

2018 OPERATING BUDGET

BUDGET SUMMARY

REVENUE by Function

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
General Fund					
General Government	\$50,710,939	\$52,579,274	\$53,927,783	\$53,408,906	\$55,162,139
Public Safety	\$3,351,796	\$3,510,393	\$3,275,763	\$3,122,668	\$3,204,744
General Services	\$292,746	\$714,748	\$773,485	\$769,285	\$894,737
Community Development	\$924,968	\$1,524,580	\$1,605,101	\$1,587,162	\$1,598,932
Leisure Services	\$1,046,996	\$964,895	\$980,058	\$959,315	\$934,285
Human Services	\$18,423	\$24,444	\$18,000	\$15,000	\$15,000
Sub Total	\$56,345,868	\$59,318,334	\$60,580,190	\$59,862,336	\$61,809,837
Special Revenue Funds					
Project Inspection	\$260,518	\$307,363	\$289,750	\$296,020	\$300,750
Parking	\$2,120,847	\$2,064,924	\$1,929,326	\$1,952,386	\$1,918,854
Airport	\$357,495	\$345,956	\$351,233	\$344,072	\$351,177
Conservation Property	\$65,713	\$68,000	\$130,588	\$81,380	\$130,436
Sub Total	\$2,804,573	\$2,786,242	\$2,700,897	\$2,673,858	\$2,701,217
Enterprise Funds					
Golf	\$929,228	\$1,020,600	\$1,096,040	\$1,089,305	\$1,125,800
Arena	\$597,186	\$639,236	\$601,735	\$596,402	\$601,535
Solid Waste	\$3,745,056	\$3,649,273	\$3,934,262	\$3,978,221	\$4,173,350
Water	\$5,819,045	\$6,041,692	\$5,881,955	\$6,060,725	\$5,948,960
Wastewater	\$7,216,363	\$7,468,989	\$7,281,673	\$7,332,262	\$7,453,662
Sub Total	\$18,306,877	\$18,819,791	\$18,795,665	\$19,056,915	\$19,303,307
Capital and Other Funds					
Capital Projects	\$10,680,620	\$20,047,222	\$17,483,308	\$17,483,308	\$13,048,674
N End Opportunity Corridor TIF	\$647,509	\$463,281	\$474,854	\$497,658	\$493,156
Sears Block TIF District	\$859,388	\$741,353	\$753,272	\$776,730	\$1,076,103
Penacook Village TIF District	\$56,454	\$56,351	\$57,328	\$58,458	\$59,365
Sub Total	\$12,243,971	\$21,308,207	\$18,768,762	\$18,816,154	\$14,677,298
Total Revenue	\$89,701,288	\$102,232,574	\$100,845,514	\$100,409,263	\$98,491,659

2018 OPERATING BUDGET

BUDGET SUMMARY

EXPENSE by Function

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
General Fund					
General Government	\$16,247,851	\$17,915,143	\$17,774,773	\$17,054,517	\$18,055,144
Public Safety	\$23,786,952	\$24,567,479	\$25,359,584	\$25,186,718	\$26,052,979
General Services	\$8,278,940	\$8,363,968	\$8,982,465	\$8,874,477	\$9,178,696
Community Development	\$2,539,381	\$2,902,880	\$3,105,762	\$2,984,896	\$3,232,569
Leisure Services	\$4,197,524	\$4,237,059	\$4,494,773	\$4,417,310	\$4,505,128
Human Services	\$790,648	\$782,138	\$862,833	\$753,842	\$785,321
Sub Total	\$55,841,295	\$58,768,666	\$60,580,190	\$59,271,760	\$61,809,837
Special Revenue Funds					
Project Inspection	\$258,547	\$333,626	\$286,759	\$290,897	\$298,340
Parking	\$2,047,774	\$2,144,168	\$2,097,142	\$2,049,242	\$2,101,884
Airport	\$446,193	\$340,101	\$414,773	\$413,063	\$415,615
Conservation Property	\$71,440	\$78,556	\$130,588	\$130,180	\$130,436
Sub Total	\$2,823,955	\$2,896,450	\$2,929,262	\$2,883,382	\$2,946,275
Enterprise Funds					
Golf	\$937,189	\$1,012,344	\$1,094,826	\$1,090,968	\$1,107,217
Arena	\$548,229	\$640,326	\$599,509	\$575,927	\$615,458
Solid Waste	\$3,839,860	\$3,784,219	\$4,011,954	\$3,978,061	\$4,139,917
Water	\$5,593,460	\$5,885,367	\$6,164,417	\$6,030,430	\$6,239,108
Wastewater	\$6,909,565	\$7,107,814	\$7,574,444	\$7,539,885	\$7,922,660
Sub Total	\$17,828,303	\$18,430,068	\$19,445,150	\$19,215,271	\$20,024,360
Capital and Other Funds					
Capital Projects	\$10,680,620	\$20,047,222	\$17,483,308	\$17,483,308	\$13,048,674
N End Opportunity Corridor TIF	\$491,705	\$341,053	\$210,815	\$206,715	\$213,480
Sears Block TIF District	\$801,521	\$926,767	\$882,077	\$891,062	\$978,809
Penacook Village TIF District	\$22,211	\$48,988	\$59,470	\$51,720	\$54,430
Sub Total	\$11,996,057	\$21,364,030	\$18,635,670	\$18,632,805	\$14,295,393
Total Expense	\$88,489,610	\$101,459,214	\$101,590,272	\$100,003,218	\$99,075,865

2018 OPERATING BUDGET

BUDGET SUMMARY

REVENUE by Classification

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
General Fund					
Property Taxes	\$34,767,887	\$35,923,057	\$37,484,056	\$37,597,670	\$39,029,446
Other Taxes	\$734,467	\$718,471	\$702,286	\$713,455	\$715,703
Intergovernmental	\$3,796,571	\$3,878,501	\$3,920,738	\$3,944,554	\$3,917,740
Rents and Leases	\$291,536	\$265,470	\$252,348	\$243,120	\$241,260
Fines and Penalties	\$814,518	\$868,888	\$616,000	\$711,445	\$600,000
Licenses and Permits	\$893,205	\$1,176,229	\$1,259,712	\$1,186,550	\$1,264,072
Investment Income	\$56,135	\$102,606	\$111,200	\$111,200	\$225,000
Donations	\$546	\$30,971	\$36,100	\$35,500	\$36,000
Transfer In	\$2,562,364	\$3,535,955	\$3,354,490	\$3,335,790	\$3,816,177
Use of Fund Balance/Retained Earnings	\$0	\$0	\$930,000	\$0	\$0
Motor Vehicle Registrations	\$6,123,498	\$6,497,093	\$6,275,000	\$6,468,000	\$6,389,000
Department Service Charges	\$3,262,018	\$3,371,104	\$3,161,919	\$3,017,125	\$3,111,059
Retiree Health Reimbursement	\$1,450,305	\$1,420,966	\$1,366,370	\$1,366,370	\$1,435,530
Other Revenue	\$1,592,817	\$1,529,023	\$1,109,971	\$1,131,557	\$1,028,850
Sub Total	\$56,345,868	\$59,318,334	\$60,580,190	\$59,862,336	\$61,809,837
Special Revenue Funds					
Intergovernmental	\$1,108	\$1,715	\$1,700	\$1,355	\$1,300
Rents and Leases	\$944,370	\$916,740	\$944,653	\$923,646	\$937,416
Licenses and Permits	\$120,858	\$101,137	\$105,000	\$105,000	\$106,000
Investment Income	\$1,525	\$2,398	\$1,950	\$2,650	\$2,450
Transfer In	\$403,490	\$397,077	\$277,678	\$277,347	\$221,466
Capital Contributions	\$10,343	\$10,500	\$10,500	\$10,500	\$10,500
Use of Fund Balance/Retained Earnings	\$0	\$0	\$52,776	\$0	\$45,000
Department Service Charges	\$165,939	\$233,682	\$218,540	\$221,320	\$228,200
Parking Metered Spaces	\$826,043	\$796,723	\$775,450	\$787,040	\$802,435
Parking Penalties	\$328,134	\$309,554	\$312,000	\$343,100	\$345,800
Other Revenue	\$2,763	\$16,717	\$650	\$1,900	\$650
Sub Total	\$2,804,573	\$2,786,242	\$2,700,897	\$2,673,858	\$2,701,217

2018 OPERATING BUDGET

BUDGET SUMMARY

REVENUE by Classification

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Enterprise Funds					
Intergovernmental	\$134,562	\$106,316	\$346,144	\$132,990	\$337,748
Rents and Leases	\$495,128	\$525,708	\$519,065	\$505,152	\$512,285
Fines and Penalties	\$57,131	\$58,161	\$56,500	\$59,500	\$58,000
Licenses and Permits	\$3,445	\$1,760	\$2,200	\$2,400	\$2,200
Investment Income	\$12,327	\$37,968	\$12,500	\$43,710	\$37,510
Transfer In	\$1,044,862	\$1,038,635	\$1,024,780	\$1,024,780	\$1,068,574
Capital Contributions	\$71,556	\$85,338	\$60,000	\$96,500	\$60,000
Use of Fund Balance/Retained Earnings	\$0	\$0	\$0	\$0	\$0
Department Service Charges	\$455,493	\$495,278	\$456,400	\$451,080	\$469,490
Water Sales	\$5,500,144	\$5,642,310	\$5,580,440	\$5,714,480	\$5,638,020
Wastewater Sales	\$6,972,642	\$7,200,802	\$6,865,000	\$7,087,692	\$7,009,840
SW Commercial Sales	\$1,309,350	\$1,265,350	\$1,349,701	\$1,317,726	\$1,414,550
SW Residential Sales	\$1,263,667	\$1,220,046	\$1,412,455	\$1,487,655	\$1,523,040
Golf Permit and Fees	\$543,859	\$573,978	\$576,080	\$583,230	\$601,000
Golf Sales	\$304,316	\$370,982	\$417,000	\$409,340	\$429,000
Retiree Health Reimbursement	\$75,862	\$76,090	\$76,230	\$77,745	\$86,580
Other Revenue	\$62,534	\$121,072	\$41,170	\$62,935	\$55,470
Sub Total	\$18,306,877	\$18,819,791	\$18,795,665	\$19,056,915	\$19,303,307
Capital and Other Funds					
Capital Projects	\$10,680,620	\$20,047,222	\$17,483,308	\$17,483,308	\$13,048,674
Property Taxes	\$1,554,525	\$1,255,294	\$1,284,074	\$1,328,926	\$1,625,224
Investment Income	\$1,804	\$3,327	\$1,380	\$3,920	\$3,400
Other Revenue	\$7,021	\$2,365	\$0	\$0	\$0
Sub Total	\$12,243,971	\$21,308,207	\$18,768,762	\$18,816,154	\$14,677,298
Total Revenue	\$89,701,288	\$102,232,574	\$100,845,514	\$100,409,263	\$98,491,659

2018 OPERATING BUDGET

BUDGET SUMMARY

EXPENSE by Classification

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
General Fund					
Compensation	\$25,447,895	\$26,081,270	\$27,635,486	\$27,042,655	\$28,117,021
Fringe Benefits	\$15,197,510	\$16,014,462	\$16,382,066	\$15,774,573	\$17,286,085
Outside Services	\$2,198,607	\$2,169,651	\$2,514,075	\$2,529,582	\$2,493,987
Supplies	\$2,567,040	\$2,293,307	\$2,475,459	\$2,504,484	\$2,460,571
Utilities	\$1,337,948	\$1,287,159	\$1,318,399	\$1,399,440	\$1,154,147
Insurance	\$480,695	\$511,732	\$532,100	\$532,980	\$523,570
Capital Outlay	\$96,567	\$136,713	\$55,200	\$61,100	\$54,310
Debt Service	\$5,569,571	\$5,474,746	\$5,396,754	\$5,376,645	\$6,206,740
Miscellaneous	\$989,563	\$960,746	\$1,244,539	\$1,024,189	\$1,169,377
Allocated Costs	(\$729,007)	\$0	\$0	\$0	\$0
Transfer Out	\$2,684,906	\$3,838,880	\$3,026,112	\$3,026,112	\$2,344,029
Sub Total	\$55,841,295	\$58,768,666	\$60,580,190	\$59,271,760	\$61,809,837
Special Revenue Funds					
Compensation	\$611,347	\$645,358	\$657,516	\$666,100	\$682,992
Fringe Benefits	\$298,688	\$323,320	\$333,354	\$314,955	\$356,420
Outside Services	\$296,490	\$291,672	\$404,816	\$403,372	\$401,383
Supplies	\$91,646	\$66,983	\$112,185	\$97,300	\$109,783
Utilities	\$78,409	\$82,977	\$80,701	\$75,115	\$72,830
Insurance	\$30,160	\$31,670	\$34,280	\$34,280	\$34,525
Capital Outlay	\$0	\$29,839	\$0	\$0	\$0
Debt Service	\$896,391	\$899,554	\$798,690	\$798,678	\$803,250
Miscellaneous	\$178,363	\$174,386	\$188,354	\$175,116	\$178,180
Allocated Costs	\$16,929	\$0	\$0	\$0	\$0
Transfer Out	\$325,533	\$350,691	\$319,366	\$318,466	\$306,912
Sub Total	\$2,823,955	\$2,896,450	\$2,929,262	\$2,883,382	\$2,946,275

Note: Beginning in FY 2016, Allocated Cost expense credits are reported as Transfer-in revenue from the respective Funds.

2018 OPERATING BUDGET

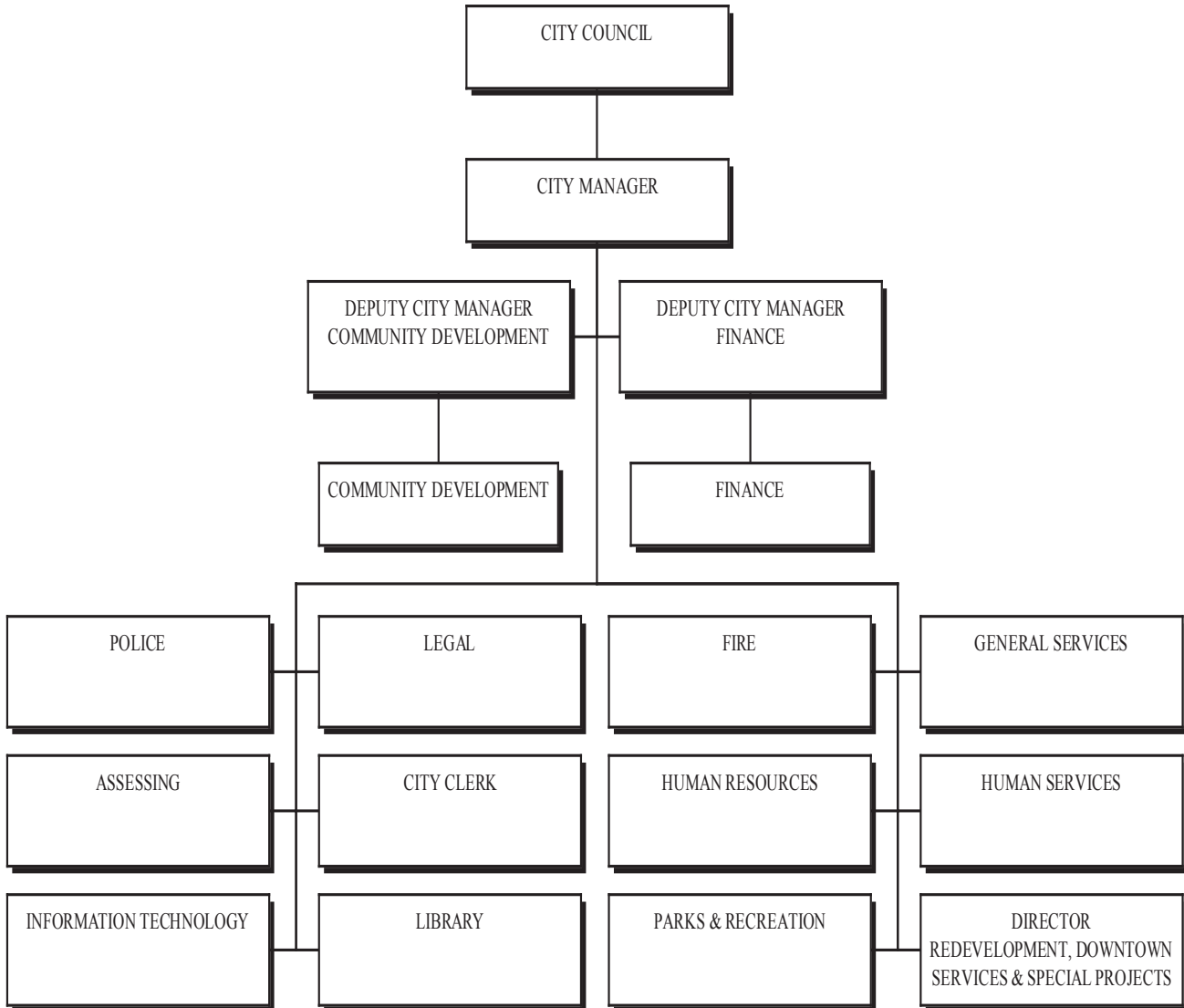
BUDGET SUMMARY

EXPENSE by Classification

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Enterprise Funds					
Compensation	\$3,203,368	\$3,302,734	\$3,507,340	\$3,274,360	\$3,598,678
Fringe Benefits	\$1,687,620	\$1,807,250	\$1,878,054	\$1,758,225	\$1,910,917
Outside Services	\$4,198,025	\$4,096,591	\$4,488,848	\$4,492,265	\$4,634,001
Supplies	\$1,059,060	\$1,048,844	\$1,149,694	\$1,156,331	\$1,146,879
Utilities	\$907,476	\$993,560	\$952,459	\$1,005,580	\$935,406
Insurance	\$109,431	\$120,210	\$128,850	\$128,850	\$130,380
Capital Outlay	\$117,781	\$115,883	\$171,000	\$210,000	\$177,000
Debt Service	\$4,242,695	\$4,252,978	\$4,545,550	\$4,527,905	\$4,788,541
Miscellaneous	\$50,852	\$7,270	\$6,000	\$9,350	\$6,000
Allocated Costs	\$649,691	\$0	\$0	\$0	\$0
Transfer Out	\$1,674,290	\$2,684,748	\$2,617,355	\$2,652,405	\$2,696,558
(Gain) Loss on Refunding	(\$71,986)	\$0	\$0	\$0	\$0
Sub Total	\$17,828,303	\$18,430,068	\$19,445,150	\$19,215,271	\$20,024,360
Capital and Other Funds					
Capital Projects	\$10,680,620	\$20,047,222	\$17,483,308	\$17,483,308	\$13,048,674
Outside Services	\$2,425	\$10,315	\$45,350	\$33,500	\$41,855
Debt Service	\$626,852	\$487,771	\$335,910	\$344,895	\$369,827
Miscellaneous	\$0	\$0	\$0	\$0	\$0
Transfer Out	\$686,160	\$818,722	\$771,102	\$771,102	\$835,037
Sub Total	\$11,996,057	\$21,364,030	\$18,635,670	\$18,632,805	\$14,295,393
Total Expense	\$88,489,610	\$101,459,214	\$101,590,272	\$100,003,218	\$99,075,865

BUDGET SUMMARY

CITY OF CONCORD, NEW HAMPSHIRE
TABLE OF ORGANIZATION



BUDGET SUMMARY

Staff Listing by Department

CITY MANAGER	FY16	FY17	FY18
Full Time			
City Manager	1.00	1.00	1.00
Director of Redevelopment, Downtown Services & Special Projects	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
TOTAL CITY MANAGER	3.00	3.00	3.00

LEGAL

Full time			
Assistant City Prosecutor	3.00	3.00	3.00
City Prosecutor	1.00	1.00	1.00
City Solicitor	1.00	1.00	1.00
Deputy City Solicitor	1.00	1.00	1.00
Legal Secretary	3.00	3.00	3.00
Full Time Total	9.00	9.00	9.00
Part Time			
Legal Secretary	0.56	0.56	0.56
Victim & Witness Advocate	0.25	0.38	0.38
Part Time Total	0.81	0.94	0.94
TOTAL LEGAL	9.81	9.94	9.94

ASSESSING

Full Time			
Administrative Assistant	1.00	1.00	1.00
Appraisal Technician	1.00	1.00	1.00
Appraiser	2.00	2.00	2.00
Deputy Assessor	1.00	1.00	1.00
Director of Real Estate Assessment	1.00	1.00	1.00
TOTAL ASSESSING	6.00	6.00	6.00

HUMAN RESOURCES

Full Time			
Human Resources Benefits Administrator	1.00	1.00	1.00
Human Resources & Labor Relations Director	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00
Safety & Training Coordinator	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	4.00	4.00	4.00

FINANCE

Full Time			
Accountant	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
Deputy City Manager Finance	1.00	1.00	1.00

2018 OPERATING BUDGET

BUDGET SUMMARY

FINANCE (continued)	FY16	FY17	FY18
Full Time			
Deputy Tax Collector/Treasurer	1.00	1.00	1.00
Director Office of Management & Budget	1.00	1.00	1.00
Fiscal Supervisor	1.00	1.00	1.00
Fiscal Technician III	3.00	3.00	3.00
Management & Budget Analyst	1.00	1.00	1.00
Municipal Customer Service Representative	3.00	3.00	3.00
Purchasing Agent	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00
Revenue Account Specialist	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Full Time Total	18.00	18.00	18.00
Part Time			
Municipal Customer Service Representative	0.60	0.60	0.60
Part Time Total	0.60	0.60	0.60
TOTAL FINANCE	18.60	18.60	18.60

INFORMATION TECHNOLOGY

Full Time			
Information Technology Director	1.00	1.00	1.00
Network Engineer	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00
Systems Administrator II	2.00	2.00	2.00
Systems Analyst I	1.00	1.00	1.00
Systems Analyst II	1.00	1.00	1.00
TOTAL INFORMATION TECHNOLOGY	7.00	7.00	7.00

CITY CLERK

Full Time			
Administrative Technician II	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Data Technician	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
TOTAL CITY CLERK	4.00	4.00	4.00

POLICE

Full Time			
Administrative Assistant	1.00	1.00	1.00
Administrative Specialist I	1.00	1.00	1.00
Administrative Technician III	1.00	1.00	1.00
Administrative Technician II	2.00	2.00	2.00

2018 OPERATING BUDGET

BUDGET SUMMARY

POLICE (continued)	FY16	FY17	FY18
Full Time			
Deputy Police Chief	2.00	2.00	2.00
Fiscal Technician III	1.00	1.00	1.00
Parking Enforcement Officer	3.00	3.00	3.00
Parking Supervisor	1.00	1.00	1.00
Parking Technician	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00
Police Dispatch Supervisor	1.00	1.00	1.00
Police Dispatcher	7.00	7.00	7.00
Police Lieutenant	8.00	8.00	8.00
Police Officer	64.00	66.00	66.00
Police Sergeant	9.00	9.00	9.00
Records Supervisor	1.00	1.00	1.00
Full Time Total	104.00	106.00	106.00
Part Time			
Administrative Technician II	1.39	1.39	1.39
Parking Enforcement Officer	0.60	0.60	0.60
Property Room Technician	0.50	0.50	0.50
Part Time Total	2.49	2.49	2.49
TOTAL POLICE	106.49	108.49	108.49

FIRE

Full Time			
Administrative Specialist II	2.00	2.00	2.00
Assistant Fire Marshal	1.00	1.00	1.00
Battalion Chief	4.00	4.00	4.00
Deputy Fire Chief	1.00	2.00	2.00
EMS Capitan	0.00	1.00	1.00
EMS Professional Standards Officer	1.00	0.00	0.00
Fire Alarm/Traffic Signal Supervisor	1.00	0.00	0.00
Fire Alarm and Traffic Superintendent	0.00	1.00	1.00
Fire Captain	4.00	4.00	4.00
Fire Captain Communications Supervisor	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00
Fire Dispatcher	4.00	4.00	4.00
Fire Lieutenant	13.00	10.00	10.00
Fire Lieutenant - Paramedic	3.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00
Firefighter Paramedic	16.00	16.00	16.00
Firefighter/EMT	44.00	44.00	44.00
Lead Dispatcher	4.00	4.00	4.00
Training Captain	0.00	1.00	1.00
TOTAL FIRE	101.00	100.00	100.00

GENERAL SERVICES

Full Time			
Arena Properties Manager	1.00	1.00	1.00

2018 OPERATING BUDGET

BUDGET SUMMARY

GENERAL SERVICES (continued)	FY16	FY17	FY18
Full Time			
Automotive Body Repair Technician	1.00	1.00	1.00
Automotive Parts Technician	1.00	1.00	1.00
Building Systems Supervisor	0.00	1.00	1.00
Business Analyst	1.00	1.00	1.00
Business Manager	1.00	1.00	1.00
Carpenter	1.00	0.00	0.00
Communication Coordinator	1.00	1.00	1.00
Communication Technician	1.00	1.00	1.00
Custodial Supervisor	0.00	1.00	1.00
Deputy General Services Director	1.00	1.00	1.00
Engineering Technician II	1.00	1.00	1.00
Equipment Operator II	4.00	4.00	4.00
Equipment Operator III	4.00	4.00	4.00
Facilities Maintenance Supervisor	3.00	1.00	1.00
Field Technician	1.00	1.00	2.00
Fiscal Supervisor	1.00	2.00	2.00
Fiscal Technician III	3.00	2.00	2.00
Fleet Maintenance Technician	4.00	4.00	4.00
Fleet Manager	1.00	1.00	1.00
General Services Director	1.00	1.00	1.00
Highway Systems Supervisor	1.00	1.00	1.00
Highway & Utilities Division Superintendent	1.00	1.00	1.00
Laboratory IPP Technician	1.00	1.00	1.00
Laboratory Manager	1.00	1.00	1.00
Laboratory Technician II	1.00	1.00	1.00
Laborer/Truck Driver	13.00	13.00	13.00
Maintenance Aide	8.00	8.00	8.00
Maintenance Technician	7.00	7.00	6.00
Meter Technician	3.00	3.00	3.00
Painter	1.00	1.00	1.00
Pavement Marking Signage Technician	1.00	1.00	1.00
Police Mechanic Equipment Technician	1.00	1.00	1.00
Public Properties Division Superintendent	1.00	1.00	1.00
Public Properties Supervisor	0.00	1.00	1.00
Road Crew Supervisor	3.00	3.00	3.00
Senior Maintenance Aide	4.00	5.00	5.00
Sewer Maintenance Supervisor	1.00	1.00	1.00
Sewer System Supervisor	1.00	1.00	1.00
Shop Supervisor	1.00	1.00	1.00
Sign Pavement Marking Supervisor	1.00	1.00	1.00
Solid Waste Manager	1.00	1.00	1.00
Tree Maintenance Specialist	1.00	1.00	1.00
Tree Supervisor	1.00	1.00	1.00
Utility Customer Service Representative	1.00	1.00	1.00
Utility Electrician	1.00	1.00	1.00
Utility Technician	3.00	3.00	3.00
Wastewater Maintenance Supervisor	1.00	1.00	1.00

2018 OPERATING BUDGET

BUDGET SUMMARY

GENERAL SERVICES (continued)		FY16	FY17	FY18
Full Time				
Wastewater Operations Supervisor		1.00	1.00	1.00
Wastewater Plant Operator		4.00	4.00	4.00
Wastewater Treatment Plant Superintendent		1.00	1.00	1.00
Water Conservation Technician		1.00	1.00	1.00
Water Distribution Supervisor		1.00	1.00	1.00
Water Maintenance Supervisor		1.00	1.00	0.00
Water Meter Maintenance Supervisor		1.00	1.00	1.00
Water Systems Supervisor		1.00	1.00	1.00
Water Treatment Plant Operator		3.00	3.00	4.00
Water Treatment Plant Operations Supervisor		1.00	1.00	1.00
Water Treatment Plant Superintendent		1.00	1.00	1.00
Welder Mechanic		1.00	1.00	1.00
	Full Time Total	109.00	110.00	110.00
Part Time				
Arena Supervisor (PPT)		0.60	0.60	0.60
Custodian		1.78	1.78	1.51
Fiscal Technician II		0.50	0.50	0.50
	Part Time Total	2.88	2.88	2.61
Shared Laborer/Truck Drivers		1.50	1.50	1.50
TOTAL GENERAL SERVICES		113.38	114.38	114.11

COMMUNITY DEVELOPMENT

Full Time				
Administrative Assistant		2.00	0.00	0.00
Administrative Specialist II		1.00	1.00	1.00
Assistant City Planner		1.00	1.00	1.00
Associate Engineer		2.00	2.00	2.00
Chief Building Inspector		1.00	1.00	1.00
City Engineer		1.00	1.00	1.00
City Planner		1.00	1.00	1.00
City Surveyor		1.00	1.00	1.00
Civil Engineer Project Manager		1.00	1.00	1.00
Code Administrator		1.00	1.00	1.00
Community Development Specialist		0.00	1.00	1.00
Deputy City Manager Development		1.00	1.00	1.00
Economic Development Director		0.00	1.00	1.00
Electrical Inspector		1.00	1.00	1.00
Engineering Aide		1.00	1.00	1.00
Engineering Technician I		4.00	2.00	2.00
Engineering Technician II		2.00	4.00	4.00
Fiscal Supervisor		1.00	2.00	2.00
GIS Analyst		1.00	1.00	1.00
GIS Coordinator		1.00	1.00	1.00
Housing Inspector		1.00	1.00	1.00
Plumbing/Fire/Mechanical Inspector		1.00	1.00	1.00
Senior Engineering Technician		1.00	1.00	1.00

2018 OPERATING BUDGET

BUDGET SUMMARY

COMMUNITY DEVELOPMENT (continued)

	FY16	FY17	FY18
Full Time			
Senior Planner	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00
Zoning Administrator	1.00	1.00	1.00
Full Time Total	30.00	31.00	31.00
Part Time			
Administrative Specialist I	0.70	0.70	0.70
Code Inspector	0.50	0.50	0.50
Health & Licensing Officer	0.70	0.70	0.70
Health Services Inspector	0.70	0.70	0.70
Licensing Coordinator	0.48	0.48	0.48
Part Time Total	3.08	3.08	3.08
TOTAL COMMUNITY DEVELOPMENT	33.08	34.08	34.08

LIBRARY

Full Time			
Administrative Specialist II	1.00	1.00	1.00
Adult Services Manager	1.00	1.00	0.00
Adult Services and Outreach Coordinator	0.00	0.00	1.00
Assistant Library Director and Technical Services Manager	0.00	0.00	1.00
Children's Branch Services Manager	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00
Library Assistant II	2.00	2.00	2.00
Library Director	1.00	1.00	1.00
Library Technician	2.00	2.00	2.00
Reference Librarian	2.00	2.00	2.00
Technical Services Manager	1.00	1.00	0.00
Full Time Total	12.00	12.00	12.00
Part Time			
Librarian	0.19	0.23	0.23
Library Assistant II	1.19	1.20	1.26
Library Page	3.91	3.86	3.84
Library Technician	1.94	2.36	2.36
Part Time Total	7.23	7.65	7.69
TOTAL LIBRARY	19.23	19.65	19.69

PARKS & RECREATION

Full Time			
Buildings & Grounds Supervisor	2.00	2.00	2.00
Cemetery Administrator	1.00	1.00	1.00
Equipment Maintenance Mechanic	2.00	2.00	2.00
Equipment Operator II	2.00	2.00	2.00
Field Maintenance Specialist	1.00	1.00	1.00
Fiscal Technician III	1.00	1.00	1.00
Golf Course Manager	1.00	1.00	1.00
Grounds Division Superintendent	1.00	1.00	1.00

2018 OPERATING BUDGET

BUDGET SUMMARY

PARKS & RECREATION (continued)		FY16	FY17	FY18
Full Time				
Head Golf Professional		1.00	1.00	1.00
Laborer/Truck Driver		4.00	4.00	4.00
Shared Laborer/Truck Drivers		2.50	2.50	2.50
Maintenance Aide		1.00	1.00	1.00
Parks & Recreation Director		1.00	1.00	1.00
Program Coordinator		1.00	1.00	1.00
Recreation Assistant		2.00	2.00	2.00
Recreation Supervisor		1.00	1.00	1.00
Senior Maintenance Aide		2.00	2.00	2.00
	Full Time Total	26.50	26.50	26.50
Part Time				
Custodian		0.75	0.76	0.76
Recreation Building Supervisor		0.38	0.38	0.38
Senior Citizen Coordinator		0.38	0.38	0.38
	Part Time Total	1.51	1.52	1.52
TOTAL PARKS & RECREATION		28.01	28.02	28.02
HUMAN SERVICES				
Full Time				
Human Services Director		1.00	1.00	1.00
Welfare Case Technician		3.00	3.00	3.00
	Full Time Total	4.00	4.00	4.00
Part Time				
Administrative Specialist II		0.38	0.38	0.45
TOTAL HUMAN SERVICES		4.38	4.38	4.45
GRAND TOTAL		456.98	461.54	461.38

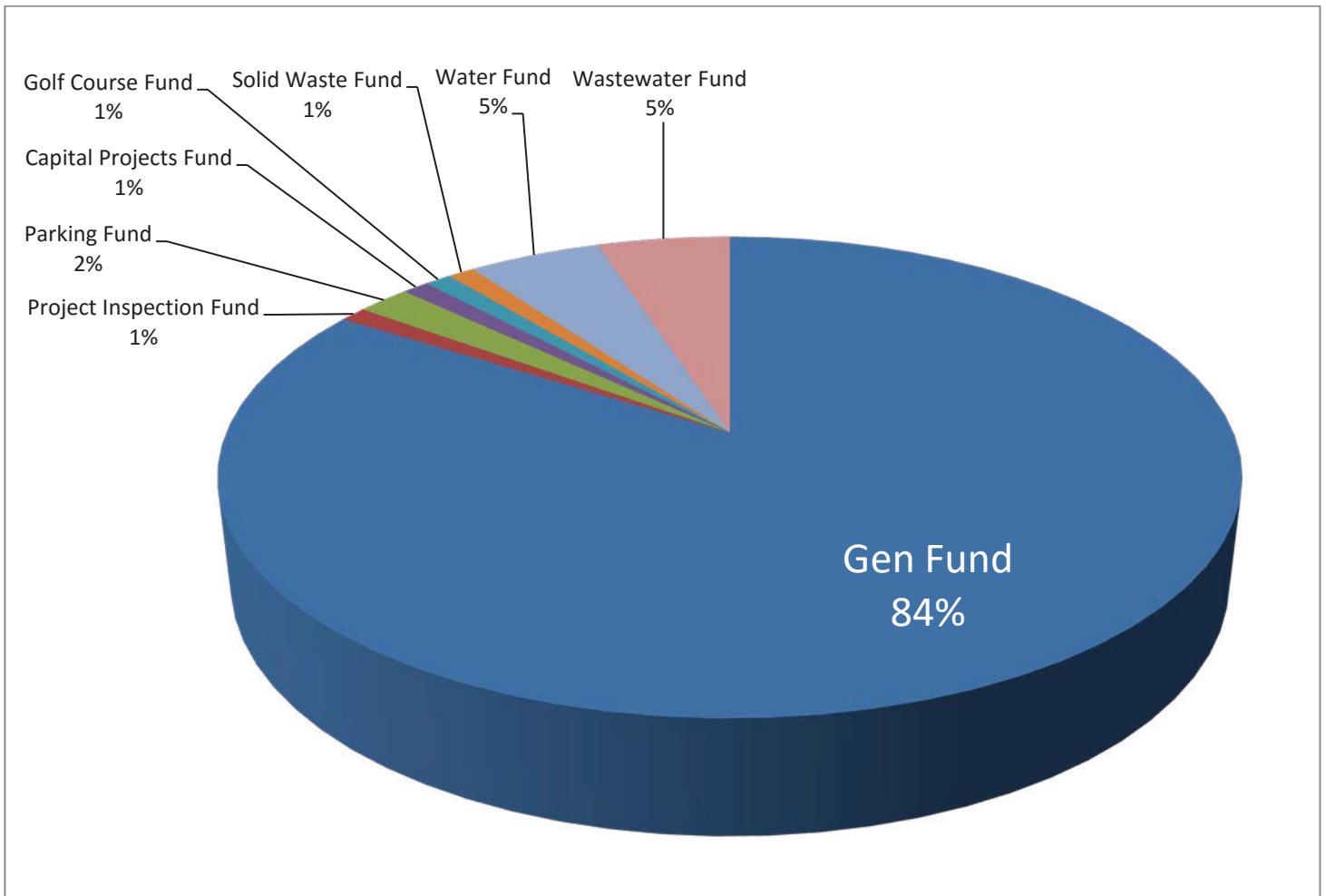
The total number of unique full-time and part-time positions is 482.

Position Changes FY17 to FY18

Department	Position Change
General Services	Eliminated a Maintenance Technician position; created a Field Technician position; eliminated a Water Maintenance Supervisor position; created a Water Treatment Operator position; and reduced the number of hours for a Custodian position.
Library	Eliminated the Adult Services Manager position; added an Adult Services and Outreach Coordinator; eliminated the Technical Services Manager; and created the Assistant Library Director and Technical Services Manager position.
Human Services	Increased hours for the part time Administrative Specialist II

BUDGET SUMMARY

Percentage of FTEs by Fund



BUDGET SUMMARY

Budgeted Temporary/Seasonal FTEs by Department and Fund

Department - Fund	FY16	FY17	FY18
Assessing - General Fund	0.38	0.38	0.38
City Clerk - General Fund*	3.43	3.43	3.43
Police - General Fund	0.36	0.34	0.34
Fire – General Fund	0.00	0.06	0.06
Community Development - General Fund	0.28	0.28	0.28
Parks & Recreation - General Fund	11.61	12.51	12.47
Parks & Recreation - Golf Fund	6.78	6.78	6.64
General Services – General Fund	4.86	4.86	4.86
General Services - Arena Fund	2.19	2.19	2.19
General Services - Water Fund	1.13	1.13	1.13
General Services - Wastewater Fund	0.26	0.26	0.26
Police - Parking Fund	0.18	0.34	0.34
Total Temporary/Seasonal FTEs	31.46	32.56	32.38

* Includes election workers

Planned Temporary Staff level by Department

Department	FY16	FY17	FY18
Assessing	1	1	1
City Clerk*	130	130	130
Police	3	3	3
General Services	24	24	24
Community Development	4	4	4
Parks & Recreation (revised)	77	77	84
Total Temporary Employee Count	239	239	246

* Includes election workers

2018 OPERATING BUDGET

RESOLUTIONS

General Fund

	2017 COUNCIL <u>ADOPTED</u>	2018 MANAGER <u>PROPOSED</u>
<u>Uses of Funds</u>		
Budget Appropriations	\$59,478,112	\$61,809,837
War Credits (1)	\$261,225	\$267,800
Overlay	<u>\$300,000</u>	<u>\$300,000</u>
Total Uses of Funds	\$60,039,337	\$62,377,637

Sources of Funds

Miscellaneous Revenues	\$21,985,074	\$22,780,391
Amount to be raised by property taxes	<u>\$38,054,263</u>	<u>\$39,597,246</u>
Total Sources of Funds	\$60,039,337	\$62,377,637

TAX RATE DETERMINATION

Assessed Value (A.V.) in thousands of dollars*	\$3,867,334	\$3,955,771
Amount to be Raised	\$38,054,263	\$39,597,246
Current Year Recommended Tax Rate / \$1000 A.V.	9.84	**10.01
Prior Year Tax Rate / \$1000 A.V.	<u>9.60</u>	<u>*9.68</u>
Increase over Prior Year	.24	.33
% Change	2.5%	3.4%

* Market and real growth adjustments after budget adoption resulted in a taxable assessed value of \$3,930,770,801 for municipal purposes and a tax rate of \$9.68 per \$1,000 of assessed value.

** Portion of Recommended Tax Rate Allocated to Debt Service	1.57
Portion of Prior Year Tax Rate Allocated to Debt Service	<u>1.37</u>
Increase over Prior Year	.20
% Change	14.6%

** Portion of Recommended Tax Rate Allocated to All Other Costs	8.44
Portion of Prior Year Tax Rate Allocated to All Other Costs	<u>8.31</u>
Increase over Prior Year	.13
% Change	1.6%

RESOLUTIONS

RESOLUTION FIXING AND DETERMINING THE AMOUNT OF MONEY TO BE APPROPRIATED BY
THE CITY OF CONCORD FOR THE FISCAL YEAR 2018 ENDING JUNE 30, 2018.

(Page 1 of 5)

The City of Concord resolves as follows:

Section 1: **General Fund**

That there be appropriated the sum of \$61,809,837
for general purposes as detailed in the Fiscal 2018 Budget recommended to
the City Council by the City Manager as summarized below:

GENERAL FUND BUDGET

<u>APPROPRIATIONS</u>	<u>MANAGER RECOMMENDED</u>
General Government	\$18,055,144
Public Safety	\$26,052,979
General Services	\$9,178,696
Community Development	\$3,232,569
Leisure Services	\$4,505,128
Human Services	<u>\$785,321</u>
Total Appropriations	\$61,809,837
Reserve for Overlay and War Service Credits	<u>\$567,800</u>
TOTAL	<u>\$62,377,637</u>
 <u>REVENUE</u>	
Miscellaneous	\$22,780,391
Amount to be Raised by Taxation	<u>\$39,597,246</u>
TOTAL	<u>\$62,377,637</u>

RESOLUTIONS

RESOLUTION **FIXING AND DETERMINING THE AMOUNT OF MONEY TO BE APPROPRIATED BY THE CITY OF CONCORD FOR THE FISCAL YEAR 2018 ENDING JUNE 30, 2018.**

(Page 2 of 5)

That there shall be raised and there is hereby ordered to be raised on the ratable estates within the City the sum of	\$39,597,246
to defray the necessary expenses and charges of the City for Fiscal Year 2018 which together with the sum which may be raised from other sources in the amount of	\$22,780,391

Section 2: **Project Inspection Fund**

That there shall be appropriated the sum of	\$298,340
for administration of the Project Inspection Fund.	

Funds to meet said appropriation shall be made available from the Project Inspection Fund, fund balance, or other funds as deemed appropriate by City Council.

Section 3: **Parking Fund**

A. That there shall be appropriated the sum of	\$2,101,884
for enforcement of the parking ordinances; maintenance of parking meters; operation and maintenance of garages, surface lots, and off-street parking areas; payment of bonds, notes and interest thereon; as provided for in the Fiscal 2018 Budget.	

Funds to meet said appropriation shall be derived from income of the Parking Fund, fund balance and transfers, as provided in the Fiscal 2018 Budget.

Section 4: **Airport Fund**

A. That there shall be appropriated the sum of	\$415,615
for the operation, maintenance and improvements to the Concord Municipal Airport; payment of bonds, notes and interest thereon; and capital transfers; as provided for in the Fiscal 2018 Budget.	

Funds to meet said appropriation shall be derived from income to the Airport Fund and fund balance, as provided in the Fiscal 2018 Budget.

B. That there shall be appropriated the sum of	\$15,000
in the Capital Fund(s) for Capital Projects. Said sum shall be available as follows: Airport / Capital Transfer.	

(Page 3 of 5)

Funds to meet said appropriation shall be derived from income of the Conservation Fund, fund balance and Conservation Trust, or other funds as deemed appropriate by City Council.

- A. That there shall be appropriated the sum of \$1,107,217
for the operation and maintenance of the Golf Course; payment of bonds,
notes and interest thereon; as provided for in the Fiscal 2018 Budget.

Funds to meet said appropriation shall be derived from income of the Municipal Golf Course, retained earnings, as provided for in the Fiscal 2018 Budget.

- B. That there shall be appropriated the sum of \$20,794
in the Capital Fund(s) for Capital Projects. Said sum shall be available as
follows: Golf / Capital Close-Out.

- A. That there shall be appropriated the sum of \$615,458
for the operation and maintenance of the Everett Arena; payment of bonds,
notes and interest thereon; and capital transfers; as provided for in the Fiscal
2018 Budget.

Funds to meet said appropriation shall be derived from income of the Arena facility and retained earnings, as provided for in the Fiscal 2018 Budget.

- B. That there shall be appropriated the sum of \$16,000
in the Capital Fund(s) for Capital Projects. Said sum shall be available as
follows: Arena / Capital Transfer.

RESOLUTIONS

RESOLUTION **FIXING AND DETERMINING THE AMOUNT OF MONEY TO BE APPROPRIATED BY THE CITY OF CONCORD FOR THE FISCAL YEAR 2018 ENDING JUNE 30, 2018.**

(Page 5 of 5)

Section 11:	That there shall be appropriated the sum of.....	\$2,409,963
	in the Capital Projects Fund – General. Said sum to be made available as follows:	
	Capital Transfer	\$391,750
	Capital Close-Out	\$190,463
	Transfer from Trust/General Highway Reserve	\$1,690,000
	Transfer from Trust/Vehicle & Equipment Replacement Reserve	\$137,750
Section 12:	There having been established a tax increment district known as the North End Opportunity Corridor Tax Increment Financing District (NEOCTIFD) pursuant to Resolution #7036, dated March 13, 2000 as amended, there shall be appropriated the sum of	\$213,480
Section 13:	There having been established a tax increment district known as the Sears Block Tax Increment Financing District (A.K.A. Capital Commons Garage) pursuant to Resolution #7205, dated July 9, 2001 as amended, there shall be appropriated the sum of	\$978,809
Section 14:	There having been established a tax increment district known as the Penacook Village Tax Increment Financing District pursuant to Resolution #8376, dated June 14, 2010 as amended, there shall be appropriated the sum of	\$54,430
Section 15:	As Resolution #8120 relative to the acceptance of de minimis gifts and donations was accepted on December 12, 2002, and there being ample reason to continue the practice therein established, there shall be appropriated the sum of for De minimis Gifts and Donations and other de minimis items.	\$150,000
Section 16:	That this Resolution shall take effect on July 1, 2017.	

RESOLUTIONS

RESOLUTION FOR THE BONDED PROJECTS WITHIN THE CAPITAL BUDGET FOR FISCAL YEAR 2018 (JULY 1, 2017 TO JUNE 30, 2018) HEREBY AUTHORIZING AND APPROVING THE EXPENDITURE OF NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND DOLLARS (\$9,894,000) AND AUTHORIZING THE ISSUANCE OF NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND DOLLARS (\$9,894,000) IN BONDS AND NOTES FOR VARIOUS CAPITAL PROJECTS MORE SPECIFICALLY IDENTIFIED BELOW AND IN THE ATTACHED WORKSHEET 1.

(Page 1 of 2)

The City of Concord resolves as follows:

WHEREAS, the 2018-2027 Capital Improvement Plan (CIP) includes recommendations for various capital projects; and

WHEREAS, the projects are noted as General Fund G.O. Bonds CIP #s 4, 52, 56, 63, 65, 83, 121, 252, 283, 297, 305, 323, 368, 484, 522, 551, 557, 560, 561, 569, 576, 587, 598, and 599; Golf Fund G.O. Bonds CIP #s 107, 235, and 530; Arena Fund G.O. Bond CIP #64; Water Fund G.O. Bonds CIP #s 85, 88, 121, 321, 323, 347, and 372; Sewer Fund G.O. Bonds CIP #s 83, 89, 91, 104, 121, 275, 323, and 466; and

WHEREAS, CIP #51 (New Skate House at White Park) requires matching funds from donations; CIP #75 (General Airport Repairs) requires matching funds from donations; CIP #361 (Hooksett Turnpike Bridge Replacement) requires matching funds from State sources; CIP #468 (Reconstruct Taxiway A and Itinerant Ramp) requires matching funds from State and Federal sources; CIP #498 (Birchdale Road Bridge Replacement) requires matching funds from State sources; CIP #571 (I-393/Horseshoe Pond Drainage) requires contract approval. Portions of these projects are specifically not included as part of this CIP appropriation and may be considered at a later date for City Council approval when confirmation of outside funding has been received and contract negotiations have been completed; and

WHEREAS, each year, as part of the CIP closeout process, an additional review of all authorized and unissued projects will occur in conjunction with the City Treasurer and either the projects will be completed shortly or submitted to the City Council for de-authorization; and

WHEREAS, RSA 33:9 mandates that a two-thirds vote of all members of the City Council is required to pass a bond resolution, which shall be taken by roll call vote; and

WHEREAS, the City of Concord has the financial capability to support principal and interest repayments, and the ongoing operation and maintenance costs of these capital improvement projects.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

1. The sum of..... \$9,894,000
be and is hereby appropriated as follows:

General Fund Notes and Bonds (Detail Worksheet 1 attached).....	\$4,370,000
Golf Fund Notes and Bonds (Detail Worksheet 1 attached).....	\$116,000
Arena Fund Notes and Bonds (Detail Worksheet 1 attached).....	\$20,000
Water Fund Notes and Bonds (Detail Worksheet 1 attached)	\$1,939,000
Sewer Fund Notes and Bonds (Detail Worksheet 1 attached)	\$3,449,000

RESOLUTIONS

RESOLUTION FOR THE BONDED PROJECTS WITHIN THE CAPITAL BUDGET FOR FISCAL YEAR 2018 (JULY 1, 2017 TO JUNE 30, 2018) HEREBY AUTHORIZING AND APPROVING THE EXPENDITURE OF NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND DOLLARS (\$9,894,000) AND AUTHORIZING THE ISSUANCE OF NINE MILLION EIGHT HUNDRED NINETY FOUR THOUSAND DOLLARS (\$9,894,000) IN BONDS AND NOTES FOR VARIOUS CAPITAL PROJECTS MORE SPECIFICALLY IDENTIFIED BELOW AND IN THE ATTACHED WORKSHEET 1.

(Page 2 of 2)

2. In order to meet said expenditures, the City Treasurer, with approval of the City Manager, is authorized to issue up to \$9,894,000 in bonds and notes for the City of Concord under the Municipal Finance Act.
3. The discretion of the fixing of dates, maturities, rate of interest, form and other details of such bonds and notes and providing for the sale are hereby delegated to the City Treasurer.
4. Sums as appropriated shall be expended under the direction of the City Manager.
5. The useful life of the improvements is expected to be not less than five (5) years and is noted on Worksheet 1.
6. This resolution shall take effect upon its passage.

RESOLUTIONS

WORKSHEET 1

FY2018 CAPITAL IMPROVEMENT PROGRAM - BOND FUNDED PROJECTS

<u>Fund</u>	<u>CIP#</u>	<u>Project Type</u>	<u>Project Title</u>	<u>Useful Life</u>	<u>Description of Work</u>	<u>Bonded Amount</u>
General	4	Fire Vehicles	Fire Department Vehicle Replacement	10	Replace Ambulance 4	\$570,000
General	52	Parks and Open Space	Keach Park	15	Resurface courts and lots	\$25,000
General	56	Parks and Open Space	Rollins Park	15	Stumping, grassing, and replanting trees	\$160,000
General	63	Public Buildings	Citywide Recreation Facility Improvements	15	Replace Keach pool	\$535,000
General	65	Public Buildings	City Hall Renovations	15	Replace City Hall fire alarm panel	\$15,000
General	83	Storm Sewer	Storm Water Improvements	20	Clean and line mains	\$400,000
General	121	GSD Vehicles	Equipment Replacement Program	10	Replace backhoes, trucks, and sanders	\$498,000
General	252	Public Safety	Fire Station Improvements	25	Replace Central Fire Station roof	\$100,000
General	283	Intersections	Traffic Signals/Operations Improvements	10	Replace traffic signal equipment	\$20,000
General	297	IT & Communications	Geographic Information Systems (GIS)	5	GIS Layer Development	\$125,000
General	305	Public Safety	Fire Communications Equipment	7	Replace Dispatch telephone switch	\$30,000
General	323	Public Buildings	COMF Improvements	15	Replace roofs and install LED lighting	\$252,000
General	368	Public Safety	Police Department Communications Equip	10	Replace furniture and radios	\$420,000
General	484	Public Safety	Police Station Improvements	20	Paint and re-floor Dispatch Center	\$20,000
General	522	Public Safety	Patrol Rifle Replacements	10	Replace rifles	\$20,000
General	551	Public Buildings	Library Maintenance	20	Replace chair lift	\$50,000

RESOLUTIONS

<u>Fund</u>	<u>CIP#</u>	<u>Project Type</u>	<u>Project Title</u>	<u>Useful Life</u>	<u>Description of Work</u>	<u>Bonded Amount</u>
General	557	Parks and Open Space	Memorial Field	15	Reconstruct tennis courts	\$250,000
General	560	Public Safety	Fire Training Facility	20	Construct new fire training facility	\$570,000
General	561	Public Safety	Fire Alarm Infrastructure Replacement	5	Form four replacement	\$40,000
General	569	Other Vehicles	Parks and Cemeteries Small Turf Equip	10	Replace mower and leaf blower attach.	\$35,000
General	576	Public Buildings	General Facility Repairs	10	Replace ductless a/c at City Hall	\$40,000
General	587	Cemeteries	Cemetery Improvements	20	Blossom Hill road paving	\$50,000
General	598	Public Safety	TASER Replacement	10	Purchase/replace TASERs	\$45,000
General	599	Community Planning	Zoning Update	5	Update zoning ordinances	\$100,000
Total General Fund						\$4,370,000
Golf	107	Golf	Golf Course Club House/Maint Buildings	20	Purchase POS software	\$16,000
Golf	235	Golf	Golf Course Grounds Improvements	15	Bunker improvements	\$40,000
Golf	530	Golf	Golf Course Equipment	10	Replace chemical sprayer	\$60,000
Total Golf Fund						\$116,000
Arena	64	Arena	Arena Improvements	20	Upgrade fire alarm system	\$20,000
Total Arena Fund						\$20,000
Water	85	Water Distribution System	Water Main Replacement	90	Replace lines/mains	\$950,000
Water	88	Water Treatment	Water Plant Improvements	25	Design chemical process improvements	\$390,000

RESOLUTIONS

<u>Fund</u>	<u>CIP#</u>	<u>Project Type</u>	<u>Project Title</u>	<u>Useful Life</u>	<u>Description of Work</u>	<u>Bonded Amount</u>
Water	121	GSD Vehicles	Equipment Replacement Program	10	Replace backhoes, trucks, and sanders	\$40,000
Water	321	Water Treatment	Water System Master Plan/Implementation	30	Demand mgmt plan/hyd. model update	\$60,000
Water	323	Public Buildings	COMF Improvements	15	Replace roofs and install LED lighting	\$149,000
Water	347	Water Treatment	Water Storage Tank Repairs	20	Tank solar power improvements	\$100,000
Water	372	Water Treatment	Water System Pump Station Improvements	10	Pump refurbishment and equip upgrades	\$250,000
Total Water Fund						\$1,939,000
Sewer	83	Storm Sewer	Storm Water Improvements	20	Clean and line mains	\$50,000
Sewer	89	Sewer Treatment	Hall Street WWTP Odor Control	20	Design sludge tank scrubber refurb	\$60,000
Sewer	91	Sewer Collection	Sewer Main Rehab and Construction	50	Rehab sewer mains	\$210,000
Sewer	104	Sewer Treatment	Hall Street WWTP Improvements	15	Upgrade HVAC/replace generators	\$1,965,000
Sewer	121	GSD Vehicles	Equipment Replacement Program	10	Replace backhoes, trucks, and sanders	\$150,000
Sewer	275	Sewer Collection	Sewer Pump Station Improvements	20	Refurbish pump station	\$305,000
Sewer	323	Public Buildings	COMF Improvements	15	Replace roofs and install LED lighting	\$149,000
Sewer	466	Sewer Treatment	Penacook WWTP Improvements	15	Electrical distribution system	\$560,000
Total Sewer Fund						\$3,449,000
Grand Total						\$9,894,000

2018 OPERATING BUDGET

GENERAL FUND REVENUE

SUMMARY

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Revenue					
Property Taxes	\$34,767,887	\$35,923,057	\$37,484,056	\$37,597,670	\$39,029,446
Other Taxes	\$734,467	\$718,471	\$702,286	\$713,455	\$715,703
Intergovernmental	\$3,796,571	\$3,878,501	\$3,920,738	\$3,944,554	\$3,917,740
Rents and Leases	\$291,536	\$265,470	\$252,348	\$243,120	\$241,260
Fines and Penalties	\$814,518	\$868,888	\$616,000	\$711,445	\$600,000
Licenses and Permits	\$893,205	\$1,176,229	\$1,259,712	\$1,186,550	\$1,264,072
Investment Income	\$56,135	\$102,606	\$111,200	\$111,200	\$225,000
Donations	\$546	\$30,971	\$36,100	\$35,500	\$36,000
Transfer In	\$2,562,364	\$3,535,955	\$3,354,490	\$3,335,790	\$3,816,177
Use of Fund Balance/Retained Earnings	\$0	\$0	\$930,000	\$0	\$0
Motor Vehicle Registrations	\$6,123,498	\$6,497,093	\$6,275,000	\$6,468,000	\$6,389,000
Department Service Charges	\$3,262,018	\$3,371,104	\$3,161,919	\$3,017,125	\$3,111,059
Retiree Health Reimbursement	\$1,450,305	\$1,420,966	\$1,366,370	\$1,366,370	\$1,435,530
Other Revenue	\$1,592,817	\$1,529,023	\$1,109,971	\$1,131,557	\$1,028,850
Total Revenue	\$56,345,868	\$59,318,334	\$60,580,190	\$59,862,336	\$61,809,837

2018 OPERATING BUDGET

GENERAL FUND REVENUE

DETAIL

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Property Taxes					
Property Taxes-2015	\$34,767,887	\$0	\$0	\$0	\$0
Property Taxes-2016 on	\$0	\$35,923,057	\$37,484,056	\$37,597,670	\$39,029,446
Sub Total	\$34,767,887	\$35,923,057	\$37,484,056	\$37,597,670	\$39,029,446
Other Taxes					
Timber Tax	\$29,574	\$29,102	\$15,000	\$17,725	\$15,000
Payment-In-Lieu of Tax	\$704,089	\$689,129	\$687,086	\$695,630	\$700,503
Excavation Activity Tax	\$804	\$240	\$200	\$100	\$200
Sub Total	\$734,467	\$718,471	\$702,286	\$713,455	\$715,703
Intergovernmental					
Railroad Tax	\$1,609	\$2,781	\$2,736	\$2,736	\$2,000
US Dep of Homeland Security/FEMA	\$0	\$0	\$0	\$19,058	\$0
Medicare D Reimbursement	\$103,119	\$116,609	\$0	\$0	\$0
Drug Forfeiture/Restitution	\$16,461	\$18,723	\$17,782	\$17,000	\$12,000
Rooms and Meals Tax	\$2,053,492	\$2,042,723	\$2,191,965	\$2,191,965	\$2,191,965
Highway Block Grant	\$764,379	\$863,882	\$862,762	\$862,762	\$862,762
Share of Debt Service	\$36,499	\$0	\$0	\$0	\$0
Forest Loss Reimbursement	\$393	\$400	\$393	\$393	\$393
Fire Service Aid	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
School District Payments	\$142,739	\$145,253	\$154,160	\$152,400	\$157,000
Multiple Local Governments	\$542,259	\$563,131	\$565,940	\$573,240	\$566,620
Misc. State of NH	\$10,621	\$0	\$0	\$0	\$0
Sub Total	\$3,796,571	\$3,878,501	\$3,920,738	\$3,944,554	\$3,917,740
Rents and Leases					
Cruiser Rental Fee	\$47,854	\$36,181	\$40,000	\$19,000	\$25,000
Building Lease or Rental	\$191,287	\$169,321	\$160,300	\$165,900	\$155,900
Facility Lease or Rental	\$27,552	\$34,379	\$25,828	\$32,000	\$33,360
Land Lease or Rental	\$24,844	\$25,589	\$26,220	\$26,220	\$27,000
Sub Total	\$291,536	\$265,470	\$252,348	\$243,120	\$241,260

2018 OPERATING BUDGET

GENERAL FUND REVENUE

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Fines and Penalties					
Interest Costs and Penalties	\$614,213	\$665,885	\$425,000	\$560,000	\$425,000
Court Ordered Payments-Cemeteries	\$93	\$106	\$0	\$110	\$0
Court Ordered Payments-Legal	\$1,862	\$180	\$1,000	\$300	\$1,000
Court Ordered Pymnts-Parks & Rec	\$0	\$0	\$0	\$35	\$0
Non-Metered Parking Penalties	\$99,944	\$94,740	\$100,000	\$80,000	\$90,000
False Alarm Penalties	\$35,557	\$49,848	\$37,000	\$30,000	\$32,000
Fines For Overdue Books	\$33,720	\$35,511	\$33,000	\$31,000	\$32,000
Fines For Code Prosecution	\$29,130	\$22,618	\$20,000	\$10,000	\$20,000
Sub Total	\$814,518	\$868,888	\$616,000	\$711,445	\$600,000
Licenses and Permits					
Building Permits	\$409,226	\$612,218	\$750,000	\$650,000	\$730,000
Electrical Permits	\$80,954	\$95,856	\$99,000	\$90,000	\$95,000
Mechanical Permits	\$90,379	\$122,831	\$93,500	\$130,000	\$120,000
Plumbing Permits	\$39,396	\$64,963	\$49,500	\$48,000	\$50,000
Sign Permits	\$10,394	\$17,931	\$12,500	\$14,000	\$14,000
Fire Protect Permits	\$3,640	\$2,370	\$3,000	\$2,000	\$2,000
Misc Permits	\$52,444	\$50,883	\$48,000	\$50,000	\$50,000
PD Licenses and Permits	\$6,655	\$8,236	\$8,000	\$7,000	\$3,000
Engineering Licenses	\$4,900	\$5,160	\$4,560	\$4,560	\$4,320
Engineering Pole License Recording Fees	\$70	\$100	\$50	\$50	\$50
POA Inspection Fees	\$18,485	\$18,810	\$18,260	\$18,260	\$18,810
School Inspection Fees	\$3,180	\$2,862	\$2,862	\$3,498	\$3,630
Food Service Licenses	\$86,899	\$92,537	\$90,000	\$90,000	\$95,000
Amusement Center Licenses	\$478	\$570	\$660	\$570	\$600
Rooming House Licenses	\$4,222	\$4,324	\$4,200	\$4,300	\$4,350
Yard Sales Permits	\$1,160	\$1,135	\$1,200	\$1,200	\$1,200
Taxi Cab Licenses	\$3,250	\$3,850	\$3,500	\$3,200	\$3,200
Peddler Licenses	\$13,160	\$12,640	\$9,000	\$10,000	\$10,000
Amusement Device Licenses	\$6,235	\$6,640	\$6,000	\$6,300	\$6,800
Billiard and Bowling Licenses	\$270	\$312	\$270	\$312	\$312
Entertainment Licenses	\$9,575	\$10,772	\$9,500	\$7,500	\$7,000
Convalescent Home Licenses	\$1,335	\$1,361	\$1,400	\$1,400	\$1,400
Recycling Center Licenses	\$1,531	\$1,578	\$1,550	\$1,600	\$1,600
Solicitation Licenses	\$901	\$1,182	\$1,100	\$1,200	\$1,200
Taxi Drivers Licenses	\$6,225	\$6,525	\$6,000	\$4,000	\$4,000
Misc Licenses & Permits	\$1,945	\$1,574	\$1,300	\$1,300	\$1,300
Pawnbroker/Secondhand Dealer Licenses	\$2,000	\$1,750	\$2,000	\$1,500	\$1,500
Dog Licenses	\$31,502	\$24,341	\$30,000	\$32,000	\$31,000
Marriage Licenses	\$2,793	\$2,919	\$2,800	\$2,800	\$2,800
Sub Total	\$893,205	\$1,176,229	\$1,259,712	\$1,186,550	\$1,264,072

2018 OPERATING BUDGET

GENERAL FUND REVENUE

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Investment Income					
Investment Income	\$56,135	\$102,606	\$111,200	\$111,200	\$225,000
Sub Total	\$56,135	\$102,606	\$111,200	\$111,200	\$225,000
Donations					
Donations	\$0	\$30,000	\$35,000	\$35,000	\$35,000
Music Program Donations	\$546	\$971	\$1,100	\$500	\$1,000
Sub Total	\$546	\$30,971	\$36,100	\$35,500	\$36,000
Transfer In					
Transfer in-Engineering Inspections Fund	\$400	\$4,336	\$3,230	\$2,330	\$2,370
Transfer In-Parking Fund	\$96,150	\$106,870	\$106,940	\$106,940	\$107,030
Transfer In-Parking Fund Snow Reim	\$58,200	\$58,200	\$58,200	\$58,200	\$58,200
Transfer In-Airport Fund	\$32,360	\$67,390	\$68,720	\$68,720	\$68,812
Transfer In-CD Con Prop Mgmt Fund	\$47,560	\$55,600	\$48,800	\$48,800	\$45,000
Transfer In-Impact Fee Fund	\$151,794	\$151,790	\$60,000	\$60,000	\$65,390
Transfer In-NEOCTIF	\$132,140	\$138,749	\$145,685	\$145,685	\$153,000
Transfer In-Sears Block TIF	\$282,780	\$385,210	\$412,560	\$412,560	\$469,882
Transfer In-Penacook TIF	\$1,240	\$6,618	\$6,690	\$6,690	\$7,025
Transfer In-Golf Fund	\$74,950	\$76,440	\$76,560	\$76,560	\$76,650
Transfer In-Arena Fund	\$47,444	\$64,630	\$64,350	\$64,350	\$65,797
Transfer In-Solid Waste Fund	\$0	\$3,600	\$3,600	\$3,600	\$3,600
Transfer In-Water Fund	\$454,970	\$813,561	\$832,650	\$832,650	\$819,878
Transfer In-Wastewater Fund	\$560,361	\$915,849	\$951,705	\$951,705	\$1,029,243
Transfer In-Trust/Capital Reserve	\$150,703	\$93,000	\$80,000	\$60,000	\$0
Transfer In-Trust/Concord Calvary	\$15,000	\$15,000	\$15,000	\$15,000	\$13,000
Transfer In-Trust/Economic Dev	\$20,000	\$105,000	\$34,000	\$34,000	\$80,000
Transfer In-Trust/Flowers	\$4,000	\$8,000	\$6,000	\$6,000	\$5,500
Transfer In-Trust/Forest	\$0	\$1,067	\$51,500	\$53,700	\$20,000
Transfer In-Trust/General Care	\$95,789	\$92,158	\$122,000	\$122,000	\$118,000
Transfer In-Trust/Library	\$186,300	\$186,300	\$186,300	\$186,300	\$186,300
Transfer In-Trust/Self Insurance	\$149,523	\$185,168	\$20,000	\$20,000	\$420,000
Transfer In-Trust/Shrubs	\$700	\$1,419	\$0	\$0	\$1,500
Sub Total	\$2,562,364	\$3,535,955	\$3,354,490	\$3,335,790	\$3,816,177
Use of Fund Balance/Retained Earnings					
Budgetary Use of Fund Balance	\$0	\$0	\$930,000	\$0	\$0
Sub Total	\$0	\$0	\$930,000	\$0	\$0

2018 OPERATING BUDGET

GENERAL FUND REVENUE

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Motor Vehicle Registrations					
Motor Vehicle Registrations	\$6,123,498	\$6,497,093	\$6,275,000	\$6,468,000	\$6,389,000
Sub Total	\$6,123,498	\$6,497,093	\$6,275,000	\$6,468,000	\$6,389,000
Department Service Charges					
Salt Sales	\$35,984	\$12,514	\$30,000	\$30,000	\$30,000
Street Tree Sales	\$1,765	\$2,840	\$9,000	\$4,200	\$9,000
Timber Sales	\$30,529	\$27,410	\$7,500	\$26,000	\$30,000
MV State Agent Admin	\$122,667	\$124,773	\$120,000	\$121,000	\$120,000
MV Transportation Admin	\$19,401	\$19,680	\$19,000	\$19,000	\$19,000
MV Transportation Surcharge	\$174,605	\$177,089	\$172,000	\$174,000	\$173,000
MV Waste Disposal	\$19,662	\$19,916	\$19,000	\$19,000	\$19,000
Alarm Panel Plug In/Out	\$5,551	\$5,673	\$5,490	\$5,490	\$5,490
Master Alarm Box Connection	\$197,697	\$199,442	\$198,960	\$202,185	\$202,017
Advanced Life Support Intercept	\$6,588	\$4,392	\$1,647	\$1,647	\$1,647
Ambulance Service Charge	\$1,624,491	\$1,812,724	\$1,595,000	\$1,595,000	\$1,600,000
Recording Fees	\$4,880	\$5,265	\$6,000	\$3,500	\$4,000
Application Fee	\$21,484	\$20,862	\$19,032	\$20,740	\$21,450
Application for Appeal	\$16,208	\$21,498	\$19,000	\$19,000	\$19,000
Review Fee-Site Plans	\$41,730	\$39,664	\$30,000	\$40,000	\$35,000
Review Fee-Subdivision	\$9,578	\$9,100	\$9,000	\$9,000	\$9,000
Reports, Prints and Copies	\$21,337	\$18,800	\$19,350	\$23,050	\$20,350
Special Fire Duty Services	\$21,516	\$23,619	\$19,000	\$21,843	\$20,200
Recreation Player Fee-Facilities	\$6,112	\$0	\$0	\$0	\$0
Recreation Player Fee-Parks	\$6,956	\$5,797	\$6,230	\$5,000	\$6,000
Sundry Services	\$50,409	\$51,451	\$37,500	\$42,000	\$42,440
Police Patrol Services	\$6,260	\$4,759	\$4,650	\$7,500	\$5,800
Police Witness Fees	\$12,957	\$12,852	\$15,200	\$15,200	\$15,200
Special Police Duty Services	\$308,732	\$290,941	\$305,000	\$150,000	\$252,000
Interment	\$97,660	\$83,997	\$92,000	\$84,610	\$84,435
Cemetery Maintenance	\$2,416	\$2,405	\$3,500	\$1,740	\$2,000
Inventory Mark-up	\$7,952	\$15,264	\$15,400	\$15,400	\$15,400
Professional Service Mark-up	\$0	\$385	\$0	\$0	\$0
Overtime & Supply Charges	\$9,711	\$8,484	\$8,320	\$7,150	\$8,200
Miscellaneous Services	\$212,876	\$198,721	\$206,640	\$197,590	\$185,310
Non-Resident Library Fees	\$8,447	\$6,125	\$8,000	\$6,500	\$7,000
Camps	\$121,790	\$112,261	\$127,550	\$111,050	\$110,970
Aquatics Program	\$27,216	\$22,489	\$23,850	\$32,910	\$30,150
Lighting Charge	\$3,567	\$5,795	\$4,800	\$3,000	\$4,000
Concession Income	\$3,286	\$4,119	\$4,300	\$2,820	\$4,000
Sub Total	\$3,262,018	\$3,371,104	\$3,161,919	\$3,017,125	\$3,111,059

2018 OPERATING BUDGET

GENERAL FUND REVENUE

	2015 Actual	2016 Actual	2017 Budgeted	2017 Estimated	2018 Budget
Retiree Health Reimbursement					
NHRS subsidy for Retiree Health Ins	\$994,283	\$992,233	\$974,960	\$974,960	\$963,150
Retiree share of Health Ins	\$456,021	\$428,733	\$391,410	\$391,410	\$472,380
Sub Total	\$1,450,305	\$1,420,966	\$1,366,370	\$1,366,370	\$1,435,530
Other Revenue					
Cable TV Franchise	\$799,876	\$839,214	\$918,460	\$918,460	\$918,460
Finance Charges	\$1,296	\$5,733	\$2,500	\$2,000	\$2,000
Insurance Distributions & Credits	\$163,786	\$529,979	\$80,000	\$0	\$0
Contribution-Purchase of Lots	\$23,136	\$25,836	\$18,000	\$20,710	\$20,820
Contribution-Purchase of Niches	\$0	\$0	\$2,000	\$2,000	\$2,000
Reimbursements	\$18,423	\$24,444	\$18,000	\$15,000	\$15,000
Sale of Surplus Property	\$92,888	\$46,029	\$30,000	\$52,100	\$30,000
Miscellaneous	\$474,713	\$52,290	\$35,511	\$115,787	\$35,070
Advertising Revenue	\$18,700	\$5,500	\$5,500	\$5,500	\$5,500
Sub Total	\$1,592,817	\$1,529,023	\$1,109,971	\$1,131,557	\$1,028,850
Total Revenue	\$56,345,868	\$59,318,334	\$60,580,190	\$59,862,336	\$61,809,837

GENERAL FUND REVENUE

DESCRIPTION OF REVENUE DETAIL

The following items represent 85.8% of all General Fund revenues:

Property Taxes	\$39,029,446	63.1%
Motor Vehicle Registrations	\$6,389,000	10.3%
Transfer-In	\$3,816,177	6.2%
Intergovernmental - Rooms and Meals Tax	\$2,191,965	3.5%
Department Service Charges - Ambulance Service Charge	\$1,600,000	2.6%
TOTAL	\$53,026,588	85.7%

Property Taxes

FY 2018 property taxes account for approximately 63.1% of General Fund revenues. This represents a 3.4% tax rate increase over FY 2017. Budgeted property taxes are determined by subtracting all other budgeted General Fund revenues from total General Fund budgeted expenses. The City Council did not set a specific tax rate target for FY 2018 and instead instructed the City Manager to present a responsible budget and work towards the City Council priorities.

In addition to the taxes to be raised for appropriations, \$567,800 of tax revenue is estimated to be raised for tax abatements or overlay (\$300,000) and war service credits (\$267,800). Including overlay and war service credits, the FY 2018 total tax revenue is \$39,597,246, up from \$38,054,263 adopted by City Council for FY 2017. Please refer to the Resolution section for a comparison of FY 2017 versus FY 2018 budgetary tax rates.

Motor Vehicle Registrations

Revenue from motor vehicle registrations represents 10.3% of all General Fund revenue and is the second largest source of revenue for the Fund. This revenue is budgeted by using the current fiscal year's actual year-to-date receipts and estimating the remainder of the year, analyzing the local and national economy for automobile purchases, and considering forecasts of new car sales for the next 12-18 months.

Transfer In

The Transfer In portion of revenue represents 6.2% of all General Fund revenue. It is comprised of Municipal Overhead charges to most of the City's Enterprise and Special Revenue funds; General Services Overhead Charges to the Water, Wastewater, and Arena Funds; as well as Information Technology (IT) computer charges to the Parking, Airport, Golf, Arena, Water, and Wastewater Funds. Municipal Overhead and General Services Overhead is determined using a formula to calculate the overhead expenses and prorating to the applicable funds based on their percentage of budgets. The amounts may also be adjusted based on the Fund's financial position or ability to absorb an increase in any given year. The IT charges, small in comparison to the overhead charges, are based on a cost-per-computer formula, as applicable to the individual Funds.

In addition to overhead transfers, the City also recognizes revenues as transfer in from trusts including cemetery, library, insurance and capital reserves; and transfers from Impact Fee and Tax Increment Finance (TIF) District funds as reimbursement for operating expenses and applicable debt service costs.

GENERAL FUND REVENUE

Intergovernmental

Rooms and Meals taxes represent 3.5% of all General Fund revenue and are estimated to be equal to FY 2017.

Department Service Charges

Ambulance Service charges represent 2.6% of all General Fund revenue and is the fifth largest source of revenue for the fund. Revenue is projected primarily based on historical trends and increases in emergency medical services demand. Changes in payor mix (Medicare, Medicaid, private insurance, no insurance) can have a significant effect on revenues received.

USE OF FUND BALANCE

The City Council has adopted balanced budgets since FY 2010, and if adopted, FY 2018 will be the ninth consecutive year. After financial year-end activities are completed, the City Council considers using a portion of surplus remaining from the previous fiscal year, typically to fund one-time expenditures and transfers to capital reserve accounts. This process uses fund balance as the funding source, which has no real impact on the succeeding fiscal years' budgeting since this use of funds is primarily for one-time activities and not ongoing operations.

<u>Fiscal Year</u>	<u>Total Fund Balance</u>	<u>Unassigned Fund Balance</u>
2007	\$5,724,246	\$3,453,608
2008	\$5,747,884	\$4,447,779
2009	\$6,471,747	\$5,302,478
2010	\$7,992,313	\$5,695,545
2011	\$12,590,168	\$6,736,075
2012	\$14,153,990	\$8,168,250
2013	\$14,896,285	\$9,079,250
2014	\$14,199,114	\$9,879,330
2015	\$14,549,738	\$10,171,068
2016	\$15,939,783	\$10,735,579

Source: 2007-2016 Comprehensive Annual Financial Reports