

BOARD OF SELECTMEN
Minutes of August 8, 2016

CALL TO ORDER: Chairman Joel Desilets called the meeting to order at 7:00 PM. Selectmen Bruce Breton, Jennifer Simmons, and Roger Hohenberger were present; as was Town Administrator David Sullivan. Selectman Ross McLeod was excused. Mr. Desilets opened with the Pledge of Allegiance.

ANNOUNCEMENTS/LIAISON REPORTS: Mr. Sullivan noted the passing of long-time, active Windham resident Shirley Pivovar; requesting a moment of silence.

Mr. Hohenberger noted an excellent job by Recreation Coordinator Cheryl Haas in organizing the Annual Senior Picnic; with help from many staff members.

Mr. Breton commended the Fire and Police Chiefs for their hard work and knowledge relative to the recent Trump event in Town. He noted the event had come about with very short notice, and had gone off without a hitch; extending thanks to all on behalf of the Trump Campaign. Chief McPherson clarified that Deputy Chief Ed Morgan and Assistant Chief Bill Martineau had actually handled the event, and that he will pass on Mr. Breton's appreciation to them.

Mr. Desilets echoed Mr. Hohenberger's praise for the Senior Picnic, also extending thanks.

Mr. Desilets then noted he would like to recognize Building Inspector/Deputy Health Officer Mike McGuire's efforts in running a news article about water shortages; as well as staff's posting of a release from the NHDES regarding same. He indicated that Mr. McGuire noted it was advisable to look at any and all ways to conserve water, and the DES urges conservation efforts as long as the drought conditions persist.

Mr. Desilets noted, as it pertained to the Board's goal, he had been speaking with IT Director Eric DeLong, who has taken the initiative to put together a recommendation/presentation for the 8/22 meeting. He noted the Board can expect to see a solution that promises significant improvements in transparency, usability, search functionality and synergies in combining our various sites, as well as email subscriptions and emergency notification capability, such as Nixle.

WONDERLAND PLAYGROUND UPDATE: Ms. Haas advised that, in the two weeks since the Board discussed the safety audit, good progress has been made. She noted there had been another meeting with Mr. Witham from Primex, who was impressed with what had been done thus far. Ms. Haas advised that, since meeting with Mr. Witham, many tires have been removed and the trees have been trimmed; leaving the surfacing and slides as those high ticket items needing to be addressed. She indicated that the former is estimated to cost \$30-40K to remove and replace approximately 8" of material while, as to the latter, it is difficult to find a company to install new slides on equipment that is not theirs and thus the Town would have to assume the responsibility/liability for same. Ms. Haas then noted that, depending on the number replaced, the cost for just the slides (without installation/area work) could be \$25,000.

Mr. Sullivan reiterated that Primex was very pleased with the work, and was not concerned with the balance of items being done next year so long as a plan was in place.

Mr. Hohenberger inquired what was wrong with the surfacing, and Ms. Haas replied it is not certified playground material. Mr. Hohenberger expressed concerns that all of this relates to one person's opinion about the playground; adding that the Town goes out to bid for much less. He inquired whether anyone had complained about or been hurt on the slides, and Ms. Haas replied in the negative. Mr. Hohenberger noted there has never been a problem and such things are why we have insurance.

Mr. Desilets noted that Mr. Witham mentions ASTM and CPSC standards; inquiring whether he was a certified playground specialist. Ms. Haas clarified he is a certified inspector. Mr. Desilets then inquired whether the safety audit had been proactively requested by the Town, and Ms. Haas confirmed that she had contacted Primex as inspections are done every five years or so.

Mr. Sullivan noted that, like Mr. Hohenberger, he is not overly concerned. He went on to explain that the Town is part of the Prime3 program, thus we utilize “Best Management Practices”. Mr. Sullivan noted that Primex comes down, does inspections, and then makes recommendations; adding they will not stop the Town’s coverage as a result and reiterating they are not concerned as the Town has a plan in place.

Mr. Sullivan then noted that wood mulch could be used for the surfacing provided it is of the right depth, and that it does not need to be done immediately. He reminded the Board that the Town’s former carrier, the LGC, did the same types of audits and that this is nothing new. Mr. Desilets suggested that a higher depth of materials be looked at near the fall areas, and less in others. Mrs. Simmons sought clarification as to what the surfacing currently was, and Ms. Haas replied it was mulch. Discussion ensued regarding certified playground mulch versus others.

Mr. Breton expressed concerns that this should not be downplayed or taken lightly, as someone could get hurt. A somewhat heated discussion ensued, and Mr. Breton noted he would like to see the previous reports for comparison purposes.

Ms. Haas pointed out, as it pertained to the slides, that Wonderland unlike Griffin is a very shady park. Mr. Desilets inquired how many slides are involved, and Ms. Haas replied five (5). Discussion ensued regarding the warning signs that are in place.

Mr. Desilets suggested that Ms. Haas return to the Board with a cost competitive solution to the remaining issues for next year. Mr. Sullivan noted that the slides are not priority, rather the surfacing under the fall areas is. He noted there is one large area where, if the existing tire is removed, benches or similar could be installed and then added surfacing would not be required; adding Ms. Haas could then get quotes for the balance. Discussion ensued regarding the tube slide, which was repaired in response to possible entrapment issues.

QUARTER 2 FINANCIAL REPORTS: Finance Director Daniel Popovici-Muller reviewed with the Board his second quarter finance report, as attached, from which he highlighted that:

- While other license and permit revenues are overall within estimates, Planning Board fees are well below last year’s at this time. Conversely, ambulance fees are significantly higher.
- Miscellaneous revenues received to date include \$133,344 from the State to reimburse 80% of the cost of the highway truck and \$40,000 as a one-time return of social security taxes paid by the Town during 2012-2016 for five retired annuitants.
- Revenues reflect the sale of four (4) town parcel as approved by Town meeting.
- Although reported for informational purposes, \$334,816 in income from bond proceeds related to the new fire engine is not actually 2016 revenue as it has already been accounted for as part of the 2015 tax calculations.
- Most line items should be approximately 50% expended, however certain up front and one-time items cause line items to exceed that percentage such as Town Report, NHMA dues, dog license fees, maintenance contracts, service agreements, etc.
- Areas which are tracking to be over budget include the Town Clerk, General Government Buildings, Assessing, Health Insurance Accounts, Contracted Police/Fire, and Police Overtime.
- The Campbell Farm loan balance of \$482,381.21 (P and I) was paid in full on August 3rd, resulting in a projected savings of \$9,374 in 2016 and \$106,593.73 between 2017 and 2024.

Mr. Hohenberger extended thanks to the Conservation Commission for taking action to pay off the bond; saving a significant amount of dollars down the road. He then sought clarification regarding the Assessing budget being at 64%; inquiring whether it was a spike due to the number of abatements.

Mr. Sullivan clarified that MRI's attendance at Board meetings regarding the abatements is included in their contract; adding that the costs were related to both BTLA cases and that Mr. Norman was retained for a period of time relative to Quarrybrook.

Discussion then ensued regarding the Maintenance budget and the recent employee buyouts. Mr. Popovici-Muller clarified that the final budget is expected to be within a few thousand dollars of the original projections. Discussion ensued regarding retirement, etc. costs related to the buyout.

Mr. Breton noted that the percentage expended in the Road Maintenance budget is kind of deceiving, as both winter and summer are included. Discussion ensued regarding overtime in winter and coverage at both the landfill yard waste program and the Transfer Station. Mr. Sullivan clarified that the less expensive, part time staff member is utilized when possible either for landfill coverage or Transfer Station coverage. Mr. Popovici-Muller also added that the summer portion is currently low as the recently awarded contracts have not yet been paid out. After further discussion, thanks were extended to Mr. Popovici-Muller.

PRIMEX RENEWAL: Mr. Desilets explained that Mr. Sullivan was requesting the Board's authorization to sign a two (2) year extension with Primex for our Property Liability coverage through June 30, 2019; with an assurance that our premiums will not exceed an annual 9% in either of the next two years.

Mr. Sullivan explained that he strongly believed the Town should stay with a pooled program, adding that approximately 90% of the State is with Primex as the LGC can no longer provide coverage. He reminded the Board that, last year, he had worked with a broker regarding the Town's workers compensation coverage, and had received interest from only one insurer but they could not provide a quote unless they had all the Town's coverages. Mr. Sullivan advised it would be his recommendation to stay with Primex under the CAP program.

Mr. Breton indicated he would like to have it placed out to bid so that the Board can compare options; providing information from the Town of Fremont regarding an RFP they had recently issued for their needs. Discussion ensued in that the Town will not lose coverage at this time, but will not be able to be part of the CAP program if the extension is not executed.

Mr. Hohenberger questioned who else was available if some towns were not going with Primex and there were no other pooled programs available. Mr. Sullivan clarified that there are companies who will provide coverage to Towns, however, the devil is in the details as to what is included in that coverage.

Mrs. Simmons expressed that she would like to see this placed out to bid, as well. Discussion ensued regarding the CAP program, which guarantees that the Town can budget for steady premium costs even if becoming a risk. Mr. Sullivan also noted that, if switching carriers, the Town will give up any banked or future dividends; adding he will ascertain what that loss would be for the Board.

Mr. Breton noted that, as there are certain ramifications involved in leaving Primex, he would like to know what those are before going out to bid. Discussion ensued, and Mr. Sullivan indicated that he will contact Primex and ask for an additional two weeks to make a decision on the extension.

No further decisions were made.

TAX ABATEMENTS/WARRANTS: Mr. Joe Lessard and Mr. Scott Marsh, MRI Consultants, reviewed several property tax abatement requests with the Board, as follows:

- 11-C-1000 (33 Indian Rock Road - \$12,982.04): income/expense analysis was provided to the Board per their request, which Mr. Lessard indicated supports the revised assessment. Discussion ensued regarding the market value versus the 96% ratio the Town is at, the applicant's requested assessment, the available/vacant space in the building which is a walk-up area on the 2nd floor, and whether the Board could instruct MRI to negotiate further with the applicant.

Mr. Hohenberger then moved that MRI be asked to go back and speak to the property owner again. After brief discussion, Mrs. Simmons seconded and the motion passed 3-1, with Mr. Desilets opposed.

- 11-A-251 (3 Locksley Road - \$1,635.52): adjusted due to area/coding/quality errors. Mr. Hohenberger moved and Mr. Breton seconded to grant the abatement request as presented. Passed 4-0.
- 11-A-844 (37 Oriole Road - \$1,103.38): adjusted due to quality/deferred maintenance/site issues. Mrs. Simmons moved and Mr. Hohenberger seconded to approve the abatement for 11-A-844. Failed 2-2, with Mr. Breton and Mr. Desilets opposed.

Mr. Breton then requested that the Chair re-poll the Board, as he had thought they were discussing a different property. Mr. Desilets recalled the vote, and the motion passed 3-1, with Mr. Desilets opposed.

- 18-L-1 (2 Woodvue Road - \$2,595.54): adjusted based upon an available appraisal, as well listing/outbuilding errors and the condition of the water view. After discussion regarding the latter, Mr. Hohenberger moved and Mrs. Simmons seconded to grant the abatement request as presented. Passed 4-0.
- 18-L-5 (10 Woodvue Road - \$855.77): adjusted due to listing/condition errors. Mr. Hohenberger moved and Mrs. Simmons seconded to grant the abatement request as presented. Passed 4-0.
- 18-L-503 (45 Woodvue Road - \$1,746.29): adjusted based upon an available appraisal, as well as listing/sft/outbuilding errors, and a functional adjustment related to the view. After brief discussion regarding the latter, Mr. Hohenberger moved and Mrs. Simmons seconded to grant the abatement request as presented. Motion failed 2-2, with Mr. Desilets and Mr. Breton opposed.

Mr. Hohenberger then moved and Mrs. Simmons seconded to issue a warrant for timber tax for lots 24-F-1100 and 1120 in the amount of \$ 907.89. Passed 4-0.

OLD/NEW BUSINESS: None.

CORRESPONDENCE: Mr. Sullivan presented the Board a partial bond release for Walkers Woods in the amount of \$233,320.80; retaining \$306,117.18. He indicated the Planning Board, Community Development Department, and Highway Agent have all signed off on same.

Mr. Breton moved and Mrs. Simmons seconded to approve the partial release as requested. Passed 4-0.

Mr. Sullivan presented the Board with a Municipal Work Zone agreement for execution relative to the DOT's continuing work in the area of the Park and Ride. Mr. Hohenberger moved and Mrs. Simmons seconded to approve the agreement. Passed 4-0.

Mr. Sullivan then noted a second agreement had been received relative to the State's installation of additional sidewalks; reminding the Board that if the Town wants them installed, they must assume responsibility for their future maintenance including in the winter. He indicated that a motion would be in order to execute the Municipal Sidewalk Agreement for the area; or the Board can instruct the State not to build the sidewalks.

Mr. Breton moved and Mrs. Simmons seconded to approve the Municipal Sidewalk Agreement as written. Passed 3-1, with Mr. Hohenberger opposed.

MINUTES: Mr. Desilets noted that, in the last paragraph on page 2 of the 7/25 minutes, it had not been he who had moved to "approve paving of the Searles lot". Mr. Breton indicated it had been he that made the motion. Mr. Hohenberger then moved and Mrs. Simmons seconded to approve the minutes of 7/25 as amended. Passed 4-0.

Mrs. Simmons moved to approve the minutes of 7/28 as written. After a brief discussion, Mrs. Simmons moved to amend the minutes to remove everything after the word "order" in the following sentence: "Mrs. Simmons excused herself immediately after the call to order as she did not believe it was appropriate that the Board do so given past practice." Mr. Breton seconded.

Motion passed 3-0-1, with Mr. Hohenberger abstaining due to absence.

NON-PUBLIC SESSION: Mr. Hohenberger moved and Mr. Breton seconded to enter into non-public session in accordance with RSA 91-A:3 II b and c. Passed 4-0. Roll call vote all "yes". The topics of discussion were personnel and reputations and the Board, Mr. Sullivan and Ms. Devlin were in attendance in all sessions.

The Board discussed the status of the Planning Director recruitment. Mr. Sullivan will follow up as discussed.

The Board discussed the status of the Community Development Director recruitment. Mr. Sullivan will follow up to arrange the first round of interviews as discussed.

The Board then discussed at length several personnel and reputations matters relative to the transition in the Community Development Department. It was the consensus of the Board that the Adopt a Spot and Community Garden Programs be moved to the oversight of the Recreation Coordinator for the balance of the year. Mr. Sullivan will also follow up on personnel matter relative to performance of duties.

Mr. Hohenberger moved and Mrs. Simmons seconded to adjourn. Passed 4-0.

Meeting was adjourned at 10:15 PM.

Respectfully submitted,

Wendi Devlin, Administrative Assistant

Note: These minutes are in draft form and have not been submitted to the Board for approval.

Finance Overview – 2nd Quarter 2016

Appropriations & Revenues – Tax Rate Overview

<i>Town Only Tax Rate Breakdown</i>	2016 (prelim)	2015 (final)
Gross Appropriations (Approved Budget)	\$14,070,909	\$13,870,484
Less: General Fund Revenues	(\$5,759,935)	(\$5,753,510)
Less: Use of Fund Balance (estimate for '16)	(\$300,000)	(\$890,000)
Plus: Overlay (abatements)	\$100,000	\$97,400
Plus: War Service Credits	<u>\$238,500</u>	<u>\$238,500</u>
Net to Raise via taxation	\$8,349,474	\$7,562,874
Town Tax Rate	TBD	\$3.35

Revenues

A breakdown of the above, is shown below. Most items are in line with expectations, other than highway block grant and income from trust funds. After completion of the 3rd quarter, we will make adjustments to estimated revenues for purposes of tax rate setting.

- While Other License and Permits are overall within estimates, Planning Board fees, a component of this category, are well below last year at this time (-\$25,830), while Ambulance Fees are significantly higher (+55,350).
- Other Miscellaneous contains the following material items:
 - \$133,344 received from the state to reimburse 80% of the 166,680 paid for the highway truck.
 - Approximately \$40,000 received in Q2 as a one-time return of social security taxes paid by the town during 2012-2016 for five part time employees who were considered retired annuitants and therefore did not have to pay the tax (2 Admin, 2 Police, and 1 Fire).
 - Refunds of workers compensation pay (starting in 2016, the town pays employees while on disability and gets reimbursed by insurance directly).
- Sale of Town Property reflects the sale of four town parcels as approved by Town Meeting.

GENERAL FUND REVENUE	Estimated Revenue For 2016 (per Town Mtg)	Actual Revenue @ 6/30/16	Actual Revenue @ 6/30/15
<u>TAXES</u>			
Yield/Excavation Tax	2,000	7,585	1,511
Interest & Penalties on Taxes	260,000	176,040	212,203
Boat Taxes	15,000	13,947	12,105
<u>INTERGOVERNMENTAL REVENUES</u>			
Highway Block Grant	300,000	133,020	114,256
Other State & Fed Grants/EM Grant	5,000	0	0

Finance Overview – 2nd Quarter 2016

Rooms and Meals	680,000	0	0
<u>LICENSES AND PERMITS</u>			
M V Permit Fees	3,250,000	1,852,995	1,668,509
Building Permits	130,000	74,147	66,559
Other Licenses and Permits	85,500	51,821	57,755
<u>CHARGES FOR SERVICES</u>			
Income from Departments	367,200	242,387	202,721
Cable TV Fees	272,500	139,973	135,001
<u>MISCELLANEOUS REVENUES</u>			
Interest on Deposits	10,000	6,111	5,001
Other Miscellaneous Revenues	44,635	225,885	112,598
Sale of Town Property	75,000	326,370	425
<u>OTHER FINANCING SOURCES</u>			
Income from Trust Funds	820	3	820
Income from Revenue Funds-Searles	32,500	0	21,824
Income from Bond Proceeds	0	334,816	0
Income from Capital Reserve Funds	0	0	0
Income from Other-TAP Grant	144,000	0	0
Transfer in from Conservation Land	85,779	85,779	85,779
TOTAL REVENUES	5,759,934	3,670,879	2,697,067
<i>(without use of Fund Balance)</i>			

Note – the \$334,816 in Income from Bond Proceeds, reference the new fire engine, is reported here for informational purposes, but will not be an actual 2016 revenue as it has already been accounted for as part of the 2015 tax calculations.

Budget Expenditures (refer to separate sheet “General Fund Budget to Actual Expenditures through June 30, 2016”)

Most line items should be approximately 50% expended, although certain items are paid “up-front” causing line items to exceed 50%. The following One-time items and up-front contractual payments are reflected in the Q2 expenditure detail:

- One-time items – i.e. Town Report/NHMA dues (Admin); Dog License Fees (Town Clerk); copier/elevator maintenance contracts (Gen Govt, Comm Dev); (Elections) expenses for Town Meeting; Service Agreements (IT); vehicle equipment purchase (Highway); Service Agency payments (Health/Human Services, and Welfare); annual video on demand contract (Cable).
- Dispatch – (Contracted Services) Derry Fire contract paid Jan/July each year.
- Insurance - Workers & Unemployment Comp insurance reflect contractual payment up-front.

Finance Overview – 2nd Quarter 2016

Areas tracking over budget:

- Town Clerk – While the overall budget is within estimates, the regular salary and several benefit accounts exceed 50% due to the change in the compensation structure of the Town Clerk position, who beginning in April has been paid out of these accounts rather than elected office fees, which shows only corresponding 27.4% spent (for Jan-Mar).
- General Govt Building – salary accounts reflect separation and accrued ETime payouts to three of the four maintenance employees that had their positions reorganized in April; we will continue to monitor these accounts and make adjustments as needed from the earn time trust to cover the Earned Time payout portions of these separation payments. (*refer to the General Government workforce costs summary attached for a budget projection*)
- Assessing – Contracted Services account may exceed appropriations due to additional expenses associated with MRI's defense of abatements at the Superior Court or BTLA level that we have had this year. We will continue to track these excess needs and update the Board as needed in the Q3 report.
- Health Insurance Accounts – All health insurance accounts are over 50%, but are not of concern as we only budget for 75% of the overall cost of health insurance in the department budgets with the remaining 25% funded from the health trust through the employee's co-pay contributions. We make the first 9 monthly payments out of the budget and the last 3 monthly payments from the health trust – the health insurance accounts should be around 2/3 spent vs. budget at this time.
- Contracted Police and Fire Services – the presented budget expenses are shown for informational purposes; these expenses will be transferred to the contract services revolving fund before year end.
- Police – the overtime account is close to being expended as of June 30th and will be over expended soon. This is due to several employees being out on workers compensation during the beginning portion of the year which necessitated higher overtime coverage.

Other notable events:

- Campbell Farm Loan - The loan balance of \$582,381.21 (principal plus accumulated interest) was paid in full on August 3, 2016, resulting in projected savings of \$9,375 for 2016 and \$106,593.73 between 2017 and 2024.

Special Funds: refer to *Special Fund Summary attached*

**ACTUAL RESULTS TO DATE - REVENUES
COMPARATIVE ANALYSIS AS OF JUNE 30, 2016**

SOURCES OF REVENUE	Estimated Revenue For 2016 (per Town Mtg)	Actual Revenue @ 6/30/16	Actual Revenue @ 6/30/15	Increase (Decrease) 16-15	16 Percent of Estimate Received
<u>TAXES</u>					
Yield/Excavation Tax	2,000	7,585	1,511	6,074	379.3%
Interest & Penalties on Taxes	260,000	176,040	212,203	(36,163)	67.7%
Boat Taxes	15,000	13,947	12,105	1,842	93.0%
<u>INTERGOVERNMENTAL REVENUES</u>					
Highway Block Grant	300,000	133,020	114,256	18,764	44.3%
Other State & Fed Grants/EM Grant	5,000	0	0	-	0.0%
Rooms and Meals	680,000	0	0	-	0.0%
<u>LICENSES AND PERMITS</u>					
M V Permit Fees	3,250,000	1,852,995	1,668,509	184,486	57.0%
Building Permits	130,000	74,147	66,559	7,588	57.0%
Other Licenses and Permits	85,500	51,821	57,755	(5,934)	60.6%
<u>CHARGES FOR SERVICES</u>					
Income from Departments	367,200	242,387	202,721	39,666	66.0%
Cable TV Fees	272,500	139,973	135,001	4,972	51.4%
<u>MISCELLANEOUS REVENUES</u>					
Interest on Deposits	10,000	6,111	5,001	1,110	61.1%
Other Miscellaneous Revenues	44,635	225,885	112,598	113,287	506.1%
Sale of Town Property	75,000	326,370	425	325,945	435.2%
<u>OTHER FINANCING SOURCES</u>					
Income from Trust Funds	820	3	820	(817)	0.4%
Income from Revenue Funds-Searles	32,500	0	21,824	(21,824)	0.0%
Income from Bond Proceeds	0	334,816	0	334,816	
Income from Conservation Fund	85,779	85,779	85,779	-	100.0%
Income from Other Sources-SE Grant	144,000	0	0	-	0.0%
Income from Capital Reserve Funds	0	0	0	-	0.0%
TOTAL REVENUES	5,759,934	3,670,879	2,697,067	973,812	63.7%
<i>Revenue adjusted for bond proceeds</i>	<i>5,759,934</i>	<i>3,336,063</i>	<i>2,697,067</i>	<i>973,812</i>	<i>57.9%</i>
<u>Breakdown of categories above:</u>					
<u>Other Licenses & Permits:</u>	Est For 2016	@ 6/30/16	@ 6/30/15		
Dog Licenses	19,200	18,470	15,731		
Animal Officer Fees	300	1,725	50		
Planning Board Fees	50,000	7,750	33,580		
BOA Fees	8,000	4,345	4,729		
Town Clerk Misc	6,000	17,956	2,635		
Gun Permits	2,000	1,575	1,030		
	85,500	51,821	57,755		
<u>Income from Departments:</u>					
Special Duty-Contracted Police*	20,000	8,170	11,373		
Welfare Reimb	1,800	360	1,475		
Planning Misc Income	6,000	4,677	3,128		
Police Misc, Alcohol, Court	5,000	4,710	5,038		
Ambulance Fees	280,000	214,275	158,923		
Fire Dept Misc	20,000	5,318	9,850		
Transfer Station Fees	27,000	3,330	11,782		
Accident Reports	2,000	1,547	1,152		
Beach Income	5,400	-	-		
	367,200	242,387	202,721		
<u>Other Miscellaneous:</u>					
Insur/Other Reimb/Refunds	3,000	73,509	101,405	IRS, Workers comp	
Parking Fines	1,200	365	420		
Town Building Rent	3,000	1,675	1,250		
Selectmen Misc Income, includes PILOT	36,035	1,041	8,633		
Donations	500	5,802	-		
Intergvt Misc Income	-	142,905	-	HWY TRK 4	
Treasurer's Misc Income	800	430	400		
Copy Fees	100	158	490		
	44,635	225,885	112,598		
Received in 2016 - PY receivables	-	-	-		
Grants Accepted & Expended by BOS	-	-	-		

Town Special Funds
6/30/2016

Note: Balances below reflect combined amounts held in custody by the Treasurer at Citizens Enterprise & TD Bank CC acct (through 6/30)						
	Beginning Balance 12/31/2016	Income	Disbursements	Interest (through May)	Finance Balance 6/30/16	Adjustment Explanation
Cable TV Trust Fund	305,381.02	0.00	0.00	93.21	305,474.23	
Searles Special Revenue	10,899.37	17,859.84	4,412.38	12.84	24,359.67	Includes pending transfer to reimb GF for sal/bene
Searles Donation Fund	579.59	15,030.00	0.00	3.39	15,612.98	"Pass-through" acct used for donations accepted by BOS
Expendable Health Trust	121,318.64	164,109.62	55,579.03	132.39	229,981.62	"Income" from employee copays held until paid out to Healthtrust
Cemetery Operation Fund	114,179.04	1,600.00	0.00	85.76	115,864.80	
Conservation Land Trust	581,790.07	38,519.86	8,466.84	440.22	612,283.31	
Road Bond Fund	9,267.19	0.00	0.00	6.92	9,274.11	
Law Enforcement Fund	972.37	0.00	0.00	0.72	973.09	
Recreation-Lacrosse	19,367.75	39,061.59	42,830.48	12.42	15,611.28	
Recreation-Programs	7,510.82	41,624.34	29,179.19	3.64	19,959.61	
Griffin Park - Passive Recreation	0.00	872.00	0.00	0.11	872.11	
Conservation Special	2,163.03	0.00	0.00	1.61	2,164.64	
Police Public Safety Revolve Fd	41,944.78	131,170.00	59,215.88	45.57	113,944.47	Includes pending transfer to reimb GF for sal/bene
Fire Public Safety Revolve Fd	34,498.84	13,472.38	5,429.55	19.54	42,561.21	Includes pending transfer to reimb GF for sal/bene
Police Fed Asset Forfeiture	0.00	0.00	0.00	0.00	0.00	
Subdivision Fees	60,653.47	36,800.69	40,637.57	28.67	56,845.26	
Rte 28 Emergency Fund	11,287.07	0.00	0.00	8.41	11,295.48	
Rail to Trail Fund	100.57	0.00	0.00	0.06	100.63	
Fire Cistern SRF	250.15	0.00	0.00	0.18	250.33	
Forest Maintenance Fund	13,808.05	42,219.00	0.00	30.20	56,057.25	
Police Impact Fee	88,961.63	8,458.00	2,069.18	45.89	95,396.34	
Fire Impact Fee	141,298.29	16,512.00	0.00	74.15	157,884.44	
School Impact Fees (Separate)	312,951.69	96,707.20	162,401.00	167.80	247,425.69	
Total	1,879,183.43	664,016.52	410,221.10	1,213.70	2,134,192.55	
<i>Trust Fund accounts (Held by Trustees of Trust Funds):</i>						
Property Trust	347.00	0.00	0.00	0.00	347.00	
Earned Time Trust	189,003.11	0.00	0.00	0.00	189,003.11	
Museum Trust	4,561.61	0.00	0.00	0.00	4,561.61	

General Government workforce costs Summary - 2016

	Actual												Estimated						EOY Total	6 months	Budget	Credit for Earned Time	Adjusted EOY Total
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	EOY Total	6 months	Budget	Credit for Earned Time	Adjusted EOY Total						
Regular Salaries	9,509	12,678	15,848	87,868	39,113	3,201	3,277	3,250	3,250	3,250	3,250	3,250	3,250	187,743	168,216	167,280	(34,119)	153,624					
Overtime	29	511	220	124		120	150	135	135	135	135	135	135	1,829	1,004	2,930		1,829					
Ret - Municipal	1,065	1,473	1,809	9,829	3,354	371	374	372	372	372	372	372	372	20,135	17,901	18,960		20,135					
Ret - Supplemental	510	693	843	4,473	1,988	199	201	200	200	200	200	200	200	9,907	8,706	8,490		9,907					
Insurance - health	3,741	3,741	3,741	3,741	2,716	(1,382)	667	667	667	667	667	667	667	20,298	16,296	35,660		20,298					
Insurance - Life & Dis	32	216	216	216	54	54	54	55	55	55	55	55	55	1,117	787	2,640		1,117					
Insurance - Dental	257	257	257	257	217	55	136	136	136	136	136	136	136	2,118	1,301	3,090		2,118					
Medicare	140	190	231	1,286	574	58	59	58	58	58	58	58	58	2,829	2,479	2,470		2,829					
Contracted Services	1,845	4,813	5,758	7,129	9,720	12,964	11,896	7,661	7,661	7,661	7,661	7,661	7,661	92,429	42,228	58,340		92,429					
	17,128	24,572	28,922	114,921	57,735	15,641	16,815	12,534	12,534	12,534	12,534	12,534	12,534	338,406	258,920	299,860		304,287					

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	% used Budget
<u>11001 TOWN OFFICERS SALARIES</u>							
11001	51210	TREASURER SALARY	2,250	2,250	-	2,250	0.00%
11001	51215	DEPUTY TREASURER SALARY	500	500	-	500	0.00%
11001	51220	TRUSTEE/TRUST FNDS SALARY	350	350	-	350	0.00%
11001	51740	SOCIAL SECURITY	190	190	-	190	0.00%
11001	51830	MEDICARE	40	40	-	40	0.00%
			3,330	3,330	-	3,330	0.00%
<u>11002 ADMINISTRATION</u>							
11002	51100	REGULAR SALARIES	303,440	303,440	137,155	166,285	45.20%
11002	51350	OVERTIME SALARIES	3,580	3,580	980	2,600	27.38%
11002	51700	RETIREMENT - MUNICIPAL	26,430	26,430	12,398	14,032	46.91%
11002	51730	SUPPLEMENTAL RETIREMENT	11,600	11,600	5,947	5,653	51.27%
11002	51740	SOCIAL SECURITY	3,520	3,520	985	2,535	28.00%
11002	51800	GROUP INSURANCE - HEALTH	34,440	34,440	20,298	14,142	58.94%
11002	51810	GROUP INSURANCE - LIFE & DIS	3,340	3,340	904	2,436	27.06%
11002	51820	GROUP INSURANCE - DENTAL	4,900	4,900	2,100	2,800	42.85%
11002	51830	MEDICARE	4,260	4,260	2,067	2,193	48.53%
11002	52100	TOWN AUDIT	18,730	18,730	12,452	6,279	66.48%
11002	52120	TOWN REPORTS	4,000	4,000	4,147	-147	103.69%
11002	52862	CONTRACTED SERVICES	3,500	6,838	2,326	4,512	34.01%
11002	53100	OFFICE SUPPLIES	2,500	2,500	2,479	21	99.17%
11002	53120	COMPUTER SUPPLIES	3,500	3,500	1,140	2,360	32.56%
11002	53195	MILEAGE	175	175	-	175	0.00%
11002	53200	POSTAGE	19,320	19,320	8,107	11,213	41.96%
11002	53210	POSTAGE MACHINE	2,780	2,780	2,483	297	89.33%
11002	53500	LEGAL ADS	2,500	2,500	752	1,748	30.08%
11002	53520	REGISTRY OF DEEDS	0	0	199	-199	N/A
11002	54160	EQUIPMENT	500	500	-	500	0.00%
11002	54210	EQUIPMENT MAINTENANCE	3,130	3,130	1,851	1,279	59.14%
11002	55230	DUES AND MEETINGS	16,750	16,750	14,507	2,243	86.61%
11002	55350	RECRUITMENT EXPENSES	0	0	101	-101	N/A
11002	55500	COMMITTEE EXPENSES	5,400	5,400	3,348	2,052	62.00%
11002	55600	MISCELLANEOUS EXPENSES	3,500	3,500	-	3,500	0.00%
11002	55675	EMPLOYEE HEALTH	590	590	88	502	14.92%
11002	59100	TELEPHONE	9,400	9,400	4,236	5,164	45.07%
11002	59200	ELECTRICITY	2,530	2,530	1,509	1,021	59.66%
11002	59300	HEAT	2,170	2,170	947	1,223	43.63%
			496,485	499,823	243,507	256,316	48.72%
<u>11003 TOWN CLERK</u>							
11003	51100	REGULAR SALARIES	97,840	97,840	64,036	33,804	65.45%
11003	51250	ELECTED OFFICIAL FEES	108,410	108,410	29,692	78,719	27.39%
11003	51700	RETIREMENT - MUNICIPAL	10,090	10,090	6,882	3,208	68.21%
11003	51730	SUPPLEMENTAL RETIREMENT	2,370	2,370	2,153	217	90.85%
11003	51740	SOCIAL SECURITY	7,190	7,190	2,067	5,123	28.75%
11003	51800	GROUP INSURANCE - HEALTH	27,660	27,660	20,442	7,218	73.90%
11003	51810	GROUP INSURANCE - LIFE & DIS	1,350	1,350	928	422	68.75%
11003	51820	GROUP INSURANCE - DENTAL	1,860	1,860	1,340	520	72.05%
11003	51830	MEDICARE	3,030	3,030	1,342	1,688	44.28%
11003	52862	CONTRACTED SERVICES	5,900	5,900	-	5,900	0.00%
11003	53100	OFFICE SUPPLIES	3,480	3,480	1,361	2,119	39.11%
11003	53120	COMPUTER SUPP / SERVICE	1,370	1,370	-	1,370	0.00%
11003	54110	OFFICE EQUIPMENT	1,000	1,000	-	1,000	0.00%
11003	55130	DOG LICENSE FEES	9,100	9,100	7,773	1,327	85.42%
11003	55230	DUES AND MEETINGS	1,620	1,620	405	1,215	25.00%
11003	55650	PRESERVATION OF RECORDS	4,200	4,200	-	4,200	0.00%
			286,470	286,470	138,421	148,049	48.32%
<u>11004 TAX COLLECTOR</u>							
11004	51100	REGULAR SALARIES	103,060	103,060	48,615	54,445	47.17%
11004	51700	RETIREMENT - MUNICIPAL	7,590	7,590	3,558	4,032	46.88%
11004	51730	SUPPLEMENTAL RETIREMENT	5,110	5,110	2,431	2,679	47.57%
11004	51740	SOCIAL SECURITY	2,440	2,440	1,039	1,401	42.58%
11004	51800	GROUP INSURANCE - HEALTH	7,430	7,430	4,955	2,475	66.69%
11004	51810	GROUP INSURANCE - LIFE & DIS	990	990	445	545	44.97%
11004	51820	GROUP INSURANCE - DENTAL	480	480	242	238	50.46%
11004	51830	MEDICARE	1,490	1,490	688	802	46.16%

11004	52250 TITLE SEARCHES	2,500	2,500	1,728	772	69.12%
11004	53100 OFFICE SUPPLIES	500	500	-	500	0.00%
11004	53120 COMPUTER SUPP / SERVICE	8,220	8,220	3,863	4,357	46.99%
11004	53520 REGISTRY OF DEEDS	1,000	1,000	346	654	34.63%
11004	55230 DUES AND MEETINGS	1,000	1,000	91	909	9.10%
		141,810	141,810	68,001	73,809	47.95%
	<u>11005 ELECTIONS</u>					
11005	51100 REGULAR SALARIES	270	270	-	270	0.00%
11005	51200 ELECT. OFFICIALS SALARIES	14,220	14,220	6,061	8,159	42.62%
11005	51300 BALLOT CLERK FEES	10,300	10,300	3,585	6,715	34.80%
11005	51740 SOCIAL SECURITY	1,545	1,545	376	1,169	24.32%
11005	51830 MEDICARE	340	340	88	252	25.87%
11005	53300 VOTER CHECKLISTS	1,000	1,000	-	1,000	0.00%
11005	53320 BALLOTS	11,400	11,400	9,622	1,778	84.41%
11005	54160 EQUIPMENT	0	0	702	-702	N/A
11005	54210 EQUIPMENT MAINTENANCE	1,200	1,200	712	488	59.33%
11005	55600 MISCELLANEOUS EXPENSES	500	500	96	404	19.12%
		40,775	40,775	21,242	19,533	52.09%
	<u>11006 CEMETERY</u>					
11006	52210 GROUNDSKEEPING	28,000	34,200	11,200	23,000	32.75%
11006	53100 OFFICE SUPPLIES	200	200	-	200	0.00%
11006	53140 PROPERTY MAINTENANCE	11,000	11,000	178	10,822	1.62%
11006	53815 PATRIOTIC PURPOSES	1,500	1,500	642	858	42.79%
11006	55600 MISCELLANEOUS EXPENSES	100	100	251	-151	250.50%
11006	59200 ELECTRICITY	400	400	230	170	57.61%
		41,200	47,400	12,501	34,899	26.37%
	<u>11007 GENERAL GOVT BUILDINGS</u>					
11007	51100 REGULAR SALARIES	167,280	167,280	168,216	-936	100.56%
11007	51350 OVERTIME SALARIES	2,930	2,930	1,004	1,926	34.26%
11007	51700 RETIREMENT - MUNICIPAL	18,960	18,960	17,901	1,059	94.41%
11007	51730 SUPPLEMENTAL RETIREMENT	8,490	8,490	8,706	-216	102.55%
11007	51740 SOCIAL SECURITY	0	0	1	-1	N/A
11007	51800 GROUP INSURANCE - HEALTH	35,660	35,660	16,296	19,364	45.70%
11007	51810 GROUP INSURANCE - LIFE & DIS	2,640	2,640	787	1,853	29.83%
11007	51820 GROUP INSURANCE - DENTAL	3,090	3,090	1,301	1,789	42.12%
11007	51830 MEDICARE	2,470	2,470	2,479	-9	100.38%
11007	52210 GROUNDSKEEPING	119,500	119,500	52,250	67,250	43.72%
11007	52862 CONTRACTED SERVICES	58,340	58,340	42,228	16,112	72.38%
11007	53140 PROPERTY MAINTENANCE	44,020	44,020	22,471	21,549	51.05%
11007	53190 CLOTHING ALLOWANCE	1,600	1,600	800	800	50.00%
11007	53195 MILEAGE	100	100	-	100	0.00%
11007	54100 VEHICLE EQUIPMENT	16,550	16,550	-	16,550	0.00%
11007	54160 EQUIPMENT	2,250	2,250	183	2,067	8.13%
11007	54180 VEHICLE FUEL	2,090	2,090	687	1,403	32.87%
11007	54200 VEHICLE MAINTENANCE	5,000	5,000	2,201	2,799	44.01%
11007	54210 EQUIPMENT MAINTENANCE	9,490	9,490	299	9,191	3.15%
11007	59100 TELEPHONE	180	180	-	180	0.00%
11007	59200 ELECTRICITY	11,670	11,670	5,026	6,644	43.07%
11007	59300 HEAT	7,540	7,540	3,153	4,387	41.82%
		519,850	519,850	345,992	173,858	66.56%
	<u>11008 ASSESSING</u>					
11008	51100 REGULAR SALARIES	44,450	44,450	21,255	23,195	47.82%
11008	51700 RETIREMENT - MUNICIPAL	4,960	4,960	2,374	2,586	47.87%
11008	51730 SUPPLEMENTAL RETIREMENT	2,220	2,220	1,063	1,157	47.88%
11008	51800 GROUP INSURANCE - HEALTH	24,900	24,900	16,597	8,303	66.65%
11008	51810 GROUP INSURANCE - LIFE & DIS	660	660	300	360	45.39%
11008	51820 GROUP INSURANCE - DENTAL	1,630	1,630	817	813	50.12%
11008	51830 MEDICARE	650	650	236	414	36.37%
11008	52862 CONTRACTED SERVICES	94,560	102,234	65,468	36,766	64.04%
11008	53100 OFFICE SUPPLIES	800	800	371	429	46.32%
11008	53120 COMPUTER SUPP / SERVICE	1,500	1,500	443	1,057	29.55%
11008	53180 TRAINING	1,500	1,500	-	1,500	0.00%
11008	53195 MILEAGE	300	300	-	300	0.00%
11008	53520 REGISTRY OF DEEDS	1,000	1,000	217	783	21.70%
11008	54160 EQUIPMENT	250	250	-	250	0.00%
11008	55230 DUES AND MEETINGS	660	660	255	405	38.64%
11008	59100 TELEPHONE	580	580	254	326	43.80%
		180,620	188,294	109,651	78,643	58.23%

<u>INFORMATION TECHNOLOGY</u>						
11009	51100	REGULAR SALARIES	92,230	92,230	42,701	49,529 46.30%
11009	51700	RETIREMENT - MUNICIPAL	9,920	9,920	4,770	5,150 48.08%
11009	51730	SUPPLEMENTAL RETIREMENT	4,440	4,440	2,135	2,305 48.09%
11009	51800	GROUP INSURANCE - HEALTH	26,840	26,840	17,892	8,948 66.66%
11009	51810	GROUP INSURANCE - LIFE & DIS	1,320	1,320	598	722 45.33%
11009	51820	GROUP INSURANCE - DENTAL	1,630	1,630	817	813 50.12%
11009	51830	MEDICARE	1,290	1,290	523	767 40.53%
11009	53125	SERVICE AGREEMENTS / TRAINING	77,790	77,790	52,462	25,328 67.44%
11009	54125	EQUIPMENT AND SOFTWARE	4,450	4,450	4,305	145 96.73%
11009	54210	EQUIPMENT MAINTENANCE	6,600	6,600	3,244	3,356 49.15%
11009	55510	GIS EXPENSES	4,300	4,300	1,400	2,900 32.56%
11009	59100	TELEPHONE	580	580	398	182 68.69%
			231,390	231,390	131,245	100,145 56.72%
<u>11010 TOWN MUSEUM</u>						
11010	54160	EQUIPMENT	5	5	-	5 0.00%
			5	5	-	5 0.00%
<u>11011 SEARLES BUILDING</u>						
11011	51100	REGULAR SALARIES	0	0	3,381	-3,381 N/A
11011	51740	SOCIAL SECURITY	0	0	210	-210 N/A
11011	51830	MEDICARE	0	0	49	-49 N/A
11011	53140	PROPERTY MAINTENANCE	16,000	16,000	-	16,000 0.00%
11011	59100	TELEPHONE	380	380	158	222 41.69%
11011	59200	ELECTRICITY	4,310	4,310	1,186	3,124 27.51%
11011	59300	HEAT	6,030	6,030	2,853	3,177 47.32%
			26,720	26,720	7,837	18,883 29.33%
<u>11012 LEGAL SERVICES</u>						
11012	52400	OTHER LAW FIRMS	43,400	43,400	20,982	22,418 48.35%
11012	52440	UNION LEGAL EXPENSES	3,000	3,000	52	2,948 1.73%
11012	52450	ZBA LEGAL EXPENSES	5,000	5,000	301	4,699 6.02%
11012	55600	MISCELLANEOUS EXPENSES	1,000	1,000	-	1,000 0.00%
			52,400	52,400	21,335	31,065 40.72%
<u>11313 CONTRACTED FIRE SERVICE</u>						
11313	51125	REGULAR CONTRACTED	0	0	3,552	-3,552 N/A
11313	51710	RETIREMENT - FIRE	0	0	860	-860 N/A
11313	51830	MEDICARE	0	0	50	-50 N/A
			0	0	4,462	-4,462 N/A
<u>11314 CONTRACTED POLICE SERVI</u>						
11314	51125	REGULAR CONTRACTED	5	5	66,898	-66,893 #####
11314	51720	RETIREMENT - POLICE	0	0	12,512	-12,512 N/A
11314	51830	MEDICARE	0	0	921	-921 N/A
			5	5	80,331	-80,326 #####
<u>11315 POLICE</u>						
11315	51100	REGULAR SALARIES	1,517,280	1,517,280	704,068	813,212 46.40%
11315	51350	OVERTIME SALARIES	127,960	127,960	115,765	12,195 90.47%
11315	51400	HOLIDAY SALARIES	65,330	65,330	25,576	39,754 39.15%
11315	51700	RETIREMENT - MUNICIPAL	18,120	18,120	8,653	9,467 47.76%
11315	51720	RETIREMENT - POLICE	415,340	415,340	206,791	208,549 49.79%
11315	51730	SUPPLEMENTAL RETIREMENT	8,830	8,830	4,083	4,747 46.24%
11315	51740	SOCIAL SECURITY	1,000	1,000	574	426 57.45%
11315	51800	GROUP INSURANCE - HEALTH	300,720	300,720	196,944	103,776 65.49%
11315	51810	GROUP INSURANCE - LIFE & DIS	20,770	20,770	9,438	11,332 45.44%
11315	51820	GROUP INSURANCE - DENTAL	21,870	21,870	10,733	11,137 49.08%
11315	51830	MEDICARE	25,450	25,450	12,395	13,055 48.70%
11315	53100	OFFICE SUPPLIES	2,500	2,500	451	2,049 18.02%
11315	53120	COMPUTER SUPP / SERVICE	3,000	3,000	1,576	1,424 52.52%
11315	53140	PROPERTY MAINTENANCE	5,220	5,220	2,653	2,567 50.83%
11315	53170	INVESTIGATIONS	3,700	3,700	275	3,425 7.43%
11315	53180	TRAINING	51,260	51,260	17,867	33,393 34.86%
11315	53185	FIREARMS TRAINING AMMO.	32,690	32,690	24,417	8,273 74.69%
11315	53190	CLOTHING ALLOWANCE	18,380	18,380	6,950	11,430 37.81%
11315	54100	VEHICLE EQUIPMENT	96,150	96,150	61,874	34,276 64.35%
11315	54160	EQUIPMENT	23,800	23,800	1,005	22,795 4.22%

11315	54180 VEHICLE FUEL	41,880	41,880	14,656	27,224	34.99%
11315	54200 VEHICLE MAINTENANCE	21,700	21,700	8,666	13,034	39.94%
11315	54210 EQUIPMENT MAINTENANCE	13,390	13,390	771	12,619	5.76%
11315	54230 RADIO/COMMUNICATION MAINT	25,310	25,310	9,571	15,739	37.81%
11315	55330 SAFETY DIVISION	2,000	2,000	915	1,085	45.75%
11315	55350 RECRUITMENT EXPENSES	0	0	884	-884	N/A
11315	55600 MISCELLANEOUS EXPENSES	630	630	450	180	71.50%
11315	55675 EMPLOYEE HEALTH	250	250	-	250	0.00%
11315	59100 TELEPHONE	13,130	13,130	5,289	7,841	40.28%
11315	59200 ELECTRICITY	18,800	18,800	8,188	10,612	43.56%
11315	59300 HEAT	7,980	7,980	3,525	4,455	44.17%
		2,904,440	2,904,440	1,465,002	1,439,438	50.44%

11316 DISPATCHING

11316	51100 REGULAR SALARIES	184,800	184,800	87,609	97,191	47.41%
11316	51350 OVERTIME SALARIES	23,450	23,450	9,259	14,191	39.48%
11316	51400 HOLIDAY SALARIES	15,540	15,540	4,609	10,931	29.66%
11316	51500 EXTRA SHIFT SALARIES	21,750	21,750	8,076	13,674	37.13%
11316	51700 RETIREMENT - MUNICIPAL	25,230	25,230	11,298	13,932	44.78%
11316	51730 SUPPLEMENTAL RETIREMENT	8,970	8,970	4,872	4,098	54.32%
11316	51740 SOCIAL SECURITY	1,310	1,310	441	869	33.69%
11316	51800 GROUP INSURANCE - HEALTH	79,400	79,400	52,931	26,469	66.66%
11316	51810 GROUP INSURANCE - LIFE & DIS	2,760	2,760	1,240	1,520	44.93%
11316	51820 GROUP INSURANCE - DENTAL	4,680	4,680	2,342	2,338	50.04%
11316	51830 MEDICARE	3,610	3,610	1,382	2,228	38.29%
11316	52862 CONTRACTED SERVICES	97,190	97,190	47,410	49,780	48.78%
11316	53180 TRAINING	5,300	5,300	213	5,087	4.03%
11316	53190 CLOTHING ALLOWANCE	2,100	2,100	860	1,240	40.95%
11316	54160 EQUIPMENT	1,400	1,400	-	1,400	0.00%
11316	59100 TELEPHONE	960	960	317	643	33.07%
		478,450	478,450	232,859	245,591	48.67%

11317 FIRE

11317	51100 REGULAR SALARIES	1,543,620	1,543,620	683,876	859,744	44.30%
11317	51350 OVERTIME SALARIES	331,260	331,260	110,280	220,980	33.29%
11317	51400 HOLIDAY SALARIES	65,780	65,780	21,743	44,037	33.05%
11317	51550 CALL MAN SALARIES	8,000	8,000	2,649	5,351	33.11%
11317	51700 RETIREMENT - MUNICIPAL	4,920	4,920	2,257	2,663	45.88%
11317	51710 RETIREMENT - FIRE	562,950	562,950	234,471	328,479	41.65%
11317	51730 SUPPLEMENTAL RETIREMENT	2,200	2,200	1,160	1,040	52.75%
11317	51740 SOCIAL SECURITY	930	930	114	816	12.26%
11317	51800 GROUP INSURANCE - HEALTH	359,530	359,530	216,107	143,423	60.11%
11317	51810 GROUP INSURANCE - LIFE & DIS	20,610	20,610	9,249	11,361	44.88%
11317	51820 GROUP INSURANCE - DENTAL	31,770	31,770	15,340	16,430	48.28%
11317	51830 MEDICARE	25,860	25,860	10,737	15,123	41.52%
11317	51890 ACCIDENT - CALL MEN INSURANCE	1,020	1,020	953	67	93.43%
11317	53140 PROPERTY MAINTENANCE	4,700	4,700	3,193	1,507	67.94%
11317	53180 TRAINING	38,210	38,210	9,434	28,776	24.69%
11317	53190 CLOTHING ALLOWANCE	15,600	15,600	6,665	8,935	42.72%
11317	53700 PREVENTION/INVESTIGATION	5,000	5,000	300	4,700	5.99%
11317	53900 AMBULANCE OPERATION	23,520	23,520	11,612	11,908	49.37%
11317	54100 VEHICLE EQUIPMENT	63,530	63,530	13,447	50,083	21.17%
11317	54110 OFFICE EQUIPMENT	2,500	2,500	696	1,804	27.85%
11317	54120 FIRE EQUIPMENT	22,400	22,400	16,333	6,067	72.92%
11317	54180 VEHICLE FUEL	24,780	24,780	8,339	16,441	33.65%
11317	54200 VEHICLE MAINTENANCE	36,590	36,590	15,654	20,936	42.78%
11317	54210 EQUIPMENT MAINTENANCE	7,000	7,000	286	6,714	4.09%
11317	54220 HYDRANT/WATER SUP. MAINT.	2,500	2,500	-	2,500	0.00%
11317	54230 RADIO/COMMUNICATION MAINT	23,530	23,530	26,510	-2,980	112.67%
11317	55230 DUES AND MEETINGS	1,420	1,420	205	1,215	14.42%
11317	55675 EMPLOYEE HEALTH	3,400	3,400	1,172	2,228	34.47%
11317	58313 HAZARDOUS MATERIALS ORD.	7,820	7,820	-	7,820	0.00%
11317	59100 TELEPHONE	5,000	5,000	2,385	2,615	47.69%
11317	59200 ELECTRICITY	25,010	25,010	10,177	14,833	40.69%
11317	59300 HEAT	14,150	14,150	6,676	7,474	47.18%
		3,285,110	3,285,110	1,442,021	1,843,089	43.90%

11318 EMERGENCY MANAGEMENT

11318	51740 SOCIAL SECURITY	60	60	-	60	0.00%
11318	51830 MEDICARE	10	10	-	10	0.00%
11318	53405 EMERGENCY OPERATIONS CENTER EX	2,710	2,710	681	2,029	25.14%
11318	53406 FIELD EXPENSES	750	750	-	750	0.00%
11318	53407 SHELTER EXPENSES	500	500	-	500	0.00%
11318	53408 ADMINISTRATIVE EXPENSES	2,640	2,640	736	1,904	27.88%
		6,670	6,670	1,417	5,253	21.25%

11319 COMMUNITY DEVELOPMENT

11319	51100 REGULAR SALARIES	348,110	348,110	157,501	190,609	45.24%
11319	51350 OVERTIME SALARIES	2,020	2,020	213	1,807	10.54%
11319	51700 RETIREMENT - MUNICIPAL	26,210	26,210	10,930	15,280	41.70%
11319	51730 SUPPLEMENTAL RETIREMENT	12,410	12,410	5,977	6,433	48.16%
11319	51740 SOCIAL SECURITY	7,160	7,160	3,285	3,875	45.87%
11319	51800 GROUP INSURANCE - HEALTH	27,000	27,000	14,461	12,539	53.56%
11319	51810 GROUP INSURANCE - LIFE & DIS	3,560	3,560	1,391	2,169	39.07%
11319	51820 GROUP INSURANCE - DENTAL	2,600	2,600	1,221	1,379	46.95%
11319	51830 MEDICARE	4,970	4,970	2,303	2,667	46.33%
11319	52300 REGIONAL PLANNING	9,030	9,030	84	8,946	0.93%
11319	52862 CONTRACTED SERVICES	9,200	9,600	1,550	8,050	16.14%
11319	53100 OFFICE SUPPLIES	2,500	2,500	783	1,717	31.31%
11319	53140 PROPERTY MAINTENANCE	500	500	159	341	31.71%
11319	53180 TRAINING	4,000	4,000	1,048	2,952	26.19%
11319	53190 CLOTHING ALLOWANCE	400	400	-	400	0.00%
11319	53500 LEGAL ADS	4,000	4,000	982	3,018	24.54%
11319	54110 OFFICE EQUIPMENT	2,500	2,500	1,927	573	77.08%
11319	54180 VEHICLE FUEL	1,550	1,550	478	1,072	30.81%
11319	55350 RECRUITMENT EXPENSES	0	0	935	-935	N/A
11319	55500 COMMITTEE EXPENSES	6,000	6,000	2,288	3,712	38.13%
11319	59100 TELEPHONE	3,300	3,300	1,366	1,934	41.40%
11319	59200 ELECTRICITY	6,000	6,000	2,307	3,693	38.45%
11319	59300 HEAT	4,350	4,350	2,735	1,615	62.87%
		487,370	487,770	213,921	273,849	43.86%

N/A

11620 ROAD MAINTENANCE

11620	51100 REGULAR SALARIES	169,620	169,620	84,059	85,561	49.56%
11620	51350 OVERTIME SALARIES	8,130	8,130	4,529	3,601	55.70%
11620	51700 RETIREMENT - MUNICIPAL	16,680	16,680	7,895	8,785	47.33%
11620	51730 SUPPLEMENTAL RETIREMENT	8,880	8,880	4,253	4,627	47.89%
11620	51740 SOCIAL SECURITY	1,820	1,820	1,123	697	61.68%
11620	51800 GROUP INSURANCE - HEALTH	36,880	36,880	24,588	12,292	66.67%
11620	51810 GROUP INSURANCE - LIFE & DIS	2,200	2,200	936	1,264	42.53%
11620	51820 GROUP INSURANCE - DENTAL	1,860	1,860	932	928	50.08%
11620	51830 MEDICARE	2,710	2,710	1,205	1,505	44.46%
11620	52860 CONTRACTED SERVICES (SUM)	520,480	520,480	58,974	461,506	11.33%
11620	52861 CONTRACTED SERVICES (WIN)	202,400	202,400	71,427	130,973	35.29%
11620	52865 MATERIALS	96,700	96,700	27,848	68,852	28.80%
11620	53140 PROPERTY MAINTENANCE	3,500	3,500	805	2,695	22.99%
11620	53190 CLOTHING ALLOWANCE	1,200	1,200	600	600	50.00%
11620	54100 VEHICLE EQUIPMENT	36,430	46,430	32,368	14,062	69.71%
11620	54160 EQUIPMENT	6,000	6,000	1,067	4,933	17.78%
11620	54180 VEHICLE FUEL	23,160	23,160	4,065	19,095	17.55%
11620	54200 VEHICLE MAINTENANCE	15,000	15,000	6,945	8,055	46.30%
11620	55230 DUES AND MEETINGS	100	100	75	25	75.00%
11620	55500 COMMITTEE EXPENSES	25,000	25,000	10,400	14,600	41.60%
11620	55520 SITE IMPROVEMENTS	15,000	15,000	-	15,000	0.00%
11620	59100 TELEPHONE	2,410	2,410	1,294	1,116	53.69%
11620	59200 ELECTRICITY	1,980	1,980	911	1,069	46.02%
11620	59300 HEAT	3,890	3,890	2,366	1,524	60.81%
		1,202,030	1,212,030	348,662	863,368	28.77%

N/A

11621 STREET LIGHTS

11621	52800 OPER. EXP. GRANITE ST.	4,760	4,760	2,817	1,943	59.18%
11621	52810 OPER. EXP. PUBLIC SERV.	12,160	12,160	5,526	6,634	45.45%
11621	52820 INSTALLATIONS	300	300	-	300	0.00%
		17,220	17,220	8,343	8,877	48.45%

11830 SOLID WASTE DISPOSAL

11830	51100	REGULAR SALARIES	229,890	229,890	112,947	116,943	49.13%
11830	51350	OVERTIME SALARIES	3,000	3,000	338	2,662	11.27%
11830	51400	HOLIDAY SALARIES	3,860	3,860	1,269	2,591	32.88%
11830	51700	RETIREMENT - MUNICIPAL	23,480	23,480	11,034	12,446	46.99%
11830	51730	SUPPLEMENTAL RETIREMENT	7,410	7,410	3,551	3,859	47.92%
11830	51740	SOCIAL SECURITY	1,880	1,880	286	1,594	15.24%
11830	51800	GROUP INSURANCE - HEALTH	40,840	40,840	26,224	14,616	64.21%
11830	51810	GROUP INSURANCE - LIFE & DIS	3,170	3,170	1,364	1,806	43.02%
11830	51820	GROUP INSURANCE - DENTAL	3,050	3,050	1,525	1,525	50.00%
11830	51830	MEDICARE	3,470	3,470	1,605	1,865	46.26%
11830	52350	EXPLOYEE HEALTH VOL. EXP.	100	100	-	100	0.00%
11830	52870	SITE MONITORING	3,900	3,900	-	3,900	0.00%
11830	52880	TIRE REMOVAL	2,100	2,100	1,017	1,084	48.40%
11830	52890	SCRAP METAL	450	450	152	298	33.80%
11830	52920	WASTE REMOVAL	334,680	334,680	134,031	200,649	40.05%
11830	52925	DEMOLITION REMOVAL	86,120	86,120	39,922	46,198	46.36%
11830	53105	EXPENDABLE SUPPLIES	2,000	2,000	1,090	910	54.48%
11830	53140	PROPERTY MAINTENANCE	1,500	1,500	269	1,231	17.93%
11830	53180	TRAINING	1,100	1,100	41	1,059	3.77%
11830	53190	CLOTHING ALLOWANCE	1,600	1,600	800	800	50.00%
11830	53195	MILEAGE	100	100	-	100	0.00%
11830	54180	VEHICLE FUEL	14,080	14,080	6,095	7,985	43.29%
11830	54200	VEHICLE MAINTENANCE	18,500	18,500	11,174	7,326	60.40%
11830	54210	EQUIPMENT MAINTENANCE	2,500	2,500	694	1,806	27.76%
11830	55230	DUES AND MEETINGS	0	0	200	-200	N/A
11830	55350	RECRUITMENT EXPENSES	7,890	7,890	-	7,890	0.00%
11830	55520	SITE IMPROVEMENTS	10,020	10,020	4,511	5,509	45.02%
11830	59100	TELEPHONE	2,810	2,810	1,243	1,567	44.25%
11830	59200	ELECTRICITY	7,130	7,130	3,885	3,245	54.49%
11830	59300	HEAT	2,920	2,920	1,207	1,713	41.33%
			<u>819,550</u>	<u>819,550</u>	<u>366,473</u>	<u>453,077</u>	<u>44.72%</u>

11940 HEALTH AND HUMAN SERVIC

11940	51100	REGULAR SALARIES	7,550	7,550	2,696	4,854	35.71%
11940	51740	SOCIAL SECURITY	470	470	167	303	35.57%
11940	51830	MEDICARE	110	110	39	71	35.55%
11940	52520	CENTER FOR LIFE MANAGE.	4,400	4,400	4,400	0	100.00%
11940	52540	COMMUNITY CAREGIVERS	2,000	2,000	2,000	0	100.00%
11940	52545	AIDS RESPONSE/SEACOAST	525	525	525	0	100.00%
11940	52546	A SAFE PLACE	2,000	2,000	2,000	0	100.00%
11940	52547	RAPE AND ASSAULT SERVICES	1,000	1,000	2,000	-1,000	200.00%
11940	52549	COMMUNITY HEALTH SERVICES	3,500	3,500	3,500	0	100.00%
11940	52550	BIG BROTHERS / BIG SISTERS	500	500	500	0	100.00%
11940	52551	CHILD AND FAMILY SERVICES	1,000	1,000	1,000	0	100.00%
11940	52554	TOWN VAN OPERATION	1,000	1,000	100	900	10.00%
11940	52555	SUZDEL SISTER CITY	500	500	-	500	0.00%
11940	52560	MEALS ON WHEELS	3,440	3,440	3,440	0	100.00%
11940	52565	WINDHAM'S HELPING HANDS	4,500	4,500	4,500	0	100.00%
11940	52930	WATER TESTING	2,500	2,500	95	2,405	3.80%
11940	55230	DUES AND MEETINGS	150	150	-	150	0.00%
11940	55600	MISCELLANEOUS EXPENSES	1,615	1,615	2,000	-385	123.84%
			<u>36,760</u>	<u>36,760</u>	<u>28,963</u>	<u>7,797</u>	<u>78.79%</u>

12350 GENERAL ASSISTANCE

12350	52530	COMMUNITY ACTION PROGRAM	6,540	6,540	6,540	0	100.00%
12350	52535	FAMILY PROMISE PROGRAM	5,000	5,000	5,000	0	100.00%
12350	53600	WELFARE ASSISTANCE	42,500	42,500	8,916	33,584	20.98%
12350	53620	HARDSHIP ABATEMENTS	2,500	2,500	-	2,500	0.00%
12350	55600	MISCELLANEOUS EXPENSES	500	500	-	500	0.00%
			<u>57,040</u>	<u>57,040</u>	<u>20,456</u>	<u>36,584</u>	<u>35.86%</u>

12660 LIBRARY

12660	51100	REGULAR SALARIES	653,940	653,940	296,402	357,538	45.33%
12660	51700	RETIREMENT - MUNICIPAL	52,870	52,870	23,715	29,155	44.86%
12660	51730	SUPPLEMENTAL RETIREMENT	26,280	26,280	11,404	14,876	43.39%
12660	51740	SOCIAL SECURITY	11,890	11,890	5,407	6,483	45.48%
12660	51800	GROUP INSURANCE - HEALTH	97,090	97,090	47,894	49,196	49.33%
12660	51810	GROUP INSURANCE - LIFE & DIS	7,210	7,210	2,850	4,360	39.52%
12660	51820	GROUP INSURANCE - DENTAL	7,070	7,070	3,167	3,903	44.79%
12660	51830	MEDICARE	9,480	9,480	4,246	5,234	44.79%
12660	53100	OFFICE SUPPLIES	4,000	4,000	3,113	888	77.81%
12660	53120	COMPUTER SUPPLIES	4,200	4,200	5,830	-1,630	138.82%
12660	53140	PROPERTY MAINTENANCE	14,500	14,500	12,525	1,975	86.38%
12660	53195	MILEAGE	1,200	1,200	381	819	31.73%
12660	54110	OFFICE EQUIPMENT	2,500	2,500	-	2,500	0.00%
12660	54210	EQUIPMENT MAINTANENCE	3,800	3,800	4,592	-792	120.83%
12660	54310	BOOKS AND MAGAZINES	62,000	62,000	20,282	41,718	32.71%
12660	54320	OTHER LIBRARY MATERIALS	23,000	23,000	8,780	14,220	38.17%
12660	54330	LIBRARY COMPUTER SERVICES	16,000	16,000	13,352	2,648	83.45%
12660	54340	ELECTRONIC CATELOGING	31,000	31,000	815	30,185	2.63%
12660	54350	PROGRAMS AND FILMS	10,000	10,000	5,433	4,567	54.33%
12660	55100	PETTY CASH DISPURSE.	1,000	1,000	590	410	59.00%
12660	55230	DUES AND MEETINGS	2,000	2,000	835	1,165	41.75%
12660	55240	PROFESSIONAL DEVELOPMENT	500	500	-	500	0.00%
12660	59100	TELEPHONE	3,000	3,000	1,500	1,500	50.01%
12660	59200	ELECTRICITY	20,060	20,060	7,473	12,587	37.25%
12660	59300	HEAT	15,000	15,000	3,907	11,093	26.05%
			1,079,590	1,079,590	484,492	595,098	44.88%

12661 RECREATION

12661	51100	REGULAR SALARIES	93,230	93,230	33,025	60,205	35.42%
12661	51700	RETIREMENT - MUNICIPAL	6,400	6,400	3,075	3,325	48.05%
12661	51730	SUPPLEMENTAL RETIREMENT	2,860	2,860	1,377	1,483	48.14%
12661	51740	SOCIAL SECURITY	2,230	2,230	341	1,889	15.27%
12661	51800	GROUP INSURANCE - HEALTH	9,220	9,220	6,147	3,073	66.67%
12661	51810	GROUP INSURANCE - LIFE & DIS	850	850	385	465	45.25%
12661	51820	GROUP INSURANCE - DENTAL	1,630	1,630	817	813	50.12%
12661	51830	MEDICARE	1,350	1,350	457	893	33.88%
12661	52960	CHEMICAL TOILETS	5,840	5,840	2,596	3,244	44.45%
12661	53100	OFFICE SUPPLIES	500	500	18	482	3.60%
12661	53195	MILEAGE	700	700	190	510	27.17%
12661	53800	RECREATION SPORTSFIELDS	39,700	73,650	34,210	39,440	46.45%
12661	53810	RECREATIONAL ACTIVITIES	18,480	18,480	13,683	4,797	74.04%
12661	53830	SENIOR REC. ACTIVITIES	12,000	12,000	424	11,576	3.53%
12661	54210	EQUIPMENT MAINTENANCE	6,200	6,200	1,925	4,275	31.05%
12661	55350	RECRUITMENT EXPENSES	480	480	322	159	66.98%
12661	55500	COMMITTEE EXPENSES	200	200	40	160	19.97%
12661	55675	EMPLOYEE HEALTH	100	100	-	100	0.00%
12661	59100	TELEPHONE	800	800	334	466	41.69%
12661	59200	ELECTRICITY	9,920	9,920	2,456	7,464	24.76%
			212,690	246,640	101,821	144,819	41.28%

N/A

12662 HISTORIC COMMISSION

12662	52862	CONTRACTED SERVICES	3,000	3,000	-	3,000	0.00%
12662	55600	MISCELLANEOUS EXPENSES	3,000	3,000	413	2,587	13.78%
			6,000	6,000	413	5,587	6.89%

12663 CONSERVATION COMMISSION

12663	51100	REGULAR SALARIES	4,250	4,250	940	3,310	22.12%
12663	51740	SOCIAL SECURITY	250	250	58	192	23.31%
12663	51830	MEDICARE	60	60	14	46	22.73%
12663	55600	MISCELLANEOUS EXPENSES	1,000	1,000	-	1,000	0.00%
			5,560	5,560	1,012	4,548	18.20%

12664 SENIOR CENTER

12664	53140	PROPERTY MAINTENANCE	500	500	-	500	0.00%
12664	59100	TELEPHONE	540	540	795	-255	147.22%
12664	59200	ELECTRICITY	1,660	1,660	775	885	46.70%
12664	59300	HEAT	2,260	2,260	966	1,294	42.75%

		4,960	4,960	2,536	2,424	51.14%
	<u>12665 CABLE TELEVISION</u>					
12665	51100 REGULAR SALARIES	57,270	57,270	27,552	29,718	48.11%
12665	51350 OVERTIME SALARIES	3,300	3,300	972	2,328	29.45%
12665	51700 RETIREMENT - MUNICIPAL	6,770	6,770	3,186	3,584	47.06%
12665	51800 GROUP INSURANCE - HEALTH	24,900	24,900	16,597	8,303	66.65%
12665	51810 GROUP INSURANCE - LIFE & DIS	850	850	384	466	45.21%
12665	51820 GROUP INSURANCE - DENTAL	1,630	1,630	817	813	50.12%
12665	51830 MEDICARE	850	850	356	494	41.84%
12665	52863 CONTRACTED SUPPORT	300	300	-	300	0.00%
12665	53100 OFFICE SUPPLIES	400	400	244	156	61.12%
12665	53125 SERVICE AGREEMENTS / TRAINING	4,000	4,000	3,997	3	99.93%
12665	53140 PROPERTY MAINTENANCE	500	500	33	467	6.54%
12665	54160 EQUIPMENT	10,000	10,000	1,584	8,416	15.84%
12665	55230 DUES AND MEETINGS	1,030	1,030	150	880	14.56%
12665	55600 MISCELLANEOUS EXPENSES	1,000	1,000	147	853	14.73%
12665	59100 TELEPHONE	2,160	2,160	567	1,593	26.26%
		114,960	114,960	56,587	58,373	49.22%
	<u>12970 DEBT SERVICE</u>					
12970	57100 LONG TERM NOTES P + I	85,779	85,779	85,779	0	100.00%
12970	57150 LONG TERM NOTES INTEREST	87,000	87,000	-	87,000	0.00%
12970	57200 TAX ANTICIP. NOTES - INT.	500	500	-	500	0.00%
		173,279	173,279	85,779	87,500	49.50%
	<u>13071 CAPITAL OUTLAY</u>					
13071	58120 ROAD IMPROVEMENTS	360,000	360,000	2,375	357,625	0.66%
13071	58320 AMBULANCE	75,100	75,100	75,099	1	100.00%
13071	58346 PROPERTY TRUST	50,000	50,000	13,402	36,598	26.80%
13071	58351 EARNTIME TRUST	30,000	30,000	-	30,000	0.00%
13071	58422 FIRE ENGINE	0	366,804	24,377	342,427	6.65%
13071	58441 LIBRARY HVAC	0	8,674	8,921	-247	102.85%
13071	58444 GRIFFIN PARK PASSIVE AREA	90,000	90,000	-	90,000	0.00%
13071	58445 TOWN VAULT PROJECT	50,000	50,000	-	50,000	0.00%
		655,100	1,030,578	124,173	906,405	12.05%
						N/A
	<u>13668 RETIREMENT</u>					
13668	50500 GROUP 1 SERVICE CHARGE	4,000	4,000	-	4,000	0.00%
		4,000	4,000	0	4,000	0.00%
	<u>13669 INSURANCE</u>					
13669	52340 WORKERS COMPENSATION	141,580	141,580	106,182	35,398	75.00%
13669	52347 GROUP INSURANCE - HEALTH	0	0	24,995	-24,995	N/A
13669	52351 UNEMPLOYMENT COMPENSATION	610	610	612	-2	100.40%
13669	52355 MISCELLANEOUS	2,000	2,000	245	1,755	12.24%
13669	52356 N.H. LIABILITY TRUST	142,380	142,380	-	142,380	0.00%
		286,570	286,570	132,035	154,535	46.07%
	<u>13670 ABATEMENTS</u>					
13670	55600 MISCELLANEOUS EXPENSES	0	0	80,443	-80,443	N/A
		0	0	80,443	-80,443	N/A
	<u>13671 DONATIONS/GIFTS</u>					
13671	55600 MISCELLANEOUS EXPENSES	0	0	12,185	-12,185	N/A
		0	0	12,185	-12,185	N/A
	<u>13674 GRANTS - OTHER</u>					
13674	58384 HWY TRUCK GRANT 4	0	180,000	166,680	13,320	92.60%
13674	58386 RAIL TRAIL GRANT	0	40,341	1,937	38,404	4.80%
13674	58388 STATE OF NH GRANT	0	0	12,700	-12,700	N/A
13674	58389 HWY TRUCK GRANT 5	180,000	180,000	-	180,000	0.00%
		180,000	400,341	181,317	219,024	45.29%
GRAND TOTAL	(including carryovers of \$447,218) without carryovers	14,038,409	14,695,790	6,575,434	8,120,357	44.74%
		13,591,281				