

D GENERAL FUND BUDGET COMPARISON SUMMARY 2013-2019

General Fund Revenues.....	99
General Fund Fixed Costs.....	101
Personnel Costs.....	102
Personnel Wages and Benefits.....	103
NH Retirement Rates.....	104
NH Retirement Costs.....	105
Health and Dental Costs.....	106

**REVENUE COMPARISONS
(GENERAL FUND OPERATING BUDGET ONLY)**

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 RECEIVED	2018 ESTIMATED	2019 PROPOSED
Property Taxes	\$ 7,074,267	\$ 7,429,880	\$ 8,123,522	\$ 8,210,415	\$ 8,489,049	\$ 8,640,250	\$ 9,165,280
Assessing	\$ 190	\$ 212	\$ 138	\$ 230	\$ 179	\$ 150	\$ 150
Building Insp/Code Enforcement	\$ 219,959	\$ 288,329	\$ 197,269	\$ 93,124	\$ 81,811	\$ 313,950	\$ 299,700
Cable Franchise Fee	\$ 99,539	\$ 38,451	\$ 109,354	\$ 112,890	\$ 119,557	\$ 125,000	\$ 100,000
DCAT	\$ 20	\$ 30	\$ 20	\$ 10	\$ 10	\$ 50	\$ 50
Engineering	\$ -	\$ -	\$ 31,163	\$ -	\$ -	\$ -	\$ 50,000
Federal Grants and Reimbursements	\$ 38,414	\$ 62,850	\$ 85,714	\$ 540	\$ -	\$ -	\$ -
Fire	\$ 52,414	\$ 59,909	\$ 55,078	\$ 47,856	\$ 45,876	\$ 48,000	\$ 49,500
Fire Special Event Details	\$ 49,678	\$ 62,108	\$ 67,495	\$ 86,715	\$ 67,767	\$ 73,600	\$ 70,000
Interest on Delinquent taxes	\$ 112,517	\$ 154,639	\$ 148,949	\$ 122,434	\$ 102,299	\$ 120,000	\$ 85,000
Interest on Investments	\$ 975	\$ 760	\$ 7,117	\$ 10,109	\$ 21,749	\$ 20,000	\$ 43,000
Miscellaneous Revenues	\$ 235,478	\$ 253,934	\$ 193,881	\$ 223,369	\$ 209,381	\$ 163,950	\$ 126,950
ORCSD Revenues (Resource Officer)	\$ 56,000	\$ 56,000	\$ 69,122	\$ 70,544	\$ 73,100	\$ 76,100	\$ 77,200
Planning	\$ 188	\$ 234	\$ 84	\$ 1,057	\$ 105	\$ 50	\$ 100
Planning Board	\$ 18,455	\$ 8,464	\$ 7,957	\$ 5,963	\$ 11,525	\$ 8,000	\$ 15,000
Police	\$ 123,529	\$ 165,606	\$ 120,637	\$ 171,973	\$ 129,458	\$ 156,300	\$ 125,300
Police Special Event Details	\$ 130,602	\$ 205,616	\$ 167,183	\$ 203,112	\$ 205,386	\$ 190,000	\$ 196,000
Public Works	\$ 57,756	\$ 49,961	\$ 31,451	\$ 35,341	\$ 43,266	\$ 35,600	\$ 61,600
Recreation Programs	\$ 40,930	\$ 50,979	\$ 35,036	\$ 56,314	\$ 71,566	\$ 80,000	\$ 80,000
Sale of Property	\$ 12,325	\$ 1,250	\$ 301,874	\$ 3,893	\$ 1,781	\$ 1,000	\$ 1,000

**REVENUE COMPARISONS
(GENERAL FUND OPERATING BUDGET ONLY)**

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 RECEIVED	2018 ESTIMATED	2019 PROPOSED
State of NH Revenues	\$ 934,782	\$ 1,001,419	\$ 1,052,244	\$ 1,140,474	\$ 1,139,272	\$ 1,183,400	\$ 1,168,500
Town Clerk	\$ 887,157	\$ 965,891	\$ 1,030,370	\$ 1,105,548	\$ 1,198,470	\$ 1,328,650	\$ 1,222,520
Transfers In	\$ 238,263	\$ 321,515	\$ 627,517	\$ 496,907	\$ 437,275	\$ 595,500	\$ 592,830
UNH Revenues	\$ 2,114,018	\$ 2,105,922	\$ 2,129,936	\$ 2,153,757	\$ 2,370,136	\$ 2,402,650	\$ 2,539,350
Zoning Board	\$ 7,379	\$ 10,070	\$ 4,725	\$ 2,958	\$ 4,660	\$ 5,000	\$ 4,000
TOTAL REVENUE	\$ 12,504,835	\$ 13,294,029	\$ 14,597,836	\$ 14,355,533	\$ 14,823,678	\$ 15,567,200	\$ 16,073,030

**BUDGET COMPARISONS - FIXED COSTS
(GENERAL FUND OPERATING BUDGET ONLY)**

	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
PERSONNEL COSTS	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,628,140	\$ 9,817,420
AUDITING	\$ 14,000	\$ 13,500	\$ 13,200	\$ 11,400	\$ 12,700	\$ 16,300	\$ 14,000
PROPERTY/LIABILITY INSURANCE	\$ 61,831	\$ 64,440	\$ 70,080	\$ 75,247	\$ 82,471	\$ 89,350	\$ 85,900
ELECTRICITY	\$ 103,588	\$ 108,790	\$ 122,332	\$ 174,737	\$ 223,322	\$ 220,200	\$ 181,350
HEATING FUEL	\$ 38,338	\$ 39,618	\$ 28,645	\$ 21,152	\$ 25,848	\$ 32,820	\$ 32,550
GENERAL ASSISTANCE (WELFARE)	\$ 14,596	\$ 35,862	\$ 33,153	\$ 29,374	\$ 20,634	\$ 23,000	\$ 22,000
FUEL/OIL FOR VEHICLES	\$ 189,952	\$ 187,257	\$ 162,170	\$ 115,699	\$ 123,347	\$ 147,630	\$ 144,600
PRINCIPAL DEBT PAYMENTS	\$ 821,152	\$ 782,103	\$ 974,970	\$ 1,088,528	\$ 986,440	\$ 1,115,050	\$ 1,403,100
INTEREST DEBT PAYMENTS	\$ 285,863	\$ 292,619	\$ 375,971	\$ 345,942	\$ 316,005	\$ 349,900	\$ 442,540
TOTAL FIXED COSTS	\$ 9,264,046	\$ 9,901,902	\$ 10,104,940	\$ 10,327,756	\$ 10,643,796	\$ 11,622,390	\$ 12,143,460
REMAINING BUDGET ITEMS	\$ 3,452,082	\$ 4,040,134	\$ 3,558,341	\$ 3,306,768	\$ 3,676,441	\$ 3,944,810	\$ 3,929,570
TOTAL BUDGET	\$ 12,716,128	\$ 13,942,036	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 15,567,200	\$ 16,073,030

% ALLOCATED TO FIXED COSTS	72.85%	71.02%	73.96%	75.75%	74.33%	74.66%	75.55%
% REMAINING BUDGET ITEMS	27.15%	28.98%	26.04%	24.25%	25.67%	25.34%	24.45%

REMAINING BUDGET ITEMS INCLUDE, BUT IS NOT LIMITED TO CONTRACTED SERVICES, CLEANING SERVICE, BUILDING MAINTENANCE, EQUIPMENT MAINTENANCE
STAFF DEVELOPMENT, SUPPLIES, POSTAGE, PRINTING, MEMBERSHIP/DUES, ADVERTISING/LEGAL NOTICES, UNIFORMS.

**PERSONNEL COST COMPARISON
(GENERAL FUND OPERATING BUDGET ONLY)**

	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
F-T WAGES	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 5,120,800	\$ 5,349,850
P-T WAGES	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 279,318	\$ 468,460	\$ 415,950
O-T WAGES	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 836,160	\$ 777,350	\$ 784,400
SOCIAL SECURITY	\$ 142,922	\$ 145,299	\$ 151,913	\$ 147,925	\$ 158,074	\$ 170,020	\$ 174,930
MEDICARE	\$ 82,541	\$ 86,214	\$ 88,221	\$ 90,312	\$ 93,832	\$ 99,355	\$ 102,740
RETIREMENT	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,464,350	\$ 1,448,600
HEALTH & DENTAL (including buyout)	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,308,600	\$ 1,319,800
LIFE	\$ 13,875	\$ 14,638	\$ 14,300	\$ 14,163	\$ 13,938	\$ 14,430	\$ 14,400
SHORT & LONG TERM DISABILITY	\$ 27,550	\$ 29,749	\$ 31,636	\$ 34,511	\$ 43,787	\$ 54,050	\$ 48,000
WORKERS COMPENSATION	\$ 95,678	\$ 103,006	\$ 112,134	\$ 122,902	\$ 127,584	\$ 150,725	\$ 158,750
TOTAL PERSONNEL COSTS	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,628,140	\$ 9,817,420
TOTAL FTE'S (GENERAL FUND ONLY)	82.10	84.80	84.80	82.80	82.80	85.15	86.15

TOTAL GENERAL FUND OPERATING BUDGET	\$ 12,716,128	\$ 13,942,036.00	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 15,567,200	\$ 16,073,030
TOTAL % OF BUDGET FOR PERSONNEL COSTS	64.40%	66.42%	64.13%	61.06%	61.76%	61.68%	63.72%

**PERSONNEL WAGE COMPARISON BY DEPARTMENT
(GENERAL FUND OPERATING BUDGET ONLY)**

FULL-TIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 5,120,800	\$ 5,349,850
POLICE	\$ 1,263,353	\$ 1,415,043	\$ 1,407,216	\$ 1,421,521	\$ 1,457,382	\$ 1,574,900	\$ 1,653,000
FIRE	\$ 1,460,355	\$ 1,532,185	\$ 1,519,430	\$ 1,558,754	\$ 1,560,968	\$ 1,694,700	\$ 1,744,900
PUBLIC WORKS	\$ 724,592	\$ 717,384	\$ 682,367	\$ 707,420	\$ 725,858	\$ 766,600	\$ 833,050
ALL OTHER	\$ 923,490	\$ 1,075,823	\$ 1,083,257	\$ 1,036,986	\$ 1,087,924	\$ 1,084,600	\$ 1,118,900

PART-TIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 279,318	\$ 468,460	\$ 415,950
POLICE	\$ 26,462	\$ 7,243	\$ 1,803	\$ 1,406	\$ 3,184	\$ 3,000	\$ 3,000
FIRE	\$ 21,072	\$ 25,832	\$ 21,486	\$ 25,550	\$ 25,014	\$ 26,600	\$ 28,300
PUBLIC WORKS	\$ 65,341	\$ 85,176	\$ 71,683	\$ 48,492	\$ 62,945	\$ 71,200	\$ 62,200
ALL OTHER	\$ 159,225	\$ 191,506	\$ 213,075	\$ 184,265	\$ 188,175	\$ 367,660	\$ 322,450

OVERTIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 836,160	\$ 777,350	\$ 784,400
POLICE	\$ 187,627	\$ 180,691	\$ 185,190	\$ 214,908	\$ 221,996	\$ 185,000	\$ 185,000
FIRE	\$ 329,425	\$ 357,119	\$ 313,599	\$ 371,646	\$ 441,048	\$ 451,300	\$ 446,800
PUBLIC WORKS	\$ 115,525	\$ 114,276	\$ 119,892	\$ 92,609	\$ 171,682	\$ 139,800	\$ 150,300
ALL OTHER	\$ 1,599	\$ 2,429	\$ 1,906	\$ 1,653	\$ 1,434	\$ 1,250	\$ 2,300

NH RETIREMENT RATES

FISCAL YEAR	TOWN CONTRIBUTION			STATE CONTRIBUTION
	GENERAL EMPLOYEES	POLICE*	FIRE*	
JULY 1, 2008 - JUNE 30, 2009	8.74%	18.21%	24.49%	35%
JULY 1, 2009 - JUNE 30, 2010	9.16%	19.51%	24.69%	30%
JULY 1, 2010 - JUNE 30, 2011	9.16%	19.51%	24.69%	25%
JULY 1, 2011 - JUNE 30, 2012	8.80%	19.95%	22.89%	25%
JULY 1, 2012 - JUNE 30, 2013	8.80%	19.95%	22.89%	0%
JULY 1, 2013 - JUNE 30, 2014	10.77%	25.30%	27.74%	0%
JULY 1, 2014 - JUNE 30, 2015	10.77%	25.30%	27.74%	0%
JULY 1, 2015 - JUNE 30, 2016	11.17%	26.38%	29.16%	0%
JULY 1, 2016 - JUNE 30, 2017	11.17%	26.38%	29.16%	0%
JULY 1, 2017 - JUNE 30, 2019	11.38%	29.43%	31.89%	0%
JULY 1, 2019 - JUNE 30, 2020	11.17%	28.43%	30.09%	0%
*Town and Employee do not contribute 6.2% to Social Security for Police and Fire.				

**NH RETIREMENT COSTS COMPARISON BY DEPARTMENT
(GENERAL FUND OPERATING BUDGET ONLY)**

NH RETIREMENT	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,464,350	\$ 1,448,600
TOTAL FTE	77	79	79	77	77	78.5	79.5
POLICE	\$ 321,684	\$ 374,219	\$ 395,116	\$ 410,075	\$ 440,828	\$ 495,250	\$ 508,500
POLICE TOTAL FTE	19	20	20	20	20	20.5	20.5
FIRE	\$ 452,436	\$ 496,943	\$ 508,223	\$ 550,696	\$ 592,651	\$ 681,800	\$ 682,700
FIRE TOTAL FTE	25	25	25	25	25	25	25
ALL OTHER EMPLOYEES	\$ 175,517	\$ 196,686	\$ 206,422	\$ 206,949	\$ 218,074	\$ 287,300	\$ 257,400
ALL OTHER EMPLOYEES FTE	33	34	34	32	32	33	34
*SPECIAL DETAILS - POLICE	\$ 16,283	\$ 20,827	\$ 16,557	\$ 19,537	\$ 17,000	\$ 41,400	\$ 20,000
*SPECIAL DETAILS - FIRE	\$ 6,326	\$ 7,509	\$ 7,041	\$ 9,112	\$ 7,365	\$ 19,500	\$ 10,000

*SPECIAL DETAILS POLICE AND FIRE COSTS ARE REIMBURSED BY THE CONTRACTORS WHO SERVICE IS PROVIDED TO.

**HEALTH AND DENTAL COST COMPARISON BY DEPARTMENT
(GENERAL FUND OPERATING BUDGET ONLY)**

HEALTH & DENTAL (INCLUDING BUYOUT)	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,308,600	\$ 1,319,800
POLICE	\$ 232,567	\$ 262,241	\$ 284,482	\$ 311,809	\$ 296,549	\$ 344,100	\$ 343,900
FIRE	\$ 434,982	\$ 442,646	\$ 403,832	\$ 425,358	\$ 435,928	\$ 464,900	\$ 472,100
PUBLIC WORKS	\$ 240,772	\$ 245,200	\$ 218,286	\$ 205,394	\$ 216,345	\$ 244,500	\$ 265,400
ALL OTHER	\$ 213,527	\$ 247,829	\$ 265,352	\$ 251,724	\$ 243,464	\$ 255,100	\$ 238,400