Town of Gilmanton  
2020 Board of Selectmen Recommended Budget Overview  

January 10, 2020  
Patrick Boré, Town Administrator
2020 Budget Meeting key dates for Town

- Jan. 14, 2020: last day to submit Petition Warrant Articles
  - if a petitioned article proposes a bond governed by RSA 33:8-a, the deadline is the preceding Friday, January 10.
- Jan. 15, 2020: Public Hearing for the Town Budget
  - Public input to Budget Committee on BOS recommended Operating Budget and Warrant Articles
  - Jan. 17, 2020 snow date
- Jan. 18, 2020: Super Saturday
  - Town Administration response to Budget Committee inquiries on BOS recommended Operating Budget and Warrant Articles
  - Budget Committee recommended Operating Budget and Warrant Articles
- Jan. 23, 2020: last day for Budget Committee to deliver copies of the final budget and recommendations to the BOS
- Jan. 27, 2020: Last date for the BOS to post the Warrant and Budget
- Febr. 5 (and 6 if needed), 2020: Deliberative Session
  - Febr. 8 snow date
- March 10, 2020: Town Meeting (Vote)
Town of Gilmanton – 2020 Budget & Warrant Articles

- Budget Goals:
  - Recognize economic reality
    - Demographics
    - Local/national economy
    - Local real estate
  - Provide property tax stability (no “spikes”)
    - Includes consideration of School portion
  - Maintain necessary Town services
  - Improve infrastructure
    - Roads
    - Bridges
    - Dams
Budget Goals (cont.):

- Cover potential payments due from Court cases
- Address deferred expenditures
  - Old Town Hall
  - Academy Building (roof/cupola leak, parking lot paving etc...)
  - Fund CIP
- Fund immediate needs
  - MRI recommendations for GPD
  - IW Fire Station
**Proposed 2020 Operating Budget & Warrant Articles**

**Tax Impact**

<table>
<thead>
<tr>
<th>Description</th>
<th>$ amounts</th>
<th>Estimated tax rate impact</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed Operating budget</td>
<td>$4,283,200</td>
<td>$4.08</td>
</tr>
<tr>
<td>Total recommended WA</td>
<td>$1,041,057*</td>
<td>n.a.</td>
</tr>
<tr>
<td>Total WA tax impact</td>
<td>$635,841</td>
<td>$1.06</td>
</tr>
<tr>
<td>Total Default Budget</td>
<td>$4,011,115</td>
<td>$3.57</td>
</tr>
</tbody>
</table>

* Assumes all Warrant Articles pass as recommended by BOS (0$ tax impact of WA# 12, 17 and 29)

**Total est. 2020 tax rate (proposed Budget) = $ 5.14**

**Versus 2019 tax rate = $5.58**
2020 B.O.S. Recommended Operating Budget

<table>
<thead>
<tr>
<th></th>
<th>$ Amounts</th>
<th>$ Difference vs 2019 Budget</th>
<th>% Diff. vs Voted 2019 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dept Heads request</td>
<td>4,248,813</td>
<td>+ $165,890</td>
<td>+4.06%</td>
</tr>
<tr>
<td>BOS recommended</td>
<td>4,283,200</td>
<td>+ $200,277</td>
<td>+4.91%</td>
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<tr>
<td>Actual 2019 Expenses **</td>
<td>3,681,495</td>
<td>($401,428)</td>
<td>(9.83)%</td>
</tr>
</tbody>
</table>

* 2019 Voted Budget = $ 4,118,181 less Outside Agencies & 4th of July Ass. Funding ($=4,082,923) moved to Special Warrant Articles
** Includes $158,838 encumbered for 2019
2020 Recommended Budget Breakdown Analysis

Wages & Benefits account for almost 51% of total operating budget.
2020 Recommended Budget Breakdown Analysis

- +$147,892 in Wages due to:
  - 53-week payroll ($18,484)
  - Recommended Merit increases ($14,765)
  - Recommended 1.6% Cost-of-Living Adjustment (COLA) ($22,805)
    - Based on CPI for Northeast Urban
    - Similar to Social Security Administration
    - Federal pay raise bill for 2020: +3.1%
  - 2 new Highway positions (+$61,913)
  - Restructuring of Building Inspector/Code Enforcement Officer to Full-time with benefits (+$29,925)

- +$32,964 in Benefits due to:
  - Salary base increase (merit increase, new positions)
  - 53-week
  - Rate increase (+7.4% HealthTrust)
  - Employee coverage choice
2020 Recommended Budget by Departmental Group

2020 RECOMMENDED BUDGET BY DEPARTMENTAL GROUP

- SOLID WASTE/RECYCLING: $346,872
- TCTX/ELECTION & REG.: $252,318
- PUBLIC WORKS: $1,237,937
- GENERAL GOVERNMENT*: $1,046,720
- POLICE/FIRE: $1,315,779
- OTHER: $83,574

* Includes Legal ($220,000)
Budget comparison by Dept 2020 VS 2019

- The $200,277 increase in 2020 B.O.S. recommended budget versus the 2019 Budget can mainly be explained by:
  - $119,467 in Highway Administration
    - 2 new Full-Time positions recommended
  - + 41,514 in Building Inspector/Code Enforcement Officer
    - Upgrade position to a Full-Time
      - Increase in volume of Building Permits/Inspections
      - Strengthen ability to find replacement for the position
  - +22,171 in Election & Registration
    - 2020 = Elections year
# Budget comparison by Dept

## 2020 VS 2019

<table>
<thead>
<tr>
<th>Budget #</th>
<th>Budget Title</th>
<th>$ Diff. 2020 BOS recommended vs 2019</th>
<th>%</th>
<th>Main changes between 2020 and 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>PUBLIC WORKS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4311</td>
<td>Highway Administration</td>
<td>119,467</td>
<td>28.7</td>
<td>2 new positions</td>
</tr>
<tr>
<td>4312</td>
<td>Highways &amp; Streets</td>
<td>45,887</td>
<td>12.3</td>
<td>$20K more in contracting plowing, $10K more in road mowing, $10K more in salt/sand</td>
</tr>
<tr>
<td>4316</td>
<td>Street lighting</td>
<td>0</td>
<td>0</td>
<td></td>
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<tr>
<td>4319</td>
<td>Road Betterment</td>
<td>2,398</td>
<td>0.9</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>167,752</td>
<td>15.7</td>
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<tr>
<td><strong>TCTX OFFICE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4151</td>
<td>Town Clerk - Tax Collector</td>
<td>17,918</td>
<td>8.9</td>
<td>Kofile tek $6K, Prof services $7K, new copier $2.4</td>
</tr>
<tr>
<td>4140</td>
<td>Election &amp; registration</td>
<td>22,171</td>
<td>297</td>
<td>Election year</td>
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<td><strong>Subtotal</strong></td>
<td></td>
<td>40,089</td>
<td>18.9</td>
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<td><strong>TOWN ADMINISTRATION</strong></td>
<td></td>
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<tr>
<td>4130</td>
<td>Executive</td>
<td>15,203</td>
<td>6.7</td>
<td>TA reclass. $5K, PD assessment closure $3K, clerical position full year $4K</td>
</tr>
<tr>
<td>4150</td>
<td>Finance</td>
<td>5,476</td>
<td>5.4</td>
<td>Audit $2K</td>
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<tr>
<td>4152/4191/4611</td>
<td>Assessing/Planning/Conservation</td>
<td>6,043</td>
<td>3.95</td>
<td>Sansoucy Contract $5.4K</td>
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<tr>
<td>4153</td>
<td>Legal</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4192/4193</td>
<td>ZBA/HDC</td>
<td>-1,399</td>
<td>-9.3</td>
<td>1.5hrs less/week</td>
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<tr>
<td>4194</td>
<td>Government Buildings</td>
<td>-10,241</td>
<td>-11.02</td>
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<tr>
<td>4196</td>
<td>Insurance</td>
<td>7,888</td>
<td>7.8</td>
<td>$5K Primex Prop liability &amp; Auto</td>
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<tr>
<td>4200</td>
<td>Building Inspector/Code Enforcement</td>
<td>41,514</td>
<td>78.4</td>
<td>15hrs/week position to F/P position with benefits</td>
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<tr>
<td>4441</td>
<td>General Assistance</td>
<td>5,413</td>
<td>83.16</td>
<td>$5K to cover welfare payments instead of adding $5K in CRF</td>
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<tr>
<td>4619</td>
<td>Other Conservation</td>
<td>3,700</td>
<td></td>
<td>New annual maintenance contract for Loon Pond Dam</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>73,597</td>
<td>7.56</td>
<td>3.3% only without Building Inspector/Code enforcement</td>
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<tr>
<td><strong>PUBLIC SAFETY</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4210</td>
<td>Police Depart</td>
<td>-16,189</td>
<td>-2.6</td>
<td>-$34K in Health insurance, -$7k Grant overtime, -$5K other programs; $8K wages, $7K overtime, $4.5k Computer exp., $3K training, $2k Equipment</td>
</tr>
<tr>
<td>4414</td>
<td>Animal Control</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>4220</td>
<td>Fire Department</td>
<td>2,477</td>
<td>3.5</td>
<td>$2K ESO subscription</td>
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<tr>
<td>4290</td>
<td>Emergency Management</td>
<td>0</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>-13,712</td>
<td>-1</td>
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<tr>
<td><strong>SOLID WASTE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4323</td>
<td>Hazardous Waste</td>
<td>53</td>
<td>0</td>
<td></td>
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<tr>
<td>4324</td>
<td>Transfer Station</td>
<td>18,137</td>
<td>5.6</td>
<td>$8K MSW solid Waste, $2.5K other recycl. Exp., $2k computer replacement, $1K repair/maint. Building</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>18,190</td>
<td>5.5</td>
<td></td>
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<tr>
<td><strong>MISCELLANEOUS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4195</td>
<td>Cemetery</td>
<td>490</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4520</td>
<td>Parks &amp; rec</td>
<td>2,205</td>
<td></td>
<td>$1.5K address geese issue</td>
</tr>
<tr>
<td>4550</td>
<td>Library</td>
<td>1,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4583</td>
<td>Patriotic purposes</td>
<td>-200</td>
<td></td>
<td></td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>3,695</td>
<td>5.55</td>
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<tr>
<td><strong>DEBT SERVICE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4711-4712</td>
<td>Debt services</td>
<td>-89,334</td>
<td></td>
<td>PSB bond, Fire engine lease end</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>200,277</td>
<td>4.91</td>
<td></td>
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</table>
2020 Default Budget
$4,011,115

<table>
<thead>
<tr>
<th></th>
<th>$ Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diff. vs 2019 Voted Budget</td>
<td>(71,808)</td>
</tr>
<tr>
<td>Diff. vs 2020 BOS recommended Budget</td>
<td>(272,085)</td>
</tr>
<tr>
<td>Diff. vs Actual 2019 Expenses</td>
<td>488,458</td>
</tr>
</tbody>
</table>

5 budgets account for over 90% of Diff. between BOS recommended Budget for 2020 and Default budget

- 4311- Highway Admin. $122,176
- 4312 – Highways & Streets $45,887
- 4240 – Building Inspector $45,762
- 4324 – SW/Recycling Ctr. $16,170
- 4151 – TCTX $16,149
## Proposed 2020 Warrant Articles

<table>
<thead>
<tr>
<th></th>
<th>2020 BOS Recommended</th>
<th>2019 Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Value of Warrant Articles (excl. Operating Budget)</td>
<td>$1,041,057</td>
<td>$3,043,364*</td>
</tr>
<tr>
<td>Total funding through taxation</td>
<td>$635,841</td>
<td>$362,208</td>
</tr>
</tbody>
</table>

*Includes $2.3 Million for Stage Rd bridges*
## Proposed 2020 Warrant Articles - Budget Goal analysis

<table>
<thead>
<tr>
<th>ARTICLE #</th>
<th>BUDGET GOAL</th>
<th>PURPOSE</th>
<th>$ AMOUNT REQUESTED</th>
<th>$ TAXATION IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>To elect those running for office Zoning Warrant Articles</td>
<td>N.A.</td>
<td>N.A.</td>
</tr>
<tr>
<td>2 through 9</td>
<td></td>
<td>Zoning Warrant Articles</td>
<td>N.A.</td>
<td>N.A.</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>Raise &amp; Appropriate Operating Budget</td>
<td><strong>4,283,200</strong></td>
<td><strong>4,283,200</strong></td>
</tr>
</tbody>
</table>

### Address deferred expenditures:

<table>
<thead>
<tr>
<th>ARTICLE #</th>
<th>BUDGET GOAL</th>
<th>PURPOSE</th>
<th>$ AMOUNT REQUESTED</th>
<th>$ TAXATION IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td></td>
<td>Add to existing non-capital and capital reserve Funds Old Town Hall Restoration</td>
<td>194,000</td>
<td>97,000</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>Repave Academy Building Driveway/Parking Lot Replace Academy Building Roof</td>
<td>98,350</td>
<td>36,153</td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>Replace Academy Building Roof</td>
<td>33,630</td>
<td>0</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>New IW Fire Station Lease</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>Replace Iron Works Fire Station Roof</td>
<td>30,000</td>
<td>22,100</td>
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</table>

**Sub-total**: 640,981 440,254

### Maintain Town Services:

<table>
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<tr>
<th>ARTICLE #</th>
<th>BUDGET GOAL</th>
<th>PURPOSE</th>
<th>$ AMOUNT REQUESTED</th>
<th>$ TAXATION IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td></td>
<td>Establish EMS Revolving Fund</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>Establish PD Vehicle Repairs Non-Cap Res Fund</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>32</td>
<td></td>
<td>Replace Loon Pond Dam</td>
<td>7,750</td>
<td>7,750</td>
</tr>
<tr>
<td>24</td>
<td></td>
<td>Purchase new zero-turn mower</td>
<td>5,500</td>
<td>0</td>
</tr>
<tr>
<td>25</td>
<td></td>
<td>Contract Road Condition Assessment</td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td>26</td>
<td></td>
<td>Contract Culvert/Stream Condition Assessment</td>
<td>15,000</td>
<td>15,000</td>
</tr>
<tr>
<td>27</td>
<td></td>
<td>Contract Pay Scale Survey</td>
<td>12,000</td>
<td>12,000</td>
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<tr>
<td>33</td>
<td></td>
<td>Appoint DPW</td>
<td>0</td>
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**Sub-total**: 55,250 49,750

### Fund immediate needs:

<table>
<thead>
<tr>
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<th>BUDGET GOAL</th>
<th>PURPOSE</th>
<th>$ AMOUNT REQUESTED</th>
<th>$ TAXATION IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td></td>
<td>Replace/Remount Ambulance A1</td>
<td>129,000</td>
<td>19,000</td>
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<tr>
<td>14</td>
<td></td>
<td>Purchase new PD cruiser</td>
<td>48,022</td>
<td>23,635</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Purchase new Highway Pickup truck/trailer</td>
<td>37,000</td>
<td>0</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>Purchase new Extrication Tool Set</td>
<td>19,000</td>
<td>17,000</td>
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<tr>
<td>22</td>
<td></td>
<td>Purchase new sander</td>
<td>14,500</td>
<td>0</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>Purchase 2 new plow blades</td>
<td>11,102</td>
<td>0</td>
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**Sub-total**: 258,624 59,635

### Other:

<table>
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<tr>
<th>ARTICLE #</th>
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<th>PURPOSE</th>
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<th>$ TAXATION IMPACT</th>
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</thead>
<tbody>
<tr>
<td>34</td>
<td></td>
<td>GYRL Library Funds (Petition)</td>
<td>46,700</td>
<td>46,700</td>
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<tr>
<td>35</td>
<td></td>
<td>Support Snowmobile Association</td>
<td>2,500</td>
<td>2,500</td>
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<tr>
<td>36</td>
<td></td>
<td>Support Gilmanton Youth Association</td>
<td>5,500</td>
<td>5,500</td>
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<tr>
<td>37</td>
<td></td>
<td>Support Iron Works Library</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>38</td>
<td></td>
<td>Support Central NH VNA &amp; Hospice</td>
<td>7,600</td>
<td>7,600</td>
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<tr>
<td>39</td>
<td></td>
<td>Support Rocky Pond Association</td>
<td>3,000</td>
<td>3,000</td>
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<tr>
<td>40</td>
<td></td>
<td>Support American Red Cross of NH &amp; VT</td>
<td>1,000</td>
<td>1,000</td>
</tr>
<tr>
<td>41</td>
<td></td>
<td>Support New Beginnings</td>
<td>902</td>
<td>902</td>
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<tr>
<td>42</td>
<td></td>
<td>Support Laconia Area Center CAP</td>
<td>5,000</td>
<td>5,000</td>
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<tr>
<td>43</td>
<td></td>
<td>Support Lakes region Mental Health Center</td>
<td>7,500</td>
<td>7,500</td>
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<tr>
<td>44</td>
<td></td>
<td>Support CASA of NH</td>
<td>1,000</td>
<td>1,000</td>
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<tr>
<td>45</td>
<td></td>
<td>Support Gilmanton 4th of July Association</td>
<td>4,500</td>
<td>4,500</td>
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<tr>
<td>46</td>
<td></td>
<td>Willowgrass Lane acceptance to Class V Road</td>
<td>0</td>
<td>0</td>
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**Sub-total**: 86,202 86,202

### TOTAL (incl. Operating Budget):

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<th>$ TAXATION IMPACT</th>
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<tr>
<td>5,324,257</td>
<td>4,919,041</td>
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### TOTAL (excl. Operating Budget):

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<th>$ AMOUNT REQUESTED</th>
<th>$ TAXATION IMPACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,041,057</td>
<td>635,841</td>
</tr>
</tbody>
</table>
## 2020 Estimated Revenues

- **$1.9MM Stage Rd Bridge DOT reimbursement**
- **$870,000 car registrations**
- **$125,000 Ambulance service revenues**
- **$192,701 Rooms & meals tax, $159,477 Highway Block grant**

### 2020 Budget Worksheet - Revenues

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</tr>
</thead>
<tbody>
<tr>
<td>Revenue from Taxes</td>
<td>126,405</td>
<td>125,000</td>
<td>152,912</td>
<td>157,000</td>
<td>160,000</td>
<td>160,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Permit, Fees &amp; Licenses</td>
<td>915,255</td>
<td>850,819</td>
<td>853,455</td>
<td>914,000</td>
<td>931,450</td>
<td>931,450</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Rev from State or Fed Gov or Trusts</td>
<td>409,219</td>
<td>2,312,966</td>
<td>1,253,124</td>
<td>2,261,906</td>
<td>497,103</td>
<td>497,103</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Services &amp; Income From Departments</td>
<td>194,732</td>
<td>189,212</td>
<td>152,919</td>
<td>189,212</td>
<td>187,950</td>
<td>187,950</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>43,297</td>
<td>38,500</td>
<td>53,521</td>
<td>59,000</td>
<td>39,500</td>
<td>39,500</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Interfund Transfers IN (Trustee's)</td>
<td>351,253</td>
<td>325,106</td>
<td>190,436</td>
<td>534,156</td>
<td>269,919</td>
<td>269,919</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Tax Impact</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Town</td>
<td>2,040,161</td>
<td>3,841,603</td>
<td>2,656,367</td>
<td>4,115,274</td>
<td>2,085,922</td>
<td>2,085,922</td>
<td>0</td>
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</tr>
</tbody>
</table>

Does not include Property Taxes
Actual 2019 numbers not final
BACK-UP Slides
2019 Tax rate

TAX RATE = $22.79

- **School**: 14.22 (62%)
- **State Ed.**: 1.85 (8%)
- **Town**: 5.58 (25%)
- **County**: 1.14 (5%)
## Gilmanton Tax rate history

<table>
<thead>
<tr>
<th>Year</th>
<th>Town</th>
<th>Local School</th>
<th>State School</th>
<th>County</th>
<th>Total</th>
<th>Village District</th>
<th>Sawyer Lake Dist</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
<td>3.75</td>
<td>9.60</td>
<td>2.30</td>
<td>1.15</td>
<td>16.80</td>
<td>0.14</td>
<td>0.96</td>
</tr>
<tr>
<td>2005</td>
<td>3.88</td>
<td>10.91</td>
<td>2.21</td>
<td>1.25</td>
<td>18.25</td>
<td>0.14</td>
<td>1.20</td>
</tr>
<tr>
<td>2006</td>
<td>3.98</td>
<td>11.59</td>
<td>2.43</td>
<td>1.27</td>
<td>19.27</td>
<td>0.13</td>
<td>1.68</td>
</tr>
<tr>
<td>2007</td>
<td>4.30</td>
<td>12.46</td>
<td>2.40</td>
<td>1.37</td>
<td>20.53</td>
<td>0.17</td>
<td>1.48</td>
</tr>
<tr>
<td>2008</td>
<td>4.56</td>
<td>12.52</td>
<td>2.49</td>
<td>1.41</td>
<td>20.98</td>
<td>0.08</td>
<td>2.34</td>
</tr>
<tr>
<td>2009</td>
<td>4.38</td>
<td>12.71</td>
<td>2.49</td>
<td>1.40</td>
<td>20.98</td>
<td>0.13</td>
<td>2.18</td>
</tr>
<tr>
<td>2010</td>
<td>4.71</td>
<td>13.48</td>
<td>2.38</td>
<td>1.38</td>
<td>21.95</td>
<td>0.20</td>
<td>1.84</td>
</tr>
<tr>
<td>2011</td>
<td>6.05</td>
<td>13.68</td>
<td>2.42</td>
<td>1.36</td>
<td>23.51</td>
<td>0.28</td>
<td>2.18</td>
</tr>
<tr>
<td>2012</td>
<td>5.74</td>
<td>13.93</td>
<td>2.39</td>
<td>1.36</td>
<td>23.42</td>
<td>0.00</td>
<td>2.02</td>
</tr>
<tr>
<td>2013</td>
<td>4.97</td>
<td>12.36</td>
<td>2.43</td>
<td>1.39</td>
<td>21.15</td>
<td>0.00</td>
<td>1.81</td>
</tr>
<tr>
<td>2014</td>
<td>4.10</td>
<td>14.82</td>
<td>2.67</td>
<td>1.34</td>
<td>22.93</td>
<td>0.00</td>
<td>1.97</td>
</tr>
<tr>
<td>2015</td>
<td>5.51</td>
<td>16.73</td>
<td>2.34</td>
<td>1.36</td>
<td>25.94</td>
<td>0.00</td>
<td>2.04</td>
</tr>
<tr>
<td>2016</td>
<td>4.23</td>
<td>16.15</td>
<td>2.33</td>
<td>1.21</td>
<td>23.91</td>
<td>0.00</td>
<td>1.90</td>
</tr>
<tr>
<td>2017</td>
<td>4.82</td>
<td>16.57</td>
<td>2.2</td>
<td>1.21</td>
<td>24.8</td>
<td>0.00</td>
<td>2.00</td>
</tr>
<tr>
<td>2018</td>
<td>5.83</td>
<td>15.95</td>
<td>2.18</td>
<td>1.38</td>
<td>25.34</td>
<td>0.00</td>
<td>2.22</td>
</tr>
<tr>
<td>2019</td>
<td>5.58</td>
<td>14.22</td>
<td>1.85</td>
<td>1.14</td>
<td>22.79</td>
<td>0.00</td>
<td>1.79</td>
</tr>
</tbody>
</table>

revaluation year

1/10/2020
### 2019 Tax Rate Comparison

<table>
<thead>
<tr>
<th>Municipalities</th>
<th>2019 Tax rate</th>
<th>Town Tax</th>
<th>%</th>
<th>County Tax</th>
<th>%</th>
<th>School tax</th>
<th>%</th>
<th>State Ed. Tax</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alton</td>
<td>12.51</td>
<td>3.21</td>
<td>26%</td>
<td>1.28</td>
<td>10%</td>
<td>5.95</td>
<td>48%</td>
<td>2.07</td>
<td>17%</td>
</tr>
<tr>
<td>Barnstead</td>
<td>22.83</td>
<td>5</td>
<td>22%</td>
<td>1.17</td>
<td>5%</td>
<td>14.82</td>
<td>65%</td>
<td>1.84</td>
<td>8%</td>
</tr>
<tr>
<td>Belmont</td>
<td>25.01</td>
<td>7.98</td>
<td>32%</td>
<td>1.25</td>
<td>5%</td>
<td>13.89</td>
<td>56%</td>
<td>1.89</td>
<td>8%</td>
</tr>
<tr>
<td>Canterbury</td>
<td>27.87</td>
<td>6.32</td>
<td>23%</td>
<td>3.05</td>
<td>11%</td>
<td>16.26</td>
<td>58%</td>
<td>2.24</td>
<td>8%</td>
</tr>
<tr>
<td>Gilmanton</td>
<td>22.79</td>
<td>5.58</td>
<td>24%</td>
<td>1.14</td>
<td>5%</td>
<td>14.22</td>
<td>62%</td>
<td>1.85</td>
<td>8%</td>
</tr>
<tr>
<td>Loudon</td>
<td>22.98</td>
<td>4.42</td>
<td>19%</td>
<td>3.09</td>
<td>13%</td>
<td>13.23</td>
<td>58%</td>
<td>2.24</td>
<td>10%</td>
</tr>
<tr>
<td>Northfield</td>
<td>23.8</td>
<td>6.62</td>
<td>28%</td>
<td>2.86</td>
<td>12%</td>
<td>12.2</td>
<td>51%</td>
<td>2.12</td>
<td>9%</td>
</tr>
<tr>
<td>Pittsfield</td>
<td>32.86</td>
<td>9.2</td>
<td>28%</td>
<td>2.86</td>
<td>9%</td>
<td>18.61</td>
<td>57%</td>
<td>2.19</td>
<td>7%</td>
</tr>
<tr>
<td><strong>AVERAGE 170 NH TOWNS</strong></td>
<td><strong>23.04</strong></td>
<td><strong>6.09</strong></td>
<td><strong>26%</strong></td>
<td><strong>2.2</strong></td>
<td><strong>10%</strong></td>
<td><strong>12.56</strong></td>
<td><strong>55%</strong></td>
<td><strong>2.2</strong></td>
<td><strong>10%</strong></td>
</tr>
</tbody>
</table>
## 2019 Actual vs Budget

<table>
<thead>
<tr>
<th></th>
<th>$ Amounts</th>
<th>$ Difference</th>
<th>% vs Voted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2019 Voted Budget</strong></td>
<td>4,118,181</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2019 Actual expenses</strong>*</td>
<td>3,522,657</td>
<td>(595,524)</td>
<td>85.5%</td>
</tr>
</tbody>
</table>

* Not a final number:
  * Invoices pertaining to 2019 still accounted for
  * Unaudited number (auditors may make adjustments)
* Excludes $158,838 encumbered  (net difference = $436,686)
## 2019 Actual vs Budget

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>BUDGET</th>
<th>ACTUAL EXPENSES</th>
<th>ENCUMBRANCES</th>
<th>DIFFERENCE</th>
<th>NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>POLICE DEPT</td>
<td>627,850</td>
<td>424,228</td>
<td>18,620</td>
<td>(185,002)</td>
<td>2 vacant positions until December</td>
</tr>
<tr>
<td>HIGHWAY ADMIN.</td>
<td>416,373</td>
<td>326,129</td>
<td>0</td>
<td>(90,244)</td>
<td>1 vacant position until Nov.</td>
</tr>
<tr>
<td>FIRE DEPT</td>
<td>698,641</td>
<td>659,558</td>
<td>0</td>
<td>(39,083)</td>
<td>Lower On-call, benefit assumption changes</td>
</tr>
<tr>
<td>TCTX</td>
<td>200,980</td>
<td>162,070</td>
<td>14,316</td>
<td>(24,594)</td>
<td>October TCTX resignation</td>
</tr>
<tr>
<td>INSURANCE</td>
<td>101,012</td>
<td>80,063</td>
<td></td>
<td>(20,949)</td>
<td>Workers Comp refund</td>
</tr>
<tr>
<td>RECYCLING CTR</td>
<td>325,152</td>
<td>302,736</td>
<td>3,253</td>
<td>(19,163)</td>
<td>Lower working hours due to added year-round PT employee</td>
</tr>
</tbody>
</table>

These 6 Departmental Budgets account for most of the underspent Total = $379,035 (87%)
- One-time events not expected to reproduce in 2020

1/10/2020