

Town of Portsmouth
Collective Bargaining Fiscal Impact Statement- Police Department
Financial Impact for this Contract Only
July 1, 2021-June 2025

Description	FY 20 ①	FY 21 ①	Yr. 1 Increase FY21 - FY20	FY 22 ②	Yr. 2 Increase FY22 - FY21	FY 23 ③	Yr. 3 Increase FY23 - FY22	Year 1-3 Increase Totals	FY 24 ④	Yr. 4 Increase FY24 - FY23	FY 25 ⑤	Yr. 5 Increase FY25 - FY24	Year 4-5 Increase Totals	5 Year Increase (Year over Year Totals)	New Provisions
Police Budget															
Salaries (2% increase per year)	\$2,588,632	\$2,469,076	(\$119,556)	\$2,512,370	\$43,294	\$2,556,530	\$44,160	(\$32,102)	\$2,601,573	\$45,043	\$2,647,517	\$45,944	\$90,987	\$58,885	\$0
(3 Sr Patrol for 3 Corporal, net increase)	\$0	\$14,094	\$14,094	\$14,376	\$282	\$14,664	\$288	\$14,664	\$14,958	\$294	\$15,258	\$300	\$594	\$15,258	\$15,258
Rank Structure-Police Corporal	\$0	\$196,599	\$196,599	\$200,531	\$3,932	\$204,541	\$4,010	\$204,541	\$208,631	\$4,090	\$212,803	\$4,172	\$8,262	\$212,803	\$0
Total Salaries	\$2,588,632	\$2,679,769	\$91,137	\$2,727,277	\$47,508	\$2,775,735	\$48,458	\$187,103	\$2,825,162	\$49,427	\$2,875,578	\$50,416	\$99,843	\$286,946	\$15,258
Differential Stipend- Regular	\$4,680	\$6,240	\$1,560	\$6,240	\$0	\$6,240	\$0	\$1,560	\$6,240	\$0	\$6,240	\$0	\$0	\$1,560	\$0
Differential Stipend- SROs	\$0	\$3,120	\$3,120	\$3,120	\$0	\$3,120	\$0	\$3,120	\$3,120	\$0	\$3,120	\$0	\$0	\$3,120	\$15,600
Total Differential	\$4,680	\$9,360	\$4,680	\$9,360	\$0	\$9,360	\$0	\$4,680	\$9,360	\$0	\$9,360	\$0	\$0	\$4,680	\$15,600
Other selected benefits															
Uniform Allowance	\$60,800	\$60,800	\$0	\$60,800	\$0	\$60,800	\$0	\$0	\$60,800	\$0	\$60,800	\$0	\$0	\$0	\$0
Longevity	\$142,729	\$135,987	(\$6,742)	\$145,836	\$9,849	\$165,088	\$19,252	\$22,359	\$168,108	\$3,020	\$171,187	\$3,079	\$6,099	\$28,458	\$0
Holiday Pay	\$116,256	\$117,903	\$1,647	\$120,293	\$2,390	\$122,519	\$2,226	\$6,263	\$124,789	\$2,270	\$127,105	\$2,316	\$4,586	\$10,849	\$0
Total Other Selected Benefits	\$319,785	\$314,690	(\$5,095)	\$326,929	\$12,239	\$348,407	\$21,478	\$28,622	\$353,697	\$5,290	\$359,092	\$5,395	\$10,685	\$39,307	\$0
Total Compensation	\$2,913,097	\$3,003,819	\$90,722	\$3,063,566	\$59,747	\$3,133,502	\$69,936	\$220,405	\$3,188,219	\$54,717	\$3,244,029	\$55,810	\$110,528	\$330,932	\$30,858
Health Insurance	\$537,986	\$534,004	(\$3,982)	\$543,831	\$9,827	\$553,853	\$10,022	\$15,867	\$563,742	\$9,889	\$573,829	\$10,087	\$19,976	\$35,843	\$0
Health Copays	(\$78,214)	(\$79,057)	(\$843)	(\$80,522)	(\$1,465)	(\$82,018)	(\$1,496)	(\$3,804)	(\$83,476)	(\$1,458)	(\$84,963)	(\$1,487)	(\$2,945)	(\$6,749)	\$0
Payroll Taxes	\$244,706	\$250,085	\$5,379	\$254,575	\$4,490	\$259,811	\$5,236	\$15,105	\$263,885	\$4,074	\$268,041	\$4,156	\$8,230	\$23,335	\$0
Total Payroll Related expenses	\$704,477	\$705,032	\$555	\$717,884	\$12,852	\$731,646	\$13,762	\$27,169	\$744,151	\$12,505	\$756,907	\$12,756	\$25,261	\$52,430	\$0
Comparison of Regular v MERS ER Contributions															
Regular 401a	\$118,701	\$148,084	\$29,383	\$151,278	\$3,195	\$155,454	\$4,175	\$36,753	\$158,348	\$2,894	\$161,299	\$2,952	\$5,846	\$42,598	\$42,598
MERS 401a	\$118,701	\$129,858	\$11,157	\$133,243	\$3,385	\$136,817	\$3,574	\$18,116	\$139,554	\$2,736	\$142,345	\$2,791	\$5,527	\$23,644	\$23,644
Total Decrease in Town Funding	base yr	(\$18,226)	(\$18,226)	(\$18,036)	\$190	(\$18,637)	(\$601)	(\$18,637)	(\$18,794)	(\$158)	(\$18,955)	(\$161)	(\$318)	(\$18,955)	(\$18,955)

Notes:

- Salary increase 2% per year for 5 years beginning July 1, 2020. The 2% increase in base salary includes 2% increase in Longevity and Holiday Pay as well
- Differential Stipend pay for two School Resource Officers (SROs) and Accreditation Sargent
- Employees currently enrolled in the 401 (a) Plan moving to State MERS plan

	Employee	Employer
Before 401(a) Funding	10.00%	9.00%
After MERS Funding	10.00%	8.51%
Employee takes add'l out of their pay, post tax and contributes to Town and Town then contributes this to the State MERS plan	1.00%	

Summary of 5 Year Contract

Total Salaries	\$286,946
Total Differential	\$4,680
Total other selected benefits	\$39,307
Total Compensation Increase	A \$330,932
Total Payroll Related expenses	\$52,430
Comparison of Regular v MERS ER Contributions	(\$18,955)
Total Payroll Related expenses Increase	A \$33,475
Total Increase (Summation of A's)	\$364,407
Less : New Corporal Position Not Finalized	(\$15,258)
Net Increase After Adjustment	\$349,149

- Health Insurance increase of 2% per year is included to determine the payroll tax increase for all items above.
- The New Corporal Position was left in analysis, it is still being discussed.