

D GENERAL FUND BUDGET COMPARISON SUMMARY 2013-2020

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

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 RECEIVED	2018 RECEIVED	2019 ESTIMATED	2020 PROPOSED
Property Taxes	\$ 7,074,267	\$ 7,429,880	\$ 8,123,522	\$ 8,210,415	\$ 8,489,049	\$ 8,469,979	\$ 9,165,280	\$ 9,911,635
Assessing	\$ 190	\$ 212	\$ 138	\$ 230	\$ 179	\$ 172	\$ 150	\$ 150
Building Insp/Code Enforcement	\$ 219,959	\$ 288,329	\$ 197,269	\$ 93,124	\$ 81,811	\$ 284,014	\$ 299,700	\$ 95,700
Cable Franchise Fee	\$ 99,539	\$ 38,451	\$ 109,354	\$ 112,890	\$ 119,557	\$ 106,549	\$ 100,000	\$ 105,000
DCAT	\$ 20	\$ 30	\$ 20	\$ 10	\$ 10	\$ 130	\$ 50	\$ 50
Engineering	\$ -	\$ -	\$ 31,163	\$ -	\$ -	\$ -	\$ 50,000	\$ 40,000
Federal Grants and Reimbursements	\$ 38,414	\$ 62,850	\$ 85,714	\$ 540	\$ -	\$ 26,576	\$ -	\$ -
Fire	\$ 52,414	\$ 59,909	\$ 55,078	\$ 47,856	\$ 45,876	\$ 55,356	\$ 49,500	\$ 75,500
Fire Special Event Details	\$ 49,678	\$ 62,108	\$ 67,495	\$ 86,715	\$ 67,767	\$ 54,395	\$ 70,000	\$ 60,000
Interest on Delinquent taxes	\$ 112,517	\$ 154,639	\$ 148,949	\$ 122,434	\$ 102,299	\$ 88,000	\$ 85,000	\$ 50,000
Interest on Investments	\$ 975	\$ 760	\$ 7,117	\$ 10,109	\$ 21,749	\$ 51,046	\$ 43,000	\$ 75,000
Miscellaneous Revenues	\$ 235,478	\$ 253,934	\$ 193,881	\$ 223,369	\$ 209,381	\$ 112,206	\$ 126,950	\$ 210,850
ORCSD Revenues (Resource Officer)	\$ 56,000	\$ 56,000	\$ 69,122	\$ 70,544	\$ 73,100	\$ 76,100	\$ 77,200	\$ 78,725
Planning	\$ 188	\$ 234	\$ 84	\$ 1,057	\$ 105	\$ 136	\$ 100	\$ 100
Planning Board	\$ 18,455	\$ 8,464	\$ 7,957	\$ 5,963	\$ 11,525	\$ 22,314	\$ 15,000	\$ 15,000
Police	\$ 123,529	\$ 165,606	\$ 120,637	\$ 171,973	\$ 129,458	\$ 153,703	\$ 135,300	\$ 114,700
Police Special Event Details	\$ 130,602	\$ 205,616	\$ 167,183	\$ 203,112	\$ 205,386	\$ 271,662	\$ 196,000	\$ 205,000
Public Works	\$ 57,756	\$ 49,961	\$ 31,451	\$ 35,341	\$ 43,266	\$ 38,115	\$ 61,600	\$ 41,100
Recreation Programs	\$ 40,930	\$ 50,979	\$ 35,036	\$ 56,314	\$ 71,566	\$ 79,975	\$ 80,000	\$ 80,000
Sale of Property	\$ 12,325	\$ 1,250	\$ 301,874	\$ 3,893	\$ 1,781	\$ 15,745	\$ 1,000	\$ 1,000

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

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 RECEIVED	2018 RECEIVED	2019 ESTIMATED	2020 PROPOSED
State of NH Revenues	\$ 934,782	\$ 1,001,419	\$ 1,052,244	\$ 1,140,474	\$ 1,139,272	\$ 1,162,956	\$ 1,168,500	\$ 1,211,855
Town Clerk	\$ 887,157	\$ 965,891	\$ 1,030,370	\$ 1,105,548	\$ 1,198,470	\$ 1,198,727	\$ 1,237,520	\$ 1,219,520
Transfers In	\$ 238,263	\$ 321,515	\$ 627,517	\$ 496,907	\$ 437,275	\$ 638,028	\$ 616,110	\$ 616,750
UNH Revenues	\$ 2,114,018	\$ 2,105,922	\$ 2,129,936	\$ 2,153,757	\$ 2,370,136	\$ 2,343,823	\$ 2,539,350	\$ 2,422,875
Zoning Board	\$ 7,379	\$ 10,070	\$ 4,725	\$ 2,958	\$ 4,660	\$ 5,522	\$ 4,000	\$ 5,000
TOTAL REVENUE	\$ 12,504,835	\$ 13,294,029	\$ 14,597,836	\$ 14,355,533	\$ 14,823,678	\$ 15,255,229	\$ 16,121,310	\$ 16,635,510

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

	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 APPROVED	2020 PROPOSED
PERSONNEL COSTS	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,804,950	\$ 10,088,800
AUDITING	\$ 14,000	\$ 13,500	\$ 13,200	\$ 11,400	\$ 12,700	\$ 12,600	\$ 14,000	\$ 14,000
PROPERTY/LIABILITY INSURANCE	\$ 61,831	\$ 64,440	\$ 70,080	\$ 75,247	\$ 82,471	\$ 85,069	\$ 85,900	\$ 85,900
ELECTRICITY	\$ 103,588	\$ 108,790	\$ 122,332	\$ 174,737	\$ 223,322	\$ 183,461	\$ 181,350	\$ 193,900
HEATING FUEL	\$ 38,338	\$ 39,618	\$ 28,645	\$ 21,152	\$ 25,848	\$ 30,376	\$ 32,550	\$ 37,000
GENERAL ASSISTANCE (WELFARE)	\$ 14,596	\$ 35,862	\$ 33,153	\$ 29,374	\$ 20,634	\$ 29,024	\$ 22,000	\$ 20,000
FUEL/OIL FOR VEHICLES	\$ 189,952	\$ 187,257	\$ 162,170	\$ 115,699	\$ 123,347	\$ 121,465	\$ 144,600	\$ 133,700
PRINCIPAL DEBT PAYMENTS	\$ 821,152	\$ 782,103	\$ 974,970	\$ 1,088,528	\$ 986,440	\$ 1,114,931	\$ 1,403,100	\$ 1,403,100
INTEREST DEBT PAYMENTS	\$ 285,863	\$ 292,619	\$ 375,971	\$ 345,942	\$ 316,005	\$ 376,215	\$ 442,540	\$ 386,900
TOTAL FIXED COSTS	\$ 9,264,046	\$ 9,901,902	\$ 10,104,940	\$ 10,327,756	\$ 10,643,796	\$ 10,972,432	\$ 12,130,990	\$ 12,363,300
REMAINING BUDGET ITEMS	\$ 3,452,082	\$ 4,040,134	\$ 3,558,341	\$ 3,306,768	\$ 3,676,441	\$ 3,958,337	\$ 3,990,320	\$ 4,272,210
TOTAL BUDGET	\$ 12,716,128	\$ 13,942,036	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 14,930,769	\$ 16,121,310	\$ 16,635,510

% ALLOCATED TO FIXED COSTS	72.85%	71.02%	73.96%	75.75%	74.33%	73.49%	75.25%	74.32%
% REMAINING BUDGET ITEMS	27.15%	28.98%	26.04%	24.25%	25.67%	26.51%	24.75%	25.68%

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 EXPENDED	2019 APPROVED	2020 PROPOSED
F-T WAGES	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,350,850	\$ 5,490,300
P-T WAGES	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 403,400	\$ 404,900
O-T WAGES	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 784,400	\$ 829,700
SOCIAL SECURITY	\$ 142,922	\$ 145,299	\$ 151,913	\$ 147,925	\$ 158,074	\$ 154,935	\$ 174,160	\$ 180,300
MEDICARE	\$ 82,541	\$ 86,214	\$ 88,221	\$ 90,312	\$ 93,832	\$ 95,666	\$ 102,590	\$ 105,200
RETIREMENT	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,448,600	\$ 1,459,800
HEALTH & DENTAL (including buyout)	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,319,800	\$ 1,397,400
LIFE	\$ 13,875	\$ 14,638	\$ 14,300	\$ 14,163	\$ 13,938	\$ 13,150	\$ 14,400	\$ 14,700
SHORT & LONG TERM DISABILITY	\$ 27,550	\$ 29,749	\$ 31,636	\$ 34,511	\$ 43,787	\$ 44,700	\$ 48,000	\$ 48,500
WORKERS COMPENSATION	\$ 95,678	\$ 103,006	\$ 112,134	\$ 122,902	\$ 127,584	\$ 134,956	\$ 158,750	\$ 158,000
TOTAL PERSONNEL COSTS	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,804,950	\$ 10,088,800
TOTAL FTE'S (GENERAL FUND ONLY)	82.10	84.80	84.80	82.80	82.80	85.15	86.15	86.65

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	\$ 16,635,510
TOTAL % OF BUDGET FOR PERSONNEL COSTS	64.40%	66.42%	64.13%	61.06%	61.76%	72.60%	63.93%	64.89%

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

FULL-TIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 APPROVED	2020 PROPOSED
YEARLY TOTAL	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,350,850	\$ 5,490,300
POLICE	\$ 1,263,353	\$ 1,415,043	\$ 1,407,216	\$ 1,421,521	\$ 1,457,382	\$ 1,517,120	\$ 1,653,000	\$ 1,671,900
FIRE	\$ 1,460,355	\$ 1,532,185	\$ 1,519,430	\$ 1,558,754	\$ 1,560,968	\$ 1,617,133	\$ 1,744,900	\$ 1,773,300
PUBLIC WORKS	\$ 724,592	\$ 717,384	\$ 682,367	\$ 707,420	\$ 725,858	\$ 790,503	\$ 833,050	\$ 869,000
ALL OTHER	\$ 923,490	\$ 1,075,823	\$ 1,083,257	\$ 1,036,986	\$ 1,087,924	\$ 1,025,111	\$ 1,119,900	\$ 1,176,100

PART-TIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 APPROVED	2020 PROPOSED
YEARLY TOTAL	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 403,400	\$ 404,900
POLICE	\$ 26,462	\$ 7,243	\$ 1,803	\$ 1,406	\$ 3,184	\$ 1,536	\$ 3,000	\$ 2,000
FIRE	\$ 21,072	\$ 25,832	\$ 21,486	\$ 25,550	\$ 25,014	\$ 27,317	\$ 28,300	\$ 34,700
PUBLIC WORKS	\$ 65,341	\$ 85,176	\$ 71,683	\$ 48,492	\$ 62,945	\$ 54,059	\$ 47,350	\$ 69,200
ALL OTHER	\$ 159,225	\$ 191,506	\$ 213,075	\$ 184,265	\$ 188,175	\$ 208,011	\$ 324,750	\$ 299,000

OVERTIME WAGES	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 APPROVED	2020 PROPOSED
YEARLY TOTAL	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 784,400	\$ 829,700
POLICE	\$ 187,627	\$ 180,691	\$ 185,190	\$ 214,908	\$ 221,996	\$ 214,994	\$ 185,000	\$ 185,000
FIRE	\$ 329,425	\$ 357,119	\$ 313,599	\$ 371,646	\$ 441,048	\$ 453,686	\$ 446,800	\$ 491,800
PUBLIC WORKS	\$ 115,525	\$ 114,276	\$ 119,892	\$ 92,609	\$ 171,682	\$ 135,489	\$ 150,300	\$ 150,300
ALL OTHER	\$ 1,599	\$ 2,429	\$ 1,906	\$ 1,653	\$ 1,434	\$ 1,668	\$ 2,300	\$ 2,600

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, 2021	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 EXPENDED	2019 APPROVED	2019 PROPOSED
YEARLY TOTAL	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,448,600	\$ 1,459,800
TOTAL FTE	77	79	79	77	77	78.5	79.5	80
POLICE	\$ 321,684	\$ 374,219	\$ 395,116	\$ 410,075	\$ 440,828	\$ 481,501	\$ 508,500	\$ 505,200
POLICE TOTAL FTE	19	20	20	20	20	20.5	20.5	20.5
FIRE	\$ 452,436	\$ 496,943	\$ 508,223	\$ 550,696	\$ 592,651	\$ 645,864	\$ 672,700	\$ 681,600
FIRE TOTAL FTE	25	25	25	25	25	25	25	25
ALL OTHER EMPLOYEES	\$ 175,517	\$ 196,686	\$ 206,422	\$ 206,949	\$ 218,074	\$ 246,474	\$ 267,400	\$ 273,000
ALL OTHER EMPLOYEES FTE	33	34	34	32	32	33	34	34.5
*SPECIAL DETAILS - POLICE	\$ 16,283	\$ 20,827	\$ 16,557	\$ 19,537	\$ 17,000	\$ 22,751	\$ 20,000	\$ 20,000
*SPECIAL DETAILS - FIRE	\$ 6,326	\$ 7,509	\$ 7,041	\$ 9,112	\$ 7,365	\$ 3,414	\$ 10,000	\$ 7,800

*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 EXPENDED	2019 APPROVED	2020 PROPOSED
YEARLY TOTAL	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,319,800	\$ 1,397,400
POLICE	\$ 232,567	\$ 262,241	\$ 284,482	\$ 311,809	\$ 296,549	\$ 278,970	\$ 343,900	\$ 337,400
FIRE	\$ 434,982	\$ 442,646	\$ 403,832	\$ 425,358	\$ 435,928	\$ 427,071	\$ 472,100	\$ 478,300
PUBLIC WORKS	\$ 240,772	\$ 245,200	\$ 218,286	\$ 205,394	\$ 216,345	\$ 221,940	\$ 256,600	\$ 305,400
ALL OTHER	\$ 213,527	\$ 247,829	\$ 265,352	\$ 251,724	\$ 243,464	\$ 227,437	\$ 247,200	\$ 276,300