

<u>Acct #/Name</u>	<u>2023 Budget</u>	<u>Notable Changes for 2023 1st Hearing</u> 6% Cost of Living Adjustment	<u>Notable Changes for 2023 2nd Hearing</u> Budget Cuts from First Proposal: <ul style="list-style-type: none"> • Total Operating Budget cuts/deferments \$183,853. Operating budget increase down to 6% • 6% Cost of Living Adjustment Decreased to 4.6% • \$67,665 in salary cuts • Estimate of \$24,800 in health insurance costs shifted to employees in 2023. • Merit Increases cut. Longevity remains • Adjustments in salary decreased Personnel related lines such as taxes, retirement life and disability by a total of \$37,646. • Select Board Donations removed (\$750) • Commercial Street Historical Exhibit removed (\$7,500) • Legal Books and Updates removed (\$2,000) • Contribution to Old Home Day fireworks removed (\$7,000) • Town Beautification contribution removed (\$750) Deferred Capital Reserve Contributions: <ul style="list-style-type: none"> • Fire Truck \$15,000 • Public Works Building \$25,000
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4130 Executive	\$199,967 – Increase of 5% or \$9,835. Cut \$9,855	COLA Adjustment for staff and Board. Step increase for Town Administrator. Code Enforcement Officer expense increased 10% or \$500 due to 2022 actuals and projected need. Asst to the Administrator position decreased from 25% to 5% resulting in an \$8,666 decrease. Reduced Contracted Services & Agreements \$500. Computer Licenses, Software & Hardware has a proposed \$10,300 increase due to upgrading computers to Microsoft 365 subscriptions. This also includes 11 Adobe Pro subscriptions. IT Labor increase of \$7,000 due to upgrades to software on all computers. Equipment Non Computer increased to replace 2 Town Clerk printers in 2023. Office supplies increasing due to inflation.	Select Board donations completely removed. Record shredding removed from Contracted Service and Agreements. Made cuts to Dues, Equipment, Equipment Maintenance, Meetings and Travel, and Office Supplies. Cuts to salaries.
4140 Town Clerk/Elections	\$102,057 - Decrease of 4% or \$4,520. Cut \$3,539	Decrease of 27% in overtime based on expected need. Moderator and Supervisors line decreased 44% based on number of elections. TC Printing and Town Reports reduced 41% based on quote. Vital Records and Town Historian reduced.	Cuts to salaries.
4150 Financial Administration	\$100,910 - Increase of 7% or	Assistant line added in for a full year's salary. Position was not budgeted for total year as position was open for the beginning	Cuts to salaries and Meetings and Travel.

	\$6,981. Cut \$3,694	of 2022. Meetings and Travel increased to allow for both staff members within the department to participate in trainings and events. Office supplies for department were broken out of Executive budget and put within the department. Increase in Miscellaneous expenses to account for employee & volunteer events.	
4151 Tax Collector	\$79,351 - Increase of 3% or \$2,119. Cut \$3,534	Equipment and Software decreased 9% based on current costs. Lien Expenses reduced 31% based on 2022 actuals. Meetings and Travel was adjusted to ensure all employees in the department attend trainings.	Cuts to salaries.
4152 Assessing	\$93,467 - Increase of 21% or \$16,225. Cut \$1,983	Staffing merit & labor distribution changes, moved mapping into Kiosk.	Cuts to salaries and Intent to Cuts.
4153 Legal Expenses	\$50,000 - Increase of 11% or \$5,000. Cut \$2,000	Town Counsel increased by \$5,000 based upon 2022 actuals. There is a new expense line for legal book purchases/updates which was previously paid from the Town Counsel expense line.	Removed budget for Legal Books and Updates.
4155 Personnel Administration	\$1,056,278 - Increase of 15% or \$138,156. Cut \$53,088	Staff salary adjustments increased taxes, retirement, vacation buyouts and insurance budget lines. 11.7% increase in health insurance rates, employee contribution doubled from 5% to 10%. Plan changes and addition of employees also played a role in health insurance increase. New line in 2023 for employee dental insurance.	Cuts to salaries. Adjustments in salary decreased Personnel related lines such as taxes, retirement life and disability by a total of \$37,646. Reduced Health Insurance and Dental by prorating portion for position that is open. Reduced Meetings & Travel, Policies and Procedures, Group Training and Miscellaneous to remove for a holiday party.

4191 Planning & Community Development	\$135,432 – Decrease of 1% or \$848. Cut \$6,215	Merit & labor distribution changes, 1 year payment holiday for Imtek due to 3 year contact, encumbered funds for 4191555 & Grant with InvestNH, normally \$7,500-10,000 for ZO & Planning.	Cuts to salaries and Overtime line removed. Cuts to Applicants Advertising, Meetings & Travel, and Office Equipment & Service Agreements.
4193 Agricultural Commission	\$1,700 - No Change	No Change	No Change
4194 Town Buildings	\$205,040 - Increase of 1% or \$2,113. Cut \$14,469	Increase due anticipated 77% increase in electricity and 3.2% increase in natural gas. The department was able to offset some of this cost by reducing expenses in wages, tax deeded properties and contracts and service agreements. As a note of interest, the 3 unused, unoccupied buildings, 1913 Library, Torrent Bldg. and Town Hall have a total 2023 maintenance budget of \$13,900. In addition, the 1913 Library had repair work done last year for an additional \$9,000, and the Torrent Bldg. had a new roof at a cost of \$32,000.	Cuts to salaries, Tax Deeded Properties, Radio Maintenance, Vehicle Maintenance, and Tools & Equipment.
4195 Cemeteries	\$3,000 - No Change	No Change	No Change
4196 Property Liability Insurance	\$50,706 - Increase of 30% or \$11,685.00	9% overall increase from 2022. Shows as a 30% increase due to a decrease in our payment holiday amount to offset 2023.	No Change
4199 Other General Government	\$0– Was a new line. Completely Cut.	Contingency will remain the same at \$33,000. This amount comes from the Unassigned Fund Balance. New expense line per the CIP for a Commercial St Historical Exhibit which will add \$7,500 to the budget for 2023 and 2024.	Contingency remains at \$33,000. Commercial Street Historical Exhibit deferred.

4210 Police Department	\$760,448 - Increase of \$13% or \$86,636. Cut \$21,557	Cola, Longevity and step increases for staff. Added a new officer position in 2022 which was funded by ARPA money. The 2023 budget reflects a whole year's salary for this new position. Computer expenses increased due to the annual costs associated with body cameras and in-car technology.	Cuts to salaries and Police Cruiser Maintenance.
4215 Ambulance	\$250,192 - Increase of 8% or \$18,532	This reflects an 8% overall increase from last year. This increase is due to market adjustments pay scales and the Federal COLA of 8.7%.	No Change
4220 Fire Department	\$207,417 - Decrease of 1% or \$2,000. Cut \$3,815	11% decrease to hose appliance maintenance as ARPA money was used to purchase equipment. 24% decrease to turnout gear as there is less to replace in 2023. Utilities are increased based on a 77% estimated increase. 100% increase in EMS expenses as \$500 was left off last year's budget by mistake. Money moved around in budget lines where needed that show increases and decreases.	Cuts to Radio Maintenance, Utilities, Training and EMS Expenses.
4240 Life Safety Officer	\$2,100 - Decrease of 42% or \$1,500. Cut \$1,000	Decreased based on need	Reduced Life Safety Officer line.
4290 Emergency Management	\$11,946- Decrease of 23% or \$3,268. Cut \$53	Meetings and Travel line increased to budget for a recording secretary for meetings. Telephone budget line was removed. Emergency Operations Plan and Hazard Mitigation update paid for by grant funding.	Cuts to salaries.

4312 Highways & Streets	\$580,264 - Decrease of 3% or \$19,090. Cut \$18,388	Longevity increases, cola and step increases. Decrease in road resurfacing and offsetting the decrease with the one time extra payout from the Highway Block Grant funds from the State of NH	Cuts to salaries and Overtime.
4316 Street Lighting	\$36,000 - Increase of 50% or \$12,000.	Increase in electric due to Unitil projections.	No Change
4319 Other Highways & Streets	\$5,800 - No change	No Change	No Change
4324 Solid Waste Disposal	\$257,819 - Increase of 9% or \$21,966. Cut \$3,104	Increase from \$74.70 to \$85.00 per ton for tipping fees, electric energy increases projected. Solid Waste Equipment decreased 55% due to need.	Cuts to salaries and Overtime.
4325 Solid Waste Cleanup	\$17,000 - Decrease of 26% or \$6,000	Decrease in Landfill Covering & Maintenance for the construction and demolition landfill.	No Change
4329 Other Sanitation	\$90,420 - Increase of 61% or \$34,420	Increased per Underwood Engineer's sewer rate study and Select Board vote to amend the General Fund contribution for City of Concord costs.	No Change
4410 Health Department	\$9,053 - Increase of 1% or \$73. Cut \$11,074	Staff merit & labor distribution changes, Health Remediation expense line for \$10,000 added for future corrective actions required by Board of Health.	Cuts to Salaries, Meetings & Travel, Office Supplies, and Pest Control. Removed Health Remediation line.
4441 Community Services Administration	\$65,413 - Increase of 16% or	The General Assistance line was increased in order to build the budget line back up that was decreased in 2022. The budget line was decreased in 2022 as it was funded by ARPA	Cuts to salaries and Overtime. Removed \$7,500 from Welfare Assistance which could be covered by a grant the department received.

	\$9,037. Cut \$9,412	money. 2023 will reflect an increase to begin to bring the account back up to \$45,000 over the next two years.	
4520 Parks & Recreation	\$33,208 - Increase of 19% or \$5,205. Cut \$5,208	COLA increases. Kearsten O'Brien removed stipend and added 10% of salary in the budget. 2023 Rates will be \$150 per child and \$300 per family prior to May 15th annually. After May 15th Annually the rates will be \$ 200.00 per child and \$400.00 per family. There will be a \$ 5.00 T-Shirt Fee per camper.	Cuts to salaries and Overtime. Decreased Civic Program Support.
4550 Public Library	\$107,156 - Increase of 1% or \$553. Cut \$700	Budget adjusted to show decrease in materials, dues, technology and salaries. Increase due to estimated utility increase.	Reduced utility expenses based on new information.
4583831 Old Home Day	\$0 Cut out completely	Based on request made by the OHD Committee	Cut out completely
4583803 Town Beautification	\$0 Cut out completely	Reduced per Select Board vote.	Cut out completely
4611 Conservation Commission	\$2,200 - No Change	No Change	No Change
4651 Economic Development	\$2,250 - No Change	No Change	No Change
4700 Debt Service	\$96,674 - Decrease of 36% or \$96,674	Municipal Office Building bond expired in 2022. Budget line includes current sewer bond that expires in 2031. Also includes a budget of \$2,000 for tax anticipation note interest as recommended by DRA, and an interest free loan for the insulation of the Municipal Office building for \$851.91 a month for 36 months.	No Change

