

Town of Portsmouth
Collective Bargaining Fiscal Impact Statement- Department of Public Works
Financial Impact for this Contract Only
July 1, 2021-June 2023

Description		FY 20	FY 21	Increase (FY22-FY21)	FY 22	Increase (FY22-FY21)	FY 23	Increase (FY23-FY22)	3 Year Increase Totals	
Salary	A	\$896,469	\$910,204	\$13,735	\$928,408	\$18,204	\$946,976	\$18,568	\$50,507	NET
Director / Deputy		\$183,473	\$187,143	\$3,670	\$187,143	\$0	\$187,143	\$0	\$3,670	L
Clerk		\$26,520	\$27,050	\$530	\$27,050	\$0	\$27,050	\$0	\$530	M
Overtime		\$26,520	\$39,320	\$12,800	\$39,320	\$0	\$39,320	\$0	\$12,800	O
Longevity	B	\$57,287	\$55,271	(\$2,016)	\$56,742	\$1,471	\$58,311	\$1,569	\$1,024	
Holiday Pay	C	\$8,468	\$8,638	\$170	\$8,638	\$0	\$8,638	\$0	\$170	
CDL Bonus		\$13,500	\$13,500	\$0	\$13,500	\$0	\$13,500	\$0	\$0	
Healthcare Waivers		\$12,500	\$12,500	\$0	\$12,500	\$0	\$12,500	\$0	\$0	
Uniform Allowance		\$16,700	\$16,700	\$0	\$16,700	\$0	\$16,700	\$0	\$0	
Health Insurance	D	\$307,949	\$311,029	\$3,080	\$316,420	\$5,391	\$321,919	\$5,499	\$13,970	J
Health Copays	E	(\$42,087)	(\$43,901)	(\$1,814)	(\$44,648)	(\$747)	(\$45,409)	(\$761)	(\$3,322)	J
Dental Insurance		\$17,578	\$17,404	(\$174)	\$17,404	\$0	\$17,404	\$0	(\$174)	K
Flexible Spending Acct		\$500	\$4,750	\$4,250	\$4,750	\$0	\$4,750	\$0	\$4,250	H
Payroll Taxes	F	\$91,751	\$93,822	\$2,071	\$95,270	\$1,448	\$96,752	\$1,482	\$5,001	
Pension 401a	G	\$125,136	\$126,170	\$1,034	\$128,364	\$2,194	\$130,607	\$2,243	\$5,471	
Pension DB		\$171,104	\$190,982	\$19,878	\$190,982	\$0	\$190,982	\$0	\$19,878	I
Life Insurance		\$5,630	\$5,630	\$0	\$5,630	\$0	\$5,630	\$0	\$0	
Total DPW Budget										
DPW Personnel		\$1,918,998	\$1,976,212	\$57,214	\$2,004,173	\$27,961	\$2,032,774	\$28,600	\$113,775	T

Summary:

A Salary	\$50,507
B Longevity	\$1,024
C Holiday Pay	\$170
F P Taxes	\$5,001
G Pension 401a	\$5,471
H FSA	\$4,250
Net Increase Per Contract	\$66,423

Salary - 2% Increase per year
Based on position
Increase 2% per year
See calculation below
Based on position
New - \$250 per employee ER Contribution

Summary

Total Increase	\$113,775	T
Less items not relating to contract:		
Less: Pension DB	-\$19,878	I
Less: Health Care Increase	-\$13,970	J
Less: Health Care Co-Pay	\$3,322	J
Less: Dental Insurance	\$174	K
Less: Director \ Deputy	-\$3,670	L
Less: Clerk	-\$530	M
Less: Healthcare Waivers	\$0	N
Less: Overtime	-\$12,800	O
Items not relating to contract	-\$47,352	
Net Increase Per Contract	\$66,423	

Increase 2% per year	D Health Insurance	\$13,970
Increase 2% per year	E Health Copays	(\$3,322)

D Health insurance is deemed to be 2% increase per year and no increase in Dental insurance.
We had to include the calculation of the increase in health care insurance because employees are responsible for their respective "co-pay" amount, this amount reduces Payroll Taxes (pre tax)

Proof of payroll taxes

Increase in DPW Contract Salary	\$13,735	\$18,204	\$18,568	\$50,507
Increase in DPW Contract Holiday Pay	\$170	\$0	\$0	\$170
Increase in DPW Contract Longevity	(\$2,016)	\$1,471	\$1,569	\$1,024
Increase in DPW Contract - Co pay requirement	(\$1,814)	(\$747)	(\$761)	(\$3,322)
Net Increase in DPW Contract Salary	\$10,075	\$18,928	\$19,376	\$48,379
Other Non Contract items	\$0	\$0	\$0	\$0
Change in Director \ Deputy	\$3,670	\$0	\$0	\$3,670
Change in Clerk	\$530	\$0	\$0	\$530
Change in OT	\$12,800	\$0	\$0	\$12,800
Other Increases (Decreases)	\$17,000	\$0	\$0	\$17,000
Total Increase in Department Public Works	\$27,075	\$18,928	\$19,376	\$65,379
Payroll Tax Rate	7.65%	7.65%	7.65%	7.65%
Increase in Payroll Tax	\$2,071	\$1,448	\$1,482	\$5,001