

Town of Weare

2024 Municipal Budget Summary



January 15, 2024
7:00pm
Weare Town Offices

2023 Operating Budget Portion of the Town Tax Rate = \$3.26
2023 Total Town Tax Rate = \$3.76
2024 Estimated Proposed Operating Budget Tax Rate = \$3.47

www.weare.nh.gov

IMPORTANT DATES

DELIBERATIVE SESSION

Saturday, February 3, 2024

9:00 A.M.

Weare Middle School Gymnasium

ELECTION DAY

Tuesday, March 12, 2024

7:00 am – 7:00 pm

Weare Middle School Gymnasium

Table of Contents

Statement of Revenues	2
2024 Summary of Default Budget.....	3
2024 Summary of Proposed Appropriations	5
2024 Detail of Default and Proposed Appropriations.....	6
2024 Summary of Warrant Articles	7

Statement of Revenues

Account	Description	2023 Estimated	2023 Received	2024 Estimated
Taxes - Total 4%		\$159,887	\$145,524	\$166,025
3120	Land Use Change Tax – General Fund (25%)	\$20,000	\$14,885	\$25,000
3185	Yield Tax (Timber Cutting)	\$45,000	\$47,951	\$42,000
3187	Excavation tax	\$4,887	\$4,887	\$4,025
3190	Interest & Penalties on Taxes	\$90,000	\$77,801	\$95,000
Licenses, Permits, Fees - Total 63%		\$2,361,338	\$2,354,426	\$2,333,460
3220	Motor Vehicle Registration	\$2,252,172	\$2,247,322	\$2,250,000
3230	Building Permits	\$63,000	\$60,325	\$67,000
3290	Other Licenses, Permits & Fees	\$46,166	\$46,779	\$16,460
Revenue from other governments - Total 27%		\$1,195,487	\$1,193,168	\$1,193,206
3352	Rooms & Meals Tax	\$861,781	\$861,781	\$860,000
3353	Highway Block Grant	\$283,185	\$283,149	\$283,185
3356	State & Fed Forest Reimbursement	\$283	\$283	\$283
3357	Flood Control Reimbursement	\$48,238	\$47,955	\$48,238
3379	From other Governments (Forest Fire Reimb)	\$2,000	\$0	\$1,500
Charges for Services - Total 7%		\$230,012	\$199,661	\$267,709
3400	Income from departments	\$137,323	\$112,257	\$175,259
3409	Other Charges	\$92,689	\$87,404	\$92,450
Miscellaneous Revenues – Total 1%		\$135,685	\$161,239	\$134,500
3501	Sale of municipal property	\$5,000	\$3,835	\$5,000
3502	Interest on investments	\$120,000	\$146,719	\$120,000
3503-3509	Other	\$10,685	\$10,685	\$9,500
TOTAL OPERATING BUDGET REVENUES		\$4,082,409	\$4,054,018	\$4,094,900
From Other Funds to Offset Approved Warrant Articles		\$421,941	\$421,941	\$0
3912	From Special Revenue Fund	\$120,000	\$120,000	\$0
3916	From Trustees/Cy Pres	\$10,000	\$10,000	\$0
3916	From Conservation/Forest Funds	\$20,000	\$20,000	\$0
Fund Balance	Voted to Offset Asset Purchase	\$271,941	\$271,941	\$0
TOTAL REVENUES		\$4,504,350	\$4,474,885	\$4,094,900

The Statement of Revenues reflects the monies the Town estimated to receive for year 2023, what the Town actually received in 2023 and what the Town expects to receive for upcoming fiscal year 2024, other than what is collected from property taxes. These additional revenues are not only a component, but an important one, used in the calculation of the tax rate set later in the year, usually late fall. At that time, the Finance Administrator reviews these estimates with the Board of Selectmen and makes necessary adjustments so that the figures accurately reflect the monies available in order to set the tax rate.

The largest component of these revenue categories is the motor vehicle permits, (fees set by the state), collected by the Town Clerk, which is affected by the economy, whether families are purchasing new or larger vehicles and/or the amount of people who are moving into Town and registering their vehicle(s). Note that another important component of our revenue stream (27%) on this chart is the State and Federal monies distributed to the local level. The amounts received are wholly reflective of decisions made on the State and Federal levels by elected representatives setting priorities for how our other tax dollars are dispersed.

What difference do Revenues make? Without Town Employees collecting revenues from the service user, the Town would need to raise the entire approved budget through taxation. So, for example in 2023, if the Town would have had to raise the total cost of its operating budget including approved warrant articles of \$9,134,982 entirely through taxation that would have resulted in a tax rate of \$7.08 per thousand. However, we estimated to collect \$4,504,350 in offsetting revenues, so the amount we had to collect through taxation was only \$4,630,632 or \$3.76 per thousand. A simple calculation to help you understand this component of our local tax system: To raise \$1,290,670 equals \$1.00 of our tax rate (this is based on our current net town valuation). In 2023, we estimated to receive \$4,504,350 in revenues, we would divide the estimated revenues by the current net town valuation, and you will see that it amounts to more than \$3.49 **off your tax rate**. (\$4,504,350 divided by 1,290,670 equals \$3.49).

What is the Fund Balance included at the bottom of the statement? If the town did not expend all the monies appropriated in the prior year, the surplus may be used to offset your taxes. Essentially, you get it back by way of a reduction in the tax rate. Fund Balance can be used to offset(reduce) a warrant article or the Board of Selectmen may choose to use fund balance to offset the tax rate. It is discussed and noted in the fall when the Finance Administrator discusses with the Board of Selectmen the amount of surplus, if any, the Town has added to their unassigned fund balance. With that said, due to accounting standards that the state has been imposing on local towns, they suggest that "Responsible long term financial planning requires an adequate level of general fund unassigned fund balance to mitigate future risks and to ensure stable tax rates. The GFOA (Governmental Finance Officers Association) suggests municipalities retain between 5% and 17% of **regular general fund operating expenditures**. In NH, this is calculated by adding the municipality's general fund operating appropriations, the education tax amount, the local school net tax commitment, and the county appropriation." The Town collects the taxes for the Town budget, the budget of both school systems (John Stark Cooperative and the Weare School District), the State Education Tax, and the Town's portion of the Hillsborough County Tax. Therefore, the Fund Balance must maintain an adequate balance in order to meet the requirements to appropriate funds to these other entities while collecting tax revenue and the revenues listed in the chart above throughout the year. In 2023, the 'regular general fund operating expenditures' were \$24,253,495.

2024 Summary of DEFAULT Budget

Account	Description	2023 Approved	2024 Default	Increase (Decrease) \$	Increase (Decrease) %	Increase (Decrease) Tax Rate
GENERAL GOVERNMENT		\$1,205,579	\$1,230,562	\$24,983	2.07%	\$0.019
01-4130	Town Officers Salaries	\$ 21,894	\$ 21,894			
01-4131	Town Officers	\$ 62,161	\$ 62,161			
01-4140	Elections	\$ 8,900	\$ 15,400			
01-4150	Tax Collector	\$ 41,734	\$ 42,812			
01-4152	Assessing	\$ 183,426	\$ 185,704			
01-4153	Legal Expenses	\$ 56,000	\$ 56,000			
01-4154	Finance Administrator	\$ 122,240	\$ 125,410			
01-4155	Town Clerk	\$ 161,395	\$ 165,682			
01-4156	Selectmen's Office	\$ 252,115	\$ 256,871			
01-4157	Cable Committee	\$ 747	\$ 747			
01-4158	Trustees of Trust Funds	\$ 150	\$ 150			
01-4193	Land Use	\$ 77,515	\$ 79,009			
01-4191	Government Buildings	\$ 163,483	\$ 163,903			
01-4195	Cemeteries	\$ 45,150	\$ 46,150			
01-4197	Advertising and Regional Assoc.	\$ 8,669	\$ 8,669			
01-4196	INSURANCES	\$ 536,930	\$ 536,930	0	0.00%	\$0.000
01-4210	POLICE DEPARTMENT	\$ 1,888,396	\$ 1,880,663	(7,733)	-0.41%	(\$0.006)
01-4220	FIRE DEPARTMENT	\$ 1,172,996	\$ 1,198,863	25,867	2.21%	\$0.020
OTHER PUBLIC SAFETY		\$ 114,523	\$ 117,320	2,797	2.44%	\$0.002
01-4212	Emergency Management	\$ 4,574	\$ 5,694			
09-4215	Ambulance	\$ 9,000	\$ 9,000			
01-4240	Code Enforcement	\$ 93,144	\$ 94,821			
01-4299	Forest Fires	\$ 7,805	\$ 7,805			
01-4312	HIGHWAY DEPARTMENT	\$ 1,885,891	\$ 1,928,786	42,895	2.27%	\$0.033
OTHER PUBLIC WORKS DEPTS.		\$ 487,265	\$ 510,167	22,902	4.70%	\$0.018
01-4316	Street Lighting	\$ 4,800	\$ 4,800			
01-4324	Transfer Station	\$ 460,847	\$ 483,749			
03-4326	Sewer	\$ 16,917	\$ 16,917			
01-4331	Water District	\$ 4,701	\$ 4,701			
01-4414	Animal Control	\$ 16,302	\$ 16,377	75	0.46%	\$0.000
01-4415	Health	\$ 5,634	\$ 5,679	45	0.80%	\$0.000
01-4442	Welfare	\$ 22,169	\$ 22,214	45	0.20%	\$0.000
01-4520	Parks & Recreation	\$ 72,909	\$ 74,848	1,939	2.66%	\$0.002
01-4550	Library	\$ 294,049	\$ 299,203	5,154	1.75%	\$0.004
01-4583	Patriotic Purposes	\$ 500	\$ 500	0	0.00%	\$0.000
01-4611	Conservation	\$ 853	\$ 853	0	0.00%	\$0.000
01-4653	Economic Development	\$ 1	\$ 1	0	0.00%	\$0.000
01-4711	Debt Service	\$ 431,034	\$ 417,808	(13,226)	-3.07%	(\$0.010)
TOTAL APPROVED & DEFAULT BUDGET		\$ 8,135,030	\$ 8,240,774	105,744	1.30%	\$0.08
LESS: ESTIMATED REVENUES		\$ 4,082,409	\$ 4,094,900			
Estimated Amount of Taxes to be Raised		\$ 4,052,621	\$ 4,145,874	93,253		
				<u>Default Estimated Tax Rate</u>		<u>\$3.21</u>

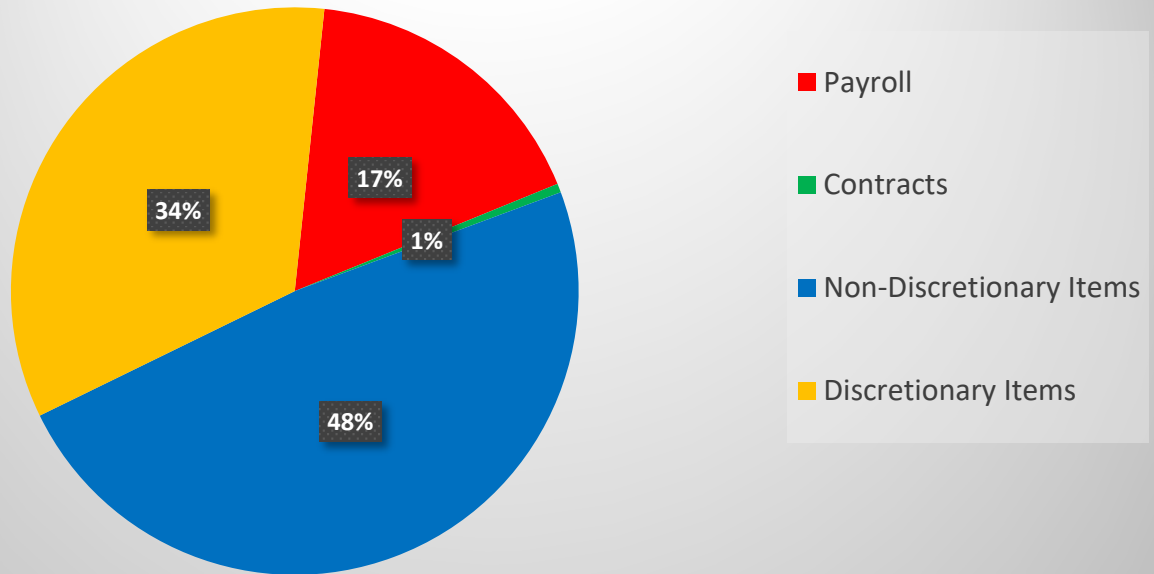
When the voters entered the voting booths last March, they were informed that the following amounts would be included in the operating budget of 2024

	2023 Voter Approved Budget	2024 Voter Forecasted Budget
2023 Approved Operating Budget (WA #5)	\$7,977,540	\$8,135,031
Police - Collective Bargaining Agreement (WA #6)	\$59,266	\$19,755
Pay Increases for non-union Employees (WA #7)	\$98,225	\$32,741
	<hr/>	<hr/>
	\$8,135,031	\$8,187,527
Decrease in Debt Service Principal & Interest		(13,226)
Decrease in Police Payroll		(24,560)
Increase in Contracts		1,685
Increase in Health Insurance Premiums (15%)		89,348
		<hr/>
		\$53,247
		<hr/>
		\$8,240,774
		<hr/>

2024 Summary of PROPOSED Budget

Account	Description	2024 Default	2024 Proposed	Increase (Decrease) \$	Increase (Decrease) %	Increase (Decrease) Tax Rate
	GENERAL GOVERNMENT	\$ 1,230,562	\$1,253,728	\$23,166	1.88%	\$0.018
01-4130	Town Officers Salaries	\$ 21,894	\$ 21,894	\$0		
01-4131	Town Officers	\$ 62,161	\$ 64,961	\$2,800		
01-4140	Elections	\$ 15,400	\$ 17,450	\$2,050		
01-4150	Tax Collector	\$ 42,812	\$ 50,440	\$7,628		
01-4152	Assessing	\$ 185,704	\$ 186,046	\$342		
01-4153	Legal Expenses	\$ 56,000	\$ 54,000	(\$2,000)		
01-4154	Finance Administrator	\$ 125,410	\$ 125,636	\$226		
01-4155	Town Clerk	\$ 165,682	\$ 165,845	\$163		
01-4156	Selectmen's Office	\$ 256,871	\$ 239,942	(\$16,929)		
01-4157	Cable Committee	\$ 747	\$ 548	(\$199)		
01-4158	Trustees of Trust Funds	\$ 150	\$ 150	\$0		
01-4193	Land Use	\$ 79,009	\$ 78,004	(\$1,006)		
01-4191	Government Buildings	\$ 163,903	\$ 193,833	\$29,930		
01-4195	Cemeteries	\$ 46,150	\$ 46,150	\$0		
01-4197	Advertising and Regional Assoc.	\$ 8,669	\$ 8,829	\$160		
01-4196	INSURANCES	\$ 536,930	\$ 652,589	115,659	21.54%	\$0.090
01-4210	POLICE DEPARTMENT	\$ 1,880,663	\$ 1,914,870	34,207	1.82%	\$0.026
01-4220	FIRE DEPARTMENT	\$ 1,198,863	\$ 1,240,156	41,293	3.44%	\$0.032
	OTHER PUBLIC SAFETY	\$ 117,320	\$ 116,630	(690)	-0.59%	(\$0.001)
01-4212	Emergency Management	\$ 5,694	\$ 8,693			
09-4215	Ambulance	\$ 9,000	\$ 9,000			
01-4240	Code Enforcement	\$ 94,821	\$ 95,059			
01-4299	Forest Fires	\$ 7,805	\$ 3,877			
01-4312	HIGHWAY DEPARTMENT	\$ 1,928,786	\$ 1,982,403	53,617	2.78%	\$0.042
	OTHER PUBLIC WORKS DEPTS.	\$ 510,167	\$ 561,459	51,292	10.05%	\$0.040
01-4316	Street Lighting	\$ 4,800	\$ 4,500			
01-4324	Transfer Station	\$ 483,749	\$ 532,166			
03-4326	Sewer	\$ 16,917	\$ 20,093			
01-4331	Water District	\$ 4,701	\$ 4,701			
01-4414	Animal Control	\$ 16,377	\$ 16,535	158	0.96%	\$0.000
01-4415	Health	\$ 5,679	\$ 6,273	594	10.47%	\$0.000
01-4442	Welfare	\$ 22,214	\$ 27,203	4,990	22.46%	\$0.004
01-4520	Parks & Recreation	\$ 74,848	\$ 75,001	153	0.20%	\$0.000
01-4550	Library	\$ 299,203	\$ 307,754	8,551	2.86%	\$0.007
01-4583	Patriotic Purposes	\$ 500	\$ 500	0	0.00%	\$0.000
01-4611	Conservation	\$ 853	\$ 1,233	380	44.55%	\$0.000
01-4653	Economic Development	\$ 1	\$ 1	0	0.00%	\$0.000
01-4711	Debt Service	\$ 417,808	\$ 417,808	0	0.00%	\$0.000
TOTAL DEFAULT & PROPOSED BUDGET		\$ 8,240,774	\$ 8,574,144	333,370	4.05%	\$0.26
LESS: ESTIMATED REVENUES		\$ 4,094,900	\$ 4,094,900			
Estimated Amount of Taxes to be Raised		\$ 4,145,874	\$ 4,479,244	333,370		
Proposed Estimated Tax Rate						\$3.47

Proposed vs. Default



Driving Accounts

Non-Discretionary

Insurances	\$ 115,659
Wheelabrator	\$ 24,055
Police Life Cycle Mgmt	\$ 18,795
Software Support	\$ 7,033
Highway Salt/Sand	\$ 7,000
Fire Vehicle Repairs	\$ 6,000
Fire Required Testing	\$ 5,000
Town Assistance	\$ 5,000
Police Vehicle Repairs	\$ 4,000
Compact Area Mutual Aid	\$ 3,377
Fuel	\$ (40,490)

Discretionary Items

Building Maintenance	\$ 26,300
Propose DPW Software	\$ 15,000
Police Life Cycle Mgmt	\$ 10,210
Additives/Oils/Lubricants	\$ 9,000
Computer Equipment	\$ 8,074
Hazardous Waste Day	\$ 8,000
Grant Reimbursement	\$ 5,000
Professional Development	\$ 5,000
Glass Crushing	\$ 2,500
Knotweed Control	\$ 2,500
Proposing EOC	\$ 2,400
Elections	\$ 1,650

Payroll

Highway Department	\$ 51,564
Town Office Maintenance	\$ 28,067
Transfer Station	\$ 9,864
Sewer	\$ 7,271
Tax Department	\$ 6,492
Forest Fires	\$ (3,928)
Fire Department	\$ (10,401)
Police Department	\$ (12,383)
Selectmens Office	\$ (19,210)

Contracts

Auditor	\$ 1,470
Police Photocopier	\$ 215

2024 JUSTIFICATIONS FORTHE INCREASES/DECREASES OF ACCOUNTS

4100 accounts - General Government – resulting increase 1.88% (\$23,166)

There were some slight changes within the Departments of General Government that resulted in increases/decreases to the 2024 Budget. Most of the significant increases/decreases are personnel related. A restructuring of the Town Office staff occurred within the Departments of Tax Collect and the Selectmen's Office. As a result of the restructuring, we were able to hire, without proposing an increase in monies, an individual who transcribes meeting minutes. The Board of Selectmen are proposing to increase the part-time Building Inspector position to a full-time position. It has been determined that there is a high need for a full-time Inspector. A full-time building inspector will ensure the buildings meet safety, quality, and compliance of construction projects within the Town. Building inspectors possess specialized knowledge in construction and building codes. Having a full-time inspector allows for a consistent application of this expertise, reducing the likelihood of oversights or mistakes.

4196 accounts- Insurances – resulting increase 21.54% (\$115,659)

There was a large increase in the cost of our General Liability/Property, Workers' Compensation and Unemployment Insurances. Workers' Compensation Insurance is a percentage based on payroll.

4210 accounts- Police Department – resulting increase 1.82% (\$34,207)

Many programs of the Police Department are underfunded. In 2023, the Police Department proposed a few new accounts for the purpose of life cycle management; however, they were underfunded. The tasers, the body worn cameras and the ballistic equipment are all underfunded with no maintenance or replacement plan accountability. As with all other Departments, the Police Department is proposing an increase in Building Maintenance. Town assets, such as Town owned building are in serious demand of better maintenance.

4220 accounts – Fire Rescue Department – resulting increase 3.44% (41,293)

Year 2023 was the first year that the Fire/Rescue Department was fully functioning as a 24/7/365 Department. With the building being in use 24/7, more wear and tear is being noticed on the floors, carpets, bathrooms, kitchen, etc. Supplies and Janitorial supplies are also being used more now that there are employees in the building 24/7. The Board of Fire Wards are proposing an increase in protective gear and uniforms as the costs have increased which results in less being able to obtain.

4212, 4215, 4240, and 4299 accounts – Other Public Safety – resulting decrease -0.59% (-\$690)

The Acting Fire Chief is proposing to move the Emergency Operations Center to the Safety Complex. In order to accomplish this, there will be a need to purchase some equipment and install phone lines. The Board of Selectmen are proposing to eliminate the Forest Fire stipend that was previously granted to the Interim Fire Chief.

4312 accounts – Highway Department – resulting increase 2.78% (\$53,617)

On-Call Bonuses are the largest increase to the Highway Department's Budget. The purpose of the On-Call Bonuses is to incentivize and compensate the employees for being readily available outside of their regular working hours to maintain the conditions of the roads for the residents and visitors of Weare. The Highway Department is also proposing purchasing software that will track Town Assets. Our largest infrastructure is obviously our roads, and the Software has the capability to mark the location of our catch basins, culverts, bridges, etc. The software will also track work orders, so that when calls come in, they can be addressed in a more structured fashion.

4316, 4324, 4326, 4331 accounts – Other Public Works Departments – resulting increase 10.05% (\$51,292)

The largest increase is to the Wheelabrator and the hauling of municipal trash account lines. The Board of Selectmen are proposing to increase the monies allocated to the Hazardous Waste Day because in 2023 the event had to close early as funds were depleted.

4550 accounts – Library – resulting increase 2.86% (\$8,551)

There is an increase in the operating budget of the Library to cover the cost of some maintenance to the grounds. This budget is governed by the Library Trustees. As stated before, there is a need to increase the building maintenance account.

Animal Control, Parks & Recreation, Conservation, Health, and Welfare –

These budgets are relatively small, each having a handful of projects and programs they promote yearly. The Town of Weare also provides for its residents, who qualify for financial aid, items such as food, utility, heat, and medical assistance.

Bonds & Notes: Principal and Interest –

Currently the town only has two long-term debt obligations; the DPW Garage Bond, which will mature in 2026, and the Road Preservation Bond, which will mature in 2029.

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
1	TOWN OFFICERS SALARIES						
2	01-413010-130 TOS-Selectmen/Salaries	\$ 15,300	\$ 15,300	\$ 15,300	\$ -	\$ 15,300	\$ -
3	01-413010-131 TOS-Treasurer/Salary	\$ 5,038	\$ 5,038	\$ 5,038	\$ -	\$ 5,038	\$ -
4	01-413010-225 TOS-Medicare	\$ 295	\$ 295	\$ 295	\$ -	\$ 295	\$ (0)
5	01-413010-226 TOS-Fica	\$ 1,261	\$ 1,261	\$ 1,261	\$ -	\$ 1,261	\$ (0)
6	TOTAL TOWN OFFICERS SALARIES	\$ 21,894	\$ 21,894	\$ 21,894	\$ -	\$ 21,894	\$ (0)
7							
8	TOWN OFFICERS						
9	01-413110-530 TOE-Employee Education	\$ -	\$ 750	\$ 750	\$ -	\$ 750	\$ -
10	01-413110-551 TOE-Mailer/Town Meeting	\$ 1,691	\$ 1,875	\$ 1,875	\$ -	\$ 1,875	\$ -
11	01-413110-555 TOE-Town Report	\$ 3,571	\$ 3,075	\$ 3,075	\$ -	\$ 3,075	\$ -
12	01-413110-616 TOE-Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
13	01-413110-617 TOE-Hosted Email (Town wide)	\$ 9,924	\$ 10,733	\$ 10,733	\$ -	\$ 10,733	\$ -
14	01-413110-620 TOE-Office Supplies	\$ 6,581	\$ 1,700	\$ 1,700	\$ -	\$ 2,500	\$ 800
15	01-413110-621 TOE-Managed IT Services* (2024)	\$ 32,340	\$ 31,800	\$ 31,800	\$ -	\$ 31,800	\$ -
16	01-413110-624 TOE-Photocopier Service* (2027)	\$ 9,279	\$ 7,701	\$ 7,701	\$ -	\$ 7,701	\$ -
17	01-413110-625 TOE-Postage	\$ 5,052	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
18	01-413110-626 TOE-Postage Meter Service	\$ 2,332	\$ 1,977	\$ 1,977	\$ -	\$ 1,977	\$ -
19	01-413110-670 TOE-Books/Updates	\$ 334	\$ 300	\$ 300	\$ -	\$ 350	\$ 50
20	01-413110-690 TOE-Misc. Fees/Recording Fees	\$ 250	\$ 250	\$ 250	\$ -	\$ 200	\$ (50)
21	01-413110-791 TOE-One-Time Purchase	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -
22	TOTAL TOWN OFFICERS	\$ 88,855	\$ 62,161	\$ 62,161	\$ -	\$ 64,961	\$ 2,800
23							
24	ELECTIONS						
25	01-414010-150 Elec/Reg-Wages	\$ 720	\$ 1,500	\$ 6,000	\$ 4,500	\$ 6,000	\$ -
26	01-414010-390 Elec/Reg-Town Meeting	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ -
27	01-414010-391 Elec/Reg-Food	\$ 350	\$ 550	\$ 550	\$ -	\$ 2,200	\$ 1,650
28	01-414010-550 Elec/Reg-Printing	\$ 4,009	\$ 6,000	\$ 8,000	\$ 2,000	\$ 8,000	\$ -
30	01-414010-620 Elec/Reg-Office Supplies	\$ 75	\$ 100	\$ 100	\$ -	\$ 100	\$ -
31	01-414010-622 Elec/Reg-Computer Support	\$ 350	\$ 325	\$ 325	\$ -	\$ 350	\$ 25
32	01-414010-625 Elec/Reg-Postage	\$ 69	\$ 125	\$ 125	\$ -	\$ 500	\$ 375
33	01-414010-741 Elec-One Time Expenditures	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -
34	TOTAL ELECTIONS	\$ 12,873	\$ 8,900	\$ 15,400	\$ 6,500	\$ 17,450	\$ 2,050
35							
36	TAX COLLECTOR						
38	01-415010-121 Tax Coll-Health Ins Buyout	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,750
39	01-415010-150 Tax Coll-Wages/Hourly (20 Hours)	\$ 21,689	\$ 21,492	\$ 22,495	\$ 1,003	\$ 22,875	\$ 380
40	01-415010-225 Tax Coll-Medicare	\$ 312	\$ 312	\$ 326	\$ 14	\$ 372	\$ 46
41	01-415010-226 Tax Coll-Fica	\$ 1,336	\$ 1,334	\$ 1,395	\$ 61	\$ 1,589	\$ 194
42	01-415010-231 Tax Coll-NHRS	\$ 2,988	\$ -	\$ -	\$ -	\$ 3,095	\$ 3,095
43	01-415010-320 Tax Coll-Title Deed Search	\$ 605	\$ 2,420	\$ 2,420	\$ -	\$ 2,500	\$ 80
44	01-415010-341 Tax Coll-Telephone	\$ 192	\$ 564	\$ 564	\$ -	\$ 240	\$ (324)
45	01-415010-390 Tax Coll-Recording Fees	\$ 1,239	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ -
46	01-415010-522 Tax Coll-Life Ins.	\$ 14	\$ -	\$ -	\$ -	\$ 28	\$ 28
47	01-415010-530 Tax Coll-Meetings/Seminars	\$ 632	\$ 500	\$ 500	\$ -	\$ 760	\$ 260
48	01-415010-560 Tax Coll-Dues/Subscriptions	\$ 100	\$ 40	\$ 40	\$ -	\$ 40	\$ -
49	01-415010-580 Tax Coll-Mileage	\$ 192	\$ 100	\$ 100	\$ -	\$ 200	\$ 100
50	01-415010-620 Tax Coll-Office Supplies	\$ 511	\$ 200	\$ 200	\$ -	\$ 200	\$ -
51	01-415010-621 Tax Coll-Tax Billing Supplies	\$ 1,389	\$ 1,200	\$ 1,200	\$ -	\$ 1,500	\$ 300
52	01-415010-622 Tax Coll-Computer Sup/Program	\$ 4,904	\$ 4,521	\$ 4,521	\$ -	\$ 5,092	\$ 571
53	01-415010-623 Tax Coll-Office Equip	\$ -	\$ 1	\$ 1	\$ -	\$ 150	\$ 149
54	01-415010-625 Tax Coll-Postage	\$ 6,148	\$ 7,800	\$ 7,800	\$ -	\$ 7,800	\$ -
55	TOTAL TAX COLLECTOR	\$ 42,250	\$ 41,734	\$ 42,812	\$ 1,078	\$ 50,440	\$ 7,628
56							
57	ASSESSING						
59	01-415210-150 Assessing-Wages/Hourly	\$ 45,086	\$ 45,320	\$ 45,856	\$ 536	\$ 45,856	\$ -
60	01-415210-210 Assessing-Health Insurance	\$ 15,500	\$ 15,500	\$ 17,253	\$ 1,753	\$ 17,253	\$ -
61	01-415210-225 Assessing-Medicare	\$ 585	\$ 658	\$ 665	\$ 7	\$ 665	\$ 0
62	01-415210-226 Assessing-Fica	\$ 2,502	\$ 2,811	\$ 2,843	\$ 32	\$ 2,843	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
63	01-415210-231 Assessing-NHRS	\$ 6,214	\$ 6,254	\$ 6,204	\$ (50)	\$ 6,204	\$ -
64	01-415210-311 Assessing-Tax Map Maintenance	\$ 3,200	\$ 3,350	\$ 3,350	\$ -	\$ 3,350	\$ -
65	01-415210-341 Assessing-Telephone	\$ 264	\$ 750	\$ 750	\$ -	\$ 700	\$ (50)
66	01-415210-390 Assessing-Recording Fees	\$ 75	\$ 180	\$ 180	\$ -	\$ 180	\$ -
67	01-415210-522 Assessing-Life Ins.	\$ 55	\$ 56	\$ 56	\$ -	\$ 56	\$ -
68	01-415210-530 Assessing-Seminars/Training	\$ 35	\$ 100	\$ 100	\$ -	\$ 300	\$ 200
69	01-415210-560 Assessing-Dues	\$ 20	\$ 20	\$ 20	\$ -	\$ 20	\$ -
70	01-415210-580 Assessing-Mileage	\$ 61	\$ 100	\$ 100	\$ -	\$ 125	\$ 25
71	01-415210-590 Assessing-Avitar Contract* (2027)	\$ 99,252	\$ 99,252	\$ 99,252	\$ -	\$ 99,252	\$ -
72	01-415210-615 Assessing-Tax Card Online	\$ 2,400	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
73	01-415210-620 Assessing-Office Supplies	\$ 925	\$ 800	\$ 800	\$ -	\$ 800	\$ -
74	01-415210-622 Assessing-Software Support	\$ 4,700	\$ 4,700	\$ 4,700	\$ -	\$ 4,867	\$ 167
75	01-415210-623 Assessing-Office Equipment	\$ -	\$ 325	\$ 325	\$ -	\$ 325	\$ -
76	01-415210-625 Assessing-Postage	\$ 70	\$ 250	\$ 250	\$ -	\$ 250	\$ -
77	TOTAL ASSESSING	\$ 180,944	\$ 183,426	\$ 185,704	\$ 2,278	\$ 186,046	\$ 342
78							
79	LEGAL EXPENSES						
80	01-415310-320 Legal-Fees	\$ 26,293	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
82	01-415314-001 Legal-Labor Relations	\$ 22,212	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
83	01-415334-320 Legal-Planning Board	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 4,000	\$ (2,000)
84	01-415339-320 Legal-ZBA	\$ 3,654	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
85	TOTAL LEGAL EXPENSES	\$ 52,158	\$ 56,000	\$ 56,000	\$ -	\$ 54,000	\$ (2,000)
86							
87	FINANCE ADMINISTRATOR						
88	01-415410-150 Finance Admin-Salary	\$ 74,520	\$ 74,520	\$ 75,348	\$ 828	\$ 75,348	\$ -
89	01-415410-210 Finance Admin-Health Insurance	\$ 20,924	\$ 20,925	\$ 23,291	\$ 2,366	\$ 23,291	\$ -
90	01-415410-225 Finance Admin-Medicare	\$ 820	\$ 1,081	\$ 1,093	\$ 12	\$ 1,093	\$ 0
91	01-415410-226 Finance Admin-Fica	\$ 3,505	\$ 4,622	\$ 4,672	\$ 50	\$ 4,672	\$ -
92	01-415410-231 Finance Admin-NHRS	\$ 10,270	\$ 10,280	\$ 10,195	\$ (85)	\$ 10,195	\$ -
93	01-415410-341 Finance Admin-Telephone	\$ 208	\$ 540	\$ 540	\$ -	\$ 300	\$ (240)
94	01-415410-522 Finance Admin-Life Ins	\$ 55	\$ 56	\$ 56	\$ -	\$ 56	\$ -
95	01-415410-530 Finance Admin-Meetings/Seminar	\$ 234	\$ 100	\$ 100	\$ -	\$ 100	\$ -
96	01-415410-560 Finance Admin-Dues	\$ 35	\$ 50	\$ 50	\$ -	\$ 50	\$ -
97	01-415410-620 Finance Admin-Office Supplies	\$ 1,351	\$ 1,200	\$ 1,200	\$ -	\$ 1,400	\$ 200
98	01-415410-622 Finance Admin-Software Support	\$ 8,866	\$ 8,866	\$ 8,866	\$ -	\$ 9,132	\$ 266
99	TOTAL FINANCE ADMINISTRATOR	\$ 120,789	\$ 122,240	\$ 125,410	\$ 3,170	\$ 125,636	\$ 226
100							
101	TOWN CLERK						
102	01-415510-118 Town Clerk-Longevity Bonus	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
103	01-415510-121 Town Clerk-Health Ins. Buyout	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ -
104	01-415510-130 Town Clerk-Salary	\$ 59,702	\$ 59,703	\$ 60,365	\$ 662	\$ 60,365	\$ -
105	01-415510-150 Town Clerk-Wages/Hourly	\$ 44,184	\$ 44,604	\$ 45,918	\$ 1,314	\$ 45,918	\$ -
106	01-415510-210 Town Clerk-Health Insurance	\$ 15,500	\$ 15,500	\$ 17,253	\$ 1,754	\$ 17,253	\$ -
107	01-415510-225 Town Clerk-Medicare	\$ 1,459	\$ 1,527	\$ 1,635	\$ 108	\$ 1,635	\$ -
108	01-415510-226 Town Clerk-Fica	\$ 6,238	\$ 6,530	\$ 6,993	\$ 463	\$ 6,993	\$ -
109	01-415510-231 Town Clerk-NHRS	\$ 14,457	\$ 14,529	\$ 14,515	\$ (14)	\$ 14,515	\$ -
110	01-415510-341 Town Clerk-Telephone	\$ 560	\$ 900	\$ 900	\$ -	\$ 700	\$ (200)
111	01-415510-522 Town Clerk-Life Ins.	\$ 110	\$ 112	\$ 112	\$ -	\$ 112	\$ -
112	01-415510-530 Town Clerk-Seminars/Training	\$ 679	\$ 600	\$ 600	\$ -	\$ 800	\$ 200
113	01-415510-560 Town Clerk-Dues	\$ 20	\$ 20	\$ 20	\$ -	\$ 20	\$ -
114	01-415510-580 Town Clerk-Mileage Reimbursement	\$ 174	\$ 200	\$ 200	\$ -	\$ 200	\$ -
115	01-415510-582 Town Clerk-Safety Deposit Box	\$ 220	\$ 220	\$ 220	\$ -	\$ 220	\$ -
116	01-415510-611 Town Clerk-Dog License/Tags	\$ 519	\$ 500	\$ 500	\$ -	\$ 500	\$ -
117	01-415510-620 Town Clerk-Office Supplies	\$ 1,323	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -
118	01-415510-622 Town Clerk-Software Support	\$ 5,175	\$ 5,200	\$ 5,200	\$ -	\$ 5,363	\$ 163
119	01-415510-623 Town Clerk-Office Equipment	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -
120	01-415510-625 Town Clerk-Postage	\$ 3,338	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
122	TOTAL TOWN CLERK	\$ 160,307	\$ 161,395	\$ 165,682	\$ 4,287	\$ 165,845	\$ 163
123							

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
124	SELECTMEN'S OFFICE						
126	01-415610-111 SO-Transcriber Wages	\$ 5,400	\$ -	\$ -	\$ -	\$ 10,800	\$ 10,800
127	01-415610-113 SO-Town Administrator* (2025)	\$ 120,000	\$ 120,000	\$ 120,000	\$ (0)	\$ 120,000	\$ -
128	01-415610-118 SO-Staff Longevity	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
129	01-415610-121 SO-Insurance Buyout	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ 2,750	\$ (2,750)
130	01-415610-150 SO-Wages/Admin. Asst.	\$ 21,689	\$ 43,328	\$ 45,856	\$ 2,528	\$ 22,875	\$ (22,981)
131	01-415610-210 SO-Health Insurance	\$ 15,500	\$ 15,500	\$ 17,253	\$ 1,753	\$ 17,253	\$ -
132	01-415610-225 SO-Medicare	\$ 2,037	\$ 2,383	\$ 2,499	\$ 116	\$ 2,283	\$ (216)
133	01-415610-226 SO-Fica	\$ 8,711	\$ 10,190	\$ 10,686	\$ 496	\$ 9,760	\$ (926)
134	01-415610-231 SO-NHRS	\$ 19,670	\$ 22,712	\$ 22,576	\$ (136)	\$ 19,466	\$ (3,109)
135	01-415610-301 SO-Auditor's Expense (2026)	\$ 15,225	\$ 15,225	\$ 15,225	\$ -	\$ 16,695	\$ 1,470
136	01-415610-341 SO-Telephone	\$ 3,653	\$ 4,720	\$ 4,720	\$ -	\$ 3,720	\$ (1,000)
137	01-415610-342 SO-Internet Connection	\$ 1,000	\$ 1,092	\$ 1,092	\$ -	\$ 1,092	\$ -
138	01-415610-343 SO-Website Hosting	\$ 3,407	\$ 3,407	\$ 3,407	\$ -	\$ 4,418	\$ 1,011
139	01-415610-522 SO-Life Ins	\$ 97	\$ 112	\$ 112	\$ -	\$ 84	\$ (28)
140	01-415610-529 SO-Professional Development* (2025)	\$ 2,975	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
141	01-415610-530 SO-Meetings/Seminars	\$ 2,122	\$ 500	\$ 500	\$ -	\$ 1,300	\$ 800
142	01-415610-560 SO-Dues* (2025)	\$ 1,005	\$ 916	\$ 916	\$ -	\$ 916	\$ -
143	01-415610-580 SO-Mileage* (2025)	\$ 489	\$ 530	\$ 530	\$ -	\$ 530	\$ -
144	TOTAL SELECTMEN'S OFFICE	\$ 229,480	\$ 252,115	\$ 256,871	\$ 4,756	\$ 239,942	\$ (16,929)
145							
146	CABLE COMMITTEE						
147	01-415710-430 Cable-Repairs/Training	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
148	01-415710-590 Cable-Comcast	\$ 226	\$ 246	\$ 246	\$ -	\$ 246	\$ -
149	01-415710-610 Cable-Supplies	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -
150	01-415710-623 Cable-Equipment	\$ -	\$ 200	\$ 200	\$ -	\$ 1	\$ (199)
151	TOTAL CABLE COMMITTEE	\$ 226	\$ 747	\$ 747	\$ -	\$ 548	\$ (199)
152							
153	TRUSTEES OF TRUST FUNDS						
154	01-415810-530 Trustee TF-Training	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -
155	TOTAL TRUSTEES OF TRUST FUNDS	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -
156							
157	LAND USE						
158	01-419310-110 Land Use-Wages/Assistant	\$ 22,248	\$ 22,660	\$ 22,928	\$ 268	\$ 22,928	\$ -
159	01-419310-150 Land Use-Wages/Coordinator	\$ 28,243	\$ 28,222	\$ 28,552	\$ 330	\$ 28,552	\$ 0
160	01-419310-210 Land Use-Health Insurance	\$ 7,750	\$ 7,750	\$ 8,627	\$ 877	\$ 8,627	\$ -
161	01-419310-225 Land Use-Medicare	\$ 690	\$ 738	\$ 746	\$ 8	\$ 746	\$ 0
162	01-419310-226 Land Use-Fica	\$ 2,985	\$ 3,155	\$ 3,192	\$ 37	\$ 3,192	\$ 0
163	01-419310-231 Land Use-NHRS	\$ 3,066	\$ 3,127	\$ 3,102	\$ (25)	\$ 3,102	\$ -
164	01-419310-310 Land Use-Pass Thru Engineering	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
165	01-419310-341 Land Use-Telephone	\$ 341	\$ 800	\$ 800	\$ -	\$ 800	\$ -
166	01-419310-390 Land Use-Recording Fees	\$ 216	\$ 400	\$ 400	\$ -	\$ 400	\$ -
167	01-419310-522 Land Use-Life Ins.	\$ 28	\$ 28	\$ 28	\$ -	\$ 28	\$ -
168	01-419310-530 Land Use-Seminars & Training	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
170	01-419310-555 Land Use-Advertising Notices	\$ 50	\$ 2,000	\$ 2,000	\$ -	\$ 200	\$ (1,800)
171	01-419310-560 Land Use-Dues/SNHPC	\$ 6,235	\$ 6,235	\$ 6,235	\$ -	\$ 6,209	\$ (26)
173	01-419310-617 Land Use-Email Accounts	\$ -	\$ -	\$ -	\$ -	\$ 820	\$ 820
174	01-419310-620 Land Use-Office Supplies	\$ 245	\$ 300	\$ 300	\$ -	\$ 300	\$ -
175	01-419310-623 Land Use-Office Equipment	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -
176	01-419310-625 Land Use-Postage	\$ 1,749	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
177	01-419310-670 Land Use-Books/Updates	\$ 299	\$ 150	\$ 150	\$ -	\$ 150	\$ -
178	TOTAL LAND USE	\$ 74,144	\$ 77,515	\$ 79,009	\$ 1,494	\$ 78,004	\$ (1,006)
179							
180	GOVERNMENT BUILDINGS						
181	01-419410-150 THOB-Wages/Maintenance	\$ 2,525	\$ 2,527	\$ 2,527	\$ -	\$ 28,600	\$ 26,073
182	01-419410-155 THOB-Custodial Services* (2024)	\$ 8,940	\$ 8,940	\$ 9,360	\$ 420	\$ 9,360	\$ -
183	01-419410-225 THOB-Medicare	\$ 66	\$ 37	\$ 37	\$ -	\$ 415	\$ 378
184	01-419410-226 THOB-Fica	\$ 283	\$ 157	\$ 157	\$ -	\$ 1,773	\$ 1,616
185	01-419410-410 THOB-Electricity	\$ 6,994	\$ 6,200	\$ 6,200	\$ -	\$ 6,430	\$ 230

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
186	01-419410-411 THOB-Heat/TOB	\$ 7,069	\$ 8,400	\$ 8,400	\$ -	\$ 6,200	\$ (2,200)
187	01-419410-412 THOB-Sewer Rent	\$ 1,396	\$ 1,295	\$ 1,295	\$ -	\$ 1,350	\$ 55
188	01-419410-430 THOB-Building Maintenance	\$ 10,800	\$ 5,000	\$ 5,000	\$ -	\$ 15,000	\$ 10,000
189	01-419410-431 THOB-Elevator Inspection	\$ 230	\$ 230	\$ 230	\$ -	\$ 230	\$ -
190	01-419410-432 THOB-Safety Generator	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
191	01-419410-590 THOB-Lawn Care/Mowing* (2024)	\$ 67,350	\$ 67,350	\$ 67,350	\$ -	\$ 67,350	\$ -
192	01-419410-595 THOB-Rubbish Removal	\$ 320	\$ 320	\$ 320	\$ -	\$ 320	\$ -
193	01-419410-596 THOB-Alarm Maintenance	\$ 3,143	\$ 3,000	\$ 3,000	\$ -	\$ 2,000	\$ (1,000)
194	01-419410-640 THOB-Janitorial Supplies	\$ 1,027	\$ 600	\$ 600	\$ -	\$ 700	\$ 100
195	01-419410-686 THOB-Fire Extinguishers	\$ 253	\$ 201	\$ 201	\$ -	\$ 253	\$ 52
197	01-419420-410 THOB-Electric/Stone Bldg	\$ 362	\$ 350	\$ 350	\$ -	\$ 350	\$ -
198	01-419420-411 THOB-Heat/Stone Bldg	\$ 1,390	\$ 1,650	\$ 1,650	\$ -	\$ 1,350	\$ (300)
199	01-419430-410 THOB-Electric/Town Hall	\$ 301	\$ 275	\$ 275	\$ -	\$ 300	\$ 25
200	01-419430-411 THOB-Heat/Town Hall	\$ 4,225	\$ 6,188	\$ 6,188	\$ -	\$ 3,950	\$ (2,238)
201	01-419440-410 THOB-Electric/Safety Complex	\$ 13,532	\$ 13,000	\$ 13,000	\$ -	\$ 13,414	\$ 414
202	01-419440-411 THOB-Heat/Safety Complex	\$ 12,533	\$ 14,300	\$ 14,300	\$ -	\$ 12,000	\$ (2,300)
203	01-419450-410 THOB-Electric/Highway Garage	\$ 7,455	\$ 8,000	\$ 8,000	\$ -	\$ 8,100	\$ 100
204	01-419450-411 THOB-Heat/Highway Garage	\$ 299	\$ 413	\$ 413	\$ -	\$ 300	\$ (113)
205	01-419460-410 THOB-Electric/Transfer Station	\$ 5,414	\$ 5,200	\$ 5,200	\$ -	\$ 5,554	\$ 354
206	01-419460-411 THOB-Heat/Transfer Station	\$ 861	\$ 1,375	\$ 1,375	\$ -	\$ 1,200	\$ (175)
207	01-419470-410 THOB-Electric/Fire So. Station	\$ 1,557	\$ 1,800	\$ 1,800	\$ -	\$ 1,521	\$ (279)
208	01-419470-411 THOB-Heat/Fire-So. Station	\$ 3,040	\$ 2,475	\$ 2,475	\$ -	\$ 2,200	\$ (275)
209	01-419480-410 THOB-Electric/Fire Sugar Hill	\$ 350	\$ 350	\$ 350	\$ -	\$ 350	\$ -
210	01-419480-411 THOB-Heat/Fire Sugar Hill	\$ 1,029	\$ 1,650	\$ 1,650	\$ -	\$ 1,100	\$ (550)
211	01-419490-410 THOB-Electric/Radio Sites	\$ 1,124	\$ 1,200	\$ 1,200	\$ -	\$ 1,163	\$ (37)
212	TOTAL GOVERNMENT BUILDINGS	\$ 163,868	\$ 163,483	\$ 163,903	\$ 420	\$ 193,833	\$ 29,930
213							
214	CEMETERIES						
215	01-419510-590 Cem-Lawn Care* (2024)	\$ 44,000	\$ 44,000	\$ 45,000	\$ 1,000	\$ 45,000	\$ -
216	01-419510-591 Cem-Contract Serv/Cornerstones	\$ 29	\$ 650	\$ 650	\$ -	\$ 650	\$ -
217	01-419510-725 Cem-Flag Holders	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
218	TOTAL CEMETERIES	\$ 44,029	\$ 45,150	\$ 46,150	\$ 1,000	\$ 46,150	\$ -
219							
220	INSURANCES						
221	01-419610-520 Ins-General Liability/ Property	\$ 376,310	\$ 376,310	\$ 376,310	\$ -	\$ 459,005	\$ 82,695
222	01-419640-520 Ins-Workers Comp & Audited Prem	\$ 153,535	\$ 153,535	\$ 153,535	\$ -	\$ 183,397	\$ 29,862
223	01-419650-520 Ins-Unemployment Comp	\$ 7,085	\$ 7,085	\$ 7,085	\$ 0	\$ 10,187	\$ 3,102
224	TOTAL INSURANCES	\$ 536,930	\$ 536,930	\$ 536,930	\$ 0	\$ 652,589	\$ 115,659
225							
226	ADVERTISING AND REGIONAL ASSOC						
227	01-419710-540 Advertising	\$ 1,249	\$ 497	\$ 497	\$ -	\$ 600	\$ 103
228	01-419710-560 Dues-NH Municipal Assoc	\$ 8,172	\$ 8,172	\$ 8,172	\$ -	\$ 8,229	\$ 57
229	TOTAL ADVERTISING AND REGIONAL	\$ 9,421	\$ 8,669	\$ 8,669	\$ -	\$ 8,829	\$ 160
230							
231	POLICE DEPARTMENT						
232	01-421010-112 Police-Salary, Chief	\$ 106,898	\$ 106,900	\$ 108,086	\$ 1,186	\$ 108,086	\$ -
233	01-421010-113 Police-Wages/Full Time Officers	\$ 697,041	\$ 823,468	\$ 814,429	\$ (9,039)	\$ 803,640	\$ (10,789)
234	01-421010-115 Police-Wages/Full Time Admin. Asst.	\$ 47,020	\$ 47,326	\$ 47,879	\$ 553	\$ 47,880	\$ 1
235	01-421010-116 Police-Wages/Part Time Admin. Asst.	\$ -	\$ 91	\$ 91	\$ -	\$ 91	\$ -
236	01-421010-118 Police-Longevity Bonus	\$ 750	\$ 750	\$ 1,000	\$ 250	\$ 1,000	\$ -
237	01-421010-121 Police-Health Ins/Buyouts	\$ 17,876	\$ 11,000	\$ 16,500	\$ 5,500	\$ 16,500	\$ -
238	01-421010-140 Police-Overtime	\$ 146,677	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	\$ -
241	01-421010-150 Police-Wages/Part Time Officer	\$ 17,510	\$ 10,500	\$ 11,025	\$ 525	\$ 11,025	\$ -
242	01-421010-156 Police-Detail/Hwy Safety/Speed	\$ 6,120	\$ -	\$ -	\$ -	\$ -	\$ -
243	01-421010-210 Police-Health Ins-Chief/Officers/Sec	\$ 115,459	\$ 151,125	\$ 159,590	\$ 8,465	\$ 159,590	\$ -
244	01-421010-225 Police-Medicare	\$ 12,884	\$ 16,016	\$ 16,023	\$ 7	\$ 15,893	\$ (130)
245	01-421010-226 Police-Fica	\$ 3,260	\$ 3,592	\$ 3,658	\$ 66	\$ 3,770	\$ 112
246	01-421010-231 Police-NHRS Full Time Officers	\$ 307,128	\$ 337,859	\$ 320,156	\$ (17,703)	\$ 316,781	\$ (3,376)
247	01-421010-232 Police-NHRS-FT Secretary	\$ 6,606	\$ 6,530	\$ 6,479	\$ (51)	\$ 6,478	\$ (1)

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
248	01-421010-320 Police-Prosecutorial Evidence Collection	\$ 2,246	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ -
249	01-421010-321 Police-Records Storage	\$ 978	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
250	01-421010-324 Police-Prosecutor Services	\$ 11,631	\$ 13,250	\$ 13,250	\$ -	\$ 15,050	\$ 1,800
251	01-421010-341 Police-Telephone	\$ 15,597	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	\$ -
252	01-421010-345 Police-Dispatch* (2024)	\$ 62,676	\$ 62,676	\$ 65,183	\$ 2,507	\$ 65,183	\$ -
253	01-421010-390 Police-Recruitment	\$ 3,440	\$ 5,250	\$ 5,250	\$ -	\$ 4,600	\$ (650)
254	01-421010-393 Police-Accreditation	\$ -	\$ 1	\$ 1	\$ -	\$ 2,850	\$ 2,849
255	01-421010-430 Police-Building Maintenance	\$ 12,135	\$ 7,500	\$ 7,500	\$ -	\$ 8,250	\$ 750
256	01-421010-431 Police-Evidence Recovery/Storage	\$ 4,201	\$ 3,850	\$ 3,850	\$ -	\$ 4,500	\$ 650
257	01-421010-522 Police-Life Ins	\$ 626	\$ 728	\$ 728	\$ -	\$ 728	\$ -
258	01-421010-530 Police-Training	\$ 15,043	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
259	01-421010-550 Police-Printing	\$ 240	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
260	01-421010-560 Police-Dues	\$ 4,215	\$ 3,750	\$ 3,750	\$ -	\$ 4,000	\$ 250
261	01-421010-580 Police-Mileage Reimb	\$ 555	\$ 200	\$ 200	\$ -	\$ 200	\$ -
262	01-421010-595 Police-Rubbish Removal	\$ 2,080	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ -
263	01-421010-596 Police-Cleaning Services	\$ 5,580	\$ 6,330	\$ 6,330	\$ -	\$ 6,330	\$ -
264	01-421010-609 Police-Building/Janitorial Supplies	\$ 1,874	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
265	01-421010-610 Police-Supplies	\$ 9,713	\$ 8,000	\$ 8,000	\$ -	\$ 9,000	\$ 1,000
266	01-421010-612 Police-Taser Equipment	\$ -	\$ 1	\$ 1	\$ -	\$ 3,500	\$ 3,499
267	01-421010-613 Police-Taser Assembly	\$ -	\$ 1	\$ 1	\$ -	\$ 6,430	\$ 6,429
268	01-421010-614 Police-Radio Maintenance Contract	\$ 5,106	\$ 5,106	\$ 5,106	\$ -	\$ 5,106	\$ -
269	01-421010-615 Police-Body Worn Cameras	\$ 2,286	\$ 2,486	\$ 2,486	\$ -	\$ 7,454	\$ 4,968
270	01-421010-616 Police-Computer Equipment	\$ 10,180	\$ 3,500	\$ 3,500	\$ -	\$ 6,670	\$ 3,170
271	01-421010-617 Police-BWC Equipment	\$ -	\$ 1	\$ 1	\$ -	\$ 3,900	\$ 3,899
272	01-421010-618 Police-Office Equipment/Furniture	\$ 1,737	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
273	01-421010-620 Police-Office Supplies	\$ 855	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -
274	01-421010-622 Police-IMC Serv/Maint	\$ 9,571	\$ 8,550	\$ 8,550	\$ -	\$ 8,971	\$ 421
275	01-421010-624 Police-Photocopier Service* (2024)	\$ 3,433	\$ 3,750	\$ 3,750	\$ -	\$ 3,965	\$ 215
276	01-421010-625 Police-Postage	\$ 156	\$ 300	\$ 300	\$ -	\$ 200	\$ (100)
277	01-421010-635 Police-Fuel/Vehicles	\$ 26,622	\$ 31,500	\$ 31,500	\$ -	\$ 31,500	\$ -
278	01-421010-636 Police-Safety/Medical Gear	\$ 1,007	\$ 3,570	\$ 3,570	\$ -	\$ 3,570	\$ -
279	01-421010-660 Police-Vehicle Repairs	\$ 17,855	\$ 10,000	\$ 10,000	\$ -	\$ 14,000	\$ 4,000
280	01-421010-661 Police-Vehicle Maint/Tires	\$ 12,348	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
281	01-421010-670 Police-Books/Updates	\$ -	\$ 550	\$ 550	\$ -	\$ 550	\$ -
282	01-421010-685 Police-Communication Equipment	\$ 4,742	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
283	01-421010-686 Police-Defensive Force Equip./Training	\$ 2,282	\$ 2,400	\$ 2,400	\$ -	\$ 2,400	\$ -
284	01-421010-700 Police-Juvenile Diversion Proj	\$ 988	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
285	01-421010-735 Police-Uniform Maint/Dry clean* (2023)	\$ 4,192	\$ 6,829	\$ 6,829	\$ -	\$ 6,829	\$ -
286	01-421010-736 Police-Officer Uniforms/Equipment	\$ 9,906	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ -
287	01-421010-738 Police-Ballistic Equipment	\$ 4,407	\$ 1,760	\$ 1,760	\$ -	\$ 12,000	\$ 10,240
288	01-421010-739 Police-Unif Allow-Union Contract* (2023)	\$ 2,484	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -
289	01-421010-741 Police-One Time Purchase	\$ 10,694	\$ -	\$ -	\$ -	\$ -	\$ -
290	01-421010-791 Police-Year End One Time Purchase	\$ 59,686	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
291	TOTAL POLICE DEPARTMENT	\$ 1,828,593	\$ 1,888,396	\$ 1,880,663	\$ (7,733)	\$ 1,914,870	\$ 34,207
292							
293	EMERGENCY MANAGEMENT						
294	01-421210-110 Emerg Mgmt-Salary	\$ -	\$ 3,690	\$ 3,690	\$ -	\$ 3,690	\$ -
295	01-421210-225 Emerg Mgmt-Medicare	\$ -	\$ 54	\$ 54	\$ -	\$ 54	\$ (0)
296	01-421210-226 Emerg Mgmt-Fica	\$ -	\$ 229	\$ 229	\$ (0)	\$ 229	\$ -
297	01-421210-231 Emerg Mgmt-NHRS	\$ -	\$ -	\$ 1,120	\$ 1,120	\$ 1,120	\$ -
298	01-421210-341 Emerg Mgmt-Telephone	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600
299	01-421210-580 Emerg Mgmt-Travel Expense	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
300	01-421210-616 Emerg Mgmt-Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400
301	01-421210-620 Emerg Mgmt-Office Supplies	\$ 1,097	\$ 200	\$ 200	\$ -	\$ 200	\$ -
302	01-421210-636 Emerg Mgmt-Safety/Med Gear	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -
303	01-421210-679 Emerg Mgmt-Training	\$ 1,350	\$ 200	\$ 200	\$ -	\$ 200	\$ -
304	TOTAL EMERGENCY MANAGEMENT	\$ 2,447	\$ 4,574	\$ 5,694	\$ 1,120	\$ 8,693	\$ 3,000
305							
306	FIRE DEPARTMENT						

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
307	01-422010-110 Fire-Salary, Chief	\$ 48,403	\$ 69,895	\$ 70,672	\$ 777	\$ 70,672	\$ -
308	01-422010-111 Fire-Stipend, Asst. Chief	\$ 2,100	\$ 4,200	\$ 4,200	\$ -	\$ -	\$ (4,200)
309	01-422010-112 Fire-Stipends, Fire Officers	\$ 800	\$ 5,460	\$ 5,460	\$ -	\$ -	\$ (5,460)
310	01-422010-115 Fire-Wages, Full Time EMT/Firefighters	\$ 462,279	\$ 462,446	\$ 469,763	\$ 7,317	\$ 469,763	\$ -
311	01-422010-116 Fire-Wages, Admin. Asst.	\$ 20,736	\$ 25,444	\$ 25,740	\$ 296	\$ 25,740	\$ -
312	01-422010-120 Fire-Wages, Overtime	\$ 123,206	\$ 84,719	\$ 88,955	\$ 4,236	\$ 88,955	\$ -
313	01-422010-121 Fire-Health Ins/Buyouts	\$ 19,764	\$ 16,500	\$ 22,000	\$ 5,500	\$ 22,000	\$ -
315	01-422010-150 Fire-Wages, Call Force	\$ 17,167	\$ 34,557	\$ 34,557	\$ -	\$ 34,557	\$ -
316	01-422010-151 Fire-Wages, Part Time EMT/Firefighters	\$ 10,099	\$ 17,501	\$ 17,501	\$ -	\$ 17,501	\$ -
317	01-422010-152 Fire-Special Details	\$ 4,339	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
318	01-422010-210 Fire-Health Insurance	\$ 32,229	\$ 38,750	\$ 34,508	\$ (4,242)	\$ 34,508	\$ -
319	01-422010-225 Fire-Medicare	\$ 9,203	\$ 10,647	\$ 10,736	\$ 89	\$ 10,595	\$ (141)
320	01-422010-226 Fire-Fica	\$ 23,313	\$ 28,039	\$ 19,529	\$ (8,510)	\$ 18,929	\$ (600)
321	01-422010-231 Fire-NHRS Group II	\$ 132,978	\$ 112,077	\$ 102,645	\$ (9,432)	\$ 102,645	\$ -
322	01-422010-232 Fire-NHRS Group I	\$ -		\$ 29,836	\$ 29,836	\$ 29,836	\$ (0)
323	01-422010-341 Fire-Telephone	\$ 7,543	\$ 6,000	\$ 6,000	\$ -	\$ 7,000	\$ 1,000
324	01-422010-342 Fire-Internet Connection	\$ 1,259	\$ 1,305	\$ 1,305	\$ -	\$ 1,305	\$ -
325	01-422010-346 Fire-Capital Area Mutual Aid	\$ 95,176	\$ 95,176	\$ 95,176	\$ -	\$ 98,553	\$ 3,377
326	01-422010-391 Fire-Food	\$ 212	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
327	01-422010-430 Fire-Bldg Maintenance	\$ 11,701	\$ 5,000	\$ 5,000	\$ -	\$ 10,000	\$ 5,000
328	01-422010-522 Fire-Life Insurance	\$ 432	\$ 448	\$ 448	\$ -	\$ 448	\$ -
329	01-422010-525 Fire-Ins. - Add'l Provident Policy	\$ 6,033	\$ 6,033	\$ 6,033	\$ -	\$ 6,033	\$ -
330	01-422010-529 Fire-Professional Development	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
331	01-422010-550 Fire-Printing	\$ 259	\$ 250	\$ 250	\$ -	\$ 500	\$ 250
332	01-422010-560 Fire-Dues	\$ 1,238	\$ 1,370	\$ 1,370	\$ -	\$ 1,370	\$ -
333	01-422010-580 Fire-Mileage	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
334	01-422010-590 Fire-Lawn Care* (2024)	\$ 8,725	\$ 8,725	\$ 8,725	\$ -	\$ 8,725	\$ -
335	01-422010-591 Fire-Water Holes/Cistern Repair/Maint	\$ 282	\$ 500	\$ 500	\$ -	\$ 2,500	\$ 2,000
336	01-422010-593 Fire-Intercepts	\$ 2,722	\$ 6,600	\$ 6,600	\$ -	\$ 6,000	\$ (600)
337	01-422010-596 Fire-EMS Service Contracts	\$ 1,273	\$ 3,754	\$ 3,754	\$ -	\$ 5,000	\$ 1,246
338	01-422010-610 Fire-Supplies	\$ 2,748	\$ 1,600	\$ 1,600	\$ -	\$ 2,600	\$ 1,000
339	01-422010-611 Fire-Hazmat Supplies	\$ -	\$ 250	\$ 250	\$ -	\$ 1,000	\$ 750
340	01-422010-612 Fire-Oxygen/Cylinder	\$ 895	\$ 2,400	\$ 2,400	\$ -	\$ 2,000	\$ (400)
341	01-422010-620 Fire-Office Supplies	\$ 1,036	\$ 600	\$ 600	\$ -	\$ 800	\$ 200
342	01-422010-622 Fire-Software Support	\$ 7,921	\$ 6,580	\$ 6,580	\$ -	\$ 12,000	\$ 5,420
343	01-422010-624 Fire-Photocopier Services* (2027)	\$ 1,250	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
344	01-422010-625 Fire-Postage	\$ 38	\$ 150	\$ 150	\$ -	\$ 250	\$ 100
345	01-422010-635 Fire-Fuel/Vehicles	\$ 20,944	\$ 26,850	\$ 26,850	\$ -	\$ 22,700	\$ (4,150)
346	01-422010-636 Fire-Safety/Medical Gear	\$ 10,440	\$ 8,750	\$ 8,750	\$ -	\$ 9,000	\$ 250
347	01-422010-637 Fire-Protective Clothing	\$ 3,821	\$ 10,000	\$ 10,000	\$ -	\$ 13,500	\$ 3,500
348	01-422010-638 Fire-Physicals/Immunizations	\$ 1,816	\$ 1,500	\$ 1,500	\$ -	\$ 7,000	\$ 5,500
349	01-422010-640 Fire-Fire Prevention - Other	\$ 614	\$ 500	\$ 500	\$ -	\$ 1,500	\$ 1,000
350	01-422010-660 Fire-Vehicle Maintenance (All)	\$ 20,327	\$ 19,000	\$ 19,000	\$ -	\$ 25,000	\$ 6,000
351	01-422010-670 Fire-Books/Updates	\$ 85	\$ 520	\$ 520	\$ -	\$ 520	\$ -
352	01-422010-677 Fire-Education Service Contract	\$ 3,069	\$ 3,800	\$ 3,800	\$ -	\$ 4,000	\$ 200
353	01-422010-678 Fire-CDL Licenses	\$ -	\$ 250	\$ 250	\$ -	\$ 1	\$ (249)
354	01-422010-679 Fire-Training Fee Expenses	\$ 18,315	\$ 10,000	\$ 10,000	\$ -	\$ 14,000	\$ 4,000
355	01-422010-681 Fire-Uniforms	\$ 5,353	\$ 4,500	\$ 4,500	\$ -	\$ 10,800	\$ 6,300
356	01-422010-685 Fire-Radio Equipment	\$ 110	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ -
357	01-422010-686 Fire-Radio Equipment Repair	\$ 1,531	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
358	01-422010-740 Fire-Equipment	\$ 1,395	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ -
359	01-422010-741 Fire-Equipment Repair	\$ 919	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ -
360	01-422010-750 Fire-Equip. Maint (Required Testing)	\$ 1,706	\$ 6,500	\$ 6,500	\$ -	\$ 11,500	\$ 5,000
361	01-422010-791 Fire-One Time Purchase	\$ 16,896	\$ -	\$ -	\$ -	\$ -	\$ -
363	TOTAL FIRE DEPARTMENT	\$ 1,164,701	\$ 1,172,996	\$ 1,198,863	\$ 25,867	\$ 1,240,156	\$ 41,293
364							
365	CODE ENFORCEMENT						
366	01-424010-110 Code Enforc-Insp/Salary	\$ 21,505	\$ 42,333	\$ 42,834	\$ 501	\$ 42,834	\$ -
367	01-424010-150 Code Enforc-Wages/Bldg. Assistant	\$ 22,248	\$ 22,660	\$ 22,928	\$ 268	\$ 22,928	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
368	01-424010-153 Code Enforc-Fill-In Inspector	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
369	01-424010-210 Code Enforc-Health Insurance	\$ 7,135	\$ 7,750	\$ 8,627	\$ 877	\$ 8,627	\$ -
370	01-424010-225 Code Enforc-Medicare	\$ 592	\$ 951	\$ 961	\$ 10	\$ 961	\$ -
371	01-424010-226 Code Enforc-Fica	\$ 2,568	\$ 4,061	\$ 4,108	\$ 47	\$ 4,108	\$ -
372	01-424010-231 Code Enforc-NHRS	\$ 3,067	\$ 3,127	\$ 3,102	\$ (25)	\$ 3,102	\$ -
373	01-424010-341 Code Enforc-Telephone	\$ 1,062	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -
374	01-424010-522 Code Enforc-Life Ins.	\$ 28	\$ 28	\$ 28	\$ -	\$ 28	\$ -
375	01-424010-530 Code Enforc-Mtgs/Seminars	\$ 50	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
376	01-424010-550 Code Enforc-Printing	\$ 148	\$ 100	\$ 100	\$ -	\$ 100	\$ -
377	01-424010-560 Code Enforc-Dues	\$ 190	\$ 300	\$ 300	\$ -	\$ 300	\$ -
378	01-424010-580 Code Enforc-Mileage Reim	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
379	01-424010-617 Code Enforc-Computer Software IT	\$ 5,208	\$ 4,499	\$ 4,499	\$ -	\$ 4,499	\$ -
380	01-424010-619 Code Enforc-Photocopier Expense	\$ 40	\$ 100	\$ 100	\$ -	\$ 100	\$ -
381	01-424010-620 Code Enforc-Office Supplies	\$ 526	\$ 485	\$ 485	\$ -	\$ 485	\$ -
382	01-424010-623 Code Enforc-Office Equipment	\$ 1,129	\$ 200	\$ 200	\$ -	\$ 200	\$ -
383	01-424010-625 Code Enforc-Postage	\$ 11	\$ 200	\$ 200	\$ -	\$ 150	\$ (50)
384	01-424010-635 Code Enforc-Fuel	\$ 1,287	\$ 2,250	\$ 2,250	\$ -	\$ 2,000	\$ (250)
385	01-424010-660 Code Enforc-Vehicle Maint	\$ 619	\$ 500	\$ 500	\$ -	\$ 500	\$ -
386	01-424010-670 Code Enforc-Books/Updates	\$ 888	\$ 350	\$ 350	\$ -	\$ 888	\$ 538
387	01-424010-740 Code Enforc-Code Tools & Equip	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -
388	TOTAL CODE ENFORCEMENT	\$ 68,299	\$ 93,144	\$ 94,821	\$ 1,677	\$ 95,059	\$ 238
389							
390	FOREST FIRES						
391	01-429910-150 Forest Fire-Wages/Hourly	\$ 4,033	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ -
392	01-429910-151 Forest Fire-Stipend	\$ -	\$ 3,649	\$ 3,649	\$ -	\$ -	\$ (3,649)
393	01-429910-225 Forest Fire-Medicare	\$ 58	\$ 106	\$ 106	\$ -	\$ 53	\$ (53)
394	01-429910-226 Forest Fire-Fica	\$ 247	\$ 450	\$ 450	\$ -	\$ 224	\$ (226)
396	TOTAL FOREST FIRES	\$ 4,338	\$ 7,805	\$ 7,805	\$ -	\$ 3,877	\$ (3,928)
397							
398	HIGHWAY DEPARTMENT						
399	01-431210-110 Hwy-Salary/DPW Director	\$ 35,397	\$ 80,511	\$ 81,705	\$ 1,194	\$ 77,500	\$ (4,205)
400	01-431210-116 Hwy-Part Time Assistant	\$ 18,163	\$ 21,208	\$ 22,496	\$ 1,288	\$ 22,496	\$ -
401	01-431210-117 Hwy-Part Time Driver	\$ 21,058	\$ 20,692	\$ 21,060	\$ 368	\$ 21,060	\$ -
402	01-431210-118 Hwy-Longevity Bonus	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -
403	01-431210-119 Hwy-Contracted Drivers	\$ 12,616	\$ -	\$ -	\$ -	\$ -	\$ -
404	01-431210-120 Hwy-On-Call Bonus	\$ 56,250	\$ 4,200	\$ 4,200	\$ -	\$ 35,000	\$ 30,800
405	01-431210-121 Hwy-Health Insurance Buyouts	\$ 9,625	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ -
406	01-431210-140 Hwy-Overtime	\$ 57,898	\$ 52,030	\$ 57,365	\$ 5,335	\$ 61,620	\$ 4,255
407	01-431210-150 Hwy-Wages/Truck Drivers & Operators	\$ 406,204	\$ 610,198	\$ 616,205	\$ 6,007	\$ 631,345	\$ 15,140
408	01-431210-161 Hwy-DPW Stipend	\$ 14,020	\$ -	\$ -	\$ -	\$ -	\$ -
409	01-431210-210 Hwy-Health Insurance	\$ 99,142	\$ 203,050	\$ 233,105	\$ 30,055	\$ 233,105	\$ -
410	01-431210-225 Hwy-Medicare	\$ 7,601	\$ 11,686	\$ 11,727	\$ 41	\$ 12,394	\$ 667
411	01-431210-226 Hwy-Fica	\$ 32,503	\$ 49,967	\$ 50,144	\$ 177	\$ 52,996	\$ 2,852
412	01-431210-231 Hwy-NHRS	\$ 70,255	\$ 104,033	\$ 102,222	\$ (1,811)	\$ 104,278	\$ 2,056
413	01-431210-341 Hwy-Telephone	\$ 2,094	\$ 2,200	\$ 2,200	\$ -	\$ 2,200	\$ -
414	01-431210-430 Hwy-Repairs/Bldg Maintenance	\$ 5,751	\$ 7,500	\$ 7,500	\$ -	\$ 7,500	\$ -
415	01-431210-522 Hwy-Life Ins.	\$ 441	\$ 784	\$ 784	\$ -	\$ 784	\$ -
416	01-431210-530 Hwy-Meetings/Seminars	\$ 180	\$ 800	\$ 800	\$ -	\$ 800	\$ -
417	01-431210-540 Hwy-Advertising	\$ 545	\$ 500	\$ 500	\$ -	\$ 1,000	\$ 500
418	01-431210-596 Hwy-Cleaning Services*(2024)	\$ 2,600	\$ 2,400	\$ 2,640	\$ 240	\$ 2,640	\$ -
419	01-431210-612 Hwy-Oxygen/Cylinder	\$ 2,293	\$ 2,600	\$ 2,600	\$ -	\$ 2,600	\$ -
420	01-431210-614 Hwy-Radio Maintenance Contract	\$ 4,470	\$ 4,470	\$ 4,470	\$ -	\$ 4,470	\$ -
421	01-431210-620 Hwy-Office Supplies	\$ 2,084	\$ 750	\$ 750	\$ -	\$ 750	\$ -
422	01-431210-622 Hwy-Software Support	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
423	01-431210-623 Hwy-Office Equipment	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
424	01-431210-625 Hwy-Postage	\$ 38	\$ 50	\$ 50	\$ -	\$ 50	\$ -
425	01-431210-627 Hwy-Inspection Machine Equip	\$ 3,053	\$ 3,100	\$ 3,100	\$ -	\$ 3,100	\$ -
426	01-431210-635 Hwy-Vehicle Fuel	\$ 72,404	\$ 212,250	\$ 212,250	\$ -	\$ 177,000	\$ (35,250)
427	01-431210-636 Hwy-Safety/Medical Gear	\$ 716	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
428	01-431210-637 Hwy-Boot Allowance*	\$ 2,576	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
429	01-431210-638 Hwy-HEPB/Drug/Alcohol Testing	\$ 3,107	\$ 1,600	\$ 1,600	\$ -	\$ 3,000	\$ 1,400
430	01-431210-740 Hwy-Cutting Edges	\$ 20,162	\$ 20,500	\$ 20,500	\$ -	\$ 20,500	\$ -
431	01-431210-742 Hwy-Fuel Additives/Testing	\$ 5,972	\$ 6,000	\$ 6,000	\$ -	\$ 10,000	\$ 4,000
432	01-431210-743 Hwy-Tires/Chains	\$ 9,198	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
433	01-431210-744 Hwy-Oil & Lubricants	\$ 22,263	\$ 15,000	\$ 15,000	\$ -	\$ 20,000	\$ 5,000
434	01-431210-745 Hwy-Signs/Posts/Rails	\$ 5,558	\$ 3,000	\$ 3,000	\$ -	\$ 4,000	\$ 1,000
435	01-431210-746 Hwy-Rakes/Shovels	\$ 362	\$ 500	\$ 500	\$ -	\$ 500	\$ -
436	01-431210-747 Hwy-Paint Striper Supplies	\$ 329	\$ 500	\$ 500	\$ -	\$ 500	\$ -
437	01-431210-748 Hwy-Tools	\$ 12,568	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
438	01-431210-792 Hwy-Guardrails	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
439	01-431220-610 Hwy-Shop Supplies	\$ 19,440	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
440	01-431220-741 Hwy-Chainsaw Supplies	\$ 1,031	\$ 750	\$ 750	\$ -	\$ 750	\$ -
441	01-431230-685 Hwy-Communication Equipment	\$ 2,799	\$ 1,495	\$ 1,495	\$ -	\$ 1,495	\$ -
442	01-431240-733 Hwy-Gravel Road Maintenance	\$ 16,683	\$ 14,797	\$ 14,797	\$ -	\$ 15,000	\$ 203
443	01-431250-734 Hwy-Cold Patch	\$ 1,879	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
444	01-431250-770 Hwy-Veh/Equip Maint/Repair	\$ 187,355	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	\$ -
445	01-431260-773 Hwy-Salt/Sand	\$ 223,000	\$ 223,000	\$ 223,000	\$ -	\$ 230,700	\$ 7,700
446	01-431270-681 Hwy-Tree Removal	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
447	01-431270-682 Hwy-Roadside Mowing	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -
448	01-431270-686 Hwy-Uniforms* (2024)	\$ 9,109	\$ 10,750	\$ 10,750	\$ -	\$ 10,750	\$ -
449	01-431270-687 Hwy-Cell Phone	\$ 745	\$ 520	\$ 520	\$ -	\$ 520	\$ -
450	01-431290-522 Hwy-Knotweed Control	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 10,000	\$ 2,500
451	TOTAL HIGHWAY DEPARTMENT	\$ 1,501,038	\$ 1,885,891	\$ 1,928,786	\$ 42,895	\$ 1,982,403	\$ 53,617
452							
453	STREET LIGHTING						
454	01-431610-410 St Lt/Electricity	\$ 4,164	\$ 4,800	\$ 4,800	\$ -	\$ 4,500	\$ (300)
455	TOTAL STREET LIGHTING	\$ 4,164	\$ 4,800	\$ 4,800	\$ -	\$ 4,500	\$ (300)
456							
457	TRANSFER STATION						
458	01-432410-115 Transf Sta-Part Time Wages	\$ 32,662	\$ 30,837	\$ 31,348	\$ 511	\$ 31,348	\$ -
460	01-432410-120 Transf Sta-On-Call Bonus	\$ 750	\$ 600	\$ 600	\$ -	\$ 5,000	\$ 4,400
462	01-432410-140 Transf Sta-Overtime	\$ 4,065	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
463	01-432410-150 Transf Sta-Full Time Wages	\$ 76,990	\$ 79,169	\$ 83,582	\$ 4,413	\$ 87,814	\$ 4,232
464	01-432410-210 Transf Sta-Health Ins	\$ 18,944	\$ 15,500	\$ 31,918	\$ 16,418	\$ 31,918	\$ -
465	01-432410-225 Transf Sta-Medicare	\$ 1,549	\$ 1,678	\$ 1,748	\$ 70	\$ 1,873	\$ 125
466	01-432410-226 Transf Sta-Fica	\$ 6,666	\$ 7,170	\$ 7,473	\$ 303	\$ 8,008	\$ 535
467	01-432410-231 Transf Sta-NHRS	\$ 9,946	\$ 10,798	\$ 11,985	\$ 1,187	\$ 12,558	\$ 573
468	01-432410-341 Transf Sta-Telephone	\$ 508	\$ 504	\$ 504	\$ -	\$ 504	\$ -
469	01-432410-342 Transf Sta-Internet	\$ 689	\$ 744	\$ 744	\$ -	\$ 744	\$ -
470	01-432410-430 Transf Sta-Bldg Maint	\$ 4,303	\$ 1,000	\$ 1,000	\$ -	\$ 3,000	\$ 2,000
471	01-432410-522 Transf Sta-Life Ins	\$ 87	\$ 112	\$ 112	\$ -	\$ 112	\$ -
472	01-432410-530 Transf Sta-Training	\$ 455	\$ 400	\$ 400	\$ -	\$ 500	\$ 100
473	01-432410-540 Transf Sta-Advertising	\$ -	\$ 60	\$ 60	\$ -	\$ 60	\$ -
474	01-432410-550 Transf Sta-Printing	\$ 469	\$ 100	\$ 100	\$ -	\$ 100	\$ -
475	01-432410-560 Transf Sta-NRRA Dues	\$ 768	\$ 683	\$ 683	\$ -	\$ 791	\$ 108
476	01-432410-590 Transf Sta-Haul/Trash * (2024)	\$ 39,004	\$ 35,100	\$ 35,100	\$ -	\$ 35,100	\$ -
477	01-432410-591 Transf Sta-Recyclables Disposal	\$ 334	\$ 3,300	\$ 3,300	\$ -	\$ 3,300	\$ -
478	01-432410-596 Transf Sta-Wheelabrator	\$ 192,923	\$ 191,945	\$ 191,945	\$ -	\$ 216,000	\$ 24,055
479	01-432410-597 Transf Sta-Glass Crushing	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ 10,000	\$ 2,500
480	01-432410-598 Trans Sta-Haul/Metals * (2024)	\$ 18,281	\$ 18,850	\$ 18,850	\$ -	\$ 18,850	\$ -
481	01-432410-599 Transf Sta-Baler Wire	\$ 1,944	\$ 1,466	\$ 1,466	\$ -	\$ 2,000	\$ 534
482	01-432410-600 Transf Sta-Haul/Loose Paper * (2024)	\$ 5,496	\$ 5,175	\$ 5,175	\$ -	\$ 5,175	\$ -
483	01-432410-610 Transf Sta-Shop Supplies	\$ 725	\$ 250	\$ 250	\$ -	\$ 500	\$ 250
484	01-432410-613 Transf Sta-Fuel Surcharge/Wait * (2024)	\$ 8,132	\$ 5,849	\$ 5,849	\$ -	\$ 5,849	\$ -
485	01-432410-620 Transf Sta-Office Supplies	\$ 481	\$ 125	\$ 125	\$ -	\$ 200	\$ 75
486	01-432410-635 Transf Sta-Fuel/Vehicle	\$ 2,535	\$ 6,000	\$ 6,000	\$ -	\$ 5,000	\$ (1,000)
487	01-432410-636 Transf Sta-Safety/Medical Gear	\$ -	\$ 340	\$ 340	\$ -	\$ 340	\$ -
488	01-432410-637 Transf Sta-Boot Allowance*	\$ 250	\$ 500	\$ 500	\$ -	\$ 500	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
489	01-432410-686 Transf Sta-Uniforms * (2024)	\$ 565	\$ 1,722	\$ 1,722	\$ -	\$ 1,722	\$ -
490	01-432410-688 Transf Sta-Monitoring Wells	\$ 10,974	\$ 8,570	\$ 8,570	\$ -	\$ 10,000	\$ 1,430
492	01-432410-743 Transf Sta-Tires/Trailers	\$ 3,284	\$ 2,500	\$ 2,500	\$ -	\$ 3,000	\$ 500
493	01-432410-745 Transf Sta-Signs/Post/Rails	\$ -	\$ 300	\$ 300	\$ -	\$ 300	\$ -
494	01-432410-750 Transf Sta-Veh/Equipment Maint/Repair	\$ 9,083	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
496	01-432410-998 Transf Sta-Hazardous Waste Day	\$ 11,590	\$ 7,000	\$ 7,000	\$ -	\$ 15,000	\$ 8,000
497	TOTAL TRANSFER STATION	\$ 471,953	\$ 460,847	\$ 483,749	\$ 22,902	\$ 532,166	\$ 48,416
498							
499	SEWER						
500	03-432610-110 Sewer - Commissioner Salary	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
501	03-432610-225 Sewer - Medicare	\$ -	\$ -	\$ -	\$ -	\$ 87	\$ 87
502	03-432610-226 Sewer - Fica	\$ -	\$ -	\$ -	\$ -	\$ 372	\$ 372
503	03-432610-231 Sewer - NHRS	\$ -	\$ -	\$ -	\$ -	\$ 812	\$ 812
504	03-432610-341 Sewer - Telephone	\$ 426	\$ 504	\$ 504	\$ -	\$ 504	\$ -
505	03-432610-410 Sewer - Electricity	\$ 3,042	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ -
506	03-432610-414 Sewer - Propane/Generator	\$ 458	\$ 300	\$ 300	\$ -	\$ 300	\$ -
507	03-432610-415 Sewer - Pump Tanks	\$ 4,640	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
508	03-432610-530 Sewer - Seminars/Training	\$ -	\$ 170	\$ 170	\$ -	\$ 200	\$ 30
509	03-432610-590 Sewer - Mowing	\$ 875	\$ 800	\$ 800	\$ -	\$ 875	\$ 75
510	03-432610-597 Sewer - Professional Services	\$ 3,500	\$ 4,200	\$ 4,200	\$ -	\$ -	\$ (4,200)
511	03-432610-610 Sewer - Supplies	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
512	03-432610-623 Sewer - Equipment	\$ -	\$ 400	\$ 400	\$ -	\$ 400	\$ -
513	03-432610-741 Sewer - Equipment Repair/Maintenance	\$ 9,997	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
514	03-432620-590 Sewer - Alarm Monitoring	\$ -	\$ 143	\$ 143	\$ -	\$ 143	\$ -
516	TOTAL SEWER	\$ 22,938	\$ 16,917	\$ 16,917	\$ -	\$ 20,093	\$ 3,176
517							
518	WATER DIST. & TREATMENT						
519	01-433110-530 Water-Training	\$ 100	\$ 1	\$ 1	\$ -	\$ 50	\$ 49
520	01-433110-636 Water-Water Testing	\$ 3,302	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -
521	01-433110-688 Water-Services	\$ 2,150	\$ 1,800	\$ 1,800	\$ -	\$ 1,800	\$ -
522	01-433110-746 Water-Equipment Repair	\$ -	\$ 400	\$ 400	\$ -	\$ 351	\$ (49)
523	TOTAL WATER DIST. & TREATMENT	\$ 5,552	\$ 4,701	\$ 4,701	\$ -	\$ 4,701	\$ -
524							
525	ANIMAL CONTROL						
526	01-441410-150 AC-Wages/Hourly	\$ 1,400	\$ 12,410	\$ 12,480	\$ 70	\$ 12,480	\$ -
527	01-441410-225 AC-Medicare	\$ 20	\$ 180	\$ 181	\$ 1	\$ 181	\$ -
528	01-441410-226 AC-Fica	\$ 87	\$ 770	\$ 774	\$ 4	\$ 774	\$ -
529	01-441410-390 AC-Professional Services	\$ 140	\$ 100	\$ 600	\$ 500	\$ 600	\$ -
530	01-441410-410 AC-Electricity	\$ -	\$ 100	\$ 1	\$ (99)	\$ -	\$ (1)
531	01-441410-530 AC-Meetings/Seminars	\$ 810	\$ 1,000	\$ 500	\$ (500)	\$ 500	\$ -
532	01-441410-610 AC-Supplies	\$ 266	\$ 542	\$ 500	\$ (42)	\$ 500	\$ -
533	01-441410-635 AC-Fuel/Vehicle	\$ -	\$ -	\$ 240	\$ 240	\$ 400	\$ 160
534	01-441410-636 AC-Safety/Medical Gear	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ -
535	01-441410-660 AC-Veh Maintenance/Tires	\$ 1,114	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
536	01-441410-680 AC-Shelter Maintenance	\$ -	\$ 100	\$ 1	\$ (99)	\$ -	\$ (1)
537	TOTAL ANIMAL CONTROL	\$ 3,837	\$ 16,302	\$ 16,377	\$ 75	\$ 16,535	\$ 158
538							
539	HEALTH						
540	01-441510-130 Health Officer-Salary	\$ 4,320	\$ 4,320	\$ 4,368	\$ 48	\$ 4,368	\$ -
541	01-441510-225 Health Officer-Medicare	\$ 54	\$ 64	\$ 64	\$ -	\$ 63	\$ (1)
542	01-441510-226 Health Officer-Fica	\$ 239	\$ 268	\$ 271	\$ 3	\$ 271	\$ -
543	01-441510-231 Health Officer-NHRS	\$ 595	\$ 597	\$ 591	\$ (6)	\$ 591	\$ -
544	01-441510-341 Health Officer-Telephone	\$ 510	\$ -	\$ -	\$ -	\$ 550	\$ 550
545	01-441510-530 Health Officer-Meetings/Seminars	\$ 100	\$ 70	\$ 70	\$ -	\$ 140	\$ 70
546	01-441510-560 Health Officer-Dues	\$ 45	\$ 45	\$ 45	\$ -	\$ 45	\$ -
547	01-441510-580 Health Officer-Mileage	\$ -	\$ 35	\$ 35	\$ -	\$ 35	\$ -
548	01-441510-590 Health Officer-Health Fair	\$ -	\$ 50	\$ 50	\$ -	\$ 25	\$ (25)
549	01-441510-620 Health Officer-Office Supplies	\$ 109	\$ 50	\$ 50	\$ -	\$ 50	\$ -
550	01-441510-625 Health Officer-Postage	\$ 1	\$ 35	\$ 35	\$ -	\$ 35	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
551	01-441510-670 Health Officer-Books/Updates	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
552	01-441510-688 Health Officer-Prevention	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
553	HEALTH	\$ 5,973	\$ 5,634	\$ 5,679	\$ 45	\$ 6,273	\$ 594
554							
555	WELFARE						
556	01-444210-150 Human Serv-Wages/Welfare Director	\$ 4,320	\$ 4,320	\$ 4,368	\$ 48	\$ 4,368	\$ -
557	01-444210-225 Human Serv-Medicare	\$ 56	\$ 64	\$ 64	\$ -	\$ 63	\$ (1)
558	01-444210-226 Human Serv-Fica	\$ 239	\$ 268	\$ 271	\$ 3	\$ 271	\$ 0
559	01-444210-231 Human Serv-NHRS	\$ 595	\$ 597	\$ 591	\$ (6)	\$ 591	\$ -
560	01-444210-341 Human Serv-Telephone	\$ 341	\$ 550	\$ 550	\$ -	\$ 400	\$ (150)
561	01-444210-559 Human Serv-Meetings	\$ 15	\$ 50	\$ 50	\$ -	\$ 50	\$ -
562	01-444210-561 Human Serv-St. Joes Meals on Wheels	\$ -	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
563	01-444210-620 Human Serv-Office Supplies	\$ 77	\$ 50	\$ 50	\$ -	\$ 100	\$ 50
564	01-444210-625 Human Serv-Postage	\$ 63	\$ 10	\$ 10	\$ -	\$ 100	\$ 90
565	01-444210-672 Human Serv-Dues	\$ -	\$ 60	\$ 60	\$ -	\$ 60	\$ -
566	01-444210-692 Human Serv-Town Assistance	\$ 6,819	\$ 15,000	\$ 15,000	\$ -	\$ 20,000	\$ 5,000
567	TOTAL WELFARE	\$ 12,525	\$ 22,169	\$ 22,214	\$ 45	\$ 27,203	\$ 4,990
568							
569	PARKS & RECREATION						
570	01-452010-111 Parks & Rec-Wages/Transcriber	\$ -	\$ 720	\$ 720	\$ -	\$ 720	\$ -
571	01-452010-150 Parks & Rec-Wages/Hourly	\$ 44,817	\$ 36,020	\$ 37,821	\$ 1,801	\$ 37,821	\$ -
572	01-452010-151 Parks & Rec-Part-Time Director	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
573	01-452010-225 Parks & Rec-Medicare	\$ 722	\$ 606	\$ 632	\$ 26	\$ 632	\$ (0)
574	01-452010-226 Parks & Rec-Fica	\$ 3,089	\$ 2,588	\$ 2,700	\$ 112	\$ 2,700	\$ -
575	01-452010-341 Parks & Rec-Telephone	\$ 1,751	\$ 600	\$ 600	\$ -	\$ 1,753	\$ 1,153
576	01-452010-410 Parks & Rec-Electricity	\$ 2,349	\$ 2,420	\$ 2,420	\$ -	\$ 2,420	\$ -
577	01-452010-540 Parks & Rec-Advertising	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
578	01-452010-550 Parks & Rec-Printing	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
579	01-452010-590 Parks & Rec-Outside Services	\$ 4,407	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
580	01-452010-595 Parks & Rec-Rubbish Removal	\$ 3,818	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -
581	01-452010-596 Parks & Rec-Park Repairs	\$ 1,647	\$ 3,000	\$ 3,000	\$ -	\$ 5,000	\$ 2,000
582	01-452010-610 Parks & Rec-Supplies	\$ 212	\$ 100	\$ 100	\$ -	\$ 100	\$ -
583	01-452010-611 Parks & Rec-Ch Pk Supplies	\$ 932	\$ 1,300	\$ 1,300	\$ -	\$ 1,300	\$ -
584	01-452010-619 Parks & Rec-Photocopies	\$ -	\$ 30	\$ 30	\$ -	\$ 30	\$ -
585	01-452010-625 Parks & Rec-Postage	\$ -	\$ 25	\$ 25	\$ -	\$ 25	\$ -
586	01-452010-631 Parks & Rec-Recreation Activity	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 2,000	\$ (3,000)
587	01-452010-680 Parks & Rec-Water Safety	\$ 366	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
588	01-452010-682 Parks & Rec-Park Maintenance	\$ 2,265	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
589	01-452010-687 Parks & Rec-Sr Citizen Activity	\$ 552	\$ 1,400	\$ 1,400	\$ -	\$ 1,400	\$ -
591	TOTAL PARKS & RECREATION	\$ 71,926	\$ 72,909	\$ 74,848	\$ 1,939	\$ 75,001	\$ 153
592							
593	LIBRARY						
594	01-455010-110 Library-Salary/Director	\$ 58,917	\$ 58,920	\$ 59,571	\$ 651	\$ 59,571	\$ -
595	01-455010-118 Library-Longevity Bonus	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	\$ 500	\$ -
596	01-455010-150 Library-Hourly Wages	\$ 124,452	\$ 136,928	\$ 139,645	\$ 2,717	\$ 139,645	\$ 0
597	01-455010-210 Library-Health Insurance/Buyout	\$ 26,424	\$ 26,425	\$ 28,791	\$ 2,366	\$ 28,791	\$ -
598	01-455010-225 Library-Medicare	\$ 2,622	\$ 3,150	\$ 2,976	\$ (174)	\$ 2,976	\$ 0
599	01-455010-226 Library-Fica	\$ 11,213	\$ 12,546	\$ 12,723	\$ 177	\$ 12,723	\$ 0
600	01-455010-231 Library-NHRS	\$ 13,183	\$ 13,168	\$ 13,085	\$ (83)	\$ 13,085	\$ -
601	01-455010-330 Library-Operating Budget	\$ 57,300	\$ 41,800	\$ 41,800	\$ -	\$ 50,350	\$ 8,550
602	01-455010-522 Library-Life Ins.	\$ 110	\$ 112	\$ 112	\$ -	\$ 112	\$ -
603	TOTAL LIBRARY	\$ 295,222	\$ 294,049	\$ 299,203	\$ 5,154	\$ 307,754	\$ 8,551
604							
605	PATRIOTIC PURPOSES						
606	01-458310-800 Patriotic Purp-Memorial Day	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
607	TOTAL PATRIOTIC PURPOSES	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
608							
609	CONSERVATION						
610	01-461110-111 Conserv Comm-Wages/Transcriber	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -

Detail of DEFAULT and PROPOSED Appropriations

		2023 Expenses	2023 APPROVED BUDGET	2024 DEFAULT BUDGET	Increase/ (Decrease) Default vs. Approved	2024 PROPOSED BUDGET	Increase/ (Decrease) Proposed vs. Default
	Account Number / Description						
611	01-461110-225 Conserv Comm-Medicare	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
612	01-461110-226 Conserv Comm-Fica	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
613	01-461110-530 Conserv Comm-Training/Seminar	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
614	01-461110-550 Conserv Comm-Technology	\$ -	\$ -	\$ 450	\$ 450	\$ 475	\$ 25
615	01-461110-560 Conserv Comm-Dues	\$ 40	\$ 450	\$ 150	\$ (300)	\$ 150	\$ -
616	01-461110-590 Conserv Comm-Mowing	\$ 130	\$ 150	\$ -	\$ (150)	\$ 504	\$ 504
617	01-461110-620 Conserv Comm-Office Supplies	\$ -	\$ 50	\$ 50	\$ -	\$ 50	\$ -
618	01-461110-680 Conserv Comm-Communications	\$ -	\$ 150	\$ 150	\$ -	\$ 1	\$ (149)
619	TOTAL CONSERVATION	\$ 170	\$ 853	\$ 853	\$ -	\$ 1,233	\$ 380
620							
621	ECONOMIC DEVELOPMENT						
622	01-465210-555 Economic Dev-Development Corp.	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
623	TOTAL ECONOMIC DEVELOPMENT	\$ -	\$ 1	\$ 1	\$ -	\$ 1	\$ -
624							
625	AMBULANCE BILLING SERVICE/FEES						
626	01-421510-001 Ambulance - Billing Expenditures	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -
627	AMBULANCE BILLING SERVICE/FEES	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -
628							
629	DEBT SERVICE						
630	01-471120-980 Debt Serv-Road Bond* (2029)	\$ 210,000	\$ 210,000	\$ 210,000	\$ -	\$ 210,000	\$ -
631	01-471120-981 Debt Serv-Int. Road Bond* (2029)	\$ 74,970	\$ 74,970	\$ 64,260	\$ (10,710)	\$ 64,260	\$ -
632	01-471180-980 Debt Serv-DPW Garage Bond* (2026)	\$ 136,000	\$ 136,000	\$ 136,000	\$ -	\$ 136,000	\$ -
633	01-471180-981 Debt Serv-Int. DPW Garage Bond* (2026)	\$ 10,064	\$ 10,064	\$ 7,548	\$ (2,516)	\$ 7,548	\$ -
634	TOTAL DEBT SERVICE	\$ 431,034	\$ 431,034	\$ 417,808	\$ (13,226)	\$ 417,808	\$ -
635							
636	TOTAL OPERATING BUDGET	\$ 7,632,876	\$ 8,135,030	\$ 8,240,774	\$ 105,743	\$ 8,574,144	\$ 333,370

2024 PROPOSED WARRANT W/APPROPRIATIONS

Article #	PURPOSE	Proposed Appropriation	(Less Revenues)	Raise from Taxation	Tax Impact
7	OPERATING BUDGET	\$ 8,574,144	\$ (4,094,900)	\$ 4,479,244	\$ 3.47
8	POLICE - COLLECTIVE BARGAINING AGREEMENT	\$ 65,439	\$ -	\$ 65,439	\$ 0.05
9	BOS - RAISES FOR NON-UNION NOT TO INCLUDE HIGHWAY(5%)	\$ 52,235	\$ -	\$ 52,235	\$ 0.04
10	BOS - RAISES FOR NON-UNION TO INCLUDE HIGHWAY(5%)	\$ 81,352		\$ 81,352	\$ 0.06
11	HIGHWAY - FULL TIME PERSONNEL WAGE ADJUSTMENT	\$ 70,013		\$ 70,013	\$ 0.05
12	FIRE - FULL TIME PERSONNEL WAGE ADJUSTMENT	\$ 46,301		\$ 46,301	\$ 0.04
13	FIRE - FULL TIME FIRE CHIEF	\$ 52,398		\$ 52,398	\$ 0.04
14	LIBRARY - CONVERT PART TIME POSITION TO FULL TIME POSITION	\$ 10,221		\$ 10,221	\$ 0.01
15	POLICE - REVOLVING FUND ESTABLISHMENT	\$ -		\$ -	\$ -
16	BOS - CABLE FUND ALLOCATION	\$ 30,000	\$ (30,000)	\$ -	\$ -
17	BOS - FULL TIME BUILDING INSPECTOR	\$ 29,566		\$ 29,566	\$ 0.02
18	POLICE - CRUISER	\$ 81,690	\$ (35,000)	\$ 46,690	\$ 0.04
19	DPW - 10 WHEELER	\$ 280,000.00	\$ (79,797.36)	\$ 200,202.64	\$ 0.16
20	BOS - BRIDGE RECONSTRUCTION ALLOCATION	\$ 90,775.75	\$ (90,775.75)	\$ -	\$ -
21	DPW - ROAD RECONSTRUCTION	\$ 600,000	\$ (284,000)	\$ 316,000	\$ 0.24
22	DPW - ROADSIDE MOWER	\$ 175,000		\$ 175,000	\$ 0.14
23	DPW - TRAILER CADDY	\$ 53,000	\$ (53,000)	\$ -	\$ -
24	BOS - LANDFILL FUND ESTABLISHMENT	\$ 150,000	\$ -	\$ 150,000	\$ 0.12
25	PARKS - EAST ROAD SITE ASSESSMENT	\$ 35,000	\$ -	\$ 35,000	\$ 0.03
26	BOS - CEMETERY CY-PRES	\$ 10,000	\$ (10,000)	\$ -	\$ -
27	CONSERVATION - FORESTER	\$ 25,000	\$ (25,000)	\$ -	\$ -
28	PETITION - APPOINTED BOARD/COMMITTEE TERMS				\$ -
29	PETITION - EAST ROAD ATHLETIC FIELDS				\$ -
30	PETITION - LAND USE FUND ESTABLISHMENT				\$ -
		\$ 10,512,134	\$ (4,702,473)	\$ 5,809,661	\$ 4.50