

## Finance Update

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### ***2011 Budget to Actual through 3/31/11 - Discussion Points:***

#### **Expenditures**

*Most line items should be approximately 25% expended:*

- Certain larger items are paid for up front:
  - Amounts encumbered from 2010 (Assessing contracted utility appraisal, Cemetery maintenance projects, etc)
  - One time - NHMA dues (Admin); Ballots for town meeting (Elections); Software maintenance agreements i.e. Munis, etc (IT); copier maintenance contracts (Comm Dev); service agreement for Video on Demand (Cable)
  - Dispatch – Contracted Services - Derry Fire contract paid Jan/July each year; Training (academic reimbursement paid upon course completion)
  - Highway - 2<sup>nd</sup> year payment on 2010 truck lease-purchase
  - Insurance - Workers & Unemp Comp insurance paid half up front

*Across several budgets:*

- Vehicle Fuel is running over budget – price per gallon utilized for budget preparation (in Sep 2010) was \$2.55 for Unleaded and \$2.87 for Diesel, whereas actual prices (March average) are running \$3.32 and \$3.73, respectively.
- Heat – Propane price is fixed, however, oil (used in 3 buildings-Bartley, Searles & Senior Center) has been higher than expected

*Other:*

- IT Equipment Maintenance – Unforeseen expenditure for several UPS systems needed to enhance protection from power outages in the dispatch/server rooms
- Highway – Winter Maintenance (plowing/sanding) 78% expended; Jan-Mar costs represent the highest costs for this 3 month period since 2005
- Highway – Miscellaneous includes the last month's payment on rental building as well as incidental items to equip the offices at the new Highway garage
- Highway – Heat cost is overexpended due to unexpected heating costs of Cyr rental facility as well as higher than budgeted cost for heating new Highway garage (utilized an estimate for budgeting purposes based on unknown utilization for building)
- Solid Waste - Waste removal under budget due to timing of 1<sup>st</sup> quarter payments (Jan & Feb only paid to date)

#### **Revenues**

*Most line items are in line with expectations; for some, we need a few more months' of activity to determine if budgeted amounts remain reasonable.*

- Fed/State Grant – consists of 1<sup>st</sup> installment of this year's SAFER grant payment, which is steadily decreasing as we are nearing the end of this grant period
- State revenues continue to be at risk until the State budget is passed - Rooms and Meals and/or Highway Block Grant may be less than budgeted
- Interest revenue – we continue to invest up to \$5 million of Town funds in higher rate account (currently at 0.8%), based on cash flow needs

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
<b><u>TOWN OFFICERS' SALARIES</u></b>				
Selectmen	\$ 0	\$ 0	0	#DIV/0!
Treasurer	2,500	75	2,425	3.0%
Deputy Treasurer	150	0	150	0.0%
Trustee, Trust Funds	350	5	345	1.4%
Social Security	560	1	559	0.2%
Medicare	130	0	130	0.0%
<b>TOTALS</b>	3,690	81	3,609	2.2%
<b><u>ADMINISTRATION</u></b>				
Regular Salaries	\$ 285,400	\$ 65,862	219,538	23.1%
Overtime Salaries	2,680	396	2,284	14.8%
State Retirement Municipal	29,370	6,580	22,790	22.4%
Supplemental Retirement	13,250	2,944	10,306	22.2%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	72,090	21,079	51,011	29.2%
Group Insurance-Life & Disability	4,840	734	4,106	15.2%
Group Insurance-Dental	4,955	1,239	3,716	25.0%
Medicare	3,345	740	2,605	22.1%
Audit	12,380	0	12,380	0.0%
Town Report	6,500	0	6,500	0.0%
Office Supplies	3,240	40	3,200	1.2%
Computer Supplies	2,100	140	1,960	6.7%
Mileage	600	0	600	0.0%
Postage	15,820	5,500	10,320	34.8%
Postage Machine	2,580	622	1,958	24.1%
Legal Ads	3,500	60	3,440	1.7%
Equipment	500	0	500	0.0%
Equipment Maintenance	1,500	0	1,500	0.0%
Dues and Meetings	14,220	12,101	2,119	85.1%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	4,000	412	3,588	10.3%
Stormwater Compliance	500	0	500	0.0%
Committee Expenses	0	0	0	#DIV/0!
Employee Health	590	44	546	7.5%
Telephone	8,210	2,024	6,186	24.7%
Electricity	3,270	730	2,540	22.3%
Heat	2,090	990	1,100	47.4%
<b>TOTALS</b>	497,530	122,237	375,293	24.6%
<b><u>TOWN CLERK'S EXPENSES</u></b>				
Regular Salaries	\$ 80,860	\$ 18,455	62,405	22.8%
State Retirement Municipal	8,190	1,833	6,357	22.4%
Supplemental Retirement	3,110	544	2,566	17.5%
Social Security	5,000	736	4,264	14.7%
Group Insurance-Health	23,770	6,949	16,821	29.2%
Group Insurance-Life & Disability	1,340	210	1,130	15.7%
Group Insurance-Dental	1,360	341	1,019	25.1%
Medicare	2,340	436	1,904	18.6%
Elected Official Fees	77,330	11,350	65,980	14.7%
Contracted Services	3,040	252	2,788	8.3%
Office Supplies	2,550	625	1,925	24.5%
Computer Supplies	990	0	990	0.0%
Office Equipment	200	0	200	0.0%
Dog License Fees	7,000	524	6,476	7.5%
Dues and Meetings	1,010	0	1,010	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
Preservation of Records	0	0	0	#DIV/0!
<b>TOTALS</b>	218,090	42,255	175,835	19.4%

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
<b><u>TAX COLLECTOR'S EXPENSES</u></b>				
Regular Salaries	\$ 96,420	\$ 21,527	74,893	22.3%
Overtime Salaries	3,460	403	3,057	11.6%
State Retirement Municipal	6,140	1,388	4,752	22.6%
Supplemental Retirement	4,840	1,186	3,654	24.5%
Social Security	2,220	457	1,763	20.6%
Group Insurance-Health	23,770	4,909	18,861	20.7%
Group Insurance-Life & Disability	1,610	246	1,364	15.3%
Group Insurance-Dental	1,360	242	1,118	17.8%
Medicare	1,430	316	1,114	22.1%
Title Searches	2,500	889	1,611	35.6%
Office Supplies	700	0	700	0.0%
Computer Supplies	7,320	0	7,320	0.0%
Registry of Deeds	1,000	116	884	11.6%
Petty Cash	0	0	0	#DIV/0!
Dues and Meetings	1,500	0	1,500	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>154,270</b>	<b>31,679</b>	<b>122,591</b>	<b>20.5%</b>
<b><u>ELECTION AND REGISTRATION</u></b>				
Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	4,720	0	4,720	0.0%
Ballot Clerk Fees	1,370	0	1,370	0.0%
Social Security	370	0	370	0.0%
Medicare	90	0	90	0.0%
Voter Checklists	500	0	500	0.0%
Ballots	9,000	5,679	3,321	63.1%
Equipment	0	0	0	#DIV/0!
Equipment Maintenance	1,000	0	1,000	0.0%
Miscellaneous Expenses	300	0	300	0.0%
<b>TOTALS</b>	<b>17,350</b>	<b>5,679</b>	<b>11,671</b>	<b>32.7%</b>
<b><u>CEMETERIES</u></b>				
Groundskeeping	\$ 28,000	\$ 0	28,000	0.0%
Office Supplies	300	0	300	0.0%
Property Maintenance	19,499 (1)	5,288	14,211	27.1%
Patriotic Purposes	1,400	0	1,400	0.0%
Miscellaneous Expenses	100	0	100	0.0%
Electricity	400	53	347	13.3%
<b>TOTAL</b>	<b>49,699</b>	<b>5,341</b>	<b>44,358</b>	<b>10.7%</b>
(1) includes 2010 carryover of \$6,999	42,700			
<b><u>GENERAL GOVERNMENT BLDINGS</u></b>				
Regular Salaries	\$ 216,860	\$ 49,735	167,125	22.9%
Overtime Salaries	1,230	490	740	39.8%
State Retirement Municipal	22,140	4,980	17,160	22.5%
Supplemental Retirement	10,930	2,719	8,211	24.9%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	80,010	23,395	56,615	29.2%
Group Insurance-Life & Disability	3,720	569	3,151	15.3%
Group Insurance-Dental	5,430	1,358	4,072	25.0%
Medicare	3,170	677	2,493	21.4%
Groundskeeping	70,230	0	70,230	0.0%
Property Maintenance	26,350	7,603	18,747	28.9%
Clothing Allowance	2,000	0	2,000	0.0%
Mileage	1,800	0	1,800	0.0%
Equipment	1,750	66	1,684	3.8%
Vehicle Fuel	3,170	519	2,651	16.4%
Vehicle Maintenance	5,000	572	4,428	11.4%
Equipment Maintenance	5,000	77	4,923	1.5%
Recruitment Expenses	0	0	0	#DIV/0!

## BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
Telephone	430	124	306	28.8%
Electricity	12,580	2,922	9,658	23.2%
Heat	6,250	2,935	3,315	47.0%
<b>TOTALS</b>	<b>478,050</b>	<b>98,741</b>	<b>379,309</b>	<b>20.7%</b>
<b><u>APPRAISAL OF PROPERTIES</u></b>				
Regular Salaries	\$ 122,120	\$ 28,182	93,938	23.1%
State Retirement Municipal	12,360	2,796	9,564	22.6%
Supplemental Retirement	6,110	1,526	4,584	25.0%
Group Insurance-Health	42,780	12,508	30,272	29.2%
Group Insurance-Life & Disability	2,100	323	1,777	15.4%
Group Insurance-Dental	2,990	747	2,243	25.0%
Medicare	1,770	384	1,386	21.7%
Contracted Services	37,100 (1)	12,500	24,600	33.7%
Office Supplies	800	0	800	0.0%
Computer Supplies	1,500	0	1,500	0.0%
Training	1,200	190	1,010	15.8%
Mileage	300	80	220	26.7%
Registry of Deeds	1,000	261	739	26.1%
Equipment	250	0	250	0.0%
Dues & Meetings	1,090	350	740	32.1%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	97	303	24.3%
<b>TOTALS</b>	<b>233,870</b>	<b>59,944</b>	<b>173,926</b>	<b>25.6%</b>
(1) includes 2010 carryover of \$6,999	197,370			
<b><u>INFORMATION TECHNOLOGY</u></b>				
Regular Salaries	\$ 81,250	\$ 18,751	62,499	23.1%
State Retirement Municipal	8,230	1,861	6,369	22.6%
Supplemental Retirement	4,060	1,016	3,044	25.0%
Group Insurance-Health	21,390	6,254	15,136	29.2%
Group Insurance-Life & Disability	1,400	215	1,185	15.4%
Group Insurance-Dental	1,490	373	1,117	25.0%
Medicare	1,180	264	916	22.4%
Service Agreements	46,670	27,355	19,315	58.6%
Equipment/Software	3,875	0	3,875	0.0%
Equipment Maintenance	1,600	1,455	145	90.9%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	2,900	1,000	1,900	34.5%
Miscellaneous	0	0	0	#DIV/0!
Telephone	420	93	327	22.1%
<b>TOTALS</b>	<b>174,465</b>	<b>58,637</b>	<b>115,828</b>	<b>33.6%</b>
<b><u>TOWN MUSEUM</u></b>				
Equipment	5	0	5	0.0%
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0.0%</b>
<b><u>SEARLES BUILDING</u></b>				
Social Security	\$ 0	\$ 0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Property Maintenance	2,500	0	2,500	0.0%
Telephone	1,680	274	1,406	16.3%
Electricity	3,690	385	3,305	10.4%
Heat	7,650	3,392	4,258	44.3%
<b>TOTALS</b>	<b>15,520</b>	<b>4,051</b>	<b>11,469</b>	<b>26.1%</b>

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
<b><u>LEGAL EXPENSES</u></b>				
Other Lawfirms	\$ 47,400	\$ 9,302	38,098	19.6%
Union Legal Fees	5,000	836	4,164	16.7%
<b>TOTALS</b>	<b>52,400</b>	<b>10,138</b>	<b>42,262</b>	<b>19.3%</b>
<b><u>CONTRACTED POLICE SERVICES</u></b>				
Regular Contracted	\$ 5	\$ 0	5	0.0%
<b><u>POLICE DEPARTMENT</u></b>				
Regular Salaries	\$ 1,300,295	\$ 268,614	1,031,681	20.7%
Overtime	110,910	30,120	80,790	27.2%
Holiday Pay	65,325	15,379	49,946	23.5%
State Retirement Municipal	11,245	2,543	8,702	22.6%
State Retirement Police	216,235	46,388	169,847	21.5%
Supplemental Retirement	7,015	1,744	5,271	24.9%
Social Security	1,810	441	1,369	24.4%
Group Insurance-Health	352,890	106,921	245,969	30.3%
Group Insurance-Life & Disability	19,760	3,131	16,629	15.8%
Group Insurance-Dental	23,665	5,915	17,750	25.0%
Medicare	21,775	4,669	17,106	21.4%
Office Supplies	4,000	93	3,907	2.3%
Computer Supplies	1,500	2,077	(577)	138.5%
Property Maintenance	4,000	660	3,340	16.5%
Investigations	7,010	1,561	5,449	22.3%
Training	29,520	8,534	20,986	28.9%
Firearm Training/Ammunition	31,865	3,128	28,737	9.8%
Clothing Allowance	15,750	39	15,711	0.2%
Vehicle Equipment	46,530	0	46,530	0.0%
Equipment	8,690	6	8,684	0.1%
Vehicle Fuel	37,080	7,715	29,365	20.8%
Vehicle Maintenance	14,600	5,409	9,191	37.0%
Equipment Maintenance	12,690	3,119	9,571	24.6%
Radio Commun/Maint.	21,650	5,397	16,253	24.9%
Safety Division	2,000	0	2,000	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous	500	240	260	48.0%
Employee Health	550	0	550	0.0%
Telephone	10,400	3,196	7,204	30.7%
Electricity	20,670	4,549	16,121	22.0%
Heat	8,060	2,870	5,190	35.6%
<b>TOTALS</b>	<b>2,407,990</b>	<b>534,458</b>	<b>1,873,532</b>	<b>22.2%</b>
<b><u>DISPATCHING</u></b>				
Regular Salaries	\$ 226,110	\$ 47,653	178,457	21.1%
Overtime	30,450	6,723	23,727	22.1%
Holiday	18,800	4,070	14,730	21.6%
Extra Shift	19,490	7,304	12,186	37.5%
State Retirement Municipal	28,030	5,679	22,351	20.3%
Supplemental Retirement	13,840	3,100	10,740	22.4%
Social Security	1,050	516	534	49.1%
Group Insurance-Health	68,920	20,152	48,768	29.2%
Group Insurance-Life & Disability	3,740	571	3,169	15.3%
Group Insurance-Dental	4,220	1,055	3,165	25.0%
Medicare	4,210	952	3,258	22.6%
Contracted Services	61,820	29,438	32,382	47.6%
Training	7,280	3,835	3,445	52.7%
Clothing Allowance	2,500	0	2,500	0.0%
Equipment	2,580	0	2,580	0.0%

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent #DIV/0!
Recruitment Expenses	0	0	0	
Telephone	900	217	683	24.1%
<b>TOTALS</b>	<b>493,940</b>	<b>131,265</b>	<b>362,675</b>	<b>26.6%</b>
<b><u>FIRE DEPARTMENT</u></b>				
Regular Salaries	\$ 1,410,180	\$ 277,878	1,132,302	19.7%
Overtime	244,470	86,114	158,356	35.2%
Holidays	60,510	14,001	46,509	23.1%
Callmen	20,000	6,144	13,856	30.7%
State Retirement Municipal	4,100	927	3,173	22.6%
State Retirement Fire	327,720	80,696	247,024	24.6%
Supplemental Retirement	2,020	569	1,451	28.2%
Social Security	2,325	430	1,895	18.5%
Group Insurance-Health	401,830	114,555	287,275	28.5%
Group Insurance-Life & Disability	22,700	3,468	19,232	15.3%
Group Insurance-Dental	27,110	6,652	20,458	24.5%
Medicare	22,090	5,000	17,090	22.6%
Accident Insurance for Call Firefighters	1,125	960	165	85.3%
Contracted Services	0	0	0	#DIV/0!
Property Maintenance	3,500	893	2,607	25.5%
Training	39,380	3,483	35,897	8.8%
Clothing Allowance	16,600	148	16,452	0.9%
Prevention/Investigation	5,000	0	5,000	0.0%
Ambulance Operation	16,710	2,977	13,733	17.8%
Vehicle Equipment	13,510	0	13,510	0.0%
Office Equipment	3,400	528	2,872	15.5%
Fire Equipment	7,980	85	7,895	1.1%
Equip. - Radios/Pagers	1,000	58	942	5.8%
Ambulance Equipment	750	0	750	0.0%
Vehicle Fuel	29,940	6,234	23,706	20.8%
Vehicle Maintenance	35,670	4,027	31,643	11.3%
Equip Maintenance	4,200	0	4,200	0.0%
Hydrant / Water Supply	2,000	0	2,000	0.0%
Communication Maintenance	6,350	1,408	4,942	22.2%
Dues and Meetings	1,650	101	1,549	6.1%
Recruitment Expenses	0	310	(310)	#DIV/0!
Miscellaneous	0	0	0	#DIV/0!
Employee Health	3,400	600	2,800	17.6%
Hazardous Materials District	6,300	0	6,300	0.0%
Telephone	6,590	1,550	5,040	23.5%
Electricity	23,870	5,728	18,142	24.0%
Heat	13,220	5,150	8,070	39.0%
<b>TOTALS</b>	<b>2,787,200</b>	<b>630,674</b>	<b>2,156,526</b>	<b>22.6%</b>
<b><u>EMERGENCY MANAGEMENT</u></b>				
Social Security	\$ 130	\$ 0	130	0.0%
Medicare	30	0	30	0.0%
Emergency Operations Center Exp	2,590	385	2,205	14.9%
Field Expenses	750	0	750	0.0%
Shelter Expenses	500	0	500	0.0%
Administrative Expenses	2,490	0	2,490	0.0%
<b>TOTALS</b>	<b>6,490</b>	<b>385</b>	<b>6,105</b>	<b>5.9%</b>

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	%
				Spent
<b><u>COMMUNITY DEVELOPMENT</u></b>				
Regular Salaries	\$ 300,314 (1) \$	65,379	234,935	21.8%
Overtime Salaries	2,470	51	2,419	2.1%
State Retirement Municipal	20,080	4,390	15,690	21.9%
Supplemental Retirement	13,500	2,099	11,401	15.5%
Social Security	6,460	1,421	5,039	22.0%
Group Insurance-Health	53,080	15,519	37,561	29.2%
Group Insurance-Life & Disability	3,920	603	3,317	15.4%
Group Insurance-Dental	3,330	833	2,497	25.0%
Medicare	4,430	982	3,448	22.2%
Regional Planning	10,695	0	10,695	0.0%
Contracted Services	12,500 (2)	0	12,500	0.0%
Office Supplies	3,000	312	2,688	10.4%
Property Maintenance	500	36	464	7.2%
Training	4,000	220	3,780	5.5%
Clothing Allowance	0	0	0	#DIV/0!
Legal Ads	3,500	0	3,500	0.0%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	1,300	1,474	(174)	113.4%
Vehicle Fuel	2,100	285	1,815	13.6%
Recruitment Expenses	0	0	0	#DIV/0!
Committee Expenses	2,000	30	1,970	1.5%
Miscellaneous	0	0	0	#DIV/0!
Employee Health	0	0	0	#DIV/0!
Telephone	3,430	852	2,578	24.8%
Electricity	5,330	791	4,539	14.8%
Heat	5,300	2,017	3,283	38.1%
<b>TOTALS</b>	<b>461,239</b>	<b>97,294</b>	<b>363,945</b>	<b>21.1%</b>
(1) includes 2010 carryover of \$434	455,805			
(2) includes 2010 carryover of \$5,000				
<b><u>HIGHWAYS, STREETS &amp; BRIDGES</u></b>				
Regular Salaries	\$ 153,980 \$	34,620	119,360	22.5%
Overtime	8,060	4,722	3,338	58.6%
State Retirement Municipal	13,610	3,278	10,332	24.1%
Supplemental Retirement	8,165	2,095	6,070	25.7%
Social Security	2,030	917	1,113	45.2%
Group Insurance-Health	37,230	10,887	26,343	29.2%
Group Insurance-Life & Disability	2,150	280	1,870	13.0%
Group Insurance-Dental	2,385	595	1,790	24.9%
Medicare	2,690	688	2,002	25.6%
Contracted Services - Summer	696,160 (1)	4,180	691,980	0.6%
Contracted Services - Winter	175,000	136,314	38,686	77.9%
Materials	97,920	4,050	93,870	4.1%
Clothing Allowance	1,200	0	1,200	0.0%
Vehicle Equipment	43,330	28,326	15,004	65.4%
Equipment	6,000	18	5,982	0.3%
Vehicle Fuel	18,230	9,944	8,286	54.5%
Vehicle Maintenance	18,000	2,838	15,162	15.8%
Dues and Meetings	300	0	300	0.0%
Recruitment Expenses	-	0	0	#DIV/0!
Miscellaneous	1,150 (2)	1,607	(457)	139.7%
Telephone	1,560	526	1,034	33.7%
Electricity	5,150	24	5,126	0.5%
Heat	1,490	2,973	(1,483)	199.5%
<b>TOTALS</b>	<b>1,295,790</b>	<b>248,882</b>	<b>1,046,908</b>	<b>19.2%</b>
(1) includes 2010 carryover of \$151,480	1,143,160			
(2) includes 2010 carryover of \$1,150				
<b><u>STREET LIGHTS</u></b>				
Granite State Electric	\$ 3,050 \$	530	2,520	17.4%
Public Service Company	10,970	2,133	8,837	19.4%

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
Installations	300	0	300	0.0%
<b>TOTALS</b>	<b>14,320</b>	<b>2,663</b>	<b>11,657</b>	<b>18.6%</b>
<b><u>SOLID WASTE DISPOSAL</u></b>				
Regular Salaries	\$ 275,690	\$ 63,336	212,354	23.0%
Overtime	9,900	2,340	7,560	23.6%
Holiday	5,200	1,486	3,714	28.6%
State Retirement Municipal	29,460	6,648	22,812	22.6%
Supplemental Retirement	12,480	2,613	9,867	20.9%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	77,090	22,327	54,763	29.0%
Group Insurance-Life & Disability	4,670	720	3,950	15.4%
Group Insurance-Dental	5,840	1,461	4,379	25.0%
Medicare	4,210	984	3,226	23.4%
Employee Health	300	0	300	0.0%
Contracted Services	0	0	0	#DIV/0!
Site Monitoring	5,220	119	5,101	2.3%
Tire Removal	2,100	111	1,989	5.3%
Scrap Metal	1,610	0	1,610	0.0%
Waste Removal	303,990	41,083	262,907	13.5%
Demolition Removal	80,660	6,163	74,497	7.6%
Expendable Supplies	4,000	102	3,898	2.6%
Property Maintenance	1,200	294	906	24.5%
Training	150	0	150	0.0%
Clothing Allowance	2,000	0	2,000	0.0%
Mileage	150	0	150	0.0%
Vehicle Equipment	40,480	0	40,480	0.0%
Equipment	0	0	0	#DIV/0!
Vehicle Fuel	15,630	2,626	13,004	16.8%
Vehicle Maintenance	12,050	1,215	10,835	10.1%
Equipment Maintenance	2,000	0	2,000	0.0%
Dues and Meetings	8,260	0	8,260	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
Site Improvements	3,000	49	2,951	1.6%
Miscellaneous Expenses	500	0	500	0.0%
Telephone	2,810	616	2,194	21.9%
Electricity	7,690	1,725	5,965	22.4%
Heat	1,650	1,032	618	62.5%
<b>TOTALS</b>	<b>919,990</b>	<b>157,050</b>	<b>762,940</b>	<b>17.1%</b>
<b><u>HEALTH AND HUMAN SERVICES</u></b>				
Visting Nurse/Hospice	\$ 0	\$ 0	0	#DIV/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	0	12,900	0.0%
Suzdel Sister City Support	500	0	500	0.0%
Meals on Wheels	2,565	0	2,565	0.0%
Windham's Helping Hands	4,500	0	4,500	0.0%
American Red Cross	0	0	0	#DIV/0!
Water Testing	2,500	24	2,476	1.0%
Mosquito Control Program	0	0	0	#DIV/0!
Dues and Meetings	150	145	5	96.7%
Miscellaneous	1,615	0	1,615	0.0%
<b>TOTALS</b>	<b>36,655</b>	<b>169</b>	<b>36,486</b>	<b>0.5%</b>

## BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
<b><u>ANIMAL CONTROL</u></b>				
Regular Salaries	\$ 14,645	\$ 2,093	12,552	14.3%
Social Security	950	161	789	16.9%
Medicare	220	38	182	17.3%
Kennel Fees	400	0	400	0.0%
Office Supplies	300	0	300	0.0%
Mileage	3,000	362	2,638	12.1%
Miscellaneous Expense	150	62	88	41.3%
Telephone	790	134	656	17.0%
<b>TOTALS</b>	<b>20,455</b>	<b>2,850</b>	<b>17,605</b>	<b>13.9%</b>
<b><u>GENERAL ASSISTANCE</u></b>				
Community Action Program	\$ 6,540	\$ 0	6,540	0.0%
Welfare Assistance	42,500	9,876	32,624	23.2%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	0	500	0.0%
<b>TOTALS</b>	<b>57,040</b>	<b>9,876</b>	<b>47,164</b>	<b>17.3%</b>
<b><u>LIBRARY</u></b>				
Regular Salaries	\$ 587,020	\$ 126,404	460,616	21.5%
State Retirement Municipal	43,560	10,067	33,493	23.1%
Supplemental Retirement	24,400	5,170	19,230	21.2%
Social Security	9,560	2,096	7,464	21.9%
Group Insurance-Health	87,140	25,480	61,660	29.2%
Group Insurance-Life & Disability	7,420	1,136	6,284	15.3%
Group Insurance-Dental	5,860	1,363	4,497	23.3%
Medicare	8,480	1,878	6,602	22.1%
Office Supplies	3,440	382	3,058	11.1%
Computer Supplies	3,200	868	2,332	27.1%
Property Maintenance	13,000	7,874	5,126	60.6%
Mileage	1,000	131	869	13.1%
Office Equipment	2,500	0	2,500	0.0%
Equipment Maintenance	3,500	507	2,993	14.5%
Books and Magazines	64,000	20,000	44,000	31.3%
Other Library Materials	22,000	2,946	19,054	13.4%
Library Computer Services	14,400	8,159	6,241	56.7%
Electronic Cataloging	9,500	1,876	7,624	19.7%
Programs and Films	8,500	4,000	4,500	47.1%
Petty Cash	1,000	350	650	35.0%
Dues and Meetings	2,000	2,000	0	100.0%
Professional Development	500	0	500	0.0%
Telephone	6,000	1,345	4,655	22.4%
Electricity	24,270	5,397	18,873	22.2%
Heat	16,090	7,864	8,226	48.9%
<b>TOTALS</b>	<b>968,340</b>	<b>237,293</b>	<b>731,047</b>	<b>24.5%</b>
<b><u>RECREATION</u></b>				
Regular Salaries	\$ 86,830	\$ 12,091	74,739	13.9%
State Retirement Municipal	5,300	1,200	4,100	22.6%
Supplemental Retirement	2,620	655	1,965	25.0%
Social Security	2,625	0	2,625	0.0%
Group Insurance-Health	7,920	2,316	5,604	29.2%
Group Insurance-Life & Disability	870	132	738	15.2%
Group Insurance-Dental	1,490	373	1,117	25.0%
Medicare	1,330	165	1,165	12.4%
Chemical Toilets	6,750	0	6,750	0.0%
Office Supplies	500	0	500	0.0%
Mileage	500	0	500	0.0%
Rec. Sportsfields	24,700 (1)	0	24,700	0.0%
Recreational Activities	17,150	450	16,700	2.6%
Senior Rec. Activities	12,000	0	12,000	0.0%
Equipment Maintenance	4,300	248	4,052	5.8%

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
Petty Cash	0	0	0	#DIV/0!
Recruitment Expenses	480	0	480	0.0%
Committee Expenses	200	41	159	20.5%
Employee Health	100	0	100	0.0%
Telephone	960	200	760	20.8%
Electricity	10,270	300	9,970	2.9%
<b>TOTALS</b>	<b>186,895</b>	<b>18,171</b>	<b>168,724</b>	<b>9.7%</b>
(1) includes 2010 carryover of \$700	186,195			
<b><u>HISTORIC COMMISSION</u></b>				
Regular Salaries	\$ 0	\$ 0	0	#DIV/0!
Social Security	0	0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Contracted Services	2,000	0	2,000	0.0%
Miscellaneous Expense	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0.0%</b>
(1) includes 2010 carryover of \$1,000	1,000			
<b><u>CONSERVATION COMMISSION</u></b>				
Dues and Meetings	850	0	850	0.0%
Miscellaneous Expenses	1,500	130	1,370	8.7%
<b>TOTALS</b>	<b>2,350</b>	<b>130</b>	<b>2,220</b>	<b>5.5%</b>
<b><u>SENIOR CENTER</u></b>				
Senior Volunteer Program	\$ 0	\$ 0	0	#DIV/0!
Property Maintenance	500	84	416	16.8%
Telephone	540	87	453	16.1%
Electricity	3,000	634	2,366	21.1%
Heat	1,800	1,236	564	68.7%
<b>TOTALS</b>	<b>5,840</b>	<b>2,041</b>	<b>3,799</b>	<b>34.9%</b>
<b><u>CABLE TELEVISION</u></b>				
Regular Salaries	\$ 43,530	\$ 9,950	33,580	22.9%
Overtime Salaries	1,240	373	867	30.1%
State Retirement Municipal	4,540	1,022	3,518	22.5%
Supplemental Retirement	2,220	0	2,220	0.0%
Group Insurance-Health	15,840	4,633	11,207	29.2%
Group Insurance-Life & Disability	800	114	686	14.3%
Group Insurance-Dental	890	222	668	24.9%
Medicare	640	141	499	22.0%
Contracted Support	300	0	300	0.0%
Office Supplies	400	70	330	17.5%
Service Agreements	4,000	3,668	332	91.7%
Property Maintenance	500	7	493	1.4%
Equipment	10,000	69	9,931	0.7%
Dues and Meetings	1,030	150	880	14.6%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous Expenses	1,000	30	970	3.0%
Telephone	1,560	378	1,182	24.2%
<b>TOTALS</b>	<b>88,490</b>	<b>20,827</b>	<b>67,663</b>	<b>23.5%</b>
<b><u>DEBT SERVICE</u></b>				
Long Term Notes P & I *	\$ 12,144	\$ 0	12,144	0.0%
TANS - Interest	500	0	500	0.0%
<b>TOTALS</b>	<b>12,644</b>	<b>0</b>	<b>12,644</b>	<b>0.0%</b>
Less Use of other Revenue Sources	500			0.0%

# BUDGET TO ACTUAL 2011

BUDGET ITEM	Appropriations Fiscal Year 2011	2011 Actual Expenditures (through 3/31)	Under/ (Over) Spent	% Spent
<b><u>CAPITAL OUTLAY</u></b>				
Road Improvements	\$ 339,128 (1)	\$ 0	339,128	0.0%
Salt Shed/Highway Garage Construction	127,318 (1)	58,732	68,586	46.1%
Library Renovations	570 (1)	570	0	100.0%
Lowell Road Bike Path	68,104 (1)	0	68,104	0.0%
Depot Improvements	6,832 (1)	0	6,832	0.0%
Engine Replacement	600,000	0	600,000	0.0%
Highway Truck Purchase	150,000	0	150,000	0.0%
Griffin Park Parking Lot	200,000	0	200,000	0.0%
CTAP Grant	1,106 (1)	0	1,106	0.0%
<b>TOTALS</b>	<b>1,493,058</b>	<b>59,302</b>	<b>1,433,756</b>	<b>4.0%</b>
Less Carryovers from 2010	1,250,000			
Less Use of other Revenue Sources	738,865			
(1) includes carryovers from 2010 (\$39,128; 127,318; 570; 68,104; 6,832; 1,106)				
<b><u>OPERATING TRANSFERS OUT</u></b>				
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>
<b><u>RETIREMENT</u></b>				
MONY Service Charge	\$ 5	\$ 0	5	0.0%
<b>TOTALS</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0.0%</b>
<b><u>INSURANCE</u></b>				
Workers Compensation	\$ 141,705	\$ 79,706	61,999	56.2%
Health Insurance	0	0	0	#DIV/0!
Unemployment Comp.	10,150	5,074	5,076	50.0%
Miscellaneous	2,000	2,026	(26)	101.3%
N.H. Liability Trust	119,110	0	119,110	0.0%
<b>TOTALS</b>	<b>272,965</b>	<b>86,806</b>	<b>186,159</b>	<b>31.8%</b>
<b><u>TRUST ACCOUNTS</u></b>				
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>
<b><u>SPECIAL ARTICLES</u></b>				
Use of Searles Revenue Fund	20,000	\$ 0	20,000	0.0%
Use of Fund Balance-Searles	0	0	0	#DIV/0!
Searles Donation	0	0	0	#DIV/0!
<b>TOTALS</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0.0%</b>
Less Carryovers from 2010	20,000			
Less Use of other Revenue Sources	0			
<b>GRAND TOTAL</b>	<b>\$ 13,478,640</b>	<b>\$ 2,678,919</b>	<b>10,799,721</b>	
Less Carryovers from 2010 (Total \$446,321)	13,032,319			

**ACTUAL RESULTS TO DATE - REVENUES  
COMPARATIVE ANALYSIS AS OF MAR 31, 2011**

NOTE: March 2011 results are preliminary, as not all revenue reports have been received by Finance.

SOURCES OF REVENUE	Estimated Revenue For 2011 (per Town Mtg)	Actual Revenue @ 3/31/11	Actual Revenue @ 3/31/10	Increase (Decrease) 11-10	11 Percent of Estimate Received	Actual Revenue @ 3/31/09
<b>TAXES</b>						
Yield/Excavation Tax	\$ 1,867	0	0	-	0.0%	252
Interest & Penalties on Taxes	190,604	51,389	39,801	11,588	27.0%	32,582
Boat Taxes	12,600	1,264	2,670	(1,406)	10.0%	1,427
<b>INTERGOVERNMENTAL REVENUES</b>						
Shared Revenue - Block Grant	0	0	0	-	#DIV/0!	0
Highway Block Grant	314,866	60,164	50,260	9,904	19.1%	48,846
Other State & Fed Grants/EM Grant	5,000	0	37,145	(37,145)	0.0%	0
Rooms and Meals	576,734	0	0	-	0.0%	0
<b>LICENSES AND PERMITS</b>						
M V Permit Fees	2,600,000	606,295	613,291	(6,996)	23.3%	653,225
Building Permits	165,000	24,879	23,868	1,011	15.1%	10,294
Other Licenses and Permits	48,000	22,822	11,710	11,112	47.5%	8,372
<b>CHARGES FOR SERVICES</b>						
Income from Departments	358,200	61,224	77,188	(15,964)	17.1%	65,958
Cable TV Fees	200,000	50,821	47,907	2,914	25.4%	207,712
<b>MISCELLANEOUS REVENUES</b>						
Interest on Deposits	30,000	9,792	10,490	(698)	32.6%	16,485
Other Miscellaneous Revenues	103,030	48,087	57,259	(9,172)	46.7%	86,675
Sale of Town Property	500	0	0	-	0.0%	0
<b>OTHER FINANCING SOURCES</b>						
Income from Trust Funds	560	1,648	560	1,088	294.3%	1,017
Income from Capital Reserve Funds	73,757	0	350,000	(350,000)	0.0%	0
Income from Revenue Funds	32,144	0	0	-	0.0%	0
Income from Bond Proceeds	391,135	0	0	-	0.0%	0
Income from Other Sources	148,600	0	0	-	0.0%	84,291
<b>TOTAL REVENUES</b>	<b>\$ 5,252,597</b>	<b>938,385</b>	<b>1,322,149</b>	<b>(383,764)</b>	<b>17.9%</b>	<b>1,217,136</b>
<b>Breakdown of categories above:</b>						
	<b>Est For 2011</b>	<b>@ 3/31/11</b>	<b>@ 3/31/10</b>			<b>@ 3/31/09</b>
<b>Other Licenses &amp; Permits:</b>						
Dog Licenses	16,000	7,154	4,995			2,275
Animal Officer Fees	2,300	500	375			750
Planning Board Fees	15,000	13,105	2,780			2,775
BOA Fees	8,000	822	2,374			1,808
Town Clerk Misc	5,500	961	856			454
Gun Permits	1,200	280	330			310
	<b>48,000</b>	<b>22,822</b>	<b>11,710</b>			<b>8,372</b>
<b>Income from Departments:</b>						
Special Duty-Contracted Police*	30,000	-	-			-
Welfare Reimb	15,700	464	-			-
Planning Misc Income	2,500	609	980			558
Police Misc Income	6,200	30	-			250
Police - Alcohol Offenses	-	350	600			300
Police - Court Witness Fees	-	918	970			1,104
Ambulance Fees	220,000	43,311	65,299			58,812
Fire Dept Misc	16,000	3,803	-			-
Transfer Station Fees	60,000	11,138	8,785			4,437
Accident Reports	2,200	601	554			497
Beach Income	5,600	-	-			-
	<b>358,200</b>	<b>61,224</b>	<b>77,188</b>			<b>65,958</b>
<b>Other Miscellaneous:</b>						
Insur/Other Reimb/Refunds	15,000	7,941	2,266			16,196
Parking Fines	2,200	205	485			305
Town Building Rent	8,200	835	3,975			1,175
Selectmen Misc Income	2,500	3,370	6,570			2,356
Donations/Grants (incl SAFER)	73,000	34,660	35,730			53,817
Intergvt Misc Income (incl Disaster)	-	-	7,720			11,936
Treasurer's Misc Income	500	510	104			473
Copy Fees	1,630	566	409			417
	<b>103,030</b>	<b>48,087</b>	<b>57,259</b>			<b>86,675</b>

**Town Special Funds**  
3/31/11

*Note: Balances below reflect combined amounts held in custody by the Treasurer at Citizens, Centrix & TD Bank CC acct (thru 2/28)*

	<b>Beginning Balance 1/1/11</b>	<b>Income</b>	<b>Disbursements</b>	<b>Interest</b>	<b>Finance Balance 3/31/11</b>	
Cable TV Trust Fund	241,152	0	0	562	241,714	
Searles Special Revenue	7,250	5,379	2,061	2	10,570	reflects Q1 reimb to GF
Expendable Health Trust	271,692	107,196	96,976	389	282,301	
Cemetery Operation Fund	100,157	800	0	228	101,185	
Conservation Land Trust*	487,216	12,000	14,463	907	485,660	
Road Bond Fund	9,233	0	0	2	9,235	
Law Enforcement Fund	969	0	0	0	969	
Town Clerk Special Acct	2,539	4,575	6,679	0	435	
Recreation-Lacrosse	22,868	35,836	18,005	2	40,701	
Recreation-Basketball	1,257	0	0	0	1,257	
Recreation-Programs	3,952	19,318	14,091	2	9,181	
Recreation-Tennis	3,849	0	100	1	3,750	
Conservation Special	2,155	0	0	0	2,155	
Police Public Safety Revolve Fd	121,722	38,545	29,610	31	130,688	reflects Q1 reimb to GF
Fire Public Safety Revolve Fd	23,823	7,449	8,438	6	22,840	reflects Q1 reimb to GF
Police Fed Asset Forfeiture	283	6,451	0	0	6,734	
Subdivision Fees	84,509	10,300	16,917	18	77,910	
Miscellaneous	5	0	0	0	5	
Rte 28 Emergency Fund	11,122	0	0	24	11,146	
Rail to Trail Fund	100	0	0	0	100	
Police Impact Fee	17,514	0	0	4	17,518	
Fire Impact Fee	28,690	0	0	6	28,696	
High School Impact Fee	54,081	11,544	0	12	65,637	
School Impact Fees (Traditional)	3,206	3,436	0	1	6,643	
<b>Total</b>	<b>1,499,344</b>	<b>262,829</b>	<b>207,340</b>	<b>2,197</b>	<b>1,557,030</b>	
<i>* Conservation fund balance does not reflect additional \$37,000 in current use funds collected in Feb/Mar 2011 and not yet transferred</i>						
<i>Trust Fund accounts (Held by Trustees of Trust Funds):</i>						
Property Trust	35,205	0	0	0	35,205	
Earned Time Trust	158,799	0	0	0	158,799	
Museum Trust	4,555	0	0	0	4,555	