

# Finance Update

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## ***2010 Budget to Actual through 3/31/10 - Discussion Points:***

### **Expenditures**

*General to many budgets:*

- Certain larger items paid for up front:
  - Amounts encumbered from 2009 (PD Generator, FD personal protective gear, IT GIS contracts, Highway facility rental, etc)
  - NHMA dues & Town Report (Admin); RPC dues (Comm Dev)
  - Software maintenance agreements i.e. Munis, etc & Computer Equip (IT)
  - Derry Dispatch contract paid twice per year (Dispatch)
  - 1<sup>st</sup> year payment on 2010 truck lease-purchase (Highway)
  - Workers comp insurance half up front (Insurance)

*Personnel vacancies (savings in salary & benefit line items):*

- Police –1 remaining vacant Patrol position due to previous retirements & Captain promotion; 1 Patrol continues to be out with injury
- Highway – 1 position out with injury

*Solid Waste*

- Waste removal under budget due to timing of 1<sup>st</sup> quarter payments (Jan & Feb only paid to date)

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### **Revenues**

*Most line items are in line with expectations*

- Fed/State Grant – consists of \$37,145 reimbursement for Fire Dept personal protective gear encumbered in Dec 2009; 100% grant received from Federal Homeland Security and is available as a general revenue to the Town this year
- Room and Meals may be less than budgeted
- Cable Franchise fees were higher than normal in 2009 (due to one-time adjustment by Comcast from annual payment to quarterly payments)
- Interest revenue continues to be down, however, we have invested \$4 million of Town funds at higher 1% rate
- Firefighter SAFER grant funding will continue to decrease as we move further into the 5-year grant period
- Budgeted income from other sources is related to ARRA funding for Depot project and will be forthcoming

**BUDGET TO ACTUAL EXPENDITURES DETAIL - AS OF 3/31/10**

	Appropriations 2010	Actual Expenditure through 3/31/10	Under/(Over) Spent	% Spent
<b><u>TOWN OFFICERS' SALARIES</u></b>				
Selectmen	\$ 0	0	0	#DIV/0!
Treasurer	2,500	0	2,500	0.0%
Deputy Treasurer	150	0	150	0.0%
Trustee, Trust Funds	350	0	350	0.0%
Social Security	560	0	560	0.0%
Medicare	130	0	130	0.0%
<b>TOTALS</b>	<b>3,690</b>	<b>0</b>	<b>3,690</b>	<b>0.0%</b>
<b><u>ADMINISTRATION</u></b>				
Regular Salaries	\$ 285,400	65,900	219,500	23.1%
Overtime Salaries	4,680	603	4,077	12.9%
State Retirement Municipal	26,570	6,088	20,482	22.9%
Supplemental Retirement	13,260	2,717	10,543	20.5%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	71,660	18,565	53,095	25.9%
Group Insurance-Life & Disability	5,720	1,003	4,717	17.5%
Group Insurance-Dental	4,740	1,186	3,554	25.0%
Medicare	3,400	706	2,694	20.8%
Audit	15,710 (1)	0	15,710	0.0%
Town Report	9,500	11,636	(2,136)	122.5%
Office Supplies	3,240	63	3,177	1.9%
Computer Supplies	3,786 (2)	1,686	2,100	44.5%
Mileage	600	0	600	0.0%
Postage	16,820	6,168	10,652	36.7%
Postage Machine	2,580	596	1,984	23.1%
Legal Ads	4,000	134	3,866	3.4%
Equipment	1,300	0	1,300	0.0%
Equipment Maintenance	1,500	0	1,500	0.0%
Dues and Meetings	15,260	11,904	3,356	78.0%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	4,500	639	3,861	14.2%
Stormwater Compliance	500	0	500	0.0%
Committee Expenses	0	0	0	#DIV/0!
Employee Health	590	0	590	0.0%
Telephone	8,210	2,022	6,188	24.6%
Electricity	3,070	681	2,389	22.2%
Heat	2,470	1,230	1,240	49.8%
<b>TOTALS</b>	<b>509,066</b>	<b>133,527</b>	<b>375,539</b>	<b>26.2%</b>
(1) includes 2009 carryover of \$3,900	503,480			
(2) includes 2009 carryover of \$1,686				
<b><u>TOWN CLERK'S EXPENSES</u></b>				
Regular Salaries	\$ 77,120	17,772	59,348	23.0%
State Retirement Municipal	7,050	1,628	5,422	23.1%
Supplemental Retirement	2,960	474	2,486	16.0%
Social Security	5,000	715	4,285	14.3%
Group Insurance-Health	23,620	6,120	17,500	25.9%
Group Insurance-Life & Disability	1,300	263	1,037	20.2%
Group Insurance-Dental	1,300	326	974	25.1%
Medicare	2,240	403	1,837	18.0%
Elected Official Fees	77,330	11,179	66,151	14.5%
Office Supplies	2,280	313	1,967	13.7%
Computer Supplies	990	173	817	17.5%
Office Equipment	600	108	492	18.0%
Dog License Fees	7,000	352	6,648	5.0%
Dues and Meetings	1,010	55	955	5.4%
Recruitment Expenses	0	0	0	#DIV/0!
Preservation of Records	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>209,800</b>	<b>39,881</b>	<b>169,919</b>	<b>19.0%</b>

**TAX COLLECTOR'S EXPENSES**

Regular Salaries	\$ 96,420	21,731	74,689	22.5%
Overtime Salaries	3,460	0	3,460	0.0%
State Retirement Municipal	5,550	1,281	4,269	23.1%
Supplemental Retirement	4,840	1,076	3,764	22.2%
Social Security	2,220	397	1,823	17.9%
Group Insurance-Health	31,500	8,160	23,340	25.9%
Group Insurance-Life & Disability	1,610	318	1,292	19.8%
Group Insurance-Dental	1,700	425	1,275	25.0%
Medicare	1,430	282	1,148	19.7%
Title Searches	2,500	619	1,881	24.8%
Office Supplies	700	0	700	0.0%
Computer Supplies	7,320	0	7,320	0.0%
Registry of Deeds	1,000	39	961	3.9%
Petty Cash	100	0	100	0.0%
Dues and Meetings	1,500	50	1,450	3.3%
Recruitment Expenses	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>161,850</b>	<b>34,378</b>	<b>127,472</b>	<b>21.2%</b>

**ELECTION AND REGISTRATION**

Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	5,530	0	5,530	0.0%
Ballot Clerk Fees	2,810	659	2,151	23.5%
Social Security	370	0	370	0.0%
Medicare	90	0	90	0.0%
Voter Checklists	500	0	500	0.0%
Ballots	9,000	8,637	363	96.0%
Equipment	0	0	0	#DIV/0!
Equipment Maintenance	1,000	250	750	25.0%
Miscellaneous Expenses	300	20	280	6.7%
<b>TOTALS</b>	<b>19,600</b>	<b>9,566</b>	<b>10,034</b>	<b>48.8%</b>

**CEMETERIES**

Groundskeeping	\$ 28,000	0	28,000	0.0%
Office Supplies	400	0	400	0.0%
Property Maintenance	17,000	1,522	15,478	9.0%
Patriotic Purposes	1,000	0	1,000	0.0%
Miscellaneous Expenses	200	0	200	0.0%
Electricity	400	44	356	11.0%
<b>TOTAL</b>	<b>47,000</b>	<b>1,566</b>	<b>45,434</b>	<b>3.3%</b>

**GENERAL GOVERNMENT BLDINGS**

Regular Salaries	\$ 215,080	49,361	165,719	23.0%
Overtime Salaries	1,720	304	1,416	17.7%
State Retirement Municipal	19,860	4,579	15,281	23.1%
Supplemental Retirement	10,840	2,500	8,340	23.1%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	79,530	20,605	58,925	25.9%
Group Insurance-Life & Disability	3,690	763	2,927	20.7%
Group Insurance-Dental	5,200	1,300	3,900	25.0%
Medicare	3,140	629	2,511	20.0%
Groundskeeping	78,280	8,998	69,282	11.5%
Property Maintenance	26,350	4,649	21,701	17.6%
Clothing Allowance	2,000	0	2,000	0.0%
Mileage	1,800	0	1,800	0.0%
Equipment	1,750	127	1,623	7.3%
Vehicle Fuel	1,500	357	1,143	23.8%
Vehicle Maintenance	5,000	968	4,032	19.4%
Equipment Maintenance	5,000	2,957	2,043	59.1%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	2,210	536	1,674	24.3%
Electricity	14,510	2,781	11,729	19.2%
Heat	4,910	2,185	2,725	44.5%
<b>TOTALS</b>	<b>482,370</b>	<b>103,599</b>	<b>378,771</b>	<b>21.5%</b>

**APPRAISAL OF PROPERTIES**

Regular Salaries	\$ 122,120	28,182	93,938	23.1%
State Retirement Municipal	11,190	2,581	8,609	23.1%
Supplemental Retirement	6,110	1,409	4,701	23.1%
Group Insurance-Health	42,520	11,017	31,503	25.9%
Group Insurance-Life & Disability	2,100	448	1,652	21.3%
Group Insurance-Dental	2,860	715	2,145	25.0%
Medicare	1,770	361	1,409	20.4%
Contracted Services	1,040	0	1,040	0.0%
Office Supplies	1,280	0	1,280	0.0%
Computer Supplies	1,500	0	1,500	0.0%
Training	1,200	313	887	26.1%
Mileage	300	80	220	26.7%
Registry of Deeds	1,000	128	872	12.8%
Equipment	250	0	250	0.0%
Dues & Meetings	1,090	375	715	34.4%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	96	304	24.0%
<b>TOTALS</b>	<b>196,730</b>	<b>45,705</b>	<b>151,025</b>	<b>23.2%</b>

**INFORMATION TECHNOLOGY**

Regular Salaries	\$ 81,250	18,751	62,499	23.1%
State Retirement Municipal	7,440	1,718	5,722	23.1%
Supplemental Retirement	4,060	937	3,123	23.1%
Group Insurance-Health	21,260	5,508	15,752	25.9%
Group Insurance-Life & Disability	1,400	295	1,105	21.1%
Group Insurance-Dental	1,430	357	1,073	25.0%
Medicare	1,180	250	930	21.2%
Service Agreements	44,660	29,770	14,890	66.7%
Equipment/Software	3,200	3,871	(671)	121.0%
Equipment Maintenance	3,000	96	2,904	3.2%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	11,050 (1)	5,150	5,900	46.6%
Miscellaneous	480	0	480	0.0%
Telephone	420	93	327	22.1%
<b>TOTALS</b>	<b>180,830</b>	<b>66,796</b>	<b>114,034</b>	<b>36.9%</b>
(1) includes 2009 carryovers of \$5,150	175,680			

**TOWN MUSEUM**

Equipment	5	0	5	0.0%
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0.0%</b>

**SEARLES BUILDING**

Social Security	\$ 0	0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Property Maintenance	2,500	625	1,875	25.0%
Telephone	1,680	305	1,375	18.2%
Electricity	2,970	705	2,265	23.7%
Heat	7,190	2,705	4,485	37.6%
<b>TOTALS</b>	<b>14,340</b>	<b>4,340</b>	<b>10,000</b>	<b>30.3%</b>

**LEGAL EXPENSES**

Other Lawfirms	\$ 47,400	5,761	41,639	12.2%
Union Legal Fees	5,000	633	4,367	12.7%
<b>TOTALS</b>	<b>52,400</b>	<b>6,394</b>	<b>46,006</b>	<b>12.2%</b>

**CONTRACTED POLICE SERVICES**

Regular Contracted	\$ 5	0	5	0.0%
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**POLICE DEPARTMENT**

Regular Salaries	\$ 1,266,005	247,448	1,018,557	19.5%
Overtime	114,160	49,605	64,555	43.5%
Holiday Pay	59,420	14,362	45,058	24.2%
State Retirement Municipal	10,170	2,348	7,822	23.1%
State Retirement Police	190,620	39,765	150,855	20.9%
Supplemental Retirement	7,010	1,607	5,403	22.9%

Social Security	1,810	404	1,406	22.3%
Group Insurance-Health	355,800	82,519	273,281	23.2%
Group Insurance-Life & Disability	19,925	4,031	15,894	20.2%
Group Insurance-Dental	22,150	4,963	17,187	22.4%
Medicare	21,810	4,455	17,355	20.4%
Office Supplies	4,000	504	3,496	12.6%
Computer Supplies	2,585 (1)	1,601	984	61.9%
Property Maintenance	24,167 (2)	22,259	1,908	92.1%
Investigations	3,760	1,025	2,735	27.3%
Training	35,080	11,410	23,670	32.5%
Firearm Training/Ammunition	30,870	3,887	26,983	12.6%
Clothing Allowance	15,750	1,309	14,441	8.3%
Vehicle Equipment	44,170	0	44,170	0.0%
Equipment	14,162 (3)	707	13,455	5.0%
Vehicle Fuel	32,060	6,753	25,307	21.1%
Vehicle Maintenance	13,330	2,124	11,206	15.9%
Equipment Maintenance	11,900	1,710	10,190	14.4%
Radio Commun/Maint.	21,650	2,710	18,940	12.5%
Safety Division	2,000	123	1,877	6.2%
Recruitment Expenses	0	760	(760)	#DIV/0!
Miscellaneous	2,000	262	1,738	13.1%
Employee Health	550	0	550	0.0%
Telephone	10,400	2,406	7,994	23.1%
Electricity	20,020	4,407	15,613	22.0%
Heat	6,760	4,005	2,755	59.2%

<b>TOTALS</b>	<b>2,364,094</b>	<b>519,469</b>	<b>1,844,625</b>	<b>22.0%</b>
(1) includes 2009 carryover of \$1,085	2,333,740		2,333,740	0.0%

(2) includes 2009 carryovers of \$21,667

(3) includes 2009 carryover of \$7,602

**DISPATCHING**

Regular Salaries	\$ 225,020	51,859	173,161	23.0%
Overtime	30,450	5,959	24,491	19.6%
Holiday	18,800	4,410	14,390	23.5%
Extra Shift	16,820	3,991	12,829	23.7%
State Retirement Municipal	25,360	5,681	19,679	22.4%
Supplemental Retirement	13,840	3,101	10,739	22.4%
Social Security	1,050	260	790	24.8%
Group Insurance-Health	60,640	15,951	44,689	26.3%
Group Insurance-Life & Disability	3,800	736	3,064	19.4%
Group Insurance-Dental	3,640	959	2,681	26.3%
Medicare	4,190	917	3,273	21.9%
Contracted Services	56,200	26,762	29,438	47.6%
Training	6,080	2,465	3,615	40.5%
Clothing Allowance	2,500	0	2,500	0.0%
Equipment	1,400	0	1,400	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	900	218	682	24.2%

<b>TOTALS</b>	<b>470,690</b>	<b>123,269</b>	<b>347,421</b>	<b>26.2%</b>
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**FIRE DEPARTMENT**

Regular Salaries	\$ 1,378,110	301,330	1,076,780	21.9%
Overtime	244,470	47,318	197,152	19.4%
Holidays	58,160	14,106	44,054	24.3%
Callmen	20,000	3,963	16,037	19.8%
State Retirement Municipal	3,710	970	2,740	26.1%
State Retirement Fire	296,030	64,040	231,990	21.6%
Supplemental Retirement	2,020	530	1,490	26.2%
Social Security	2,325	331	1,994	14.2%
Group Insurance-Health	390,330	102,644	287,686	26.3%
Group Insurance-Life & Disability	22,560	4,512	18,048	20.0%
Group Insurance-Dental	25,540	6,306	19,234	24.7%
Medicare	21,860	4,569	17,291	20.9%
Accident Insurance for Call Firefighters	1,125	1,013	112	90.0%
Contracted Services	0	0	0	#DIV/0!
Property Maintenance	7,700	1,232	6,468	16.0%
Training	39,140	8,801	30,339	22.5%
Clothing Allowance	16,600	0	16,600	0.0%

Prevention/Investigation	5,000	183	4,817	3.7%
Ambulance Operation	17,550	3,369	14,181	19.2%
Vehicle Equipment	21,130	81	21,049	0.4%
Office Equipment	3,400	520	2,880	15.3%
Fire Equipment	40,818 (1)	37,487	3,331	91.8%
Equip. - Radios/Pagers	1,000	0	1,000	0.0%
Ambulance Equipment	750	0	750	0.0%
Vehicle Fuel	22,800	4,571	18,229	20.0%
Vehicle Maintenance	31,130 (2)	4,038	27,092	13.0%
Hydrant / Water Supply	2,000	0	2,000	0.0%
Communication Maintenance	6,280	1,520	4,760	24.2%
Dues and Meetings	1,200	30	1,170	2.5%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	500	0	500	0.0%
Employee Health	3,340	900	2,440	26.9%
Hazardous Materials District	6,125	0	6,125	0.0%
Telephone	6,590	1,563	5,027	23.7%
Electricity	23,560	5,427	18,133	23.0%
Heat	12,360	5,004	7,356	40.5%
<b>TOTALS</b>	<b>2,735,213</b>	<b>626,358</b>	<b>2,108,855</b>	<b>22.9%</b>

(1) includes 2009 carryovers of \$35,338

(2) includes 2009 carryover of \$630

**EMERGENCY MANAGEMENT**

Social Security	\$ 130	0	130	0.0%
Medicare	30	0	30	0.0%
Emergency Operations Center Exp	3,040	713	2,327	23.5%
Field Expenses	1,000	0	1,000	0.0%
Shelter Expenses	750	145	605	19.3%
Administrative Expenses	3,120	0	3,120	0.0%
<b>TOTALS</b>	<b>8,070</b>	<b>858</b>	<b>7,212</b>	<b>10.6%</b>

**COMMUNITY DEVELOPMENT**

Regular Salaries	\$ 299,630	65,513	234,117	21.9%
Overtime Salaries	6,990	524	6,466	7.5%
State Retirement Municipal	21,710	4,779	16,931	22.0%
Supplemental Retirement	12,970	2,465	10,505	19.0%
Social Security	4,390	901	3,489	20.5%
Group Insurance-Health	52,760	13,669	39,091	25.9%
Group Insurance-Life & Disability	3,930	644	3,286	16.4%
Group Insurance-Dental	3,190	797	2,393	25.0%
Medicare	4,460	915	3,545	20.5%
Regional Planning	10,620	10,613	7	99.9%
Contracted Services	14,000 (1)	1,950	12,050	13.9%
Office Supplies	3,000	392	2,608	13.1%
Property Maintenance	1,000	0	1,000	0.0%
Training	3,500	378	3,122	10.8%
Clothing Allowance	500	0	500	0.0%
Legal Ads	3,500	154	3,346	4.4%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	1,000	1,262	(262)	126.2%
Vehicle Fuel	1,360	363	997	26.7%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	400	103	297	25.8%
Employee Health	150	0	150	0.0%
Telephone	3,830	959	2,871	25.0%
Electricity	5,000	1,146	3,854	22.9%
Heat	4,240	1,878	2,362	44.3%
<b>TOTALS</b>	<b>462,130</b>	<b>109,405</b>	<b>352,725</b>	<b>23.7%</b>

(1) includes 2009 carryover of \$14,000

**HIGHWAYS, STREETS & BRIDGES**

Regular Salaries	\$ 161,720	33,813	127,907	20.9%
Overtime	9,370	4,264	5,106	45.5%
State Retirement Municipal	15,660	3,602	12,058	23.0%
Supplemental Retirement	8,550	1,966	6,584	23.0%
Social Security	220	355	(135)	161.4%
Group Insurance-Health	42,010	10,836	31,174	25.8%
Group Insurance-Life & Disability	2,760	576	2,184	20.9%
Group Insurance-Dental	3,710	927	2,783	25.0%
Medicare	2,790	617	2,173	22.1%
Contracted Services - Summer	628,060 (1)	5,412	622,648	0.9%
Contracted Services - Winter	168,000	82,914	85,086	49.4%
Materials	97,190	5,726	91,464	5.9%
Clothing Allowance	1,200	0	1,200	0.0%
Vehicle Equipment	81,911 (2)	37,694	44,217	46.0%
Equipment	6,000	379	5,621	6.3%
Vehicle Fuel	17,670	5,618	12,052	31.8%
Vehicle Maintenance	18,000	1,970	16,030	10.9%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	32,930 (3)	21,245	11,685	64.5%
Telephone	1,560	278	1,282	17.8%
Electricity	960	532	428	55.4%
Heat	0	221	(221)	#DIV/0!
<b>TOTALS</b>	<b>1,300,271</b>	<b>218,945</b>	<b>1,081,326</b>	<b>16.8%</b>
(1) includes 2009 carryover of \$83,380	1,177,770			
(2) includes 2009 carryover of \$7,191				
(3) includes 2009 carryover of \$31,930				

**STREET LIGHTS**

Granite State Electric	\$ 3,170	630	2,540	19.9%
Public Service Company	10,020	1,941	8,079	19.4%
Installations	300	0	300	0.0%
<b>TOTALS</b>	<b>13,490</b>	<b>2,571</b>	<b>10,919</b>	<b>19.1%</b>

**SOLID WASTE DISPOSAL**

Regular Salaries	\$ 270,890	62,043	208,847	22.9%
Overtime	10,230	2,452	7,778	24.0%
Holiday	4,390	1,443	2,947	32.9%
State Retirement Municipal	26,130	6,154	19,976	23.6%
Supplemental Retirement	12,230	2,359	9,871	19.3%
Social Security	0		0	#DIV/0!
Group Insurance-Health	76,660	20,631	56,029	26.9%
Group Insurance-Life & Disability	4,630	935	3,695	20.2%
Group Insurance-Dental	4,740	967	3,773	20.4%
Medicare	4,130	902	3,228	21.8%
Employee Health	500	0	500	0.0%
Contracted Services	0	0	0	#DIV/0!
Site Monitoring	5,580	1,031	4,549	18.5%
Tire Removal	3,150	241	2,909	7.7%
Scrap Metal	1,650	461	1,189	27.9%
Waste Removal	275,230	38,579	236,651	14.0%
Demolition Removal	63,530	7,704	55,826	12.1%
Expendable Supplies	5,899 (1)	941	4,958	16.0%
Property Maintenance	2,500	193	2,307	7.7%
Training	200	0	200	0.0%
Clothing Allowance	2,000	0	2,000	0.0%
Mileage	250	33	217	13.2%
Vehicle Equipment	50,000	0	50,000	0.0%
Equipment	0	0	0	#DIV/0!
Vehicle Fuel	15,630	2,048	13,582	13.1%
Vehicle Maintenance	13,500	3,072	10,428	22.8%
Equipment Maintenance	3,350	0	3,350	0.0%
Dues and Meetings	9,440	617	8,823	6.5%
Recruitment Expenses	0	0	0	#DIV/0!
Site Improvements	3,610 (2)	1,595	2,015	44.2%
Miscellaneous Expenses	1,000	125	875	12.5%
Telephone	2,650	616	2,034	23.2%
Electricity	6,830	2,382	4,448	34.9%
Heat	1,370	730	640	53.3%
<b>TOTALS</b>	<b>881,899</b>	<b>158,254</b>	<b>723,645</b>	<b>17.9%</b>
(1) includes 2009 carryover of \$399	879,890			
(2) includes 2009 carryover of \$1,610				

**HEALTH AND HUMAN SERVICES**

Visting Nurse/Hospice	\$ 20,640	0	20,640	0.0%
Center for Life Management	4,400	0	4,400	0.0%
Community Caregivers	500	0	500	0.0%
AIDS Response/Seacoast	525	0	525	0.0%
A Safe Place	1,500	0	1,500	0.0%
Rape & Assault Services	1,000	0	1,000	0.0%
Community Health Services	3,500	0	3,500	0.0%
Big Brothers/Sisters of Gr. Nashua	500	0	500	0.0%
Greater Derry Transportation	0	0	0	#DIV/0!
Regional Transit Initiative	12,900	12,900	0	100.0%
Suzdel Sister City Support	500	0	500	0.0%
Meals on Wheels	2,565	0	2,565	0.0%
Windham's Helping Hands	3,500	0	3,500	0.0%
American Red Cross	1,000	0	1,000	0.0%
Water Testing	2,500	157	2,343	6.3%
Mosquito Control Program	27,000	10,000	17,000	37.0%
Dues and Meetings	150	0	150	0.0%
Miscellaneous	1,615	1,000	615	61.9%
<b>TOTALS</b>	<b>84,295</b>	<b>24,057</b>	<b>60,238</b>	<b>28.5%</b>

**ANIMAL CONTROL**

Regular Salaries	\$ 14,645	2,701	11,944	18.4%
Social Security	950	167	783	17.6%
Medicare	220	39	181	17.7%
Kennel Fees	400	0	400	0.0%
Office Supplies	300	0	300	0.0%
Mileage	3,000	780	2,220	26.0%
Miscellaneous Expense	150	0	150	0.0%
Telephone	790	145	645	18.4%
<b>TOTALS</b>	<b>20,455</b>	<b>3,832</b>	<b>16,623</b>	<b>18.7%</b>

**GENERAL ASSISTANCE**

Community Action Program	\$ 6,540	6,540	0	100.0%
Welfare Assistance	42,500	9,459	33,041	22.3%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	0	500	0.0%
<b>TOTALS</b>	<b>57,040</b>	<b>15,999</b>	<b>41,041</b>	<b>28.0%</b>

**LIBRARY**

Regular Salaries	\$ 584,360	132,060	452,300	22.6%
State Retirement Municipal	39,410	9,064	30,346	23.0%
Supplemental Retirement	24,400	5,249	19,151	21.5%
Social Security	9,560	2,055	7,505	21.5%
Group Insurance-Health	94,500	24,481	70,019	25.9%
Group Insurance-Life & Disability	7,420	1,541	5,879	20.8%
Group Insurance-Dental	5,610	1,402	4,208	25.0%
Medicare	8,440	1,831	6,609	21.7%
Office Supplies	3,440	748	2,692	21.7%
Computer Supplies	3,200	4,754	(1,554)	148.6%
Property Maintenance	13,000	3,943	9,057	30.3%
Mileage	1,000	44	956	4.4%
Office Equipment	2,500	504	1,996	20.2%
Equipment Maintenance	3,500	463	3,037	13.2%
Books and Magazines	68,000	20,000	48,000	29.4%
Other Library Materials	22,000	4,032	17,968	18.3%
Library Computer Services	14,400	7,305	7,095	50.7%
Electronic Cataloging	9,500	1,760	7,740	18.5%
Programs and Films	8,500	2,000	6,500	23.5%
Petty Cash	1,000	400	600	40.0%
Dues and Meetings	2,000	2,000	0	100.0%
Professional Development	500	98	402	19.6%
Telephone	6,000	2,730	3,270	45.5%
Electricity	24,270	4,425	19,845	18.2%
Heat	18,750	6,467	12,283	34.5%
<b>TOTALS</b>	<b>975,260</b>	<b>239,356</b>	<b>735,904</b>	<b>24.5%</b>

**RECREATION**

Regular Salaries	\$ 91,830	12,090	79,740	13.2%
State Retirement Municipal	4,800	1,107	3,693	23.1%
Supplemental Retirement	2,620	605	2,015	23.1%
Social Security	2,625	0	2,625	0.0%
Group Insurance-Health	7,870	2,040	5,830	25.9%
Group Insurance-Life & Disability	900	173	727	19.2%
Group Insurance-Dental	1,430	114	1,316	8.0%
Medicare	1,370	151	1,219	11.0%
Chemical Toilets	7,190	0	7,190	0.0%
Office Supplies	500	0	500	0.0%
Mileage	500	0	500	0.0%
Rec. Sportsfields	24,500 (1)	0	24,500	0.0%
Recreational Activities	14,050	366	13,684	2.6%
Senior Rec. Activities	12,000	225	11,775	1.9%
Equipment Maintenance	4,300	0	4,300	0.0%
Petty Cash	200	0	200	0.0%
Recruitment Expenses	480	0	480	0.0%
Committee Expenses	200	46	154	23.0%
Employee Health	200	0	200	0.0%
Telephone	860	207	653	24.1%
Electricity	8,190	1,851	6,339	22.6%
<b>TOTALS</b>	<b>186,615</b>	<b>18,975</b>	<b>167,640</b>	<b>10.2%</b>
(1) includes 2009 carryover of \$500	186,115			

**HISTORIC COMMISSION**

Regular Salaries	\$ 0	0	0	#DIV/0!
Social Security	0	0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Contracted Services	1,000	0	1,000	0.0%
Miscellaneous Expense	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0.0%</b>

**CONSERVATION COMMISSION**

Dues and Meetings	850	0	850	0.0%
Miscellaneous Expenses	1,500	0	1,500	0.0%
<b>TOTALS</b>	<b>2,350</b>	<b>0</b>	<b>2,350</b>	<b>0.0%</b>

**SENIOR CENTER**

Senior Volunteer Program	\$ 0	0	0	#DIV/0!
Property Maintenance	500	0	500	0.0%
Telephone	540	267	273	49.4%
Electricity	3,580	796	2,784	22.2%
Heat	1,800	723	1,077	40.2%
<b>TOTALS</b>	<b>6,420</b>	<b>1,786</b>	<b>4,634</b>	<b>27.8%</b>

**CABLE TELEVISION**

Regular Salaries	\$ 47,830	10,965	36,865	22.9%
Overtime Salaries	1,370	240	1,130	17.5%
State Retirement Municipal	4,510	1,064	3,446	23.6%
Supplemental Retirement	2,440	581	1,859	23.8%
Group Insurance-Health	15,090	2,456	12,634	16.3%
Group Insurance-Life & Disability	820	156	664	19.0%
Group Insurance-Dental	850	114	736	13.4%
Medicare	710	169	541	23.8%
Contracted Support	300	0	300	0.0%
Office Supplies	400	0	400	0.0%
Property Maintenance	500	8	492	1.6%
Equipment	12,000	376	11,624	3.1%
Dues and Meetings	900	150	750	16.7%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous Expenses	1,000	77	923	7.7%
Telephone	720	187	533	26.0%
<b>TOTALS</b>	<b>89,440</b>	<b>16,543</b>	<b>72,897</b>	<b>18.5%</b>

**DEBT SERVICE**

Long Term Notes P & I *	\$	12,160	0	12,160	0.0%
TANS - Interest		500	0	500	0.0%
<b>TOTALS</b>		<b>12,660</b>	<b>0</b>	<b>12,660</b>	<b>0.0%</b>
Less Use of other Revenue Sources		500			0.0%

**CAPITAL OUTLAY**

Road Improvements	\$	356,700 (1)	0	356,700	0.0%
Salt Shed/Highway Garage Construction		960,000 (1)	1,500	958,500	0.2%
Library Renovations		32,800 (1)	0	32,800	0.0%
Castle Hill Bridge Improvements		0 (1)	0	0	#DIV/0!
Lowell Road Bike Path		68,104 (1)	0	68,104	0.0%
Depot Improvements		163,421	0	163,421	0.0%
		0	0	0	#DIV/0!
<b>TOTALS</b>		<b>1,581,025</b>	<b>1,500</b>	<b>1,579,525</b>	<b>0.1%</b>
Less Carryovers from 2009		1,260,000			
Less Use of other Revenue Sources		910,000			

(1) includes carryovers from 2009 (\$56,700-32,800-68,104-163,421)

**OPERATING TRANSFERS OUT**

Salt Shed	\$	0	0	0	#DIV/0!
Fire Apparatus	\$	0	0	0	#DIV/0!
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

**RETIREMENT**

MONY Service Charge	\$	2,500	0	2,500	0.0%
<b>TOTALS</b>		<b>2,500</b>	<b>0</b>	<b>2,500</b>	<b>0.0%</b>

**INSURANCE**

Workers Compensation	\$	134,805	75,826	58,979	56.2%
Health Insurance		0	0	0	#DIV/0!
Unemployment Comp.		2,220	2,218	2	99.9%
Miscellaneous		2,000	0	2,000	0.0%
N.H. Liability Trust		109,780	164	109,616	0.1%
<b>TOTALS</b>		<b>248,805</b>	<b>78,208</b>	<b>170,597</b>	<b>31.4%</b>

**TRUST ACCOUNTS**

Health Trust	\$	0	0	0	#DIV/0!
Property Trust		30,000	0	30,000	0.0%
Earn time Trust		0	0	0	#DIV/0!
Museum Trust		0	0	0	#DIV/0!
<b>TOTALS</b>		<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>0.0%</b>

**SPECIAL ARTICLES**

Use of Searles Revenue Fund		20,000	0	20,000	0.0%
Use of Fund Balance-Searles		7,725 (1)	0	7,725	0.0%
Searles Donation		5,200 (1)	0	5,200	0.0%
<b>TOTALS</b>		<b>32,925</b>	<b>0</b>	<b>32,925</b>	<b>0.0%</b>
Less Carryovers from 2009		20,000			
Less Use of other Revenue Sources		12,925			

(1) includes carryovers from 2009 (\$7,725-5,200)

<b>GRAND TOTAL</b>	\$	<b>13,444,333</b>	<b>2,605,137</b>	<b>10,839,196</b>	
Less Carryovers from 2009 (Total \$550,018)		12,894,315			

**ACTUAL RESULTS TO DATE - REVENUES  
COMPARATIVE ANALYSIS AS OF MAR 31, 2010**

SOURCES OF REVENUE	Estimated Revenue For 2010 (per Town Mtg)	Actual Revenue @ 3/31/10	Actual Revenue @ 3/31/09	Increase (Decrease) 10-09	10 Percent of Estimate Received	Actual Revenue @ 3/31/08
<b>TAXES</b>						
Yield/Excavation Tax	\$ 1,200	0	252	(252)	0.0%	0
Interest & Penalties on Taxes	160,800	39,801	32,582	7,219	24.8%	37,244
Boat Taxes	11,000	2,670	1,427	1,243	24.3%	1,644
<b>INTERGOVERNMENTAL REVENUES</b>						
Shared Revenue - Block Grant	0	0	0	-	#DIV/0!	0
Highway Block Grant	278,252	50,260	48,846	1,414	18.1%	46,192
Other State & Fed Grants/EM Grant	2,500	37,145	0	37,145	1485.8%	0
Rooms and Meals	560,000	0	0	-	0.0%	0
<b>LICENSES AND PERMITS</b>						
M V Permit Fees	2,600,000	613,291	653,225	(39,934)	23.6%	681,592
Building Permits	100,000	23,868	10,294	13,574	23.9%	34,353
Other Licenses and Permits	51,850	11,710	8,372	3,338	22.6%	9,154
<b>CHARGES FOR SERVICES</b>						
Income from Departments	328,350	77,188	65,958	11,230	23.5%	75,205
Cable TV Fees	192,000	47,907	207,712	(159,805)	25.0%	194,165
<b>MISCELLANEOUS REVENUES</b>						
Interest on Deposits	40,000	10,490	16,485	(5,995)	26.2%	47,048
Other Miscellaneous Revenues	124,520	57,259	86,675	(29,416)	46.0%	9,808
Sale of Town Property	500	0	0	-	0.0%	0
<b>OTHER FINANCING SOURCES</b>						
Income from Trust Funds	560	560	1,017	(457)	100.0%	920
Income from Capital Reserve Funds	350,000	350,000	0	350,000	100.0%	0
Income from Revenue Funds	32,160	0	0	-	0.0%	0
Income from Other Sources	200,000	0	84,291	(84,291)	0.0%	0
<b>TOTAL REVENUES</b>	<b>\$ 5,033,692</b>	<b>1,322,149</b>	<b>1,217,136</b>	<b>105,013</b>	<b>26.3%</b>	<b>1,137,325</b>
<i>Breakdown of categories above:</i>	<b>Est For 2010</b>	<b>@ 3/31/10</b>	<b>@ 3/31/09</b>			<b>@ 3/31/08</b>
<b>Other Licenses &amp; Permits:</b>						
Dog Licenses	16,500	4,995	2,275			1,577
Animal Officer Fees	2,750	375	750			295
Planning Board Fees	22,000	2,780	2,775			2,315
BOA Fees	5,500	2,374	1,808			3,613
Town Clerk Misc	4,000	856	454			1,074
Gun Permits	1,100	330	310			280
	<b>51,850</b>	<b>11,710</b>	<b>8,372</b>			<b>9,154</b>
<b>Income from Departments:</b>						
Special Duty-Contracted Police*	30,000	-	-			-
Welfare Reimb	3,500	-	-			420
Planning Misc Income	2,500	980	558			758
Police Misc Income	6,800	-	250			298
Police - Alcohol Offenses	-	600	300			787
Police - Court Witness Fees	-	970	1,104			120
Ambulance Fees	220,000	65,299	58,812			41,854
Fire Dept Misc	10,000	-	-			-
Transfer Station Fees	50,000	8,785	4,437			30,241
Accident Reports	1,550	554	497			727
Beach Income	4,000	-	-			-
	<b>328,350</b>	<b>77,188</b>	<b>65,958</b>			<b>75,205</b>
<b>Other Miscellaneous:</b>						
Insur/Other Reimb/Refunds	15,000	2,266	16,196			4,655
Parking Fines	1,500	485	305			430
Town Building Rent	5,200	3,975	1,175			650
Selectmen Misc Income	15,000	6,570	2,356			120
Donations/Grants (incl SAFER)	84,820	35,730	53,817			-
Intergvt Misc Income (incl Disaster)	-	7,720	11,936			2,292
Treasurer's Misc Income	1,500	104	473			1,438
Copy Fees	1,500	409	417			223
	<b>124,520</b>	<b>57,259</b>	<b>86,675</b>			<b>9,808</b>

**TOWN SPECIAL FUNDS - 3/31/10**

	Balance 1/1/10	Income	Disbursements	Interest	Finance Balance 3/31/10	
Cable TV Trust Fund	288,233	0	23,225	635	265,643	
Searles Special Revenue	13,440	3,013	200	6	16,259	Pending transfer to GF of \$1,303 for Q1
Expendable Health Trust	162,859	96,547	90,184	257	169,479	
Cemetery Operation Fund	95,715	400	0	223	96,338	
Conservation Land Trust	403,026	11,500	43,327	909	372,108	
Road Bond Fund	9,220	0	0	4	9,224	
Law Enforcement Fund	967	0	0	1	968	
Town Clerk Special Acct	461	7,481	7,481	0	461	
Recreation-Lacrosse	13,163	31,586	15,425	5	29,329	
Recreation-Basketball	4,655	0	1,232	2	3,425	
Recreation-Programs	1,752	15,094	16,892	2	(44)	
Recreation-Tennis	2,520	0	0	1	2,521	
Conservation Special	2,152	0	0	1	2,153	
						Pending transfer to GF of \$61,462 for Q1 salary/bene plus \$7,940 10% income
Police Public Safety Revolve Fd	93,859	79,395	264	53	173,043	Pending transfer to GF of \$5,336 for Q1
Fire Public Safety Revolve Fd	22,402	5,476	0	10	27,888	
Police Fed Asset Forfeiture	4,507	0	0	2	4,509	
Subdivision Fees	76,673	8,352	9,423	30	75,632	
Miscellaneous	5	0	0	0	5	
Griffin Park Lighting	906	0	0	0	906	
Rte 28 Emergency Fund	10,022	1,000	0	23	11,045	
Recreational Improv Fund	5,276	0	0	2	5,278	
Rail to Trail Fund	0	100	0	0	100	
Police Impact Fee	3,881	514	0	2	4,397	
Fire Impact Fee	6,888	1,107	0	3	7,998	
School Impact Fees	143,740	6,872	0	334	150,946	
<b>Total</b>	<b>1,366,322</b>	<b>268,437</b>	<b>207,653</b>	<b>2,505</b>	<b>1,429,611</b>	

Note: Above balances reflect combined amounts held at Citizens & Centrix bank

*Trust Fund accounts\*:*

Property Trust	41,050	0	4,807	0	36,243
Earned Time Trust	158,574	0	0	0	158,574
Museum Trust	4,548	0	0	0	4,548

\*accounts are held by the Trustees of Trust Funds, therefore, interest is posted once at the end of the year.