

# 2024 BOS APPROVED BUDGET

Town of Wolfeboro

		1	2	3	4	5	6	7
		2022	2023	2023	2024	2024	2024	2024 vs
		Actuals	Budget	YTD	Dept Head	Town Mgr.	BOS	2023 vs
		As of DEC 2022	As of DEC 2023	As of OCT 2023	Request	Budget	Budget	2023 %
<b>Personnel Administration</b>								
<b>05-41550-210</b>	HEALTH INSURANCE	17,365.08	25,714.00	20,162.73	48,512.00	41,272.00	41,272.00	60.50%
<b>05-41550-215</b>	LIFE AND DISABILITY INSURANCE	261.24	261.00	436.56	1,441.00	1,149.00	1,149.00	340.23%
<b>05-41550-219</b>	DENTAL INSURANCE	681.24	692.00	752.47	1,544.00	1,331.00	1,331.00	92.34%
<b>05-41550-260</b>	WORKERS COMP INSURANCE	812.00	500.00	500.00	1,500.00	1,250.00	1,250.00	150.00%
<b>200 Series Total</b>		<b>19,119.56</b>	<b>27,167.00</b>	<b>21,851.76</b>	<b>52,997.00</b>	<b>45,002.00</b>	<b>45,002.00</b>	<b>65.65%</b>
<b>Personnel Administration Total</b>		<b>19,119.56</b>	<b>27,167.00</b>	<b>21,851.76</b>	<b>52,997.00</b>	<b>45,002.00</b>	<b>45,002.00</b>	<b>65.65%</b>

<b>41550 Personnel Administration - Pop Whalen Ice Arena</b>		<b>2023</b>	<b>2024</b>	<b>\$ Change</b>	<b>% Change</b>
	<b>Insurance Benefits</b>	27,168	45,003		
	<b>Summary</b>				
	<b>Salary and Benefits less Insurance</b>	<b>27,168</b>	<b>45,003</b>	<b>17,835</b>	<b>65.6%</b>
	<b>Operating Budget</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0.0%</b>
	<b>Total</b>	<b>27,168</b>	<b>45,003</b>	<b>17,835</b>	<b>65.6%</b>

**Town of Wolfeboro, NH**  
**Employee Wage & Benefit Detail**  
**2024 Budget**

**Department 41550 Personnel Administration - Pop Whalen Ice Arena**

Employee Name/ Employee Title	Health Insurance	Dental Insurance	Life & Disability Insurance	WC Insurance	Total Wage & Benefits	
	210	219	215	260		
Smith, Chuck	75%	\$21,722	\$639	\$875	\$750	<b>\$23,987</b>
Moore, Thomas		<u>\$19,550</u>	<u>\$692</u>	<u>\$274</u>	<u>\$500</u>	<u><b>\$21,016</b></u>
<b>TOTAL</b>		<u><b>\$41,272</b></u>	<u><b>\$1,331</b></u>	<u><b>\$1,149</b></u>	<u><b>\$1,250</b></u>	<u><b>\$45,003</b></u>

# 2024 BOS APPROVED BUDGET

Town of Wolfeboro

	1	2	3	4	5	6	7
	2022	2023	2023	2024	2024	2024	2024 vs
	Actuals	Budget	YTD	Dept Head	Town Mgr.	BOS	2023 vs
	As of DEC 2022	As of DEC 2023	As of OCT 2023	Request	Budget	Budget	2023 %
<b>Technology Services</b>							
<b>05-41990-725</b>	COMPUTER HARDWARE	0.00	0.00	1,637.78		0.00	0.00%
<b>Technology Services Total</b>		<b>0.00</b>	<b>0.00</b>	<b>1,637.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

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Town of Wolfeboro

		1 2022 Actuals As of DEC 2022	2 2023 Budget As of DEC 2023	3 2023 YTD Actuals As of OCT 2023	4 2024 Dept Head Request	5 2024 Town Mgr. Budget	6 2024 BOS Budget	7 2024 vs 2023 %
<b>Pop Whalen Ice Arena</b>								
05-45890-113	SUPERVISORY SALARIES	0.00	55,200.00	17,163.54	75,005.00	57,730.00	57,730.00	4.58%
05-45890-114	HOURLY WAGES	9,486.21	19,147.00	11,467.97	20,642.00	20,642.00	20,642.00	7.81%
05-45890-117	PART TIME WAGES	9,336.07	33,120.00	23,712.25	33,580.00	33,580.00	33,580.00	1.39%
05-45890-133	PHONE STIPEND	0.00	540.00	135.00	540.00	450.00	450.00	-16.67%
05-45890-140	OVERTIME	474.97	967.00	622.16	1,051.00	1,051.00	1,051.00	8.69%
<b>100 Series Total</b>		<b>19,297.25</b>	<b>108,974.00</b>	<b>54,738.70</b>	<b>130,818.00</b>	<b>113,453.00</b>	<b>113,453.00</b>	<b>4.11%</b>
05-45890-210	HEALTH INSURANCE	0.00	0.00	0.00		0.00		0.00%
05-45890-215	LIFE INSURANCE	0.00	0.00	0.00		0.00		0.00%
05-45890-218	DISABILITY	0.00	0.00	0.00		0.00		0.00%
05-45890-220	SOCIAL SECURITY	1,378.40	5,803.00	3,891.04	7,439.00	6,110.00	6,110.00	5.29%
05-45890-230	RETIREMENT	1,400.54	10,212.00	3,959.09	12,941.00	10,604.00	10,604.00	3.84%
05-45890-250	UNEMPLOYMENT COMP	0.00	0.00	0.00		0.00		0.00%
05-45890-260	WORKERS COMPENSATION	0.00	0.00	0.00		0.00		0.00%
<b>200 Series Total</b>		<b>2,778.94</b>	<b>16,015.00</b>	<b>7,850.13</b>	<b>20,380.00</b>	<b>16,714.00</b>	<b>16,714.00</b>	<b>4.36%</b>
05-45890-351	MEDICAL	0.00	250.00	0.00	250.00	250.00	250.00	0.00%
05-45890-380	OUTSIDE SERVICES	1,626.67	0.00	6,022.87		7,790.00	7,790.00	100.00%
05-45890-382	ADMIN COST ALLOCATION	18,504.00	20,590.00	15,442.50	21,000.00	21,000.00	21,000.00	1.99%
<b>300 Series Total</b>		<b>20,130.67</b>	<b>20,840.00</b>	<b>21,465.37</b>	<b>21,250.00</b>	<b>29,040.00</b>	<b>29,040.00</b>	<b>39.35%</b>
05-45890-410	ELECTRICITY	41,694.12	66,483.00	41,167.83	66,483.00	55,283.00	55,283.00	-16.85%
05-45890-411	HEAT & OIL	5,046.15	0.00	0.00		0.00		0.00%
05-45890-433	MACHINERY MAINTENANCE	23,216.75	11,566.00	66,043.07	17,510.00	21,010.00	21,010.00	81.65%
05-45890-435	BUILDING MAINTENANCE	7,365.70	10,285.00	27,598.97	15,835.00	14,835.00	14,835.00	44.24%
05-45890-440	RENTALS AND LEASES	860.00	1,460.00	4,458.59	1,460.00	1,460.00	1,460.00	0.00%
05-45890-480	INSURANCE	3,077.00	3,354.00	3,354.00	3,354.00	3,354.00	3,656.00	9.00%

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<b>400 Series Total</b>	<b>81,259.72</b>	<b>93,148.00</b>	<b>142,622.46</b>	<b>104,642.00</b>	<b>95,942.00</b>	<b>96,244.00</b>	<b>3.32%</b>
05-45890-550 PRINTING	0.00	250.00	144.95	250.00	250.00	250.00	0.00%
05-45890-560 DUES AND SUBSCRIPTIONS	971.00	1,034.00	1,031.00	1,055.00	1,055.00	1,055.00	2.03%
<b>500 Series Total</b>	<b>971.00</b>	<b>1,284.00</b>	<b>1,175.95</b>	<b>1,305.00</b>	<b>1,305.00</b>	<b>1,305.00</b>	<b>1.64%</b>
05-45890-630 MAINTENANCE SUPPLIES	3,345.80	2,750.00	4,621.89	3,000.00	3,000.00	3,000.00	9.09%
05-45890-635 GASOLINE	0.00	120.00	0.00	120.00	120.00	120.00	0.00%
05-45890-638 PROPANE	11,127.37	20,592.00	22,904.28	16,015.00	16,015.00	16,015.00	-22.23%
05-45890-680 SAFETY SUPPLIES	821.93	450.00	0.00	905.00	905.00	905.00	101.11%
<b>600 Series Total</b>	<b>15,295.10</b>	<b>23,912.00</b>	<b>27,526.17</b>	<b>20,040.00</b>	<b>20,040.00</b>	<b>20,040.00</b>	<b>-16.19%</b>
05-45890-720 BUILDING REPAIRS/IMPROVEMENT	22,000.00	4,000.00	45,243.06	2,500.00	1,000.00	1,000.00	-75.00%
05-45890-725 COMPUTER HARDWARE	0.00	0.00	0.00		0.00		0.00%
05-45890-740 MACHINERY & EQUIPMENT	1,879.67	12,600.00	12,948.93	4,375.00	1,575.00	1,575.00	-87.50%
<b>700 Series Total</b>	<b>23,879.67</b>	<b>16,600.00</b>	<b>58,191.99</b>	<b>6,875.00</b>	<b>2,575.00</b>	<b>2,575.00</b>	<b>-84.49%</b>
05-45890-810 TRAVEL AND MEETINGS	0.00	0.00	0.00		1,100.00	1,100.00	100.00%
05-45890-820 PROFESSIONAL DEVELOPMENT	4,076.50	1,815.00	113.30	1,815.00	715.00	715.00	-60.61%
05-45890-850 MISC OPERATING SUPPLIES	7,402.22	7,175.00	6,121.25	6,790.00	0.00		-100.00%
05-45890-880 COVID-19 RELATED EXPENSES	0.00	0.00	0.00		0.00		0.00%
<b>800 Series Total</b>	<b>11,478.72</b>	<b>8,990.00</b>	<b>6,234.55</b>	<b>8,605.00</b>	<b>1,815.00</b>	<b>1,815.00</b>	<b>-79.81%</b>
05-45890-980 DEBT SERVICE - PRINCIPAL	35,710.00	48,384.00	48,384.00	48,384.00	48,384.00	48,384.00	0.00%
05-45890-981 DEBT SERVICE - INTEREST	3,848.54	37,389.00	37,389.00	32,238.00	32,238.00	32,238.00	-13.78%
<b>900 Series Total</b>	<b>39,558.54</b>	<b>85,773.00</b>	<b>85,773.00</b>	<b>80,622.00</b>	<b>80,622.00</b>	<b>80,622.00</b>	<b>-6.01%</b>
<b>Pop Whalen Ice Arena Total</b>	<b>214,649.61</b>	<b>375,536.00</b>	<b>403,940.54</b>	<b>394,537.00</b>	<b>361,506.00</b>	<b>361,808.00</b>	<b>-3.66%</b>

<b>45890 Pop Whalen Ice Arena</b>				<b>Cost</b>	<b>Qty</b>	<b>Subtotal</b>	<b>2023</b>	<b>2024</b>	<b>\$ Change</b>	<b>% Change</b>
		<b>Salary and Benefits less Insurance</b>					124,988	130,167		
<b>351</b>		<b>Medical</b>					250	250	-	0.0%
		First Aid Supplies								
<b>380</b>		<b>Outside Services (moved from 435 and 850)</b>					0	7,790	7,790	100.0%
		Pest Control				1,000				
		Dumpster pickup (split with Abenaki/Programs)				3,000				
		Water treatment Comm Source required testing	200.00	6		1,200				
		Fire Extinguisher and Emergency Lightning inspection				550				
		Alarm contract				375				
		Alarm Services (after hours)				750				
		Septic tank pumping (2,500 gallons) X2				915				
<b>382</b>		<b>Admin Cost Allocation</b>					20,590	21,000	410	2.0%
<b>410</b>		<b>Electricity (TM decreased \$11,200)</b>					66,483	55,283	(11,200)	-16.8%
		Monthly Charge	6.66	24		160				
		Hockey rink usage	0.14	114680		16,164				
		Ice Compressor usage	0.14	255011		35,944				
		Summer usage	0.14	7200		1,015				
		Additional usage				2,000				
<b>433</b>		<b>Machinery Maintenance (Tm increased \$3,500)</b>					11,566	21,010	9,444	81.6%
		Zamboni Towel Spreaders	45.00	4		180				
		Zamboni Blade Sharpening	30.00	36		1,080				
		Zamboni Blades	375.00	2		750				
		Zamboni Tires	250.00	2		500				
		Zamboni Tune-up and Repairs				6,000				
		Ice Edger Blades	78.75	3		500				
		Annual Chiller Startup Maintenance				12,000				
<b>435</b>		<b>Building Maintenance</b>					10,285	14,835	4,550	44.2%

	Ice painting including curling lines			7,000				
	Logo painting			575				
	Replacement glass			500				
	Heater, Lighting repairs			500				
	Wall paint			300				
	Concrete cleaning			500				
	HVAC cleaning, maintenance and repair			460				
	Plumbing repairs			1,500				
	Water Filtration Maintenance			1,000				
	Floor strip and wash			1,000				
	Fire Pump Inspection/Maintenance			500				
	Parking lot repairs			1,000				
<b>440</b>	<b>Rentals and Leases</b>				<b>1,460</b>	<b>1,460</b>	<b>-</b>	<b>0.0%</b>
	Scissor Lift rentals			860				
	Bobcat rental tier 4 with pick-up/delivery			600				
<b>480</b>	<b>Insurance - Property and Liability (BOS increased \$302)</b>				<b>3,354</b>	<b>3,656</b>	<b>302</b>	<b>9.0%</b>
<b>550</b>	<b>Printing</b>				<b>250</b>	<b>250</b>	<b>-</b>	<b>0.0%</b>
	Rink scheduled cards, special event flyers							
<b>560</b>	<b>Dues and Subscriptions</b>				<b>1,034</b>	<b>1,055</b>	<b>21</b>	<b>2.0%</b>
	NEISMA Dues (NE Ice Skating Managers Assos.)			275				
	US Rink Association Dues			250				
	ASCAP (Music Licensing)			130				
	BMI (Music Licensing)			400				
<b>630</b>	<b>Maintenance Supplies</b>				<b>2,750</b>	<b>3,000</b>	<b>250</b>	<b>9.1%</b>
	Floor cleaner/Cleaning sprays			550				
	Trash bags/mop heads			250				
	Toilet paper (cases)	50.00	12	600				
	Paper Towels (cases)	75.00	12	900				
	Water filters			350				
	Hand soap/Sanitizer			150				



	Light bulbs			175				
	Air horns			25				
<b>635</b>	<b>Gasoline</b>				120	120	-	0.0%
	Engine Oil			70				
	5 Gallons Hydraulic Oil			50				
<b>638</b>	<b>Propane</b>				20,592	16,015	(4,577)	-22.2%
	tanks	35.00	89	3,115				
	gallons	1.29	10000	12,900				
<b>680</b>	<b>Safety Supplies</b>				450	905	455	101.1%
	Cones			100				
	Ice Grippers/Glove			150				
	Vests	50.00	4	200				
	Lockout/Tagout			455				
<b>720</b>	<b>Building Repairs/Improvements</b>				4,000	1,000	(3,000)	-75.0%
	Shower Equipment (removed by TM)			-				
	Dasher boards and Kickplates			1,000				
<b>740</b>	<b>Machinery and Equipment</b>				12,600	1,575	(11,025)	-87.5%
	Power Tools			350				
	Dewalt battery/multi tool			375				
	Pallet jack			550				
	Hand Tool			300				
	Goal Frame (set of 2) (removed by TM)			-				
<b>810</b>	<b>Travel and Meetings (previously in 820)</b>					1,100	1,100	100.0%
	Lodging			800				
	Meals/Transportation			300				
<b>820</b>	<b>Professional Development</b>				1,815	715	(1,100)	-60.6%
	Federal Background checks	40.00	3	120				
	NARCE Conference Class			595				

850	Misc Operating Supplies (moved to 380)	7,175	0	(7,175)	-100.0%
980	Debt Service - Principal	48,384	48,384	-	0.0%
981	Debt Service - Interest	37,389	32,238	(5,151)	-13.8%
	<b>Summary</b>				
	Salary and Benefits less Insurance	124,988	130,167	5,179	4.1%
	Operating Budget	250,547	231,640	(18,906)	-7.5%
	<b>Total</b>	<b>375,535</b>	<b>361,807</b>	<b>(13,727)</b>	<b>-3.7%</b>

**05-45890-Pop Whalen**

Revenue from Daily Skates/Ice Rentals/Skate Rentals/Concessions

**Town of Wolfeboro, NH**  
**Employee Wage & Benefit Detail**  
**2024 Budget**  
**Department 45890 Pop Whalen Ice Arena**

3.5%

Employee Name	Rate	Hours	Weeks	Annual Wages	Phone Stipend	Overtime	FICA/ Medicare	Retirement	Health Insurance	Dental Insurance	Life & Disability Insurance	WC Insurance	Total Wage & Benefits
					133	140	220	230	210	219	215	260	
<b>Supervisory Salaries</b>													
Smith, Charles	\$36.06	40	13	\$18,751				\$2,537					
Director of Oper PW and Abenaki	\$37.32	40	13	\$19,407				\$2,626					
	\$37.32	40	26	\$38,815				\$5,252					
				\$ 76,974	\$ 360	\$ -	\$5,916	\$10,415	\$28,962	\$852	\$1,167	\$1,000	\$125,645
<b>Total Supervisory Salaries</b>	<b>113</b>		<b>75%</b>	<b>\$57,730</b>	<b>\$270</b>	<b>\$0</b>	<b>\$4,437</b>	<b>\$7,811</b>	<b>\$21,722</b>	<b>\$639</b>	<b>\$875</b>	<b>\$750</b>	<b>\$94,234</b>
<b>Hourly Wages</b>													
Moore, Thomas	\$19.34	40	13	\$10,057				\$1,361					
Maintenance Worker	\$20.02	40	13	\$10,409				\$1,408					
AFSCME Contract	\$20.02	40	26	\$20,818		\$ 2,102		\$2,817					
				\$ 41,283	\$ 360	\$ 2,102	\$3,346	\$5,586	\$39,100	\$1,384	\$548	\$1,000	\$94,709
<b>Total Hourly Wages</b>	<b>114</b>		<b>50%</b>	<b>\$20,642</b>	<b>\$180</b>	<b>\$1,051</b>	<b>\$1,673</b>	<b>\$2,793</b>	<b>\$19,550</b>	<b>\$692</b>	<b>\$274</b>	<b>\$500</b>	<b>\$47,355</b>
<b>Part-time Wages</b>													
Rink Staff	\$18.25	46	40	\$ 33,580									
<b>Total Part-time Wages</b>	<b>117</b>			<b>\$33,580</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,580</b>
				<b>\$111,952</b>	<b>\$450</b>	<b>\$1,051</b>	<b>\$6,110</b>	<b>\$10,604</b>	<b>\$41,272</b>	<b>\$1,331</b>	<b>\$1,149</b>	<b>\$1,250</b>	<b>\$175,168</b>
													<b>\$ 130,167</b>
													<b>Salary and Benefits less Insurance</b>

<b>45205 Hockey Rink</b>				<b>Cost</b>	<b>Qty</b>	<b>Subtotal</b>	<b>2023</b>	<b>2024</b>	<b>\$ Change</b>	<b>% Change</b>
<b>830</b>	<b>Salary and Benefits less Insurance</b>						0	0		
	<b>Programs</b>						100,448	100,705	257	0.3%
	Stick Practice Prime hours						235	96	22,560	
	Stick Practice NonPrime hours						205	99	20,295	
	Public Skating Prime hours						235	138	32,430	
	Public Skating NonPrime hours						205	124	25,420	
	Lap Skating NonPrime hours						205	0	0	
	<b>Totals</b>							<u>457</u>		
	<b>Summary</b>									
	<b>Salary and Benefits less Insurance</b>						0	0	-	0.0%
<b>Operating Budget</b>						100,448	100,705	257	0.3%	
<b>Total</b>						100,448	100,705	257	0.3%	

The town "pays" the Pop Whalen Revolving Fund for the above Town programs which is booked to Ice Time Income 05-35000-100

Average hourly rate \$ 220.36

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	2022	2023	2023	2024	2024	2024	2024 vs
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	As of DEC 2022	As of DEC 2023	As of OCT 2023	Request	Budget	Budget	2023 %
<b>47901</b>							
<b>05-47901-890</b>	DEPRECIATION EXPENSE	0.00	0.00	0.00		0.00	0.00%
<b>800 Series Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>47901 Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

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Town of Wolfeboro

	1 2022 Actuals As of DEC 2022	2 2023 Budget As of DEC 2023	3 2023 YTD Actuals As of OCT 2023	4 2024 Dept Head Request	5 2024 Town Mgr. Budget	6 2024 BOS Budget	7 2024 vs 2023 %
<b>POP WHALEN ARENA FUND Total</b>	<b>233,769.17</b>	<b>402,703.00</b>	<b>427,430.08</b>	<b>447,534.00</b>	<b>406,508.00</b>	<b>406,810.00</b>	<b>1.02%</b>

# 2024 BOS APPROVED BUDGET

Town of Wolfeboro

	1 2022 Actuals As of DEC 2022	2 2023 Budget As of DEC 2023	3 2023 YTD Actuals As of OCT 2023	4 2024 Dept Head Request	5 2024 Town Mgr. Budget	6 2024 BOS Budget	7 2024 vs 2023 %
<b>Grand Total:</b>	<b>233,769.17</b>	<b>402,703.00</b>	<b>427,430.08</b>	<b>447,534.00</b>	<b>406,508.00</b>	<b>406,810.00</b>	<b>1.02%</b>