

2015-16 Budget

Presented to the
Merrimack Town Council
December 4, 2014

Budget Highlights

- Revenue
 - Increase
 - Insurance Rebates increase over prior year(\$240,000)
 - Motor vehicle Permits (\$25,000)
 - Current Use (\$50,000)
 - Tax Interest (\$20,000)
 - State Rooms & Meals(\$45,000)
 - Interest Rates
 - Are predicted to stabilize
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Budget Highlights Cont.

- Decrease
 - Motor Vehicle Road Infrastructure Revenue decreased by (\$10,000)
 - Admin Charges to special revenue funds (\$20,000)
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Budget Highlights Cont.

- Appropriations
 - NHRS cost increased (\$101,000)
 - PLT came in at 7% GMR (\$11,000)
 - Nashua Transit increase (\$6,500)
 - Electricity (\$35,000)
 - Natural Gas (\$9,000)
 - Vehicle Maintenance (\$27,000)
 - Office and Communication Equipment (\$16,000)
 - General Building Maintenance (\$27,000)
 - Minor Equipment Purchases (\$32,000)
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Budget Highlights Cont.

- Tipping fees increase \$1 per ton (\$7,500)
 - Recycling Tipping fee is \$5 per ton(\$8,000)
 - Electronics Disposal (\$11,000)
 - Library materials (\$7,000)
 - Addition of 1 Full-time
 - Library combine two part-time positions for 1 full-time for Technology position (\$8,000)
 - 2 additional part-time employees
 - TC/TC (\$13,000)
 - Code Enforcement (\$16,000)
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Budget Highlights Cont.

- Overtime (\$60,000)
 - Fire (5,000)
 - Police (\$32,000)
 - Communications (\$5,000)
 - Highway (\$12,000)
 - Solid Waste (\$7,000)
 - Misc. (-\$1,000)
- Fire Education & Training
 - Train own Paramedics (\$20,000)
- Legal Fees increase (6 union contracts are up) (\$25,000)
- Most aggressive Bridge program in State
- CRF funding increased by nearly \$500,000

Budget Highlights Cont.

- Savings
 - GMR Health came in at 3.5% (\$310,000)
 - 5 Union and Non-union Full-time employee paying 10% of health premium
 - Workers Comp GMR was 0%
 - Gasoline & Diesel Pricing lower than estimated (\$10,000)
 - No raises besides steps in Union Contracts
 - Misc. Wage adjustments due to staffing turnover net of Steps (\$33,000)
 - Miscellaneous (\$6,500)
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2015-16 Town Manager Proposed Budget – General Fund

2015-16 TM Appropriations						
	Total	CRF	Other	Road	CRF	TM Operating
	<u>Expend.</u>	<u>Deposits</u>	<u>Capital</u>	<u>Infrastr.</u>	<u>Expend.</u>	<u>Request</u>
<u>GENERAL FUND EXP.</u>						
General Government	\$1,721,845	\$50,000			\$35,000	\$1,636,845
Assessing	\$309,094	\$15,000				\$294,094
Fire	\$5,677,255	\$185,000			\$312,334	\$5,179,921
Police	\$5,651,034		\$136,500			\$5,514,534
Communications	\$940,999	\$200,000			\$54,000	\$686,999
Code Enforcement	\$359,413					\$359,413
DPW Admin.	\$371,138					\$371,138
Highway	\$6,728,073	\$960,000	\$86,000	\$800,000	\$2,405,000	\$2,477,073
Solid Waste Disposal	\$1,353,589	\$75,000			\$30,000	\$1,248,589
Parks & Recreation	\$361,543		\$8,500			\$353,043
Library	\$1,029,243	\$10,000	\$15,000			\$1,004,243
Equipment Maint.	\$425,136					\$425,136
Buildings & Grounds	\$217,394		\$9,000			\$208,394
Community Development	\$525,651	\$65,000				\$460,651
Town Clerk/ Tax Collector	\$476,735					\$476,735
Welfare	\$155,057					\$155,057
Debt Service	\$449,874	\$ -	\$ -	\$ -	\$ -	\$449,874
GENERAL FUND	\$26,753,073	\$1,560,000	\$255,000	\$800,000	\$2,836,334	\$21,301,739

Appropriations General Fund

<u>General Fund</u>	<u>2014-15</u> <u>Operating</u>	<u>2015-16</u> <u>Operating</u>	<u>Increase</u> <u>(Decrease)</u>	
General Government	\$1,589,487	\$1,636,845	\$47,358	2.98%
Assessing	\$300,379	\$294,094	(\$6,285)	-2.09%
Fire	\$5,251,580	\$5,179,921	(\$71,659)	-1.36%
Police	\$5,510,301	\$5,514,534	\$4,233	0.08%
Communications	\$693,824	\$686,999	(\$6,825)	-0.98%
Code Enforcement	\$338,664	\$359,413	\$20,749	6.13%
DPW Admin.	\$371,191	\$371,138	(\$53)	-0.01%
Highway	\$2,447,827	\$2,477,073	\$29,246	1.19%
Solid Waste Disposal	\$1,203,940	\$1,248,589	\$44,649	3.71%
Parks & Recreation	\$354,825	\$353,043	(\$1,782)	-0.50%
Library	\$974,012	\$1,004,243	\$30,231	3.10%
Equipment Maint.	\$436,675	\$425,136	(\$11,539)	-2.64%
Buildings & Grounds	\$200,137	\$208,394	\$8,257	4.13%
Community Development	\$468,251	\$460,651	(\$7,600)	-1.62%
Town Clerk/ Tax Collector	\$463,769	\$476,735	\$12,966	2.80%
Welfare	\$154,940	\$155,057	\$117	0.08%
Debt Service	\$461,398	\$449,874	(\$11,524)	-2.50%
Subtotal G/F Operating	\$21,221,200	\$21,301,739	\$80,539	0.38%

Appropriations General Fund- Capital

CRF Deposits	2014-15	2015-16		
Gen. Govt.-Computers	\$35,000	\$35,000	\$0	0.00%
Gen. Govt. - Milfoil	\$25,000	\$15,000	(\$10,000)	-40.00%
Assessing - Reval.	\$15,000	\$15,000	\$0	0.00%
Fire- Ambulance	\$50,000	\$60,000	\$10,000	20.00%
Fire-Equipment	\$75,000	\$125,000	\$50,000	66.67%
Communications-Equipt.	\$25,000	\$200,000	\$175,000	700.00%
DPW Equipt.	\$300,000	\$300,000	\$0	0.00%
DPW Roads & Bridges	\$400,000	\$600,000	\$200,000	50.00%
DPW- DW Highway	\$50,000	\$50,000	\$0	0.00%
Solid Waste- Equipt.	\$75,000	\$75,000	\$0	0.00%
Traffic Signal Preemption	\$0	\$10,000	\$10,000	100.00%
GIS	\$10,000	\$65,000	\$55,000	550.00%
Library	\$17,000	\$10,000	(\$7,000)	-41.18%
Subtotal CRF Deposits	\$1,077,000	\$1,560,000	\$483,000	44.85%
Other Capital				
Gen Govt	\$12,500	\$0	(\$12,500)	-100.00%
Parks & recreation	\$8,500	\$8,500	\$0	0.00%
Highway	\$75,000	\$86,000	\$11,000	14.67%
Police- Vehicles	\$128,000	\$106,000	(\$22,000)	-17.19%
Police Equipment (rifles & sidearms)		\$30,500	\$30,500	100.00%
Library Bld repairs	\$0	\$15,000	\$15,000	100.00%
Bldg. & Grounds- Repairs	\$9,000	\$9,000	\$0	0.00%
Subtotal Other Cap.	\$233,000	\$255,000	\$22,000	9.44%
Road Infrastructure	\$800,000	\$800,000	\$0	
SUB Total GF	\$23,331,200	\$23,916,739	\$585,539	2.51%
CRF Expend.*	\$3,636,000	\$2,836,334	(\$799,666)	-21.99%
General Fund Totals	\$26,967,200	\$26,753,073	(\$214,127)	-0.79%

CRF Funds

	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Balance **</u> <u>7/1/2015</u>	<u>Budget</u> <u>2015-16</u>	<u>Est. Expend</u> <u>2015-16</u>	<u>Balance **</u> <u>6/30/2016</u>
Ambulance	12,000	50,000	365,955	60,000	(200,000)	225,955
Athletic Fields	-	-	173,942	-	-	173,942
Communications Equipment	10,000	25,000	39,263	200,000	(54,000)	185,263
Computer Equipment	35,000	35,000	14,868	35,000	(35,000)	14,868
Daniel Webster Highway	25,000	50,000	357,564	50,000	(400,000)	7,564
Fire Equipment	100,000	75,000	71,896	125,000	(112,334)	84,562
Highway Equipment	300,000	300,000	101,596	300,000	(305,000)	96,596
Land Bank	-	-	412,863	-	-	412,863
Library Building Maintenance Fund	2,000	17,000	2,816	10,000	-	12,816
Playground Equipment	-	-	45,159	-	-	45,159
Property Revaluation	15,000	15,000	51,802	15,000	-	66,802
Road Improvements	-	-	245	-	-	245
Salt Shed	-	-	20,534	-	-	20,534
Sewer Line Extension	-	-	587	-	-	587
Solid Waste Disposal	75,000	75,000	86,518	75,000	(30,000)	131,518
Fire Station Improvements	-	-	219,835	-	-	219,835
Traffic Signal Pre-emption	-	-	976	10,000	-	10,976
GIS	-	10,000	10,000	65,000	-	75,000
Road Infrastructure CRF	<u>400,000</u>	<u>400,000</u>	<u>447,647</u>	<u>600,000</u>	<u>(420,000)</u>	<u>627,647</u>
Total CRF	974,000	1,052,000	2,424,066	1,545,000	(1,556,334)	2,412,732
State Bridge Aid	-	-	-	-	(1,280,000)	-
Milfoil	<u>-</u>	<u>25,000</u>	<u>25,289</u>	<u>15,000</u>	<u>-</u>	<u>40,289</u>
Total GENERAL FUND	974,000	1,077,000	2,449,355	1,560,000	(2,836,334)	2,453,021
Sewer Infrastructure Improvements	<u>25,000</u>	<u>25,000</u>	<u>581,510</u>	<u>75,000</u>	<u>(185,000)</u>	<u>471,510</u>
Operating budget	999,000	1,102,000	3,030,865	1,635,000	(3,021,334)	2,924,531

Capital Reserve Funds (CRF) Purchases

CRF	2015-16 Projects	\$\$	
Computer Equipment	Licenses / Computer-server upgrades		35,000
Fire	Cardiac Defibrillator/Monitor/Transmitter	30,000	
	SCBA Breathing Apparatus	<u>82,334</u>	112,334
Fire Ambulance	Ambulance		200,000
Communication Equip	Radio Base Station		54,000
Road Infrastructure	Bridge replacement - Bean Road	320,000	
	Drainage Improvements	100,000	420,000
DW Highway	Paving Chamberlin Bridge to Bedford RD		400,000
Highway	6 Wheel dump truck, H-31	155,000	
	Front End Loader	<u>150,000</u>	305,000
Solid Waste	Stake Body Truck		<u>30,000</u>
Total General Fund			<u>1,556,334</u>
Wastewater Fund			
Sewer Infrastructure	F-250 4X4 pickup with plow (replace 2005 F-250)	35,000	
	Manhole/sewer line repair (AB flume and coating)	75,000	
	Bobcat Toolcat for X-country sewer maintenance	<u>75,000</u>	
Total Wastewater Fund			<u>185,000</u>
Grand Total CRF Purchases			<u>1,741,334</u>

Total Appropriations

	2014-15	2015-16	Increase (Decrease)	
General Fund Totals	\$26,967,200	\$26,753,073	(\$214,127)	-0.79%
<u>Self Supporting Funds</u>				
Fire Protection	\$87,563	\$86,063	(\$1,500)	-1.71%
Day camp	\$175,212	\$174,199	(\$1,013)	-0.58%
Outside Details	\$380,912	\$422,133	\$41,221	10.82%
Library	\$3,500	\$3,500	\$0	0.00%
EMS	\$4,500	\$7,095	\$2,595	57.67%
Media	\$270,933	\$267,351	(\$3,582)	-1.32%
Wastewater	\$3,364,805	\$3,530,536	\$165,731	4.93%
Wastewater Debt	\$734,632	\$361,621	(\$373,011)	-50.78%
Subtotal Self Supporting	<u>\$5,022,057</u>	<u>\$4,852,498</u>	<u>(\$169,559)</u>	-3.38%
Grand Totals All Funds	\$31,989,257	\$31,605,571	(\$383,686)	-1.20%

Summary Of Revenues

	<u>2014-15 Revenue</u>	<u>2015-16 Revenue</u>	<u>Increase (Decrease)</u>
General Fund Non- Tax Revenue	\$8,061,235	\$8,179,421	\$118,186
Insurance Rebate Health Trust	\$75,000	\$315,000	\$240,000
Motor Vehicle Road Infrastr. Rev.	\$135,000	\$125,000	(\$10,000)
Capital Reserve Withdrawals	\$3,636,000	\$2,836,334	(\$799,666)
Self Supporting Funds Revenue	\$5,022,057	\$4,852,498	(\$169,559)
Revenue Grand Totals All Funds	\$16,854,292	\$15,993,253	(\$861,039)

** Detail of G/F Revenue Increases & Decreases

<u>General Fund Revenue</u>	<u>Increase (Decrease) From 2014-15</u>
Interest Income - tax liens	\$20,000
Admin other Funds	(\$20,000)
State Rooms & Meals	\$45,000
Current Use Change Tax	\$50,000
Motor Vehicle Permits	\$25,000
Miscellaneous	(\$1,814)
	\$118,186

2015 Proposed Tax Rate

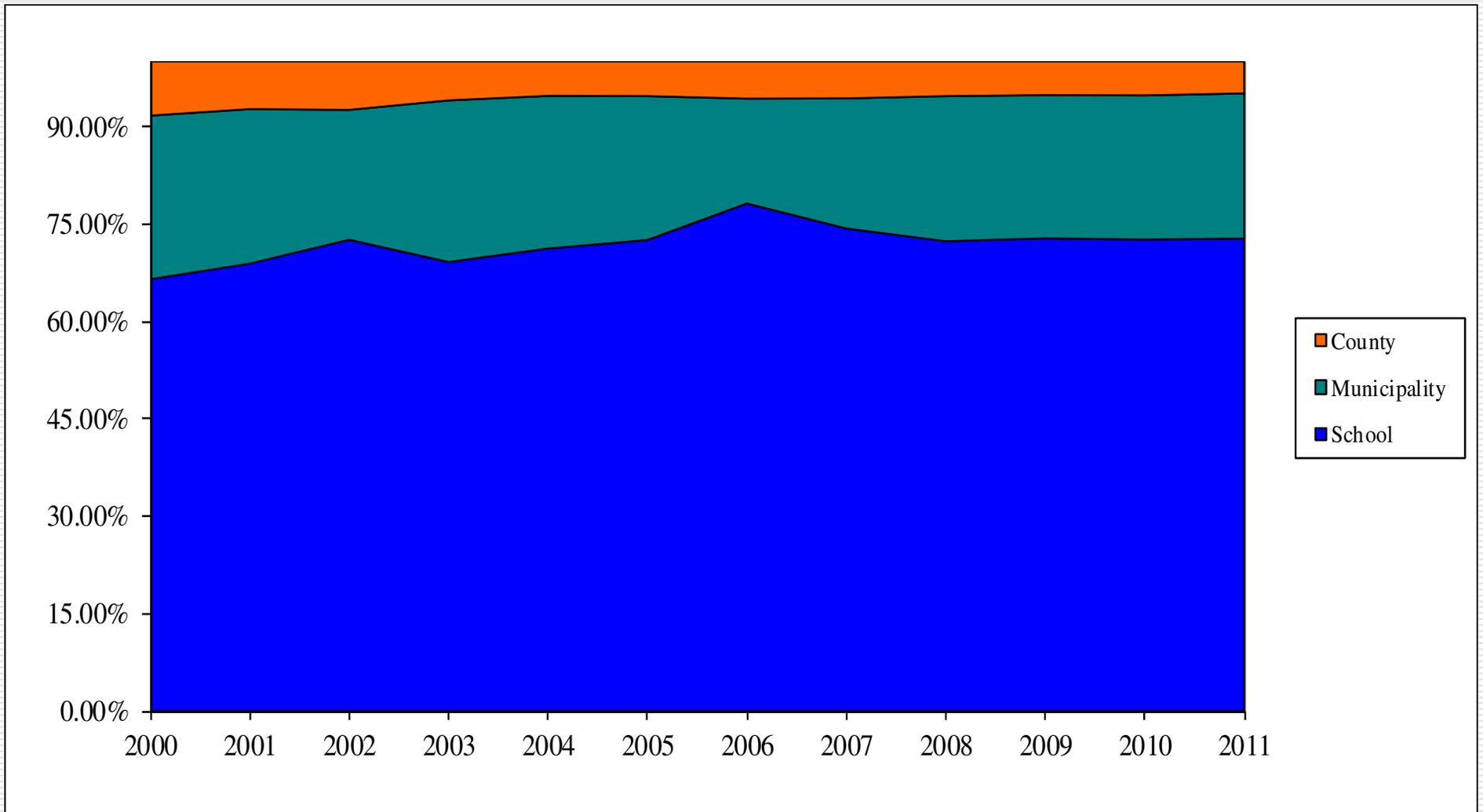
	Voted 2014-15	Proposed 2015-16	
Appropriations			
General Fund Operating	\$21,221,200	\$21,301,739	\$80,539
Capital Reserve Fund Deposits	\$1,077,000	\$1,560,000	\$483,000
Other Capital Expend.	\$233,000	\$255,000	\$22,000
Road Resurfacing Expend	\$800,000	\$800,000	\$0
Subtotal General Fund	\$23,331,200	\$23,916,739	\$585,539
Capital Reserve Fund Expend.	\$3,636,000	\$2,836,334	(\$799,666)
Self Supporting Funds Approp.	\$5,022,057	\$4,852,498	(\$169,559)
Total Appropriations	\$31,989,257	\$31,605,571	(\$383,686)
Revenues			
General Fund Non - Tax Revenues	(\$8,061,235)	(\$8,179,421)	(\$118,186)
General Fund - insurance Rebate	(\$75,000)	(\$315,000)	(\$240,000)
Motor Vehicle Road Infrastr. Rev.	(\$135,000)	(\$125,000)	\$10,000
Subtotal General Fund	(\$8,271,235)	(\$8,619,421)	(\$348,186)
Capital Reserve Fund Withdrawals	(\$3,636,000)	(\$2,836,334)	\$799,666
Self Supporting Funds Revenue	(\$5,022,057)	(\$4,852,498)	\$169,559
Total Revenue	(\$16,929,292)	(\$16,308,253)	\$621,039
Overlay (for abatements)	\$329,797	\$325,000	(\$4,797)
Veterans' Credits	\$704,000	\$704,000	\$0
To Be Raised By Taxes	\$16,093,762	\$16,326,318	\$232,556
Divide by Town Value	\$ 2,945,686.660	\$ 2,945,686.660	\$0
Estimated Town Tax Rate	\$5.46	\$5.54	\$0.08

2015-16 Pending Budget Items

Pending

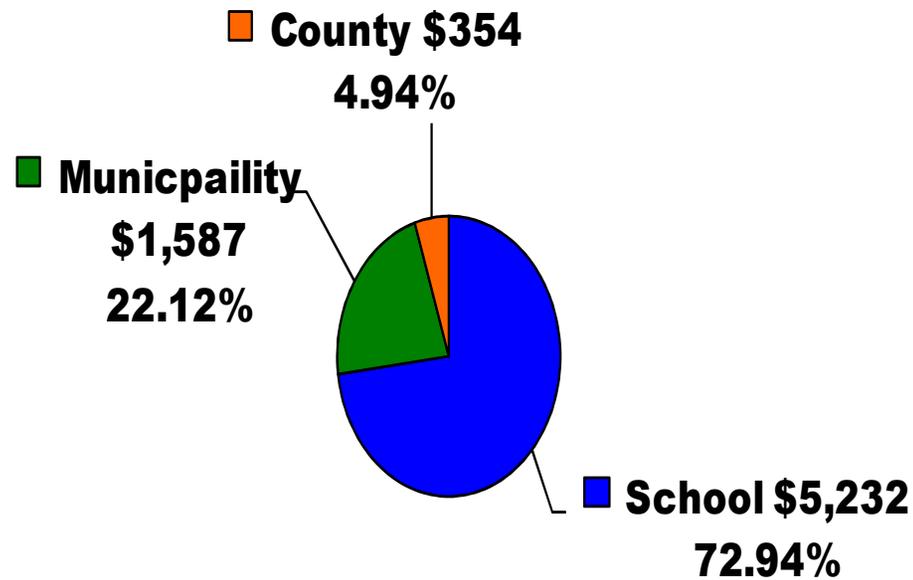
- Changes in Elected Officials at State Level
 - New State Budget (1st yr of Biennial budget)
 - State Revenues
 - Rooms & Meals
 - Highway Block Grant
 - Union Contract
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How is your 2013 Tax Bill broken out



Typical Bill for Assessed Value of \$300,000 Home for 2014

Home Valued at \$300,000
\$7,173



Questions/Comments



What we thought

Town Tax Rate est 2014			\$5.46
Health Insurance Decrease	(\$61,569)	-\$0.02	
Retirement Increase	\$96,120	\$0.03	
Workers Comp Decrease	(\$23,496)	-\$0.01	
Property Liability Increase	\$17,998	\$0.01	
Natural Gas	\$8,700	\$0.00	
Electricity	\$11,000	\$0.00	
Paving (restored to \$1 million)	\$200,000	\$0.07	
Revenue Decrease	\$75,000	\$0.03	
Union Contract	??	??	
Affect on Tax Rate			\$0.11