

GENERAL FUND BUDGET COMPARISON SUMMARY 2015-2021

Tax Rate History

Listing of Exemptions, Tax Credits, PILOT's and 79-E's

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NH Retirement Costs

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PROPOSED 2022 TOWN TAX RATE BASED ON TOWN ADMINISTRATOR PROPOSED

	2021 APPROVED	2022 TOWN ADMINISTRATOR PROPOSED	VARIANCE	
General Fund Operating Budget	\$ 16,963,700	\$ 17,638,250	\$ 674,550	3.98%
LESS Estimated Revenues	\$ 7,637,750	\$ 8,448,700	\$ 810,950	10.62%
Total Budget Revenue Needed	\$ 9,325,950	\$ 9,189,550	\$ (136,400)	-1.46%
PLUS Overlay	\$ 300,000	\$ 900,000	\$ 600,000	200.00%
PLUS Exemptions	\$ 125,000	\$ 125,000	\$ -	0.00%
Total Property Taxes Estimated	\$ 9,750,950	\$ 10,214,550	\$ 463,600	4.75%
Valuation	\$ 1,252,334,006	\$ 1,261,934,006	\$ 9,600,000	0.77%
Proposed Town Tax Rate	\$ 7.86	\$ 8.09	\$ 0.23	2.98%

TAX RATE HISTORY

YEAR	VALUATION	TOWN	LOCAL SCHOOL DISTRICT	STATE EDUCATION TAX	COUNTY	TOTAL
2015	\$ 964,931,959	\$ 8.48	\$ 16.20	\$ 2.38	\$ 2.79	\$ 29.85
2016	\$ 1,007,876,992	\$ 8.48	\$ 16.17	\$ 2.27	\$ 2.81	\$ 29.73
2017	\$ 1,019,411,430	\$ 8.48	\$ 16.98	\$ 2.34	\$ 2.84	\$ 30.64
2018*	\$ 1,189,092,535	\$ 7.37	\$ 14.93	\$ 2.49	\$ 2.01	\$ 26.80
2019	\$ 1,196,283,337	\$ 7.60	\$ 15.32	\$ 2.50	\$ 2.01	\$ 27.43
2020	\$ 1,230,868,663	\$ 7.79	\$ 15.37	\$ 2.00	\$ 2.57	\$ 27.73
2021	\$ 1,252,334,006	\$ 7.86	\$ 15.28	\$ 1.98	\$ 2.79	\$ 27.91

*2018 Rate is adjusted due to revaluation of all properties.

Tax Dollars Lost Due to Tax Credits, Exemptions, PILOT Programs and RSA 79-E Program

Tax Year:	2015	2016	2017	2018	2019	2020	2021	Notes
Blind Exemption	\$7,164	\$7,135	\$7,354	\$4,020	\$4,115	\$4,160	\$4,187	Total Valuation on MS-1/\$1,000 x Current Year Tax Rate
Elderly Exemption	\$113,430	\$121,150	\$121,794	\$131,203	\$126,521	\$110,920	\$116,524	Total Valuation on MS-1/\$1,000 x Current Year Tax Rate
Disabled Exemption	\$1,910	\$951	\$1,961	\$6,292	\$9,052	\$9,151	\$3,070	Total Valuation on MS-1/\$1,000 x Current Year Tax Rate
Solar Energy Systems Exemption	\$24,267	\$26,980	\$43,739	\$51,652	\$56,655	\$61,240	\$64,808	Total Valuation on MS-1/\$1,000 x Current Year Tax Rate
Veteran's Tax Credit	\$127,000	\$123,500	\$126,000	\$125,000	\$94,500	\$119,500	\$122,500	Total Veteran's Credits on MS-1
Improvements to Assist Persons w/Disabilities	\$0	\$1,362	\$1,648	\$1,539	\$1,476	\$222	\$223	Total Valuation on MS-1/\$1,000 x Current Year Tax Rate
Durham Housing Association	\$45,722	\$45,484	\$47,290	\$49,449	\$46,865	\$47,525	\$47,304	Formula: (Assessment of Improvements/1,000 x tax rate) minus (Assessment of Improvements x non-school portion of tax rate). PILOT to change 2021 to paying non-school portion of tax rate based on L/B Assessment of \$2,740,700; 2022 Assessment of \$3,280,700; 2023 Assessment based on Revised Assessment from Reval.
Housing Initiatives of NE	\$79,575	\$79,061	\$82,958	\$92,445	\$86,452	\$78,520	\$78,022	Formula: (Assessment of Improvements/1,000 x tax rate) minus (Assessment of Improvements x non-school portion of tax rate). 2020 PILOT = \$46,831 for 2020 (2020 Assessment decreased)
Riverwoods Durham	\$0	\$0	\$0	\$0	\$1,480,109	\$1,396,273	\$1,968,951	Formula: L/B Assessment/1,000 x municipal tax rate minus current year PILOT payment. PILOT Program - Pay \$683,336 for 2021.
RSA 79-E Properties:								
Sigma Beta, 26 Madbury Road	\$22,032	\$0	\$0	\$0	\$0	\$0	\$0	79-E program ended effective 3/31/16
9 Madbury Road, LLC (Matt Crepe)	\$143,700	\$143,123	\$147,500	\$0	\$0	\$0	\$0	79-E program ends effective 3/31/18
Xemed Holdings, LLC, 16 Strafford Ave.	\$28,300	\$28,186	\$28,433	\$32,698	\$0	\$0	\$0	79-E program ends effective 3/31/19
Tax Rate:	\$29.85	\$29.73	\$30.64	\$26.80	\$27.43	\$27.73	\$27.91	
Totals:	\$593,100	\$576,932	\$608,677	\$494,298	\$1,905,745	\$1,827,511	\$2,405,589	

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

	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
PERSONNEL COSTS	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,463,806	\$ 9,507,702	\$ 10,335,500	\$ 10,945,600
AUDITING	\$ 13,200	\$ 11,400	\$ 12,700	\$ 12,600	\$ 13,600	\$ 14,000	\$ 14,500	\$ 14,500
PROPERTY/LIABILITY INSURANCE	\$ 70,080	\$ 75,247	\$ 82,471	\$ 85,069	\$ 83,748	\$ 85,224	\$ 92,400	\$ 92,400
ELECTRICITY	\$ 122,332	\$ 174,737	\$ 223,322	\$ 183,461	\$ 189,457	\$ 185,724	\$ 198,200	\$ 191,700
HEATING FUEL	\$ 28,645	\$ 21,152	\$ 25,848	\$ 30,376	\$ 32,671	\$ 27,642	\$ 35,000	\$ 33,200
GENERAL ASSISTANCE (WELFARE)	\$ 33,153	\$ 29,374	\$ 20,634	\$ 29,024	\$ 15,276	\$ 27,204	\$ 20,000	\$ 30,000
FUEL/OIL FOR VEHICLES	\$ 162,170	\$ 115,699	\$ 123,347	\$ 121,465	\$ 118,627	\$ 103,454	\$ 123,100	\$ 119,500
PRINCIPAL DEBT PAYMENTS	\$ 974,970	\$ 1,088,528	\$ 986,440	\$ 1,114,931	\$ 1,403,032	\$ 1,402,966	\$ 1,388,400	\$ 1,327,800
INTEREST DEBT PAYMENTS	\$ 375,971	\$ 345,942	\$ 316,005	\$ 376,215	\$ 423,493	\$ 386,609	\$ 346,900	\$ 343,600
TOTAL FIXED COSTS	\$ 10,104,940	\$ 10,327,756	\$ 10,643,796	\$ 10,972,432	\$ 11,743,710	\$ 11,740,525	\$ 12,554,000	\$ 13,098,300
REMAINING BUDGET ITEMS	\$ 3,558,341	\$ 3,306,768	\$ 3,676,441	\$ 3,958,337	\$ 4,048,394	\$ 4,525,724	\$ 4,409,700	\$ 4,539,950
TOTAL BUDGET	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 14,930,769	\$ 15,792,104	\$ 16,266,249	\$ 16,963,700	\$ 17,638,250

% ALLOCATED TO FIXED COSTS	73.96%	75.75%	74.33%	73.49%	74.36%	72.18%	74.01%	74.26%
% REMAINING BUDGET ITEMS	26.04%	24.25%	25.67%	26.51%	25.64%	27.82%	25.99%	25.74%

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

FULL-TIME WAGES	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
YEARLY TOTAL	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,194,958	\$ 5,363,595	\$ 5,642,200	\$ 5,942,000
POLICE	\$ 1,407,216	\$ 1,421,521	\$ 1,457,382	\$ 1,517,120	\$ 1,638,051	\$ 1,594,086	\$ 1,660,800	\$ 1,702,300
FIRE	\$ 1,519,430	\$ 1,558,754	\$ 1,560,968	\$ 1,617,133	\$ 1,679,113	\$ 1,642,274	\$ 1,820,200	\$ 1,851,600
PUBLIC WORKS	\$ 682,367	\$ 707,420	\$ 725,858	\$ 790,503	\$ 738,134	\$ 836,122	\$ 901,300	\$ 950,200
ALL OTHER	\$ 1,083,257	\$ 1,036,986	\$ 1,087,924	\$ 1,025,111	\$ 1,139,660	\$ 1,291,113	\$ 1,259,900	\$ 1,437,900

PART-TIME WAGES	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
YEARLY TOTAL	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 274,569	\$ 303,255	\$ 305,000	\$ 305,800
POLICE	\$ 1,803	\$ 1,406	\$ 3,184	\$ 1,536	\$ 2,380	\$ 2,120	\$ 3,000	\$ 3,000
FIRE	\$ 21,486	\$ 25,550	\$ 25,014	\$ 27,317	\$ 25,214	\$ 28,730	\$ 8,000	\$ 8,000
PUBLIC WORKS	\$ 71,683	\$ 48,492	\$ 62,945	\$ 54,059	\$ 39,853	\$ 58,663	\$ 69,800	\$ 80,400
ALL OTHER	\$ 213,075	\$ 184,265	\$ 188,175	\$ 208,011	\$ 207,122	\$ 213,742	\$ 224,200	\$ 214,400

OVERTIME WAGES	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
YEARLY TOTAL	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 852,767	\$ 732,786	\$ 834,000	\$ 876,000
POLICE	\$ 185,190	\$ 214,908	\$ 221,996	\$ 214,994	\$ 203,917	\$ 135,971	\$ 160,000	\$ 160,000
FIRE	\$ 313,599	\$ 371,646	\$ 441,048	\$ 453,686	\$ 494,405	\$ 461,181	\$ 514,600	\$ 549,000
PUBLIC WORKS	\$ 119,892	\$ 92,609	\$ 171,682	\$ 135,492	\$ 152,752	\$ 126,590	\$ 155,900	\$ 163,200
ALL OTHER	\$ 1,906	\$ 1,653	\$ 1,434	\$ 1,665	\$ 1,693	\$ 9,044	\$ 3,500	\$ 3,800

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

	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
F-T WAGES	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,194,958	\$ 5,363,595	\$ 5,642,200	\$ 5,942,000
P-T WAGES	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 274,569	\$ 303,255	\$ 305,000	\$ 305,800
O-T WAGES	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 852,767	\$ 732,786	\$ 834,000	\$ 876,000
SOCIAL SECURITY	\$ 151,913	\$ 147,925	\$ 158,074	\$ 154,935	\$ 163,009	\$ 173,219	\$ 185,900	\$ 200,100
MEDICARE	\$ 88,221	\$ 90,312	\$ 93,832	\$ 95,666	\$ 100,516	\$ 101,742	\$ 106,000	\$ 111,100
RETIREMENT	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,420,893	\$ 1,351,025	\$ 1,597,700	\$ 1,737,100
HEALTH & DENTAL (including buyout)	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,255,359	\$ 1,270,478	\$ 1,420,500	\$ 1,519,600
LIFE	\$ 14,300	\$ 14,163	\$ 13,938	\$ 13,150	\$ 12,705	\$ 11,594	\$ 11,300	\$ 11,500
SHORT & LONG TERM DISABILITY	\$ 31,636	\$ 34,511	\$ 43,787	\$ 44,700	\$ 43,106	\$ 42,749	\$ 51,500	\$ 48,700
WORKERS COMPENSATION	\$ 112,134	\$ 122,902	\$ 127,584	\$ 134,956	\$ 145,924	\$ 157,259	\$ 181,400	\$ 193,700
TOTAL PERSONNEL COSTS	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,463,806	\$ 9,507,702	\$ 10,335,500	\$ 10,945,600
TOTAL FTE'S (GENERAL FUND ONLY)	84.80	82.80	82.80	85.15	86.15	87.15	88.15	89.05

TOTAL GENERAL FUND OPERATING BUDGET	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 14,930,769	\$ 15,792,104	\$ 16,266,249	\$ 16,963,700	\$ 17,596,650
TOTAL % OF BUDGET FOR PERSONNEL COSTS	64.13%	61.06%	61.76%	65.54%	66.87%	71.08%	64.13%	60.76%

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%
JULY 1, 2021 - JUNE 30, 2023	14.06%	33.88%	32.99%	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	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
YEARLY TOTAL	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,420,893	\$ 1,351,025	\$ 1,597,700	\$ 1,737,100
TOTAL FTE	79	77	77	79	80	81	83	84
POLICE	\$ 395,116	\$ 410,075	\$ 440,828	\$ 481,501	\$ 507,006	\$ 467,450	\$ 538,700	\$ 602,300
POLICE TOTAL FTE	20	20	20	21	21	21	21	21
FIRE	\$ 508,223	\$ 550,696	\$ 592,651	\$ 646,865	\$ 659,556	\$ 619,351	\$ 716,200	\$ 745,600
FIRE TOTAL FTE	25	25	25	25	25	25	25	25
ALL OTHER EMPLOYEES	\$ 206,422	\$ 206,949	\$ 218,074	\$ 219,308	\$ 226,227	\$ 250,311	\$ 292,600	\$ 358,600
ALL OTHER EMPLOYEES FTE	34	32	32	33	34	35	37	39
*SPECIAL DETAILS - POLICE	\$ 16,557	\$ 19,537	\$ 17,000	\$ 22,751	\$ 23,910	\$ 11,384	\$ 43,600	\$ 23,700
*SPECIAL DETAILS - FIRE	\$ 7,041	\$ 9,112	\$ 7,365	\$ 3,414	\$ 4,194	\$ 2,529	\$ 6,600	\$ 6,900

*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)	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 APPROVED	2022 PROPOSED
YEARLY TOTAL	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,255,359	\$ 1,270,478	\$ 1,420,500	\$ 1,519,600
POLICE	\$ 284,482	\$ 311,809	\$ 296,549	\$ 278,970	\$ 294,006	\$ 271,500	\$ 327,600	\$ 344,800
FIRE	\$ 403,832	\$ 425,358	\$ 435,928	\$ 427,071	\$ 468,174	\$ 442,928	\$ 516,500	\$ 484,600
PUBLIC WORKS	\$ 218,286	\$ 205,394	\$ 216,345	\$ 221,940	\$ 301,064	\$ 305,105	\$ 305,700	\$ 342,000
ALL OTHER	\$ 265,352	\$ 251,724	\$ 243,464	\$ 227,437	\$ 192,115	\$ 250,945	\$ 270,700	\$ 348,200