

2017 BUDGET OVERVIEW

Department Head Budget Requests

(revised 9/30/16)

2017 OPERATING BUDGET ARTICLE:

The Operating Budget Article consists of three funds: General Fund; EMS Special Revenue Fund; and the Sewer Fund. The only fund which impacts the property tax rate is the General Fund as the other two funds are funded by user fees and grants. The 2017 requests reflect the following increases.

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|--|-------------------------------|
| 1. General Fund | \$1,743,625 or 9.79% increase |
| 2. EMS Special Revenue Fund | \$30,407 or 7.2% increase |
| 3. Sewer Fund (not finalized by Sewer Comm.) | \$371,278 or 23.1% increase |

GENERAL FUND EXPENSES:

The General Fund can be broken down into 2 types of expenses – operating and CIP. The operating expense requests are **down \$17,703** and the CIP requests are up \$1,761,328. During the budget process some CIP items become Special Articles. So to see the big picture you need to look at both Special Articles and CIP for current year and next year. If you add the Special Articles into the calculation (not including the \$2.3 million bond), then the total increase to the 2017 General Fund Budget is \$933,530.

GENERAL FUND REVENUES:

Now let's take a look at the General Fund Revenue. The 2016 total revenue offset (not including the \$2.3 million bond) is \$5,564,220. The 2017 estimated total revenue offset is \$6,158,743, an increase \$594,523 or 10.68%, resulting in a balance of \$366,007 to be funded by either taxes or unassigned fund balance.

Department Head Budget Assumptions

WAGES:

- New position – Dispatcher
- Non-Union – placement on new matrix, eff. 7/1/17
- Policemen, Dispatch – per CBA
- Fire – per CBA
- Teamsters – CBA will be a Separate Article

INSURANCES:

- Benefits Account Lines – These budget lines represent health, dental, life, and disability insurances for employees. The Department Head Budget estimates a 10% increase in health insurance for 2017 based on current plan selections. We receive our rates at the end of Oct. and any adjustments will be made in the Selectmen Budget.
- Workers Compensation Rates – The Department Head budget reflects the 2016 rates based on 2017 estimated wages. 2017 rates will be reflected in the Selectmen Budget.
- Property Liability Insurance – The Department Head budget reflects 2016 insurance rates for the first half of 2017; and the maximum increase of 9% for the last 6 months of 2017. If the increase for the last 6 months is less, than the Selectmen budget will be reduced.

UTILITIES:

- Electricity – The town has entered into a very favorable multi-year agreement for the energy portion of the electric bill but the distribution portion continues to increase. The Department Head budget assumes a 5% increase on the actuals.
- Heating Oil – This year's heating season contract for heating oil is \$1.845 per gallon down from last heating season's rate of \$2.249 per gallon. Department Head budget is based on a three year average of gallons used times the current rate unless there were heating source changes in their facility.
- Propane – This year's heating season contracted rate is \$1.129 per gallon down from last season's rate of \$1.199 per gallon. Department Head budget is based on a three year average of gallons used times the current rate unless there were heating source changes in their facility.
- Diesel – contracted rate of \$1.98 per gallon (2016 was \$2.379)
- Gasoline – contracted rate of \$1.785 per gallon (2016 was \$2.199)

NHRS:

- Adopted Rates eff. 7/1/17:
 - Group I – 11.38%
 - Group II – 29.43%
 - Group II – 31.89%
- The Department Head Budget is now based on the rates adopted by NHRS in Sept. 2016.

2017 GENERAL FUND (EXPENSES)				
	2016	2017	\$ DIFF.	% DIFF.
TOWN HALL	\$2,521,405	\$2,510,028	-\$11,377	-0.45%
POLICE	\$4,906,004	\$4,908,284	\$2,280	0.05%
FIRE	\$2,586,984	\$2,716,318	\$129,334	5.00%
DPW	\$5,002,447	\$4,889,488	-\$112,959	-2.26%
P&R	\$443,828	\$459,156	\$15,328	3.45%
LIBRARY	\$735,040	\$754,625	\$19,585	2.66%
DEBT SERVICE	\$313,304	\$253,410	-\$59,894	-19.12%
SUBTOTAL	\$16,509,012	\$16,491,309	-\$17,703	-0.11%
CIP	\$1,302,406	\$3,063,734	\$1,761,328	135.24%
SPEC. ARTICLES (deduct bond in 2016)	\$1,075,097	\$265,002	-\$810,095	-75.35%
SUBTOTAL	\$2,377,503	\$3,328,736	\$951,233	40.01%
TOTAL	\$18,886,515	\$19,820,045	\$933,530	4.94%

2017 GENERAL FUND (ESTIMATED REVENUES)				
	2016	2017	\$ DIFF	% DIFF
TRANSFER FROM FIRE CRF	\$0	\$568,000	\$568,000	
TOWN CLERK	\$2,836,350	\$3,036,350	\$200,000	
FINANCE(2016-UFB \$505,000)	\$532,550	\$49,000	-\$483,550	
TAX COLLECTION	\$1,141,919	\$1,118,019	-\$23,900	
REVAL	\$1,000	\$1,000	\$0	
IT	\$800	\$800	\$0	
PLANNING & ZONING	\$15,000	\$17,000	\$2,000	
OTHER GEN GOV'T	\$234,290	\$245,700	\$11,410	
BLDG INSPECTION	\$40,000	\$40,000	\$0	
HUMAN SERVICES	\$1,000	\$1,000	\$0	
TRANSFERS IN (deduct bond in 2016)	\$23,048	\$131,048	\$108,000	
POLICE	\$108,843	\$168,238	\$59,395	
FIRE	\$29,300	\$27,000	-\$2,300	
DPW	\$597,620	\$743,088	\$145,468	
P&R	\$0	\$10,000	\$10,000	
LIBRARY	\$2,500	\$2,500	\$0	
TOTAL	\$5,564,220	\$6,158,743	\$594,523	10.68%

NET INCREASE:	\$339,007
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