

**TOWN *of* NEWMARKET, NH**



# **Proposed Annual Budget**

**For the Fiscal Year Ending June 30, 2015**



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# THE TOWN *of* NEWMARKET, NH FISCAL YEAR 2014-2015 PROPOSED BUDGET

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**THE TOWN *of* NEWMARKET, NH**  
**FISCAL YEAR 2014-2015 PROPOSED BUDGET**

**BUDGET MESSAGE TO THE TOWN COUNCIL**

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FOUNDED DECEMBER 15, 1727  
CHARTERED JANUARY 1, 1991

## TOWN OF NEWMARKET, NEW HAMPSHIRE OFFICE *of the* TOWN ADMINISTRATOR

Honorable Members of the Town Council:

Pursuant to Section 5.2 of the Town Charter, I respectfully submit to you the Town of Newmarket Proposed Budget for Fiscal Year beginning July 1, 2014. The funding levels within this budget include the revenues and expenditures for all of Town functions. The budget proposal now before you prioritizes and supports the essential municipal services. It also adjusts fees and programs to accommodate the continuing federal, state and county cost downshifting.

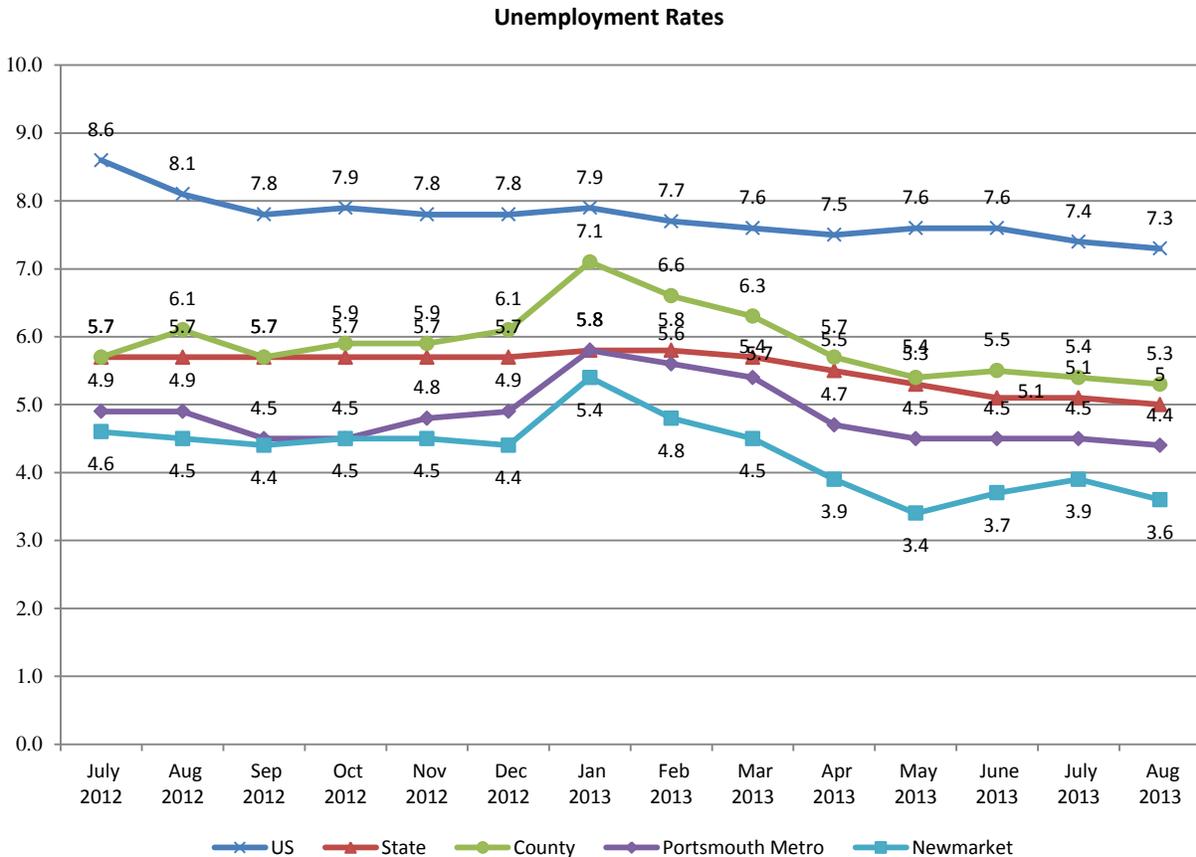
### **BUDGET DEVELOPMENT**

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The development of this budget proposal began immediately after the implementation of the current fiscal year budget in July. In administering the current budget and anticipating the need to develop this proposed budget, there has been continuous review of program cost allocations, ongoing consideration of service priorities and numerous efforts made to benefit from operational efficiencies. Each department has developed their budget recommendations from the ground up and has undertaken a critical review of each line of the departmental budget proposals. I would like to thank the Department Heads for their efforts in bringing together this budget during this time of transition.

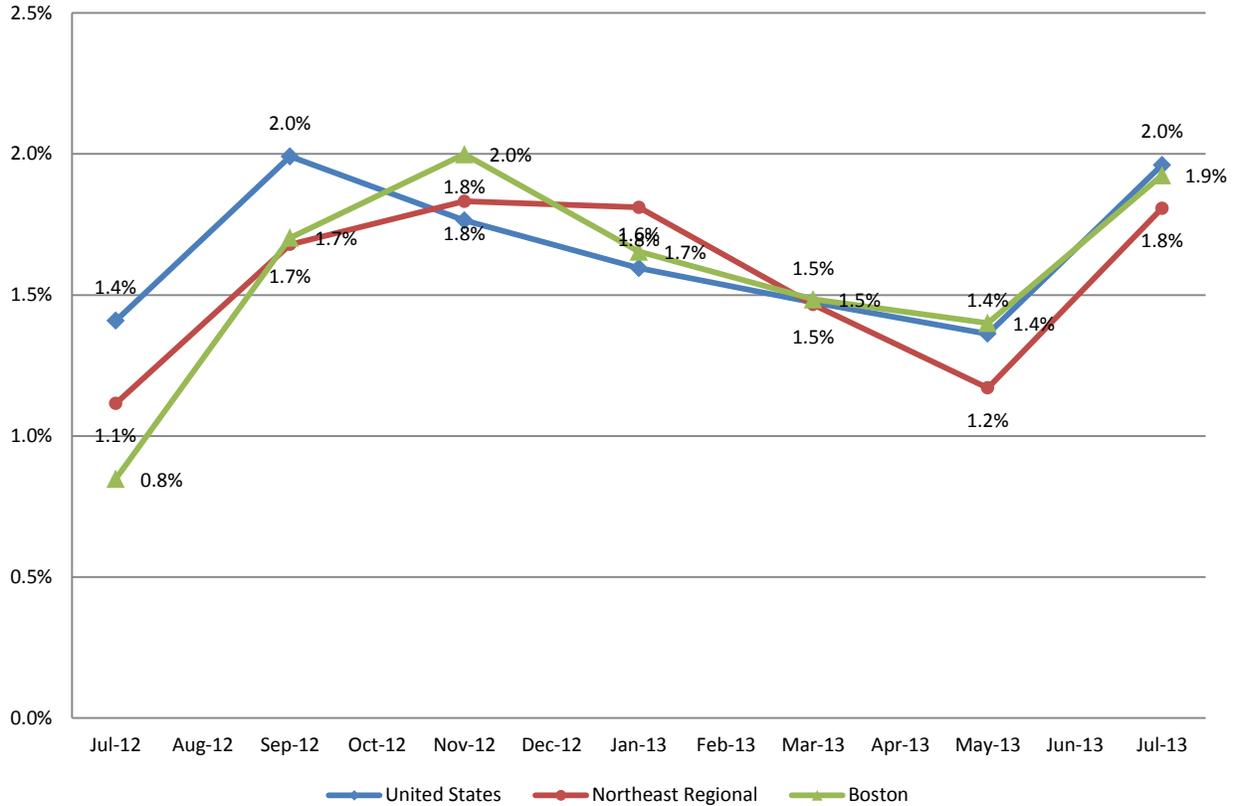
## STATE OF THE NEWMARKET ECONOMY

The Newmarket economy has begun to improve, as has the economies of the County, State, New England and the Country. At the end of August 2013 according to the US Bureau of Labor Statistics, the National Unemployment rate decreased. In 2013, it is 7.3%, as compared to 8.1% for the previous year. The State of New Hampshire was faring much better than the national average with an unemployment rate of 5% , a decrease of 0.7% over previous year. Rockingham County a very slight decrease to 5.3% unemployed. The Greater Portsmouth Labor market, which we are a part of, is experiencing an unemployment rate of 4.4%. Finally, the Town itself is lower with an unemployment rate of 3.6%, a decrease of 1%.



Another area to look at for indications on the state of the economy is the Consumer Price Index as determined by the Department of Labor Bureau of Statistics. In 2013, there was an increase in the consumer price index. While last year, in July the CPI-Urban National saw a 1.4% increase over the previous year, in July 2013 we saw a 2% increase over the previous year. In July 2013, the Northeast CPI-Urban average saw an increase of 1.1%, but only increased 1.9% in July 2013 over the previous year. For the Boston area, in July 2012 there was a 0.8% increase in the CPI over the previous year. This year, Boston area saw an increase of 1.8% over 2012.

**Consumer Price Index - Annual Increase 2013**

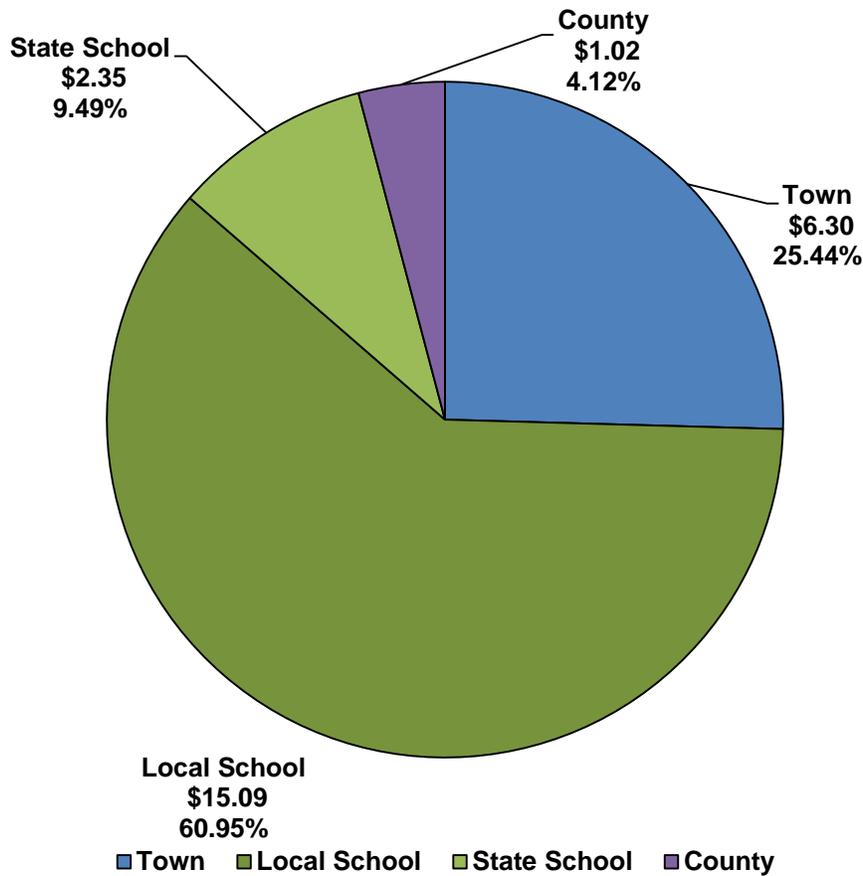


From review of these figures, it seems that the economy is improving ever so slightly. The various issues with the national and international money markets that are gripping the global economy affect Newmarket, like every municipality in the country. If interest rates continue to be low, the Town will continue to have to estimate lower revenues on interest on investments. Another impact on the overall economy will be the effects of the Affordable Care Act of 2010, since it will begin to go into effect during this budget.

In addition, there are still serious concerns over consumer confidence and their abilities to spend. One of the largest areas besides taxes that the Town receives revenues is motor vehicle registrations. While we are seeing an increase in motor vehicle registrations, it is not to levels that we were once seeing.

## ESTIMATED TAX RATE

The Town tax rate applies to each \$1,000 of assessed value in the Town. The rate is arrived by dividing the net appropriations (appropriations less net revenue) by the net assessed value (total value less exemptions.) We have not received the official tax rate from the NH Department of Revenue Administration as of the printing of the budget, so we are estimating the following as our current total Tax Rate. The total current tax rate estimate is \$24.76, an increase of \$1.09 over the previous year.

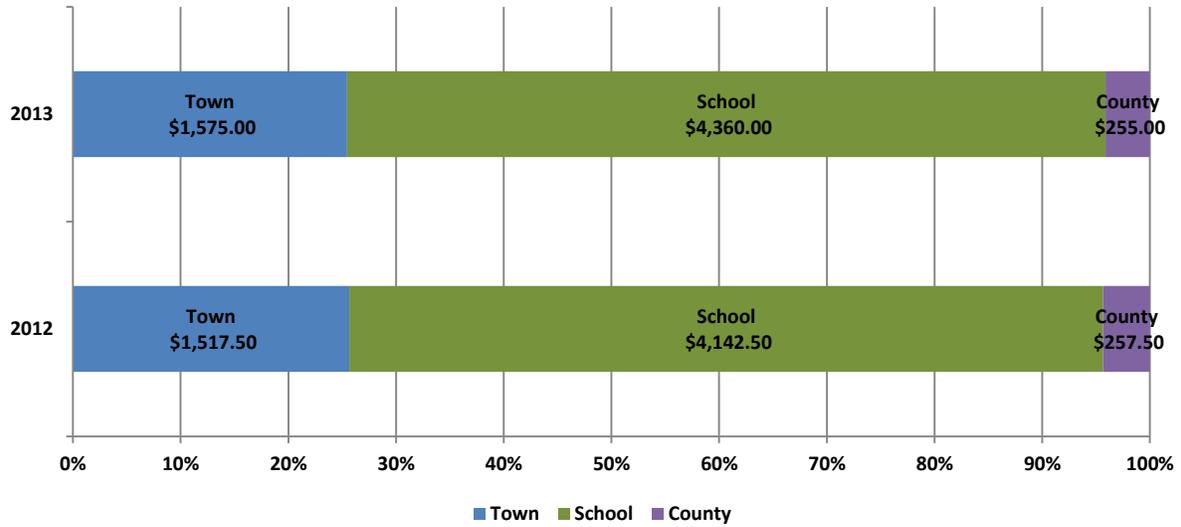


For FY2013, the Town portion of the tax rate is \$6.30 or 25.44% of the total rate. Education is 70.44% of the tax rate (60.95% Local School and 9.49% State School.) The remaining 4.12% are monies that the Town collects for the County.

The following chart is a 10 year comparison of the tax rate.

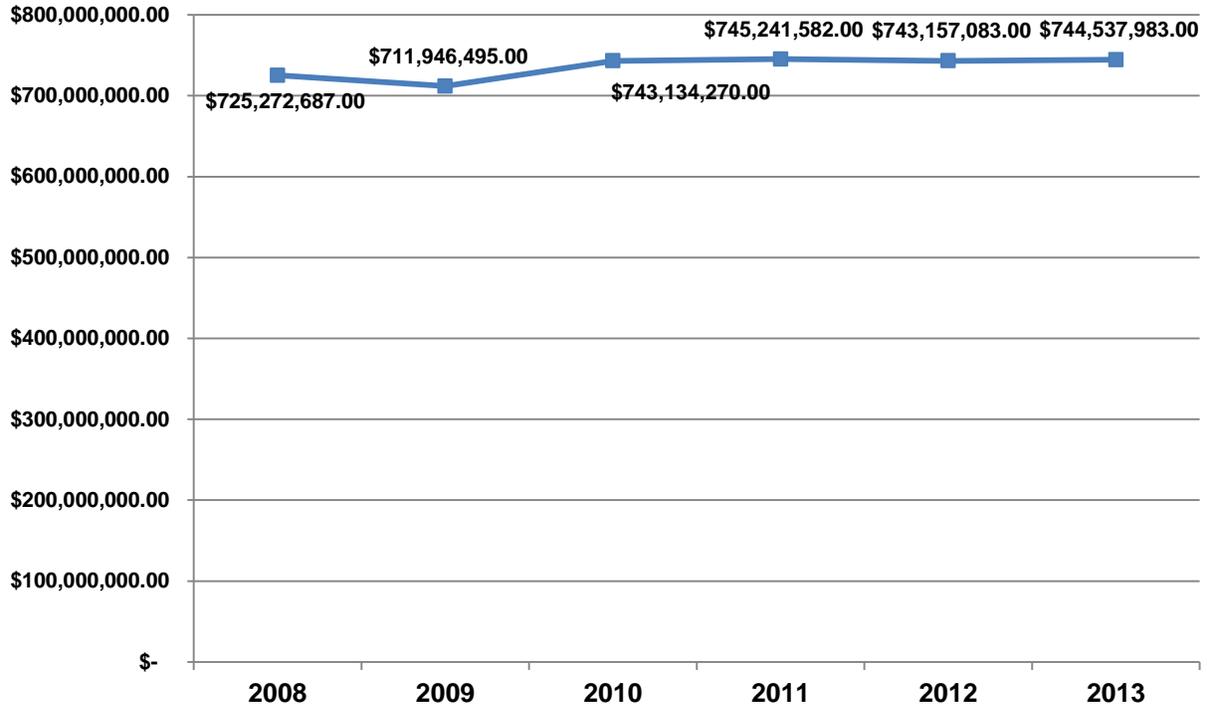


Another way to look at this is to determine how the average home owner paying for each of the services. Currently, the average home value for the Town is \$250,000. Using the estimated 2012 Tax Rate of \$23.98, this means that the average home owner pays \$1,575 for Town services, \$4,360 for the combined Local and State School commitment and \$255 for the County portion. The combined average bill is \$6,190.



When we are reviewing the tax rate, we must also look at the Town’s net valuation. The valuation of the Town is the total value of the buildings and land in the community. Since a majority of our revenues are generated through property taxes, this number is used to determine the rate. In 2013, the valuation of the Town was \$744,537,983. This was an increase from 2012 when it was \$743,157,083. What this means is that using the 2012 valuation, for every dollar of the tax rate raised; we would raise \$743,157 for our expenses. However, since the value of the town increased, for every dollar of the tax rate raised we now raise \$744,537. The following chart shows a five year history of the value of the Town.

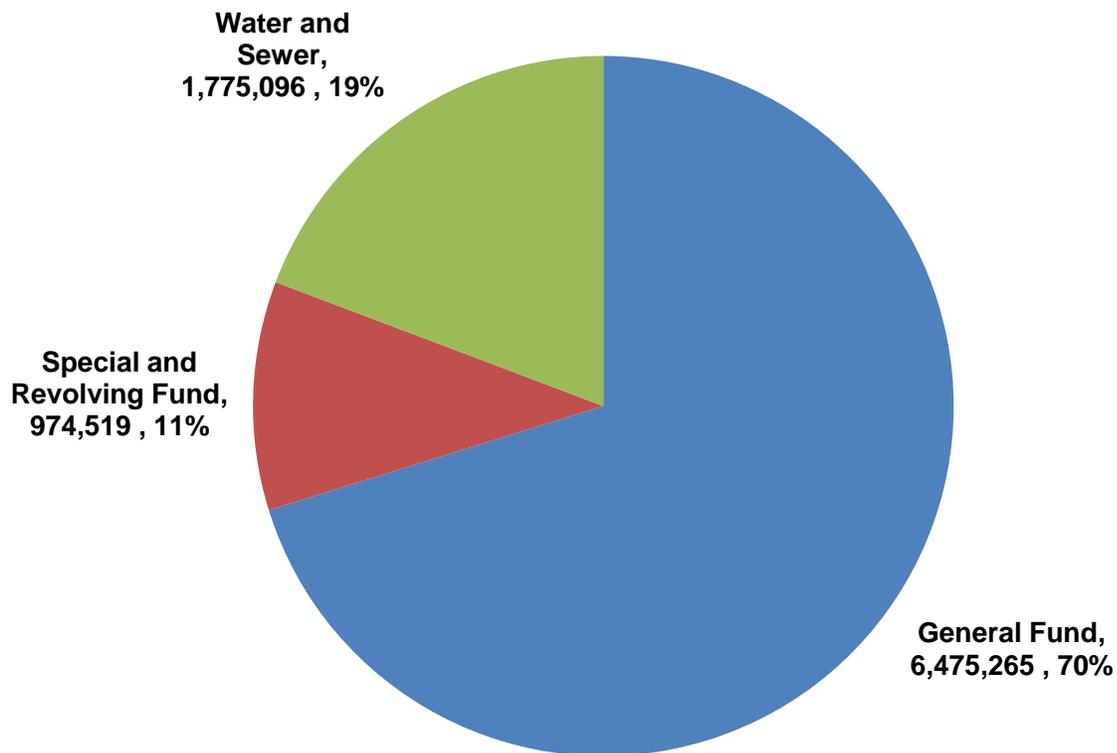
## Town Valuation



## APPROPRIATIONS

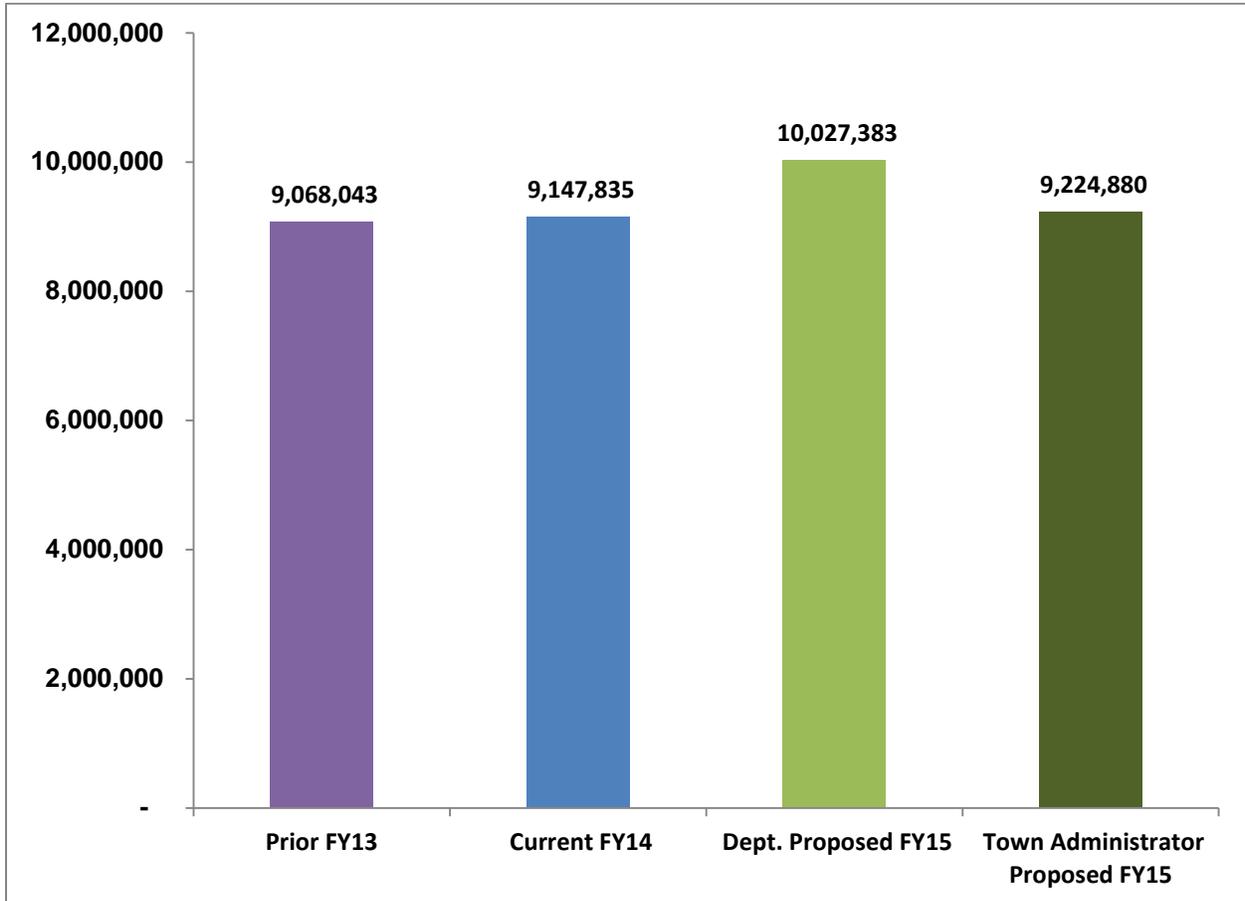
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The Town operating Budget is broken down into three categories, the General Fund, Special Funds, and Enterprise Funds. General Fund accounts for 70% of the total operational funding for the Town. In 2013, the Town Council created a Recreation Revolving Fund. This separated the programming portion for the Recreation operations from the administrative portion. The administrative operations are now in the general fund budget. In addition, there are two enterprise funds for Water and Sewer, which receives its funding from utility rate charges and not through taxation. The Enterprise Funds make up 19% of the total budget. Finally, there are special funds for the Solid Waste, the Library and the Recreation Revolving Fund. The new Recreation Revolving fund is the fund that pays for all Recreation programming from revenues collected. These funds make up 11% of the total budget.



## TOTAL APPROPRIATION SUMMARY

The proposed Total Appropriation for the Town as proposed is \$9,224,880. This is an increase of \$77,045 or .084 %. The following chart compares the Town's Total Appropriations for fiscal years ending 2013, 2014, the Department Heads proposed budget and the Town Administrator's proposed budget.



The increases in the budget are \$322,688 or 5.24% in the General Fund; \$(163,691) or (14.38)% in the Special Revenue Funds; and \$(27,521) or (1.53)% in the Enterprise Funds.

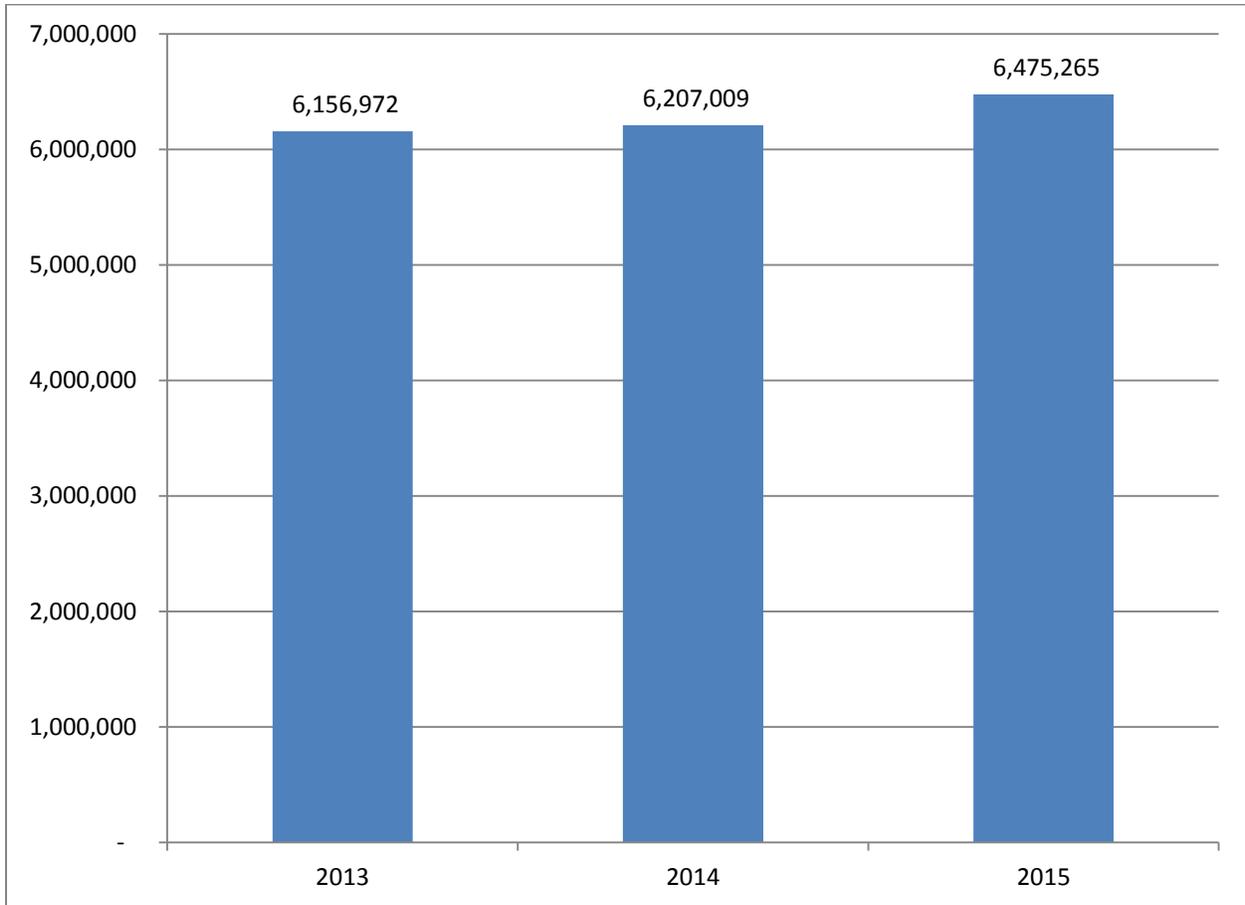
# TOWN GENERAL FUND

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## GENERAL FUND APPROPRIATION SUMMARY

General Fund appropriations cover all general government services, such as fire, police and public works, which are not otherwise accounted for in a special revenue or enterprise fund. As was mentioned, this makes up 70% of the total Town appropriations.

The following chart is a three year comparison of the General Fund.

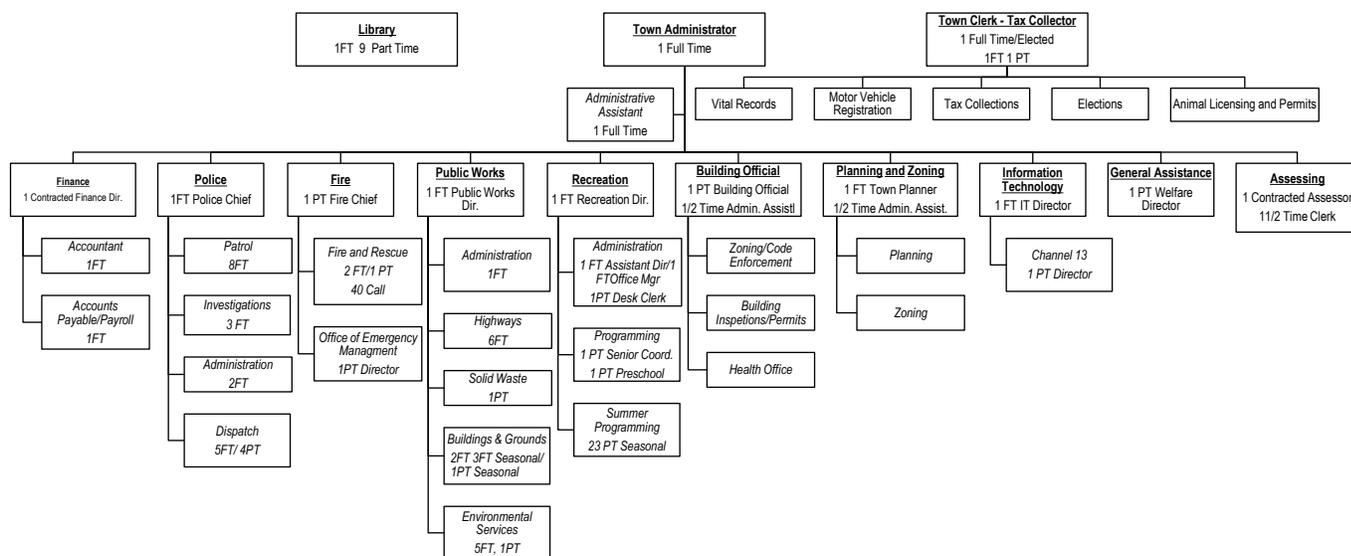


The largest components to the General Fund Budget is General Operations are second at 51%. The second are salaries and associated benefits that are 42% of the General Fund Budget. Contribution to our Capital Reserve Funds is third at 5%. Finally, and our Debt Service is 2% of the budget.

By Department, Human Resources, which includes all employee benefits and Town insurances is the largest budgetary department, making up 21% of the General Fund Budget. The Police Department is the second largest budgetary department, making up 20% of the overall General Fund Budget.

## PERSONNEL SERVICES COSTS

As was previously mentioned, personnel services costs make up a majority of the operating budget. For informational purposes, the following is an organizational chart that shows staffing levels of the various departments.



As you are aware, the employees have not realized a wage increase in a number of years. The Fiscal Year 2014 budget included a merit pool, which will be used to distribute merit increases to employees based on job performance evaluations conducted by myself or the various department heads. This was a successful endeavor for both job performance and employee morale. I am including a merit pool in the proposed budget as well.

After wages, the second largest areas of the personnel services budget are health benefits and other insurances. The Town has not yet received notice from its health care provider that the Guaranteed Maximum Rate increase will increase for the coming fiscal year, however, we should prepare for increases in our health and dental insurance rates. The Town currently offers two plans: a point of service plan and an HMO plan. A vast majority have the HMO plan, with only two employees taking the point of service plan. The following are the estimated rates the Town may see next year:

		<b>FY2014</b>	<b>FY2015</b>	<b>% Increase</b>
<b><u>BCBS3T20(07) – RX10/20/45</u></b>	Single	\$ 9,394.32	\$ 10,427.70	11%
	Two-Person	\$ 18,788.76	\$ 19,822.14	11%
	Family	\$ 25,364.76	\$ 26,398.14	11%
<b><u>MTB10IPDED - RX10/20/45</u></b>	Single	\$ 8,703.72	\$ 9,737.10	11%

Two-Person	\$ 17,407.32	\$ 18,440.70	11%
Family	\$ 23,499.96	\$ 24,533.34	11%

We are estimating an increase of 11% in our dental insurance as well. We are budgeting for a total healthcare impact of \$610,943, with \$498,768 coming from General Fund, \$16,397 from Special Funds, and \$95,778 from Enterprise Funds.

We have estimated an increase of 2% in Worker’s Compensation coverage rates as well. However, we have no significant increase in our Property and Liability Coverage.

The New Hampshire Retirement System Rates are locked in for two years, with FY15 being the final year of this rate setting period.

	<u>FY15 Pension Contribution %</u>	<u>FY15 Medical Subsidy %</u>	<u>FY 15 Total Contribution</u>
<b>Group I</b>	10.44%	0.33%	10.77%
<b>Group II – Police</b>	21.35%	3.95%	25.30%
<b>Group II – Fire</b>	23.79%	3.95%	27.74%

## OTHER OPERATIONAL COSTS

Department Heads have been very cognizant of the need to hold the line when it came to their department operations. Overall there are few large increases in operational costs. Legal Department will see a slight increase due to the contract increase we agreed on with the new Town Attorney. Information Technology is seeking a slight increase for Channel 13 in order to continue to broadcast meetings online.

You will see an increase in the Public Works Department salary line. This is due to a reclassification of the Director of Public Works. Previously, the Director of Public Work’s salary was partially funded by the Water and Sewer Funds. Since that position no longer oversees those departments, the position was fully funded through the general fund.

In addition, we have increased the engineering line in the Road and Sidewalk budget in order to begin engineering of the storm water system replacement.

We have increased the Planning Department by \$10,000 in order for the Town to begin to update its Master Plan.

The Fire Chief is requesting additional funds in his equipment purchase line in order to replace five portable radios. He requested 10, but I reduced this amount by half. In addition, the Fire Department now needs to budget for costs associated with Exeter ALS. Previously, this was all covered by Exeter Hospital. Now, the Town must budget it as an expense and collect the revenues to offset these costs.

For Social Service Grants, we began a new process to review the funds that are given to the charities. We made sure that they are truly not for profit in addition to reviewing the number of Newmarket residents they serve. They had a strict deadline to meet to get this information into the Town. Only the Child Advocacy Center did not meet that deadline, and they are not included in my proposed budget.

## DEBT SERVICE

Debt Service is the combined principal, interest on any bonds the town has issued. Currently, we are budgeting \$141,550, for these repayments. This figure dropped by \$136,000 after the Town finally closed out the repayment of the construction of the Public Works/Fire Station facility.

## CAPITAL ITEMS

The Capital Improvement Committee is recommending \$649,225, not including revaluation for \$40,000, in general fund contributions to various Capital Reserve Funds in the FY2015 operating budget. This would be a 146.81% increase over the previous year. After reviewing the requests, I am proposing a Capital Improvement Budget of \$326,113. This represents 16.78% increase over the previous year.

<b>Account Description</b>	<b>Approved FY 2014</b>	<b>Dept. Head Proposed FY 2015</b>	<b>Town Administrator Proposed FY 2015</b>
CAP RES -REVALUATION	40,000	40,000	40,000
CAP RES - FIRE DEPARTMENT	50,000	153,870	50,000
CAP RES - PUBLIC WORKS	130,000	155,475	130,000
CAP RES - POLICE VEHICLES	47,256	44,000	50,000
CAP RES - LIBRARY			
CAP RES - BUILDING IMPROVEMENT		10,000	
CAP RES - WATERFRONT IMPROVEMENTS			
CAPITAL RESERVE POLICE DISPATCH EQUIP		22,505	
CAP RES - RECREATION FACILITIES	2,000	10,375	5,000
CAP RES - TECHNOLOGY		25,000	10,000
CAP RES VETS MEM TRUST		8,000	
CAP RES – MACALLEN DAM		120,000	
CAP RES - STORMWATER MGT	10,000	100,000	41,113
<b>Total operating expenditures</b>	<b>279,256</b>	<b>689,225</b>	<b>326,113</b>

## SPECIAL AND REVOLVING FUNDS

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Historically, the Town has had three special funds: Library; Solid Waste and Recreation. These funds are set up so the revenues that they generate go directly back to the operations of their departments. However, when revenues do not cover the cost of their operations, the Town will provide them with a subsidy through taxation.

Beginning in fiscal year 2015, administration of the Recreation Department will become part of the General Fund's budget, while its programs will become a revolving fund. One of the goals of the Town Council was to establish the Recreation programming as an entity separate from the general fund. In order to do this, the Town Council established the Recreation Revolving fund. As such, revenues collected from year to year for recreation programming will accumulate from year to year, unlike normal municipal funds which "lapse" at the end of each fiscal year. This would allow programming for the recreation department to start to become self-sufficient. Some programs will be popular and generate excess revenues, while other popular ones may not generate as much revenue, the excess revenues of other programs can subsidize it. Currently, all programming is paid for by tax dollars with the revenues from the programming going into the general fund to offset the costs.

The Recreation Administration Budget is \$204, 114. This covers the salaries of the Recreation Director, the year round staff as well as costs associated with this. It also includes the funds to run the Senior Center.

The Recreation Revolving Fund is \$191,172. This budget covers all costs associated with the running of the programs, including part-time seasonal staff. This budget is offset one to one by fees collected from participants.

The Library is requesting \$303,736 or a 0.93% increase over the previous year. The Library is governed by an independently elected Board of Library Trustees.

Solid Waste is being budgeted at \$479,611 which is a 6.53% increase over the previous year. This change represents increases in our contracted services with Best Way for the removal of waste and recycling.

## ENTERPRISE FUNDS

The Town of Newmarket has two Enterprise Funds for the operations of the Town's Water and Sewer systems. These funds are supported by user fees and do not impact the property tax rate.

### *Expenditures*

The Water Fund is proposed at \$827,200 or a decrease of \$(21,397) or (2.52)%. While there was a decrease in the Water Fund of \$(21,397), there is a significant operational change. The Director of Public Works no longer oversees the Water and Sewer Department. As such, the portion of his salary paid for by the Enterprise Funds was removed.

The Sewer Fund is proposed with a decrease at \$947,896 or (0.64)%. The reason for the decrease in this fund is similar to that of the Water Fund.

### *Capital Expenditures*

The Capital Improvement Committee is recommending \$554,700 in contributions to the Water and Sewer Department Capital Reserve funds. This is an increase of \$44,900 over FY204.

<b>General Overview by Department</b>	<b>Current Balance 9/1/2013</b>	<b>FY2014 Requests Approved</b>	<b>FY2015 CIP Committee Requests</b>	<b>FY2015 Town Administrator Recommendation</b>
<b>ENTERPRISE FUNDS</b>				
Water Department CRF	\$ 1,194,690	359,800	407,500	<b>407,500</b>
Sewer Department CRF	741,092	150,000	147,200	<b>147,200</b>
<b>SUBTOTAL (ENTERPRISE FUNDS)</b>	<b>\$1,935,782</b>	<b>509,800</b>	<b>554,700</b>	<b>\$ 554,700</b>

The Water Fund is not anticipating withdrawing any funds to make any purchases this coming fiscal year. They will be placing \$16,800 in the fund for vehicle replacement; \$100,000 to go towards the development of the Tucker Well, and the remainder would be for upgrades to the system in a future fiscal year. The Water Fund is

The Sewer Department is proposing adding \$100,000 to its Capital Reserve Fund. Of this \$16,800 would be for the future replacement of vehicles (shared with Water) and the remainder of the funds being included for future upgrades.

## REVENUES

When people think of the Town's revenue sources, most only think of the Town's property tax. While it does make up a significant amount, we do collect revenues from different sources, such as motor vehicle registrations, utility fees and other fees the Town collects. As I have mentioned previously, the Town is not immune from the fluctuation in the economy that everyone else is facing. Last year we estimated \$4,731,956 in revenues for the Town. We are estimating that at the end of the FY2015, we are going to see almost no increase in additional revenues. In the coming year, I am estimating to be \$4,804,086 or an increase of only \$72,130 or 1.52%, which is due to the removal of recreation programs from the operating budget. Please be aware that these figures are just estimates and the Department of Revenue Administration allows the Town to revise these rates prior to tax rate setting if we see any changes in the budget.

	Prior 2013	Current 2014	Department Proposed 2015	Town Administrator Proposed 2015
Revenue:				
Taxes (Land Use, PILOT, Int on Taxes)	\$ 118,500	\$ 108,500	\$ 108,500	\$ 108,500
Licenses, Permits & Fees	1,255,300	1,315,300	1,315,300	1,315,300
From State	599,006	571,916	571,916	571,916
Charges for Service	129,850	139,850	139,850	139,850
Misc. Revenue	24,000	74,601	74,601	74,601
From Special Revenue Funds	454,431	454,431	435,622	435,622
From Capital Project Funds		-	-	-
Sewer	926,937	932,760	973,837	926,637
Water	843,230	848,597	890,203	827,200
From Capital Reserve Funds	77,245	-	-	-
Use of Fund Balance	486,000	286,000	286,000	404,460
<b>Total revenues</b>	<b>5,740,762</b>	<b>4,731,956</b>	<b>4,795,829</b>	<b>4,804,086</b>

## OVERALL TAX IMPACT

*The following number would be an estimate impact on the tax rate for the next year. Again, this is just an estimate, and revenues, war service credits, the valuation of the Town as well as other factors will probably change prior to the State setting the tax rate in the fall of 2014. This estimate takes into consideration that there is no increase in the Town's valuation and we have the same number of War Service credits.*

If the budget were to pass as presented, it would represent no increase over the estimated current tax rate.

The following is a comparative breakdown:

	<b>FY2013</b>	<b>FY14 Estimated</b>	<b>Dept. Proposed FY15</b>	<b>Town Administrator Proposed FY15</b>
Gross Appropriation	9,068,043	9,147,835	10,027,383	9,224,880
Less Revenues	4,874,499	4,731,956	4,795,829	4,804,086
Less Shared Revenues	-	-	-	-
Add: Overlay	148,575	100,000	100,000	100,000
Add: War Service Credits	175,000	175,000	175,000	179,000
Net Town Appropriation	4,517,119	4,690,879	5,506,554	4,699,794
Assessed value	743,157,083	744,537,983	744,537,983	744,537,983
<b>Estimated Tax rate</b>	<b>\$ 6.07</b>	<b>\$6.31</b>	<b>\$7.40</b>	<b>\$6.31</b>



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**THE TOWN *of* NEWMARKET, NH**  
**FISCAL YEAR 2013-2014 PROPOSED BUDGET**

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**Summary of All Funds**

	Fiscal Year (Budget Only)			
	Prior 2013	Current 2014	Department	Town
			Proposed 2015	Administrator Proposed 2015
Revenue:				
Taxes (Land Use, PILOT, Int on Taxes)	\$ 118,500	\$ 108,500	\$ 108,500	\$ 108,500
Licenses, Permits & Fees	1,255,300	1,315,300	1,315,300	1,315,300
From State	559,006	571,916	571,916	571,916
Charges for Service	129,850	139,850	139,850	139,850
Misc. Revenue	24,000	74,601	74,601	74,601
From Special Revenue Funds	454,431	454,431	435,622	435,622
From Capital Project Funds		-	-	-
Sewer	926,937	932,760	973,837	926,637
Water	843,230	848,597	890,203	827,200
From Capital Reserve Funds	77,245			
From Trusts	-			
Use of Fund Balance	486,000	286,000	286,000	404,460
Total revenues	4,874,499	4,731,956	4,795,829	4,804,086
Percentage increase		-2.92%	1.35%	1.52%
Expenditures:				
Town Council	18,985	18,985	19,050	19,050
Town Administrator	162,767	175,187	179,326	177,144
Finance Department	219,607	209,685	211,175	211,175
Human Resources	1,277,408	1,363,234	1,387,889	1,387,489
Town Clerk/Town Collector	177,880	182,130	166,544	166,544
Code enforcement	68,908	63,908	69,564	66,723
Welfare	113,200	64,200	102,870	64,720
Assessor	74,785	73,223	73,523	69,673
Legal	50,000	67,500	85,000	75,000
Planning	119,169	120,113	131,153	130,153
Conservation Commission	610	1,941	1,941	1,941
Economic Development	2,000	2,000	2,000	1,000
Debt Service	286,050	281,800	141,550	141,550
Information Technology	148,930	164,430	175,639	172,139
Police	1,251,497	1,263,503	1,262,752	1,264,752

**Summary of All Funds**

	Fiscal Year (Budget Only)			
	Prior	Current	Department	Town
	2013	2014	Proposed 2015	Administrator Proposed 2015
PW Administration	427,414	398,718	422,247	417,247
Roadway and sidewalk	344,215	346,690	588,886	384,070
Street Lighting	45,000	45,800	46,250	46,250
Bridges	500	500	500	500
Buildings and grounds	445,728	451,050	455,362	449,362
Cemetery	34,590	35,915	37,163	36,963
Vehicles	192,540	189,860	202,810	202,810
Fire Rescue	304,590	297,983	394,385	350,385
Emergency Management	1,450	1,950	1,950	1,950
Grants	67,048	67,048	67,048	67,048
Social Services Grants	40,400	40,400	39,400	39,400
Capital Reserve	281,701	279,256	689,225	326,113
Library	284,130	300,931	303,736	303,736
Recreation (FY 2015 - GF Only)		-	204,114	204,114
Recreation (FY 2015 - Revolving Fund Only)	393,938	387,053	191,172	191,172
Solid Waste	441,577	450,225	487,861	479,611
Water	843,230	848,597	890,203	827,200
Waste Water	948,196	954,019	995,096	947,896
Total expenditures	9,068,043	9,147,835	10,027,383	9,224,880
Percentage increase		0.88%	9.61%	0.84%
Less: Shared Revenues	-	-	-	-
Add: Overlay	148,575	100,000	100,000	100,000
Add: War Service Credits	175,000	175,000	175,000	179,000
Net Town Appropriation	4,517,119	4,690,879	5,506,554	4,699,794
Assessed value	743,157,083	743,157,083	744,537,983	744,537,983
Tax rate	\$ 6.07	\$ 6.31	\$ 7.40	\$ 6.31

**Summary of General Funds**

	Fiscal Year (Budget Only)			
	Prior	Current	Department	Town
	2013	2014	Proposed 2015	Administrator Proposed 2015
<b>Revenue:</b>				
Taxes (Land Use, PILOT, Int on Taxes)	\$ 118,500	\$ 108,500	\$ 108,500	\$ 108,500
Licenses, Permits & Fees	1,255,300	1,315,300	1,315,300	1,315,300
From State	537,747	550,657	550,657	550,657
Charges for Service	129,850	139,850	139,850	139,850
Misc. Revenue	24,000	74,601	74,601	74,601
From Capital Reserve Funds	77,245	-	-	-
Use of Fund Balance	486,000	286,000	286,000	404,460
Total revenues	<u>2,628,642</u>	<u>2,474,908</u>	<u>2,474,908</u>	<u>2,593,368</u>
Percentage increase		-5.85%	0.00%	4.79%
<b>Expenditures:</b>				
Town Council	18,985	18,985	19,050	19,050
Town Administrator	162,767	175,187	179,326	177,144
Finance Department	219,607	209,685	211,175	211,175
Human Resources	1,277,408	1,363,234	1,387,889	1,387,489
Town Clerk/Town Collector	177,880	182,130	166,544	166,544
Code enforcement	68,908	63,908	69,564	66,723
Welfare	113,200	64,200	102,870	64,720
Assessor	74,785	73,223	73,523	69,673
Legal	50,000	67,500	85,000	75,000
Planning	119,169	120,113	131,153	130,153
Conservation Commission	610	1,941	1,941	1,941
Economic Development	2,000	2,000	2,000	1,000
Debt Service	286,050	281,800	141,550	141,550
Information Technology	148,930	164,430	175,639	172,139
Police	1,251,497	1,263,503	1,262,752	1,264,752
PW Administration	427,414	398,718	422,247	417,247
Roadway and sidewalk	344,215	346,690	588,886	384,070
Street Lighting	45,000	45,800	46,250	46,250
Bridges	500	500	500	500
Buildings and grounds	445,728	451,050	455,362	449,362

**Summary of General Funds**

	Fiscal Year (Budget Only)			
	Prior 2013	Current 2014	Department Proposed 2015	Town Administrator Proposed 2015
Cemetery	34,590	35,915	37,163	36,963
Vehicles	192,540	189,860	202,810	202,810
Fire Rescue	304,590	297,983	394,385	350,385
Emergency Management	1,450	1,950	1,950	1,950
Grants	67,048	67,048	67,048	67,048
Social Services Grants	40,400	40,400	39,400	39,400
Capital Reserve	281,701	279,256	689,225	326,113
Recreation			204,114	204,114
Transfer to DPW Garage/Fire Station CPF				
Total expenditures	6,156,972	6,207,009	7,159,315	6,475,265
Percentage increase		0.81%	15.34%	4.32%
Less: Shared Revenues	-	-	-	-
Add: Overlay	148,575	100,000	100,000	100,000
Add: War Service Credits	175,000	175,000	175,000	179,000
Net Town Appropriation	3,851,905	4,007,101	4,959,407	4,160,897
Assessed value	743,157,083	743,157,083	744,537,983	744,537,983
Tax rate	\$ 5.17	\$ 5.39	\$ 6.66	\$ 5.59

**Summary of Special and Revolving Funds**

	Fiscal Year (Budget Only)			
	Prior 2013	Current 2014	Department Proposed 2015	Town Administrator Proposed 2015
Revenue:				
From Special Revenue Funds	454,431	454,431	435,622	435,622
From Capital Project Funds	-	-	-	-
Total revenues	454,431	454,431	435,622	435,622
Percentage increase		0.00%	-4.14%	-4.14%
Expenditures:				
Library	284,130	300,931	303,736	303,736
Recreation	393,938	387,053	191,172	191,172
Solid Waste	441,577	450,225	487,861	479,611
Total expenditures	1,119,645	1,138,209	982,769	974,519
Percentage increase		1.66%	-13.66%	-14.38%
Net Town Appropriation	665,214	683,778	547,147	538,897
Assessed value	743,157,083	743,157,083	744,537,983	744,537,983
Tax rate <sup>a</sup>	\$ 0.90	\$ 0.92	\$ 0.73	\$ 0.72

a - Fiscal years 2014 through 2018 proposed tax rate will change based upon revenue, expenditure, and assessed value changes.

**Summary of Enterprise Funds**

	Fiscal Year (Budget Only)			
	Prior 2013	Current 2014	Department Proposed 2015	Town Administrator Proposed 2015
Revenue:				
From State (for waste water loan)	21,259	21,259	21,259	21,259
Water	926,937	848,597	890,203	827,200
Waste water	843,230	932,760	973,837	926,637
Total revenues	1,791,426	1,802,617	1,885,299	1,775,096
Percentage increase		0.62%	4.59%	-1.53%
Expenditures:				
Water	843,230	848,597	890,203	827,200
Waste Water	948,196	954,019	995,096	947,896
Total expenditures	1,791,426	1,802,617	1,885,299	1,775,096
Percentage increase		0.62%	4.59%	-1.53%
Net Town Appropriation	-	-	-	-
Assessed value	745,241,582	743,157,083	741,834,383	741,834,383
Tax rate <sup>a</sup>	\$ -	\$ -	\$ -	\$ -

a - Fiscal years 2014 through 2018 proposed tax rate will change based upon revenue, expenditure, and assessed value changes.

Town of Newmarket  
2015 Budget Worksheet

Department: Town Council Department Code: 132

Current Account Number	New Account Number	:count cription	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010	2011	2012	2013	2014 <sup>a</sup>			
01-401-100-0000	0001-132-4131-00-01200-00000	TC - ELECTED SALARIES								
		<u>Position:</u>								
		Chairman	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Councilor	1,500	1,500	1,500	1,500	750	1,500	1,500	1,500
		Total	11,000	11,000	11,000	11,000	5,500	11,000	11,000	11,000
		Total number of positions	7	7	7	7	7	7	7	7
01-401-103-0000	0001-132-4131-01-01150-00000	TC - PART-TIME								
		<u>Position:</u>								
		Recording secretary	18,861	12,917	3,592	4,144	1,054	7,735	7,800	7,800
		Total	18,861	12,917	3,592	4,144	1,054	7,735	7,800	7,800
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	29,861	23,917	14,592	15,144	6,554	18,735	18,800	18,800
		Grand total number of positions	8	8	8	8	8	8	8	8
01-401-190-0000	0001-132-4131-00-03200-00000	TC - TRAINING	95	-	-	10	-	250	250	250
01-401-202-0000	0001-132-4131-00-06100-00000	TC - GENERAL SUPPLIES	197	29	240	383	-	-	-	-
01-401-222-0000	0001-132-4131-00-03100-00000	TC - COMMITTEE SUPPORT	-	-	45	-	-	-	-	-
01-401-450-0000	0001-132-4131-00-00000-00000	TC - CONTINGENCY/GRANTS	-	-	270	-	-	-	-	-
		Total operating expenditures	292	29	555	393	-	250	250	250
		<b>Department total</b>	<b>\$ 30,153</b>	<b>\$ 23,946</b>	<b>\$ 15,147</b>	<b>\$ 15,536</b>	<b>\$ 6,554</b>	<b>\$ 18,985</b>	<b>\$ 19,050</b>	<b>\$ 19,050</b>
		Percent increase/(decrease)		-20.59%	-36.75%	2.57%		22.20%	0.34%	0.34%

Narrative:

a - As of September 30, 2013

Town of Newmarket  
2015 Budget Worksheet

Department: Town Administrator Department Code: 132

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-402-101-0000	0001-132-4132-00-01100-00000	TA - FULL TIME SALARIES								
		<u>Position:</u>								
		Town Administrator	\$ 135,717	\$ 68,241	\$ 77,427	\$ 109,801	\$ 26,157	\$ 80,160	\$ 80,160	\$ 80,160
		Executive Secretary	-	48,502	45,084	48,727	-	48,277	49,234	49,234
		Director of Admin. Svc.	-	63,083	0	-	-	-	-	-
		Total	135,717	179,826	122,510	158,528	26,157	128,437	129,394	129,394
		Total number of positions	3	3	2	3	2	2	2	2
01-402-103-0000	0001-132-4132-00-01150-00000	TA - PART TIME SALARIES								
		<u>Position:</u>								
		Part-time Secretary	-	4,807	2,777	5,331	2,434	3,000	5,682	4,000
		Total	-	4,807	2,777	5,331	2,434	3,000	5,682	4,000
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	135,717	184,633	125,287	163,859	28,591	131,437	135,076	133,394
		Grand total number of positions	4	4	3	4	3	3	3	3
01-402-190-0000	0001-132-4132-00-01150-00000	TA - TRAINING/STAFF DEV	540	2,699	191	2,271	176	3,000	3,000	3,000
01-402-201-0000	0001-132-4132-00-05600-00000	TA - POSTAGE	2,917	2,666	3,071	2,563	453	3,000	3,000	3,000
01-402-202-0000	0001-132-4132-00-06100-00000	TA - GENERAL SUPPLIES	11,871	9,916	10,756	10,170	689	11,000	11,000	11,000
01-402-301-0000	0001-132-4132-01-05300-00000	TA - COMMUNICATION SERVICE	3,985	4,173	3,486	3,704	760	4,000	4,000	4,000
01-402-310-0002	0001-132-4132-00-08100-00000	TA - DUES/SUBSCRIPTIONS	6,587	7,805	8,372	8,710	1,036	7,500	8,000	8,000
01-402-310-0003	0001-132-4132-00-05400-00000	TA - ADVERTISING	2,026	2,241	8,320	5,723	623	2,500	2,500	2,500
01-402-310-0005	0001-132-4132-00-06400-00000	TA - BOOKS	948	745	1,544	265	-	750	750	750
01-402-402-0000	0001-132-4132-00-04300-00000	TA - EQUIPMENT MAINTENA	7,876	4,727	8,027	8,167	1,952	5,000	5,000	5,000
01-402-501-0000	0001-132-4132-00-05500-00000	TA - PRINTING/PUBLISHING	5,062	4,618	2,791	2,859	190	4,500	4,500	4,000
01-402-702-0000	0001-132-4132-00-03210-00000	TA - CONTRACTED SERVICE	4,500	2,254	9,336	2,164	625	2,500	2,500	2,500
		Total operating expenditures	46,312	41,844	55,894	46,596	6,504	43,750	44,250	43,750
		<b>Department total</b>	<b>\$ 182,029</b>	<b>\$ 226,477</b>	<b>\$ 181,181</b>	<b>\$ 210,456</b>	<b>\$ 35,095</b>	<b>\$ 175,187</b>	<b>\$ 179,326</b>	<b>\$ 177,144</b>
		Percent increase/(decrease)		24.42%	-20.00%	16.16%		-16.76%	2.36%	1.12%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Finance Department Department Code: 151

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-403-100-0000	0001-151-4151-00-01200-00000	FINANCE - ELECTED OFFICIALS								
		<u>Position:</u>								
		Town Treasurer	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 1,250	\$ 5,000	\$ 5,000	\$ 5,000
		Trustee of Trust Funds (3)	900	900	900	900	-	900	900	900
		Total	5,000	5,900	5,900	5,900	1,250	5,900	5,900	5,900
		Total number of positions	4	4	4	4	4	4	4	4
01-403-101-0000	0001-151-4151-00-01100-00000	FINANCE - FULL TIME SALARIES								
		<u>Position:</u>								
		Finance Director	129,716	64,020	117,860	73,069	35,352	80,000	80,000	80,000
		Staff Accountant		54,343	57,064	59,716		56,326	57,450	57,450
		A/P, Payroll, Water, and Sewer Accountant				24,857		30,659	31,275	31,275
		Total	129,716	118,363	117,860	157,641	35,352	166,985	168,725	168,725
		Total number of positions	2	2	2	3	1	3	3	3
01-403-103-0000	0001-151-4151-00-01150-00000	FINANCE - PART TIME SALARIES								
		<u>Position:</u>								
		Payroll Accountant	57,068	27,688	27,687	16,411				
		A/P and A/R Accountant		12,750						
		A/P, Water, and Sewer Accountant		6,282	13,936	18,434				
		Total	57,068	46,720	41,623	34,845	-	-	-	-
		Total number of positions	3	3	2	2	-	-	-	-
		Grand total salaries	191,784	170,983	165,383	198,387	36,602	172,885	174,625	174,625
		Grand total number of positions	9	9	8	9	5	7	7	7
01-403-190-0000	0001-151-4151-00-03200-00000	FINANCE - TRAINING/STAFF DEV	1,504	310	532	383	43	1,000	1,000	1,000
01-403-202-0000	0001-151-4151-00-06100-00000	FINANCE - GENERAL SUPPLIES	(7,804)	4,925	4,745	5,036	1,023	5,600	5,600	5,600
01-403-301-0000	0001-151-4151-00-05300-00000	FINANCE - COMMUNICATIONS S	2,373	2,050	1,294	2,026	543	2,300	2,300	2,300
01-403-310-0001	0001-151-4151-01-03200-00000	FINANCE - BUDGET COMMITTEE	486	123	187	213	-	200	200	200
01-403-310-0002	0001-151-4151-00-08100-00000	FINANCE - DUES/SUBSCRIPTION	225	300	-	-	-	300	300	300
01-403-402-0000	0001-151-4151-00-04300-00000	FINANCE - EQUIPMENT MAINTEN	828	590	587	-	323	600	2,600	2,600
01-403-703-0000	0001-151-4151-00-03300-00000	FINANCE - AUDIT	28,500	21,849	35,046	19,800	-	26,800	20,550	20,550
	New Account	FINANCE - ADVERTISING							4,000	4,000
		Total operating expenditures	26,112	30,147	42,391	27,457	1,932	36,800	36,550	36,550
		<b>Department total</b>	<b>\$ 217,896</b>	<b>\$ 201,130</b>	<b>\$ 207,774</b>	<b>\$ 225,844</b>	<b>\$ 38,534</b>	<b>\$ 209,685</b>	<b>\$ 211,175</b>	<b>\$ 211,175</b>
		Percent increase/(decrease)		-7.69%	3.30%	8.70%		-7.15%	0.71%	0.71%

Narrative:

01-403-310-0002 - Finance - Dues/Subscriptions - Finance Directors typically belong to several municipal finance organizations, which provide industry guidance.

01-403-703-0000 - Finance - Audit - The Town has a three year contract with three one-year extensions for audit services. FY 2015 appropriation is for the FY 2014 audit.

01-403-402-0000 - Finance - Equipment Maintenance - Includes one computer replacement and furniture for FY 2015. Printers and copiers are expected to be replaced in FY 2018 and 2019.

- Finance - Advertising - Increase is due to RFP/RFQ advertising costs.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Town Clerk/Collector Department Code: 154

Current Account Number	New Account Number	:count cription	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014			
01-405-101-0000	0001-154-4154-00-01100-00000	TC/TC - FULL TIME SALARIES								
		Position:								
		Town Clerk/Tax Collector	\$ 107,246	\$ 61,173	\$ 62,003	\$ 63,628	\$ 12,157	\$ 60,422	\$ 52,000	\$ 52,000
		Deputy Town Clerk/Tax Collector		47,587	47,363	47,901		47,362	47,362	47,362
		Total	107,246	108,760	109,366	111,529	12,157	107,784	99,362	99,362
		Total number of positions	2	2	2	2	1	2	2	2
		TC/TC - PART TIME SALARIES								
		Position:								
01-405-103-0000	0001-154-4154-00-01150-00000	Part-time clerk	29,709	27,249	27,095	27,698	10,096	28,365	26,581	26,581
01-405-103-0070	0001-154-4154-00-01150-10000	Election officials <sup>c</sup>	2,109	4,050	4,095	6,641		4,140	6,540	6,540
		Total	31,818	31,299	31,190	34,339	10,096	32,505	33,121	33,121
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	139,064	140,059	140,556	145,868	22,253	140,289	132,483	132,483
		Grand total number of positions	3	3	3	3	2	3	3	3
01-405-190-0000	0001-154-4154-00-03200-00000	TC/TC - TRAINING STAFF DEVEL	2,411	2,345	1,436	1,924	358	3,170	3,570	3,570
01-405-201-0000	0001-154-4154-00-05600-00000	TC/TC - POSTAGE	7,912	9,129	10,426	5,058	801	11,436	6,966	6,966
01-405-201-1000		TC/TC - SPECIAL POSTAGE				4,608	224		5,600	5,600
01-405-202-0000		TC/TC - GENERAL SUPPLIES	2,881	3,229	2,425	3,209	1,133	3,290	3,300	3,300
01-405-301-0000	0001-154-4154-00-05300-00000	TC/TC - COMMUNICATION SERV	1,592	1,446	1,427	1,456	250	1,500	1,600	1,600
01-405-310-0002	0001-154-4154-00-08100-00000	TC/TC - DUES/SUBSCRIPTIONS	351	395	607	421	150	650	650	650
01-405-310-0003	0001-154-4154-00-05400-00000	TC/TC - ADVERTISING	105	80	28	-	-	200	200	200
01-405-310-0070		TC/TC - ELECTION/REGISTRATI	1,853	5,413	3,526	6,654	200	3,125	4,975	4,975
01-405-402-0000	0001-154-4154-00-04300-00000	TC/TC - EQUIPMENT MAINTENAI	972	1,864	1,459	426	131	1,370	1,400	1,400
01-405-702-0000	0001-154-4154-00-03300-00000	TC/TC - DEED RESEARCH	2,590	2,436	2,903	2,649	110	2,600	2,600	2,600
01-405-800-0000	0001-154-4154-00-07410-00000	TC/TC - EQUIPMENT PURCHASE	298	1,556	2,548	1,233	-	2,500	2,500	2,500
New Account		TC/TC - CODIFICATION	-	-	-	-	4,785	12,000	700	700
		Total operating expenditures	20,965	27,893	26,785	27,636	8,142	41,841	34,061	34,061
		<b>Department total</b>	<b>\$ 160,029</b>	<b>\$ 167,952</b>	<b>\$ 167,341</b>	<b>\$ 173,504</b>	<b>\$ 30,395</b>	<b>\$ 182,130</b>	<b>\$ 166,544</b>	<b>\$ 166,544</b>
		Percent increase/(decrease)		4.95%	-0.36%	3.68%		4.97%	-8.56%	-8.56%

Narrative:

- 01-405-103-0000 State elections occur in FY 2015. Presidential primary will occur in FY 2016. Presidential election will occur in FY 2017.
- 01-405-190-0000 (No Change from prev yr.) Town Clk & Tax Coll spring workshop-60 ea, annual mtgs-600 ea., MV/MAAP, Vital Records/NHVRIN, ElectioNet, LGC, DRA Prop Tax, Software upgrade training 350, Certification, 750; Mileage
- 01-405-201-0000 Approx. \$5600 reimbursed/revenue. MV Notices, PT bills, Dog notices, Delinquency & Lien Notices, Annual Reports, Daily mail
- 01-405-202-0000 Supplies, printer toner, dog tags, etc.
- 01-405-301-0000 Determined by Town contract
- 01-405-310-0002 No change. NHCTCA, NHTCA, NEACTC, NERTCTA, NHGFOA, Notaries, JP, MV law book, Auto Red Books, LGC publications
- 01-405-310-0003 No change
- 01-405-310-0070 1 Election (Town Delib. & Ballot); meals for elec workers-\$225, Supervisors Adv.-\$100, town ballots-\$2500, Ballot Mach. Mtce-\$200
- 01-405-402-0000 Copier
- 01-405-702-0000 No change. Registry research for mortgagee lien & deed notices; recording mo. Lien redemptions
- 01-405-800-0000 Anticipate replacing printer(s); lobby public computer; staff computer

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - The number of election officials varies and depends upon the type of election occurring within the fiscal year.

Town of Newmarket  
2015 Budget Worksheet

Department: Human Resources Department Code: \_\_\_\_\_

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-404-101-0000		HR - FULL TIME SALARIES								
		<u>Position:</u>								
		Administrative Manager	\$ _____	\$ _____	\$ 32,909	\$ _____	\$ _____	\$ _____	\$ _____	
		Total	-	-	32,909	-	-	-	-	
		Total number of positions	-	-	1	-	-	-	-	
		Grand total salaries	-	-	32,909	-	-	-	-	
		Grand total number of positions	-	-	1	-	-	-	-	
01-404-150-0000	0001-151-4155-00-02200-00000	EMP BEN - FICA	129,682	125,273	114,346	109,337	26,491	117,246	172,772	172,772
01-404-151-0000	0001-151-4155-00-02210-00000	EMP BEN - MEDICARE	43,794	40,337	40,457	39,101	9,155	43,099	40,407	40,407
01-404-152-0000	0001-151-4155-00-02920-00000	EMP BEN - PRE-EMPOLYMENT I	3,157	1,397	1,447	2,907	75	1,000	1,000	1,000
01-404-153-0000	0001-151-4155-00-02940-00000	EMP BEN - INCENTIVE PROGRAM	809							
01-404-155-0000	0001-151-4155-00-02100-00000	EMP BEN - HEALTH INSURANCE	525,861	649,852	534,876	482,718	123,283	450,709	498,768	498,768
01-404-156-0000	0001-151-4155-00-02310-00000	EMP BEN - NH RETIREMENT	275,537	251,970	312,986	304,638	79,278	434,216	358,042	358,042
01-404-157-0000	0001-151-4155-00-02320-00000	EMP BEN - ICMA RETIREMENT	6,431	5,971	5,971	666				
01-404-159-0000	0001-151-4155-00-02910-00000	EMP BEN - LIFE/DISABILITY BEN	33,258	29,257	27,515	27,368	6,454	30,603	28,639	28,639
01-404-160-0000	0001-151-4155-00-02600-00000	EMP BEN - WORKERS COMPEN:	73,835	81,281	83,965	111,351	(404)	115,899	96,823	96,823
01-404-161-0000	0001-151-4155-00-02500-00000	EMP BEN - UNEMPLOYMENT	7,984	7,979	9,421	8,758		10,919	29,113	29,113
01-404-162-0000	0001-151-4155-01-02920-00000	EMP BEN - EMPLOYEE TESTING	1,312	1,031	525	570	144	600	1,000	600
01-404-197-0000	0001-151-4155-01-02940-00000	EMP BEN - MERIT						50,000	50,000	50,000
01-404-198-0000	0001-151-4155-01-02950-00000	EMP BEN - LONGEVITY			15,525	13,725		15,525	17,325	17,325
01-404-504-0006	0001-151-4155-00-05200-00000	EMP BEN - PROPERTY LIABILITY INSURANCE			91,716	89,484	68,009	91,418	92,000	92,000
01-404-504-0007	0001-151-4155-01-05200-00000	EMP BEN - INSURANCE DEDUCTIBLES			2,000	-		2,000	2,000	2,000
		Total operating expenditures	1,101,660	1,194,348	1,240,750	1,190,623	312,485	1,363,234	1,387,889	1,387,489
		<b>Department total</b>	\$ 1,101,660	\$ 1,194,348	\$ 1,273,659	\$ 1,190,623	\$ 312,485	\$ 1,363,234	\$ 1,387,889	\$ 1,387,489
		Percent increase/(decrease)		8.41%	6.64%	-6.52%		14.50%	1.81%	1.78%

Narrative:  
 01-404-156-0000 The NH Retirement System has set the employer contribution rates for FY14. Group I (non-police and fire) employer contribution rate will be 10.77% (+1.97%), Group II Police employer contribution rate will be 25.30% (+5.3  
 01-404-504-0006 Property and Liability Insurance will see an increase of 0%.  
 01-404-159-0000 Life and Disability Insurance will see an increase of 0%.  
 01-404-160-0000 Worker's Compensation will see an increase of 9% or \$7,969.  
 01-404-155-0000 Health Insurance will see an 7.1% increase. However, upon further review of the budget, there was a significant amount of funds over budgeted in this line.  
 01-404-197-0000 Merit increases to employees pursuant to Town Administrator evaluation and approval.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Code Enforcement Department Code: 240

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-407-101-0000	0001-240-4240-00-01100-00000	CODE - FULL-TIME SALARIES								
		<u>Position:</u>								
		Secretary	\$ 69,658	\$ 68,554	\$ 25,940	\$ 25,956	\$ 5,989	\$ 25,355	\$ 25,355	\$ 25,355
		Total	69,658	68,554	25,940	25,956	5,989	25,355	25,355	25,355
		Total number of positions	1	1	1	1	1	1	1	1
01-407-103-0000	0001-240-4240-00-01150-00000	CODE - PART TIME SALARIES								
		<u>Position:</u>								
		Code Enforcement Officer			23,000	29,428	7,804	35,053	37,318	37,318
		Part-time Office/Code Enf. Help		339	23,707			2,841		
		Total	-	339	46,707	29,428	7,804	35,053	40,159	37,318
		Total number of positions	-	1	1	-	-	1	2	1
		Grand total salaries	69,658	68,893	72,647	55,384	13,793	60,408	65,514	62,673
		Grand total number of positions	1	2	2	1	1	2	3	2
01-407-190-0000	0001-240-4240-00-03200-00000	CODE - TRAINING	1,113	153	311	460	25	500	500	500
01-407-201-0000	0001-240-4240-00-05600-00000	CODE - POSTAGE	360	200	234	110	39	300	300	300
01-407-202-0000	0001-240-4240-00-06100-00000	CODE - GENERAL SUPPLIES	1,519	1,074	696	1,301	457	1,000	1,500	1,500
01-407-301-0000	0001-240-4240-00-05300-00000	CODE - TELEPHONE	1,241	1,016	1,033	428	75	1,000	1,000	1,000
01-407-310-0002	0001-240-4240-00-08100-00000	CODE - DUES/SUBSCRIPTIONS	1,168	200	225	296	75	500	500	500
01-407-402-0000	0001-240-4240-00-04300-00000	CODE - EQUIPMENT MAINTENANCE	26					200	200	200
01-407-702-0000	0001-240-4240-00-03400-00000	CODE - LAB TESTING						50	50	50
		Total operating expenditures	5,427	2,643	2,499	2,595	671	3,500	4,050	4,050
		<b>Department total</b>	<b>\$ 75,085</b>	<b>\$ 71,536</b>	<b>\$ 75,146</b>	<b>\$ 57,979</b>	<b>\$ 14,464</b>	<b>\$ 63,908</b>	<b>\$ 69,564</b>	<b>\$ 66,723</b>
		Percent increase/(decrease)		-4.73%	5.05%	-22.84%		10.23%	8.85%	4.40%

Narrative:

01-407-103-0000 Code Enforcement Officer hours increased from 25 hours per week to 28 hours per week to accommodate the additional workload seen during FY 2014.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Welfare Department Code: 441

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-408-103-0000	0001-441-4441-00-01150-00000	DIR ASSIST - PART-TIME SALARIES								
		<u>Position:</u>								
		Welfare Director	\$ 14,996	\$ 17,404	\$ 18,435	\$ 17,320	\$ 3,552	\$ 20,800	\$ 21,320	\$ 21,320
		Total	14,996	17,404	18,435	17,320	3,552	20,800	21,320	21,320
		Total number of positions	1	1	1	1	1	1	1	1
01-408-103-0000	0001-441-4441-00-01150-00000	DIR ASSIST - PART TIME SALARIES								
		<u>Position:</u>								
		Part-time Welfare	7,634	-	-	-	-	-	-	-
		Total	7,634	-	-	-	-	-	-	-
		Total number of positions	1	-	-	-	-	-	-	-
		Grand total salaries	22,630	17,404	18,435	17,320	3,552	20,800	21,320	21,320
		Grand total number of positions	2	1	1	1	1	1	1	1
01-408-103-0000	0001-441-4441-00-03200-00000	DIR ASSIST - TRAINING/STAFF DEVELOPMENT		63				150	150	150
01-408-202-0000	0001-441-4441-00-06100-00000	DIR ASSIST - GENERAL SUPPLIE	586	992	1,012	491	73	200	200	200
01-408-310-0002	0001-441-4441-00-08100-00000	DIR ASSIST - DUES/SUBSCRIPTI	30					50	50	50
01-408-315-0038	0001-441-4442-00-06300-00000	DIR ASSIST - FOOD	2,787	610	28	208		2,000	4,000	2,000
01-408-315-0039	0001-441-4442-00-04410-00000	DIR ASSIST - RENT	69,665	32,677	18,766	10,113	3,385	30,000	45,000	30,000
01-408-315-0040	0001-441-4442-00-06220-00000	DIR ASSIST - ELECTRICITY	4,671	2,404	3,239	664	375	3,000	8,150	3,000
01-408-315-0041	0001-441-4442-00-06240-00000	DIR ASSIST - HEAT	2,250	615				3,000	10,000	3,000
01-408-315-0042	0001-441-4442-00-03300-00000	DIR ASSIST - MEDICAL	5,797	1,061	331			2,000	9,000	2,000
01-408-315-0043	0001-441-4442-00-00000-00000	DIR ASSIST - MISCELLANEOUS	1,064	903	1,588	5,348		3,000	5,000	3,000
		Total operating expenditures	86,850	39,325	24,964	16,825	3,833	43,400	81,550	43,400
		<b>Department total</b>	<b>\$ 109,480</b>	<b>\$ 56,729</b>	<b>\$ 43,399</b>	<b>\$ 34,145</b>	<b>\$ 7,385</b>	<b>\$ 64,200</b>	<b>\$ 102,870</b>	<b>\$ 64,720</b>
		Percent increase/(decrease)		-48.18%	-23.50%	-21.32%		88.02%	60.23%	0.81%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Assessor Department Code: 152

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget	Dept. Head Proposed	Town Administrator Proposed
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>	FY 2014	FY 2015	FY 2015
01-409-101-0000	0001-152-4152-00-01100-00000	ASSESS - FULL TIME SALARIES								
		Position:								
		Assessor Assistant	\$ 108,437	\$ 16,973	\$ 14,986	\$ 17,136	\$ 3,609	\$ 16,973	\$ 16,973	\$ 16,973
		Total	108,437	16,973	14,986	17,136	3,609	16,973	16,973	16,973
		Total number of positions	1	1	1	1	1	1	1	1
01-409-103-0000	0001-152-4152-00-01150-00000	ASSESS - PART TIME SALARIES								
		Position:								
		Assessor		17,489	23,793	30,388	9,565	40,000		
		Assessor Assistant		2,494	3,149			3,700	3,850	
		Part-time Office Help		346	346					
		Total	-	20,329	27,288	30,388	9,565	43,700	3,850	-
		Total number of positions	-	3	3	1	1	2	1	-
		Grand total salaries	108,437	37,302	42,274	47,524	13,174	60,673	20,823	16,973
		Grand total number of positions	1	4	4	2	2	3	2	1
New Account		ASSESS - CONTRACTED SRVC							40,000	40,000
01-409-190-0000	0001-152-4152-00-03200-00000	ASSESS - TRAINING	1,052	225				300	300	300
01-409-191-0000	0001-152-4152-00-02960-00000	ASSESS - MILEAGE	1,018	335	309	881	326	500	500	500
01-409-201-0000	0001-152-4152-00-05600-00000	ASSESS - POSTAGE	1,022	290	578	275	68	2,600	2,600	2,600
01-409-202-0000	0001-152-4152-00-06100-00000	ASSESS - GENERAL SUPPLIES	593	230	114			1,000	1,000	1,000
01-409-310-0002	0001-152-4152-00-08100-00000	ASSESS - DUES/SUBSCRIPTION	995	819	787	305		900	900	900
01-409-407-0000	0001-152-4152-00-05100-00000	ASSESS - SOFTWARE	6,700	6,825	6,950	7,100	7,250	7,250	7,400	7,400
01-409-702-0000	0001-152-4152-00-03300-00000	ASSESS - PROPERTY APPRAISER				1,200				
		Total operating expenditures	11,380	8,724	8,738	9,761	7,644	12,550	52,700	52,700
		<b>Department total</b>	<b>\$ 119,817</b>	<b>\$ 46,026</b>	<b>\$ 51,012</b>	<b>\$ 57,285</b>	<b>\$ 20,818</b>	<b>\$ 73,223</b>	<b>\$ 73,523</b>	<b>\$ 69,673</b>
		Percent increase/(decrease)		-61.59%	10.83%	12.30%		27.82%	0.41%	-4.85%

Narrative:  
 01-409-201-0000 Increased costs relate to required statistical update, which includes required additional printing and postage costs. The statistical update process is expected to end at the beginning of fiscal year 2015.  
 01-409-202-0000  
 01-409-407-0000 Historically, Vision Appraisal increased their software maintenance costs by 2% annually.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Legal Department Code: 151

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2014	Town Administrator Proposed FY 2014
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-410-602-0000	0001-151-4153-00-03300-00000	LEGAL - LEGAL EXPENSES	\$ 85,324	\$ 134,968	\$ 109,900	\$ 81,743	\$ 51,018	\$ 67,500	\$ 85,000	\$ 75,000
		Total operating expenditures	85,324	134,968	109,900	81,743	51,018	67,500	85,000	75,000
		<b>Department total</b>	<u>\$ 85,324</u>	<u>\$ 134,968</u>	<u>\$ 109,900</u>	<u>\$ 81,743</u>	<u>\$ 51,018</u>	<u>\$ 67,500</u>	<u>\$ 85,000</u>	<u>\$ 75,000</u>
		Percent increase/(decrease)		58.18%	-18.57%	-25.62%		-17.42%	25.93%	11.11%

Narrative:

a - As of August 14, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Planning Department Code: 191

Current Account Number	New Account Number	Description	Actual FY Expenditures <sup>c</sup>					Town Meeting Approved Budget	Dept. Head Proposed	Town Administrator Proposed
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>	FY 2014	FY 2015	FY 2015
01-411-101-0000	0001-191-4191-00-01100-00000	PLAN - FULL TIME SALARIES								
		Position:								
		Town Planner	\$ 90,090	\$ 71,133	\$ 70,165	\$ 65,783	\$ 20,706	\$ 69,312	\$ 70,353	\$ 70,353
		Planning Secretary		24,853	25,355	28,423		25,355	25,355	25,355
		Total	90,090	95,986	95,520	94,205	20,706	94,668	95,708	95,708
		Total number of positions	1	2	2	2	1	2	2	2
01-411-103-0000	0001-191-4191-00-01150-00000	PLAN - PART TIME SALARIES								
		Position:								
		Part-time Secretary	4,771	2,677	2,046	1,994	574	3,000	3,000	2,000
		Total	4,771	2,677	2,046	1,994	574	3,000	3,000	2,000
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	94,861	98,663	97,566	96,199	21,280	97,668	98,708	97,708
		Grand total number of positions	2	3	3	3	2	3	3	3
01-411-190-0000	0001-191-4191-00-03200-00000	PLAN - TRAINING/STAFF DEVELOPMENT	1,106	2,415	489	807		2,500	2,500	2,500
01-411-201-0000	0001-191-4191-00-05600-00000	PLAN - POSTAGE	763	1,513	1,558	1,498	316	2,000	2,000	2,000
01-411-202-0000	0001-191-4191-00-06100-00000	PLAN - GENERAL SUPPLIES	2,835	1,734	1,722	1,401	326	2,000	2,000	2,000
01-411-202-0054	0001-191-4191-01-06100-00000	PLAN - MAPPING SUPPLIES	4,000	3,989	4,000	3,000		4,000	4,000	4,000
01-411-301-0000	0001-191-4191-00-05300-00000	PLAN - COMMUNICATIONS SERVICES	1,109	1,171	1,174	636	111	600	600	600
01-411-310-0002	0001-191-4191-00-08100-00000	PLAN - DUES/SUBSCRIPTIONS	8,287	8,453	8,584	7,943	388	9,345	9,345	9,345
01-411-310-0003	0001-191-4191-00-05400-00000	PLAN - ADVERTISING	1,191	1,366	1,924	1,946	72	2,000	2,000	2,000
01-411-703-0000	0001-191-4191-00-03300-00000	PLAN - CONTRACTED SERVICES	1,000	5,417	617	6			10,000	10,000
		Total operating expenditures	20,291	26,058	20,068	17,237	1,213	22,445	32,445	32,445
		<b>Department total</b>	<b>\$ 115,152</b>	<b>\$ 124,721</b>	<b>\$ 117,634</b>	<b>\$ 113,436</b>	<b>\$ 22,493</b>	<b>\$ 120,113</b>	<b>\$ 131,153</b>	<b>\$ 130,153</b>
		Percent increase/(decrease)		8.31%	-5.68%	-3.57%		5.89%	9.19%	8.36%

Narrative:

- 01-411-201-0000 Due to increases in postage and anticipated increases in number of applications before Planning and Zoning Boards
- 01-411-310-0003 Advertisement costs associated with public notices for Zoning and Planning Board application have increased by over 100% in the last five years. Advertisements in Foster's were on average \$40 per legal notice, in the past \$75 - \$125 per legal notice. The Planning Department have raised application fees to \$75.00 per notice in hopes of re-couping these fees.
- 01-411-703-0000 \$10,000 in contracted services to provide assistance to Planning Board in Master Plan updates and the printing of final planning documents for distribution to public.
- 01-411-310-0002 Anticipated in 5% increase in NHPA, AICP and NECAPA Dues

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Town Planner line item.

Town of Newmarket  
2015 Budget Worksheet

Department: Conservation Commission Department Code: 611

Current Account Number	New Account Number	Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Proposed Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
<b>Position:</b>										
01-413-103-0000		Recording Secretary	\$	\$	\$	\$	\$	\$ 1,000	\$ 1,000	\$ 1,000
		Total	-	-	-	-	-	1,000	1,000	1,000
		Total number of positions	-	-	-	-	-	1	1	1
		Grand total salaries	-	-	-	-	-	1,000	1,000	1,000
		Grand total number of positions	-	-	-	-	-	1	1	1
01-413-201-0000	0001-611-4611-00-05600-00000	CON COMM - POSTAGE	44	32	17			60	60	60
01-413-202-0000	0001-611-4611-00-06100-00000	CON COMM - GENERAL SUPPLI	63		78			200	200	200
01-413-310-0002	0001-611-4611-00-08100-00000	CON COMM - DUES/SUBSCRIPT	275	275	290	290		390	390	390
01-413-702-0000	0001-611-4611-01-03200-00000	CON COMM - CONTRACTED SEF	180	291	291	181		291	291	291
		Total operating expenditures	562	598	676	471	-	941	941	941
		<b>Department total</b>	\$ 562	\$ 598	\$ 676	\$ 471	\$ -	\$ 1,941	\$ 1,941	\$ 1,941
		Percent increase/(decrease)		6.41%	13.04%	-30.33%		312.10%	0.00%	0.00%

Narrative:

Recording Secretary - To report under the Right-to-Know law timely in a way as to not affect funds set aside for land conservation activities.

01-413-202-0000 For informational flyers, sign replacement, and property maintenance (usually caused by vandalism).

01-413-310-0002 Membership dues, \$290 - New Hampshire Association of Conservation Commissions (NHACC) and \$100 - Lamprey River Watershed Association (LRWA).

01-413-702-0000 Contracted services for easement monitoring.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Prior year expenditures do not accurately reflect Conservation Commission's total expenditures, due to a Conservation Fund subsidy.

Town of Newmarket  
2015 Budget Worksheet

Department: Economic Development Department Code: 132

Current Account Number	New Account Number	Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010	2011	2012	2013	2014 <sup>a</sup>			
01-414-310-0000	0001-132-4651-00-03200-00000	ECON DEV - OPERATING EXP	\$ 1,255	\$	\$	\$	\$	\$ 1,000	\$ 1,000	\$ 1,000
01-414-702-0000	0001-132-4651-00-06100-00000	ECON DEV - CONTRACTED SERVICE		1,250	2,000		1,000	1,000	1,000	1,000
		Total operating expenditures	1,255	1,250	2,000	-	1,000	2,000	2,000	1,000
		<b>Department total</b>	<u>\$ 1,255</u>	<u>\$ 1,250</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 1,000</u>
		Percent increase/(decrease)		-0.40%	60.00%	-100.00%		100.00%	0.00%	-50.00%

Narrative:

<sup>a</sup> - As of September 30, 2013

Town of Newmarket  
2015 Budget Worksheet

Department: Debt Service Department Code: \_\_\_\_\_

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-418-950-0000	0001-000-4711-00-00000-00000	DEBT SER - PRINCIPLE Open Space Bond 1/10th DPW/Fire Station Garage	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$	\$ 100,000	\$ 100,000	\$ 100,000
01-418-951-0000	0001-000-4721-00-00000-00000	DEBT SER - INTEREST Open Space Bond	62,800	58,550	49,418	47,267	20,117	45,800	41,550	41,550
		Total operating expenditures	<u>162,800</u>	<u>158,550</u>	<u>149,418</u>	<u>147,267</u>	<u>20,117</u>	<u>281,800</u>	<u>141,550</u>	<u>141,550</u>
		<b>Department total</b>	<u>\$ 162,800</u>	<u>\$ 158,550</u>	<u>\$ 149,418</u>	<u>\$ 147,267</u>	<u>\$ 20,117</u>	<u>\$ 281,800</u>	<u>\$ 141,550</u>	<u>\$ 141,550</u>
		Percent increase/(decrease)		-2.61%	-5.76%	-1.44%		91.35%	-49.77%	-49.77%

Narrative:  
Town Meeting fully funded the DPW/Fire Station Garage deficit. As a result, Town does not need to appropriate 1/10 of the deficit beginning with FY 2015.

a - As of September 30, 2013  
b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: **Information Technolo** Department Code: \_\_\_\_\_

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-420-101-0000		MIS - FULL TIME SALARIES								
		Position:								
		Information Systems Tech	\$ 64,593	\$ 65,297	\$ 64,341	\$ 64,094	\$ 13,780	\$ 64,094	\$ 65,377	\$ 65,377
		Total	64,593	65,297	64,341	64,094	13,780	64,094	65,377	65,377
		Total number of positions	1	1	1	1	1	1	1	1
		Position:								
01-421-103-0000		Channel 13 Technician	21,128	20,203	20,845	21,450	4,594	20,686	21,887	21,887
01-420-103-0000		UNH Intern (grant funded)		1,410	2,319	332		3,000	3,000	3,000
		Total	21,128	21,613	23,164	21,782	4,594	23,686	24,887	24,887
		Total number of positions	1	2	2	2	1	2	2	2
		Grand total salaries	85,721	86,910	87,505	85,876	18,374	87,780	90,264	90,264
		Grand total number of positions	2	3	3	3	2	3	3	3
01-420-190-0000		MIS - TRAINING	329	720	695	202		2,000	2,000	2,000
01-420-202-0000		MIS - GENERAL SUPPLIES	3,180	1,782	2,349	2,178	343	2,500	2,500	2,500
01-420-301-0000		MIS - COMMUNICATION SERVICE	497	514	610	433	141	1,100	1,100	1,100
01-420-310-0002		MIS - DUES SUBSCRIPTIONS	190	270	163	231	125	250	275	275
01-420-407-0000		MIS - SOFTWARE MAINT	43,839	49,808	46,054	37,561	4,688	45,800	47,500	47,500
01-420-409-0000		MIS - REPAIRS/MAINT	4,208	3,719	3,891	4,334	487	4,000	4,000	4,000
01-420-414-0000		MIS - SOFTWARE LICENSES	3,931	5,368	3,994	3,341		4,500	4,500	4,500
01-420-702-0000		MIS - COMMUNITY SUPPORT	92							
01-420-702-0000		MIS - VENDOR SUPPORT	1,383	1,075	1,400	1,500		1,500	1,500	1,500
01-420-800-0000		MIS - NEW EQUIPMENT	26,705	10,274	9,246		2,377	10,000	10,000	10,000
01-421-202-0000		CHANNEL 13 MISC EQUIPMENTS	9,181	11,060	9,082	6,171	4,957	5,000	7,000	6,000
01-421-202-0000		CHANNEL 13 VETERANS TAPING	506							
01-421-310-0000		CHANNEL 13 OPERATING EXPENSE							5,000	2,500
		Total operating expenditures	94,041	84,590	77,484	55,951	13,118	76,650	85,375	81,875
		<b>Department total</b>	<b>\$ 179,762</b>	<b>\$ 171,500</b>	<b>\$ 164,989</b>	<b>\$ 141,827</b>	<b>\$ 31,492</b>	<b>\$ 164,430</b>	<b>\$ 175,639</b>	<b>\$ 172,139</b>
		Percent increase/(decrease)		-4.60%	-3.80%	-14.04%		15.94%	6.82%	4.69%

Narrative:

- 01-421-103-0000 Raise of \$0.50 given to Channel 13 Technician.
- 01-420-310-0002 Domain registration fee expected to increase from \$125 to \$150.
- 01-420-407-0000 Includes new fees for "Cloud Invoice" and expected Munismart 5% increase.
- 01-420-800-0000 Reinstate line item.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Police Department Code: 210

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-438-101-0000	0001-210-4210-00-01100-00000	POLICE - FULL TIME SALARIES								
		<u>Position:</u>								
		Police Chief	\$ 907,583	\$ 86,358	\$ 88,844	\$ 918,222	\$ 204,289	\$ 86,731	\$ 88,900	\$ 88,900
		Lieutenant		72,249	71,349			71,349	72,777	72,777
		Lieutenant		62,994	69,638			67,255	68,601	68,601
		Exec Secretary		44,459	41,647			43,784	44,658	44,658
		Sergeant (union position)		56,617	61,988			59,800	61,901	61,901
		Sergeant (union position)		52,905	48,990			54,746	55,016	55,016
		Sergeant or Police Officer (union position)		51,353	54,237			53,144	41,850	41,850
		Police Officer (union position)		49,873	51,973			52,250	54,101	54,101
		Police Officer (union position)		45,926	48,042			47,861	54,101	54,101
		Police Officer (union position)		45,364	43,436			47,861	49,546	49,546
		Police Officer (union position)		41,157	38,205			43,722	39,687	39,687
		Police Officer (union position)		41,177	43,469			43,722	45,261	45,261
		Police Officer (union position)		35,224	41,671			40,414	41,850	41,850
		Police Officer (union position)		31,618	40,233			40,414	39,687	39,687
		Disp. Supv./Systems Tech (union position)		42,252	43,583			44,470	46,031	46,031
		Dispatcher (union position)		41,036	42,931			42,931	44,450	44,450
		Dispatcher (union position)		34,665	35,602			35,963	33,592	33,592
		Dispatcher (union position)		32,676	32,472			34,923	35,111	35,111
		Dispatcher (union position)		32,708	35,173			34,923	36,151	36,151
		Dispatcher (union position)		32,211	33,790			33,904	35,111	35,111
		Total	907,583	932,822	967,273	918,222	204,289	980,167	988,382	988,382
		Total number of positions	1	20	20	20	20	20	20	20
01-438-103-0000	0001-210-4210-00-01150-00000	POLICE - PART-TIME SALARIES								
		<u>Position:</u>								
		Part-time Police Officer	35,241	36,834	27,333	32,507	6,757	33,000	33,000	35,000
		Part-time Police Officer						10,346		
		Part-time Police Officer								
		Part-time Police Officer								
		Prosecutor								
		Part-time Dispatcher								
		Part-time Dispatcher								
		Part-time Dispatcher								
		Part-time Dispatcher								
		Part-time Dispatcher								
		Total	35,241	36,834	27,333	32,507	6,757	43,346	33,000	35,000
		Total number of positions	11	11	11	11	11	11	11	11
		Grand total salaries	942,824	969,656	994,606	950,729	211,046	1,023,513	1,021,382	1,023,382
		Grand total number of positions	12	31	31	31	31	31	31	31

Town of Newmarket  
2015 Budget Worksheet

Department: Police Department Code: 210

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-438-102-0000	0001-210-4210-00-01300-00000	POLICE - OVERTIME	85,232	100,276	113,681	93,565	24,368	105,560	105,140	105,140
01-438-162-0000	0001-210-4210-00-02100-00000	POLICE - MEDICAL	2,416	1,565	2,543	2,052		2,500	2,500	2,500
01-438-190-0000	0001-210-4210-00-03200-00000	POLICE - TRAINING/STAFF DEVELC	8,298	13,632	7,262	9,085	1,005	10,000	10,000	10,000
01-438-191-0000	0001-210-4210-00-02960-00000	POLICE - TRAVEL/MILEAGE	200	266	208	265	18	200	250	250
01-438-193-0000	0001-210-4210-00-04250-00000	POLICE - UNIFORMS	9,640	5,494	7,523	9,235	115	8,800	8,800	8,800
01-438-194-0000	0001-210-4210-00-02400-00000	POLICE - EDUCATIONAL INCENTIVE	1,750	4,000	4,500	4,000	4,250	4,500	5,000	5,000
01-438-195-0000	0001-210-4210-00-02900-00000	POLICE - CLEANING ALLOWANCE		2,000	2,250	2,250	1,750	2,500	2,500	2,500
01-438-199-0000	0001-210-4210-00-03300-00000	POLICE - CRIMINAL INVESTIGATION		1,183	193	1,739	50	2,000	2,000	2,000
01-438-200-0000	0001-210-4210-00-00000-00000	POLICE - YOUTH/PUBLIC RELATION	3,646	1,090	435	1,948		2,500	2,500	2,500
01-438-201-0000	0001-210-4210-00-05600-00000	POLICE - POSTAGE	466	542	464	383	45	600	450	450
01-438-202-0000	0001-210-4210-00-06100-00000	POLICE - OFFICE SUPPLIES	4,215	4,765	3,420	4,990	413	5,500	5,500	5,500
01-438-202-0438	0001-210-4210-01-06100-00000	POLICE-GENERAL SUPPLIES	296	338	327	311	70	500	400	400
01-438-209-0000	0001-210-4210-00-06260-00000	POLICE - GASOLINE	20,758	25,437	30,311	33,588	9,326	30,320	30,320	30,320
01-438-301-0000	0001-210-4210-00-05300-00000	POLICE - COMMUNICATION SERVIC	11,972	14,848	14,296	13,079	2,130	15,000	16,500	16,500
01-438-310-0002	0001-210-4210-00-08100-00000	POLICE - DUES/MEMBERSHIPS	3,070	2,845	3,636	3,130		4,210	4,210	4,210
01-438-310-0005	0001-210-4210-00-06400-00000	POLICE - BOOKS/PUBLICATIONS	1,668	1,617	988	2,732	45	2,800	2,800	2,800
01-438-310-0044	0001-210-4210-02-06100-00000	POLICE - EQUIPMENT/FIELD SUPPL	4,560	5,605	4,039	5,008	129	6,000	6,000	6,000
01-438-310-0045	0001-210-4210-01-00000-00000	POLICE - PRISONER EXPENSES	764	1,704	345	1,048		1,200	1,200	1,200
01-438-402-0000	0001-210-4210-01-04300-00000	POLICE - EQUIP MAINTENANCE	59,626	12,213	2,863	3,385	1,425	5,000	5,000	5,000
01-438-410-0000	0001-210-4210-00-07411-00000	POLICE - EQUIPMENT LEASE		23,801	25,691	23,498	2,825	26,900	26,900	26,900
01-438-501-0000	0001-210-4210-00-05500-00000	POLICE - PRINTING/PUBLISHING	2,684	774	1,029	2,713	172	2,800	2,800	2,800
01-438-521-0000	0001-210-4210-00-05900-00000	POLICE - ANIMAL CONTROL	270	341	600	150	9	600	600	600
01-438-550-4018	0001-210-4210-02-00000-00000	POLICE - DRUG TASK FORCE GRANT			577					
		Total operating expenditures	221,531	224,336	227,181	218,154	48,145	239,990	241,370	241,370
		<b>Department total</b>	<b>\$ 1,164,355</b>	<b>\$ 1,193,992</b>	<b>\$ 1,221,787</b>	<b>\$ 1,168,883</b>	<b>\$ 259,191</b>	<b>\$ 1,263,503</b>	<b>\$ 1,262,752</b>	<b>\$ 1,264,752</b>
		Percent increase/(decrease)		2.55%	2.33%	-4.33%		8.09%	-0.06%	0.10%

Narrative:

01-438-402-0000 These accounts have been reallocated to reflect where actual expenditures are posted.  
01-438-410-0000

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Police Chief line item.

Town of Newmarket  
2015 Budget Worksheet

Department: Public Works Administration Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget	Dept. Head Proposed	Town Administrator Proposed
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>	FY 2014	FY 2015	FY 2015
01-441-101-0000	0001-311-4311-00-01100-00000	PW ADMIN. - FULL TIME SALARIES								
		<u>Position:</u>								
		Dir. Of Public Works	\$ 112,398	\$ 65,236	\$ 69,787	\$ 100,599	\$ 22,738	\$ 69,385	\$ 86,736	\$ 86,736
		Admin. Secretary		36,379	35,201			30,784	31,400	31,400
		Total	112,398	101,615	104,988	100,599	22,738	100,169	118,136	118,136
		Total number of positions	2	2	2	1	1	2	2	2
01-441-106-0000	0001-311-4311-00-01200-00000	PW ADMIN. - LABOR SALARIES								
		<u>Position:</u>								
		Foreman	247,212	240,619	181,684	184,869	41,191	39,936	40,727	40,727
		Equipment Operator						36,650	37,378	37,378
		Truck Driver/Laborer						35,630	32,282	32,282
		Truck Driver/Laborer						37,794	38,730	38,730
		Truck Driver/Laborer						37,794	37,794	37,794
		Truck Driver/Laborer						31,658	33,800	33,800
		Total	247,212	240,619	181,684	184,869	41,191	219,461	220,711	220,711
		Total number of positions	6	6	6	6	6	6	6	6
		Grand total salaries	359,610	342,234	286,672	285,468	63,929	319,630	338,847	338,847
		Grand total number of positions	8	8	8	7	7	8	8	8
01-441-102-0000	0001-311-4311-00-01300-00000	PW ADMIN. - OVERTIME	41,527	56,931	28,509	47,422	4,881	50,000	55,000	50,000
01-441-190-0000	0001-311-4311-00-03200-00000	PW ADMIN. - TRAINING/STAFF DEV	165	175	205	82		500	500	500
01-441-193-0000	0001-311-4311-00-04250-00000	PW ADMIN. - UNIFORMS	13,169	14,077	16,242	13,128	3,415	14,188	13,500	13,500
01-441-201-0000	0001-311-4311-00-05600-00000	PW ADMIN. - POSTAGE	69	94	56	113	7	100	100	100
01-441-202-0000	0001-311-4311-00-06100-00000	PW ADMIN. - GENERAL SUPPLIES	6,086	6,606	5,330	4,244	943	5,800	5,800	5,800
01-441-301-0000	0001-311-4311-00-05300-00000	PW ADMIN. - COMMUNICATION SEF	6,807	6,733	6,121	5,667	1,180	7,000	7,000	7,000
01-441-310-0002	0001-311-4311-00-08100-00000	PW ADMIN. - DUES/MEMBERSHIPS	130	196	385	85	50	300	300	300
01-441-310-0003	0001-311-4311-00-05400-00000	PW ADMIN. - ADVERTISING	2,305	3,970	214	1,967		1,200	1,200	1,200
		Total operating expenditures	70,258	88,782	57,062	72,708	10,476	79,088	83,400	78,400
		<b>Department total</b>	<b>\$ 429,868</b>	<b>\$ 431,016</b>	<b>\$ 343,734</b>	<b>\$ 358,176</b>	<b>\$ 74,405</b>	<b>\$ 398,718</b>	<b>\$ 422,247</b>	<b>\$ 417,247</b>
		Percent increase/(decrease)		0.27%	-20.25%	4.20%		11.32%	5.90%	4.65%

Narrative:

- 01-441-102-0000 Increase in overtime represents previous years.
- 01-441-202-0000 General Supplies increased, due to FEMA paying a portion of FY 2013 expenditures.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Director of Public Works line item.

Part-time payroll could not be allocated with exactness. Therefore, it has been reflected in the Foreman line item.

Town of Newmarket  
2015 Budget Worksheet

Department: Roadway and Sidewalk Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010	2011	2012	2013	2014 <sup>a</sup>			
01-442-202-0000	0001-311-4312-00-06100-00000	RDWY/SWK - GENERAL SUPPLIE	\$ 10,455	\$ 13,436	\$ 11,142	\$ 11,507	\$ 2,159	\$ 10,500	\$ 10,500	\$ 10,500
01-442-205-0000	0001-311-4312-02-06100-00000	RDWY/SWK - WINTER SALT	53,065	72,344	53,310	92,132		75,000	95,000	80,000
01-442-208-0000	0001-311-4312-03-06100-00000	RDWY/SWK - WINTER SAND	5,931	2,010	5,970			6,200	6,200	6,200
01-442-213-0000	0001-311-4312-00-05900-00000	RDWY/SWK - PAVEMENT MARKING	2,017	1,711	2,211	3,734		2,200	3,000	3,000
01-442-250-0000	0001-311-4312-00-07300-00000	RDWY/SWK - COLD MIX	2,574	1,162	1,133	2,699		2,125	2,800	2,800
01-442-251-0000	0001-311-4312-01-07300-00000	RDWY/SWK - HOT TOP	271,582	123,254	133,950	125,000	133,692	125,000	304,816	125,000
01-442-402-0000	0001-311-4312-00-04420-00000	RDWY/SWK - EQUIPMENT LEASE	22,066	10,080	6,090	10,000	13,200	10,000	12,500	12,500
01-442-514-0000	0001-311-4312-00-04220-00000	RDWY/SWK - CONTRACT STREET I	4,795	6,234	5,240	5,065	5,062	6,120	6,000	6,000
01-442-516-0000	0001-311-4312-01-04420-00000	RDWY/SWK - CONTRACT WINTER I	4,802	9,660		20,185		11,550	20,000	12,000
01-442-527-0000	0001-311-4312-00-04240-00000	RDWY/SWK - CURBSIDE WEED CO	2,596	1,298	2,925	3,900	2,875	2,925	3,000	3,000
01-442-528-0000	0001-311-4312-01-042400-0000	RDWY/SWK - TREE SERVICE			5,790	2,000	600	3,000	3,000	3,000
01-442-531-0000	0001-311-4312-01-05900-00000	RDWY/SWK - WEATHER SERVICE	2,070	2,070	2,070	2,070		2,070	2,070	2,070
01-442-704-0000	0001-311-4312-00-03300-00000	RDWY/SWK - ENGINEERING	12,612		130	1,858		2,000	30,000	30,000
01-442-705-0000	0001-311-4312-02-07300-00000	RDWY/SWK CONSTRUCTION	36,560	122,495	90,499	84,970	89,987	88,000	90,000	88,000
		Total operating expenditures	431,125	365,754	320,460	365,120	247,575	346,690	588,886	384,070
		<b>Department total</b>	<b>\$ 431,125</b>	<b>\$ 365,754</b>	<b>\$ 320,460</b>	<b>\$ 365,120</b>	<b>\$ 247,575</b>	<b>\$ 346,690</b>	<b>\$ 588,886</b>	<b>\$ 384,070</b>
		Percent increase/(decrease)		-15.16%	-12.38%	13.94%		-5.05%	69.86%	10.78%

Narrative:

- 01-442-205-0000 Salt increase is a reflection of past budgets.
- 01-442-251-0000 Hot Top increase reflects the RSMS (UNH) ten year plan.
- 01-442-705-0000 Sidewalk replacement of Packers Falls road and extension of sidewalk to Water Treatment Plant.
- 01-442-205-0000 Salt usage 1,900 tons at \$50 per ton.
- 01-442-208-0000 There was no sand expenditures in FY 2013, because there was left over sand from FY 2012.
- 01-442-213-0000 Increase is due to the new style of crosswalks.
- 01-442-250-0000 Increase is to reflect actual usage of FY 2013.
- 01-442-402-0000 Increase is due to rental of equipment for roadside mowing.
- 01-442-516-0000 Increase of contract winter equipment is to reflect actual FY 2013 usage.

a - As of September 30, 2013

Town of Newmarket  
2015 Budget Worksheet

Department: Street Lighting Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010	2011	2012	2013	2014 <sup>a</sup>			
01-446-202-0000	0001-311-4316-00-06220-00000	STREET LIGHT - FIXTURES	\$ 3,197	\$ 1,673	\$ 4,295	\$ 898	\$	\$ 2,000	\$ 2,000	\$ 2,000
01-446-302-0000	0001-311-4316-00-07410-00000	STREET LIGHT - ELECTRICITY	40,574	59,584	42,488	42,484	6,561	43,800	44,250	44,250
		Total operating expenditures	43,771	61,257	46,783	43,382	6,561	45,800	46,250	46,250
		<b>Department total</b>	<u>\$ 43,771</u>	<u>\$ 61,257</u>	<u>\$ 46,783</u>	<u>\$ 43,382</u>	<u>\$ 6,561</u>	<u>\$ 45,800</u>	<u>\$ 46,250</u>	<u>\$ 46,250</u>
		Percent increase/(decrease)		39.95%	-23.63%	-7.27%		5.57%	0.98%	0.98%

Narrative:  
01-446-302-0000 Increase reflects actual expenditures from previous year

a - As of September 30, 2013

Town of Newmarket  
2015 Budget Worksheet

Department:     **Bridges**     Department Code:     311    

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010	2011	2012	2013	2014 <sup>a</sup>			
01-447-206-0000	0001-311-4313-00-0730-00000	BRIDGES - SIGNS	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 500	\$ 500	\$ 500
		Total operating expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	500	500	500
		<b>Department total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 500	\$ 500	\$ 500
		Percent increase/(decrease)		0.00%	0.00%	0.00%		0.00%	0.00%	0.00%

Narrative:

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a - As of September 30, 2013

Town of Newmarket  
2015 Budget Worksheet

Department: Buildings and Grounds Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-448-101-0000	0001-311-4194-00-01100-00000	BLD/GRNDS - FULL-TIME SALARIES								
		<u>Position:</u>								
		Bldg Grounds Super.	\$ 55,874	\$ 39,660	\$ 42,343	\$ 58,834	\$ 16,332	\$ 42,058	\$ 43,119	\$ 43,119
		Bldg Grounds Laborer		19,574	17,798			17,815	18,263	18,263
		Bldg Grounds Laborer							28,080	28,080
		Total	55,874	59,234	60,141	58,834	16,332	59,873	89,462	89,462
		Total number of positions	2	2	2	1	1	2	3	3
01-448-103-0000	0001-311-4194-00-01150-00000	BLD/GRNDS - PART TIME SALARIES								
		<u>Position:</u>								
		Bldg Grounds Laborer	91,546	83,705	75,675	64,544	18,099	14,040		
		Bldg Grounds Laborer						14,040		
		Clock winder						1,800	1,800	1,800
		Seasonal Employees (3)						53,040	53,340	53,340
		On-call <sup>d</sup>						5,200	5,200	5,200
		Total	91,546	83,705	75,675	64,544	18,099	88,120	60,340	60,340
		Total number of positions	6	6	6	5	5	6	4	
		Grand total salaries	147,420	142,939	135,816	123,378	34,431	147,993	149,802	149,802
		Grand total number of positions	8	8	8	6	6	8	7	3
01-448-102-0000	0001-311-4194-00-01300-00000	BLD/GRNDS - OVERTIME	4,200	2,971	4,681	5,577	230	3,000	3,000	3,000
01-448-202-0000	0001-311-4194-00-06100-00000	BLD/GRNDS - GENERAL SUPPLIES	9,621	10,176	9,879	8,614	1,251	10,000	10,000	10,000
01-448-302-0000	0001-311-4194-00-06220-00000	BLD/GRNDS - ELECTRICITY-TOWN	9,732	12,904	10,184	10,690	2,130	10,500	10,500	10,500
01-448-302-0406	0001-311-4194-01-06220-00000	BLD/GRNDS - ELECTRICITY - PARK	2,660	1,121	861	1,329	214	1,000	1,000	1,000
01-448-302-0438	0001-311-4194-02-06220-00000	BLD/GRNDS - ELECTRICITY POLICE	10,171	12,985	10,083	10,992	2,016	11,000	11,000	11,000
01-448-302-0441	0001-311-4194-03-06220-00000	BLD/GRNDS - ELECTRICITY YOUNG	20,914	25,983	22,055	22,151	3,605	23,000	23,000	23,000
01-448-303-0000	0001-311-4194-00-06240-00000	BLD/GRNDS - HEAT & OIL - TOWN H	18,030	20,174	17,606	22,448	1,328	16,200	20,085	20,085
01-448-303-0170	0001-311-4194-01-06240-00000	BLD/GRNDS - HEAT & OIL - HAND TUB						100	100	100
01-448-303-0438	0001-311-4194-02-06240-00000	BLD/GRNDS - HEAT & OIL - POLICE	2,722	1,919	3,851	2,993		3,762	2,873	2,873
01-448-303-0441	0001-311-4194-03-06240-00000	BLD/GRNDS - HEAT & OIL - YOUNG	30,879	39,495	34,790	35,348	246	40,000	33,462	33,462
01-448-304-0000	0001-311-4194-00-04110-00000	BLD/GRNDS - WATER/SEWER TOW	3,116	6,903	5,651	4,959	1,142	6,000	3,500	3,500
01-448-304-0438	0001-311-4194-01-04110-00000	BLD/GRNDS - WATER/SEWER - POI	411	571	424	420	132	450	450	450
01-448-304-0441	0001-311-4194-02-04110-00000	BLD/GRNDS - WATER/SEWER - YOI	1,611	1,615	2,094	1,590	447	2,000	1,600	1,600
01-448-401-0110	0001-311-4194-00-04300-00000	BLD/GRNDS - YOUNGS LANE MAIN	10,703	16,145	19,226	15,901	693	12,000	12,000	12,000
01-448-401-0120	0001-311-4194-01-04300-00000	BLD/GRNDS - TOWN HALL MAINTEN	16,369	17,925	23,850	13,867	3,151	12,000	12,000	12,000
01-448-401-0125	0001-311-4194-02-04300-00000	BLD/GRNDS - ELEVATOR MAINTEN.	1,809	2,517	2,112	2,053	150	2,000	2,000	2,000
01-448-401-0140	0001-311-4194-04-04300-00000	BLD/GRNDS - PARKS MAINTENANC	11,222	7,404	4,220	9,250	518	6,000	6,000	6,000
01-448-401-0150	0001-311-4194-05-04300-00000	BLD/GRNDS - COMMUNITY CENTRE	11,926	17,574	12,558	5,054	371	10,000	10,000	10,000
01-448-401-0151	0001-311-4194-04-06220-00000	BLD/GRNDS - COMM CTR ELECTRI	11,780	14,886	10,377	11,387	2,568	12,000	12,000	12,000
01-448-401-0152	0001-311-4194-04-06240-00000	BLD/GRNDS - COMM CENTR HEAT	4,987	9,555	11,844	10,385	1,005	11,495	10,140	10,140
01-448-401-0160	0001-311-4194-06-04300-00000	BLD/GRNDS - BANDSTAND MAINTENANC		287				50	50	50
01-448-401-0170	0001-311-4194-07-04300-00000	BLD/GRNDS - HAND TUB MAINTEN/	220	233	276	284	41	300	300	300
01-448-401-0175	0001-311-4194-08-04300-00000	BLD/GRNDS - DAM MAINTENANCE	2,412	3,822	2,638	1,850	78	3,000	3,000	3,000
01-448-401-0180	0001-311-4194-09-04300-00000	BLD/GRNDS - TOWN CLOCK MAINT	1,856	1,800	1,500	1,272	8	700	2,500	2,000
01-448-401-0438	0001-311-4194-10-04300-00000	BLD/GRNDS - POLICE BUILDING MA	5,010	5,097	3,168	12,407	800	4,500	6,000	5,000
01-448-402-0000	0001-311-4194-11-04300-00000	BLD/GRNDS - EQUIPMENT MAINTEN	4,065	1,633	1,549	2,137	705	2,500	2,500	2,500
01-448-405-0000	0001-311-4194-12-04300-00000	BLD/GRNDS - GROUNDS MAINTEN/	31,283	40,646	30,394	36,710	6,210	30,000	36,000	32,000
01-448-533-0000	0001-311-4194-14-04300-00000	BLD/GRNDS - MOSQUITO CONTROL	55,410	54,000	59,890	50,000		60,000	60,000	60,000
01-448-800-0000	0001-311-4194-00-07410-00000	BLD/GRNDS - EQUIPMENT PURCHA	3,371	2,891		500	9,588	9,500	10,500	10,000

Total operating expenditures	<u>286,490</u>	<u>333,232</u>	<u>305,761</u>	<u>300,168</u>	<u>38,627</u>	<u>303,057</u>	<u>305,560</u>	<u>299,560</u>
<b>Department total</b>	<u>\$ 433,910</u>	<u>\$ 476,171</u>	<u>\$ 441,577</u>	<u>\$ 423,546</u>	<u>\$ 73,058</u>	<u>\$ 451,050</u>	<u>\$ 455,362</u>	<u>\$ 449,362</u>
Percent increase/(decrease)		9.74%	-7.27%	-4.08%		6.49%	0.96%	-0.37%

Narrative:

01-448-101-0000 There is an increased need for cleaning service.

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a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Director of Building Ground Supervisor line item.

d - Expenditures for on-call pay is included within each position line item rather than reported separately.

Town of Newmarket  
2014 Budget Worksheet

Department: Cemetery Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-448-101-0000	0001-311-4195-00-01100-00000	BLD/GRNDS - FULL-TIME SALARIES								
		<u>Position:</u>								
		Bldg Grounds Laborer	\$ 18,385	\$ 18,397	\$ 17,884	\$ 19,009	\$ 3,863	\$ 17,815	\$ 18,263	\$ 18,263
		Total	18,385	18,397	17,884	19,009	3,863	17,815	18,263	18,263
		Total number of positions	1	1	1	1	1	1	1	1
01-448-103-0000	0001-311-4195-00-01150-00000	BLD/GRNDS - PART TIME SALARIES								
		<u>Position:</u>								
		Seasonal Employees	9,085	10,395	7,979	3,497	3,903	11,050	11,050	11,050
		Total	9,085	10,395	7,979	3,497	3,903	11,050	11,050	11,050
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	27,470	28,792	25,863	22,506	7,766	28,865	29,313	29,313
		Grand total number of positions	2	2	2	2	2	2	2	2
01-449-202-0000	0001-311-4195-00-06100-00000	CEM - GENERAL SUPPLIES	1,798	879	187	828	148	500	1,200	1,000
01-449-302-0000	0001-311-4195-00-06220-00000	CEM - ELECTRICITY	279	273	246	297	67	250	250	250
01-449-402-0000	0001-311-4195-00-04300-00000	CEM - EQUIPMENT MAINT		832	758	695	121	800	800	800
01-449-702-0000	0001-311-4195-00-04240-00000	CEM - CONTRACTED SERVICES	4,862	4,995	1,200	4,775		5,000	5,000	5,000
01-449-800-0000	0001-311-4195-00-07410-00000	CEM - EQUIPMENT PURCHASE	445			500		500	600	600
		Total operating expenditures	7,384	6,979	9,486	7,095	336	7,050	7,850	7,650
		<b>Department total</b>	<b>\$ 34,854</b>	<b>\$ 35,771</b>	<b>\$ 35,349</b>	<b>\$ 29,601</b>	<b>\$ 8,102</b>	<b>\$ 35,915</b>	<b>\$ 37,163</b>	<b>\$ 36,963</b>
		Percent increase/(decrease)		2.63%	-1.18%	-16.26%		21.33%	3.47%	2.92%

Narrative:  
01-448-103-0000 Spring cleanup.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Vehicles Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-452-101-0000	0001-311-4319-00-01100-00000	VEHICLE - FULL TIME SALARIES								
		<u>Position:</u>								
		Mechanic	\$ 54,892	\$ 55,581	\$ 16,757	\$ -	\$ -	\$ -	\$ -	\$ -
		Total	54,892	55,581	16,757	-	-	-	-	-
		Total number of positions	1	1	1	-	-	-	-	-
		Grand total salaries	<u>54,892</u>	<u>55,581</u>	<u>16,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		Grand total number of positions	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Auto Excellence Expenditures:										
01-452-403-0000	0001-311-4319-03-04300-00000	VEHICLE - VEHICLE MAINT PUBLIC	48,420	51,114	39,433	12,710	4,874	48,000	48,000	48,000
01-452-403-0406	0001-311-4319-04-04300-00000	VEHICLE - VEHICLE MAINT REC	6,757	4,969	953	241	695	2,000	2,000	2,000
01-452-403-0438	0001-311-4319-05-4300-00000	VEHICLE- VEHICLE MAINT POLICE	18,513	10,745	11,054	13,615	3,523	12,000	14,000	14,000
01-452-403-0461	0001-311-4319-06-04300-00000	VEHICLE - VEHICLE MAINT FIRE	8,249	10,323	21,724	13,543	7,715	12,000	14,000	14,000
			<u>81,939</u>	<u>77,151</u>	<u>73,164</u>	<u>40,109</u>	<u>16,807</u>	<u>74,000</u>	<u>78,000</u>	<u>78,000</u>
Other Vehicle Expenditures:										
01-452-202-0000	0001-311-4319-00-01300-00000	VEHICLE - OVERTIME	9,486	5,861	-	-	-	-	-	-
01-452-202-0000	0001-311-4319-00-06100-00000	VEHICLE - GENERAL SUPPLIES	3,327	3,764	4,891	1,815	268	3,000	2,500	2,500
01-452-209-0000	0001-311-4319-00-06260-00000	VEHICLE - GASOLINE	13,957	16,484	12,188	15,219	2,522	16,000	16,960	16,960
01-452-210-0000	0001-311-4319-00-06270-00000	VEHICLE - DIESEL FUEL	26,162	38,451	27,676	40,484	3,849	41,160	34,650	34,650
01-452-214-0000	0001-311-4319-01-04300-00000	VEHICLE - OIL	5,755	3,649	658	707	3,000	3,000	1,000	1,000
01-452-402-0000	0001-311-4319-02-04300-00000	VEHICLE - EQUIP MAINT	42,860	70,524	40,708	52,758	4,237	50,000	52,000	52,000
01-452-404-0000	0001-311-4319-07-04300-00000	VEHICLE - RADIO MAINT	2,453	3,466	1,165	-	-	1,200	1,200	1,200
01-452-800-0000	0001-311-4319-00-07410-00000	VEHICLE - EQUIP PURCHASE	-	4,000	-	1,508	-	1,500	16,500	16,500
		Total operating expenditures	<u>104,000</u>	<u>146,199</u>	<u>87,286</u>	<u>112,491</u>	<u>10,876</u>	<u>115,860</u>	<u>124,810</u>	<u>124,810</u>
		<b>Department total</b>	<b>\$ <u>240,831</u></b>	<b>\$ <u>278,931</u></b>	<b>\$ <u>177,207</u></b>	<b>\$ <u>152,600</u></b>	<b>\$ <u>27,683</u></b>	<b>\$ <u>189,860</u></b>	<b>\$ <u>202,810</u></b>	<b>\$ <u>202,810</u></b>
		Percent increase/(decrease)		15.82%	-36.47%	-13.89%		24.42%	6.82%	6.82%

Narrative:

01-452-800-0000 Current system is obsolete, can no longer get updates. This system tracks all fueling transactions for all town vehicles and equipment.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Fire Rescue Department Code: 220

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-461-101-0000	0001-210-4220-00-01100-00000	FIRE/RES - FULL TIME SALARIES								
		<u>Position:</u>								
		Firefighter #1	\$ 77,540	\$ 40,421	\$ 40,975	\$ 75,223	\$ 17,552	\$ 40,739	\$ 41,559	\$ 41,559
		Firefighter #2		41,053	40,739			39,944	40,739	40,739
		Total	77,540	81,474	81,714	75,223	17,552	80,683	82,298	82,298
		Total number of positions	2	2	2	1	1	2	2	2
01-461-103-0000	0001-220-4220-00-01150-00000	FIRE/RES - PART TIME SALARIES								
		<u>Position:</u>								
		Fire Chief						6,500	6,500	6,500
		Admin. Assistant	81,739	90,172	132,694	98,399	24,351	15,600	15,912	15,912
		Asst. Chief						3,000	15,600	15,600
		Deputy Chief						2,000	3,000	3,000
		Captain						1,500	2,000	2,000
		Captain						1,500	1,500	1,500
		Captain						1,500	1,500	1,500
		Lieutenant						1,000	1,500	1,500
		Lieutenant						1,000	1,000	1,000
		Lieutenant						1,000	1,000	1,000
		Lieutenant						1,000	1,000	1,000
		On Call Firefighters						36,000	36,000	36,000
		EMT Duty						20,000	20,000	20,000
		EMT On Call						10,500	10,500	10,500
		Saturday and Sunday Coverage							15,000	15,000
		Total	81,739	90,172	132,694	98,399	24,351	102,100	133,012	133,012
		Total number of positions	14	14	14	14	14	14	16	16
		Grand total salaries	159,279	171,646	214,408	173,622	41,903	182,783	215,310	215,310
		Grand total number of positions	16	16	16	15	15	16	18	18
01-461-102-0000	0001-220-4220-00-01300-00000	FIRE/RES - OVERTIME	10,812	18,392	19,978	14,705	3,237	12,000	14,000	12,000
01-461-190-0000	0001-220-4220-00-03200-00000	FIRE/RES - TRAINING/STAFF DEVELOPMENT	14,965	16,953	17,349	9,505	4,386	18,000	14,000	14,000
01-461-193-0000	0001-220-4220-00-04250-00000	FIRE/RES - UNIFORMS	6,905	5,068	9,689	7,435	746	10,000	10,000	10,000
01-461-201-0000	0001-220-4220-00-05600-00000	FIRE/RES - POSTAGE	107	34	91	54	14	100	75	75
01-461-202-0000	0001-220-4220-00-06100-00000	FIRE/RES - GENERAL SUPPLIES	7,877	8,209	5,881	5,904	447	6,500	6,500	6,500
01-461-202-0046	0001-220-4220-01-06100-00000	FIRE/RES - MEDICAL SUPPLIES	9,770	9,218	12,565	9,835	1,299	12,500	12,500	12,500
01-461-209-0000	0001-220-4220-00-06260-00000	FIRE/RES - GASOLINE			17	1,092	337	1,600	1,600	1,600
01-461-210-0000	0001-220-4220-00-06270-00000	FIRE/RES - DIESEL FUEL	6,500	7,778	10,423	7,458	2,036	8,700	8,700	8,700
01-461-220-0000		FIRE/RES - AMBULANCE EXPENSE				8,084	2,000		16,000	16,000
01-461-301-0000	0001-220-4220-00-05300-00000	FIRE/RES - COMMUNICATION SERVICES	3,818	4,645	6,471	7,807	1,379	4,500	7,900	7,900
01-461-310-0002	0001-220-4220-00-08100-00000	FIRE/RES - DUES/SUBSCRIPTIONS	3,421	2,830	4,148	3,031	2,192	4,200	4,000	4,000
01-461-310-0055	0001-220-4220-01-03200-00000	FIRE/RES - FIRE PREVENTION	861	378		908		1,200	900	900
01-461-402-0000	0001-220-4220-01-04300-00000	FIRE/RES - EQUIP MAINT	13,795	15,196	10,039	17,639	7,732	12,500	14,500	12,500
01-461-518-0000	0001-220-4220-00-05900-00000	FIRE/RES - HAZMAT	2,098	2,098	2,098	2,098	2,098	2,200	2,200	2,200
01-461-530-0000	0001-220-4220-01-05900-00000	FIRE/RES - MUTUAL AID CONTRACTS	391	2,340	370	200	220	1,200	1,200	1,200
01-461-800-0000	0001-220-4220-00-07410-00000	FIRE/RES - EQUIP PURCHASE	56,768	26,364		20,452	8,271	20,000	65,000	25,000
		Total operating expenditures	138,088	119,503	99,119	116,207	36,394	115,200	179,075	135,075

<b>Department total</b>	\$ <u>297,367</u>	\$ <u>291,149</u>	\$ <u>313,527</u>	\$ <u>289,829</u>	\$ <u>78,297</u>	\$ <u>297,983</u>	\$ <u>394,385</u>	\$ <u>350,385</u>
Percent increase/(decrease)		-2.09%	7.69%	-7.56%		2.81%	32.35%	17.59%

Narrative:

- 01-461-103-0000 Increase due to weekend coverage.
- 01-461-102-0000 Increase to reflect actual usage of the prior year.
- 01-461-190-0000 Decrease due to off-year of bi-annual training courses.
- 01-461-220-0000 Exeter Hospital no longer bills ALS directly. The Town must pay Exeter and then collect from patients. This is now a required payment to Exeter Hospital for their service due.
- 01-461-402-0000 Increase is due to the age of equipment.
- 01-461-800-0000 Equipment Purchases has increased due to replacement of portable radios and gear.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Firefighter #1 line item.

Part-time payroll could not be allocated with exactness. Therefore, it has been reflected in the Chief line item.

Town of Newmarket  
2014 Budget Worksheet

Department: Emergency Management Department Code: 290

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-463-103-0000	0001-290-4290-00-01150-00000	EM - PART TIME SALARIE <u>Position:</u>								
		Stipend	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
		Total	750	750	750	750	-	750	750	750
		Total number of positions	1	1	1	1	-	1	1	1
		Grand total salaries	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>-</u>	<u>750</u>	<u>750</u>	<u>750</u>
		Grand total number of positions	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>
01-463-190-0000	0001-290-4290-00-03200-00000	EM - TRAINING/STAFF DE	81	26			750	750	750	
01-463-202-0000	0001-290-4290-00-06100-00000	EM - GENERAL SUPPLIES	293	568	5,619	264	450	450	450	
		Total operating expenditures	<u>374</u>	<u>594</u>	<u>5,883</u>	<u>264</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	
		<b>Department total</b>	<u>\$ 1,124</u>	<u>\$ 1,344</u>	<u>\$ 6,633</u>	<u>\$ 1,014</u>	<u>\$ 1,950</u>	<u>\$ 1,950</u>	<u>\$ 1,950</u>	
		Percent increase/(decrease)		19.57%	393.53%	-84.71%	92.31%	0.00%	0.00%	

Narrative:

01-463-190-0000 Emergency Management will apply for a matching grant for printing costs for informational signs.  
01-463-202-0000 The emergency operations plan is updated every 5 years.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Grants Department Code: 132

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-480-812-0000	0001-132-4589-00-00000-00000	GRANTS - MEM DAY PARADE	\$ 1,800	\$ 1,800	\$	\$ 1,735	\$ 1,333	\$ 2,000	\$ 2,000	\$ 2,000
01-480-813-0000	0001-132-4589-01-00000-00000	GRANTS - FESTIVAL SUPPORT	13,500	13,500	15,500	15,500	8,500	15,500	15,500	15,500
01-480-814-0000	0001-132-4589-02-00000-00000	GRANTS - NWMKT ATHLETIC ASSC	21,500	21,500	20,372	21,500		21,500	21,500	21,500
01-480-815-0000	0001-132-4589-03-00000-00000	GRANTS - NWMKT SENIOR CITIZEN	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-480-816-0000	0001-132-4589-04-00000-00000	GRANTS - NWMKT HISTORICAL SO	1,900	1,900	1,900	2,000	2,000	2,000	2,000	2,000
01-480-817-0000	0001-132-4589-05-00000-00000	GRANTS - C.O.A.S.T.	14,160	15,795	15,623	19,247		20,748	20,748	20,748
01-480-818-0000	0001-132-4589-06-00000-00000	GRANTS - VETERANS MEMORIAL		6,330	2,364	1,279		2,100	2,100	2,100
01-480-819-0000	0001-132-4589-07-000000-0000	GRANTS - NWMKT HANDTUB ASSC	1,650	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-480-821-0000	0001-132-4589-09-00000-00000	CEMETERY MAINTENANCE		5,000	(620)					
		Total operating expenditures	55,710	69,025	58,339	64,461	15,033	67,048	67,048	67,048
		<b>Department total</b>	<b>\$ 55,710</b>	<b>\$ 69,025</b>	<b>\$ 58,339</b>	<b>\$ 64,461</b>	<b>\$ 15,033</b>	<b>\$ 67,048</b>	<b>\$ 67,048</b>	<b>\$ 67,048</b>
		Percent increase/(decrease)		23.90%	-15.48%	10.49%		4.01%	0.00%	0.00%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Grants Department Code: \_\_\_\_\_

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
01-481-910-0000	0001-132-4589-10-00000-00000	SS GRANTS - RICHIE MCFARLAN \$	1,650	\$ 1,650	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-481-911-0000	0001-132-4589-11-00000-00000	SS GRANTS - ROCKINGHAM AREA	3,000	3,000						
01-481-912-0000	0001-132-4589-12-00000-00000	SS GRANTS - GREAT BAY	2,500	2,500						
01-481-913-0000	0001-132-4589-13-00000-00000	SS GRANTS - LAMPREY HEALTH CI	8,500	9,150	10,100	10,100		10,100	10,100	10,100
01-481-914-0000	0001-132-4589-14-00000-00000	SS GRANTS - AREA HOMEMAKERS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
01-481-915-0000	0001-132-4589-15-00000-00000	SS GRANTS - CHILD & FAMILY SER'	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-481-916-0000	0001-132-4589-16-00000-00000	SS GRANTS - R.C.C.A.P.	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
01-481-917-0000	0001-132-4589-17-00000-00000	SS GRANTS - R.S.V.P.	600	600	600	600	600	600	600	600
01-481-918-0000	0001-132-4589-18-00000-00000	SS GRANTS - A SAFE PLACE	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-481-919-0000	0001-132-4589-19-00000-00000	SS GRANTS - BIG BROTHER/BIG SI	810	1,000	1,000			1,000	1,000	1,000
01-481-920-0000	0001-132-4589-20-00000-00000	SS GRANTS - SEACOAST MENTAL I	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-481-921-0000	0001-132-4589-21-00000-00000	SS GRANTS - SEXUAL ASSAULT SL	1,000	1,000	1,000					
01-481-922-0000	0001-132-4589-22-00000-00000	SS GRANTS - SEACOAST HOSPICE	1,000	1,500	4,000			-		
01-481-923-0000	0001-132-4589-23-00000-00000	SS GRANTS - LINKED TOGETHER	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
01-481-924-0000	0001-132-4589-24-00000-00000	SS GRANTS - ROCKINGHAM COUN'	3,600	3,600	3,600	3,600		-	-	-
01-481-925-0000	0001-132-4589-25-00000-00000	SS GRANTS - AIDS RESPONSE	500	500	500	500	500	500	500	500
01-481-926-0000	0001-132-4589-26-00000-00000	SS GRANTS - AMERICAN RED CRO:	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-481-928-0000	0001-132-4589-27-00000-00000	SS GRANTS - CROSS ROADS	1,000							
01-481-929-0000	0001-132-4589-28-00000-00000	OTHER GRANTS - CHILD ADVOCAC	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
		Total operating expenditures	49,360	50,700	49,000	43,000	24,800	40,400	39,400	39,400
		<b>Department total</b>	<b>\$ 49,360</b>	<b>\$ 50,700</b>	<b>\$ 49,000</b>	<b>\$ 43,000</b>	<b>\$ 24,800</b>	<b>\$ 40,400</b>	<b>\$ 39,400</b>	<b>\$ 39,400</b>
		Percent increase/(decrease)		2.71%	-3.35%	-12.24%		-6.05%	-2.48%	-2.48%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Capital Reserves Department Code: 132

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015	
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>				
01-490-900-0001	0001-132-4915-04-00000-00000	CAP RES - REVALUATION	\$	\$	\$	\$	\$	\$ 40,000	\$ 40,000	\$ 40,000	
01-490-900-0012	0001-132-4915-05-00000-00000	CAP RES - FIRE DEPARTMENT		50,000	50,000	67,800	50,000	50,000	153,870	50,000	
01-490-900-0016	0001-132-4915-09-00000-00000	CAP RES - PUBLIC WORKS		132,898	132,743	178,400	150,000	130,000	155,475	130,000	
01-490-900-0017	0001-132-4915-10-00000-00000	CAP RES - POLICE VEHICLES		35,400	30,000	46,500	46,500	47,256	44,000	50,000	
01-490-900-0018	0001-132-4915-11-00000-00000	CAP RES - LIBRARY		10,532	9,000	8,700	8,700				
01-490-900-0019	0001-132-4915-12-00000-00000	CAP RES - BUILDING IMPROVEMEN		26,520	20,000	50,000	26,500		10,000		
01-490-900-0020	0001-132-4915-13-00000-00000	CAP RES - WATERFRONT IMPROVE		5,000							
01-490-900-0074	0001-210-4915-01-00000-00000	CAPITAL RESERVE POLICE DISPAT		18,066	22,050	38,000	1		22,505		
01-490-900-0021	0001-520-4915-00-00000-00000	CAP RES - RECREATION FACILITIE:		6,875	5,500	18,000		2,000	10,375	5,000	
01-490-900-0032		CAP RES - TECHNOLOGY							25,000	10,000	
01-490-900-0034	0001-156-4915-01-00000-00000	CIP - CABLE TV			70,000	28,500					
01-490-900-0075	0001-156-4915-02-00000-00000	CAPITAL RESERVE - TELECOMMUN		5,487		20,000					
01-490-900-0077	0001-220-4915-11-00000-00000	CAPITAL RESERVE - LADDER TRUC		5,000	5,000						
01-490-900-0079	0001-311-4915-13-00000-00000	MACALLEN DAM CAP RESERVE			25,000	25,000			120,000		
01-490-900-0080	0001-311-4915-14-00000-00000	CAP RES - TOWN CEMETERIES		5,000	25,000	25,000					
01-490-900-0081	0001-311-4915-15-00000-00000	CAP RES VETS MEM TRUST		5,000	2,500	14,000			8,000		
		CAP RES - SIDEWALK DEVELOPMENT									
		CAP RES - STORMWATER MGT						10,000	100,000	41,113	
		CAP RES - TOWN CLOCK									
		Total operating expenditures		<u>305,778</u>	<u>396,793</u>	<u>519,900</u>	<u>281,701</u>	<u>-</u>	<u>279,256</u>	<u>689,225</u>	<u>326,113</u>
		<b>Department total</b>	\$	<u><u>305,778</u></u>	\$ <u><u>396,793</u></u>	\$ <u><u>519,900</u></u>	\$ <u><u>281,701</u></u>	\$ <u><u>-</u></u>	\$ <u><u>279,256</u></u>	\$ <u><u>689,225</u></u>	\$ <u><u>326,113</u></u>
		Percent increase/(decrease)			29.77%	31.03%	-45.82%		-0.87%	146.81%	16.78%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Library Department Code: 550

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
02-480-101-0000	2002-550-4550-00-01100-00000	LIBRARY - SALARIES								
		<u>Position:</u>								
		Library Director	\$ 56,292	\$ 51,810	\$ 56,119	\$ 55,904	\$ 11,826	\$ 55,904	\$ 55,904	\$ 55,904
		Total	56,292	51,810	56,119	55,904	11,826	55,904	55,904	55,904
		Total number of positions	1	1	1	1	1	1	1	1
02-480-103-0000		LIBRARY - PART TIME SALARIES								
		<u>Position:</u>								
		Asst Library Director	91,644	93,234	90,522	94,561	19,570	21,653	21,653	21,653
		Library Aide II - Janitor						37,419	37,419	37,419
		Library Aide II						17,774	17,774	17,774
		Library Aide I						15,276	15,276	15,276
		Library Aide I						4,143	6,366	6,366
		Library Aide I (substitute)						1,726	1,726	1,726
		Library Aide I (substitute)						2,040	2,040	2,040
		Library Aide I (substitute)						1,726	1,726	1,726
		Children's Librarian						9,355	9,355	9,355
		Total	91,644	93,234	90,522	94,561	19,570	111,112	113,335	113,335
		Total number of positions	8	8	8	8	8	8	9	9
		Grand total salaries	147,936	145,044	146,641	150,465	31,396	167,016	169,239	169,239
		Grand total number of positions	9	9	9	9	9	9	10	10
02-480-000-0000	2002-550-4550-00-0800-00000	LIBRARY - MISCELLANEOUS	1,716	285						
02-480-150-0000	2002-550-4550-00-02200-00000	LIBRARY - FICA	9,198	9,183	9,034	9,288	2,072	10,355	10,493	10,493
02-480-151-0000	2002-550-4550-00-02210-00000	LIBRARY - MEDICARE	2,151	2,148	2,113	2,172	484	2,422	2,454	2,454
02-480-155-0000	2002-550-4550-00-02100-00000	LIBRARY - HEALTH INSURANCE	15,383	18,612	18,633	13,945	4,648	15,497	16,397	16,397
02-480-156-0000	2002-550-4550-00-02300-00000	LIBRARY - RETIREMENT	5,194	5,121	5,018	5,035	1,135	6,021	5,493	5,493
02-480-159-0000	2002-550-4550-0005900-00000	LIBRARY - LIFE & DISABILITY	805	706	708	708	168	708	723	723
02-480-160-0000	2002-550-4550-00-02600-00000	LIBRARY-WORKERS COMPENSATI	15	534	3,706	1,813		1,683	1,683	1,683
02-480-190-0000	2002-550-4550-00-03200-00000	LIBRARY - TRAINING/STAFF DEVELOPMENT			330	1,668		1,180	1,180	1,180
02-480-202-0000	2002-550-4550-00-06100-00000	LIBRARY - GENERAL SUPPLIES	10,592	3,332	3,796	4,366	926	5,000	5,000	5,000
02-480-301-0000	2002-550-4550-00-05300-00000	LIBRARY - TELEPHONE	1,310	1,386	1,299	1,231	210	1,500	1,800	1,800
02-480-302-0000	2002-550-00-06220-00000	LIBRARY - ELECTRICITY	12,636	10,093	8,729	7,745	1,614	10,000	10,000	10,000
02-480-303-0000	2002-550-4550-00-06240-00000	LIBRARY - HEAT & OIL	7,039	10,141	10,721	12,164		15,196	13,000	13,000
02-480-304-0000	2002-550-4550-00-04110-00000	LIBRARY - WATER	597	1,716	864	2,159	535	870	870	870
02-480-310-0005	2002-550-4550-00-06400-00000	LIBRARY - BOOKS/SUBSCRIPTIONS	32,606	34,975	34,633	33,764	2,843	36,195	37,645	37,645
02-480-310-0053	2002-550-4550-00-07410-00000	LIBRARY - AUDIO/VISUAL								
02-480-330-0000	2002-550-4550-02-06100-00000	LIBRARY - ELECTRONIC INFO - OTH	6,380	5,847	7,186	7,394	5,709	8,750	9,741	9,741
02-480-340-0000	2002-550-4550-00-04300-00000	LIBRARY - ARCHIVES/PRESERVATION			50			250	250	250
02-480-350-0000	2002-550-4550-01-03200-00000	LIBRARY - PROGRAMS	693	1,136	1,143	1,020	65	2,000	2,000	2,000
02-480-401-0000	2002-550-4550-01-04300-00000	LIBRARY - BUILDING MAINTENANCI	9,624	5,667	3,284	4,801	595	8,000	8,000	8,000
02-480-402-0000	2002-550-4550-04420-00000	LIBRARY - EQUIPMENT MAINTENAN	950	963	925	1,056	269	2,000	2,000	2,000
02-480-504-0000	2002-550-4550-00-05200-00000	LIBRARY-PROPERTY LIABILITY INS			3,586	3,709	3,709	4,588	4,588	4,588
02-480-800-0000	2002-550-4550-01-07410-00000	LIBRARY - EQUIPMENT PURCHASE	1,644	3,501	1,515	2,664	295	1,700	1,180	1,180
		Total operating expenditures	118,533	115,346	117,273	116,702	25,277	133,915	134,497	134,497
		<b>Department total</b>	<b>\$ 266,469</b>	<b>\$ 260,390</b>	<b>\$ 263,914</b>	<b>\$ 267,167</b>	<b>\$ 56,673</b>	<b>\$ 300,931</b>	<b>\$ 303,736</b>	<b>\$ 303,736</b>
		Percent increase/(decrease)		-2.28%	1.35%	1.23%		12.64%	0.93%	0.93%

Narrative:

02-480-800-0000 New public access computer at \$650 per workstation and a new server in FY 2014. Then, new public access computer annually beginning in fiscal year 2015. A printer needs to be replaced in fiscal year 2015 for \$300. R  
02-480-402-0000 This line-item has been reduced; however, we will purchase a new copier in FY 2014.  
02-480-401-0000 We anticipate difficulties with the air conditioning unit going forward.  
02-480-330-0000 \$5,422 TLC maintenance contract. \$527 for TLC software license. \$800 Dell server computer service contract that will end if a new server is purchased in fiscal year 2016. \$1,400 with roughly a \$100 increase annually fo  
02-480-310-0005 Audio/visual is being budgeted with Books/subscriptions.  
02-480-304-0000 Water usage project at actual.  
02-480-303-0000 \_\_\_\_\_ gallons at \$\_\_\_\_\_ rate.  
02-480-190-0000 Three State librarian conferences at \$40 per conference for two staff, plus \$33.30 for mileage for each conference. \$20 annual dues for the Trustee Association.  
02-480-303-0000 4,000 gallons at \$3.799 per gallon (Irving Oil cash price as of 10/9/2012).  
02-480-103-0000 Increase Children's Librarian hours by six hours a week.

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a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Recreation (GF) Department Code: 520

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget	Dept. Head Proposed	Town Administrator Proposed
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>	FY 2014	FY 2015	FY 2015
01-406-101-0000	0001-520-4250-00-01100-00000	RECREATION - FULL TIME SALARIES								
		<u>Position:</u>								
		Director	\$	\$	\$	\$	\$	\$	62,685	\$ 62,685
		Assistant Director							51,720	51,720
		Admin. Assistant							32,261	32,261
		Total	-	-	-	-	-	-	146,666	146,666
		Total number of positions	-	-	-	-	-	-	3	3
01-406-103-0000	0001-520-4520-00-01150-00000	RECREATION - PART TIME SALARIES								
		<u>Position:</u>								
		Administrative Front Desk							5,910	5,910
		Administrative Front Desk							12,980	12,980
		Senior Coordinator							16,116	16,116
		Total	-	-	-	-	-	-	35,006	35,006
		Total number of positions	-	-	-	-	-	-	3	3
		Grand total salaries	-	-	-	-	-	-	181,672	181,672
		Grand total number of positions	-	-	-	-	-	-	6	6
01-406-190-0000	0001-520-4520-00-03200-00000	RECREATION - TRAINING/STAFF DEVELOPMENT							2,000	2,000
01-406-191-0000	0001-520-4520-00-05800-00000	RECREATION - TRAVEL EXPENSE							300	300
01-406-192-0000	0001-520-4520-01-05800-00000	RECREATION - MEAL ALLOWANCE							300	300
01-406-201-0000	0001-520-4520-00-05600-00000	RECREATION - POSTAGE							1,500	1,500
01-406-202-0000	0001-520-4520-00-06100-00000	RECREATION - GENERAL SUPPLIES							1,650	1,650
01-406-301-0000	0001-520-4520-00-05300-00000	RECREATION - COMMUNICATION SERVICES							3,159	3,159
01-406-310-0002	0001-520-4520-00-08100-00000	RECREATION - DUES/SUBSCRIPTIONS							645	645
01-406-402-0000	0001-520-4520-00-04420-00000	RECREATION - EQUIPMENT MAINTENANCE/LEASE							7,188	7,188
01-406-800-0000	0001-520-4520-01-07410-00000	RECREATION - EQUIPMENT PURCHASE							1,200	1,200
01-406-904-0000	0001-520-4520-04-05900-00000	RECREATION - SUNRISE SUNSET SR CTR							4,500	4,500
		Total operating expenditures	-	-	-	-	-	-	22,442	22,442
		<b>Department total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,114	\$ 204,114
		Percent increase/(decrease)		#DIV/0!	#DIV/0!	#DIV/0!		0.00%	0.00%	0.00%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Summer Camp Director line item.

Town of Newmarket  
2015 Budget Worksheet

Department: Recreation - Revolving Department Code: 520

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
05-406-101-0000	2005-520-4250-00-01100-00000	RECREATION - FULL TIME SALARIES								
		<u>Position:</u>								
		Director	\$ 158,011	\$ 62,179	\$ 62,561	\$ 137,333	\$ 31,158	\$ 61,632	\$	\$
		Assistant Director		51,160	50,706			50,706		
		Admin. Assistant		21,917	31,637			31,637		
		Total	158,011	135,256	144,904	137,333	31,158	143,975	-	-
		Total number of positions	1	3	3	1	1	3	-	-
05-406-103-0000	2005-520-4520-00-01150-00000	RECREATION - PART TIME SALARIES								
		<u>Position:</u>								
		Summer Camp Director	145,452	136,877	112,697	114,644	72,478	125,273	103,455	103,455
		(2) Asst. Summer Camp Directors								
		Teen Coordinator								
		(3) Teen Counselors								
		Preschool Coordinator								
		(3) Preschool Counselors								
		Friendship Facilitator								
		(2) Friendship Counselors								
		Administrative Front Desk								
		Special Events Coordinator								
		Asst Special Events Coordinator								
		(9) Day Camp Counselors								
		(2) One on One Counselor								
		(4) Junior Counselors								
		Senior Coordinator								
		Administrative Front Desk								
		Preschool Playgroup Instructor								
		Special Events								
		General PT Programmer								
		Total	145,452	136,877	112,697	114,644	72,478	125,273	103,455	103,455
		Total number of positions							37	37
		Grand total salaries	303,463	272,133	257,601	251,977	103,636	269,248	103,455	103,455
		Grand total number of positions	1	3	3	1	1	3	37	37
05-406-111-0000	2005-520-4520-00-01500-00000	RECREATION - WORK STUDY	1,730			142	40	1,000		
05-406-190-0000	2005-520-4520-00-03200-00000	RECREATION - TRAINING/STAFF DE	859	923	1,125	2,693	70	3,425	1,400	1,400
05-406-191-0000	2005-520-4520-00-05800-00000	RECREATION - TRAVEL EXPENSE	103	71	211	35		400		
05-406-192-0000	2005-520-4520-01-05800-00000	RECREATION - MEAL ALLOWANCE	769	466	483	162	64	650	350	350
05-406-201-0000	2005-520-4520-00-05600-00000	RECREATION - POSTAGE	1,852	1,903	1,562	1,437		1,900	400	400
05-406-202-0000	2005-520-4520-00-06100-00000	RECREATION - GENERAL SUPPLIE	4,265	3,290	3,423	3,392	1,007	3,723	1,650	1,650
05-406-202-0034	2005-520-4520-01-06100-00000	RECREATION - ATHLETIC SUPPLIE	918	750	1,203	235	91	2,154	2,154	2,154
05-406-202-0036	2005-520-4520-02-06100-00000	RECREATION - CLASS SUPPLIES	5,196	3,659	3,431	5,815	1,090	7,000	7,000	7,000
05-406-301-0000	2005-520-4520-00-05300-00000	RECREATION - COMMUNICATION S	4,683	3,719	3,444	3,863	670	2,720		
05-406-302-0000	2005-520-4520-00-06220-00000	RECREATION - ELECTRICITY		631	186			-		
05-406-302-0001	2005-520-4520-01-06220-00000	RECREATION - FIELD LIGHTS		7,619	3,446	3,689	253	5,000	5,000	5,000
05-406-310-0002	2005-520-4520-00-08100-00000	RECREATION - DUES/SUBSCRIPTIC	756	1,296	518	771	195	870	150	150
05-406-310-0003	2005-520-4520-00-05400-00000	RECREATION - ADVERTISING	425	901	702	577		800	800	800
05-406-402-0000	2005-520-4520-00-04420-00000	RECREATION - EQUIPMENT MAINTI	8,010	10,865	8,979	8,607	1,970	8,106	1,000	1,000
05-406-501-0000	2005-520-4520-00-05500-00000	RECREATION - PRINTING & PUBLIS	7,207	8,231	8,975	7,442	16	8,163	8,163	8,163

05-406-508-0000	2005-520-4520-00-05900-00000	RECREATION - BUS TRIPS	56,428	54,080	38,027	34,825	22,138	38,027	36,000	36,000
05-406-800-0000	2005-520-4520-01-07410-00000	RECREATION - EQUIPMENT PURCH-	620	697	1,643	1,368	485	5,218	2,000	2,000
05-406-902-0000	2005-520-4520-01-05900-00000	RECREATION - SUMMER CAMP	6,870	11,787	11,751	7,783	4,160	8,945	9,000	9,000
05-406-902-0037	2005-520-4520-02-05900-00000	RECREATION - TEEN CAMP	350	1,180	1,479	337	863	2,532	2,500	2,500
05-406-904-0000	2005-520-4520-04-05900-00000	RECREATION - SUNRISE SUNSET S	8,772	5,033	7,597	3,106	1,073	7,022		
05-406-906-0000	2005-520-4520-05-05900-00000	RECREATION - SPECIAL EVENTS	11,292	9,910	9,816	11,094	45	10,150	10,150	10,150
		Total operating expenditures	<u>121,105</u>	<u>127,011</u>	<u>108,001</u>	<u>97,373</u>	<u>34,230</u>	<u>117,805</u>	<u>87,717</u>	<u>87,717</u>
		<b>Department total</b>	<u>\$ 424,568</u>	<u>\$ 399,144</u>	<u>\$ 365,602</u>	<u>\$ 349,350</u>	<u>\$ 137,866</u>	<u>\$ 387,053</u>	<u>\$ 191,172</u>	<u>\$ 191,172</u>
		Percent increase/(decrease)		-5.99%	-8.40%	-4.45%		10.79%	-50.61%	-50.61%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Summer Camp Director line item.

Town of Newmarket  
2015 Budget Worksheet

Department: Solid Waste Department Code: 311

Current Account Number	New Account Number	Account Description	Actual FY Expenditures					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
07-450-103-0000	5007-311-4321-00-01150-00000	SW - PART TIME <u>Position:</u> Laborer	\$ 7,270	\$ 9,144	\$ 9,882	\$ 14,410	\$ 2,393	\$ 10,530	\$ 10,881	\$ 10,881
		Total	7,270	9,144	9,882	14,410	2,393	10,530	10,881	10,881
		Total number of positions	1	1	1	1	1	1	1	1
		Grand total salaries	<u>7,270</u>	<u>9,144</u>	<u>9,882</u>	<u>14,410</u>	<u>2,393</u>	<u>10,530</u>	<u>10,881</u>	<u>10,881</u>
		Grand total number of positions	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
07-450-202-0000	5007-311-4321-00-06100-00000	SW - GENERAL SUPPLIES	11,896	11,728	14,197	22,499	26	20,000	23,250	20,000
07-450-310-0002	5007-311-4321-00-08100-00000	SW - DUES/SUBSCRIPTIONS	710	512	626	497		800	800	800
07-450-402-0000	5007-311-4321-00-04420-00000	SW - EQUIPMENT LEASE	1,685	1,192	1,120	1,120	120	4,900	1,200	1,200
07-450-403-0000	5007-311-4321-00-04300-00000	SW - VEHICLE MAINTENANCE	25,487	5,700	3,535	665		5,000	5,000	5,000
07-450-501-0000	5007-311-4321-00-05500-00000	SW - PRINTING & PUBLICATION	401	1,753	933			500	500	500
07-450-532-0000	5007-311-4321-00-04210-00000	SW - FREON REMOVAL			824	672		1,500	1,500	1,500
07-450-536-0000	5007-311-4321-02-04210-00000	SW - HOUSEHOLD HAZARDOUS		9,008		8,230		10,000	10,000	10,000
07-450-537-0000	5007-311-4321-03-04210-00000	SW - SPRING CLEAN-UP		33,681					45,000	45,000
07-450-602-0000	5007-311-4321-00-03300-00000	SW - LEGAL								
07-450-702-0047	5007-311-4321-04-04210-00000	SW - LAMPREY REG. CO-OP	1,969	6,799	2,028	2,028		2,100	2,100	2,100
07-450-702-0048	5007-311-4321-05-04210-00000	SW - MSW CONTRACT	134,144	122,750	141,159	142,569	30,761	137,217	130,350	130,350
07-450-702-0049	5007-311-4321-06-04210-00000	SW - RECYCLING CONTRACT	144,940	144,831	155,299	155,420	25,142	157,678	150,280	150,280
07-450-702-0050	5007-311-4321-07-04210-00000	SW - CONSTRUCTION DEBRIS	43,823	40,745	47,617	45,636	10,872	45,000	47,000	47,000
07-450-702-0051	5007-311-4321-00-03400-00000	SW - POST CLOSURE LANDFILL TE	31,394	74,799	30,543	26,979	463	50,000	50,000	50,000
07-450-800-0000	5007-311-4321-00-07410-00000	SW - EQUIPMENT PURCHASE	4,500	3,984		8,009		5,000	10,000	5,000
		Total operating expenditures	400,949	457,482	397,881	414,324	67,384	439,695	476,980	468,730
		<b>Department total</b>	<u>\$ 408,219</u>	<u>\$ 466,626</u>	<u>\$ 407,763</u>	<u>\$ 428,734</u>	<u>\$ 69,777</u>	<u>\$ 450,225</u>	<u>\$ 487,861</u>	<u>\$ 479,611</u>
		Percent increase/(decrease)		14.31%	-12.61%	5.14%		0.050126652	8.36%	6.53%

Narrative:  
07-450-103-0000 Increase reflects actual hourly rate plus actual hours of operation.

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

Town of Newmarket  
2015 Budget Worksheet

Department: Water Department Code: 914

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
20-451-101-0000	6020-914-4331-00-01100-00000	WATER - FULL TIME SALARIES								
		<u>Position:</u>								
		Systems Technician	\$ 118,191	\$ 24,822	\$ 22,659	\$ 122,956	\$ 26,908	\$ 19,812	\$ 20,312	\$ 20,312
		Water & Sewer Superintendent		32,696	34,275			34,275	35,303	35,303
		Asses.Assit. & W&S Clerk		8,486	8,515			8,486	8,487	8,487
		Dir. Of Public Works		8,173	8,673			8,673	-	-
		Admin. Secretary		4,042	4,210			3,848	3,925	3,925
		Operator		34,609	34,338			33,238	33,904	33,904
		Town Administrator		8,530	8,530			10,020	10,020	10,020
		A/P, P/R, W/S Billing Accountant							7,108	7,108
		On-call <sup>d</sup>						1,950	1,950	1,950
		Total	118,191	121,358	121,200	122,956	26,908	120,302	121,009	121,009
		Total number of positions	1	7	7	1	1	7	7	7
20-451-103-0000	6020-914-4331-00-01150-00000	WATER - PART TIME SALARIES								
		<u>Position:</u>								
		A/P & Water & Sewer Acct.	10,610	9,257	7,148	4,173		6,968		
		Total	10,610	9,257	7,148	4,173	-	6,968	-	-
		Total number of positions	1	1	1	1	-	1	-	-
		Grand total salaries	128,801	130,615	128,348	127,129	26,908	127,270	121,009	121,009
		Grand total number of positions	2	8	8	2	1	8	7	7
20-451-102-0000	6020-914-4331-00-01300-00000	WATER - OVERTIME	6,062	7,973	7,993	7,113	1,099	8,000	8,000	8,000
20-451-150-0000	6020-914-4331-00-02200-00000	WATER - FICA	8,126	8,007	7,806	8,038	1,607	8,436	7,999	7,999
20-451-151-0000	6020-914-4331-00-02210-00000	WATER - MEDICARE	1,897	1,873	1,819	1,880	376	1,983	1,871	1,871
20-451-155-0000	6020-914-4331-00-02100-00000	WATER - HEALTH INSURANCE			27,949	26,171	6,914	29,390	31,160	31,160
20-451-156-0000	6020-914-4331-00-02300-00000	WATER - RETIREMENT	23,833	28,298	10,675	11,759	2,979	14,654	13,685	13,685
20-451-159-0000	6020-914-4331-00-02900-00000	WATER - LIFE/DISABILITY INSURAN	11,016	10,892	1,152	1,152	270	1,152	1,542	1,542
20-451-160-0000	6020-914-4331-00-02600-00000	WATER - WORKERS COMPENSATI	1,236	1,122	3,041	4,041		4,241	4,939	4,939
20-451-161-0000	6020-914-4331-00-02500-00000	WATER - UNEMPLOYMENT	(54)	3,040	385	224		312	2,201	2,201
20-451-190-0000	6020-914-4331-00-03200-00000	WATER - TRAINING/STAFF DEVELC	(10)	310	830	1,670		2,500	2,500	1,500
20-451-193-0000	6020-914-4331-00-04250-00000	WATER - UNIFORMS	1,737	1,375	3,272	3,696	815	3,000	3,000	3,000
20-451-198-0000	6020-914-4331-00-02950-00000	WATER - LONGEVITY	3,250	2,702	563	563		788	1,013	1,013
20-451-201-0000	6020-914-4331-00-05600-00000	WATER - POSTAGE	2,195	2,137	2,504	2,681	467	2,800	2,800	2,800
20-451-202-0000	6020-914-4331-00-06100-00000	WATER - GENERAL SUPPLIES	1,003	2,116	2,736	2,515	510	2,500	2,500	2,500
20-451-202-0002	6020-914-4331-00-08100-00000	WATER - DUES/SUBSCRIPTIONS	776	661	663	723	238	1,050	1,688	1,688
20-451-202-0003	6020-914-4331-00-05400-00000	WATER - ADVERTISING	1,978	1,642	1,307	1,828	312	1,600	1,600	1,600
20-451-204-0000	6020-914-4331-00-00000-00000	WATER - TAXES		150				300	300	300
20-451-209-0000	6020-914-4332-00-06260-00000	WATER - GASOLINE	4,764	5,085	4,914	4,727	1,249	5,200	5,200	5,200
20-451-211-0000	6020-914-4332-00-06230-00000	WATER - LP GAS	9,816	10,593	12,458	11,604	1,183	15,000	15,000	1,500
20-451-217-0000	6020-914-4332-00-06100-00000	WATER - CHEMICALS	22,247	23,623	20,572	17,766	1,230	26,000	20,000	20,000
20-451-301-0000	6020-914-4332-00-05300-00000	WATER - COMMUNICATION SERVIC	3,133	3,588	3,412	3,411	605	3,800	3,800	3,800
20-451-302-0000	6020-914-4332-00-06220-00000	WATER - ELECTRICITY	41,312	43,816	37,194	36,176	5,590	46,000	46,000	46,000
20-451-401-0000	6020-914-4332-00-07300-00000	WATER - BUILDING MAINTENANCE	8,963	5,476	10,310	6,000	660	7,000	7,000	7,000
20-451-402-0000	6020-914-4332-00-04420-00000	WATER - EQUIPMENT MAINTENAN	9,916	9,915	17,967	1,798		4,000	4,000	4,000
20-451-403-0000	6020-914-4332-00-04300-00000	WATER - VEHICLE MAINTENANCE	4,758	7,801	5,016	4,732	297	5,000	5,000	5,000
20-451-406-0000	6020-914-4332-01-04300-00000	WATER - SYSTEM MAINTENANCE	28,876	61,701	46,609	43,870	6,041	45,000	45,000	45,000

20-451-504-0000	6020-914-4332-00-05200-00000	WATER - PROPERTY-LIABILITY INS	15,000	3,966	4,190	4,283	4,283	4,283	4,283	4,280
20-451-702-0000	6020-914-4332-00-04240-00000	WATER - CONTRACTED SERVICES	9,614	7,090	7,915	8,472	965	9,000	11,000	10,000
20-451-703-0000	6020-914-4331-00-03300-00000	WATER - AUDIT		3,350	3,350	3,350		3,350	3,425	3,425
20-451-704-0000	6020-914-4332-01-03300-00000	WATER - ENGINEERING	43,978	124,543	22,871	22,082		30,000	30,000	30,000
20-451-950-0000	6020-914-4332-00-07410-00000	WATER - EQUIPMENT PURCHASE	17,200							
20-451-900-0000	6020-914-4915-00-00000-00000	WATER - TRANSFER TO CAPITAL R	600,000	307,000	359,800	359,800		359,800	407,500	360,000
20-451-900-0000	6020-914-4332-01-07300-00000	WATER - FIRING RANGE EXPENDIT	12,075							
20-451-950-0000	6020-914-4711-00-00000-00000	WATER - BONDS & NOTES PRINCIP	115,000		54,533	53,256	53,732	53,732	54,213	54,213
20-451-951-0000	6020-914-4721-00-00000-00000	WATER - BONDS & NOTES INTERE	7,906			1,933	1,456	1,456	975	975
20-451-954-0000	6020-914-4332-00-07100-00000	WATER - LAND ACQUISITION			20,000	20,000		20,000	20,000	20,000
		Total operating expenditures	1,017,603	689,845	703,806	677,314	92,878	721,327	769,194	706,191
		<b>Department total</b>	<b>\$ 1,146,404</b>	<b>\$ 820,460</b>	<b>\$ 832,154</b>	<b>\$ 804,443</b>	<b>\$ 119,786</b>	<b>\$ 848,597</b>	<b>\$ 890,203</b>	<b>\$ 827,200</b>
		Percent increase/(decrease)		-28.43%	1.43%	-3.33%		5.49%	4.90%	-2.52%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Systems Technician line item.

d - Expenditures for on-call pay is included within each position line item rather than reported separately.

Town of Newmarket  
2015 Budget Worksheet

Department: Wastewater Department Code: 914

Current Account Number	New Account Number	Account Description	Actual FY Expenditures <sup>C</sup>					Town Meeting Approved Budget FY 2014	Dept. Head Proposed FY 2015	Town Administrator Proposed FY 2015
			2010 <sup>b</sup>	2011	2012	2013	2014 <sup>a</sup>			
30-471-101-0000	6030-914-4326-00-01100-00000	WW - FULL TIME SALARIES								
		<u>Position:</u>								
		Water & Sewer Superintendent	\$ 170,524	\$ 36,623	\$ 36,193	\$ 170,963	\$ 38,277	\$ 34,275	\$ 35,303	\$ 35,303
		Systems Technician		22,232	20,512			19,812	20,312	20,312
		Operator 1-Facil. Mech.		42,010	41,668			40,394	41,205	41,205
		Operator 1-Facil. Mech.		45,063	44,905			43,680	44,554	44,554
		Admin. Secretary		4,042	4,547			3,848	4,073	4,073
		Dir. Of Public Works		8,507	8,673			8,673	-	-
		Town Administrator		8,530	8,530			10,020	10,021	10,021
		Asses.Assit. & W&S Clerk		8,486	7,688			8,486	8,487	8,487
		A/P & Water & Sewer Acct.							7,108	7,108
		On-call <sup>d</sup>						3,250	3,250	3,250
		Longevity <sup>e</sup>								
		Total	170,524	175,493	172,716	170,963	38,277	172,438	174,313	174,313
		Total number of positions	1	8	8	1	1	8	8	8
30-471-103-0000	6030-914-4326-00-01150-00000	WASTEWATER PART TIME SALARIES								
		<u>Position:</u>								
		Laborer	17,973	20,892	14,852	3,425		16,562	16,562	16,562
		A/P & Water & Sewer Acct.						6,968		
		Total	17,973	20,892	14,852	3,425	-	23,530	16,562	16,562
		Total number of positions	1	1	1	1	-	2	1	1
		Grand total salaries	188,497	196,385	187,568	174,388	38,277	195,968	190,875	190,875
		Grand total number of positions	2	9	9	2	1	10	9	9
30-471-102-0000	6030-914-4326-00-01300-00000	WASTEWATER - OVERTIME	13,919	18,448	15,486	15,355	2,932	17,000	17,000	17,000
30-471-150-0000	6030-914-4326-00-02200-00000	WASTEWATER - FICA	12,843	12,101	11,556	11,099	2,307	13,281	12,889	12,889
30-471-151-0000	6030-914-4326-00-02210-00000	WASTEWATER - MEDICARE	3,002	2,830	2,709	2,595	540	3,106	3,015	3,015
30-471-155-0000	6030-914-4326-00-02100-00000	WASTEWATER - HEALTH INSURAN	48,853	61,753	61,471	57,553	15,202	64,618	64,618	64,618
30-471-156-0000	6030-914-4326-00-02300-00000	WASTEWATER - RETIREMENT	17,920	16,771	16,135	16,862	4,347	23,046	20,254	20,254
30-471-159-0000	6030-914-4326-00-02900-00000	WASTEWATER - LIFE/DISABILITY IN	1,911	1,800	1,805	1,805	424	3,000	2,195	2,195
30-471-160-0000	6030-914-4326-00-02600-00000	WASTEWATER - WORKERS COMPI	(56)	3,576	3,577	4,557		4,599	5,899	5,899
30-471-161-0000	6030-914-4326-00-02500-00000	WASTEWATER - UNEMPLOYMENT	(11)	482	599	336		601	3,157	3,157
30-471-162-0000	6030-914-4326-00-03400-00000	WASTEWATER - EMPLOYEE TESTING						750	750	750
30-471-190-0000	6030-914-4326-00-03200-00000	WASTEWATER - TRAINING/STAFF I	2,529	2,291	2,145	2,684	150	3,500	3,500	3,500
30-471-193-0000	6030-914-4326-00-04250-00000	WASTEWATER - UNIFORMS	2,557	2,292	2,310	4,326	932	3,000	4,700	4,700
30-471-198-0000	6030-914-4326-00-02950-00000	SEWER - LONGEVITY			1,238	1,238		1,013	1,688	1,688
30-471-201-0000	6030-914-4326-00-05600-00000	WASTEWATER - POSTAGE	2,507	2,814	1,697	3,234	467	2,500	2,500	2,500
30-471-212-0000	6030-914-4326-00-06100-00000	WASTEWATER - GENERAL SUPPLII	3,069	3,108	1,793	2,395	964	2,500	2,500	2,500
30-471-202-0002	6030-914-4326-00-08100-00000	WASTEWATER - DUES/SUBSCRIPT	429	470	889	770		700	800	800
30-471-202-0003	6030-914-4326-00-05400-00000	WASTEWATER - ADVERTISING	1,439	146		2,162		1,200	1,500	1,500
30-471-209-0000	6030-914-4326-00-06260-00000	WASTEWATER - GASOLINE			4,003	3,457	746	5,000	5,000	5,000
30-471-215-0000	6030-914-4326-01-06100-00000	WASTEWATER - LAB SUPPLIES	16,201	17,820	18,579	18,491	5,969	20,000	20,000	20,000
30-471-217-0000	6030-914-4326-02-06100-00000	WASTEWATER - CHEMICALS	28,167	29,350	30,295	36,739	8,807	35,000	38,000	38,000
30-471-301-0000	6030-914-4326-00-05300-00000	WASTEWATER - COMMUNICATION	5,778	5,945	5,718	5,709	1,053	6,800	6,800	6,800
30-471-302-0000	6030-914-4326-00-06220-00000	WASTEWATER - ELECTRICITY	77,432	82,481	75,828	75,040	10,755	87,000	84,000	84,000
30-471-303-0000	6030-914-4326-00-06240-00000	WASTEWATER - HEAT & OIL	21,885	25,444	28,387	28,904		30,000	30,000	30,000
30-471-401-0000	6030-914-4326-00-04300-00000	WASTEWATER - BUILDING MAINTE	17,151	26,760	25,472	39,485	7,522	23,000	23,000	23,000

30-471-402-0000	6030-914-4326-01-04300-00000	WASTEWATER - EQUIPMENT MAIN	9,916	9,915						
30-471-403-0000	6030-914-4326-02-04300-00000	WASTEWATER - VEHICLE MAINTEN	9,089	18,010	3,820	1,249	307	5,000	5,000	5,000
30-471-406-0000	6030-914-4326-03-04300-00000	WASTEWATER - SYSTEM MAINTEN	91,477	29,708	59,325	42,246	8,565	50,000	50,000	50,000
30-471-504-0000	6030-914-4326-00-05200-00000	WASTEWATER - PROPERTY/LIABIL	15,000	8,141	8,230	8,386	8,740	8,740	8,740	8,740
30-471-538-0000	6030-914-4326-01-05600-00000	WASTEWATER - SLUDGE DISPOSA	21,477	30,731	30,514	23,980	2,996	30,000	30,000	30,000
30-471-702-0000	6030-914-4326-04-04300-00000	WASTEWATER - CONTRACT SERVI	19,574	11,612	14,691	15,072	3,369	17,000	17,000	17,000
30-471-703-0000	6030-914-4326-00-03300-00000	WASTEWATER - AUDIT		3,350	3,350	3,350		3,350	3,425	3,425
30-471-704-0000	6030-914-4326-01-03300-00000	WASTEWATER - ENGINEERING	26,492	65,022	33,303	17,136		30,000	30,000	30,000
30-471-804-0000	6030-914-4326-00-00000-00000	WASTEWATER - NPDES PERMITS				25,631	1,510	20,000	20,000	20,000
30-471-900-0000	6030-914-4915-00-00000-00000	WASTEWATER - TRANSFER TO CA	150,000	67,000	100,000	100,000		100,000	147,200	100,000
30-471-950-0000	6030-914-4711-00-00000-00000	WW - BONDS & NOTES PRINCIPLE	79,040	79,040	100,040	102,540		102,540	102,540	102,540
30-471-951-0000	6030-914-4721-00-00000-00000	WW - BONDS & NOTES INTEREST	38,059	35,132	40,721	34,861		40,208	36,551	36,551
30-500-824-0002	6030-914-4909-04-07300-00000	WW - LEGAL CAPITAL RESERVE			35,000	110,000				
Total operating expenditures			<u>737,649</u>	<u>674,343</u>	<u>740,686</u>	<u>819,247</u>	<u>88,604</u>	<u>758,052</u>	<u>804,221</u>	<u>757,021</u>
<b>Department total</b>			<u>\$ 926,146</u>	<u>\$ 870,728</u>	<u>\$ 928,254</u>	<u>\$ 993,635</u>	<u>\$ 126,881</u>	<u>\$ 954,019</u>	<u>\$ 995,096</u>	<u>\$ 947,896</u>
Percent increase/(decrease)				-5.98%	6.61%	7.04%		-3.99%	4.31%	-0.64%

Narrative:

a - As of September 30, 2013

b - The payroll module could not pull meaningful payroll information by position, which appears to be due to how sick and vacation time were budgeted in FY 2010.

c - Payroll accruals could not be allocated with exactness. As a result, the accruals affected the Water & Sewer Superintendent line item.

d - Expenditures for on-call pay is included within each position line item rather than reported separately.

e - Longevity was double counted for the fiscal year 2012 budget. Once in the full-time payroll line item and second in the longevity line item.