

**GENERAL FUND
BUDGET COMPARISON SUMMARY
2015 ACTUAL - 2023 PROPOSED**

**General Fund Fixed Costs
Personnel Costs
Personnel Wages and Benefits
NH Retirement Rates
NH Retirement Costs
Health and Dental Costs**

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

	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 EXPENDED	2022 APPROVED	2023 PROPOSED
PERSONNEL COSTS	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,463,806	\$ 9,507,702	\$ 9,799,145	\$ 10,919,900	\$ 11,213,030
AUDITING	\$ 13,200	\$ 11,400	\$ 12,700	\$ 12,600	\$ 13,600	\$ 14,000	\$ 15,000	\$ 14,500	\$ 22,300
PROPERTY/LIABILITY INSURANCE	\$ 70,080	\$ 75,247	\$ 82,471	\$ 85,069	\$ 83,748	\$ 85,224	\$ 83,947	\$ 92,400	\$ 97,100
ELECTRICITY	\$ 122,332	\$ 174,737	\$ 223,322	\$ 183,461	\$ 189,457	\$ 185,724	\$ 178,735	\$ 191,700	\$ 252,980
HEATING FUEL	\$ 28,645	\$ 21,152	\$ 25,848	\$ 30,376	\$ 32,671	\$ 27,642	\$ 33,241	\$ 33,200	\$ 38,300
GENERAL ASSISTANCE (WELFARE)	\$ 33,153	\$ 29,374	\$ 20,634	\$ 29,024	\$ 15,276	\$ 27,204	\$ 42,740	\$ 30,000	\$ 30,000
FUEL/OIL FOR VEHICLES	\$ 162,170	\$ 115,699	\$ 123,347	\$ 121,465	\$ 118,627	\$ 103,454	\$ 96,436	\$ 119,500	\$ 167,150
PRINCIPAL DEBT PAYMENTS	\$ 974,970	\$ 1,088,528	\$ 986,440	\$ 1,114,931	\$ 1,403,032	\$ 1,402,966	\$ 1,398,241	\$ 1,327,800	\$ 1,203,400
INTEREST DEBT PAYMENTS	\$ 375,971	\$ 345,942	\$ 316,005	\$ 376,215	\$ 423,493	\$ 386,609	\$ 365,353	\$ 343,600	\$ 367,750
TOTAL FIXED COSTS	\$ 10,104,940	\$ 10,327,756	\$ 10,643,796	\$ 10,972,432	\$ 11,743,710	\$ 11,740,525	\$ 12,012,838	\$ 13,072,600	\$ 13,392,010
REMAINING BUDGET ITEMS	\$ 3,558,341	\$ 3,306,768	\$ 3,676,441	\$ 3,958,337	\$ 4,048,394	\$ 4,525,724	\$ 4,469,004	\$ 4,624,765	\$ 4,714,239
TOTAL BUDGET	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 14,930,769	\$ 15,792,104	\$ 16,266,249	\$ 16,481,842	\$ 17,697,365	\$ 18,106,249
% ALLOCATED TO FIXED COSTS	73.96%	75.75%	74.33%	73.49%	74.36%	72.18%	72.89%	73.87%	73.96%
% REMAINING BUDGET ITEMS	26.04%	24.25%	25.67%	26.51%	25.64%	27.82%	27.11%	26.13%	26.04%

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 EXPENDED	2022 APPROVED	2023 PROPOSED
YEARLY TOTAL	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,194,958	\$ 5,363,595	\$ 5,321,307	\$ 5,932,500	\$ 6,106,300
POLICE	\$ 1,407,216	\$ 1,421,521	\$ 1,457,382	\$ 1,517,120	\$ 1,638,051	\$ 1,594,086	\$ 1,600,686	\$ 1,702,300	\$ 1,804,800
FIRE	\$ 1,519,430	\$ 1,558,754	\$ 1,560,968	\$ 1,617,133	\$ 1,679,113	\$ 1,642,274	\$ 1,673,788	\$ 1,851,600	\$ 1,902,200
PUBLIC WORKS	\$ 682,367	\$ 707,420	\$ 725,858	\$ 790,503	\$ 738,134	\$ 836,122	\$ 798,030	\$ 944,800	\$ 946,600
ALL OTHER	\$ 1,083,257	\$ 1,036,986	\$ 1,087,924	\$ 1,025,111	\$ 1,139,660	\$ 1,291,113	\$ 1,248,803	\$ 1,433,800	\$ 1,452,700

PART-TIME WAGES	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 EXPENDED	2022 APPROVED	2023 PROPOSED
YEARLY TOTAL	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 274,569	\$ 303,255	\$ 253,319	\$ 305,800	\$ 313,500
POLICE	\$ 1,803	\$ 1,406	\$ 3,184	\$ 1,536	\$ 2,380	\$ 2,120	\$ 3,625	\$ 3,000	\$ 3,000
FIRE	\$ 21,486	\$ 25,550	\$ 25,014	\$ 27,317	\$ 25,214	\$ 28,730	\$ 5,500	\$ 8,000	\$ 8,000
PUBLIC WORKS	\$ 71,683	\$ 48,492	\$ 62,945	\$ 54,059	\$ 39,853	\$ 58,663	\$ 48,536	\$ 80,400	\$ 83,000
ALL OTHER	\$ 213,075	\$ 184,265	\$ 188,175	\$ 208,011	\$ 207,122	\$ 213,742	\$ 195,658	\$ 214,400	\$ 219,500

OVERTIME WAGES	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 EXPENDED	2022 APPROVED	2023 PROPOSED
YEARLY TOTAL	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 852,767	\$ 732,786	\$ 962,669	\$ 876,000	\$ 960,000
POLICE	\$ 185,190	\$ 214,908	\$ 221,996	\$ 214,994	\$ 203,917	\$ 135,971	\$ 226,398	\$ 160,000	\$ 175,000
FIRE	\$ 313,599	\$ 371,646	\$ 441,048	\$ 453,686	\$ 494,405	\$ 461,181	\$ 595,847	\$ 549,000	\$ 616,300
PUBLIC WORKS	\$ 119,892	\$ 92,609	\$ 171,682	\$ 135,492	\$ 152,752	\$ 126,590	\$ 136,720	\$ 163,200	\$ 163,200
ALL OTHER	\$ 1,906	\$ 1,653	\$ 1,434	\$ 1,665	\$ 1,693	\$ 9,044	\$ 3,704	\$ 3,800	\$ 5,500

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

	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 EXPENDED	2022 APPROVED	2023 PROPOSED
F-T WAGES	\$ 4,692,270	\$ 4,724,681	\$ 4,832,132	\$ 4,949,867	\$ 5,194,958	\$ 5,363,595	\$ 5,321,307	\$ 5,932,500	\$ 6,106,300
P-T WAGES	\$ 308,047	\$ 259,713	\$ 279,318	\$ 290,923	\$ 274,569	\$ 303,255	\$ 253,319	\$ 305,800	\$ 313,500
O-T WAGES	\$ 620,587	\$ 680,816	\$ 836,160	\$ 805,837	\$ 852,767	\$ 732,786	\$ 962,669	\$ 876,000	\$ 960,000
SOCIAL SECURITY	\$ 151,913	\$ 147,925	\$ 158,074	\$ 154,935	\$ 163,009	\$ 173,219	\$ 175,767	\$ 199,600	\$ 208,450
MEDICARE	\$ 88,221	\$ 90,312	\$ 93,832	\$ 95,666	\$ 100,516	\$ 101,742	\$ 103,283	\$ 111,000	\$ 114,780
RETIREMENT	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,420,893	\$ 1,351,025	\$ 1,542,455	\$ 1,735,700	\$ 1,774,600
HEALTH & DENTAL (including buyout)	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,255,359	\$ 1,270,478	\$ 1,222,582	\$ 1,505,700	\$ 1,471,600
LIFE	\$ 14,300	\$ 14,163	\$ 13,938	\$ 13,150	\$ 12,705	\$ 11,594	\$ 10,355	\$ 11,500	\$ 11,200
SHORT & LONG TERM DISABILITY	\$ 31,636	\$ 34,511	\$ 43,787	\$ 44,700	\$ 43,106	\$ 42,749	\$ 40,641	\$ 48,700	\$ 47,700
WORKERS COMPENSATION	\$ 112,134	\$ 122,902	\$ 127,584	\$ 134,956	\$ 145,924	\$ 157,259	\$ 166,767	\$ 193,400	\$ 204,900
TOTAL PERSONNEL COSTS	\$ 8,324,419	\$ 8,465,677	\$ 8,853,029	\$ 9,019,291	\$ 9,463,806	\$ 9,507,702	\$ 9,799,145	\$ 10,919,900	\$ 11,213,030
TOTAL FTE'S (GENERAL FUND ONLY)	84.80	82.80	82.80	85.15	86.15	87.15	88.15	89.25	90.25

TOTAL GENERAL FUND OPERATING BUDGET	\$ 13,663,281	\$ 13,634,524	\$ 14,320,237	\$ 14,930,769	\$ 15,792,104	\$ 16,266,249	\$ 16,481,842	\$ 17,697,365	\$ 18,106,249
TOTAL % OF BUDGET FOR PERSONNEL COSTS	64.13%	61.06%	61.76%	65.54%	66.87%	71.08%	68.20%	62.07%	61.48%

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%
JULY 1, 2023 - JUNE 30, 2025	13.53%	31.28%	30.35%	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 EXPENDED	2022 APPROVED	2023 PROPOSED
YEARLY TOTAL	\$ 1,133,359	\$ 1,196,369	\$ 1,275,918	\$ 1,373,839	\$ 1,420,893	\$ 1,351,025	\$ 1,542,455	\$ 1,735,700	\$ 1,774,600
TOTAL FTE	79	78	77	79	80	81	82	83	84
POLICE	\$ 395,116	\$ 410,075	\$ 440,828	\$ 481,501	\$ 507,006	\$ 467,450	\$ 542,403	\$ 602,300	\$ 620,100
POLICE TOTAL FTE	20	20	20	21	21	21	21	21	21
FIRE	\$ 508,223	\$ 550,696	\$ 592,651	\$ 646,865	\$ 659,556	\$ 619,351	\$ 695,856	\$ 745,600	\$ 757,100
FIRE TOTAL FTE	26	26	26	26	26	26	26	27	28
ALL OTHER EMPLOYEES	\$ 206,422	\$ 206,949	\$ 218,074	\$ 219,308	\$ 226,227	\$ 250,311	\$ 277,545	\$ 357,200	\$ 383,800
ALL OTHER EMPLOYEES FTE	33	32	32	32	34	35	36	37	37
*SPECIAL DETAILS - POLICE	\$ 16,557	\$ 19,537	\$ 17,000	\$ 22,751	\$ 23,910	\$ 11,384	\$ 7,402	\$ 23,700	\$ 8,100
*SPECIAL DETAILS - FIRE	\$ 7,041	\$ 9,112	\$ 7,365	\$ 3,414	\$ 4,194	\$ 2,529	\$ 19,249	\$ 6,900	\$ 5,500

*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)	2015 EXPENDED	2016 EXPENDED	2017 EXPENDED	2018 EXPENDED	2019 EXPENDED	2020 EXPENDED	2021 EXPENDED	2022 APPROVED	2023 PROPOSED
YEARLY TOTAL	\$ 1,171,952	\$ 1,194,285	\$ 1,192,286	\$ 1,155,418	\$ 1,255,359	\$ 1,270,478	\$ 1,222,582	\$ 1,505,700	\$ 1,471,600
POLICE	\$ 284,482	\$ 311,809	\$ 296,549	\$ 278,970	\$ 294,006	\$ 271,500	\$ 273,601	\$ 336,100	\$ 351,300
FIRE	\$ 403,832	\$ 425,358	\$ 435,928	\$ 427,071	\$ 468,174	\$ 442,928	\$ 426,558	\$ 484,600	\$ 466,400
PUBLIC WORKS	\$ 218,286	\$ 205,394	\$ 216,345	\$ 221,940	\$ 301,064	\$ 305,105	\$ 262,094	\$ 339,400	\$ 333,900
ALL OTHER	\$ 265,352	\$ 251,724	\$ 243,464	\$ 227,437	\$ 192,115	\$ 250,945	\$ 260,329	\$ 345,600	\$ 320,000