

C GENERAL FUND BUDGET COMPARISON SUMMARY 2012-2018

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REVENUE COMPARISONS

(GENERAL FUND OPERATING BUDGET ONLY)

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 ESTIMATED	2018 PROPOSED
Property Taxes	\$ 7,074,267	\$ 7,429,880	\$ 8,123,522	\$ 8,210,415	\$ 8,459,900	\$ 8,765,530
Assessing	\$ 190	\$ 212	\$ 138	\$ 230	\$ 150	\$ 150
Building Insp/Code Enforcement	\$ 219,959	\$ 288,329	\$ 197,269	\$ 93,124	\$ 101,900	\$ 313,950
Cable Franchise Fee	\$ 99,539	\$ 38,451	\$ 109,354	\$ 112,890	\$ 116,000	\$ 125,000
DCAT	\$ 20	\$ 30	\$ 20	\$ 10	\$ 50	\$ 50
Engineering	\$ -	\$ -	\$ 31,163	\$ -	\$ -	\$ -
Federal Grants and Reimbursements	\$ 38,414	\$ 62,850	\$ 85,714	\$ 540	\$ -	\$ -
Fire	\$ 52,414	\$ 59,909	\$ 55,078	\$ 47,856	\$ 52,000	\$ 48,000
Fire Special Event Details	\$ 49,678	\$ 62,108	\$ 67,495	\$ 86,715	\$ 57,000	\$ 73,600
Interest on Delinquent taxes	\$ 112,517	\$ 154,639	\$ 148,949	\$ 122,434	\$ 119,000	\$ 120,000
Interest on Investments	\$ 975	\$ 760	\$ 7,117	\$ 10,109	\$ 7,500	\$ 20,000
Miscellaneous Revenues	\$ 245,868	\$ 280,052	\$ 193,881	\$ 223,369	\$ 163,950	\$ 163,950
ORCSD Revenues (Resource Officer)	\$ 56,000	\$ 56,000	\$ 69,122	\$ 70,544	\$ 73,100	\$ 76,100
Planning	\$ 188	\$ 234	\$ 84	\$ 1,057	\$ 50	\$ 50
Planning Board	\$ 18,455	\$ 8,464	\$ 7,957	\$ 5,963	\$ 3,500	\$ 8,000
Police	\$ 123,529	\$ 165,606	\$ 120,637	\$ 171,973	\$ 154,800	\$ 156,300
Police Special Event Details	\$ 130,602	\$ 205,616	\$ 167,183	\$ 203,112	\$ 178,000	\$ 190,000
Public Works	\$ 57,756	\$ 49,961	\$ 31,451	\$ 35,341	\$ 28,600	\$ 30,600

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

	2013 RECEIVED	2014 RECEIVED	2015 RECEIVED	2016 RECEIVED	2017 ESTIMATED	2018 PROPOSED
Recreation Programs	\$ 40,930	\$ 50,979	\$ 35,036	\$ 56,314	\$ 45,000	\$ 60,000
Sale of Property	\$ 12,325	\$ 1,250	\$ 301,874	\$ 3,893	\$ 1,000	\$ 1,000
State of NH Revenues	\$ 934,782	\$ 1,001,419	\$ 1,052,244	\$ 1,140,474	\$ 1,074,400	\$ 1,183,400
Town Clerk	\$ 887,157	\$ 965,891	\$ 1,030,370	\$ 1,105,548	\$ 1,110,650	\$ 1,328,650
Transfers In	\$ 258,263	\$ 368,023	\$ 627,517	\$ 496,907	\$ 459,150	\$ 562,000
UNH Revenues	\$ 2,114,018	\$ 2,105,922	\$ 2,129,936	\$ 2,153,757	\$ 2,248,200	\$ 2,402,650
Zoning Board	\$ 7,379	\$ 10,070	\$ 4,725	\$ 2,958	\$ 5,000	\$ 5,000
TOTAL REVENUE	\$ 12,535,225	\$ 13,366,655	\$ 14,597,836	\$ 14,355,533	\$ 14,458,900	\$ 15,633,980

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

	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
PERSONNEL COSTS	\$ 7,169,694	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,465,677	\$ 9,170,035
AUDITING	\$ 19,862	\$ 14,000	\$ 13,500	\$ 13,200	\$ 11,400	\$ 16,300	\$ 16,300
PROPERTY/LIABILITY INSURANCE	\$ 49,476	\$ 61,831	\$ 64,440	\$ 70,080	\$ 75,247	\$ 83,850	\$ 89,350
ELECTRICITY	\$ 107,296	\$ 103,588	\$ 108,790	\$ 122,332	\$ 174,737	\$ 257,975	\$ 221,700
HEATING FUEL	\$ 33,371	\$ 38,338	\$ 39,618	\$ 28,645	\$ 21,152	\$ 39,900	\$ 33,400
GENERAL ASSISTANCE (WELFARE)	\$ 25,894	\$ 14,596	\$ 35,862	\$ 33,153	\$ 29,374	\$ 23,000	\$ 23,000
FUEL/OIL FOR VEHICLES	\$ 177,785	\$ 189,952	\$ 187,257	\$ 162,170	\$ 115,699	\$ 148,325	\$ 147,650
PRINCIPAL DEBT PAYMENTS	\$ 571,212	\$ 821,152	\$ 782,103	\$ 974,970	\$ 1,088,528	\$ 986,450	\$ 1,115,050
INTEREST DEBT PAYMENTS	\$ 158,346	\$ 285,863	\$ 292,619	\$ 375,971	\$ 345,942	\$ 316,300	\$ 349,900
TOTAL FIXED COSTS	\$ 8,312,936	\$ 9,264,046	\$ 9,901,902	\$ 10,104,940	\$ 10,327,756	\$ 10,337,777	\$ 11,166,385
REMAINING BUDGET ITEMS	\$ 3,032,966	\$ 3,452,082	\$ 4,040,134	\$ 3,558,341	\$ 3,306,768	\$ 4,121,123	\$ 4,447,595
TOTAL BUDGET	\$ 11,345,902	\$ 12,716,128	\$ 13,942,036	\$ 13,663,281	\$ 13,634,524	\$ 14,458,900	\$ 15,613,980

% ALLOCATED TO FIXED COSTS	73.27%	72.85%	71.02%	73.96%	75.75%	71.50%	71.52%
% REMAINING BUDGET ITEMS	26.73%	27.15%	28.98%	26.04%	24.25%	28.50%	28.48%

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)

	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
F-T WAGES	\$ 4,039,938	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,878,530	\$ 5,091,400
P-T WAGES	\$ 254,026	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 302,900	\$ 444,150
O-T WAGES	\$ 622,575	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 714,210	\$ 777,350
SOCIAL SECURITY	\$ 130,188	\$ 142,922	\$ 145,299	\$ 151,913	\$ 147,925	\$ 154,555	\$ 168,520
MEDICARE	\$ 77,193	\$ 82,541	\$ 86,214	\$ 88,221	\$ 90,312	\$ 92,500	\$ 98,605
RETIREMENT	\$ 809,098	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,324,140	\$ 1,455,600
HEALTH & DENTAL (including buyout)	\$ 1,109,851	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,318,300	\$ 1,303,400
LIFE	\$ 13,178	\$ 13,875	\$ 14,638	\$ 14,300	\$ 14,163	\$ 14,025	\$ 14,350
SHORT & LONG TERM DISABILITY	\$ 25,459	\$ 27,550	\$ 29,749	\$ 31,636	\$ 34,511	\$ 36,900	\$ 53,900
WORKERS COMPENSATION	\$ 88,188	\$ 95,678	\$ 103,006	\$ 112,134	\$ 122,902	\$ 129,585	\$ 149,425
TOTAL PERSONNEL COSTS	\$ 7,169,694	\$ 7,734,726	\$ 8,377,713	\$ 8,324,419	\$ 8,465,677	\$ 8,965,645	\$ 9,556,700
TOTAL FTE'S (GENERAL FUND ONLY)	74.75	79.70	83.20	83.20	81.70	81.70	83.05

TOTAL GENERAL FUND OPERATING BUDGET	\$ 11,345,902	\$ 12,716,128	\$ 13,942,036.00	\$ 13,663,281	\$ 13,634,524	\$ 14,458,900	\$ 15,613,980
TOTAL % OF BUDGET FOR PERSONNEL COSTS	58.25%	64.40%	66.42%	64.13%	61.06%	61.27%	63.38%

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

FULL-TIME WAGES	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
YEARLY TOTAL	\$ 4,039,938	\$ 4,371,790	\$ 4,740,435	\$ 4,692,270	\$ 4,724,681	\$ 4,878,530	\$ 5,091,400
POLICE	\$ 1,178,556	\$ 1,263,353	\$ 1,415,043	\$ 1,407,216	\$ 1,421,521	\$ 1,468,200	\$ 1,545,500
FIRE	\$ 1,381,330	\$ 1,460,355	\$ 1,532,185	\$ 1,519,430	\$ 1,581,170	\$ 1,538,754	\$ 1,694,700
PUBLIC WORKS	\$ 689,463	\$ 724,592	\$ 717,384	\$ 682,367	\$ 707,420	\$ 732,380	\$ 766,600
ALL OTHER	\$ 790,589	\$ 923,490	\$ 1,075,823	\$ 1,083,257	\$ 1,014,570	\$ 1,139,196	\$ 1,084,600

PART-TIME WAGES	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
YEARLY TOTAL	\$ 254,026	\$ 272,100	\$ 309,757	\$ 308,047	\$ 259,713	\$ 302,900	\$ 444,150
POLICE	\$ 5,911	\$ 26,462	\$ 7,243	\$ 1,803	\$ 1,406	\$ 3,000	\$ 3,000
FIRE	\$ 7,294	\$ 21,072	\$ 25,832	\$ 21,486	\$ 25,550	\$ 26,200	\$ 26,600
PUBLIC WORKS	\$ 73,496	\$ 65,341	\$ 85,176	\$ 71,683	\$ 48,492	\$ 83,600	\$ 71,200
ALL OTHER	\$ 167,325	\$ 159,225	\$ 191,506	\$ 213,075	\$ 184,265	\$ 190,100	\$ 343,350

OVERTIME WAGES	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
YEARLY TOTAL	\$ 622,575	\$ 634,176	\$ 654,515	\$ 620,587	\$ 680,816	\$ 714,210	\$ 777,350
POLICE	\$ 161,253	\$ 187,627	\$ 180,691	\$ 185,190	\$ 214,908	\$ 185,000	\$ 185,000
FIRE	\$ 352,376	\$ 329,425	\$ 357,119	\$ 313,599	\$ 371,646	\$ 390,800	\$ 451,300
PUBLIC WORKS	\$ 103,671	\$ 115,525	\$ 114,276	\$ 119,892	\$ 92,609	\$ 137,160	\$ 139,800
ALL OTHER	\$ 5,275	\$ 1,599	\$ 2,429	\$ 1,906	\$ 1,653	\$ 1,250	\$ 1,250

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%
*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	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
YEARLY TOTAL	\$ 809,098	\$ 972,246	\$ 1,096,184	\$ 1,133,359	\$ 1,196,369	\$ 1,324,140	\$ 1,455,600
TOTAL FTE	72	77	79	79	77	77	78
POLICE	\$ 256,434	\$ 321,684	\$ 374,219	\$ 395,116	\$ 410,075	\$ 441,200	\$ 486,500
POLICE TOTAL FTE	18	19	20	20	20	20	20
FIRE	\$ 391,243	\$ 452,436	\$ 496,943	\$ 508,223	\$ 550,696	\$ 614,300	\$ 681,800
FIRE TOTAL FTE	24	25	25	25	25	25	25
ALL OTHER EMPLOYEES	\$ 137,865	\$ 175,517	\$ 196,686	\$ 206,422	\$ 206,949	\$ 216,610	\$ 226,400
ALL OTHER EMPLOYEES FTE	30	33	34	34	32	32	33
*SPECIAL DETAILS - POLICE	\$ 17,184	\$ 16,283	\$ 20,827	\$ 16,557	\$ 19,537	\$ 37,500	\$ 41,400
*SPECIAL DETAILS - FIRE	\$ 6,372	\$ 6,326	\$ 7,509	\$ 7,041	\$ 9,112	\$ 14,530	\$ 19,500

*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)	2012 EXPENDED	2013 EXPENDED	2014 EXPENDED	2015 EXPENDED	2016 EXPENDED	2017 APPROVED	2018 PROPOSED
YEARLY TOTAL	\$ 1,109,851	\$ 1,121,848	\$ 1,197,916	\$ 1,171,952	\$ 1,194,285	\$ 1,318,300	\$ 1,303,400
POLICE	\$ 251,089	\$ 232,567	\$ 262,241	\$ 284,482	\$ 311,809	\$ 353,100	\$ 338,900
FIRE	\$ 425,559	\$ 434,982	\$ 442,646	\$ 403,832	\$ 425,358	\$ 479,900	\$ 464,900
PUBLIC WORKS	\$ 247,526	\$ 240,772	\$ 245,200	\$ 218,286	\$ 205,394	\$ 219,500	\$ 244,500
ALL OTHER	\$ 185,677	\$ 213,527	\$ 247,829	\$ 265,352	\$ 251,724	\$ 265,800	\$ 255,100