

AGENDA
BOARD OF SELECTMEN
November 7, 2018 AT 6:30 PM
TOWN HALL, PAULSEN MEETING ROOM

- I. CALL TO ORDER
- II. CITIZEN COMMENT
- III. SCHEDULED MEETINGS:
 - a. Carol Granfield MRI – Pay/Benefit study report
- IV. OLD BUSINESS:
 - a. Street Lights
 - b. Finalize Budgets
- V. NEW BUSINESS:
 - a. Manifest/Abatements
 - b. Minutes 10/15/18
- VI. TOWN ADMINISTRATOR REPORT
- VII. COMMITTEE REPORTS
- VIII. OTHER/CITIZEN COMMENT
- IX. NON PUBLIC SESSION
- X. ADJOURN

REPORT

TOWN OF PEMBROKE, NH

PAY AND CLASSIFICATION STUDY

OCTOBER 2018

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The Position and Classification system employed in this assessment and report is the MRI/HRS Pay and Classification System. It has been developed and enhanced jointly by Municipal Resources, Inc. (MRI) of Meredith, NH, and Human Resources Services, Inc. (HRS) of Andover, MA.



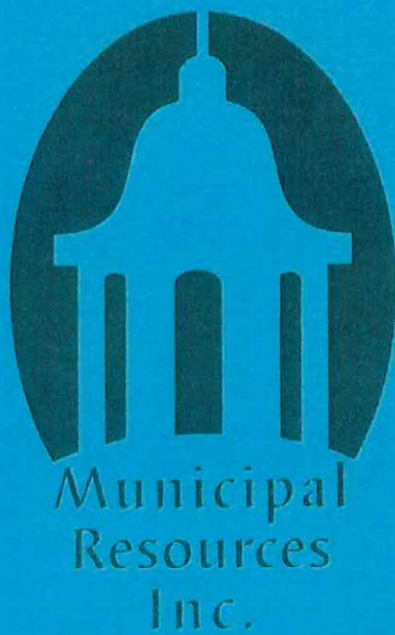
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REPORT





REPORT

TOWN OF PEMBROKE, NEW HAMPSHIRE

PAY AND CLASSIFICATION STUDY

OCTOBER 2018

INTRODUCTION

Scope of Services

The Town of Pembroke, New Hampshire engaged Municipal Resources, Inc. (MRI) to develop a Pay and Classification Plan based on comparative analysis of 48 positions from departments, and to conduct a market salary and benefit analysis. This study was commissioned to re-examine the responsibilities, work performed, and market pay rates for each position included in the study as well as review the benefit structure. In general, the study involved reviewing job descriptions, classifying those positions to provide internal equity, surveying the market of comparable municipalities to determine rates of compensation, and developing and recommending new pay and classification plans, and making recommendations pertaining to the Town's overall benefit structure. A Pay and Classification Study is designed to focus on internal and external equity of both the structure by which employees are compensated as well as the way positions relate and compare to one another across the organization. This report focuses on the analysis and findings related to Pembroke's general compensation and benefits for all positions. As the economy continues to improve and other organizations look to raise their wages, Pembroke found it necessary to review its own compensation program to ensure that it is competitive in order to attract and retain the necessary talent to provide services.

Internal equity relates to the fairness of an organization's compensation practices among its current employees. Specifically, by reviewing the skills, capabilities, and duties of each position, it can be determined whether similar positions are being compensated equitably and are properly aligned within the Town's organizational structure.

External equity deals with the differences between how an organization's classifications are valued and what compensation is available in the market place for the same skills, capabilities and duties.

CLASSIFICATION AND COMPENSATION

A pay and classification plan is an essential and vital component of a comprehensive human resource administration system. The perception that the pay plan is objective and fair in its assignment of pay to individual positions lends credibility to the Town's entire human resource system. The plan represents a systematic, formalized procedure for developing equitable job groupings and equitable compensation levels for all positions. The plan is based upon the underlying assumption that individuals should receive "equal pay for equal work".

However, implementation of a pay and classification plan should not be viewed as the final step in achieving job equity. The plan must be reviewed on a regular basis to ensure that decisions regarding position requirements and compensation accurately reflect the Town's current service needs, while continuing to maintain the integrity and relevance of the plan.

MRI has reviewed the current job duties and compensation levels for the positions studied. Recommendations have been made that involve the development of a classification plan that includes all position titles. Recommendations for placement of positions within the new plan are made along with any potential cost impact. Job descriptions accurately reflect the duties of the positions.

For maximum effectiveness, the relationship between consultant and client must be a cooperative effort. While Municipal Resources, Inc. assumes responsibility for all final recommendations, client input has been sought, carefully weighed, and incorporated into the report whenever possible.

Study Process

This project included the following steps:

- *Organizational Meetings* with the Town Administrator to discuss the goals and objectives of the study.
- *Orientation Presentations* with Town employees covered in the study to explain project activities, objectives, and methodology. These meetings also gave employees an opportunity to meet the MRI consultant and ask questions.

- A thorough *Job Analysis Process* which involved reviewing position duties and responsibilities (essential functions) utilizing job descriptions and information gained in the Position Analysis Questionnaire (PAQ).
- A thorough *Job Evaluation Process*. Evaluation of criteria factors and other relevant data.
- Development of a *Classification Plan*. Position assignment to grades based on a system of objective evaluation.
- Thorough *Market Analysis* using comparable municipalities jointly selected by Town officials and MRI.
- Thorough *Benefit Analysis* review using comparable municipalities. Recommendations were made, as a total compensation package, to include both benefits and salary that is most beneficial to both the Town and employees.
- Several discussions with the *Town Administrator* to review pay policies and draft work products (i.e., comparative data and other related materials).
- Preparation of minimum estimated *Implementation Costs*.
- Provision of guidelines for maintaining the plan.
- Final preparation of *Report* to the Town with explanation of recommendations and methodology.

The following documents have been prepared for the Town of Pembroke, New Hampshire:

- Market Data Analysis (Appendix A)
- Comparison of Current to Market to Proposed (Appendix A)
- Proposed FY2018 Classification Plan (Appendix B)
- Proposed FY2018 Pay Plan (Appendix B)
- Benefits Summary (Appendix C)

EXECUTIVE SUMMARY

Scope

The study included a review of 48 Town positions, and market salary and benefit information from comparable communities. This provided analysis of the job duties of each position, as well as the current salary structure.

Classification and Compensation

Several meetings and discussions were conducted with the Town Administrator throughout the project. Orientation sessions were provided for all employees. A thorough job analysis process of reviewing responsibilities of all positions was conducted. Job descriptions were reviewed along with Position Analysis Questionnaires (PAQs) to assist with the review.

A thorough salary and benefit market analysis was conducted utilizing comparable municipalities. The 12 municipalities analyzed were: Allenstown, Belmont, Bow, Deerfield, Epping, Franklin, Hollis, Hillsborough, Hopkinton, Litchfield, Peterborough and Plaistow. A comparison was made of the average minimum and maximum salaries.

The job evaluation process establishes the relative value of jobs within an organization, whereby positions are analyzed, measured, and compared against a common set of criteria in a systematic and objective manner. A factor evaluation system was used that involved positions being reviewed on 14 criteria factors to provide internal equity. The Proposed Classification and Pay Plan includes grades that incorporate a blending of the criteria factor evaluation, and the market data, along with other unique qualities that pertain to the Town of Pembroke.

The Plan

The proposed Pay and Classification Plan was developed to provide the Town of Pembroke with a solid structure to equitably group similar valued positions within a grade. The Pay Plan lists grades from Grade Level 5 to Grade Level 24, with a minimum and maximum hourly rate of pay. The increase range from minimum to maximum is **45%** with percentages varying from 6% to 6.5% between grades. Comparative data was considered to set the grade parameters, while the classification process controlled the internal assignment of positions to compensation levels. The schedule shows the hourly rates for employees and hourly/annual salaries for positions that are salaried beginning in Grade Level 13. The new pay ranges provide flexibility for hiring and placement levels based on education and experience, provides growth for positions, and allows for flexibility for performance achievements if desired in the future.

A total of **two** employees are recommended to have salaries increased to bring their positions to the minimum salary in the grade assigned. The projected cost to implement the proposed plan for a full year is **\$1,872**. Thirty **(30)** positions warrant to be reclassified to a new grade



level in the proposed Classification Plan at no additional cost. The Town will need to compute any additional cost if it desires to place employees within the pay plan to acknowledge longevity, performance, or other factors it may want to consider in order to address potential compression issues. Those employees falling below the grade range should be brought into the entry level of the grade. No employees are red-lined (earning more than the maximum in pay grade).

Maintenance/Update

Salary data should be reviewed at least every three years in order to remain competitive with the Town's salary structure.

Benefits

A review of benefits indicates that overall, the Town has an excellent benefit package and is very competitive. Some limited enhancements, if desired, are included in the report.

PROJECT REPORT

Details of the Methodology

In Pembroke, the evaluation of job descriptions, position classifications, and compensation levels was undertaken for all employees included in the study. Employees were asked to complete position analysis questionnaires (PAQs) describing their duties, working conditions, physical requirements, supervision, required education, training and experience requirements of the job. An analysis of the job descriptions along with the PAQ information was then conducted.

Throughout this process, evaluation of 14 criteria factors was conducted, based solely on the duties and responsibilities of the position. The evaluation has no relationship to the abilities, performance, or longevity of the employee currently holding the job.

At the same time, salary data from municipalities comparable to Pembroke was gathered and analyzed for as many positions as possible. Some of the factors reviewed in determining appropriate comparable communities included items such as population, form of government, size of budget, income per capita, location, etc. A total of 15 comparable municipalities were sent surveys; 12 surveys were received that had sufficient relevant information to incorporate into the survey. Not all surveys contained comparable positions; however, the range of three to eight comparisons for most positions provided a good salary comparison. Data is being utilized from the following 12 municipalities:

Allenstown	Hillsborough
Belmont	Hollis
Bow	Hopkinton
Deerfield	Litchfield
Epping	Peterborough
Franklin	Plaistow

CLASSIFYING AND COMPENSATING POSITIONS

The Classification Plan

A classification plan is the foundation upon which a sound human resource management program is established. The classification plan is the basis for developing and implementing other human resource functions such as recruitment and selection, training, performance appraisal, succession management, etc. Classification is the process of grouping individual positions into broader groupings for personnel, budgeting, and other management purposes. Classification sorts the work of individual positions based on type of work and then levels of responsibility and difficulty. As such, it is not an exact science but rather a reasonable arrangement of work efforts and activities. Beyond legal constraints, what is most reasonable is that which works best for a particular organization.

It is important to consider the objectives of (1) **Job Analysis** and (2) **Job Evaluation** when reviewing the proposed classification plan. Building the classification plan to incorporate it within the current plan involved both job analysis and job evaluation.

Of critical importance in the process of reviewing jobs are the inherent job factors and the particular skills or quality of work required of the position. A thorough **Job Analysis** produces, in general, five kinds of basic information to aid in this process:

1. Information about the *nature of work* (e.g., essential functions and purpose/objective of the position)
2. The *level of work* (e.g., degree of complexity and accountability)
3. *Job requirements* (e.g., the knowledge, skills, abilities, and other special requirements/characteristics needed to perform the job)
4. *Job qualifications* (e.g., minimum education, training, and experience needed to qualify)
5. *Working conditions* (e.g., the psychological, emotional, and physical demands placed on employees by the work environment)



Job Evaluation is a process that establishes the relative value of jobs within an organization. There may be several reasons for carrying out this process. The main ones are: (1) to establish the correct rank order or groupings of jobs, (2) to establish the relative distance between jobs within the ranking, and (3) to provide an objective measurement of job size for comparison with other jobs and enable salary comparisons to be made.

Job evaluation is the process whereby positions are analyzed, measured, and compared against a common set of criteria in a systematic and objective manner. Job evaluation does not produce a rate of pay. Rather, it produces a ranking of jobs in terms of “job content”, around which a salary structure can be established. Similarly, the evaluation process does not measure an individual’s performance. The evaluation looks at the job, not the job holder; it assumes that the job is being performed to a fully acceptable standard and that all the identified requirements of a job are being met.

Below are the summary definitions of criteria factors that were used to evaluate the various town positions.

1. ***PHYSICAL ENVIRONMENT***
This factor measures the totality of the surroundings and/or circumstances under which the job must be performed, the degree of difficulty which this imposes, and their representative or exceptional nature.
2. ***BASIC KNOWLEDGE, TRAINING AND EDUCATION***
This factor measures the basic knowledge or “scholastic content”; however, it may have been acquired, essential as background or training to perform the job.
3. ***PROBLEM SOLVING SKILLS AND EFFORT***
This factor measures the type and range of problem solving which the position consistently requires.
4. ***PHYSICAL SKILLS AND EFFORT***
This factor measures the degree of physical effort or exertion required in the performance of essential work functions under regular conditions.
5. ***EXPERIENCE***
Experience measures the length of time usually or typically required for the position, with the specified “basic knowledge, training and education”, to perform the essential work functions effectively under normal supervision.
6. ***INTERACTIONS WITH OTHERS/COMMUNICATION***
This factor measures the relative level of human interaction and the responsibility which goes with the job for meeting, dealing with, and influencing other persons.

7. **CONFIDENTIALITY**
This factor measures the discretion and integrity required by those positions which have access to privileged information handled or obtained in the normal performance of duties.
8. **OCCUPATIONAL RISKS**
This factor measures the relative degree of exposure to hazards which might cause injury on the job.
9. **COMPLEXITY**
This factor considers how difficult it is to perform the essential functions of the job. Jobs are made more difficult by the range and diversity of the assignment of duties, various uses of information technology, the specificity and relevance of guidelines for performing the work, and the nature or thinking challenge required to accomplish the work.
10. **SUPERVISION RECEIVED**
This factor evaluates the nature of the instructions, direction, control, and/or monitoring which a position receives.
11. **SUPERVISION GIVEN**
In rating supervision given, several factors are considered: (1) type of supervision; (2) accountability; (3) responsibility for personnel actions; and (4) budget development and control through subordinates.
12. **SUPERVISION SCOPE**
This factor is used to evaluate the extent, breadth and depth of direction, monitoring, and review given.
13. **JUDGMENT AND INITIATIVE**
This factor measures the degree of independent action required by the position and the extent to which duties are dictated by standard practice or the exercise of judgment.
14. **ACCOUNTABILITY**
In every position, there inherently exists the possibility of error, whether through omission, commission, or direction. In rating this factor, the following is considered: the likelihood of errors; the possibility of error detection; and the probable effect of errors based on the degree to which the work is checked, either by the procedures themselves, by supervision, or by succeeding operations.

Market Survey and Developing the Compensation Plan

Municipal Resources, Inc. conducted a thorough salary survey and market analysis to determine the market competitiveness for positions included in this study. To measure the pay rates among competitors for these positions, MRI distributed custom survey documents to comparable municipalities, identified above. The summary and results of the survey is provided in Appendix A.

All of the comparative data is FY-18 information and detailed on the survey charts. For each position analyzed, data points were collected from the labor market. The data points indicate the amount of salary information for each position surveyed. In some instances: (1) the municipality did not have a comparable position; or (2) the consultants determined that the position was not comparable to the position in Pembroke. MRI used professional discretionary judgment when comparing positions to the comparable data. The consultants analyzed both the market survey data and evaluation of criteria factors when placing the position on the compensation/classification plan. While this market analysis and information provides the Town with benchmark salary data to set the parameters for compensation decisions, the client must also consider the “uniqueness” of certain positions in the organization, as well as the Town’s ability to pay. The following is the analysis definitions for the data collected and presented in the charts.

- All comparative market data collected is FY-18 salary and wage information.
- Certain salary/wage data collected has been pro-rated to hourly for comparative purposes only. Certain salary/wage data collected has been annualized for comparative purposes only.
- For each position analyzed, data points are collected from the labor market. The **Data Points** indicate the amount of salary information for each position surveyed. In other words, the number of communities that reported data for a particular position.
- In each cell, the top number indicates the minimum salary the community pays, and the bottom number indicates the maximum salary the community pays.
- The **Average** is the sum of the survey readings divided by the number of the municipalities reporting. The **Average** shows the average minimum salary among the comparables over the average maximum salary/wage among the comparables.
- The **Range** shows the lowest minimum salary among the comparable communities and highest maximum salary among the comparables.



- In an array of survey readings, sorted from low to high, this is the reading that is at the mid-point or middle of the data, indicating that 50% of survey participants pay at or below this salary rate. The **Median** shows the midpoint of the minimum salary among the comparable communities and the midpoint of the maximum salary among the comparable communities.
- The **75th Percentile** shows the 75th percentile of minimum and 75th percentile of maximum. The percentile rank looks at the array of data points and gives each data point a percentile rank, where the lowest data point is 0% and the highest data point is 100%. In an array of survey readings, sorted from low to high, this indicates that 75% of the surveyed market pays at or below this salary rate.
- In some instances: (1) the municipality did not have a comparable position; (2) the consultants determined that the position was not comparable; or (3) the information was not made available to the consultants.

Description of Pay and Classification Plans

Setting the rates of pay for jobs on the position hierarchy results in what is called a “pay structure”. When reviewing or developing pay rates, a number of major policy decisions need to be made. For example: How should the Town pay level relate to the market? For what does the Town want to pay (i.e. job content, seniority, performance, cost of living, etc.)? How does the Town currently pay its employees? The resulting compensation plan should reflect the Town’s pay policies, the market place, internal job values, and the financial ability of the Town to pay at a given level. These are all questions that Pembroke should consider when reviewing the current structure along with discussing any new structures or position changes.

The proposed Pay and Classification Plans are presented in Appendix B. Pay ranges were set for groups of positions which the consultants determined should be paid equally. The Town desired to have the Grade numbers similar to its current plan so the Grade Level starts at Grade 5 and continues to Grade 24. Each grade includes a minimum and maximum hourly rate of pay. The total increase from minimum to maximum within each grade is **45%**, with percentages varying from **6% to 6.5%** between grades. Comparative data was considered to set the grade parameters, while the classification process controlled the internal assignment of positions to compensation levels.

Ideally, when salaries of positions fall within 10% of the average range of comparable communities, it is an indication that pay ranges are fairly equitable. This is a factor that was evaluated by the consultants when preparing a new system.

Pay ranges are in place in order to provide Town officials with more flexibility for hiring and placement levels based on education and experience, and also allows for flexibility for performance achievements if desired. In general, the pay ranges on the new proposed salary

schedule were developed utilizing the average market salaries and blended with criteria factors that were evaluated. The schedule shows the hourly rates for employees in Grades 5 – 12 and hourly/annual salary for Grades 13 – 24.

This is a base salary plan and does not include compensation for longevity, special pay, benefits, or other compensation. It is up to the Town to determine its ability to pay with regards to implementation of this proposed compensation plan. At a minimum, those employees falling below the grade range should be brought into the entry level of the grade ranges. This study did not take into consideration performance, longevity, or special abilities/talents of employees. Therefore, Town officials may determine that it is necessary to make further adjustments when placing employees within the proposed pay ranges. This would alleviate possible compression issues that may be seen as a result of long-time employees having salaries at similar levels as new employees in the same classification. Potential consequences from compression of pay could lead to morale and turnover issues. The Town would need to determine any cost associated with addressing any compression issues, if it desires to do so. The projected cost to implement the proposed plan for a full year is **\$1,872**. Based on data provided by the Town, this involves increases to **two** employees. Thirty **(30)** positions warrant to be reclassified to a new grade level in the proposed Classification Plan at no additional cost.

BENEFITS

A survey was conducted of some specific pay-related benefits/policies, to determine how comparable the Town is with other municipalities. In order to determine the total compensation package, both salaries and benefits are typically considered. This is significantly important for recruitment purposes to attract qualified applicants and then retain them. The summary of specific pay-related benefits and policies surveyed is located in Appendix C. A review of the benefits indicates that no significant changes are warranted at this time. The Town currently enjoys a very rich benefits package. The majority of benefits reviewed indicates that the Town either provides comparable or better benefits. Some positive highlights include the employer percentage share of health and dental insurances, short term disability elimination period, tuition reimbursement, longevity pay, and merit pay provided. Should the Town desire to further enhance the benefit package, it could perhaps consider offering a higher level of life insurance, a higher Health Insurance Opt Out Payment, and offer a Deferred Compensation Plan. The summary provides the Town with information it can review in the future if additional changes in the benefit structure are desired to be further reviewed.

IMPLEMENTATION AND OTHER RECOMMENDATIONS

The following sections are intended to assist and guide the Town of Pembroke in implementing the proposed pay and classification plans. Successful implementation will require a concerted

effort by Town officials and employees to make equitable judgments in a consistent and objective manner.

Initial Placements for Current Employees

The placement of two or more positions on a certain grade represents a judgment that those positions should be compensated comparably within the range provided. The range is similar to a scale providing Pembroke with the opportunity to make distinctions between employees (not positions) based upon established criteria applied consistently. These criteria might include special abilities, experience, longevity, and/or any other factors determined by the Town.

Reclassifications

The Town desired to keep a similar grade structure, commencing with Grade Level 5. The proposed new Pay and Classification Plans now start with Grade 5 and continue to Grade 24. As a result of the new Grade structure based on the market for external equity and the job analysis and factor evaluation for internal equity, thirty (30) positions are recommended to be reclassified to new grade levels in the proposed plan. All other positions remain in the current grade level. This does not require any additional costs, and simply place the positions in the new grade levels. The following lists the positions that are recommended:

Position Title	Current Grade	Proposed Grade
Custodian	5	7
Recording Secretary	6	7
Laborer/Maintenance	6	8
EMT-B (Ambulance only)	8	9
Firefighter – Probationary	8	9
Librarian Children Services	7	10
Secretary to Public Works	9	10
Assistant Library Director	9	11
EMT-Advanced (Ambulance only)	9	11
Finance Clerk	9	11
Police Secretary	9	11
Secretary to Town Administrator	9	11
Truck Driver/Equipment Operator	9	11
Police Administrative Assistant	11	12
Fleet Mechanic	12	13
Police Officer – Non-Certified	12	13
Welfare Administrator	11	13
Police Officer – Certified	12	14
Tax Collector	13	14

Planner	12	16
Fire Captain	15	16
Library Director	15	16
Town Clerk	13	16
Highway Superintendent	15	17
Police Sergeant	16	17
Assistant Fire Chief	18	19
Fire Chief	20	22
Public Works Director	20	22
Police Chief	20	23
Town Administrator	23	24

Combined Positions

The Town has enjoyed the role of the current Town Administrator who performs the functions of the Town Administrator, Tax Collector and Finance Director. Many smaller communities have combined these roles in the past, especially when they have a talented Town Administrator who has the background and skills to perform all of the functions. Most communities are learning, however that as towns progress and continue to have more functions to perform, the combination is more and more difficult to continue. With this in mind for the future, Town Officials agreed to additionally include in the survey, position titles of Finance Director, Accountant and Tax Collector and have them included in the Pay and Classification Plan for future use. The results of the data collected, indicates that the majority of communities surveyed have a combined Town Clerk/Tax Collector position and a Finance Director position. Pembroke may desire to consider this option in the future. As these duties are handled separately in the majority of communities and are not part of the Town Administrator position, the Town may want to consider some type of bonus or additional compensation for the current Town Administrator while the position continues to be responsible for these additional duties.

Salaries Below Pay Range

If the salary of an employee is below the minimum of the grade range at the time of implementation, every effort should be made to bring it into the range. At the time of this study, MRI has found **two** employees that are below the minimum within the grades proposed. As the cost is small, the Town should move forth to establish a plan to bring positions into the range.

Salaries Above Pay Range

To maintain morale and a sense of fairness, MRI recommends Pembroke not reduce the compensation level of any current employee. If an employee's current salary falls above the upper limit of the recommended grade range, the Town should maintain the employee's salary

above the maximum for the grade until the employee retires or separates from the Town. This is called “red-lining” a position. New employees can be hired at the appropriate lower pay. Currently, no employees fall within this category. MRI recommends a single administrative policy be adopted and subsequently applied in all cases. There may be other reasons specific employees fall above the pay range, such as having additional responsibilities they were compensated for, or possess unique additional qualifications the Town believes is necessary. However, most communities will not grant an increase to an employee’s base salary once he or she has reached the maximum level of the salary range, only a COLA adjustment. Most communities adhere to the range maximums and do not permit employee salaries to extend beyond the maximums. Pembroke should also continue to grant cost-of-living increases to those employees who have reached maximum level within the grade range.

Decompression of Salaries

Salary compression is an internal problem initiated by external market conditions and exacerbated by other factors. It can occur when (1) there are differences in pay between employees with differing skill sets and/or experience levels; (2) current employee pay raises don’t keep up with increases in the market; (3) new hires are hired in levels similar to employees with several years’ in the Town; or (4) in order to meet the supply and demand of some positions, individuals may be hired at a higher rate of pay than current employees. Any or all of these factors can be a part of the reason why compression is experienced in the Town.

Impact of Salary Compression

Turnover and low morale are two major results that may occur due to the compression, and it would not function as effectively as it does if dissatisfaction, turnover, and low morale occurs. Some of the factors that can be addressed to develop a decompression of salaries include: performance, longevity, education and experience. These were reviewed as possible options for consideration. It has been determined that the fairest system to address decompression is to provide additional compensation based on years of service in the employee’s current position. The study has set a new minimum and maximum salary rate for each of the 24 grades. The Town may desire to explore some options to address any compression issues.

Vacancies

When a vacancy develops, it is a good time to automatically review the position. This may involve a job analysis and updating the job description and reviewing the market for the particular position.

Update and Maintain the Pay and Classification Plans

The Town should maintain and update the pay and classification plans. This would include the following tasks:

- Conduct regular position reviews to assure positions have current functional job descriptions that are based on job content.
- Conduct job analysis of new positions to assure these positions are properly assigned to a grade.
- Review positions to ensure internal equity in relationship to other Town classifications.
- Conduct periodic salary surveys (every three years) to ensure market competitiveness.

Implementation of Pay Plan

Our study results indicate that for the Town of Pembroke to maintain a competitive edge with the market and retain qualified employees, the proposed pay plan should be implemented. MRI received sufficient and extensive data for this analysis and the findings are valid. It is recommended that the new system be implemented as soon as possible. The new system provides more consistency for all employees.

Implementation of Classification Plan

The Town should implement MRI's proposed Classification Plan in order to have a valid structured system that complements the salary schedule. The attached classification plan includes position titles and should be implemented in accordance with the Town's funding implementation.

Cost-of-Living (COLA)

If a cost-of-living percentage increase is granted annually, in the future it should be applied to the entire salary schedule and updated. This raises the compensation rates for the entire compensation schedule equal to changes to the cost-of-living. This COLA can be determined by the CPI (Consumer Price Index) or what surrounding communities are implementing for an annual cost of living.

CONCLUSION

The Town of Pembroke's compensation program has not fallen too far behind the municipal labor market, however there are some positions below the entry salary, while others fall within the target average of 10% of the market. This is evident in the data and analysis included in this report.

MRI received sufficient and extensive data for this analysis and is confident in the market results.

Market surveys should be conducted every three years. The proposed pay and classification plans should be viewed as only one step in the development of a total compensation program. The methodology will be of assistance in furnishing improved tools and guidance to management personnel. Ensuring that job descriptions, salary, and classification plans are regularly reviewed and have valid methodologies will ultimately improve the management of compensation for all positions.

Since both the Town of Pembroke and the labor market are active and subject to constant change, it should not be expected that this plan will provide solutions to all salary problems, nor will it eliminate the need for mature judgment in the administration of salaries. It does, however, provide a framework within which most salary matters can be handled.

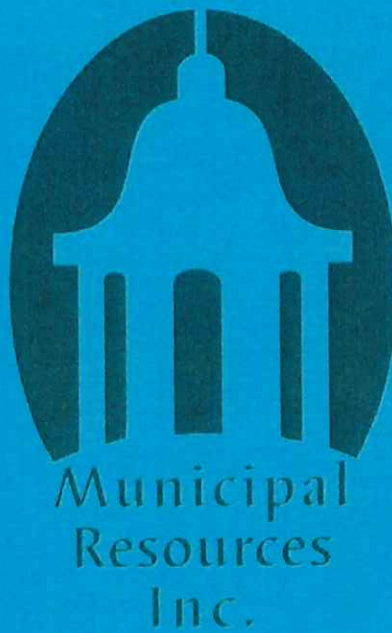
Municipal Resources, Inc. has provided the Town of Pembroke with the methodology, guidelines, and tools to maintain the pay and classification plans. Used together, job evaluation and salary surveys equip Pembroke with the information needed to maintain a sound and consistent pay structure. Thus, the employees are assured of being compensated on an equitable basis compared with their internal colleagues in the organization and are assured that their compensation is on par with external competitors too. While both job evaluation and salary surveys attempt to achieve consistency in the wage structure, they use different criteria to evaluate consistency (i.e., internal vs. external comparison). This methodology works at striking a balance between internal and external pay equity.

Please review the attached key documents to this report.

DISCLAIMER

Although every effort has been made to ensure the accuracy and completeness of this report, Municipal Resources, Inc. cannot be responsible for any errors of positions, salaries, and wages of other organizations; positions and salaries are always changing. Nor can we be responsible for the changes in any laws or regulations that may affect the positions studied.

APPENDIX A



PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	FY2018 Pembroke	FY2018 Allentown	FY2018 Belmont	FY2018 Bow	FY2018 Deerfield	FY2018 Epping	FY2018 Franklin	FY2018 Hollis	FY2018 Hillsborough	FY2018 Hopkinton	FY2018 Litchfield	FY2018 Peterborough	FY2018 Plaistow
GENERAL GOVERNMENT														
1	Accountant	19.34 27.41						19.77 25.94					22.37 32.76	
	Finance Director		56,456 66,109	42,046 61,253	69,909 85,010		42,203 76,918			73,840	60,069 84,092	63,731 80,621	66,316 99,477	85,000
2	Assessing Clerk	16.19 22.98	17.51 20.51		19.58 23.38	17.10		16.49 21.64	23.24 28.58	16.92 23.36	19.55 27.37	15.73 19.89	15.51 23.27	24.84
3	Code Enforcement Officer	21.75 30.85		25.80 37.58	29.00 35.28	25.96	20.29 36.98	22.72 29.81	26.91 33.09	27.32	21.55 30.17	28.19 35.66	25.03 37.55	29.31
4	Collections Clerk	15.26 21.65		14.27 20.93				14.65 19.22			15.32 21.44	15.73 19.89	15.51 23.27	
5	Finance Clerk	14.38 20.43			21.61 26.29	25.38		16.49 21.64			13.89 19.45	20.20 25.55	15.51 23.27	24.56
6	Planner	17.18 24.37		29.87 43.51	31.98 38.90	18.36	see Code Enforcement	37.74 49.52		31.78	24.95 34.93	17.10 21.62		23.80
7	Recording Secretary	12.05 17.09	15.78 18.48		16.90 20.58	13.50					13.23 18.52	17.50 17.50	15.51 23.27	
8	Recreation Field Maintenance	9.33 9.33			20.58 25.02						15.32 21.44		11.61 16.66	
9	Secretary to Town Administrator	14.38 20.43			21.61 26.29	15.23	17.53 31.95	16.49 21.64		16.92 23.36	19.55 27.37			20.91
10	Tax Collector	18.24 25.85	22.68 26.56	18.34 26.71	25.02 30.46	22.00		24.12 31.64	23.24 28.58	28.45	23.76 33.26	30.64 38.76	22.37 32.76	23.92
11	Town Administrator	68,345 96,751	70,586 82,654	94,899	117,666	75,000	62,358 113,648	104,000	73,699 90,640	86,632	76,665 107,331	81,848 103,542	81,829 122,744	110,000
12	Town Clerk		47,184 55,252	48,673 70,908	See Tax Collector	See Tax Collector	42,203 76,856	See Tax Collector	fees collected	See Tax Collector	See Tax Collector	See Tax Collector	52,062 78,096	51,138
13	Welfare Administrator	16.19 22.98	17.51 20.51	24.57 35.79	20.58 25.02		15.14 27.59	19.77 25.94		18.09 23.85	18.62 26.06			26.25
LIBRARY														
14	Assistant Library Director	14.38 20.43		13.52 13.52					22.37		15.32 21.44		25.03 37.55	24.33
15	Librarian Children Services	12.79 18.13			19.18 19.18	14.98		14.65 19.22		14.19	15.32 21.44	20.20 25.55	22.37 32.76	21.63
16	Library Circulation Services II	12.79 18.13						13.45 17.65				15.73 19.89		18.45
17	Library Circulation Services I	11.38 16.10		9.27 10.30	9.32 9.32	13.70				12.61	12.00 16.80	11.27 14.25	11.75 17.96	

PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	FY2018 Pembroke	FY2018 Allenstown	FY2018 Belmont	FY2018 Bow	FY2018 Deerfield	FY2018 Epping	FY2018 Franklin	FY2018 Hollis	FY2018 Hillsborough	FY2018 Hopkinton	FY2018 Litchfield	FY2018 Peterborough	FY2018 Plaistow
18	Library Director	42,683 60,521		38,137 55,558	76,502	45,675	42,203 76,915	50,170 65,811	57,283	36,067	47,066 65,892	63,731 80,621	66,316 99,477	76,140
	PUBLIC SAFETY													
19	Assistant EMS Director (Ambulance only)	21.75 30.85												
20	Assistant Fire Chief	53,953 76,377											52,062 78,096	
21	Deputy Fire Chief	50,856 72,178	58,500 68,503	59,163 86,189				62,234 81,661	60,632 74,570			49,629 62,774		
22	EMS Director (Ambulance only)	57,237 81,027							63,664 78,299					
23	EMT - Advanced (Ambulance only)	14.38 20.43			13.63 16.10				21.01 26.62		16.89 23.64		17.98 26.98	
24	EMT - B (Ambulance only)	13.57 19.27	18.37 21.51		12.58 15.32				20.01 25.35		12.60 17.64		15.36 23.04	
25	Fire Captain	45,249 64,161	57,880 67,776		59,480 72,384			45,427 59,645			54,475 76,274	58,635 74,152	49,026 74,651	49,504
26	Fire Chief	57,237 81,027	74,731 87,508	shared w/ Laconia	73,382 89,274		62,358 113,648	78,499 103,002	73,699 90,640	81,640	63,073 88,302	69,265 87,630	81,876 110,540	82,065
27	Fire Engineer	18.24 25.85			16.10 19.58								21.25 31.86	
28	Fire Lieutenant	19.34 27.41	22.22 26.01	20.21 29.45			18.41 33.55	25.08 31.77				18.58 23.50	22.14 33.19	
29	Firefighter - Probationary	13.57 19.27		17.46 25.44							12.00 16.80	15.73 19.89		19.00
30	Paramedic (Ambulance only)	18.24 25.85	19.37 22.68	19.25 28.05	13.23 16.10		16.70 30.44		21.56 27.32	17.02 22.44	17.73 24.82		20.43 30.65	
31	Police Chief	57,237 81,027		86,000	80,912 96,242	72,779	62,358 113,648	78,499 103,002	73,699 90,640	101,379 111,758	73,015 102,220	75,317 95,264	81,876 110,540	90,562
32	Police Detective	19.34 27.41		19.62 29.15	26.29 31.98			18.80 24.67	25.98 30.12					27.11
33	Police Lieutenant	50,856 72,178		59,163 86,189	63,357 77,085	59,904	46,530 84,802	62,234 81,661	63,664 78,299	76,294 84,115	63,073 88,302	63,731 80,621	52,062 78,096	65,052
34	Police Officer - Non-Certified	17.18 24.37									20.52 20.52			
35	Police Officer- Certified	18.24 25.85		19.14 28.44	22.68 27.61	20.30 25.09		18.80 24.67	22.64 28.68	22.21 35.08	20.52 28.73	22.81 28.80	21.25 31.86	23.37 27.11
36	Police Sergeant	21.75 30.85		24.57 35.79	26.29 31.98	28.23	20.29 36.98	22.43 29.42	31.63 34.56	34.28 37.80	24.95 34.93	34.28 36.02	23.57 35.89	29.21 30.60

PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	FY2018 Pembroke	FY2018 Allentown	FY2018 Belmont	FY2018 Bow	FY2018 Deerfield	FY2018 Epping	FY2018 Franklin	FY2018 Hollis	FY2018 Hillsborough	FY2018 Hopkinton	FY2018 Litchfield	FY2018 Peterborough	FY2018 Plaistow
37	Police Administrative Assistant	16.19 22.98		16.63 24.23	18.65 22.68	21.96	15.14 27.59		18.79 23.11	17.77 24.31	17.73 24.82	23.86 30.18	16.28 24.42	23.69
38	Police Secretary	14.38 20.43						14.65 19.22						19.83
	PUBLIC WORKS													
39	Custodian	11.38 16.10	11.88 13.91	14.64 21.33	14.59 17.76		11.87 21.63	12.35 16.21	19.12 23.52		12.60 17.64	12.25 15.49	13.81 19.77	13.00 24.04
40	Fleet Mechanic	17.18 24.37		18.69 27.22	21.61 26.29			15.77 20.70		21.68 28.58	21.55 30.17		21.85 28.93	
41	Highway Foreman	18.24 25.85	19.52 22.86	19.62 28.58	22.68 29.00	23.37		18.68 24.52		21.16 27.90	21.55 30.17			26.56
42	Highway Superintendent	20.52 29.09	28.43 33.29			28.32	20.29 36.98		25.18 30.97	32.98		30.64 38.76	25.03 37.55	31.47
43	Laborer/Maintenance	12.05 17.09		14.64 21.33	16.90 20.58		12.46 22.71			14.53 19.16	13.23 18.52	14.47 18.30	15.33 19.95	15.96 17.91
44	Public Works Director	57,237 81,027		57,427 83,660	77,085 92,664		46,530 84,802	78,499 103,002	73,699 90,640		69,538 97,353		81,876 110,540	
45	Secretary to Public Works	14.38 20.43		14.37 16.32	18.65 22.68			14.65 19.22	19.12 23.52	16.92 23.36				
46	Sewer Laborer	17.18 24.37		14.64 21.33			15.14 27.59	13.33 17.48		18.50 24.39				
47	Sewer Operations Director	57,237 81,027					42,203 76,710	see Public Works Dir					52,062 78,096	
48	Truck Driver/Equipment Operator	14.38 20.43	15.78 18.48	14.64 21.33	18.65 22.37	19.13 19.60	15.14 27.99	15.77 20.70	19.12 23.52	17.27 24.39	16.89 23.64	18.58 23.50	17.55 22.79	

PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	Comp Data Points	75th Percent of Market	Comp Lo-Hi Range	Comp Median	Comp Average	Percent PEMBROKE Data Higher/Lower than Avg
GENERAL GOVERNMENT							
1	Accountant	2	21.72	19.77	21.07	21.07	-8.9%
		2	31.06	32.76	29.35	29.35	-7.1%
	Finance Director	7	65,024	42,046	60,069	57,247	
		9	85,000	99,477	80,621	79,147	
2	Assessing Clerk	8	19.56	15.51	17.22	18.07	-11.6%
		10	24.48	28.58	23.32	22.99	-0.1%
3	Code Enforcement Officer	8	27.23	20.29	25.41	24.94	-14.6%
		11	36.32	37.58	33.09	32.61	-5.7%
4	Collections Clerk	5	15.51	14.27	15.32	15.10	1.1%
		5	21.44	23.27	20.93	20.95	3.2%
5	Finance Clerk	5	20.20	13.89	16.49	17.54	-22.0%
		7	25.47	26.29	24.56	23.73	-16.2%
6	Planner	5	31.98	17.10	29.87	28.33	-64.9%
		8	40.05	49.52	33.36	32.80	-34.6%
7	Recording Secretary	5	16.90	13.23	15.78	15.78	-31.0%
		6	20.07	23.27	18.50	18.64	-9.1%
8	Recreation Field Maintenance	3	17.95	11.61	15.32	15.84	-69.7%
		3	23.23	25.02	21.44	21.04	-125.5%
9	Secretary to Town Administrator	5	19.55	16.49	17.53	18.42	-28.1%
		7	26.83	31.95	23.36	23.82	-16.6%
10	Tax Collector	8	24.35	18.34	23.50	23.77	-30.3%
		11	32.20	38.76	28.58	29.37	-13.6%
11	Town Administrator	6	80,538	62,358	75,182	74,498	-9.0%
		12	110,912	122,744	103,771	100,730	-4.1%
12	Town Clerk	4	49,520	42,203	47,929	47,531	
		5	76,856	78,096	70,908	66,450	-75.2%
13	Welfare Administrator	7	20.18	15.14	18.62	19.18	-18.5%
		8	26.59	35.79	26.00	26.38	-14.8%
LIBRARY							
14	Assistant Library Director	3	20.17	13.52	15.32	17.96	-24.9%
		5	24.33	37.55	22.37	23.84	-16.7%
15	Librarian Children Services	5	20.20	14.65	19.18	18.34	-43.4%
		8	22.61	32.76	20.33	21.12	-16.5%
16	Library Circulation Services II	2	15.16	13.45	14.59	14.59	-14.1%
		3	19.17	19.89	18.45	18.66	-2.9%
17	Library Circulation Services I	5	11.75	9.27	11.27	10.72	5.8%
		7	15.53	17.96	13.70	13.56	15.8%

PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	Comp Data Points	75th Percent of Market	Comp Lo-Hi Range	Comp Median	Comp Average	Percent PEMBROKE Data Higher/Lower than Avg.
18	Library Director	6	60,341	38,137	48,618	51,271	-20.1%
		11	76,709	99,477	65,892	66,904	-10.5%
	PUBLIC SAFETY						
19	Assistant EMS Director (Ambulance only)	0					
		0					
20	Assistant Fire Chief	1	52,062	52,062	52,062	52,062	3.5%
		1	78,096	78,096	78,096	78,096	-2.3%
21	Deputy Fire Chief	5	60,632	49,629	59,163	58,032	-14.1%
		5	81,661	86,189	74,570	74,739	-3.5%
22	EMS Director (Ambulance only)	1	63,664	63,664	63,664	63,664	-11.2%
		1	78,299	78,299	78,299	78,299	3.4%
23	EMT - Advanced (Ambulance only)	4	18.74	13.63	17.44	17.38	-20.8%
		4	26.71	26.98	25.13	23.34	-14.2%
24	EMT - B (Ambulance only)	5	18.37	12.58	15.36	15.78	-16.3%
		5	23.04	25.35	21.51	20.57	-6.8%
25	Fire Captain	6	58,446	45,427	56,178	54,154	-19.7%
		7	74,402	76,274	72,384	67,769	-5.6%
26	Fire Chief	8	75,673	62,358	73,541	72,110	-26.0%
		10	99,912	113,648	88,788	93,425	-15.3%
27	Fire Engineer	2	19.96	16.10	18.68	18.68	-2.4%
		2	28.79	31.86	25.72	25.72	0.5%
28	Fire Lieutenant	6	22.20	18.41	21.18	21.11	-9.1%
		6	32.84	33.55	30.61	29.58	-7.9%
29	Firefighter - Probationary	3	16.60	12.00	15.73	15.06	-11.0%
		4	21.28	25.44	19.45	20.28	-5.3%
30	Paramedic (Ambulance only)	8	19.64	13.23	18.49	18.16	0.4%
		8	28.64	30.65	26.07	25.31	2.1%
31	Police Chief	8	81,153	62,358	76,908	78,382	-36.9%
		11	106,771	113,648	96,242	97,514	-20.3%
32	Police Detective	4	26.06	18.80	22.80	22.67	-17.2%
		5	30.12	31.98	29.15	28.61	-4.4%
33	Police Lieutenant	9	63,664	46,530	63,073	61,123	-20.2%
		11	84,458	88,302	80,621	78,557	-8.8%
34	Police Officer - Non-Certified	1	20.52	20.52	20.52	20.52	-19.4%
		1	20.52	20.52	20.52	20.52	15.8%
35	Police Officer- Certified	10	22.67	18.80	21.73	21.37	-17.2%
		10	28.78	35.08	28.56	28.61	-10.7%
36	Police Sergeant	10	31.03	20.29	25.62	27.15	-24.8%
		11	35.96	37.80	34.93	33.84	-9.7%

PEMBROKE, NH MARKET DATA REPORT

Line	POSITION TITLE	Comp Data Points	75th Percent of Market	Comp Lo-Hi Range	Comp Median	Comp Average	Percent PEMBROKE Data Higher/Lower than Avg.
37	Police Administrative Assistant	8	18.69	15.14	17.75	18.11	-11.8%
		10	24.72	30.18	24.27	24.70	-7.5%
38	Police Secretary	1	14.65	14.65	14.65	14.65	-1.9%
		2	19.68	19.83	19.52	19.52	4.4%
	PUBLIC WORKS						
39	Custodian	10	14.40	11.87	12.80	13.61	-19.6%
		10	21.56	24.04	18.77	19.13	-18.8%
40	Fleet Mechanic	6	21.66	15.77	21.58	20.19	-17.5%
		6	28.84	30.17	27.90	26.98	-10.7%
41	Highway Foreman	6	21.45	18.68	20.39	20.54	-12.6%
		8	28.69	30.17	27.23	26.62	-3.0%
42	Highway Superintendent	5	28.43	20.29	25.18	25.91	-26.3%
		8	37.12	38.76	33.13	33.79	-16.2%
43	Laborer/Maintenance	8	15.49	12.46	14.59	14.69	-21.9%
		8	20.77	22.71	19.56	19.81	-15.9%
44	Public Works Director	7	77,792	46,530	73,699	69,236	-21.0%
		7	100,178	110,540	92,664	94,666	-16.8%
45	Secretary to Public Works	5	18.65	14.37	16.92	16.74	-16.4%
		5	23.36	23.52	22.68	21.02	-2.9%
46	Sewer Laborer	4	15.98	13.33	14.89	15.40	10.3%
		4	25.19	27.59	22.86	22.70	6.9%
47	Sewer Operations Director	2	49,597	42,203	47,133	47,133	17.7%
		2	77,750	78,096	77,403	77,403	4.5%
48	Truck Driver/Equipment Operator	11	18.62	14.64	17.27	17.14	-19.2%
		11	23.58	27.99	22.79	22.57	-10.5%

COMPARISON of CURRENT to MARKET to PROPOSED

Line	Current Grade	PEMBROKE, NH	Pembroke FY2018		Market Comp Average Data			Proposed		
		Position	Min	Max	Points	Min	Max	Grade	Min	Max
17	5	Library Circulation Services I	11.38	16.10	7	10.72	13.56	5	11.38	16.50
39	5	Custodian	11.38	16.10	10	13.61	19.13	7	12.78	18.53
16	7	Library Circulation Services II	12.79	18.13	3	14.59	18.66	7	12.78	18.53
7	6	Recording Secretary	12.05	17.09	6	15.78	18.64	7	12.78	18.53
					AVE	14.66	18.81			
43	6	Laborer/Maintenance	12.05	17.09	8	14.69	19.81	8	13.55	19.65
24	8	EMT - B (Ambulance only)	13.57	19.27	5	15.78	20.57	9	14.36	20.82
29	8	Firefighter - Probationary	13.57	19.27	4	15.06	20.28	9	14.36	20.82
					AVE	15.42	20.43			
4	10	Collections Clerk	15.26	21.65	5	15.10	20.95	10	15.22	22.07
15	7	Librarian Children Services	12.79	18.13	8	18.34	21.12	10	15.22	22.07
45	9	Secretary to Public Works	14.38	20.43	5	16.74	21.02	10	15.22	22.07
					AVE	16.73	21.03			
2	11	Assessing Clerk	16.19	22.98	10	18.07	22.99	11	16.13	23.39
14	9	Assistant Library Director	14.38	20.43	5	17.96	23.84	11	16.13	23.39
23	9	EMT - Advanced (Ambulance on	14.38	20.43	4	17.38	23.34	11	16.13	23.39
5	9	Finance Clerk	14.38	20.43	7	17.54	23.73	11	16.13	23.39
38	9	Police Secretary	14.38	20.43	limited data			11	16.13	23.39
9	9	Secretary to Town Administrator	14.38	20.43	7	18.42	23.82	11	16.13	23.39
48	9	Truck Driver/Equipment Operato	14.38	20.43	11	17.14	22.57	11	16.13	23.39
					AVE	17.75	23.38			
37	11	Police Administrative Assistant	16.19	22.98	10	18.11	24.70	12	17.10	24.80
46	12	Sewer Laborer	17.18	24.37	4	15.40	22.70	12	17.10	24.80
					AVE	16.75	23.70			

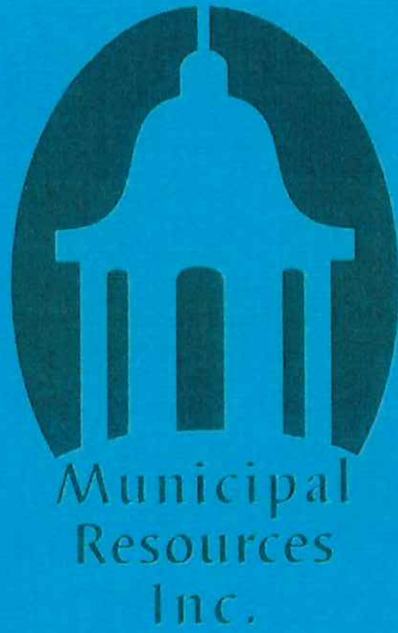
COMPARISON of CURRENT to MARKET to PROPOSED

Line	Current Grade	PEMBROKE, NH Position	Pembroke FY2018		Market Comp Average Data			Proposed		
			Min	Max	Points	Min	Max	Grade	Min	Max
27	13	Fire Engineer	18.24	25.85	limited data			13	18.13	26.29
40	12	Fleet Mechanic	17.18	24.37	6	20.19	26.98	13	18.13	26.29
41	13	Highway Foreman	18.24	25.85	8	20.54	26.62	13	18.13	26.29
30	13	Paramedic (Ambulance only)	18.24	25.85	8	18.16	25.31	13	18.13	26.29
34	12	Police Officer - Non-Certified	17.18	24.37	limited data			13	18.13	26.29
13	11	Welfare Administrator	16.19	22.98	8	19.18	26.38	13	18.13	26.29
					AVE	19.52	26.32			
1	14	Accountant	19.34	27.41	limited data			14	19.31	28.00
28	14	Fire Lieutenant	19.34	27.41	6	21.11	29.58	14	19.31	28.00
32	14	Police Detective	19.34	27.41	5	22.67	28.61	14	19.31	28.00
35	13	Police Officer- Certified	18.24	25.85	10	21.37	28.61	14	19.31	28.00
10	13	Tax Collector	18.24	25.85	11	23.77	29.37	14	19.31	28.00
					AVE	22.23	29.04			
		No Positions Assigned						15	20.57	29.83
19	16	Assistant EMS Director (Ambulan	21.75	30.85	0			16	21.91	31.77
3	16	Code Enforcement Officer	21.75	30.85	11	24.94	32.61	16	21.91	31.77
6	12	Planner	17.18	24.37	8	28.33	32.80	16	21.91	31.77
					AVE	26.63	32.71			
42	15	Highway Superintendent	20.52	29.09	8	25.91	33.79	17	23.33	33.83
36	16	Police Sergeant	21.75	30.85	11	27.15	33.84	17	23.33	33.83
					AVE	26.53	33.81			
25	S15	Fire Captain	45,249	64,161	7	54,154	67,769	16	45,573	66,082
18	S15	Library Director	42,683	60,521	11	51,271	66,904	16	45,573	66,082
12	S13	Town Clerk	37,922	37,922	5	47,531	66,450	16	45,573	66,082
					AVE	50,985	67,041			
		No Positions Assigned						17	48,526	70,366

COMPARISON of CURRENT to MARKET to PROPOSED

Line	Current Grade	PEMBROKE, NH	Pembroke FY2018		Market Comp Average Data			Proposed		
		Position	Min	Max	Points	Min	Max	Grade	Min	Max
21	S18	Deputy Fire Chief	50,856	72,178	5	58,032	74,739	18	51,438	74,589
33	S18	Police Lieutenant	50,856	72,178	11	61,123	78,557	18	51,438	74,589
					AVE	59,577	76,648			
20	S18	Assistant Fire Chief	53,953	76,377	limited data			19	54,517	79,040
		Finance Director			9	57,247	79,147	19	54,517	79,040
22	S20	EMS Director (Ambulance only)	57,237	81,027	limited data			20	57,782	83,782
47	S20	Sewer Operations Director	57,237	81,027	limited data			20	57,782	83,782
		No Positions Assigned						21	61,256	88,816
26	S20	Fire Chief	57,237	81,027	10	72,110	93,425	22	64,938	94,162
44	S20	Public Works Director	57,237	81,027	7	69,236	94,666	22	64,938	94,162
					AVE	70,673	94,045			
31	S20	Police Chief	57,237	81,027	11	78,382	97,514	23	68,827	99,798
11	S23	Town Administrator	68,345	96,751	12	74,498	100,730	24	72,966	105,810

APPENDIX B



PEMBROKE NH
PROPOSED CLASSIFICATIONS/GRADES

5
Library Circulation Services I
6
No Positions Assigned
7
Custodian
Library Circulation Services II
Recording Secretary
8
Laborer/Maintenance
9
EMT - B (Ambulance only)
Firefighter - Probationary
10
Collections Clerk
Librarian Children Services
Secretary to Public Works
11
Assessing Clerk
Assistant Library Director
EMT - Advanced (Ambulance only)
Finance Clerk
Police Secretary
Secretary to Town Administrator
Truck Driver/Equipment Operator
12
Police Administrative Assistant
Sewer Laborer
13
Fire Engineer
Fleet Mechanic
Highway Foreman
Paramedic (Ambulance only)
Police Officer - Non-Certified
Welfare Administrator
14
Accountant
Fire Lieutenant
Police Detective
Police Officer- Certified
Tax Collector

**PEMBROKE NH
PROPOSED CLASSIFICATIONS/GRADES**

15	
No Positions Assigned	
16	
Assistant EMS Director (Ambulance only)	
Code Enforcement Officer	
Planner	
Fire Captain	PMA
Library Director	PMA
Town Clerk	PMA
17	
Highway Superintendent	
Police Sergeant	
18	
Deputy Fire Chief	PMA
Police Lieutenant	PMA
19	
Assistant Fire Chief	PMA
Finance Director	PMA
20	
EMS Director (Ambulance only)	PMA
Sewer Operations Director	PMA
21	
No Positions Assigned	
22	
Fire Chief	PMA
Public Works Director	PMA
23	
Police Chief	PMA
24	
Town Administrator	PMA

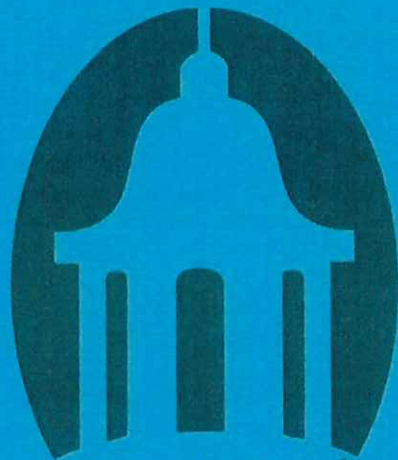
PROPOSED PEMBROKE, NH FY2018 PAY PLAN

% Between Grades	Grade	Minimum	Maximum
	5	\$11.38	\$16.50
6	6	\$12.06	\$17.49
6	7	\$12.78	\$18.53
6	8	\$13.55	\$19.65
6	9	\$14.36	\$20.82
6	10	\$15.22	\$22.07
6	11	\$16.13	\$23.39
6	12	\$17.10	\$24.80
6	13	\$18.13	\$26.29
	Annual	\$37,710.40	\$54,683.20
6.5	14	\$19.31	\$28.00
	Annual	\$40,164.80	\$58,240.00

PROPOSED PEMBROKE, NH FY2018 PAY PLAN

% Between Grades	Grade	Minimum	Maximum
6.5	15	\$20.57	\$29.83
	Annual	\$42,785.60	\$62,046.40
6.5	16	\$21.91	\$31.77
	Annual	\$45,572.80	\$66,081.60
6.5	17	\$23.33	\$33.83
	Annual	\$48,526.40	\$70,366.40
6	18	\$24.73	\$35.86
	Annual	\$51,438.40	\$74,588.80
6	19	\$26.21	\$38.00
	Annual	\$54,516.80	\$79,040.00
6	20	\$27.78	\$40.28
	Annual	\$57,782.40	\$83,782.40
6	21	\$29.45	\$42.70
	Annual	\$61,256.00	\$88,816.00
6	22	\$31.22	\$45.27
	Annual	\$64,937.60	\$94,161.60
6	23	\$33.09	\$47.98
	Annual	\$68,827.20	\$99,798.40
6	24	\$35.08	\$50.87
	Annual	\$72,966.40	\$105,809.60

APPENDIX C



Municipal
Resources
Inc.

PEMBROKE, NH BENEFITS SURVEY

HEALTH INSURANCES	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
HEALTH INSURANCE (highest employer contribution per month)									non-union				
Individual- Employer	\$ 648.75	\$ 450.25	\$ 622.02	\$ 538.12			\$ 894.77	\$ 980.27		\$ 692.45			
Individual- Employee	\$ 114.48	\$ 112.56	\$ 89.16	\$ 13.91			\$ -	\$ 172.99		\$ 76.94			
Employer %	85%	80%	87%	97%	100%	85%	100%	85%		90%	80%	80%	85%
HEALTH INSURANCE (highest employer contribution per month)													
Two Person- Employer	\$ 1,297.51	\$ 900.50	\$ 1,244.03	\$ 1,034.50			\$ 1,790.64	\$ 1,960.54		\$ 1,384.93			
Two Person- Employee	\$ 228.97	\$ 225.13	\$ 178.33	\$ 69.56			\$ -	\$ 345.98		\$ 153.88			
Employer %	85%	80%	87%	94%	85%	85%	100%	85%		90%	80%	80%	85%
HEALTH INSURANCE (highest employer contribution per month)													
Family- Employer	\$ 1,751.64	\$ 1,215.68	\$ 1,679.45	\$ 1,372.14			\$ 2,305.21	\$ 2,646.73		\$ 1,869.62			
Family- Employee	\$ 309.11	\$ 303.92	\$ 240.75	\$ 118.34			\$ -	\$ 467.07		\$ 207.74			
Employer %	85%	80%	87%	92%	85%	85%	100%	85%		90%	80%	80%	85%
DENTAL INSURANCE													
Individual- Employer	\$ 41.30	\$ 33.04	\$ 42.00	\$ 44.19			\$ 42.56	\$ 49.17		\$ 37.15			
Individual- Employee	\$ -	\$ 8.26	\$ -	\$ -			\$ -	\$ -		\$ 4.13			
Employer %	100%	80%	100%	100%	100%	50%	100%	100%	0%	90%	80%	80%	85%
DENTAL INSURANCE													
Two Person- Employer	\$ 79.93	\$ 63.94	\$ 81.09	\$ 44.19			\$ 82.62	\$ 72.07		\$ 71.44			
Two Person- Employee	\$ -	\$ 15.99	\$ 20.00	\$ 40.71			\$ -	\$ 22.90		\$ 7.94			
Employer %	100%	80%	80%	52%	80%	50%	100%	76%	0%	90%	80%	80%	85%
DENTAL INSURANCE													
Family- Employer	\$ 145.43	\$ 116.34	\$ 146.69	\$ 44.19			\$ 139.20	\$ 108.16		\$ 125.30			
Family- Employee	\$ -	\$ 29.09	\$ 52.86	\$ 103.25			\$ -	\$ 58.99		\$ 13.92			
Employer %	100%	80%	74%	30%	80%	50%	100%	65%	0%	90%	80%	80%	85%
VISION INSURANCE													
Individual- Employer	in health plan	\$ -	N	eye exam in health plan	N	N	N	N	N	N	N	N	N
Individual- Employee		\$ 7.40											
Employer %		0%											
VISION INSURANCE													
Two Person- Employer	in health plan	\$ -	N	only eye exam in health plan	N	N	N	N	N	N	N	N	N
Two Person- Employee		\$ 11.84											
Employer %		0%											
VISION INSURANCE													
Family- Employer	in health plan	\$ -	N	only eye exam in health plan	N	N	N	N	N	N	N	N	N
Family- Employee		\$ 19.49											
Employer %		0%											

PEMBROKE, NH BENEFITS SURVEY

HEALTH INSURANCES	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
Health Insurance Opt Out													
Pembroke	Employee paid 10% of Town's contribution to plan they would be eligible for. Employee must provide evidence of coverage in another plan.												
Allenstown	None												
Belmont	Employee paid \$1,000 per year. Employee must provide proof of coverage in non-town health insurance policy.												
Bow	Employee paid monthly depending on plan.: I = \$324.15, 2 person = \$624.95, F = \$832.18. Employee must provide copy of other insurance card												
Deerfield	Employee paid \$200 per month, no proof of coverage required												
Epping	Employee paid depending on plan.: I = \$750/yr, 2 person = \$1,500/yr, F = \$2,000/yr. No proof of coverage required												
Franklin	Employee paid 25% based on plan employee is eligible for. Proof of non-town coverage required												
Hollis	Employee paid depending on plan.: I = \$3,000/yr, 2 person = \$5,500/yr, F = \$5,500/yr. Employee must provide copy of insurance card.												
Hillsborough	Employee paid \$3,750 per year. Employee must provide proof of coverage. in non-town health insurance policy.												
Hopkinton	Employee paid \$4,000 per year. Employee must provide proof of coverage in non-town health insurance policy.												
Litchfield	Employee paid 50% of Town's contribution to the HMO plan they would be eligible for. Employee must provide evidence of coverage in another plan.												
Peterborough	Employee earns points to put toward other elective benefits or paid out through payroll. Employee must provide copy of health insurance card												
Plaistow	Employee paid \$3,800 per year. Employee must provide proof of coverage in non-town health insurance policy.												

PEMBROKE, NH BENEFITS SURVEY

OTHER INSURANCES	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
GROUP LIFE INSURANCE													
Employer contribution	100%	100%	100%	100%	N	N	100%	0%	100%	100%	N	100%	
Amount of Insurance	\$ 20,000.00	1.5 X salary	1.5 X salary	annual salary			\$ 10,000.00	1.67 X salary	\$ 50,000.00	\$ 15,000.00		\$ 50,000.00	
SHORT TERM DISABILITY INSURANCE													
Benefit Amount	based on pay	67% of base weekly up to 26 wks	300/wk up to 52 wks	67% of base weekly up to \$750 Max per wk		67% of weekly	60% of weekly	67% of weekly	N	N		67% of weekly	66% of weekly
Elimination Period	3 days	4 days	after 30 days employment	8 days			7 days	3-15 days depending on group				8 days	8 days
Employer Contribution %	100%	100%	100%	100%	100%	100%	100%	100%			100%	100%	100%
LONG TERM DISABILITY INSURANCE													
Benefit Amount	based on pay	67% of base weekly up to 2 yrs	N	N		N	60% of weekly	67% of weekly	60% of weekly	60% of weekly		60% of weekly	66% of weekly
Elimination Period	6 months	180 days					180 days	181 days	90 days	90 days		180 days	180 days
Employer Contribution %	100%	100%			100%		100%	100%	100%	100%	100%	100%	100%

PEMBROKE, NH BENEFITS SURVEY

OTHER COMPENSATION	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
TUITION ASSISTANCE/EDUCATION REIMB													
Tuition	job related couse 100% for A, 75% for B and 50% for C.	N	job related couse 100%	job related couse 100%	75% reimbursement	N	N	\$1,000/ year	N	job related couse 100%	N	50% reimbursement	50% reimbursement
Reimburse Dues	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Reimburse required licensing	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y	N	Y
PENSION/RETIREMENT													
NH Retirement System	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Deferred Comp Plan/Employer Contribution	N								up to 8% of pay. 100% employer match	Y - 0% employer contribution	Y - 0% employer contribution		
LONGEVITY PAY (\$ or % of pay)													
After 5 years of service	\$ 100	N	N	N	\$ 100	\$ 175	\$ -	\$100/year of service	N	N	\$ -	N	\$ 250
After 10 years of service	\$ 200	N	N	N	\$ 200	\$ 350	\$ 500	\$100/year of service	N	N	\$ 500	N	\$ 500
After 15 years of service	\$ 300	N	N	N	\$ 250	\$ 525		\$100/year of service	N	N	\$ 750	N	\$ 750
After 20 years of service	\$ 400	N	N	N	\$ 300	\$ 700	\$ 1,000	\$100/year of service	N	N	\$ 1,000	N	\$ 1,000
After 25 years of service	\$ 500	N	N	N	\$ 350	\$ 700	\$ 1,000	\$100/year of service	N	N	\$ 1,000	N	N
After 30 years of service	\$ 600	N	N	N	\$ 350	\$ 1,050	\$ 1,000	\$100/year of service	N	N	\$ 1,000	N	N

PEMBROKE, NH BENEFITS SURVEY

COMPENSATION PRACTICES	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
OTHER COMP													
Merit Pay	0-2%	N	N	N	N	N	N	N	N	N	N	N	Y
Sign On Bonus	N	N	N	N	N	N	N	N	N	N	N	N	N
Clothing Allowance	DPW, Police and Fire paid by town. DPW boot allowance \$200	DPW is \$250/yr	Provided by town	Provided by town	Provided by town	Police \$750	Detective \$500	Public Safety \$750, DPW \$450		Provided by town	up to \$500 depending on union	\$80 for work boots	Police \$250-\$850 depending on years of service
Employee Referral Bonus	N	N	N	N	N	N	N	N		N	N	N	N
TYPE OF PAY SYSTEM													
Step System- Yes or No	N	Y	Y	Y	N	N	Y	Y		N	N		
Number of Steps in Grade	Min-Max	10	20	9			12	8			Min-Max		
Frequency of Steps		annual	annual	annual			annual	annual					
DIFFERENTIALS													
Weekend													
Evening													
Night					5%						\$1/hour		\$.65/hr
Holiday													\$1.25/hr
On Call			\$50 pager pay										
Call Back	2 hr min												
COMPENSATORY TIME	Y	N	Y	Y	Y	Y	Y	N		N	Y	N	N
	Max of 40 hrs		Max of 40 hrs	Max of 40 hrs		Max of 40 hrs	Max of 20 hrs				Max of 60 hrs		

PEMBROKE, NH BENEFITS SURVEY

TIME OFF PROGRAMS	Pembroke	Allenstown	Belmont	Bow	Deerfield	Epping	Franklin	Hollis	Hillsborough	Hopkinton	Litchfield	Peterborough	Plaistow
Holidays/PL /SL days per year													
Holidays	11	11	11	11	11	11	11	10	11	11	10	11	11
Personal Days	2.5 DPW, 2 all others	2	25 hrs/yr	0	3	see PTO	0	see PTO	4	2	see PTO	0	2
Sick Days	4 hrs each month; cap at 96 hrs Max	6	12	12	48 hrs/yr	see PTO	12	see PTO	?	12	see PTO	9	12
Vacation days per year						PTO		PTO			PTO		
0-5 years	80 hrs	10	80 hrs	10	5 - Year 1-2; 10- Year 2-5	10- Year 1, 19-Year 2-5	10	20- Year 1, 26-Year 2-5	10	12	22	10	5
6-10 years	120 hrs	15	120 hrs	15	15	24	15	31	15	15	25	15	10
11-15 years	8 hrs extra per year; cap at 200 hrs	15	160 hrs	15	15	28	15	36	15	20	25	20	15
16-20 years	**	20	addtl 8 hrs every 2 yrs	20	20	30	20	36	20	25	30	20	20
21+ years	**	25	Max 200 hrs	25	25	32	20	36	20	25	30	25	20

Town of Pembroke

2019 Town Budget proposal

Account Number / Description	3 Years Prior Actual 1/1/2016 - 12/31/2016	2 Years Prior Budget 1/1/2017 - 12/31/2017	2 Years Prior Actual 1/1/2017 - 12/31/2017	1 Year Prior Revised 1/1/2018 - 12/31/2018	1 Year Prior Actual 1/1/2018 - 12/31/2018	2019 Budget 1/1/2019 - 12/31/2019	Budget Difference 1/1/2019 - 12/31/2019	Change %
41301 Elected Officials								
1000-41301-13000 Stipends - Selectmen	10,200.00	10,200.00	10,200.00	10,200.00	7,650.00	10,200.00	0.00	0.00 %
1000-41301-13001 Stipend - Treasurer	3,000.00	3,000.00	3,000.00	3,000.00	2,250.00	3,000.00	0.00	0.00 %
1000-41301-22000 Social Security - Elected	818.40	819.00	818.40	819.00	613.80	819.00	0.00	0.00 %
1000-41301-22500 Medicare - Elected	191.48	192.00	191.48	192.00	143.61	192.00	0.00	0.00 %
TOTAL 41301 Elected Officials	\$14,209.88	\$14,211.00	\$14,209.88	\$14,211.00	\$10,657.41	\$14,211.00	\$0.00	0.00 %
41302 Town Administration								
1000-41302-11000 Wages - TA	205,287.61	216,502.00	165,817.09	187,735.00	136,165.52	182,144.00	(5,591.00)	(2.98)%
Notes: 3 Full Time employees and money for fill in help as needed								
1000-41302-14000 Overtime - TA	103.46	250.00	1.81	1.00	26.77	1.00	0.00	0.00 %
1000-41302-21000 Health Insurance - TA	20,996.22	44,609.00	22,606.00	25,459.00	19,213.98	28,716.00	3,257.00	12.79 %
Notes: Rates came in this year with a 12.8% increase due to claims								
1000-41302-21100 Dental Insurance - TA	4,207.36	4,350.00	2,764.71	3,202.00	2,399.94	3,274.00	72.00	2.25 %
Notes: dental increased 2.3%								
1000-41302-21500 Life Insurance - TA	69.12	70.00	67.68	108.00	90.00	108.00	0.00	0.00 %
1000-41302-21900 Disability Insurance - TA	2,425.98	2,520.00	1,687.64	2,323.00	2,056.60	2,464.00	141.00	6.07 %
1000-41302-22000 Social Security - TA	12,834.09	13,589.00	10,210.41	11,770.00	8,345.99	11,430.00	(340.00)	(2.89)%
1000-41302-22500 Medicare - TA	3,001.54	3,179.00	2,388.06	2,753.00	1,951.96	2,674.00	(79.00)	(2.87)%
1000-41302-23000 NH Retirement - TA	20,134.32	21,782.00	16,559.04	19,539.00	15,395.09	20,108.00	569.00	2.91 %
1000-41302-29001 Training & Ed. - TA	45.00	250.00	35.00	250.00	0.00	250.00	0.00	0.00 %
Notes: This line is set up for training in case a class costs money								
1000-41302-31200 Contracted Services - TA	14,207.30	10,000.00	8,561.48	10,000.00	12,620.08	10,000.00	0.00	0.00 %
Notes: The Board uses this line for studies and surveys; This line is also used for new hire backgrounds, and CDL testing								
1000-41302-34100 Telephone - TA	4,241.46	4,000.00	4,722.03	4,500.00	3,937.58	4,500.00	0.00	0.00 %
1000-41302-44000 Office Equipment - TA	3,212.72	4,020.00	3,535.22	4,020.00	4,858.34	4,020.00	0.00	0.00 %
Notes: Copier and postage machine								
1000-41302-55000 Printing, TA	5,443.00	5,800.00	6,959.52	6,500.00	6,522.00	6,600.00	100.00	1.54 %

Town of Pembroke

2019 Town Budget proposal

Account Number / Description	3 Years Prior Actual 1/1/2016 - 12/31/2016	2 Years Prior Budget 1/1/2017 - 12/31/2017	2 Years Prior Actual 1/1/2017 - 12/31/2017	1 Year Prior Revised 1/1/2018 - 12/31/2018	1 Year Prior Actual 1/1/2018 - 12/31/2018	2019 Budget 1/1/2019 - 12/31/2019	Budget Difference 1/1/2019 - 12/31/2019	Change %
Notes: Town report and newsletter								
1000-41302-56000 Dues & Subscriptions - TA	5,664.00	5,821.00	6,014.00	6,165.00	6,090.00	6,083.00	(82.00)	(1.33)%
Notes: NHMA and NHMM dues.								
1000-41302-62500 Postage - TA	4,651.92	4,000.00	3,363.46	4,000.00	1,798.27	4,000.00	0.00	0.00 %
Notes: Mailing of newsletters and general correspondence								
1000-41302-68000 Office Supplies - TA	6,939.47	5,800.00	7,586.91	5,800.00	4,559.22	5,800.00	0.00	0.00 %
1000-41302-83000 Public Notices - TA	759.23	750.00	816.55	750.00	1,302.52	1,000.00	250.00	33.33 %
1000-41302-84000 Mileage Reimbursement - TA	60.29	200.00	0.00	200.00	0.00	200.00	0.00	0.00 %
1000-41302-86000 Computer/Software Maint -TA	8,212.86	8,624.00	8,623.50	9,100.00	9,054.68	9,555.00	455.00	5.00 %
Notes: This is for the Accounting software for Payroll, Accounts payable, Human Resources, Accounts receivable								
TOTAL 41302 Town Administration	\$322,496.95	\$356,116.00	\$272,320.11	\$304,175.00	\$236,388.54	\$302,927.00	\$ (1,248.00)	(0.41)%
41401 Town Clerk								
1000-41401-11000 Wages - TC	83,068.58	83,606.00	83,137.82	85,257.00	66,357.44	84,727.00	(530.00)	(0.62)%
Notes: 1 Full time employee and one part time 20 hour position								
1000-41401-21000 Health Insurance - TC	18,786.56	17,951.00	17,951.04	15,571.00	11,677.59	17,562.00	1,991.00	12.79 %
1000-41401-21100 Dental Insurance - TC	1,193.76	938.00	937.68	960.00	719.37	982.00	22.00	2.29 %
1000-41401-21500 Life Insurance - TC	23.04	24.00	32.76	36.00	30.00	36.00	0.00	0.00 %
1000-41401-21900 Disability Insurance - TC	789.54	788.00	787.44	788.00	745.20	895.00	107.00	13.58 %
1000-41401-22000 Social Security - TC	4,905.20	5,184.00	4,958.51	5,286.00	3,980.25	5,254.00	(32.00)	(0.61)%
1000-41401-22500 Medicare - TC	1,147.14	1,213.00	1,159.73	1,237.00	930.84	1,229.00	(8.00)	(0.65)%
1000-41401-23000 NH Retirement - TC	6,611.81	6,814.00	6,801.15	7,091.00	5,582.12	6,996.00	(95.00)	(1.34)%
1000-41401-39000 Binding - Vital Records - TC	0.00	400.00	0.00	400.00	0.00	400.00	0.00	0.00 %
1000-41401-56000 Dues & Subscriptions - TC	25.00	75.00	65.00	60.00	35.00	60.00	0.00	0.00 %
1000-41401-56001 Meetings & Conferences - TC	90.00	550.00	0.00	550.00	90.00	550.00	0.00	0.00 %
1000-41401-62000 Department Supplies - TC	802.73	1,500.00	1,299.50	1,500.00	737.06	6,000.00	4,500.00	300.00 %
Notes: Regular supplies; Shipping container for storage of supplies. DPW currently stores items in the building known as Waco and the building is in poor shape. The Town will need to look at option because the building should probably be torn down.								
1000-41401-62500 Postage - TC	986.69	1,000.00	3,585.17	1,800.00	721.24	1,800.00	0.00	0.00 %

Town of Pembroke

2019 Town Budget proposal

Account Number / Description	3 Years Prior Actual 1/1/2016 - 12/31/2016	2 Years Prior Budget 1/1/2017 - 12/31/2017	2 Years Prior Actual 1/1/2017 - 12/31/2017	1 Year Prior Revised 1/1/2018 - 12/31/2018	1 Year Prior Actual 1/1/2018 - 12/31/2018	2019 Budget 1/1/2019 - 12/31/2019	Budget Difference 1/1/2019 - 12/31/2019	Change %
1000-41401-63000 Equipment Maintenance - TC	0.00	350.00	0.00	350.00	0.00	350.00	0.00	0.00 %
1000-41401-68000 Office Supplies - TC	288.08	450.00	115.02	450.00	215.89	450.00	0.00	0.00 %
1000-41401-84000 Mileage Reimbursement - TC	0.00	150.00	400.24	150.00	0.00	200.00	50.00	33.33 %
1000-41401-86000 Computer/Software Maint - TC	9,379.65	5,000.00	3,285.90	4,000.00	3,059.85	4,000.00	0.00	0.00 %
Notes: This line is for the software for the Clerk's Motor Vehicle registration. This system is completely separate from the Accounting software								
TOTAL 41401 Town Clerk	\$128,097.78	\$125,993.00	\$124,516.96	\$125,486.00	\$94,881.85	\$131,491.00	\$6,005.00	4.79 %
41402 Elections								
1000-41402-13000 Wages - EL	4,880.00	4,000.00	780.00	4,000.00	1,260.00	2,000.00	(2,000.00)	(50.00)%
Notes: Less elections in 2019								
1000-41402-22000 Social Security - EL	301.48	248.00	48.36	248.00	78.12	124.00	(124.00)	(50.00)%
1000-41402-22500 Medicare - EL	70.50	66.00	11.31	66.00	18.27	29.00	(37.00)	(56.06)%
1000-41402-23000 NH Retirement - EL	24.92	0.00	0.00	0.00	0.00	0.00	0.00	---
1000-41402-55000 Ballot & Elections Printing - EL	531.50	1,000.00	2,651.60	1,000.00	1,362.00	1,500.00	500.00	50.00 %
1000-41402-62000 Other Elections Supplies - EL	2,776.01	1,500.00	0.00	1,000.00	281.53	1,000.00	0.00	0.00 %
1000-41402-62500 Postage - EL	0.00	50.00	0.00	50.00	0.00	100.00	50.00	100.00 %
1000-41402-63000 Equipment Maintenance- EL	262.00	300.00	225.00	300.00	225.00	300.00	0.00	0.00 %
1000-41402-74000 Equipment Programming - EL	2,922.00	1,000.00	658.00	3,000.00	1,776.00	1,000.00	(2,000.00)	(66.67)%
1000-41402-83000 Public Notices - EL	0.00	100.00	0.00	100.00	0.00	100.00	0.00	0.00 %
TOTAL 41402 Elections	\$11,768.41	\$8,264.00	\$4,374.27	\$9,764.00	\$5,000.92	\$6,153.00	\$ (3,611.00)	(36.98)%
41502 Auditing								
1000-41502-30100 Auditing Services	14,020.00	15,730.00	15,980.00	15,944.00	9,664.74	16,745.00	801.00	5.02 %
Notes: New GASB Pronouncements in 2019 that will need to be followed. New RFP is needed and it's not available at this time								
TOTAL 41502 Auditing	\$14,020.00	\$15,730.00	\$15,980.00	\$15,944.00	\$9,664.74	\$16,745.00	\$801.00	5.02 %
41504 Tax Collecting								
1000-41504-11000 Wages - TX	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
Notes: Tax Collector position was phased out in 2010 and added to other positions								

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1000-41504-22000 Social Security - TX	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-41504-22500 Medicare - TX	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-41504-39006 Deed Research - TX	2,003.00	2,700.00	2,055.00	2,500.00	1,802.00	2,000.00	(500.00)	(20.00)%
Notes: There are two deed researches that take place each year. One is for the Tax Deeds and the other is for the properties going to lien. Taxes that are not paid by their due date in December go to Lien in March if they are still unpaid. Tax deeds are properties where a homeowner has not paid their taxes in 3 years								
1000-41504-55000 Printing - TX	1,289.64	1,800.00	1,483.02	1,800.00	696.50	1,800.00	0.00	0.00 %
Notes: This line is to print the tax bills								
1000-41504-56000 Dues & Subscriptions - TX	20.00	20.00	20.00	20.00	20.00	20.00	0.00	0.00 %
Notes: NHTCA								
1000-41504-56001 Meetings & Conferences - TX	0.00	250.00	0.00	250.00	0.00	250.00	0.00	0.00 %
Notes: Money is budgeted for Training								
1000-41504-62500 Postage - TX	1,226.87	4,200.00	3,521.20	4,200.00	2,909.68	4,200.00	0.00	0.00 %
Notes: This line is used for mailing the tax bills, Mailing Barrington letters, Tax lien and Tax deed letters which must go certified								
1000-41504-68000 Office Supplies - TX	0.00	250.00	0.00	250.00	0.00	250.00	0.00	0.00 %
1000-41504-81100 Filing Fees - TX	898.95	1,000.00	680.72	1,000.00	509.00	1,000.00	0.00	0.00 %
Notes: Registry of deed fees								
1000-41504-86000 Computer/Software Maint - TX	3,066.48	3,845.00	4,367.36	4,500.00	4,542.05	4,700.00	200.00	4.44 %
Notes: This line is for the Tax Package. This system is separate from all others								
TOTAL 41504 Tax Collecting	\$8,504.94	\$14,068.00	\$12,127.30	\$14,523.00	\$10,479.23	\$14,223.00	\$ (300.00)	(2.07)%
41506 Information System								
1000-41506-39005 Website Maint.	5,280.00	2,500.00	2,000.00	2,500.00	2,000.00	2,500.00	0.00	0.00 %
1000-41506-86000 Network System Maint.	5,793.58	5,500.00	4,086.32	5,500.00	6,616.85	5,500.00	0.00	0.00 %
Notes: Annual maintenance of computers, servers, updates etc.								
TOTAL 41506 Information System	\$11,073.58	\$8,000.00	\$6,086.32	\$8,000.00	\$8,616.85	\$8,000.00	\$0.00	0.00 %
41509 Budget Committee								
1000-41509-11000 Wages - Budget Committee	318.52	1,100.00	814.64	1,100.00	471.63	1,100.00	0.00	0.00 %

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Notes: For minutes taker								
1000-41509-22000 Social Security - BC	19.75	69.00	50.50	69.00	29.23	69.00	0.00	0.00 %
1000-41509-22500 Medicare - BC	4.61	16.00	11.80	16.00	6.83	16.00	0.00	0.00 %
1000-41509-55000 Printing - BC	37.50	150.00	67.50	150.00	315.89	150.00	0.00	0.00 %
1000-41509-83000 Public Notices - BC	105.05	300.00	238.75	300.00	124.15	300.00	0.00	0.00 %
TOTAL 41509 Budget Committee	\$485.43	\$1,635.00	\$1,183.19	\$1,635.00	\$947.73	\$1,635.00	\$0.00	0.00 %
41522 Assessing Services								
1000-41522-31200 Assessing Services (General)	55,898.00	101,000.00	59,377.72	86,000.00	33,788.52	43,000.00	(43,000.00)	(50.00)%
Notes: This is for general assessing services which include the Assessor here one day a week. Also included in this number are the new construction pickups. This is also a reval year. Those funds are part of the Capital Improvement program and will be withdrawn from that Capital reserve account								
1000-41522-31201 Assessing Services (Utility)	23,693.45	25,000.00	39,342.57	25,000.00	17,463.56	25,000.00	0.00	0.00 %
Notes: The Town is involved in the Northern pass case and still have the appeals for Eversource and Fairpoint/Consolidated. Utility revaluation money will come out of Capital Reserve.								
TOTAL 41522 Assessing Services	\$79,591.45	\$126,000.00	\$98,720.29	\$111,000.00	\$51,252.08	\$68,000.00	\$(43,000.00)	(38.74)%
41532 Legal Services								
1000-41532-32000 Legal Services	145,214.28	150,000.00	102,028.76	150,000.00	26,069.79	100,000.00	(50,000.00)	(33.33)%
Notes: The Town is still in litigation with signs 4 Jesus over a sign that they want to install on Pembroke Street. As of now this case is in the First Circuit of Appeals in Boston. The Plaintiff has notified the Town that they plan on taking this all the way to DC if they lose								
TOTAL 41532 Legal Services	\$145,214.28	\$150,000.00	\$102,028.76	\$150,000.00	\$26,069.79	\$100,000.00	\$(50,000.00)	(33.33)%
41911 Planning & Land Use Dept.								
1000-41911-11000 Wages - PLU	152,494.49	154,667.00	154,986.55	153,240.00	127,336.27	161,296.00	8,056.00	5.26 %
Notes: Three full time employees are in this line. Town Planner, Code Enforcement, Assessing Clerk								
1000-41911-21000 Health Insurance - PLU	26,928.90	28,722.00	28,712.33	41,640.00	18,184.95	26,345.00	(15,295.00)	(36.73)%
1000-41911-21100 Dental Insurance - PLU	2,359.80	2,361.00	2,359.80	3,202.00	1,769.14	2,470.00	(732.00)	(22.86)%
1000-41911-21500 Life Insurance - PLU	60.48	70.00	81.90	108.00	76.50	108.00	0.00	0.00 %
1000-41911-21900 Disability Insurance - PLU	2,057.63	2,049.00	2,048.52	2,049.00	1,792.89	2,431.00	382.00	18.64 %
1000-41911-22000 Social Security - PLU	9,340.74	9,701.00	9,379.33	9,501.00	7,689.18	10,102.00	601.00	6.33 %

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1000-41911-22500 Medicare - PLU	2,184.50	2,269.00	2,193.43	2,222.00	1,798.38	2,363.00	141.00	6.35 %
1000-41911-23000 NH Retirement - PLU	17,140.01	17,649.00	17,403.16	17,439.00	14,490.78	18,542.00	1,103.00	6.32 %
1000-41911-29001 Training & Education - PLU	705.00	1,860.00	1,670.80	960.00	625.00	1,500.00	540.00	56.25 %
Notes: This line is for Planning, Building and Assessing trainings.								
1000-41911-31200 Contracted Serv - Planner	625.00	1.00	0.00	1.00	8,987.50	1.00	0.00	0.00 %
1000-41911-39007 Mapping Services - PLU	9,500.00	10,300.00	11,492.25	10,300.00	11,350.00	15,000.00	4,700.00	45.63 %
Notes: This line covers our contract with CAI for all our mapping. We are now involved in the new Stormwater permitting. This line covers access to the Town maps, floor plans that are only accessible by safety personnel archiving permit information.								
1000-41911-49001 Equipment - PLU	2,273.34	2,500.00	2,633.28	2,500.00	2,141.69	2,500.00	0.00	0.00 %
Notes: Copier and miscellaneous equipment								
1000-41911-55000 Printing - PLU	240.89	250.00	499.74	250.00	1,248.02	1,500.00	1,250.00	500.00 %
Notes: Revaluation year. Notices to residents								
1000-41911-56000 Dues & Subscriptions - PLU	615.00	565.00	790.00	610.00	150.00	400.00	(210.00)	(34.43)%
1000-41911-56003 CNHRPC Dues - PLU	7,785.00	7,797.00	7,797.00	8,187.00	8,133.00	8,597.00	410.00	5.01 %
Notes: Actual number is not in yet								
1000-41911-62500 Postage - PLU	3,414.80	2,000.00	2,028.14	2,000.00	1,782.51	2,500.00	500.00	25.00 %
Notes: Assessment mailing along with general mailings								
1000-41911-63500 Gas & Fuel - PLU	323.18	700.00	356.80	700.00	305.05	500.00	(200.00)	(28.57)%
1000-41911-68000 Office Supplies - PLU	996.44	800.00	1,094.56	800.00	1,423.94	1,000.00	200.00	25.00 %
1000-41911-76001 Vehicle Maint & Repair - PLU	617.49	750.00	489.70	750.00	480.16	750.00	0.00	0.00 %
1000-41911-81100 Filing Fees - PLU	202.70	50.00	377.33	50.00	288.50	250.00	200.00	400.00 %
1000-41911-83000 Public Notices - PLU	1,537.55	0.00	0.00	0.00	0.00	0.00	0.00	---
1000-41911-84000 Mileage Reimbursement - PLU	47.84	50.00	226.04	250.00	11.45	200.00	(50.00)	(20.00)%
1000-41911-86000 Computer/Software Maint - PLU	5,550.00	5,786.00	5,510.00	5,840.00	6,670.00	20,000.00	14,160.00	242.47 %
Notes: Completely new version of the assessing program. Upgrade is required. If we have money at the year end we will purchase the software which is a one time fee.								
TOTAL 41911 Planning & Land Use Dept.	\$247,000.78	\$250,897.00	\$252,130.66	\$262,599.00	\$216,734.91	\$278,355.00	\$15,756.00	6.00 %
41912 Planning Board								

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1000-41912-11000 Wages - PB Secretary	3,442.97	3,000.00	4,433.82	3,100.00	2,565.77	3,100.00	0.00	0.00 %
Notes: Minute Taker								
1000-41912-22000 Social Security - PB	213.46	186.00	274.91	193.00	159.09	193.00	0.00	0.00 %
1000-41912-22500 Medicare - PB	49.93	44.00	64.29	45.00	37.21	45.00	0.00	0.00 %
1000-41912-39000 Contracted Services-PB	0.00	27,000.00	12,353.33	0.00	0.00	0.00	0.00	---
1000-41912-56001 Meetings & Conferences - PB	55.00	300.00	175.00	500.00	55.00	350.00	(150.00)	(30.00)%
Notes: Money for volunteer training								
1000-41912-62000 Department Supplies - PB	0.00	200.00	0.00	200.00	173.00	200.00	0.00	0.00 %
1000-41912-62500 Certified Postage - PB	68.97	1,000.00	122.84	1,000.00	955.49	1,000.00	0.00	0.00 %
Notes: Money is offset by the applicant								
1000-41912-81000 Legal Hearing Notices - PB	3,890.42	3,500.00	6,919.20	3,500.00	2,381.41	3,500.00	0.00	0.00 %
Notes: Money is offset by the applicant								
TOTAL 41912 Planning Board	\$7,720.75	\$35,230.00	\$24,343.39	\$8,538.00	\$6,326.97	\$8,388.00	\$(150.00)	(1.76)%
41913 Zoning Board								
1000-41913-11000 Wages - ZB Secretary	493.23	800.00	762.38	800.00	985.73	800.00	0.00	0.00 %
Notes: Minute taker								
1000-41913-22000 Social Security - ZB	30.58	50.00	47.29	50.00	61.11	50.00	0.00	0.00 %
1000-41913-22500 Medicare - ZB	7.15	12.00	11.06	12.00	14.28	12.00	0.00	0.00 %
1000-41913-56001 Meetings & Dues - ZBA	0.00	250.00	220.00	250.00	110.00	250.00	0.00	0.00 %
Notes: Training for volunteer members								
1000-41913-62500 Certified Postage - ZB	507.16	700.00	496.69	700.00	941.91	700.00	0.00	0.00 %
Notes: Paid for by the applicant								
1000-41913-81000 Legal Hearing Notices - ZB	611.20	2,000.00	1,328.15	2,000.00	1,615.09	2,000.00	0.00	0.00 %
Notes: Paid for by the applicant								
TOTAL 41913 Zoning Board	\$1,649.32	\$3,812.00	\$2,865.57	\$3,812.00	\$3,728.12	\$3,812.00	\$0.00	0.00 %
41940 General Government Buildings								
1000-41940-11000 Wages - GB	7,794.91	12,966.00	12,411.09	20,303.00	16,017.58	19,959.00	(344.00)	(1.69)%

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Notes: 1 Part time janitor								
1000-41940-22000 Social Security - GB	475.44	804.00	777.43	1,259.00	993.11	1,238.00	(21.00)	(1.67)%
1000-41940-22500 Medicare - GB	111.20	188.00	181.81	295.00	232.25	290.00	(5.00)	(1.69)%
1000-41940-41000 Electricity - Town Clock	394.21	600.00	430.93	600.00	322.76	600.00	0.00	0.00 %
1000-41940-41001 Electricity - Safety Center	19,266.76	20,000.00	20,045.26	20,000.00	16,472.91	21,000.00	1,000.00	5.00 %
1000-41940-41003 Electricity - Town Hall	4,677.08	6,000.00	4,928.36	6,000.00	3,836.15	6,000.00	0.00	0.00 %
1000-41940-41004 Electricity - Public Works	6,109.22	7,000.00	6,206.23	7,000.00	4,919.49	7,000.00	0.00	0.00 %
1000-41940-41005 Electricity - P. Eaton Bldg.	3,187.66	3,500.00	3,502.56	3,500.00	3,685.78	5,000.00	1,500.00	42.86 %
1000-41940-41101 Heating Fuel - Safety Center	9,721.29	13,000.00	8,684.86	12,000.00	7,601.80	12,000.00	0.00	0.00 %
1000-41940-41103 Heating Fuel - Town Hall	1,907.38	2,500.00	1,959.73	2,500.00	1,527.92	2,500.00	0.00	0.00 %
1000-41940-41104 Heating Fuel - Public Works	3,933.88	8,000.00	3,880.29	6,000.00	3,410.82	6,000.00	0.00	0.00 %
1000-41940-41105 Heating Fuel - P. Eaton Bldg.	3,067.18	7,000.00	2,798.32	4,000.00	2,792.64	4,500.00	500.00	12.50 %
1000-41940-43000 Repair & Maint. - Town Clock	0.00	1,000.00	43.25	1,000.00	0.00	1,000.00	0.00	0.00 %
1000-41940-43001 Repair & Maint. - Safety Center	11,089.76	15,000.00	23,365.17	15,000.00	16,308.42	15,000.00	0.00	0.00 %
1000-41940-43003 Repair & Maint. - Town Hall	6,359.87	6,000.00	6,286.24	6,000.00	6,080.02	6,000.00	0.00	0.00 %
1000-41940-43004 Repair & Maint. - Public Works	3,790.62	6,000.00	5,544.54	6,000.00	2,688.18	6,000.00	0.00	0.00 %
1000-41940-43005 Repair & Maint. - P. Eaton Bldg.	3,077.52	4,000.00	4,676.22	3,400.00	5,339.02	3,400.00	0.00	0.00 %
1000-41940-43007 Repair & Maint. - Library	9,167.81	6,500.00	5,805.34	6,000.00	5,316.81	6,500.00	500.00	8.33 %
1000-41940-67002 Maint & Repair - Parks & Lots	279.12	600.00	397.76	600.00	395.14	600.00	0.00	0.00 %
TOTAL 41940 General Government Buildings	\$94,410.91	\$120,658.00	\$111,925.39	\$121,457.00	\$97,940.80	\$124,587.00	\$3,130.00	2.58 %
41951 Cemeteries								
1000-41951-39000 Contracted Mowing Services	15,750.00	15,750.00	15,750.00	22,670.00	15,455.00	22,670.00	0.00	0.00 %
1000-41951-43000 Marker Repairs & Cemetery Maint.	750.00	2,500.00	1,033.60	2,500.00	0.00	2,500.00	0.00	0.00 %
1000-41951-44000 Burials - CE	1,200.00	3,500.00	2,950.00	3,500.00	1,350.00	3,500.00	0.00	0.00 %
1000-41951-62000 Other Supplies - CE	41.66	50.00	9.89	50.00	5.57	50.00	0.00	0.00 %
1000-41951-83000 Public Notices - CE	0.00	150.00	0.00	150.00	0.00	150.00	0.00	0.00 %
TOTAL 41951 Cemeteries	\$17,741.66	\$21,950.00	\$19,743.49	\$28,870.00	\$16,810.57	\$28,870.00	\$0.00	0.00 %
41961 Liability Insurance								

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1000-41961-52000 Liability Insurance	77,849.00	81,742.00	75,141.02	80,965.00	80,965.00	76,539.00	(4,426.00)	(5.47)%
TOTAL 41961 Liability Insurance	\$77,849.00	\$81,742.00	\$75,141.02	\$80,965.00	\$80,965.00	\$76,539.00	\$(4,426.00)	(5.47)%
41962 Liability Insurance Deductible								
1000-41962-52000 Liability Ins. Deductible	0.00	2,000.00	0.00	2,000.00	1,000.00	2,000.00	0.00	0.00 %
Notes: Money is budgeted here to cover our \$1,000 deductible								
TOTAL 41962 Liability Insurance Deductible	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$2,000.00	\$0.00	0.00 %
41963 Unemployment								
1000-41963-52000 Unemployment Comp.	930.94	978.00	821.95	2,118.00	2,119.00	2,244.00	126.00	5.95 %
TOTAL 41963 Unemployment	\$930.94	\$978.00	\$821.95	\$2,118.00	\$2,119.00	\$2,244.00	\$126.00	5.95 %
41964 Workers Compensation								
1000-41964-52000 Workers Comp	52,038.00	54,640.00	54,328.52	52,280.00	52,279.00	59,485.00	7,205.00	13.78 %
TOTAL 41964 Workers Compensation	\$52,038.00	\$54,640.00	\$54,328.52	\$52,280.00	\$52,279.00	\$59,485.00	\$7,205.00	13.78 %
42101 Police Department								
1000-42101-11000 Wages - PD	634,502.02	722,580.00	732,414.89	770,353.00	607,782.85	796,957.00	26,604.00	3.45 %
Notes: Increase here is based on the salary survey that was prepared by Municipal Resources Inc.								
1000-42101-14000 Overtime - PD	33,240.96	40,000.00	29,477.59	40,000.00	23,225.99	40,000.00	0.00	0.00 %
1000-42101-15000 Court Time - PD	1,547.70	5,000.00	964.61	5,000.00	1,987.56	5,000.00	0.00	0.00 %
1000-42101-21000 Health Insurance - PD	221,231.92	259,392.00	256,923.45	248,346.00	180,258.32	271,348.00	23,002.00	9.26 %
1000-42101-21100 Dental Insurance - PD	13,691.02	15,928.00	15,209.37	18,478.00	13,073.37	18,981.00	503.00	2.72 %
1000-42101-21500 Life Insurance - PD	276.48	323.00	436.20	504.00	411.00	504.00	0.00	0.00 %
1000-42101-21900 Disability Insurance - PD	8,367.10	9,339.00	9,011.14	9,505.00	8,790.67	10,591.00	1,086.00	11.43 %
1000-42101-22000 Social Security - PD	5,009.72	5,824.00	5,428.19	5,865.00	4,359.56	5,806.00	(59.00)	(1.01)%
1000-42101-22500 Medicare - PD	9,292.21	9,807.00	10,603.11	10,599.00	8,943.16	10,956.00	357.00	3.37 %
1000-42101-23000 NH Retirement - PD	160,464.51	191,623.00	191,439.83	217,162.00	171,144.01	225,193.00	8,031.00	3.70 %
1000-42101-24000 Tuition Reimbursement - PD	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-42101-29000 Uniforms - PD	8,728.32	11,500.00	8,687.44	11,500.00	2,036.18	11,500.00	0.00	0.00 %

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Notes: 2 New Hires; Update duty vests; General wear and tear for 12 officers; K9 Unit pants and shirts; cold weather equipment								
1000-42101-29001 Training & Education - PD	5,949.25	7,000.00	6,739.94	7,000.00	3,934.70	7,000.00	0.00	0.00 %
Notes: Non PST courses; Ammunition; Certifications; manuals; In service training and materials; CD's; Manuals; Tazer equipment								
1000-42101-29002 Police Immunizations	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-42101-33000 Animal Control	282.83	1,000.00	300.00	1,000.00	559.56	1,000.00	0.00	0.00 %
Notes: Housing fees; Licensing software; leashes collars etc								
1000-42101-34100 Telephone - PD	9,754.78	13,000.00	12,069.20	13,000.00	9,336.57	13,000.00	0.00	0.00 %
Notes: Verizon wireless; department phone lines; tablet numbers								
1000-42101-39000 Prosecutor Services	15,808.00	17,500.00	15,983.00	18,500.00	0.00	19,425.00	925.00	5.00 %
Notes: estimated with a 5% increase;								
1000-42101-39001 Community Education	226.85	1,000.00	975.75	1,000.00	506.02	1,000.00	0.00	0.00 %
Notes: Assist with DARE program								
1000-42101-39002 Criminal Investigations - PD	0.00	0.00	0.00	4,100.00	1,698.07	5,800.00	1,700.00	41.46 %
Notes: Evidence equipment; Camera equipment; Leads on line;								
1000-42101-39008 Breathalyzer Services	1,015.00	800.00	500.00	1,500.00	714.07	1,500.00	0.00	0.00 %
Notes: Blood tests; Breathe machine equipment								
1000-42101-39009 Pre-Employment Testing	2,725.81	3,000.00	1,364.50	3,000.00	0.00	3,000.00	0.00	0.00 %
Notes: 1-2 Application processes each year								
1000-42101-39010 Dispatch Services - PD	39,732.00	45,000.00	38,327.00	45,000.00	22,121.50	45,000.00	0.00	0.00 %
1000-42101-39012 Central NH Special Ops. Unit-PD	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
Notes: Member of Unit No officers currently involved any costs are offset D. Jodoin takes care of their finances								
1000-42101-55000 Printing - PD	619.00	700.00	1,042.00	1,000.00	1,014.00	1,500.00	500.00	50.00 %
Notes: Parking tickets; warnings; Parking reminder cards; Must appear summons								
1000-42101-56000 Due & Subscriptions - PD	1,898.00	1,700.00	739.25	1,700.00	150.00	800.00	(900.00)	(52.94)%
Notes: NH LEAP; NH COP; NESPIN; Concord Monitor								
1000-42101-56001 Meetings & Conferences - PD	275.00	500.00	285.00	500.00	285.00	500.00	0.00	0.00 %
1000-42101-62000 Department Supplies - PD	3,553.30	4,500.00	1,937.56	4,000.00	1,183.45	4,500.00	500.00	12.50 %

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1000-42101-62500 Postage - PD	459.86	450.00	412.44	450.00	286.93	450.00	0.00	0.00 %
1000-42101-63500 Gas & Fuel - PD	12,421.36	30,000.00	18,257.74	30,000.00	17,662.33	30,000.00	0.00	0.00 %
1000-42101-68000 Office Supplies - PD	5,861.83	6,000.00	3,363.71	6,500.00	3,509.91	8,000.00	1,500.00	23.08 %
Notes: Copier, Shredding; File cabinet system; Paper misc supplies								
1000-42101-74000 Equipment Purchases - PD	6,420.18	9,200.00	6,867.15	9,200.00	4,172.70	9,200.00	0.00	0.00 %
Notes: 1 Tazer and holder; 2 Computers; recorder interview room; Co2 Meters; Bike patrol equipment; Replacement tablet								
1000-42101-74001 Equip/Radio Repairs & Maint. - PD	703.80	2,000.00	1,733.90	2,000.00	589.18	2,000.00	0.00	0.00 %
Notes: Radios out of warranty; Batteries; Radar certification								
1000-42101-76001 Vehicle Maint & Repair - PD	7,885.90	10,000.00	10,740.35	10,000.00	6,988.54	10,000.00	0.00	0.00 %
Notes: 4 vehicles full warranty; 2 No warranty; 2 vehicles partial warranty								
1000-42101-83000 Public Notices - PD	0.00	500.00	60.00	500.00	68.82	500.00	0.00	0.00 %
1000-42101-84000 Mileage Reimbursement - PD	92.40	250.00	101.76	250.00	0.00	250.00	0.00	0.00 %
1000-42101-86000 Computer/Software Maint - PD	12,626.81	13,688.00	13,349.08	13,000.00	9,583.04	15,064.00	2,064.00	15.88 %
Notes: Tri tech software; vendor maintenance								
TOTAL 42101 Police Department	\$1,224,663.92	\$1,439,107.00	\$1,395,745.15	\$1,510,515.00	\$1,106,377.06	\$1,576,328.00	\$65,813.00	4.36 %
42151 Ambulance - Contracted								
1000-42151-39000 Tri-Town Ambulance	242,324.00	226,632.00	226,632.00	224,635.00	168,496.25	147,822.00	(76,813.00)	(34.19)%
TOTAL 42151 Ambulance - Contracted	\$242,324.00	\$226,632.00	\$226,632.00	\$224,635.00	\$168,496.25	\$147,822.00	\$76,813.00	(34.19)%
42202 Fire Department								
1000-42202-11000 Wages - FD	128,999.02	187,500.00	165,328.11	183,750.00	139,427.76	190,614.00	6,864.00	3.74 %
1000-42202-13000 Forest Fires payroll - FD	0.00	1,400.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00 %
1000-42202-21000 Health Insurance - FD	1,401.97	24,234.00	8,975.52	7,786.00	5,838.75	23,710.00	15,924.00	204.52 %
Notes: Need to Budget for a new hire family plan								
1000-42202-21100 Dental Insurance - FD	80.74	1,706.00	484.44	496.00	371.70	1,786.00	1,290.00	260.08 %
Notes: Need to Budget for a family plan								
1000-42202-21500 Life Insurance - FD	1.92	24.00	36.00	36.00	0.00	36.00	0.00	0.00 %
1000-42202-21900 Disability Insurance - FD	54.61	462.00	652.08	462.00	650.10	520.00	58.00	12.55 %

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1000-42202-22000 Social Security - FD	7,448.62	8,767.00	7,350.90	8,463.00	6,334.83	8,680.00	217.00	2.56 %
1000-42202-22500 Medicare - FD	1,859.21	2,738.00	2,368.26	2,686.00	2,004.44	2,785.00	99.00	3.69 %
1000-42202-23000 NH Retirement - FD	2,773.66	13,651.00	14,187.79	14,216.00	11,903.96	14,759.00	543.00	3.82 %
1000-42202-29001 Fire & EMS Training	1,289.45	4,095.00	929.35	3,500.00	3,120.00	4,120.00	620.00	17.71 %
Notes: Outside courses and instructors; FFI classes - 2 @ \$810								
1000-42202-34100 Telephone - FD	3,691.92	3,720.00	4,154.87	3,720.00	2,715.02	3,600.00	(120.00)	(3.23)%
1000-42202-39010 Dispatch Services - FD	55,758.00	59,873.00	59,878.00	63,195.00	63,195.00	62,084.00	(1,111.00)	(1.76)%
1000-42202-43000 Testing - FD	9,972.50	10,200.00	7,835.00	10,392.00	3,008.00	12,748.00	2,356.00	22.67 %
Notes: SCBA Mask Fit Test 35@ \$68; Hydro testing .56@ \$35; SCBA Flow Testing 28@ \$161; Compressor testing \$1,000; Pump Testing \$700; Ladder testing \$2,200								
1000-42202-49001 Fire Alarm Maint. - FD	403.00	1,800.00	2,626.00	1,300.00	1,008.00	0.00	(1,300.00)	(100.00)%
1000-42202-56000 Dues & Subscriptions - FD	1,593.90	1,500.00	1,345.00	1,350.00	0.00	1,350.00	0.00	0.00 %
Notes: NFPA Annual Dues/Codes								
1000-42202-62000 Fire & EMS Supplies	4,147.69	5,978.00	2,801.06	5,030.00	1,325.30	4,350.00	(680.00)	(13.52)%
Notes: 5 gallons Class 'A' foam @ \$14 gallon; Speedy Dry 5 bags @ \$150 bag; Miscellaneous supplies \$1,500;								
1000-42202-62500 Building supplies \$500; EMS Supplies & re-hab supplies \$850	8.30	100.00	42.50	50.00	0.00	50.00	0.00	0.00 %
1000-42202-63500 Gas & Fuel - FD	2,800.95	5,000.00	3,945.14	4,000.00	3,577.02	4,565.00	565.00	14.13 %
1000-42202-74000 Safety Equipment Purchases - FD	10,271.03	15,612.00	2,654.19	15,612.00	1,900.81	14,282.00	(1,330.00)	(8.52)%
Notes: Fire coats and pants 5@ \$1,625; Helmets 4@ \$260; Helmet fronts 2 @ \$55; Normex hoods 5 @ \$40; FF Boots 2 @ \$180; FF Gloves 15 @ \$75; FF Gear annual preventative maintenance \$1,500; Work uniform pants 10 @ \$54; Work uniform shirts 10 @ \$48; Uniform rank insignia 100@ \$2; Uniform flags 10 @ \$2; work t shirts 25 @ \$8; forestry shirts 2 @ \$80; Forestry shirts 10 @ \$5; Forestry goggles 12 @ \$6; Vehicle identification plates 5 @ \$20								
1000-42202-74001 Equipment Maint & Repairs - FD	6,721.08	4,840.00	4,000.25	3,715.00	3,776.61	3,715.00	0.00	0.00 %
Notes: Miscellaneous SCBA repairs \$1,000; Compressor air quality test kit 2 @ \$170; Compressor final filter \$125; Small equipment repairs \$1,500; Radio maintenance \$750								
1000-42202-74002 New Equipment - FD	4,043.22	3,153.00	5,466.04	6,912.00	3,319.32	1,614.00	(5,298.00)	(76.65)%
Notes: Honda EU1000 generator T1 \$1,000; Hose bridges T1 \$614								
1000-42202-74003 Replacement Equipment - FD	5,564.10	10,886.00	7,094.43	10,586.00	879.68	14,460.00	3,874.00	36.60 %

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Notes: Stigl MS461 rescue saw \$1,500; Four gas meter BL320 \$1,437; Thermal imaging camera \$6,500; Pagers 5 @ \$550; Chimney fire buckets 4 @ \$23.50; Manifold mop up kits \$110; Hose adapters forestry mop up kits \$74; Ground sweep nozzle FT1 \$199; Hose strap devices for high rise kits T1/E3 \$148; Vehicle strap irons T1/E3 \$48; Hand light parts \$600; Miscellaneous \$1,000								
1000-42202-76001 Vehicle Maint & Repair - FD	7,958.35	6,100.00	16,060.99	5,700.00	6,046.16	6,890.00	1,190.00	20.88 %
Notes: General maintenance								
1000-42202-84000 Mileage Reimbursement - FD	96.66	100.00	140.70	100.00	63.66	100.00	0.00	0.00 %
1000-42202-86000 Computer/Software Maint - FD	9,925.00	7,145.00	4,859.93	5,900.00	650.00	6,940.00	1,040.00	17.63 %
Notes: I am responding software \$650; Firehouse software license \$4,000; laptops 2 @ \$895; Miscellaneous Repairs/expenses \$500								
TOTAL 42202 Fire Department	\$266,864.90	\$380,584.00	\$323,216.55	\$360,457.00	\$261,116.12	\$385,258.00	\$24,801.00	6.88 %
42290 Other Fire								
1000-42290-44000 Hydrant Rental	27,612.00	28,080.00	28,548.00	29,484.00	14,742.00	29,484.00	0.00	0.00 %
TOTAL 42290 Other Fire	\$27,612.00	\$28,080.00	\$28,548.00	\$29,484.00	\$14,742.00	\$29,484.00	\$0.00	0.00 %
42904 Emergency Management								
1000-42904-11000 Wages - EM	400.00	400.00	400.00	400.00	0.00	400.00	0.00	0.00 %
1000-42904-22000 Social Security - EM	24.80	25.00	24.80	25.00	0.00	25.00	0.00	0.00 %
1000-42904-22500 Medicare - EM	5.80	6.00	5.80	6.00	0.00	6.00	0.00	0.00 %
1000-42904-29001 Training & Education - EM	2,590.93	5,750.00	5,500.00	1,750.00	1,750.00	16,625.00	14,875.00	850.00 %
Notes: School training exercise								
1000-42904-34100 Telephone - EM	1,123.65	1,500.00	1,553.70	1,550.00	1,556.86	1,738.00	188.00	12.13 %
1000-42904-62000 Department Supplies - EM	1,600.00	1,600.00	1,600.00	1,600.00	0.00	1,600.00	0.00	0.00 %
1000-42904-74000 Equipment -EM	0.00	1,500.00	488.80	1,500.00	0.00	1,500.00	0.00	0.00 %
TOTAL 42904 Emergency Management	\$5,745.18	\$10,781.00	\$9,573.10	\$6,831.00	\$3,306.86	\$21,894.00	\$15,063.00	220.51 %
43111 Public Works Department								
1000-43111-11000 Wages - PWD	497,611.12	509,517.00	468,934.84	510,440.00	367,209.64	519,249.00	8,809.00	1.73 %
1000-43111-14000 Overtime Wages - PWD	32,783.88	34,000.00	40,101.68	34,000.00	33,203.04	36,500.00	2,500.00	7.35 %
1000-43111-16000 Part Time/Seasonal Wages - PWD	10,227.44	20,061.00	13,607.35	19,968.00	9,962.51	18,096.00	(1,872.00)	(9.38)%
1000-43111-21000 Health Insurance - PWD	164,949.48	210,942.00	193,225.47	185,292.00	118,527.41	185,290.00	(2.00)	0.00 %

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1000-43111-21100 Dental Insurance - PWD	12,698.10	13,252.00	11,526.21	13,240.00	8,113.65	11,783.00	(1,457.00)	(11.00)%
1000-43111-21500 Life Insurance - PWD	253.44	254.00	342.36	396.00	303.00	396.00	0.00	0.00 %
1000-43111-21900 Disability Insurance - PWD	6,589.48	6,711.00	6,493.06	6,753.00	5,949.27	7,584.00	831.00	12.31 %
1000-43111-22000 Social Security - PWD	32,382.40	35,093.00	31,807.09	34,994.00	24,517.18	35,579.00	585.00	1.67 %
1000-43111-22500 Medicare - PWD	7,588.97	8,207.00	7,438.78	8,184.00	5,733.84	8,322.00	138.00	1.69 %
1000-43111-23000 NH Retirement - PWD	58,968.95	61,583.00	58,821.88	61,924.00	45,456.33	63,208.00	1,284.00	2.07 %
1000-43111-29000 Uniforms - PWD	4,893.06	5,500.00	4,549.15	5,700.00	2,429.35	5,700.00	0.00	0.00 %
1000-43111-29001 Training & Education - PWD	855.73	1,400.00	1,090.00	1,400.00	1,086.98	1,400.00	0.00	0.00 %
1000-43111-31200 Contracted Services - PWD	120.92	3,000.00	0.00	3,000.00	900.00	3,000.00	0.00	0.00 %
1000-43111-34100 Telephone - PWD	3,618.35	4,200.00	3,882.45	4,200.00	3,179.82	4,200.00	0.00	0.00 %
1000-43111-39001 Striping Contract - PWD	12,290.49	12,500.00	11,649.57	12,500.00	12,089.46	13,299.00	799.00	6.39 %
Notes: Contract was just re-bid								
1000-43111-39002 Street Sweeping - PWD	4,800.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00 %
1000-43111-39003 Tree Cutting - PWD	131.83	1,000.00	4,329.35	2,000.00	304.58	2,000.00	0.00	0.00 %
1000-43111-39004 Storm Drain Cleaning/Repair - PWD	16,000.00	18,000.00	16,000.00	20,000.00	20,000.00	30,000.00	10,000.00	50.00 %
Notes: MS4 permitting will require repairs to several storm drains								
1000-43111-39010 Pager Services - PWD	182.84	275.00	161.28	275.00	134.40	275.00	0.00	0.00 %
1000-43111-44000 Equipment Rentals - PWD	1,967.27	8,000.00	2,150.81	8,000.00	662.58	8,000.00	0.00	0.00 %
1000-43111-44001 Tower Rental	3,310.44	4,000.00	3,401.64	4,200.00	2,913.00	4,200.00	0.00	0.00 %
1000-43111-55000 Printing - PWD	436.50	600.00	499.35	600.00	0.00	600.00	0.00	0.00 %
1000-43111-56000 Dues & Subscriptions - PWD	573.05	500.00	548.05	500.00	553.05	800.00	300.00	60.00 %
1000-43111-56001 Meetings & Conferences - PWD	6.00	100.00	0.00	100.00	0.00	100.00	0.00	0.00 %
1000-43111-61000 Street Signs - PWD	1,506.48	1,500.00	2,082.74	2,000.00	640.79	2,000.00	0.00	0.00 %
1000-43111-62000 Department Supplies - PWD	1,090.35	1,500.00	3,383.20	1,500.00	1,062.72	1,500.00	0.00	0.00 %
1000-43111-62001 Fleet Tools & Parts - PWD	2,077.86	6,000.00	5,525.67	6,000.00	5,934.74	6,000.00	0.00	0.00 %
1000-43111-62500 Postage - PWD	152.39	100.00	85.73	100.00	69.18	100.00	0.00	0.00 %
1000-43111-63500 Gas & Fuel - PWD	26,988.12	50,000.00	36,887.16	50,000.00	31,703.79	50,000.00	0.00	0.00 %
1000-43111-68000 Office Supplies - PWD	467.52	600.00	345.78	600.00	233.15	700.00	100.00	16.67 %
1000-43111-69000 Salt & Sand - PWD	50,083.25	50,000.00	56,642.30	50,000.00	44,852.81	50,000.00	0.00	0.00 %

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1000-43111-73000 Road Maintenance and Improvement - PWD	13,956.67	38,000.00	11,071.47	38,000.00	20,259.19	40,000.00	2,000.00	5.26 %
1000-43111-74000 Machinery & Equip Purchases - PWD	0.00	725.00	0.00	725.00	18.81	725.00	0.00	0.00 %
1000-43111-74001 Equip/Radio Maint & Repair - PWD	1,856.45	1,000.00	295.00	1,000.00	792.10	1,000.00	0.00	0.00 %
1000-43111-74002 Safety Equipment - PWD	1,431.00	1,500.00	643.29	1,500.00	474.67	1,500.00	0.00	0.00 %
1000-43111-76001 Vehicle Maint & Repair - PWD	39,626.49	48,000.00	46,799.29	50,000.00	37,678.77	55,000.00	5,000.00	10.00 %
1000-43111-83000 Public Notices - PWD	0.00	300.00	0.00	300.00	0.00	300.00	0.00	0.00 %
1000-43111-86000 Computer/Software Maint - PWD	1,658.69	2,300.00	1,373.68	2,300.00	1,856.18	2,500.00	200.00	8.70 %
TOTAL 43111 Public Works Department	\$1,014,135.01	\$1,167,720.00	\$1,053,195.68	\$1,149,191.00	\$816,305.99	\$1,178,406.00	\$29,215.00	2.54 %
43112 Engineering								
1000-43112-31000 Engineering	0.00	11,000.00	0.00	0.00	0.00	5,000.00	5,000.00	---
TOTAL 43112 Engineering	\$0.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	---
43113 Union Contract								
1000-43113-10000 Union Contract	0.00	2,253.00	2,253.00	0.00	0.00	0.00	0.00	---
TOTAL 43113 Union Contract	\$0.00	\$2,253.00	\$2,253.00	\$0.00	\$0.00	\$0.00	\$0.00	---
43163 Street Lighting								
1000-43163-41000 Electricity - Street Lighting	39,658.89	44,000.00	41,243.47	44,000.00	30,552.27	30,000.00	(14,000.00)	(31.82)%
TOTAL 43163 Street Lighting	\$39,658.89	\$44,000.00	\$41,243.47	\$44,000.00	\$30,552.27	\$30,000.00	\$(14,000.00)	(31.82)%
43231 Solid Waste Division								
1000-43231-62000 Department Supplies - SW	4,000.00	4,000.00	3,951.68	4,000.00	3,978.10	4,000.00	0.00	0.00 %
1000-43231-83200 Environmental Monitoring - SW	6,569.64	7,000.00	1,679.12	7,000.00	4,852.54	7,000.00	0.00	0.00 %
TOTAL 43231 Solid Waste Division	\$10,569.64	\$11,000.00	\$5,630.80	\$11,000.00	\$8,830.64	\$11,000.00	\$0.00	0.00 %
43243 Solid Waste Collection								
1000-43243-39000 CRSW/RCC Tipping	180,426.60	220,000.00	188,195.06	220,000.00	145,836.87	220,000.00	0.00	0.00 %
TOTAL 43243 Solid Waste Collection	\$180,426.60	\$220,000.00	\$188,195.06	\$220,000.00	\$145,836.87	\$220,000.00	\$0.00	0.00 %
43244 Solid Waste Division								

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1000-43244-39000 Recycling	6,403.09	10,000.00	5,742.54	10,000.00	14,717.71	15,000.00	5,000.00	50.00 %
TOTAL 43244 Solid Waste Division	\$6,403.09	\$10,000.00	\$5,742.54	\$10,000.00	\$14,717.71	\$15,000.00	\$5,000.00	50.00 %
43245 Solid Waste Division								
1000-43245-39000 Hazardous Waste Removal	0.00	5,000.00	7,346.00	0.00	0.00	7,500.00	7,500.00	---
Notes: Grant offset								
1000-43245-39050 Used Oil/Antifreeze Disposal	1,052.76	300.00	609.93	450.00	471.62	450.00	0.00	0.00 %
TOTAL 43245 Solid Waste Division	\$1,052.76	\$5,300.00	\$7,955.93	\$450.00	\$471.62	\$7,950.00	\$7,500.00	1,666.67 %
43249 Solid Waste Division								
1000-43249-39000 Container Removal	15,947.70	23,000.00	24,540.73	25,000.00	21,520.69	30,000.00	5,000.00	20.00 %
TOTAL 43249 Solid Waste Division	\$15,947.70	\$23,000.00	\$24,540.73	\$25,000.00	\$21,520.69	\$30,000.00	\$5,000.00	20.00 %
44110 Health Administration								
1000-44110-11000 Wages - HE	2,500.00	2,500.00	2,500.00	3,000.00	1,500.00	3,000.00	0.00	0.00 %
1000-44110-22000 Social Security - HE	155.00	155.00	155.00	186.00	93.00	186.00	0.00	0.00 %
1000-44110-22500 Medicare - HE	36.26	37.00	36.26	44.00	21.75	44.00	0.00	0.00 %
1000-44110-62000 Other Supplies - HE	0.00	150.00	0.00	150.00	0.00	150.00	0.00	0.00 %
TOTAL 44110 Health Administration	\$2,691.26	\$2,842.00	\$2,691.26	\$3,380.00	\$1,614.75	\$3,380.00	\$0.00	0.00 %
44410 Welfare Administration								
1000-44410-11000 Wages - WE	26,208.24	29,229.00	25,996.45	29,729.00	22,369.46	29,637.00	(92.00)	(0.31)%
1000-44410-22000 Social Security - WE	1,622.82	1,813.00	1,662.64	1,844.00	1,386.89	1,838.00	(6.00)	(0.33)%
1000-44410-22500 Medicare - WE	379.53	424.00	388.84	432.00	324.35	430.00	(2.00)	(0.46)%
1000-44410-56000 Dues & Subscriptions - WE	30.00	30.00	30.00	30.00	30.00	30.00	0.00	0.00 %
1000-44410-56001 Meetings & Conferences - WE	45.00	250.00	145.00	250.00	30.00	250.00	0.00	0.00 %
1000-44410-62500 Postage - WE	50.77	150.00	55.27	150.00	11.43	150.00	0.00	0.00 %
1000-44410-68000 Office Supplies - WE	17.99	150.00	333.97	150.00	35.49	150.00	0.00	0.00 %
1000-44410-86000 Computer Maint.-WE	425.28	500.00	0.00	500.00	870.99	500.00	0.00	0.00 %
TOTAL 44410 Welfare Administration	\$28,779.63	\$32,546.00	\$28,612.17	\$33,085.00	\$25,058.61	\$32,985.00	\$5(100.00)	(0.30)%

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44411 CAP Contribution								
1000-44411-39000 CAP Contribution	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	0.00	0.00 %
TOTAL 44411 CAP Contribution	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00	\$21,000.00	\$0.00	0.00 %
44421 Direct Assistance								
1000-44421-00000 Direct Assistance	13,146.00	55,000.00	10,682.78	55,000.00	3,700.33	55,000.00	0.00	0.00 %
TOTAL 44421 Direct Assistance	\$13,146.00	\$55,000.00	\$10,682.78	\$55,000.00	\$3,700.33	\$55,000.00	\$0.00	0.00 %
45201 Recreation Administraion								
1000-45201-11000 Wages - Rec	10,028.55	13,500.00	10,446.99	13,500.00	7,178.42	13,500.00	0.00	0.00 %
Notes: Maintain park March-November. Mowing, trimming, trash pickup, cleaning bathrooms, lining fields, raking etc								
1000-45201-22000 Social Security - Rec	621.78	837.00	647.69	837.00	445.04	837.00	0.00	0.00 %
1000-45201-22500 Medicare - Rec	145.43	196.00	151.50	196.00	104.10	196.00	0.00	0.00 %
1000-45201-34100 Telephone - Rec	376.04	540.00	431.40	540.00	358.27	540.00	0.00	0.00 %
1000-45201-41000 Electricity - Rec	1,562.21	1,500.00	1,506.38	1,500.00	1,320.71	1,600.00	100.00	6.67 %
1000-45201-43000 Improvements - Rec.Facilities	2,500.00	2,300.00	2,300.00	2,200.00	0.00	2,200.00	0.00	0.00 %
Notes: Tree pruning								
1000-45201-49000 Field Maint. - Rec	2,392.75	3,200.00	2,745.00	3,000.00	1,535.00	3,200.00	200.00	6.67 %
Notes: Aeration, fertilization. Leagues contribute also								
1000-45201-62000 Department Supplies - Rec	5,808.96	6,300.00	4,982.16	6,300.00	6,637.67	6,300.00	0.00	0.00 %
Notes: Loam, stone dust, lime, sand, weed killer, lawn mowers, tools etc.								
1000-45201-63500 Gas & Fuel - Rec	299.18	600.00	470.40	500.00	608.33	500.00	0.00	0.00 %
1000-45201-76001 Vehicle Maint & Repairs - Rec	1,086.09	1,500.00	3,077.29	1,700.00	511.76	1,700.00	0.00	0.00 %
1000-45201-88109 Community Programs - Rec	200.00	200.00	200.00	800.00	700.00	800.00	0.00	0.00 %
Notes: Concerts \$600; Fishing Derby \$200								
TOTAL 45201 Recreation Administraion	\$25,020.99	\$30,673.00	\$26,958.81	\$31,073.00	\$19,399.30	\$31,373.00	\$300.00	0.97 %
45830 Patriotic Purposes								
1000-45830-00000 Memorial Day	200.00	200.00	200.00	200.00	200.00	200.00	0.00	0.00 %

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TOTAL 45830 Patriotic Purposes	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$0.00	0.00 %
45891 Old Home Day								
1000-45891-00000 Old Home Day	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00 %
1000-45891-11000 Wages - Old Home Day	867.00	3,000.00	2,823.49	3,000.00	1,594.28	3,000.00	0.00	0.00 %
1000-45891-22500 Medicare - Old Home day	12.34	44.00	40.02	44.00	23.11	44.00	0.00	0.00 %
1000-45891-23000 NH Retirement - Old Home Day	0.00	759.00	742.67	759.00	0.00	759.00	0.00	0.00 %
TOTAL 45891 Old Home Day	\$2,879.34	\$5,803.00	\$5,606.18	\$5,803.00	\$3,617.39	\$5,803.00	\$0.00	0.00 %
45892 Meet Me in Suncook								
1000-45892-00000 Meet Me in Suncook	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00 %
TOTAL 45892 Meet Me in Suncook	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00 %
45893 Christmas in the Village								
1000-45893-00000 Christmas in the Village	250.00	250.00	250.00	250.00	0.00	250.00	0.00	0.00 %
TOTAL 45893 Christmas in the Village	\$250.00	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00 %
46110 Conservation Commission								
1000-46110-00000 Conservation Land Maintenance	0.00	500.00	0.00	500.00	0.00	500.00	0.00	0.00 %
1000-46110-39000 Professional Services-Conservation	0.00	2,000.00	0.00	2,000.00	3,895.00	2,424.00	424.00	21.20 %
1000-46110-55000 Printing - CC	0.00	75.00	0.00	75.00	0.00	75.00	0.00	0.00 %
1000-46110-56000 Dues & Subscriptions	628.00	350.00	363.00	350.00	663.00	350.00	0.00	0.00 %
1000-46110-56001 Meeting & Conferences - CC	0.00	100.00	545.92	100.00	0.00	100.00	0.00	0.00 %
1000-46110-62500 Postage - CC	0.00	1.00	6.56	1.00	0.00	1.00	0.00	0.00 %
1000-46110-68000 Supplies - CC	0.00	250.00	0.00	250.00	62.00	250.00	0.00	0.00 %
TOTAL 46110 Conservation Commission	\$628.00	\$3,276.00	\$915.48	\$3,276.00	\$4,620.00	\$3,700.00	\$424.00	12.94 %
46510 Economic Development								
1000-46510-11000 Recording Wages - EDC	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-46510-22000 Social Security - EDC	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-46510-22500 Medicare - EDC	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %

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1000-46510-32000 Consulting Services - EDC	0.00	100.00	0.00	100.00	0.00	100.00	0.00	0.00 %
1000-46510-39000 Marketing, Advertising & Promo - EDC	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00 %
1000-46510-55000 Printing - EDC	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00 %
1000-46510-56000 Dues & Subscriptions - EDC	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-46510-56001 Meetings & Conferences - EDC	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
1000-46510-62500 Postage - EDC	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00 %
1000-46510-68000 Supplies - EDC	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00 %
1000-46510-83000 Public Notices - EDC	0.00	50.00	0.00	50.00	0.00	50.00	0.00	0.00 %
TOTAL 46510 Economic Development	\$0.00	\$355.00	\$0.00	\$355.00	\$0.00	\$355.00	\$0.00	0.00 %
47112 Principal - General Obligation Bonds								
1000-47112-98000 Principal - General Obligation Bonds	382,000.00	380,000.00	380,000.00	571,000.00	571,000.00	600,000.00	29,000.00	5.08 %
TOTAL 47112 Principal - General Obligation Bonds	\$382,000.00	\$380,000.00	\$380,000.00	\$571,000.00	\$571,000.00	\$600,000.00	\$29,000.00	5.08 %
47212 Interest - General Obligation Bonds								
1000-47212-98100 Interest - General Obligation Bonds	70,591.00	52,110.00	52,110.00	191,780.00	191,779.42	179,450.00	(12,330.00)	(6.43)%
TOTAL 47212 Interest - General Obligation Bonds	\$70,591.00	\$52,110.00	\$52,110.00	\$191,780.00	\$191,779.42	\$179,450.00	\$(12,330.00)	(6.43)%
47901 Interest on TANS/LOCs								
1000-47901-98100 Interest on TANS/LOCs	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00 %
TOTAL 47901 Interest on TANS/LOCs	\$0.00	\$1.00	\$0.00	\$1.00	\$0.00	\$1.00	\$0.00	0.00 %
49020 CO - Vehicle/Equipment Purchases								
1000-49020-00050 Capital Vehicles/Equipment - PW	164,390.00	240,000.00	213,390.37	18,709.00	17,447.93	176,000.00	157,291.00	840.72 %
Notes: 6 Wheel Truck and accessories								
1000-49020-00051 Capital Vehicles/Equipment - FD	0.00	0.00	0.00	0.00	0.00	748,414.00	748,414.00	---
1000-49020-00053 Capital Vehicles/Equipment - PD	27,273.00	75,176.00	71,126.09	45,859.00	45,509.43	56,000.00	10,141.00	22.11 %
Notes: Cruiser/SUV and equipment								
TOTAL 49020 CO - Vehicle/Equipment Purchases	\$191,663.00	\$315,176.00	\$284,516.46	\$64,568.00	\$62,957.36	\$980,414.00	\$915,846.00	1,418.42 %
49022 CO - Equipment (Minor) Purchases								

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1000-49022-00050 Minor Capital Equipment - PW	0.00	0.00	0.00	0.00	0.00	7,024.00	7,024.00	---
Notes: Compressor								
1000-49022-00054 Minor Capital Equipment - PD	13,217.98	0.00	0.00	0.00	0.00	0.00	0.00	---
TOTAL 49022 CO - Equipment (Minor) Purchases	\$13,217.98	\$0.00	\$0.00	\$0.00	\$0.00	\$7,024.00	\$7,024.00	---
49030 CO - Buildings								
1000-49030-00055 Town Hall Improvements	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	---
TOTAL 49030 CO - Buildings	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	---
49091 CO - Facilities								
1000-49091-00059 Cemetery	14,910.00	21,000.00	14,827.00	9,000.00	5,550.00	0.00	(9,000.00)	(100.00)%
1000-49091-00706 Recreation Facilities	15,920.10	0.00	0.00	0.00	0.00	0.00	0.00	---
1000-49091-00709 Energy Improvements	0.00	93,383.00	1,240.00	0.00	0.00	0.00	0.00	---
1000-49091-00710 Sewer Infrastructure Repairs	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	---
TOTAL 49091 CO - Facilities	\$830,830.10	\$114,383.00	\$16,067.00	\$9,000.00	\$5,550.00	\$0.00	\$9,000.00	(100.00)%
49093 CO - Infrastructure Improvements								
1000-49093-73001 Major Road Construction	0.00	0.00	0.00	1,200,000.00	1,200,000.00	0.00	(1,200,000.00)	(100.00)%
1000-49093-73002 Road Repair/Reconstruction	0.00	299,090.00	217,660.04	323,115.00	30,375.00	277,950.00	(45,165.00)	(13.98)%
TOTAL 49093 CO - Infrastructure Improvements	\$0.00	\$299,090.00	\$217,660.04	\$1,523,115.00	\$1,230,375.00	\$277,950.00	\$1,245,165.00	(81.75)%
49095 CO - Municipal Technology								
1000-49095-00057 Municipal Technology	7,074.32	0.00	0.00	3,600.00	3,600.00	3,600.00	0.00	0.00 %
TOTAL 49095 CO - Municipal Technology	\$7,074.32	\$0.00	\$0.00	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	0.00 %
49121 Transfers to Library								
1000-49121-91000 Transfers to Library	220,486.00	228,450.00	228,450.00	231,572.00	231,572.00	255,426.00	23,854.00	10.30 %
TOTAL 49121 Transfers to Library	\$220,486.00	\$228,450.00	\$228,450.00	\$231,572.00	\$231,572.00	\$255,426.00	\$23,854.00	10.30 %
49141 Transfers to Sewer								
1000-49141-95000 Transfers to Sewer	1,002,139.00	1,057,783.00	1,057,783.00	1,230,586.00	1,230,586.00	1,230,586.00	0.00	0.00 %

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TOTAL 49141 Transfers to Sewer	\$1,002,139.00	\$1,057,783.00	\$1,057,783.00	\$1,230,586.00	\$1,230,586.00	\$1,230,586.00	\$0.00	0.00 %
49142 Transfers to Water								
1000-49142-95000 Transfers to Water	1,010,263.00	914,457.00	914,457.00	883,904.00	883,904.00	883,904.00	0.00	0.00 %
TOTAL 49142 Transfers to Water	\$1,010,263.00	\$914,457.00	\$914,457.00	\$883,904.00	\$883,904.00	\$883,904.00	\$0.00	0.00 %
49150 Transfers to Capital Reserve Funds								
1000-49150-00050 Trans to CRF - PWD Equip	100,000.00	150,000.00	150,000.00	200,000.00	200,000.00	150,000.00	(50,000.00)	(25.00)%
1000-49150-00051 Trans to CRF - Fire Major/Vehic. Equip	75,000.00	135,000.00	135,000.00	135,000.00	135,000.00	140,000.00	5,000.00	3.70 %
1000-49150-00052 Trans to CRF - Fire Small Equip	20,000.00	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00 %
1000-49150-00053 Trans to CRF - Police Cruisers	40,000.00	50,000.00	50,000.00	55,000.00	55,000.00	55,000.00	0.00	0.00 %
1000-49150-00054 Trans to CRF - Police Small Equip.	0.00	13,500.00	13,500.00	13,500.00	13,500.00	10,000.00	(3,500.00)	(25.93)%
1000-49150-00055 Trans to CRF - Muni Facilities	50,000.00	50,000.00	50,000.00	10,000.00	10,000.00	40,000.00	30,000.00	300.00 %
1000-49150-00056 Trans to CRF - Rec. Facilities	0.00	15,000.00	15,000.00	0.00	0.00	0.00	0.00	---
1000-49150-00059 Trans to CRF - Assessment Updates	16,500.00	32,500.00	32,500.00	32,500.00	32,500.00	32,500.00	0.00	0.00 %
TOTAL 49150 Transfers to Capital Reserve Funds	\$301,500.00	\$466,000.00	\$466,000.00	\$456,000.00	\$456,000.00	\$437,500.00	\$18,500.00	(4.06)%
49160 Transfers to Trust & Agency Funds								
1000-49160-00000 Transfers to Trust & Agency Funds	20,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00 %
1000-49160-00001 Transfer to Energy Capital Reserve	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	---
TOTAL 49160 Transfers to Trust & Agency Funds	\$20,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$25,000.00	\$15,000.00	150.00 %
GRAND TOTAL	\$8,416,967.37	\$8,951,776.00	\$8,220,279.26	\$10,238,488.00	\$8,481,671.75	\$9,941,708.00	\$1,459,036.25	(2.90)%

Memorandum

To: David Jodoin, Town of Pembroke

From: Mike Vignale, KVPartners

Date: October 29, 2018

Re: Weekly Construction Meeting – Roadway Improvement Project

Cc: Attendees Paulette Malo (Roads Committee), Jim Boisvert and Matt L'Heureux (Advanced)

A weekly construction meeting was held at the site (Beacon Hill Road) on October 23, 2018. In attendance were Reno Nadeau (DPW), Brent Edmunds, John Barnes (Advanced) and Mike Vignale. Following is a summary of the discussions:

- Paving was completed on Monday the 22nd. Crews will now begin to gravel driveways, grade ditches, install any driveway culverts and loam and seed.
- We discussed the driveway at 566 Third Range Road. The property owner expressed concerns (to the Town Administrator) about ongoing drainage problems at the driveway. The driveway will be graded so any stormwater will flow to the west and into a proposed roadside swale. This will require moving the island between the two driveways back a little bit (still within the public ROW). Brent discussed this with the property owner who seemed satisfied with the proposed action.
- We discussed the access roadway to Third Range Road (at the corner across from the stormwater basin) and agreed that a gravel surface would be appropriate after the standard paved driveway apron. Several possible layouts were discussed, and one was agreed to.
- John indicated that compaction testing was completed and acceptable, and he will send the results to Mike V (results have been received). Additional results will be submitted when ready.
- As previously noted, we discussed the lower end of the project and ongoing groundwater concerns associated with the last driveway. Ground water keeps coming to the surface and making the roadway wet, which causes icing in the winter. A temporary swale was constructed by Advanced but more aggressive corrective action is required. After much discussion, it was agreed that a 12" or 15" perforated pipe would be placed from a point about 15' south of the driveway and extend into the new catch basin to the north of the driveway. This will ensure that all surface water is collected at the end of the pipe and most groundwater would be intercepted by the perforated pipe.

- As previously noted, a 6" pipe (believed to be a foundation drain) was found during construction and is discharging into the swale near CB #4. The pipe is too low to flow into the surface of the swale and into the top of the CB so it will be extended and connected directly into catch basin (core through wall).
- As previously noted, Jim B (through Brent) said that the property owner at 340 Beacon Hill Road wanted to know when the contractor was going to remove the boulder in front of her property. John said he didn't place one there but did need to move one slightly to complete the work. He said he would remove the boulder when he has an opportunity to do so.
- The trees at 332 Beacon Hill Road were discussed. Advanced planted a semi-dwarf Cortland apple tree in the same location as the existing tree and Mike V explained that the tree will be guaranteed for one year per the contract. We discussed if other trees were to be replaced beyond the apple trees since the property owner said that we (Brent) had committed to doing that. Brent indicated that he never made any such commitment and that the only tree removed was one that was dead (there is one dead tree in the project photos). Mike V will follow up with the property owner.
- As previously noted, a culvert will be installed at the driveway at #310 Beacon Hill Road to allow ditch flow to pass without flowing onto the abutting property. The culvert will be a 15" pipe if possible but a 12" pipe can be used if required to provide adequate cover.
- As previously noted, Reno expressed concerns about settlement near the basins at the low point on East View/East Meadow. John indicated that the depression is from a construction vehicle wheel and they will make repairs. Reno also added that there was a puddle at the top of East View near CB 14 that needed to be corrected when final paving.
- As previously noted, the minor cleanup at the driveway at 411 East Meadow Lane still needs to be completed. The work included loaming and seeding and removal of some excess pavement pieces.
- As previously noted, the Selectmen agreed to change the castings to concrete Type C basin covers and confirmed that decision on October 1st. John stated that the existing grates cannot be returned. Mike V agreed to place an ad in the Construction Summary and see if a buyer can be found. Will place the ad later in the year or early next year (after the fall construction push) when a buyer is more likely. Mike V has also found that other communities are now using these grates as well (24" size) in place of the concrete tops so will also place ads in municipal sites as well. Mike V asked John for backup on the proposed change order to justify the per unit costs.
- As previously noted, the pond will be modified to include a third opening in the outlet structure

(lower than the two existing openings) with a perforated pipe that extends into the basin (length to be determined) and is surrounded with rock. Also, the outlet plunge pool will be filled in with some rock to minimize the depth of water at that location and sand in the basin will be removed once the site is fully stabilized and the pond outlet modified.

- Next meeting will be held at 9:00 AM at Beacon Hill Road on Tuesday October 30th.

Memorandum

To: David Jodoin, Town of Pembroke

From: Mike Vignale, KVPartners

Date: October 22, 2018

Re: Weekly Construction Meeting – Roadway Improvement Project

Cc: Attendees Paulette Malo (Roads Committee) and Matt L'Heureux (Advanced)

A weekly construction meeting was held at the site (Beacon Hill Road) on October 16, 2018. In attendance were, Jim Boisvert and Reno Nadeau (DPW), Brent Edmunds, John Barnes (Advanced) and Mike Vignale. Following is a summary of the discussions:

- Pavement excavation and gravel installation is completed, and crushed gravel is being placed. Paving was scheduled for Friday the 19th but was completed on the 22nd. Following paving, crews will begin to grade ditches, install any driveway culverts and loam and seed.
- We discussed the lower end of the project and ongoing groundwater concerns associated with the last driveway. Ground water keeps coming to the surface and making the roadway wet, which causes icing in the winter. A temporary swale was constructed by Advanced but more aggressive corrective action is required. After much discussion, it was agreed that a 12" or 15" perforated pipe would be placed from a point about 15' south of the driveway and extend into the new catch basin to the north of the driveway. This will ensure that all surface water is collected at the end of the pipe and most groundwater would be intercepted by the perforated pipe.
- We discussed the swale at the upper end of Beacon Hill (near Fourth Range) and that it was continually wet. John indicated that it was not possible to direct the flow to the 24" cross culverts (inadequate grade) and a driveway culvert would need to be installed to allow stormwater flow in the swale to continue downstream (this has since been completed).
- We discussed the access roadway to Third Range Road (at the corner across from the stormwater basin) and agreed that a gravel surface would be appropriate after the standard paved driveway apron.
- John indicated that compaction testing was completed and acceptable, and he will send the results to Mike V (results have been received).

- A 6" pipe (believed to be a foundation drain) was found during construction and is discharging into the swale near CB #4. The pipe is too low to flow into the surface of the swale and into the top of the CB so it will be extended and connected directly into catch basin (core through wall).
- As previously noted, Jim B (through Brent) said that the property owner at 340 Beacon Hill Road wanted to know when the contractor was going to remove the boulder in front of her property. John said he didn't place one there but did need to move one slightly to complete the work. He said he would remove the boulder when he has an opportunity to do so.
- As previously noted, a culvert will be installed at the driveway at #310 Beacon Hill Road to allow ditch flow to pass without flowing onto the abutting property. The culvert will be a 15" pipe if possible but a 12" pipe can be used if required to provide adequate cover.
- As previously noted, the apple tree at 332 Beacon Hill Road was discussed. This tree was damaged by Advanced (their subcontractor) and they agreed to replace any damaged trees with new ones in writing. Advanced waited for the property owner to inform them of what type of tree they would like and when they didn't hear back planted a semi-dwarf Cortland apple tree in the same location as the existing tree. Mike V met with the property owner on the 22nd and will discuss details of that discussion at the next project meeting.
- As previously noted, Reno expressed concerns about settlement near the basins at the low point on East View/East Meadow. John indicated that the depression is from a construction vehicle wheel and they will make repairs. Reno also added that there was a puddle at the top of East View near CB 14 that needed to be corrected when final paving.
- As previously noted, the minor cleanup at the driveway at 411 East Meadow Lane still needs to be completed. The work included loaming and seeding and removal of some excess pavement pieces.
- As previously noted, the Selectmen agreed to change the castings to concrete Type C basin covers and confirmed that decision on October 1st. John stated that the existing grates cannot be returned. Mike V agreed to place an ad in the Construction Summary and see if a buyer can be found. Will place the ad later in the year or early next year (after the fall construction push) when a buyer is more likely. Mike V has also found that other communities are now using these grates as well (24" size) in place of the concrete tops so will also place ads in municipal sites as well. Mike V asked John for backup on the proposed change order to justify the per unit costs.
- As previously noted, the pond will be modified to include a third opening in the outlet structure (lower than the two existing openings) with a perforated pipe that extends into the basin (length to be

determined) and is surrounded with rock. Also, the outlet plunge pool will be filled in with some rock to minimize the depth of water at that location and sand in the basin will be removed once the site is fully stabilized and the pond outlet modified.

- Next meeting will be held at 9:00 AM at Beacon Hill Road on Tuesday October 23rd.