Membership funds membership in the International Association of Chiefs of Police, the Massachusetts Bar Association (legal search engine), and the Law Enforcement Executives Development Association.

2024 Changes:

- Rent increased \$84.

Prosecution – Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4299-2-610	Gen Supplies/Oper Expenses	900	900	900	0	0.0%	900	0	0.0%	900	0	0.0%
01-4299-2-620	Office Supplies	800	1,012	850	50	6.3%	850	50	6.3%	850	50	6.3%
01-4299-2-625	Postage	1,360	965	1,360	0	0.0%	1,360	0	0.0%	1,360	0	0.0%
01-4299-2-630	Office/Misc Eq/Maintenance	750	181	750	0	0.0%	750	0	0.0%	750	0	0.0%
01-4299-2-670	Books/Publications	1,400	2,331	1,400	0	0.0%	1,400	0	0.0%	1,400	0	0.0%

Line Item Function:

- Gen Supplies/Oper Expenses funds the copier maintenance contract with Hallmark at \$900 per year.
- Office Supplies cover the costs of office related products (paper, pens, etc.).
- Postage is the cost for mailing town correspondence through the leased machine and stamps.
- Office/Misc Equip & Maint funds office furniture replacement and repairs.
- Books/Publications funds the cost of publications containing legal history necessary for case prosecution.

2024 Changes:

- Office Supplies increased \$50 due to anticipated costs.

Highway – Department of Public Works

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
TOTAL HIGHWAY AND STREETS		1,194,528	1,169,885	1,225,590	31,062	2.6%	1,184,132	(10,396)	-0.9%	1,184,132	(10,396)	-0.9%

Purpose - Highway funds the portion of the Department of Highways & Facilities responsible for road and sidewalk maintenance.

Goals:

- Maintain 10-year pavement management plan for roads.
- Maintain a 10-year plan pavement management plan for sidewalks.
- Continue maintenance of gravel roads through the utilization of best management practices.
- Improve the replacement of department equipment by developing a CIP that is aligned with industry standards.
- Continue staff training to improve their performance and make them work efficiently.

2024 Changes:

- Highway decreased \$10,396 (-.9%) due to salaries being removed for CBA warrant article.

Highway Administration – Salaries

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4311-1-110	Administration Salaries	115,194	116,926	118,650	3,456	3.0%	118,650	3,456	3.0%	118,650	3,456	3.0%
01-4311-1-115	Crew Wages	447,147	433,144	460,344	13,197	3.0%	446,763	(384)	-0.1%	446,763	(384)	-0.1%
01-4311-1-140	Crew Overtime	45,000	59,129	45,000	0	0.0%	45,000	0	0.0%	45,000	0	0.0%
01-4311-1-190	Duty Pay	4,420	4,495	4,420	0	0.0%	4,420	0	0.0%	4,420	0	0.0%

Line Item Function:

- Administration Salaries fund 100% of the Superintendent of Highways & Facilities and 34% of the Administrative Assistant.
- Crew Wages funds the base salaries for the Highway crew.
- Crew Overtime covers the cost of overtime, typically associated with snow removal operations.
- Duty Pay is dictated by contract and covers the employee in “on call” status at \$100 per week.

2024 Changes:

- Administration Salaries increased 3%.
- Crew Wages decreased \$384 due to removal for CBA warrant article.

Highway Administration – Employee Benefits

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4311-1-220	Social Security/Medicare	46,800	44,756	48,074	1,274	2.7%	47,035	235	0.5%	47,035	235	0.5%
01-4311-1-230	Retirement	84,392	84,280	85,025	633	0.8%	83,187	(1,205)	-1.4%	83,187	(1,205)	-1.4%
01-4311-1-240	Education/Training	1,000	253	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4311-1-280	Travel/Mileage	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4311-1-290	Clothing Allowance	4,400	5,819	4,400	0	0.0%	4,400	0	0.0%	4,400	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for Highway employees.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.67 per mile).
- Clothing Allowance is dictated by contract and town safety policy, and funds required safety clothing for each employee at \$650 per year.

2024 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries.

Highway Administration – Professional & Technical Services

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-341	Telephone	2,500	3,235	2,802	302	12.1%	2,802	302	12.1%	2,802	302	12.1%
01-4311-1-355	Drug/Alcohol Testing	1,300	1,374	1,500	200	15.4%	1,500	200	15.4%	1,500	200	15.4%
01-4311-1-390	Advertising	500	0	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the DPW office phone system and the issued cell phones (US Cellular).
- Drug/Alcohol Testing funds the mandatory testing of the CDL license holders. Service provided by Dotcom in Rindge.
- Advertising funds the various notices published in the papers of local circulation.

2024 Changes:

- Telephone increased \$302 to reflect actual costs.
- Drug/Alcohol Testing increased \$200 to reflect anticipated costs.

Highway Administration – Purchased Property Services & Other Services

Acct No.	Town Function	2023		2024			2024			2024		
		Adopted	Actual	Dept Request	Amount Increase (Decrease)	% Increase (Decrease)	Town Mgr Request	Amount Increase (Decrease)	% Increase (Decrease)	BC	Amount Increase (Decrease)	% Increase (Decrease)
01-4311-1-410	Electricity	8,000	6,493	8,000	0	0.0%	8,000	0	0.0%	8,000	0	0.0%
01-4311-1-411	Heating	10,000	12,198	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4311-1-412	Water and Sewer	2,700	1,946	2,700	0	0.0%	2,700	0	0.0%	2,700	0	0.0%
01-4311-1-430	Bldg Repairs/Maintenance	6,500	1,645	6,500	0	0.0%	6,500	0	0.0%	6,500	0	0.0%
01-4311-1-560	Dues/Membership	375	343	375	0	0.0%	375	0	0.0%	375	0	0.0%

Line Item Function:

- Electricity funds the power and Heating funds the heating fuel for the DPW building.
- Water and Sewer funds water and wastewater for the DPW building and operations. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the DPW building and miscellaneous general building maintenance items for town wide building.
- Dues/Memberships funds the memberships in the American Public Works Association, New Hampshire Highway Association, and mutual aid.

2024 Changes:

- Level funded.

Highway Administration– Supplies

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4311-1-610	Operating Expenses	3,500	3,367	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4311-1-620	Office Supplies	1,500	2,083	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4311-1-625	Postage	100	2	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4311-1-630	Office/Misc Equip/Maintenance	1,500	540	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%

Line Item Function:

- Operating Expenses funds miscellaneous supplies related to the operation including water, breakroom supplies, cleaning supplies used in-house, first aid, work gloves, etc.
- Office Supplies cover the costs of office related products (paper, pens, etc.).
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter.
- Office/Misc Equip/Maintenance funds copier lease and office equipment repairs and replacements.

2024 Changes:

- Level funded.

Highway Operations– Purchased Property Services

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4312-2-490	Contr Svcs - Tree Removal	3,000	0	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4312-2-492	Contr Svcs - Winter Maint	31,000	29,745	31,000	0	0.0%	31,000	0	0.0%	31,000	0	0.0%
01-4312-2-493	Contr Svcs - Shim/Seal	30,000	0	30,000	0	0.0%	30,000	0	0.0%	30,000	0	0.0%
01-4312-2-495	Contr Svcs - Gen/Misc	4,500	5,646	5,000	500	11.1%	5,000	500	11.1%	5,000	500	11.1%

Line Item Function:

- Contracted Tree Removal funds roadside tree removal unable to be handled by the Highway crew.
- Winter Maint funds contracted snow plowing and removal services.
- Shim/Seal funds crack sealing and thin resurfacing to extend road life and improve rideability.
- Gen/Misc funds the GIS system and PubWorks, both public works related programs vital to the operation.

2024 Changes:

- Contr Svcs – Gen/Misc increased \$500 to reflect actual costs associated with GIS and PubWorks.

Highway Operations– Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4312-2-630	Tools/Equipment	3,500	12,683	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4312-2-635	Gas/Oil	72,000	64,501	72,000	0	0.0%	72,000	0	0.0%	72,000	0	0.0%
01-4312-2-660	Vehicle Maintenance	60,000	94,638	65,000	5,000	8.3%	65,000	5,000	8.3%	65,000	5,000	8.3%
01-4312-2-680	Road Salt	90,000	102,019	95,000	5,000	5.6%	95,000	5,000	5.6%	95,000	5,000	5.6%
01-4312-2-681	Winter Sand	25,000	10,415	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4312-2-682	Cold Patch	8,500	6,888	9,000	500	5.9%	9,000	500	5.9%	9,000	500	5.9%
01-4312-2-683	Street Signs/Paint	5,000	12,618	6,000	1,000	20.0%	6,000	1,000	20.0%	6,000	1,000	20.0%
01-4312-2-684	Sidewalk Repairs	25,000	1,062	25,000	0	0.0%	0	(25,000)	-100.0%	0	(25,000)	-100.0%
01-4312-2-685	Gravel	25,000	29,128	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4312-2-686	Culvert Repair	25,000	18,516	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%

Line Item Function:

- Tools/Equipment funds the Highway field tools and equipment necessary for roadside operations.
- Gas/Oil covers fuel and lubricants for all department vehicles.
- Vehicle Maintenance funds the parts and materials for maintenance of DPW vehicles. Other department vehicles are paid from this account, then billed to individual departments.
- Road Salt and Winter Sand fund road materials for winter operations.
- Cold Patch funds temporary pavement material for potholes when hot mix is not available.
- Street Signs/Paint funds roadway signs and street paint for crosswalks and parking spaces.
- Sidewalk Repairs fund repairs conducted either in house or with contracted services.
- Gravel funds reinforcement for gravel roads.
- Culvert Repair funds drainage systems repairs for roads.

2024 Changes:

- Vehicle Maintenance and Road Salt both increased \$5,000 to reflect actual spending trends.
- Cold Patch increased \$500 to reflect anticipated costs.
- Street Signs/Paint increased \$1,000 to reflect increasing costs of paint and higher need for sign replacement.
- Sidewalk Repairs decreased \$25,000 to reflect elimination of the budget line and creation of new CRF.

Bridges – Department of Highways & Facilities

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4313-1-495	Bridge Inspection/Repairs	5,000	1,942	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4313-2-310	Dam Engineering Contract	1	0	1	0	0.0%	1	0	0.0%	1	0	0.0%
01-4313-2-495	Dam Inspection/Permit	2,000	0	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
	Total Bridges	7,001	1,942	7,001	0	0.0%	7,001	0	0%	7,001	0	0%

Purpose – Bridges funds the Department of Highways & Facilities monitoring and maintenance of town dams and bridges.

Goals:

- Continue funding Bridge Capital Reserve fund to address the town’s bridges. Appropriated through warrant article to a capital reserve fund.
- Maintain bridges in good standing to prevent red list conditions.
- Update bridge capital improvement plan.

Line Item Function:

- Bridge Inspection/Repairs covers periodic inspections by NHDOT and minor repairs of the structures.
- Dam Engineering Contract is a placeholder in the event expenditures are needed based on NHDES inspections.
- Dam/Inspection Permit funds the mandatory annual permits issued by NHDES. Town dams are the Contoocook Lake (Red Dam), Main Street, Mountain Brook Reservoir, Poole Reservoir and the Sewage Lagoon.

2024 Changes:

- Level funded.

Street Lighting – Department of Highways & Facilities

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4316-3-410	Street Light Electricity	12,000	10,304	12,000	0	0.0%	12,000	0	0%	12,000	0	0%
	Total Street Lighting	12,000	10,304	12,000	0	0.0%	12,000	0	0%	12,000	0	0%

Purpose – Account funds the electrical power for the town’s street lights.

Goals:

- Monitor usage with increased electricity costs.

2024 Changes:

- Level funded.

Parks & Commons – Department of Highways & Facilities

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4317-1-410	Electricity	600	481	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4317-1-411	Heating	3,500	4,507	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4317-1-412	Water and Sewer	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4317-1-430	Bldg Repair/Maintenance	1,000	596	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4317-1-435	Contr Svcs-Grounds Maint	20,948	21,301	21,996	1,048	5.0%	21,996	1,048	5.0%	21,996	1,048	5.0%
01-4317-1-730	Reconstruction	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
			0									
	Total Parks & Commons	26,498	26,885	27,546	1,048	4.0%	27,546	1,048	4.0%	27,546	1,048	4.0%

Purpose – Parks & Commons, in the Department of Highways & Facilities, funds the maintenance and upkeep of the town common areas and the Jaffrey Center Station.

Line Item Function:

- Electricity and Heating provide power and heat to the Jaffrey Center Station.
- Water and Sewer funds the water usage at Jaffrey Center Station (sprinkler service).
- Bldg Repair/Maintenance funds the Jaffrey Center Station building upkeep, sprinkler system inspection and maintenance.
- Contract Svcs-Grounds Maint funds the commons landscaping services provided by Griffin Property Management.
- Reconstruction funds the common areas improvements and repairs.

2024 Changes:

- Increased \$1,048 due to contract services for mowing and landscaping.

Recycling Center/Transfer Station – Department of Highways & Facilities

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
Total Recycling Center/Transfer Station		376,767	353,432	377,569	802	0.21%	375,915	(852)	-0.23%	375,915	(852)	-0.23%

Purpose: Recycling Center/Transfer Station funds the Department of Highways & Facilities activities association with the Transfer Station, waste disposal and landfill closure.

Goals:

- Complete reconfiguration of the Transfer Station to improve traffic flow and enforce permit access.

2024 Changes:

- Recycling Center/Transfer Station decreased \$852 (-.23%) due to salaries being incorporated in the CBA warrant article.

Recycling Center/Transfer Station – Salaries & Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4321-1-110	Wages	117,776	120,074	118,518	742	0.63%	117,164	(612)	-0.52%	117,164	(612)	-0.52%
01-4321-1-140	Overtime	3,000	4,588	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
01-4321-1-190	Retirement Stipend	6,410	6,341	6,287	(123)	-1.92%	6,104	(306)	-4.77%	6,104	(306)	-4.77%
01-4321-1-220	Social Security/Medicare	9,730	9,643	9,777	47	0.48%	9,660	(70)	-0.72%	9,660	(70)	-0.72%
01-4321-1-230	Retirement	6,963	7,192	7,024	61	0.88%	7,024	61	0.88%	7,024	61	0.88%
01-4321-1-240	Education/Training	300	100	300	0	0.00%	300	0	0.00%	300	0	0.00%
01-4321-1-290	Clothing Allowance	1,463	738	1,463	0	0.00%	1,463	0	0.00%	1,463	0	0.00%

Line Item Function:

- Wages funds the two full-time Transfer Station staff and one part-time employee at the Station.
- Overtime covers the cost of overtime, typically associated with higher volume operations and vacation coverage when assistance is required from Highway personnel.
- Retirement Stipend funds the stipend in lieu of NHRS participation for one employee.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for Transfer Station employees.
- Clothing Allowance is dictated by contract and funds required safety clothing for each employee at \$650 per year.

2024 Changes:

- Wages decreased to reflect CBA warrant article.
- Retirement and Social Security/Medicare decreased to reflect the change in salaries.

Recycling Center/Transfer Station – Professional & Technical Services and Purchase Property Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4321-2-341	Telephone	600	334	600	0	0.00%	600	0	0.00%	600	0	0.00%
01-4321-2-410	Electricity	4,000	2,851	4,000	0	0.00%	4,000	0	0.00%	4,000	0	0.00%
01-4321-2-412	Water and Sewer	425	0	425	0	0.00%	425	0	0.00%	425	0	0.00%
01-4321-2-430	Bldg Repair/Maintenance	2,500	1,281	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
01-4321-2-435	Grounds Maintenance	1,500	4,228	1,575	75	5.00%	1,575	75	5.00%	1,575	75	5.00%
01-4321-2-440	Misc. Rentals/Leases	1,000	647	1,000	0	0.00%	1,000	0	0.00%	1,000	0	0.00%

Line Item Function:

- Telephone covers the costs associated with the station’s phone system.
- Electricity funds the power the Transfer Station.
- Water and Sewer funds the water hookup fee for the Transfer Station. Currently, water is not supplied to the Transfer Station.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the Transfer Station.
- Grounds Maintenance funds mowing at the landfill.
- Misc. Rentals/Leases funds the recycling storage trailers and porta potties when the Transfer Station’s makeshift toilet is not operational.

2024 Changes:

- Grounds Maintenance increased \$75 due to contract costs.

Recycling Center/Transfer Station – Supplies and Capital Outlay

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	2024	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Dept	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4321-2-610	Gen Supplies/Oper Expenses	3,600	5,631	3,600	0	0.00%	3,600	0	0.00%	3,600	0	0.00%
01-4321-2-630	Equip Purchase/Maintenance	2,500	443	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
01-4321-2-635	Gas/Oil/Propane	3,000	2,317	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
01-4321-2-720	Building Construction	10,000	7,520	10,000	0	0.00%	10,000	0	0.00%	10,000	0	0.00%

Line Item Function:

- Gen Supplies/Oper Expenses funds miscellaneous supplies related to the operation including trash bags used throughout town, vehicle stickers, baling wire, etc.
- Equip Purchase/Maintenance covers the cost of maintaining balers and other equipment used for the operation.
- Gas/Oil/Propane funds the costs of equipment fuels and lubricants.
- Building Construction funds the Transfer Station building repairs.

2024 Changes:

- Level funded.

Recycling Center/Transfer Station - Solid Waste Disposal

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
01-4324-1-490	Transportation/Disposal	150,000	122,690	150,000	0	0.00%	150,000	0	0.00%	150,000	0	0.00%
01-4324-3-490	Miscellaneous Contracts	7,000	2,001	7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%

Line Item Function:

- Transportation Disposal funds the transport of all trash and recyclables. Monadnock Disposal Services is contracted through 2024 for trash disposal.
- Miscellaneous Contracts funds the membership to the Northeast Resource Recovery Association (NRRA), the State scale and hazardous collection day.

2024 Changes:

- Level funded.

Recycling Center/Transfer Station – Landfill Closure/Clean Up

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4325-1-310	Closure/Clean Up	45,000	54,813	45,000	0	0.00%	45,000	0	0.00%	45,000	0	0.00%

Line Item Function:

- Closure/Clean Up funds the mandated air testing, ground water testing and inspections associated with the landfill closure, provided by contractual services.

2024 Changes:

- Level funded.

Health

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4411-1-120	Health Officer Stipend	1,400	1,400	1,400	0	0.0%	1,400	0	0.0%	1,400	0	0.0%
01-4411-1-220	Social Security/Medicare	107	107	107	0	0.0%	107	0	0.0%	107	0	0.0%
01-4411-1-230	Retirement	193	189	189	(4)	-2.1%	189	(4)	-2.1%	189	(4)	-2.1%
01-4411-1-240	Education/Training	200	145	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4411-1-280	Travel/Mileage	150	141	150	0	0.0%	150	0	0.0%	150	0	0.0%
01-4411-1-610	Gen Supplies/Expenses	150	0	150	0	0.0%	150	0	0.0%	150	0	0.0%
	Total Health	2,200	1,982	2,196	(4)	-0.2%	2,196	(4)	-0.2%	2,196	(4)	-0.2%

Purpose – Health funds the health inspection services provided by the Building Inspector and the Deputy Health Inspector.

Line Item Function:

- Health Officer Stipend funds the Building Inspector an annual stipend for health and sewer inspection services.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds professional development for health services.
- Travel/Mileage funds the use of personal vehicles to conduct town business at the IRS per mile rate of \$.67.
- Gen Supplies/ Expenses covers miscellaneous supplies as necessary for health services.

2024 Changes:

- Retirement decreased \$4.

Animal Control

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
01-4414-2-392	Dogs at Large/Transport	500	140	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4414-2-550	Printing	25	0	25	0	0.0%	25	0	0.0%	25	0	0.0%
01-4414-2-610	Gen Supplies/Oper Expenses	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
	Total Animal Control	625	140	625	0	0.0%	625	0	0.0%	625	0	0.0%

Purpose – Animal Control funds the Police Department’s animal control functions.

Line Item Function:

- Dogs at Large/Transport funds the placement of animals in shelters. The Human Society in Swanzey is \$100 per animal and Rindge is \$16 per day.
- Printing funds the creation of violation forms and other forms necessary for enforcing animal control ordinances and laws.
- Gen Supplies/Oper Expenses covers miscellaneous supplies such as animal carriers, snares, food, etc.

2024 Changes:

- Level funded.

Social Service Agencies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4415-2-801	Home Health Care & Hospice	17,000	17,000	17,000	0	0.0%	17,000	0	0.0%	17,000	0	0.0%
01-4415-2-802	Monadnock Early Learning Center	8,000	8,000	8,000	0	0.0%	8,000	0	0.0%	8,000	0	0.0%
01-4415-2-803	The Community Kitchen	1,000	1,000	910	(90)	-9.0%	910	(90)	-9.0%	910	(90)	-9.0%
01-4415-2-804	Monadnock Family Services	6,650	6,650	6,650	0	0.0%	6,650	0	0.0%	6,650	0	0.0%
01-4415-2-805	Southwest Community Services	9,535	9,535	9,591	56	0.6%	9,591	56	0.6%	9,591	56	0.6%
01-4415-2-806	Jaffrey Civic Center	4,000	4,000	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
01-4415-2-807	Contocook Valley Transportation	5,000	5,000	5,500	500	10.0%	5,000	0	0.0%	5,000	0	0.0%
01-4415-2-808	The River Center	2,000	2,000	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
01-4415-2-809	Hundred Nights	2,500	2,500	5,750	3,250	130.0%	2,500	0	0.0%	2,500	0	0.0%
01-4415-2-810	Reality Check	10,000	10,000	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4415-2-811	Monadnock Region Child Advocacy Center	2,500	2,500	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
	Total Social Service Agencies	68,185	68,185	71,901	3,716	5.4%	68,151	(34)	0.0%	68,151	(34)	0.0%

Purpose – Social Service Agencies funds the requests formerly submitted by petition from various organization throughout the region. In 2022, the Select Board formed a subcommittee to hear requests from each agency and submit their recommended funding levels to the Town Manager for consideration in the 2023 budget. The new process continues.

2024 Changes:

- The Social Service Agencies Subcommittee recommended 100% funding for all requests, with the exception of two.
- Hundred Nights requested \$5,750 and was recommended for level funding at \$2,500 due to lack of equity with requests from neighboring communities and recommendation of the Welfare Director.
- CVTC requested \$5,500 and was recommended for level funding at \$5,000.
- The Community Kitchen requested \$90 less than their 2023 request.
- Southwest Community Services request increased \$56 due to their per capita formula.

Welfare

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
	TOTAL WELFARE	117,925	77,205	124,779	6,854	5.8%	119,729	1,804	1.5%	119,729	1,804	1.5%

Purpose: Account funds the statutorily required Aid to Assisted Persons as dictated in RSA 165.

Goals:

- Provide aid while maintaining integrity of the distribution to applicants.

2024 Changes:

- Increased \$1,804 due to salaries.

Welfare – Administration

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4441-1-120	Administration	10,752	10,752	16,640	5,888	54.8%	16,640	5,888	54.8%	16,640	5,888	54.8%
01-4441-1-220	Social Security/Medicare	823	822	1,273	450	54.7%	1,273	450	54.7%	1,273	450	54.7%
01-4441-1-240	Education/Training	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4441-1-280	Travel/Mileage	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4441-1-341	Cell Phone	0	0	516	516		516	516		516	516	
01-4441-1-620	Supplies	150	70	150	0	0.0%	100	(50)	0.0%	100	(50)	-33.3%

Line Item Function:

- Administration Stipend pays the annual wages for the Welfare Director.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Education/Training funds required training and professional development for the director.
- Mileage funds the Welfare Director’s travel for training and other welfare program related travel.
- Cell Phone funds the Welfare Director’s cell phone.
- Supplies covers town office related supplies such as paper, pens, etc.

2024 Changes:

- Salary increased \$5,888 and Social Security/Medicare increased \$450 to keep the Welfare Director’s salary equitable with neighboring communities.
- Cell Phone is a new line item. The overwhelming majority of the Director’s work is away from the office via cell phone.
- Supplies decreased \$50 to reflect spending trends.

Welfare – Direct Assistance

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Town Mgr	(Decrease)	(Decrease)	2024	(Decrease)	(Decrease)
				Dept	Increase	Increase	Request	Increase	Increase	BC	Increase	Increase
01-4442-1-680	General Assistance	100,000	64,731	100,000	0	0.0%	95,000	(5,000)	-5.0%	95,000	(5,000)	-5.0%
01-4442-1-690	Heating Assistance	6,000	829	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%

Line Item Function:

- General Assistance funds the housing, food, and other expense assistance provided to qualified applicants.
- Heating Assistance funds heating assistance to qualified applicants.

2024 Changes:

- General Assistance decreased \$5,000 to reflect anticipated needs.

Recreation

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Recreation	251,658	214,324	259,849	8,191	3.3%	243,324	(8,334)	-3.3%	243,324	(8,334)	-3.3%

Purpose – The Recreation Department and associated accounts fund the activities, staff, grounds and facilities that support formal recreation for the Town of Jaffrey.

Goals – Provide safe and quality recreational properties, facilities and programs.

2024 Changes:

- Recreation decreased \$8,334 (-3.3%) due to elimination of Contoocook Lifeguard salaries.

Recreation – Salaries & Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-110	Administration Salaries	127,842	125,138	132,903	5,061	4.0%	132,903	5,061	4.0%	132,903	5,061	4.0%
01-4520-1-120	Lifeguard Wages	30,607	15,324	31,525	918	3.0%	15,000	(15,607)	-51.0%	15,000	(15,607)	-51.0%
01-4520-1-190	Retirement/Stipends	4,103	4,178	4,241	138	3.4%	4,241	138	3.4%	4,241	138	3.4%
01-4520-1-220	Social Security/Medicare	13,218	11,070	12,903	(315)	-2.4%	12,903	(315)	-2.4%	12,903	(315)	-2.4%
01-4520-1-230	Retirement	12,537	12,530	12,735	198	1.6%	12,735	198	1.6%	12,735	198	1.6%
01-4520-1-240	Education/Training	5,000	3,924	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4520-1-280	Travel/Mileage	1,000	701	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%

Line Item Function:

- Administration Salaries fund the full-time Director, Program Coordinator (30% from the recreation revolving fund and 70% from the general fund), part-time Administrative Assistant (29 hrs per week), and part-time Janitorial Maintenance (year-round, 416 hrs total).
- Lifeguard Wages funds beach attendants at Contoocook Beach from Memorial Day through Labor Day, seven days per week.
- Retirement/Stipends funds the stipend in lieu of retirement for one employee.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for recreation staff.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.67 per mile).

2024 Changes:

- Admin & Maintenance Salaries increased 4%.
- Lifeguard Wages decreased \$15,607 due to elimination of lifeguards at Contoocook Beach. Beach attendants will continue to be utilized.
- Retirement/Stipends increased with salaries.
- Social Security, Medicare and Retirement correspond to changes in salaries.

Recreation – Professional & Technical Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase		BC	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)		(Decrease)	(Decrease)
01-4520-1-341	Telephone	1,520	1,282	1,520	0	0.0%	1,520	0	0.0%	1,520	0	0.0%
01-4520-1-342	Software/Licenses	3,400	3,400	3,600	200	5.9%	3,600	200	5.9%	3,600	200	5.9%
01-4520-1-350	Lab Water Testing	700	400	800	100	14.3%	800	100	14.3%	800	100	14.3%
01-4520-1-355	Recruiting	1,812	862	1,812	0	0.0%	1,812	0	0.0%	1,812	0	0.0%
01-4520-1-390	Advertising	689	632	750	61	8.9%	750	61	8.9%	750	61	8.9%

Line Item Function:

- Telephone covers the costs associated with the two phone lines for the Recreation Department building, Contoocook Beach, and one cell phone utilized for field trips. Phone service provided by Comcast.
- Software/Licenses funds the Rec Desk program that facilitates programming and registration.
- Lab Water Testing funds the private lab fees for testing Contoocook Beach and Thorndike Pond. Five tests per month are conducted between the two beaches. The State of NH removed us from the Beach Monitoring Program because our tests were consistently below bacteria levels. Therefore, we must use a private lab.
- Recruiting covers the costs associated with recruiting and vetting recreational staff.
- Advertising funds the Constant Contact e-newsletter software and Canva Digital Marketing subscription.

2024 Changes:

- Software/Licenses increased \$200 due to increases with the RecDesk subscription.
- Lab Water Testing increased \$100 due to anticipated costs.
- Advertising increased \$61 for the Canva Digital Marketing subscription.

Recreation – Purchased Property Services and Other Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-410	Electricity	6,000	3,713	5,250	(750)	-12.5%	5,250	(750)	-12.5%	5,250	(750)	-12.5%
01-4520-1-411	Heating	5,500	3,796	5,500	0	0.0%	5,500	0	0.0%	5,500	0	0.0%
01-4520-1-412	Water and Sewer	2,200	1,094	2,200	0	0.0%	2,200	0	0.0%	2,200	0	0.0%
01-4520-1-430	Facilities Repair/Maintenance	10,000	4,900	11,000	1,000	10.0%	11,000	1,000	10.0%	11,000	1,000	10.0%
01-4520-1-440	Misc Rentals/Leases	5,870	5,200	6,200	330	5.6%	6,200	330	5.6%	6,200	330	5.6%
01-4520-1-560	Dues/Memberships	360	270	360	0	0.0%	360	0	0.0%	360	0	0.0%

Line Item Function:

- Electricity & Heating provide power, heating and air conditioning to the department’s facilities.
- Water and Sewer funds water and wastewater for the department. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Facilities Repairs/Maintenance funds routine building maintenance and repairs required for facility upkeep.
- Misc Rentals/Leases funds the copier contract and porta potties at Shattuck Park and Contoocook Beach.
- Dues/Memberships covers the memberships in the National Recreation and Park Association, NH Recreation and Parks Association, and the US Tennis Association.

2024 Changes:

- Electricity decreased \$750 due to cost decreases.
- Facilities Repair/Maintenance increased \$1,000 due to anticipated needs.
- Misc Rentals/Leases increased \$330 due to porta pottie cost increases.

Recreation – Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-610	Program Equip/Supplies	2,500	2,083	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4520-1-620	Office Supplies	1,250	1,045	1,250	0	0.0%	1,250	0	0.0%	1,250	0	0.0%
01-4520-1-625	Postage	50	8	50	0	0.0%	50	0	0.0%	50	0	0.0%
01-4520-1-630	Office/Misc Equip/Maintenance	1,500	1,250	2,250	750	50.0%	2,250	750	50.0%	2,250	750	50.0%
01-4520-1-635	Gas/Oil	3,000	1,331	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4520-1-650	Grounds Maintenance	8,500	9,983	9,000	500	5.9%	9,000	500	5.9%	9,000	500	5.9%
01-4520-1-660	Vehicle Maintenance	2,500	208	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%

Line Item Function:

- Program Equip/Supplies funds staff and lifeguard uniforms and program related equipment.
- Office supplies cover paper, pens, and other office specific supplies.
- Postage funds the cost of departmental mailing.
- Office/Misc Equip/Maintenance funds maintenance of the department’s office equipment and newspaper subscription.
- Gas/Oil funds the fuel and lubricants for recreation vehicles and equipment.
- Grounds Maintenance funds routine maintenance of all departmental grounds including Humiston Field, Contoocook Beach, Rails to Trails, Shattuck Park and Community Field, and provides permits for the beach and beach sand.
- Vehicle Maintenance funds routine maintenance of recreational vehicles.

2024 Changes:

- Office Supplies increased \$750 due to anticipated needs.
- Grounds Maintenance increased \$500 due to anticipated needs.

Library

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
	Total Library	355,359	337,227	369,003	13,644	3.8%	369,003	13,644	3.8%	369,003	13,644	3.8%

Purpose – The Library Department and associated accounts fund the library in accordance with RSA 202-A:4 – Any city or town having a public library shall annually raise and appropriate a sum of money sufficient to provide and maintain adequate public library service therein or to supplement funds otherwise provided. In accordance with RSA 202-A:6 – The library trustees shall have the entire custody and management of the public library and of all property of the town relating thereto, including appropriations held pursuant to RSA 202-A:11 (annual budget, trust funds).

2023 Goals: We achieved all of the stated goals for 2023. The Trustees continued their commitment to stewardship of our historic building and used available trust funds to assist with library operating and building expenditures, including cleaning salaries, landscaping, and repairs. The Library Director procured grants for all library programming and significant outside funds for the collection, as well as grants to support both a National Register nomination/listing and a historic preservation facility assessment. We:

- Continued to supplement our tax-funded budget with grants, private donations and use of trust funds, as permitted by law.
- Increased professional development for staff to further their skillsets and provide upward mobility.
- Continued our present course of focused literacy efforts for all ages in our community.
- Continued our present collaborations with the school district and town organizations.

2024 Goals: We will continue to work on the ongoing goals stated above. The Trustees will, in accordance with established policy, continue to commit available trust funds to assist with library operating expenditures and the Library Director will continue to pursue outside funding to support program operations.

2024 Changes:

- Library increased \$13,644 (3.8%). This increase includes a 3% COLA and addresses rising costs for standard library services, and seeks to restore some past budget cuts. We will again rely on outside funding as much as possible.

Library - Salaries

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-1-110	Salaries	247,655	227,176	254,250	6,595	2.7%	254,250	6,595	2.7%	254,250	6,595	2.7%
01-4550-1-190	Retirement Stipends	1,283	936	0	(1,283)	-100.0%	0	(1,283)	-100.0%	0	(1,283)	-100.0%

Line Item Function:

- Salaries are determined by the Library Trustees in accordance with RSA 202-A:11 (V) – Library trustees shall... Appoint a librarian who shall not be a trustee and, in consultation with the librarian, all other employees of the library and determine their compensation and other terms of employment...
- Retirement Stipends funds the in lieu of NHRS participation for one part-time employee.

2024 Changes:

- Salaries increased \$6,595 includes a 3% COLA for all staff and additional subbing hours to prevent reducing public service hours during staff absences.

Library – Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-1-220	Social Security/Medicare	18,946	17,220	19,450	504	2.7%	19,450	504	2.7%	19,450	504	2.7%
01-4550-1-230	Retirement (FT)	24,121	19,106	26,587	2,466	10.2%	26,587	2,466	10.2%	26,587	2,466	10.2%
01-4550-1-240	Education, Dues, Profess	1,700	973	1,700	0	0.0%	1,700	0	0.0%	1,700	0	0.0%
01-4550-1-280	Mileage	200	42	200	0	0.0%	200	0	0.0%	200	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education, Dues, Professional Expenses funds the professional development and association memberships for library staff.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.67 per mile).

2024 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries and staff hours.

Library – Professional & Technical Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-2-300	Programming	10	0	500	490	4900.0%	500	490	4900.0%	500	490	4900.0%
01-4550-2-341	Telephone	2,400	2,202	2,472	72	3.0%	2,472	72	3.0%	2,472	72	3.0%
01-4550-2-342	Tec (ILS, Hardware, Soft)	5,000	5,431	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4550-2-360	Cleaning Contract	250	825	1,100	850	340.0%	1,100	850	340.0%	1,100	850	340.0%

Line Item Function:

- Programming would normally fund the hired external program presenters such as Wildlife Encounters, various speakers and the motion picture licenses required to show movies. The library has procured sufficient grants for 2023 programming to keep this line at ten dollars, as placeholder only.
- Telephone covers the costs associated with the two phone lines and one elevator line for the library phone system.
- Tec (ILS, Hardware, Soft) funds the Integrated Library System databases.
- Cleaning Contract contributes to annual carpet cleaning. The Library Trustees are fully funding cleaning staff out of available trust funds.

2024 Changes:

- Programming increased \$490.
- Telephone costs reflects actual increased costs through Consolidated Communications.
- Cleaning Contract increased \$850.

Library – Purchased Property Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-2-410	Electricity	15,000	13,716	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%
01-4550-2-411	Heating	5,044	4,092	5,044	0	0.0%	5,044	0	0.0%	5,044	0	0.0%
01-4550-2-412	Water and Sewer	1,000	1,276	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4550-2-430	Bldg Repairs/Maintenance	8,200	14,865	10,000	1,800	22.0%	10,000	1,800	22.0%	10,000	1,800	22.0%

Line Item Function:

- Electricity & Heating provide power, heating and air conditioning to the library.
- Water and Sewer funds water and wastewater for the library. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds routine building maintenance and repairs required for library upkeep.

2024 Changes:

- Bldg Repairs/Maintenance have increased to reflect actual increases in service agreements for the library facility. The Trustees will, in accordance with policy, commit available trust funds to assist with library operating expenditures and building repairs not covered by this line.

Library – Supplies & Other Expenses

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-2-561	Marketing	150	40	150	0	0.0%	150	0	0.0%	150	0	0.0%
01-4550-2-610	Gen Supplies/Oper Expenses	5,000	5,741	5,150	150	3.0%	5,150	150	3.0%	5,150	150	3.0%
01-4550-2-625	Postage	200	173	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4550-2-630	Office/Misc Equip/Maintenance	1,200	559	1,200	0	0.0%	1,200	0	0.0%	1,200	0	0.0%
01-4550-2-670	Print & Digital Collection	18,000	22,855	20,000	2,000	11.1%	20,000	2,000	11.1%	20,000	2,000	11.1%

Line Item Function:

- Marketing funds various publicity efforts including social media boosts, banners and advertisements.
- Gen Supplies/Oper Expenses fund library drinking water, background checks, office supplies, book processing materials, cleaning supplies and facility paper products (toilet paper, paper towels).
- Postage is the cost for mailing library correspondence, such as overdue notices.
- Office/Misc Equip/Maintenance funds maintenance of the library’s disc cleaning machine, scanners and slip printers.
- Print & Digital Collection funds all the library’s books, audios, films, databases, downloadable services, and other items for public circulation.

2024 Changes:

- General Supplies, Operating Expenses, and Print and Digital Collection have increased.

Patriotic Purposes

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4583-1-610	Events/Supplies/Expenses	4,000	3,307	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
	Total Patriotic Purposes	4,000	3,307	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%

Purpose – Patriotic Purposes funds town support for events related to national observances such as Memorial Day and Veterans Day, sidewalk flags and bunting.

2024 Changes:

- Level.

Conservation

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4619-1-560	Conservation	475	475	750	275	57.9%	750	275	57.9%	750	275	57.9%
	Total Conservation	475	475	750	275	57.9%	750	275	57.9%	750	275	57.9%

Purpose – Conservation funds administrative expenses for the Conservation Commission.

2024 Changes:

- Increased \$275 per Commission’s request.

Economic Development

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Economic Development	42,631	35,453	43,513	882	2.1%	43,513	882	2.1%	43,513	882	2.1%

Purpose – The Economic Development Department and associated accounts fund the marketing and business recruitment efforts by town staff for the town.

Goals:

- Redevelopment of the Webster Street site.
- Continue sidewalk improvements and repairs.
 - Link Peterborough Street and Main Street.
 - Coordinate with DPW on contracted service for sidewalk repairs.
 - Incorporate pedestrian planning in downtown traffic project.
- Continue outreach to businesses, e.g. those in the ERZ designated areas.
 - Coordinate with NH Business and Economic Affairs for business visits.
 - Seek assistance for marketing and outreach to real estate community.

2024 Changes:

- Economic Development increased \$882 (2.1%) due to salaries.

Economic Development – Salaries & Employee Benefits

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4652-1-120	Director Wages	26,169	26,169	26,954	785	3.0%	26,954	785	3.0%	26,954	785	3.0%
01-4652-1-220	Social Security/Medicare	2,002	1,935	2,062	60	3.0%	2,062	60	3.0%	2,062	60	3.0%
01-4652-1-230	Retirement	3,610	3,617	3,647	37	1.0%	3,647	37	1.0%	3,647	37	1.0%
01-4652-1-240	Education/Training	400	175	400	0	0.0%	400	0	0.0%	400	0	0.0%

Line Item Function:

- Director Wages funds 30% of the annual wages for the Planning & Economic Development Director.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for the Planning & Economic Development Director.

2024 Changes:

- Salaries increased 3%.

Economic Development – Professional & Technical Services, Other Services and Supplies

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4652-1-330	Economic Dev/Marketing	10,000	3,307	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4652-1-560	Dues/Membership	350	250	350	0	0.0%	350	0	0.0%	350	0	0.0%
01-4652-1-620	Office Supplies	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%

Line Item Function:

- Economic Dev/Marketing funds various marketing efforts for the town including tourist maps and signs.
- Dues/Membership funds memberships to the Peterborough Area Chamber of Commerce and the NH Economic Development Association.
- Office Supplies covers various office products such as paper, toner, pens, etc.

2024 Changes:

- Level funded.

Debt Service

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
PRINCIPAL - LONG TERM NOTES												
01-4711-1-982	Broadband Bond	110,000	110,000	115,000	5,000	4.5%	115,000	5,000	4.5%	115,000	5,000	4.5%
01-4711-1-983	Road Bond	142,857	142,857	142,857	0	0.0%	142,857	0	0.0%	142,857	0	0.0%
01-4711-1-984	Principal Water Bonds	57,088	57,088	58,140	1,052	1.8%	58,140	1,052	1.8%	58,140	1,052	1.8%
01-4711-1-985	Principal Sewer Bonds	191,912	191,912	182,790	(9,122)	-4.8%	182,790	(9,122)	-4.8%	182,790	(9,122)	-4.8%
01-4711-3-981	Principal Capital Leases	0	0	18,145	18,145	#DIV/0!	18,145	18,145	#DIV/0!	18,145	18,145	#DIV/0!
	Total Principal LTN	501,857	501,858	516,932	15,075	3.0%	516,932	15,075	3.0%	516,932	15,075	3.0%
INTEREST & ADMIN FEES - LONG TERM NOTE												
01-4721-1-982	Broadband Bond	24,975	24,975	22,665	(2,310)	-9.2%	22,665	(2,310)	-9.2%	22,665	(2,310)	-9.2%
01-4721-1-983	Road Bond	11,429	11,349	8,571	(2,858)	-25.0%	8,571	(2,858)	-25.0%	8,571	(2,858)	-25.0%
01-4721-1-984	Interest Water Bonds	2,089	2,089	1,972	(117)	-5.6%	1,972	(117)	-5.6%	1,972	(117)	-5.6%
01-4721-1-985	Interest Sewer Bonds	49,240	49,240	44,236	(5,004)	-10.2%	44,236	(5,004)	-10.2%	44,236	(5,004)	-10.2%
01-4721-1-986	Water Admin Fee	17,538	17,538	16,604	(934)	-5.3%	16,604	(934)	-5.3%	16,604	(934)	-5.3%
01-4721-1-987	Sewer Admin Fee	13,794	13,794	11,923	(1,871)	-13.6%	11,923	(1,871)	-13.6%	11,923	(1,871)	-13.6%
01-4721-3-981	Interest Capital Leases	0	0	29,635	29,635	#DIV/0!	29,635	29,635	#DIV/0!	29,635	29,635	#DIV/0!
	Total Interest LTN	119,065	118,985	135,606	16,541	13.9%	135,606	16,541	13.9%	135,606	16,541	13.9%
	Total Debt Services	620,922	620,842	652,538	31,616	5.1%	652,538	31,616	5.1%	652,538	31,616	5.1%

Purpose: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Various water and sewer bonds and loans are funded on a 2/3 – 1/3 basis, with 2/3 funded from the respective enterprise fund and 1/3 from the general fund. Others are funded 100% from their respective fund. The next three pages have the statements of bonded debt for each department.

2024 Changes and Schedules:

- Broadband Bond to be paid in full by Consolidated Communications through user fees.
- Road Loan – 7 year, \$1M note added in 2021. Two payments made in 2021. Last payment in 2026.
- Capital Lease line added for funding of the Engine One lease purchase.

TOWN OF JAFFREY							2024 PAYMENT SCHEDULE				
BOND NAME - WARR.ART. -NOTES	YEAR ISSUED	ORIGINAL AMOUNT	INTEREST RATE %	TERM	DATE OF MATURITY	Beginning BALANCE	PRINCIPAL 2024	INTEREST 2024	ADMIN FEE 2024	TOTAL 2024	
BROADBAND 2021 WA #3 \$1,229,020, Principal Forgiveness: \$20,475 100% General Fund - Paid by Consolidated Funding Source: NHMBB Last payment: 2031	2021	\$ 1,229,020	1.85	10 years	8/15/2031	990,000.00	115,000.00	22,665.00		137,665.00	
		Reduce Loan \$ (20,475)									
ROAD BOND 2020 WA #4 \$1M 100% General Fund Funding Source: TDBank Last payment 2027	2020	\$ 1,000,000	2.00	7 years	9/17/2027	428,572.00	142,857.00	8,571.44		151,428.44	
FIRE TRUCK - LEASE 2022 WA #3 \$713,013, disc \$26,545 100% General Fund Funding Sources: DP \$350,000 (Fire Truck CRF) Republic First National - \$336,468	2022	\$ 336,468	0.04	9 years	9/10/2032	336,468.00	18,144.81	29,635.11		47,779.92	
TOTAL GENERAL FUND						1,755,040.00	276,001.81	60,871.55	-	336,873.36	
WATER BONDED DEBT											
MOUNTAIN RD & MAIN ST WATER MAIN SFR 1221010-05 2017 WA 1/3 General Fund - 2/3 Water Funding Source: DES	2017	\$ 2,628,137	4.24	20	2/1/2037	1,394,984.64	84,880.49	5,914.73	27,899.69	118,694.91	
		Debt Forgiveness \$ (788,441)									
STRATTON, SQUANTUM, SCHOOL PH2 SFR 1221010-06 2019 WA 1/3 General Fund - 2/3 Water Funding Source: DES	2020	\$ 2,840,000	1.70%	20	5/1/2039	1,690,674.06	89,538.29		21,911.14	111,449.43	
		Debt Forgiveness \$ (778,658)									
TOTAL WATER						3,085,658.70	174,418.78	5,914.73	49,810.83	230,144.34	

TOWN OF JAFFREY							2024 PAYMENT SCHEDULE				
BOND NAME - WARRANT - NOTES	YEAR ISSUED	ORIGINAL AMOUNT	INTEREST RATE %	TERM	DATE OF MATURITY	Beginning BALANCE	PRINCIPAL 2024	INTEREST 2024	ADMIN FEE 2024	TOTAL 2024	
SEWER FACILITY UPGRADE 2005 2001 WA #4 \$3.75M Proj. # CS-330238-06 1/3 General Fund - 2/3 Sewer Funding Source: DES	2005	\$ 1,506,247	3.6880	20 years	1/1/2025	150,624.66	75,312.33	2,542.54	3,012.49	80,867.36	
AWWTF CONSTRUCTION 2012 \$7,278,000 - Refinanced 2016 6,170,000 1/3 General Fund - 2/3 Sewer Funding Source: NHMBB	2016	\$ 6,170,000	2.82	19 years	8/15/2035	4,330,000.00	310,000.00	118,375.00		428,375.00	
SEWER TERTIARY TREATMENT/WOOD PELLET BOILER Proj. # C-333238-08 1/3 General Fund - 2/3 Sewer Funding Source: DES	2013	\$ 2,749,140	2.72	20 years	7/1/2032	736,999.57	73,377.44	5,306.40	14,739.99	93,423.83	
SEWER TREATMENT PLANT IMPROVEMENTS & PUMP STATION UPGRADE Proj. # CS-330238-07 1/3 General Fund - 2/3 Sewer Funding Source: DES	2013	\$ 1,743,561	2.72	20 years	2/1/2032	900,754.70	89,681.35	6,485.43	18,015.09	114,181.87	
SEPTAGE FACILITY 2016 Warrant Article 100% Sewer Funding Source: USRD	2019	\$ 1,000,000	2.75	29	7/26/2048	862,064.00	34,484.00	23,469.00		57,953.00	
TOTAL SEWER						6,980,442.93	582,855.12	156,178.37	35,767.57	774,801.06	

TOWN OF JAFFREY							2024 PAYMENT SCHEDULE				
BOND NAME - WARR.ART. -NOTES	YEAR ISSUED	ORIGINAL AMOUNT	INTEREST RATE %	TERM	DATE OF MATURITY	Beginning BALANCE	PRINCIPAL 2024	INTEREST 2024	ADMIN FEE 2024	TOTAL 2024	
DOWNTOWN TIFD BONDED DEBT											
JAFFREY COMMUNITY FIELD 2004 WA #4 \$300k 100% Downtown TIFD Funding Source: NHMBB	2004	\$ 287,500	3.0-5.0	20 years	8/15/2024	10,000.00	10,000.00	273.00		10,273.00	
TOTAL DOWNTOWN TIFD						10,000.00	10,000.00	273.00	-	10,273.00	
STONE BRIDGE TIFD BONDED DEBT											
WATER MAIN EXTENSION STONE BRIDGE TIFD 100% Stone Bridge TIFD Funding Source: NHMBB	2012	\$ 739,500		20 years	8/15/2032	350,000.00	35,000.00	17,150.00		52,150.00	
TOTAL STONE BRIDGE TIFD						350,000.00	35,000.00	17,150.00	-	52,150.00	

Capital Outlay

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
C.O. LAND AND IMPROVEMENTS												
01-4901-1-710	Land Purchase	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
01-4901-1-730	Transfer Station Road Improv	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
	Total Land & Improvements	0	0	0	0	0.0%	0	0	0.0%	0	0	#DIV/0!
C.O. MACHINERY, VEHICLES & OTHER												
01-4902-1-740	DPW Vehicles	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
01-4902-1-742	Police Vehicles	0	0	0	0	0.0%	0	0	#DIV/0!	0	0	#DIV/0!
	Total Mach/Vehicles/Other	0	0	0	0	0.0%	0	0	0.0%	0	0	#DIV/0!
C.O. BUILDING AND IMPROVEMENTS												
01-4903-1-720	Municipal Bldg Improvement	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
	Total Buildings/Improvements	0	0	0	0	0.0%	0	0	0.0%	0	0	0.0%
C.O. IMPROVEMENTS OTHER THAN BUILDINGS												
01-4909-1-730	Road Reconstruction	25,000	30,744	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4909-3-730	Bridges & Dams	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
01-4909-9-720	Other	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
	Total Improv Other Bldgs	25,000	30,744	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
	Total Capital Outlay	25,000	30,744	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%

Purpose - The Capital Outlay account funds one-time, large-scale capital purchases and projects anticipated in the next fiscal year.

Goals:

- Maintain disciplined investments into the capital reserve funds.
- Adhere to the 10-year paving plan established in 2021.

Line Item Function:

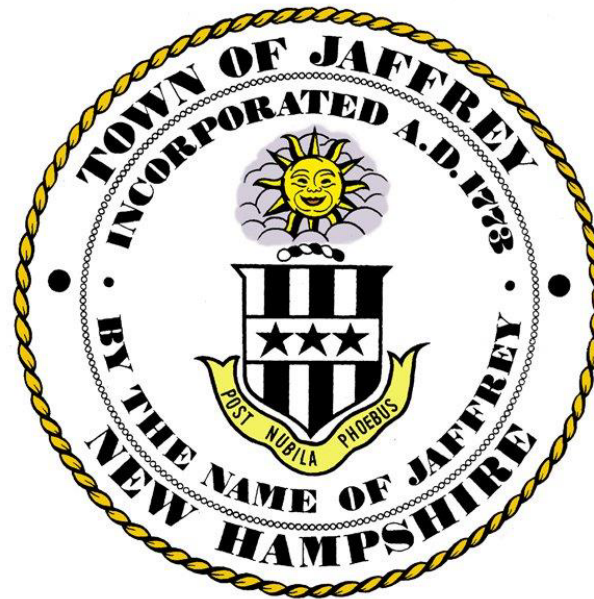
- Land Purchase funds the acquisition of land and easements. Typically funded through a warrant article.
- Transfer Station Road Improv funds the maintenance and repaving of the Transfer Station's roadway.
- DPW Vehicles funds the purchase or refurbishment of vehicles and equipment. The Highway Equipment Capital Reserve Fund was created in 1997 to set money aside on an annual basis for the same purpose.

- Police Vehicles funds the purchase of replacement cruisers for the Police Department. Now funded by CRF.
- Municipal Bldg Improvement funds the large-scale maintenance for town owned buildings. The Municipal Buildings Maintenance Capital Reserve Fund was created in 2010 to set money aside on an annual basis for the same purpose.
- Road Reconstruction funds the annual town road paving project. Utilized for paid off debt added to the paving plan.
- Bridges & Dams funds the rehabilitation and maintenance of town bridges and dams. The Bridge Rehabilitation Capital Reserve fund was created in 2017 to set money aside on an annual basis for the purpose of addressing the town's red list bridges.
- Other is a placeholder for any future large-scale project.

2024 Changes:

- In accordance with the 10-year paving plan, \$25,000 was added to Road Reconstruction in 2022 following paid off debt in 2021. Level funded in 2023 and 2024.

UTILITIES



Water Department – Department of Public Works

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
TOTAL WATER FUND		1,106,919	1,038,738	1,146,884	39,965	3.6%	1,146,884	39,965	3.6%	1,146,884	39,965	3.6%

Purpose - The Water Department is an enterprise fund supported by its users through usage rates established by the Select Board. The department is funded by its own revenues and has no impact on the tax rate. Shared water-sewer expenses are split 70-30 based on utility users. 607 water only users, 18 sewer only users and 883 water-sewer users. Calculation is based on the meters, where a joint user’s meter counts 50% toward water and 50% toward sewer. Formula: 1,049 water users (607 water only + [883 water-sewer/2]) + 460 sewer users (18 sewer only +[883 water-sewer/2]) = 1,509 total. Result is 70% water, 30% sewer.

Goals and Objectives:

- Continue implementation of the Vertical & Horizontal Asset Study recommendations.
- Continue implementation of the energy audit assessment.
- Cold Stone Springs water source development.
- PFAS Treatment.
- Increase preventive maintenance.

2024 Changes:

- Water Fund increased \$39,965 (3.6%).

Water Administration – Salaries

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
02-4331-1-110	Admin. Salaries	136,913	133,984	137,677	764	0.6%	137,677	764	0.6%	137,677	764	0.6%
02-4331-1-115	Crew Wages	124,717	127,671	124,717	0	0.0%	124,717	0	0.0%	124,717	0	0.0%
02-4331-1-140	Crew Overtime	25,375	14,634	30,175	4,800	18.9%	30,175	4,800	18.9%	30,175	4,800	18.9%
02-4331-1-190	Crew Duty Pay	8,580	8,520	8,580	0	0.0%	8,580	0	0.0%	8,580	0	0.0%

Line Item Function:

- Administration Salaries funds 70% of the Superintendent of Utilities, 25% of the Town Manager, 33% of the DPW Administrative Assistant, 30% of the Tax Collector, 10% of the Finance Director and 10% of the Finance Assistant.
- Crew Wages funds the base salaries for the two Water employees and includes allowance for Highway personnel assisting the Water Department.
- Crew Overtime covers the cost of overtime, for Water and Highway, typically associated with water main breaks, replacement projects, off hour meter replacements and water turn on/shut offs.
- Duty Pay is dictated by contract and covers the employee in “on call” status to complete weekend checks of water buildings, storage tanks and wellheads.

2024 Changes:

- Admin. Salaries increased \$764 (.6%).
- Crew Overtime increased \$4,800 for EPA mandated lead and copper inventory work.

Water Administration – Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-210	Health Insurance	80,750	77,787	88,467	7,717	9.6%	88,467	7,717	9.6%	88,467	7,717	9.6%
02-4331-1-211	Dental Insurance	2,198	3,451	2,594	396	18.0%	2,594	396	18.0%	2,594	396	18.0%
02-4331-1-215	Life Insurance/AD&D	367	296	367	0	0.0%	367	0	0.0%	367	0	0.0%
02-4331-1-220	Social Security/Medicare	22,612	20,845	23,038	426	1.9%	23,038	426	1.9%	23,038	426	1.9%
02-4331-1-230	Retirement	40,338	43,075	41,300	962	2.4%	41,300	962	2.4%	41,300	962	2.4%
02-4331-1-240	Education/Training	2,500	2,273	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
02-4331-1-250	Unemployment	326	326	304	(22)	-6.7%	304	(22)	-6.7%	304	(22)	-6.7%
02-4331-1-260	Workers' Compensation	9,357	9,357	10,479	1,122	12.0%	10,479	1,122	12.0%	10,479	1,122	12.0%
02-4331-1-280	Travel/Mileage	200	138	200	0	0.0%	200	0	0.0%	200	0	0.0%
02-4331-1-290	Clothing Allowance	1,100	559	1,300	200	18.2%	1,300	200	18.2%	1,300	200	18.2%

Line Item Function:

- Health, Dental and Life Insurance are provided for water employees and administration employees as apportioned with salaries.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Education/Training funds the professional development for water employees and continuing education units necessary for licenses.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.67 per mile).
- Clothing Allowance is dictated by contract and funds required safety clothing for each employee at \$650.

2024 Changes:

- Health Insurance increased \$7,717 due to rate changes.
- Dental Insurance increased \$396.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Unemployment decreased \$22.
- Workers' Compensation increased \$1,122.
- Clothing Allowance increased \$200.

Water Administration – Professional & Technical Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-320	Legal Fees	15,000	27,076	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%
02-4331-1-341	Telephone/Alarms	6,600	5,261	6,600	0	0.0%	6,600	0	0.0%	6,600	0	0.0%
02-4331-1-342	Utility Billing	10,559	11,518	11,090	531	5.0%	11,090	531	5.0%	11,090	531	5.0%
02-4331-1-355	Drug/Alcohol Testing	300	0	300	0	0.0%	300	0	0.0%	300	0	0.0%
02-4331-1-390	Advertising	700	390	700	0	0.0%	700	0	0.0%	700	0	0.0%

Line Item Function:

- Legal Fees funds attorney consultation or other legal services for the department.
- Telephone/Alarms covers the costs associated with the water office phone and security alarms system and staff cell phones.
- Utility Billing funds monthly bill processing provided by Mailing Unlimited.
- Drug/Alcohol Testing funds mandatory testing for employees with Commercial Drivers Licenses.
- Advertising funds the various notices published in the papers of local circulation (i.e. hydrant flushing).

2024 Changes:

- Utility Billing increased \$531 due to cost increases with the service.

Water Administration – Purchased Property Services & Other Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-410	Electricity	89,000	62,342	70,000	(19,000)	-21.3%	70,000	(19,000)	-21.3%	70,000	(19,000)	-21.3%
02-4331-1-411	Heating Fuel	7,500	6,905	7,500	0	0.0%	7,500	0	0.0%	7,500	0	0.0%
02-4331-1-412	Water and Sewer	25,000	19,467	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
02-4331-1-430	Building Maintenance	8,000	2,675	8,000	0	0.0%	8,000	0	0.0%	8,000	0	0.0%
02-4331-1-480	Rindge Taxes	8,550	4,410	8,550	0	0.0%	8,550	0	0.0%	8,550	0	0.0%
02-4331-1-560	Dues/Membership	4,481	4,983	4,481	0	0.0%	4,481	0	0.0%	4,481	0	0.0%

Line Item Function:

- Electricity funds the power and Heating funds the heating fuel for the water facilities.
- Water and Sewer funds water and wastewater for the department. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Building Maintenance funds minor repairs and general maintenance of the water facilities.
- Rindge Taxes pays the taxes on two water properties in Rindge.
- Dues/Memberships funds the memberships in the American Water Works Association, New England Water Works Association, Granite State Rural Water and 33% of funding for Code Red.

2024 Changes:

- Electricity decreased \$19,000 due to anticipated cost decreases.

Water Administration – Supplies

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-620	Office Supplies	1,500	1,933	2,000	500	33.3%	2,000	500	33.3%	2,000	500	33.3%
02-4331-1-625	Postage	200	244	200	0	0.0%	200	0	0.0%	200	0	0.0%
02-4331-1-630	Office/Misc Equip/Maintenance	5,900	6,302	5,900	0	0.0%	5,900	0	0.0%	5,900	0	0.0%
02-4331-1-635	Gas/Oil	7,000	7,572	7,000	0	0.0%	7,000	0	0.0%	7,000	0	0.0%
02-4331-1-650	Grounds Maintenance	16,538	17,093	16,538	0	0.0%	16,538	0	0.0%	16,538	0	0.0%
02-4331-1-660	Vehicle Maintenance	2,500	1,375	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the department and 33% for DPW.
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter. Does not include billing.
- Office/Misc Equip/Maintenance funds 33% of the DPW copier lease and services provided by Twin Bridge Services.
- Gas/Oil funds the department’s vehicle fuel and lubricants.
- Grounds Maintenance covers the cost of landscaping services around water tanks, well fields and buildings.
- Vehicle Maintenance funds the department’s cost to maintain vehicles.

2024 Changes:

- Office Supplies increased \$500 due to cost increases.

Water Administration – Insurance

				2024	Amount	%	2024	Amount	%		Amount	%
		2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
02-4331-4-520	General Liability Insurance	3,270	3,270	3,564	294	9.0%	3,564	294	9.0%	3,564	294	9.0%
02-4331-4-521	Property Insurance	3,059	3,059	3,334	275	9.0%	3,334	275	9.0%	3,334	275	9.0%

Line Item Function:

- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2024 Changes:

- General Liability increased \$294 and Property Increased \$275.

Water Services/Treatment – Purchased Professional & Technical Services and Property Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4332-2-310	Enginnering/Planning	61,000	85,649	50,000	(11,000)	-18.0%	50,000	(11,000)	-18.0%	50,000	(11,000)	-18.0%
02-4332-2-350	Lab Testing	15,500	7,756	15,500	0	0.0%	15,500	0	0.0%	15,500	0	0.0%
02-4332-2-440	Contracted Services	18,000	12,372	18,000	0	0.0%	18,000	0	0.0%	18,000	0	0.0%
02-4332-2-495	Dam Regist/Repairs	500	750	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- Engineering/Planning funds engineering costs for system improvements, SCADA related services, well monitoring, and GIS services.
- Lab Testing covers the cost of utilizing a State certified lab for water testing.
- Contracted Services provided by New England Backflow for the testing of backflow prevention devices in the distribution system. Costs are reimbursed from water bills.
- Dam Regist/Repairs is used to pay the NHDES registration of Poole Reservoir and Bullet Pond dams.

2024 Changes:

- Engineering/Planning decreased \$11,000.

Water Services/Treatment – Supplies and Capital Maintenance

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4332-2-610	Field Supplies/Tools	5,000	9,129	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
02-4332-2-615	Lab Supplies/Equipment	5,000	1,492	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
02-4332-2-630	Field/Lab Equip Maintenance	3,500	2,047	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
02-4332-2-680	Meter Replacement	28,000	21,506	28,000	0	0.0%	28,000	0	0.0%	28,000	0	0.0%
02-4332-2-681	Chemicals	70,000	31,963	50,000	(20,000)	-28.6%	50,000	(20,000)	-28.6%	50,000	(20,000)	-28.6%
02-4332-2-730	Lines/System Repairs	25,000	35,002	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
02-4332-2-732	Wells/Pump Station Maintenance	36,000	32,705	36,000	0	0.0%	36,000	0	0.0%	36,000	0	0.0%

Line Item Function:

- Field Supplies/Tools funds the various tools and supplies used to maintain the water system.
- Lab Supplies/Equipment covers the supplies and equipment necessary to do in-house compliance testing of water quality such as pH and chlorine residual.
- Field/Lab Equip Maintenance funds small equipment required for water staff to conduct day-to-day operations.
- Meter Replacement funds meter replacement. Batteries in remote read units fail at 10 years. Costs split 70-30 with sewer, 70% water and 30% sewer.
- Chemicals are used to treat water for pH control, iron and manganese sequestration, and disinfection. Additionally, chemical feed pumps and related equipment are funded from this line.
- Lines/Systems Repairs fund the repair of the distribution system and replenish stock upon repair completion.
- Wells/Pump Station Maintenance covers the repairs and maintenance for all well equipment.

2024 Changes:

- Chemicals decreased \$20,000 due to anticipated cost decreases.

Water - Debt Service

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023	2023	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
02-4711-1-980	Bond Principal	114,176	114,176	116,279	2,103	1.8%	116,279	2,103	1.8%	116,279	2,103	1.8%
02-4721-1-981	Bond Interest	4,177	4,177	3,943	(234)	-5.6%	3,943	(234)	-5.6%	3,943	(234)	-5.6%
02-4721-1-982	Bond Administration Fee	35,076	35,076	33,207	(1,869)	-5.3%	33,207	(1,869)	-5.3%	33,207	(1,869)	-5.3%
	Total Debt Service	153,429	153,430	153,429	0	0.0%	153,429	0	0.0%	153,429	0	0.0%

Line Item Function: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Water bonds and loans are funded on a 2/3 – 1/3 basis, with 2/3 funded from the enterprise fund and 1/3 from the general fund. See the Debt Service account for details on the bonds.

2024 Changes:

- Debt Service is level funded.

Water – Capital Outlay

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
C.O. MACHINERY, VEHICLES & EQUIPMENT												
02-4902-1-740	C.O. Water Equip Purchase	0	0	87,000	87,000	#DIV/0!	87,000	87,000	#DIV/0!	87,000	87,000	#DIV/0!
02-4902-1-760	C.O. Water Vehicle Purchase	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
	Total C.O. Mach, Veh, Equip	0	0	87,000	87,000	#DIV/0!	87,000	87,000	#DIV/0!	87,000	87,000	#DIV/0!
C.O. IMPROVEMENTS OTHER THAN BUILDINGS												
02-4909-3-730	C.O. Wtr System Replacement	15,000	16,146	0	(15,000)	-100.0%	0	(15,000)	-100.0%	0	(15,000)	-100.0%
	Total Improv Other than Bldgs.	15,000	16,146	0	(15,000)	-100.0%	0	(15,000)	-100.0%	0	(15,000)	-100.0%

Line Item Function:

- C.O. Water Equip and Vehicle Purchase funds vehicle purchases and repairs.
- C.O. Wtr System Replacement funds pump repairs and replacements.

2024 Changes:

- C.O Water Equip Purchase increased \$87,000 to fund the purchase of a valve exercising trailer to start a valve maintenance program as mandated by NHDES.
- C.O Water System Replacement decreased \$15,000 after the purchase of new chlorine analyzers in 2023.

Sewer Department – Department of Public Works

		2023	2023	2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2024	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
TOTAL SEWER FUND		2,094,034	1,971,553	2,185,085	91,051	4.3%	2,185,085	91,051	4.3%	2,185,085	91,051	4.3%

Purpose - The Sewer Department is a governmental fund supported by its users through usage rates established by the Select Board. The department is funded by its own revenues and has no impact on the tax rate.

Goals and Objectives

- Closely monitor fiscal health of the sewer fund.
- Continue 10-year rate study for septage receiving and sewer users on annual basis.
- Continued implementation of the Wastewater Asset Maintenance program.
- Continued implementation of the energy audit assessment.
- Capital Improvement Plan implementation.

2024 Changes:

- Sewer Fund increased \$91,051 (4.3%) due to the addition of capital repairs and contract costs.

Sewer Administration – Salaries & Employee Benefits

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4326-1-110	Administration Salaries	78,969	74,473	78,775	(194)	-0.2%	78,775	(194)	-0.2%	78,775	(194)	-0.2%
03-4326-1-140	Hwy Crew Overtime	1,500	137	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
03-4326-1-210	Health Insurance	21,234	20,629	24,681	3,447	16.2%	24,681	3,447	16.2%	24,681	3,447	16.2%
03-4326-1-211	Dental Insurance	929	943	1,083	154	16.6%	1,083	154	16.6%	1,083	154	16.6%
03-4326-1-215	Life	184	83	184	0	0.0%	184	0	0.0%	184	0	0.0%
03-4326-1-220	Social Security/Medicare	6,156	5,526	6,141	(15)	-0.2%	6,141	(15)	-0.2%	6,141	(15)	-0.2%
03-4326-1-230	Retirement	10,381	11,782	10,920	539	5.2%	10,920	539	5.2%	10,920	539	5.2%
03-4326-1-250	Unemployment	163	163	152	(11)	-6.7%	152	(11)	-6.7%	152	(11)	-6.7%
03-4326-1-260	Workers' Compensation	4,679	4,678	5,240	561	12.0%	5,240	561	12.0%	5,240	561	12.0%

Line Item Function:

- Administration Salaries funds 30% of the Superintendent of Utilities, 10% of the Town Manager, 33% of the DPW Administrative Assistant, 20% of the Tax Collector, 10% of the Finance Director and 10% of the Finance Assistant.
- Hwy Crew Overtime covers the cost of overtime for the town to assist the contractor in the event of repair to the sewer mains.
- Health, Dental and Life Insurance are provided for sewer administration employees as apportioned with salaries.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.

2024 Changes:

- Administration Salaries decreased \$194.
- Health Insurance and Dental Insurance changes are comparable to changes in Personnel Administration.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Unemployment decreased \$11.
- Workers' Compensation increased \$561 for Sewer.

Sewer Administration – Professional & Technical Services

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4326-3-320	Legal Expense	2,500	11,604	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
03-4326-3-342	Utility Billing	4,525	4,936	4,750	225	5.0%	4,750	225	5.0%	4,750	225	5.0%
03-4326-3-390	Advertising	500	85	500	0	0.0%	500	0	0.0%	500	0	0.0%
03-4326-3-430	Building Maintenance	10,000	927	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
03-4326-3-560	Dues/Membership	1,800	1,981	1,800	0	0.0%	1,800	0	0.0%	1,800	0	0.0%

Line Item Function:

- Legal Fees funds attorney consultation or other legal services for the department.
- Utility Billing funds monthly bill processing provided by Mailing Unlimited.
- Advertising funds the various notices published in the papers of local circulation (i.e. request for bids, etc.).
- Building Maintenance funds minor repairs and general maintenance of the sewer facilities, outside the scope of the contract.
- Dues/Memberships funds the memberships in the American Public Works Association and Code Red.

2024 Changes:

- Utility Billing increased \$225 to conform with actual costs.

Sewer Administration – Supplies & Insurance

Acct No.	Town Function	2023		2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4326-3-620	Office Supplies	1,500	89	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
03-4326-3-625	Postage/Billing	250	36	250	0	0.0%	250	0	0.0%	250	0	0.0%
03-4326-3-630	Equipment Maintenance	61,000	61,075	104,000	43,000	70.5%	104,000	43,000	70.5%	104,000	43,000	70.5%
03-4326-3-631	Short Lived Asset Fund	31,067	31,067	31,067	0	0.0%	31,067	0	0.0%	31,067	0	0.0%
03-4326-4-520	Gen Liability Insurance	4,325	4,325	4,714	389	9.0%	4,714	389	9.0%	4,714	389	9.0%
03-4326-4-521	Property Insurance	30,484	30,484	33,227	2,743	9.0%	33,227	2,743	9.0%	33,227	2,743	9.0%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the department and 33% for DPW.
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter.
- Equipment Maintenance funds repair and maintenance costs in excess of the contracted \$45,000 amount.
- Short Lived Asset Fund is the USDA-RD required distribution to the Sewer CRF for maintenance or replacement of short-lived assets.
- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2024 Changes:

- Equipment Maintenance increased \$43,000 to cover new Veolia contract costs for equipment maintenance and chemicals.
- General Liability increased \$389 and Property increased \$2,743.

Sewer Services/Treatment – Purchased Professional & Technical Services

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4327-3-310	Consulting Engineers	34,000	771	34,000	0	0.0%	34,000	0	0.0%	34,000	0	0.0%
03-4327-3-330	Contracted Services	956,999	958,234	999,999	43,000	4.5%	999,999	43,000	4.5%	999,999	43,000	4.5%
03-4327-3-610	Field Supplies/Tools	250	19	250	0	0.0%	250	0	0.0%	250	0	0.0%
03-4327-3-680	Meter Replacement	12,000	8,461	12,000	0	0.0%	12,000	0	0.0%	12,000	0	0.0%
03-4327-3-730	Line Maintenance	30,000	12,753	30,000	0	0.0%	30,000	0	0.0%	30,000	0	0.0%
	Total Sewer Serv/Treatment	1,033,249	980,239	1,076,249	43,000	4.2%	1,076,249	43,000	4.2%	1,076,249	43,000	4.2%

Line Item Function:

- Consulting Engineers - engineering costs not related to a specific project, SCADA related services, rate calculations, etc. Typically provided by Wright Pierce.
- Contracted Services – Veolia contract operations contract costs.
- Field Supplies/Tools funds the various tools and supplies used by town employees to maintain the sewer system.
- Meter Replacement funds meter replacement. Batteries in remote read units fail at 10 years. Costs split 70-30 with sewer, 70% water and 30% sewer.
- Line Maintenance funds repairs to sewer lines, including rebuilding and raising manholes.

2024 Changes:

- Contract Services increased \$43,000 to cover Veolia contract costs.

Sewer - Debt Service

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4711-1-980	Bond Principal	436,684	436,684	400,065	(36,619)	-8.4%	400,065	(36,619)	-8.4%	400,065	(36,619)	-8.4%
03-4721-1-981	Bond Interest	122,897	122,897	111,942	(10,955)	-8.9%	111,942	(10,955)	-8.9%	111,942	(10,955)	-8.9%
03-4721-1-982	Bond Administration Fee	29,058	29,058	23,845	(5,213)	-17.9%	23,845	(5,213)	-17.9%	23,845	(5,213)	-17.9%
	Total Debt Service	588,639	588,640	535,852	(52,787)	-9.0%	535,852	(52,787)	-9.0%	535,852	(52,787)	-9.0%

Line Item Function: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Sewer bonds and loans are typically funded on a 2/3 – 1/3 basis, with 2/3 funded from the enterprise fund and 1/3 from the general fund. See the Debt Service account for details on the bonds.

2024 Changes:

- Decreased \$52,787 with pay down of debts.

Sewer – Capital Outlay

				2024	Amount	%	2024	Amount	%		Amount	%
Acct No.	Town Function	2023 Adopted	2023 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2024 BC	Increase (Decrease)	Increase (Decrease)
03-4909-2-730	C.O. SWR Line Constr/Rehab	200,000	137,650	250,000	50,000	25.0%	250,000	50,000	25.0%	250,000	50,000	25.0%
	Total CO Other than Bldgs	200,000	137,650	250,000	50,000	25.0%	250,000	50,000	25.0%	250,000	50,000	25.0%

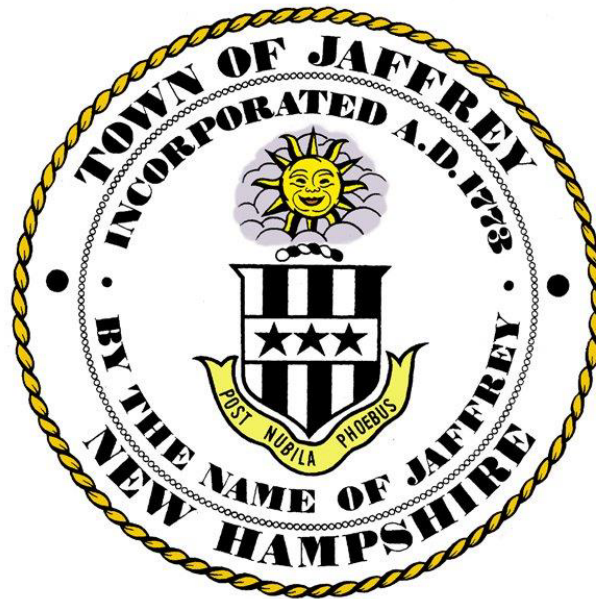
Line Item Function:

- C.O. SWR Line Constr/Rehab funds sewer collection system rehabilitation identified in the Wastewater Asset Study.

2024 Changes:

- SWR Line Constr/Rehab increased \$50,000 to fund annual sewer main lining program.

TAX INCREMENT FINANCING DISTRICTS



Downtown TIFD

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
06-6651-1-120	Administration	8,723	8,723	8,985	262	3.0%	8,985	262	3.0%	8,985	262	3.0%
06-6651-1-210	Health Insurance	952	992	1,054	102	10.7%	1,054	102	10.7%	1,054	102	10.7%
06-6651-1-211	Dental Insurance	53	53	55	2	3.8%	55	2	3.8%	55	2	3.8%
06-6651-1-215	Life	10	8	10	0	0.0%	10	0	0.0%	10	0	0.0%
06-6651-1-220	Social Security/Medicare	667	645	687	20	3.0%	687	20	3.0%	687	20	3.0%
06-6651-1-230	Retirement	1,203	1,206	1,216	13	1.1%	1,216	13	1.1%	1,216	13	1.1%
06-6651-1-250	Unemployment	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
06-6651-1-260	Workers' Compensation	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
06-6651-1-330	Team Jaffrey	40,000	40,000	50,000	10,000	25.0%	40,000	0	0.0%	40,000	0	0.0%
06-6653-1-330	Economic Dev/Marketing	20,000	1,333	10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%	10,000	(10,000)	-50.0%
06-6711-1-980	Comm Ctr Bond Principal	10,000	10,000	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
06-6721-1-980	Comm Ctr Bond Interest	697	697	273	(424)	-60.8%	273	(424)	0.0%	273	(424)	-60.8%
06-6903-1-722	Community Field	4,000	0	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
06-6909-1-731	Elite Laundry	40,000	63,230	50,000	10,000	25.0%	50,000	10,000	25.0%	50,000	10,000	25.0%
06-6909-1-732	Downtown Improvements	50,000	48,518	50,000	0	0.0%	50,000	0	0.0%	50,000	0	0.0%
06-6909-1-733	Traffic/Rd Enhance	5,000	0	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
	Total Downtown TIFD	181,311	175,411	191,286	9,975	5.5%	181,286	(25)	0.0%	181,286	-25	0.0%

Purpose – The Downtown Tax Increment Finance District (TIFD) supports development and infrastructure improvements in the Downtown District. TIFD are self-supporting and do not have an expenditure impact on the general fund.

Line Item Function:

- Administration, Health Insurance, Dental Insurance and Life funds 10% of the Planning & Economic Development Director's salary and benefits.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- TEAM Jaffrey funds the town's contribution to the Main Street program.
- Economic Dev/Marketing funds marketing efforts for businesses in the downtown.
- Comm Ctr Bond Principal and Interest funds the annual bond payments for the Community Field land purchase in 2004.
- Community Field funds improvements specific to the Community Field property.
- Elite Laundry funds the ground water monitoring program and well repair for the site.

- Downtown Improvements funds maintenance and upgrades of downtown monuments, lighting, railings, dams, and the landscaping contract.
- Traffic/Rd Enhance funds downtown hardscape improvements such as sidewalks, roadwork, etc.

2024 Changes:

- TIF budgets require appropriation at Town Meeting and must go through the Budget Committee process.
- Decreased \$25 due to debt pay down.
- Salaries increased 3%.
- Debt Service decreased with debt pay down.

Note: D/T Infrastructure Capital Reserve was created in 2017 to fund infrastructure enhancements in the downtown. FUNDED AT \$150,000 THROUGH A WARRANT ARTICLE AND NOT IN THIS BUDGET.

Stone Bridge TIFD

Acct No.	Town Function	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
10-6652-1-120	Administrator Salary	8,723	8,723	8,985	262	3.0%	8,985	262	3.0%	8,985	262	3.0%
10-6652-1-210	Health Insurance	952	992	1,054	102	10.7%	1,054	102	10.7%	1,054	102	10.7%
10-6652-1-211	Dental Insurance	53	53	55	2	3.8%	55	2	3.8%	55	2	3.8%
10-6652-1-215	Life	10	8	10	0	0.0%	10	0	0.0%	10	0	0.0%
10-6652-1-220	Social Security/Medicare	667	645	687	20	3.0%	687	20	3.0%	687	20	3.0%
10-6652-1-230	Retirement	1,203	1,206	1,216	13	1.1%	1,216	13	1.1%	1,216	13	1.1%
10-6652-1-250	Unemployment	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
10-6652-1-260	Workers' Compensation	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
10-6653-1-330	Economic Dev/Marketing	3,000	140	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
10-6711-1-981	Bond Principal - Wtr Main	35,000	35,000	35,000	0	0.0%	35,000	0	0.0%	35,000	0	0.0%
10-6721-1-981	Bond Interest - Wtr Main	19,023	19,023	17,150	(1,873)	-9.8%	17,150	(1,873)	-9.8%	17,150	(1,873)	-9.8%
Total Stone Bridge TIFD		68,637	65,795	67,163	(1,474)	-2.1%	67,163	(1,474)	-2.1%	67,163	-1,474	-2.1%

Purpose – The Stone Bridge Tax Increment Finance District (TIFD) supports development and infrastructure improvements in the Stone Bridge District on Old Sharon Road. TIFD are self-supporting and do not have an expenditure impact on the general fund.

Line Item Function:

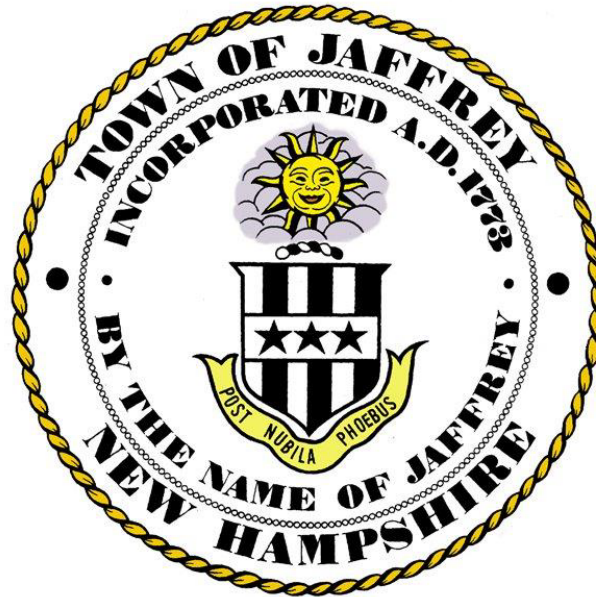
- Administration, Health Insurance, Dental Insurance and life funds 10% of the Planning & Economic Development Director’s salary and benefits.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 13.53%.
- Unemployment and Workers’ Compensation insurance covers employees in the event of job loss or injury.
- Economic Dev/Marketing funds marketing efforts for businesses in the district.
- Bond Principal and Interest-Wtr Main funds the 2012 bond for extension of the water main onto Old Sharon Road to support the district.

2024 Changes:

- TIF budgets require appropriation at Town Meeting and must go through the Budget Committee process.
- Decreased \$1,474 due to debt pay down.
- Salaries increased 3%.
- Debt Service decreased with debt pay down and payoff of the Bridge bond.

Note: Stone Arch Capital Reserve was created in 2022 to fund infrastructure enhancements in the Stone Arch TIF District. FUNDED AT \$60,000 THROUGH A WARRANT ARTICLE AND NOT IN THIS BUDGET.

WARRANT ARTICLES



Warrant Articles - Purchases

	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
Purpose	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
PFAS Turnpike Well	10,000,000	32,723		(10,000,000)	-100.0%		(10,000,000)	-100.0%		(10,000,000)	-100.0%
Letourneau Drive Bridge	1,500,000	15,400	1,600,000	100,000	6.7%	1,600,000	100,000	6.7%	0	(1,500,000)	-100.0%
Highway Pickup Truck (Replace 2010)	75,000	75,000		(75,000)	-100.0%		(75,000)	-100.0%		(75,000)	-100.0%
Highway Truck 1 (Replace 2007)	260,000	260,000		(260,000)	-100.0%		(260,000)	-100.0%		(260,000)	-100.0%
Highway Snow Blower (Replace 2002)	139,000	139,000		(139,000)	-100.0%		(139,000)	-100.0%		(139,000)	-100.0%
Squantum Road Water Main Replacement			2,575,000	2,575,000	#DIV/0!	2,575,000	2,575,000	#DIV/0!	2,575,000		
WWTP Lagoon Closure Design			100,000	100,000	#DIV/0!	100,000	100,000	#DIV/0!	100,000		
DPW CBA			18,112	18,112	#DIV/0!	18,112	18,112	#DIV/0!	18,112	18,112	#DIV/0!
Police CBA			16,549	16,549	#DIV/0!	16,549	16,549	#DIV/0!	36,651	36,651	#DIV/0!
	11,974,000	522,123	4,309,661	(7,664,339)	-64.0%	4,309,661	(7,664,339)	-64.0%	2,729,763	(11,919,237)	-99.5%

- DPW CBA covers salary and benefit increases from the Collective Bargaining Agreement.
- Police CBA covers salary and benefit increases from the Collective Bargaining Agreement.
- Letourneau Drive Bridge funding is pending FEMA approval, previously approved at Town Meeting 2023.
- Squantum Road water project funds water main replacement from Stratton Road to Howard Hill Road and Prescott Road to Sherwin Hill Road.
- WWTP Lagoon Closure Design funds the engineering cost to design lagoon closure.

Warrant Articles – Capital Reserve Funds

	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
Purpose	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TRANSFER TO CAPITAL RESERVE FUNDS											
Road Paving CRF	575,000	575,000	575,000	0	0.0%	575,000	0	0.0%	575,000	0	0.0%
Highway Equipment CRF	200,000	200,000	200,000	0	0.0%	200,000	0	0.0%	200,000	0	0.0%
Town Office CRF	25,000	25,000	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
Fire Equipment CRF	60,000	60,000	60,000	0	0.0%	60,000	0	0.0%	60,000	0	0.0%
Land Acquisition CRF	5,000	5,000	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
Municipal Building CRF	150,000	150,000	150,000	0	0.0%	150,000	0	0.0%	150,000	0	0.0%
Bridge CRF	120,000	120,000	120,000	0	0.0%	120,000	0	0.0%	120,000	0	0.0%
Police Cruiser CRF	40,000	40,000	40,000	0	0.0%	40,000	0	0.0%	40,000	0	0.0%
Jaffrey 250th CRF	7,500	7,500	0	(7,500)	-100.0%	0	(7,500)	-100.0%	0	(7,500)	-100.0%
Recreation Equipment CRF	50,000	50,000	10,000	(40,000)	-80.0%	10,000	(40,000)	-80.0%	10,000	(40,000)	-80.0%
Sidewalk CRF (New)	0	0	100,000	100,000	#DIV/0!	100,000	100,000	#DIV/0!	100,000	100,000	#DIV/0!
	1,232,500	1,232,500	1,285,000	52,500	4.3%	1,285,000	52,500	4.3%	1,285,000	52,500	4.3%

- Road Paving CRF was established in 2021 for a paving capital reserve fund to maintain a 10-year paving schedule that will bring the town's road system to an 80% pavement condition index. We would be able to pave at \$650,000 per year utilizing this CRF and expired debt payments. \$575,000 was appropriated to the CRF in 2023. Current balance is \$319,174.
- Highway Equipment CRF was established in 1997 for the purchase of new, or refurbishing existing, highway equipment. The Capital Improvement Plan calls for funding at \$200,000 to maintain sustainable funding levels. \$200,000 was appropriated to the CRF in 2023. Current balance is \$458,254.
- Create Town Offices CRF was established in 2017 for the purpose of acquiring land, completing design and engineer and constructing a Town Office building. \$25,000 was appropriated to the CRF in 2023. Current balance is \$288,861.
- Fire Equipment Capital Reserve was created in 1996 for purchasing new or refurbishing existing firefighting and/or rescue equipment. \$60,000 was appropriated to the CRF in 2023. Account balance is \$216,227.
- Land Acquisition Capital Reserve was created in 2009 for the purpose of acquiring or assisting in the acquiring of land and conservation easements to conserve strategic open space for the Town of Jaffrey in order to stabilize tax base and help maintain scenic views, wildlife habitat and water quality. \$5,000 was appropriated to the CRF in 2023. Account balance is \$74,748.
- Municipal Building Maintenance Capital Reserve Fund was created in 2010 for performing major maintenance on existing town buildings. \$150,000 was appropriated in 2023. Current balance is \$615,000.
- Bridge Rehabilitation Capital Reserve was created in 2017 for the purpose of design, engineer and rehabilitate bridges throughout Jaffrey. \$120,000 was appropriated to the CRF in 2023. Current balance is \$206,553. The Bridges Capital Improvement Plan requires a \$120,000 investment to maintain the bridge maintenance plan.
- Police Cruiser Capital Reserve was created in 2019 for the purpose of funding police cruiser replacement on a sustainable schedule. Schedule allows reduction of annual appropriation to \$40,000. \$40,000 was appropriated to the CRF in 2023. Account balance is \$66,690.
- Recreation Equipment Capital Reserve funds the replacement of the Recreation Department van. \$50,000 was appropriated in 2023. Maintaining \$10,000 per year will fund the next replacement vehicle in ten or more years. CRF balance is \$50,357.
- Sidewalk Capital Reserve Funds is a new request to fund \$100,000 annually to reconstruct and pave town sidewalks. The Town established a 10-year plan to address our failing sidewalks with the necessary funding being \$100,000 per year.

Warrant Articles – TIF Districts and Expendable Trust Funds

Purpose	2023	2023	2024	Amount	%	2024	Amount	%	2024	Amount	%
	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TRANSFER TO CAPITAL RESERVE FUNDS (funds to come from TIF Districts)											
Transfer out to Downtown TIFD CRF	60,000	60,000	150,000	90,000	150.0%	150,000	90,000	150.0%	150,000	90,000	150.0%
Transfer out to Stone Bridge TIFD CRF	40,000	40,000	60,000	20,000	50.0%	60,000	20,000	50.0%	60,000	20,000	50.0%
	100,000	100,000	210,000	110,000	110.0%	210,000	110,000	110.0%	210,000	110,000	110.0%
TRANSFER TO EXPENDABLE TRUST FUNDS											
Cemetery Tree ETF	5,000	5,000	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
Gravestone ETF	1,000	1,000	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
Meetinghouse ETF	3,000	3,000	3,000	0	0.0%	5,525	2,525	84.2%	5,525	2,525	84.2%
Retirement Buyout EFT	15,000	15,000	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%
	24,000	24,000	24,000	0	0.0%	26,525	2,525	10.5%	26,525	2,525	10.5%

- Downtown TIF District CRF was created in 2017 for the purpose of funding infrastructure enhancements to the Downtown area. An increase to \$150,000 is requested to provide enhancements to the Route 202 project. \$60,000 was appropriated from the Downtown TIF District to the CRF in 2023. Current balance is \$354,341. **No direct impact on the tax rate.**
- Stone Arch Infrastructure Improvements was created in 2022 for the purpose of funding improvements in the district. The Transfer Station is in the TIF District. An increase to \$60,000 is requested to provide enhancements in the district. \$40,000 was appropriated from the Stone Arch TIF District to the CRF in 2023. Current balance is \$81,313. **No direct impact on the tax rate.**
- Cemetery Trees Trust Fund was created in 2007 for the care, maintenance, and removal of trees within and around the town’s cemeteries. \$5,000 was appropriated in 2023. Account balance is \$18,083.
- Gravestone Restoration Trust Fund was created in 2000 for restoration and replacement of gravestones throughout the town’s cemeteries. \$1,000 was appropriated in 2023. Account balance is \$7,522.
- Meetinghouse Trust Fund was created in 1991 for funding long-term maintenance needs of the Jaffrey Meetinghouse. \$3,000 was appropriated in 2023. The additional \$2,525 is revenue received from the Meetinghouse in 2023. Account balance is \$71,620.
- Retirement Buyout Expendable Trust was created in 2021 to fund retirement buyouts without negatively impacting the operating budget. \$15,000 was appropriated in 2023. Trust balance is \$20,246. Liabilities exceed \$50,000.

REVENUES

