

## ***2009 Budget to Actual through 6/30/09 - Discussion Points:***

### **Expenditures**

#### *General to many budgets:*

- Certain larger items paid for up front (previously noted in Q1 report)
- Vehicle Fuel, Heating Oil & Propane – continue to have favorable budget variances based on '09 budgeted \$/gal versus actual market prices
- Vehicle Equipment – Police, Fire & Highway consist of Year 2 payment of 3-year lease (additional Highway funds of \$35,000 still available for purchase/lease of additional truck)

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

- All departments – COLA budgeted at 3.75%; actual based on CPI was 3.5%, approx \$15,000 savings
- Vacancies as of 1/1/09-6/30/09 – Deputy Town Clerk (8 wks); Highway Laborer (21 wks); Planner (10 wks); Community Development Director (12 wks); Police Captain portion of salary paid by third party disability (25 wks); Police Patrol (25 wks) – salary/benefit savings from vacancies are offset earned time buyouts upon retirement and half year impact of Police/Fire additional retirement contributions – net savings, after these offsets, totals \$54,000 through 6/30

#### *Other departmental items:*

- Administration Miscellaneous – large portion (\$2,425) is related to sale of land with the Hulmes' & will be reimbursed in full
- General Government (Maintenance) Overtime – portion (\$1,214) will be reimbursed from Searles Special Revenue fund
- Transfer Station Waste Removal under budget; YTD expended through 6/30 represents 5 months' payments at approx \$23k/month on average

#### *Debt Service:*

- Tax anticipation note interest – we borrowed \$1.4 million for a period of 16 days; total interest was \$1,456
- Our upcoming August bond payment represents the final payoff of all Town debt!

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### **Revenues**

- State Shared Revenue will not be available for 2009 due to State budget cuts – overall impact of \$69,298 in lost revenue (see additional handout provided)
- Fed/State Grant – represents mainly the reimbursement received from FEMA for the 2008 costs we incurred related to the Dec '08 ice storm (see additional handout provided)
- Motor Vehicle revenue continues to be down from previous two years, however, we've collected approximately 50% of what we budgeted for 2009

- Building Permit Fee revenue still continues to be down significantly from previous two years; however, Planning Board revenues are up
- Cable Franchise fees will be higher than budgeted for 2009 due to Comcast changing its frequency of payment from once per year to quarterly
- Interest YTD revenue down significantly from previous two years – current interest rate earned on deposits is 0.5% versus 1.41% in June '08
- Transfer Station – recycling revenues continue to be down significantly; cash received through 6/30 represents revenue Jan-May
- Selectmen's Miscellaneous – includes \$15,282 reimbursement for taxes previously abated on 112 Range Rd
- Income from Other Sources consists of Fire SAFER Grant revenue (see additional handout for summary of Year 1 of Grant)

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30) <small>(25 pay periods)</small>	Under/ (Over) Spent	% Spent
<b><u>TOWN OFFICERS' SALARIES</u></b>				
Selectmen	\$ 6,100	\$ 1,850	4,250	30.3%
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	115	445	20.5%
Medicare	130	27	103	20.8%
<b>TOTALS</b>	9,790	1,992	7,798	20.3%
<b><u>ADMINISTRATION</u></b>				
Regular Salaries	\$ 296,640	\$ 137,698	158,942	46.4%
Overtime Salaries	4,690	2,484	2,206	53.0%
State Retirement Municipal	25,930	12,252	13,678	47.3%
Supplemental Retirement	13,290	5,695	7,595	42.9%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	71,215	35,607	35,608	50.0%
Group Insurance-Life & Disability	5,400	2,460	2,940	45.6%
Group Insurance-Dental	4,490	2,249	2,241	50.1%
Medicare	3,405	1,498	1,907	44.0%
Audit	13,920	6,800	7,120	48.9%
Town Report	9,000	9,784	(784)	108.7%
Office Supplies	3,240	915	2,325	28.2%
Computer Supplies	3,740	985	2,755	26.3%
Mileage	600	476	124	79.3%
Postage	16,310	8,213	8,097	50.4%
Postage Machine	2,580	1,391	1,189	53.9%
Legal Ads	4,000	941	3,059	23.5%
Equipment	4,050	2,336	1,714	57.7%
Equipment Maintenance	2,200	2,301	(101)	104.6%
Dues and Meetings	15,340	12,671	2,669	82.6%
Recruitment Expenses	0	36	(36)	#DIV/0!
Miscellaneous	4,800	5,987	(1,187)	124.7%
Stormwater Compliance	500	0	500	0.0%
Committee Expenses	0	0	0	#DIV/0!
Employee Health	590	88	502	14.9%
Telephone	8,630	3,736	4,894	43.3%
Electricity	2,300	1,474	826	64.1%
Heat	5,700	3,000	2,700	52.6%
<b>TOTALS</b>	522,560	261,077	261,483	50.0%
<b><u>TOWN CLERK'S EXPENSES</u></b>				
Regular Salaries	\$ 72,650	\$ 31,518	41,132	43.4%
State Retirement Municipal	6,690	2,755	3,935	41.2%
Supplemental Retirement	2,910	767	2,143	26.4%
Social Security	5,000	1,957	3,043	39.1%
Group Insurance-Health	15,650	7,174	8,476	45.8%
Group Insurance-Life & Disability	1,390	541	849	38.9%
Group Insurance-Dental	860	498	362	57.9%
Medicare	2,350	897	1,453	38.2%
Elected Official Fees	77,330	31,898	45,432	41.2%
Office Supplies	2,280	1,652	628	72.5%
Computer Supplies	1,360	1,562	(202)	114.9%
Office Equipment	0	0	0	#DIV/0!
Dog License Fees	7,000	1,600	5,400	22.9%
Dues and Meetings	1,010	70	940	6.9%
Recruitment Expenses	0	0	0	#DIV/0!
Preservation of Records	2,000	1,314	686	65.7%
<b>TOTALS</b>	198,480	84,203	114,277	42.4%

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
				Spent
<b><u>TAX COLLECTOR'S EXPENSES</u></b>				
Regular Salaries	\$ 95,640	\$ 44,255	51,385	46.3%
Overtime Salaries	3,470	2,366	1,104	68.2%
State Retirement Municipal	5,350	2,485	2,865	46.4%
Supplemental Retirement	4,800	2,311	2,489	48.1%
Social Security	2,220	989	1,231	44.5%
Group Insurance-Health	31,300	15,651	15,649	50.0%
Group Insurance-Life & Disability	1,710	772	938	45.1%
Group Insurance-Dental	1,610	805	805	50.0%
Medicare	1,460	618	842	42.3%
Title Searches	3,000	1,816	1,184	60.5%
Office Supplies	700	0	700	0.0%
Computer Supplies	7,320	3,302	4,018	45.1%
Registry of Deeds	1,500	314	1,186	20.9%
Petty Cash	100	0	100	0.0%
Dues and Meetings	1,500	20	1,480	1.3%
Recruitment Expenses	0	0	0	#DIV/0!
<b>TOTALS</b>	161,680	75,704	85,976	46.8%
<b><u>ELECTION AND REGISTRATION</u></b>				
Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	3,560	445	3,115	12.5%
Ballot Clerk Fees	1,060	1,027	33	96.9%
Social Security	370	20	350	5.4%
Medicare	90	5	85	5.6%
Voter Checklists	500	55	445	11.0%
Ballots	9,000	5,886	3,114	65.4%
Equipment	0	0	0	#DIV/0!
Equipment Maintenance	1,000	0	1,000	0.0%
Miscellaneous Expenses	300	304	(4)	101.3%
<b>TOTALS</b>	15,880	7,742	8,138	48.8%
<b><u>CEMETERIES</u></b>				
Groundskeeping	\$ 30,020	\$ 13,500	16,520	45.0%
Office Supplies	400	146	254	36.5%
Property Maintenance	22,200 (1)	11,570	10,630	52.1%
Patriotic Purposes	1,000	1,089	(89)	108.9%
Miscellaneous Expenses	200	0	200	0.0%
Electricity	400	105	295	26.3%
<b>TOTAL</b>	54,220	26,410	27,810	48.7%
(1) includes 2008 carryover of \$5,200	49,020			
<b><u>GENERAL GOVERNMENT BLDINGS</u></b>				
Regular Salaries	\$ 212,180	\$ 100,682	111,498	47.5%
Overtime Salaries	1,720	1,836	(116)	106.7%
State Retirement Municipal	19,030	8,960	10,070	47.1%
Supplemental Retirement	10,670	5,193	5,477	48.7%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	57,910	28,955	28,955	50.0%
Group Insurance-Life & Disability	4,010	1,867	2,143	46.6%
Group Insurance-Dental	6,280	1,787	4,493	28.5%
Medicare	3,130	1,412	1,718	45.1%
Groundskeeping	95,870	44,437	51,433	46.4%
Property Maintenance	27,334 (1)	18,188	9,146	66.5%
Clothing Allowance	2,000	1,000	1,000	50.0%
Mileage	1,800	386	1,414	21.4%
Equipment	1,750	147	1,603	8.4%
Vehicle Fuel	3,820	876	2,944	22.9%
Vehicle Maintenance	5,000	1,704	3,296	34.1%
Equipment Maintenance	5,000	3,941	1,059	78.8%
Recruitment Expenses	0	0	0	#DIV/0!

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
				Spent
Telephone	2,180	1,434	746	65.8%
Electricity	12,640	6,926	5,714	54.8%
Heat	8,250	3,742	4,508	45.4%
<b>TOTALS</b>	480,574	233,473	247,101	48.6%
(1) includes 2008 carryover of \$284	480,290			
<b><u>APPRAISAL OF PROPERTIES</u></b>				
Regular Salaries	\$ 122,040	\$ 57,528	64,512	47.1%
State Retirement Municipal	10,880	5,127	5,753	47.1%
Supplemental Retirement	6,100	2,876	3,224	47.1%
Group Insurance-Health	42,260	21,129	21,131	50.0%
Group Insurance-Life & Disability	2,310	1,083	1,227	46.9%
Group Insurance-Dental	2,710	1,355	1,355	50.0%
Medicare	1,780	752	1,028	42.2%
Contracted Services	600	0	600	0.0%
Office Supplies	1,280	547	733	42.7%
Computer Supplies	1,500	268	1,232	17.9%
Training	1,200	65	1,135	5.4%
Mileage	300	260	40	86.7%
Registry of Deeds	1,000	498	502	49.8%
Equipment	250	141	109	56.4%
Dues & Meetings	1,090	510	580	46.8%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	191	209	47.8%
<b>TOTALS</b>	195,700	92,330	103,370	47.2%
<b><u>INFORMATION TECHNOLOGY</u></b>				
Regular Salaries	\$ 81,450	\$ 38,589	42,861	47.4%
State Retirement Municipal	7,260	3,373	3,887	46.5%
Supplemental Retirement	4,070	1,929	2,141	47.4%
Group Insurance-Health	21,130	10,565	10,565	50.0%
Group Insurance-Life & Disability	1,540	716	824	46.5%
Group Insurance-Dental	1,350	678	672	50.2%
Medicare	1,180	518	662	43.9%
Service Agreements	41,400	33,185	8,215	80.2%
Equipment/Software	7,400	5,753	1,647	77.7%
Equipment Maintenance	3,500	835	2,665	23.9%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	11,400 (1)	443	10,957	3.9%
Miscellaneous	480	944	(464)	196.7%
Telephone	420	184	236	43.8%
<b>TOTALS</b>	182,580	97,712	84,868	53.5%
(1) includes 2008 carryover of \$3,500	179,080			
<b><u>TOWN MUSEUM</u></b>				
Equipment	5	0	5	0.0%
<b>TOTALS</b>	5	0	5	0.0%
<b><u>SEARLES BUILDING</u></b>				
Social Security	\$ 0	\$ 0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Property Maintenance	2,500	811	1,689	32.4%
Telephone	1,680	598	1,082	35.6%
Electricity	4,770	1,265	3,505	26.5%
Heat	11,200	722	10,478	6.4%
<b>TOTALS</b>	20,150	3,396	16,754	16.9%

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
				Spent
<b><u>LEGAL EXPENSES</u></b>				
Other Lawfirms	\$ 44,400	\$ 30,452	13,948	68.6%
Union Legal Fees	8,000	3,183	4,817	39.8%
<b>TOTALS</b>	<b>52,400</b>	<b>33,635</b>	<b>18,765</b>	<b>64.2%</b>
<b><u>CONTRACTED POLICE SERVICES</u></b>				
Regular Contracted	\$ 5	\$ 0	5	0.0%
<b><u>POLICE DEPARTMENT</u></b>				
Regular Salaries	\$ 1,276,370	\$ 532,336	744,034	41.7%
Overtime	117,730	63,030	54,700	53.5%
Holiday Pay	59,630	20,688	38,942	34.7%
State Retirement Municipal	9,890	4,661	5,229	47.1%
State Retirement Police	168,250	71,102	97,148	42.3%
Supplemental Retirement	7,010	3,111	3,899	44.4%
Social Security	1,750	846	904	48.3%
Group Insurance-Health	363,110	175,396	187,714	48.3%
Group Insurance-Life & Disability	22,440	8,948	13,492	39.9%
Group Insurance-Dental	21,430	10,154	11,276	47.4%
Medicare	22,100	9,084	13,016	41.1%
Office Supplies	4,000	1,194	2,806	29.9%
Computer Supplies	1,500	529	971	35.3%
Property Maintenance	2,500	86	2,414	3.4%
Investigations	3,670	2,638	1,032	71.9%
Training	32,220	20,282	11,938	62.9%
Firearm Training/Ammunition	32,690	13,348	19,342	40.8%
Clothing Allowance	15,750	7,837	7,913	49.8%
Vehicle Equipment	44,170	44,232	(62)	100.1%
Equipment	13,400	1,170	12,230	8.7%
Vehicle Fuel	53,380	12,600	40,780	23.6%
Vehicle Maintenance	13,330	6,143	7,187	46.1%
Equipment Maintenance	12,050	9,542	2,508	79.2%
Radio Commun/Maint.	16,550	5,337	11,213	32.2%
Safety Division	2,000	513	1,487	25.7%
Recruitment Expenses	0	600	(600)	#DIV/0!
Miscellaneous	2,000	674	1,326	33.7%
Employee Health	550	0	550	0.0%
Telephone	9,990	4,518	5,472	45.2%
Electricity	21,130	9,476	11,654	44.8%
Heat	9,160	3,830	5,330	41.8%
<b>TOTALS</b>	<b>2,359,750</b>	<b>1,043,905</b>	<b>1,315,845</b>	<b>44.2%</b>
<b><u>DISPATCHING</u></b>				
Regular Salaries	\$ 222,350	\$ 104,367	117,983	46.9%
Overtime	30,160	8,308	21,852	27.5%
Holiday	16,850	5,320	11,530	31.6%
Extra Shift	16,860	7,558	9,302	44.8%
State Retirement Municipal	24,340	10,364	13,976	42.6%
Supplemental Retirement	13,470	5,977	7,493	44.4%
Social Security	1,035	507	528	49.0%
Group Insurance-Health	60,260	30,128	30,132	50.0%
Group Insurance-Life & Disability	4,100	1,810	2,290	44.1%
Group Insurance-Dental	3,450	1,727	1,723	50.1%
Medicare	4,170	1,754	2,416	42.1%
Contracted Services	51,090	24,329	26,761	47.6%
Training	6,040	2,290	3,750	37.9%
Clothing Allowance	2,500	1,000	1,500	40.0%
Equipment	1,610	0	1,610	0.0%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	900	437	463	48.6%
<b>TOTALS</b>	<b>459,185</b>	<b>205,876</b>	<b>253,309</b>	<b>44.8%</b>

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
<b><u>FIRE DEPARTMENT</u></b>				
Regular Salaries	\$ 1,264,290	\$ 594,318	669,972	47.0%
Overtime	246,215	111,362	134,853	45.2%
Holidays	57,430	18,144	39,286	31.6%
Callmen	37,500	8,315	29,185	22.2%
State Retirement Municipal	3,420	1,784	1,636	52.2%
State Retirement Fire	260,070	117,606	142,464	45.2%
Supplemental Retirement	1,920	1,020	900	53.1%
Social Security	2,325	825	1,500	35.5%
Group Insurance-Health	423,970	200,488	223,482	47.3%
Group Insurance-Life & Disability	24,090	10,881	13,209	45.2%
Group Insurance-Dental	25,370	12,343	13,027	48.7%
Medicare	21,790	9,107	12,683	41.8%
Accident Insurance for Call Firefighters	1,125	1,064	61	94.6%
Contracted Services	0	5,484	(5,484)	#DIV/0!
Property Maintenance	8,350	2,435	5,915	29.2%
Training	53,810	17,057	36,753	31.7%
Clothing Allowance	13,600	5,131	8,469	37.7%
Prevention/Investigation	5,000	1,963	3,037	39.3%
Ambulance Operation	17,550	5,852	11,698	33.3%
Vehicle Equipment	21,130	21,125	5	100.0%
Office Equipment	3,400	2,485	915	73.1%
Fire Equipment	11,960	3,282	8,678	27.4%
Equip. - Radios/Pagers	2,000	0	2,000	0.0%
Ambulance Equipment	4,250	0	4,250	0.0%
Vehicle Fuel	34,030	8,925	25,105	26.2%
Vehicle Maintenance	33,625 (1)	13,304	20,321	39.6%
Hydrant / Water Supply	2,000	0	2,000	0.0%
Communication Maintenance	6,280	1,970	4,310	31.4%
Dues and Meetings	1,200	176	1,024	14.7%
Recruitment Expenses	0	595	(595)	#DIV/0!
Miscellaneous	5,300	6	5,294	0.1%
Employee Health	3,340	600	2,740	18.0%
Hazardous Materials District	6,000	0	6,000	0.0%
Telephone	6,590	3,114	3,476	47.3%
Electricity	25,100	10,958	14,142	43.7%
Heat	19,430	7,541	11,889	38.8%
<b>TOTALS</b>	<b>2,653,460</b>	<b>1,199,260</b>	<b>1,454,200</b>	<b>45.2%</b>
(1) includes 2008 carryover of \$2,545	2,650,915			
<b><u>EMERGENCY MANAGEMENT</u></b>				
Social Security	\$ 130	\$ 40	90	30.8%
Medicare	30	9	21	30.0%
Emergency Operations Center Exp	3,340	708	2,632	21.2%
Field Expenses	1,000	0	1,000	0.0%
Shelter Expenses	750	0	750	0.0%
Administrative Expenses	4,390	636	3,754	14.5%
<b>TOTALS</b>	<b>9,640</b>	<b>1,393</b>	<b>8,247</b>	<b>14.5%</b>

# BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
				Spent
<b><u>PLANNING AND DEVELOPMENT</u></b>				
Regular Salaries	\$ 315,565	\$ 146,121	169,444	46.3%
Overtime Salaries	7,010	2,760	4,250	39.4%
State Retirement Municipal	22,300	10,821	11,479	48.5%
Supplemental Retirement	14,450	5,672	8,778	39.3%
Social Security	5,780	1,431	4,349	24.8%
Group Insurance-Health	68,080	28,172	39,908	41.4%
Group Insurance-Life & Disability	4,610	1,460	3,150	31.7%
Group Insurance-Dental	3,770	1,389	2,381	36.8%
Medicare	4,690	2,102	2,588	44.8%
Regional Planning	10,550	10,547	3	100.0%
Contracted Services	0	0	0	#DIV/0!
Office Supplies	3,000	451	2,549	15.0%
Property Maintenance	1,000	0	1,000	0.0%
Training	3,500	611	2,889	17.5%
Clothing Allowance	700	0	700	0.0%
Legal Ads	3,500	845	2,655	24.1%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	3,156 (1)	2,898	258	91.8%
Vehicle Fuel	2,760	507	2,253	18.4%
Recruitment Expenses	0	1,113	(1,113)	#DIV/0!
Miscellaneous	320	150	170	46.9%
Employee Health	260	0	260	0.0%
Telephone	4,220	1,914	2,306	45.4%
Electricity	5,670	2,172	3,498	38.3%
Heat	9,920	2,553	7,367	25.7%
<b>TOTALS</b>	<b>494,811</b>	<b>223,689</b>	<b>271,122</b>	<b>45.2%</b>
(1) includes 2008 carryover of \$2,156	492,655			
<b><u>HIGHWAYS, STREETS &amp; BRIDGES</u></b>				
Regular Salaries	\$ 162,430	\$ 62,759	99,671	38.6%
Overtime	9,390	4,312	5,078	45.9%
State Retirement Municipal	15,350	5,827	9,523	38.0%
Supplemental Retirement	8,610	3,354	5,256	39.0%
Social Security	220	685	(465)	311.4%
Group Insurance-Health	52,430	18,390	34,040	35.1%
Group Insurance-Life & Disability	3,080	1,114	1,966	36.2%
Group Insurance-Dental	2,960	1,080	1,880	36.5%
Medicare	2,640	1,071	1,569	40.6%
Contracted Services - Summer	568,187 (1)	84,321	483,866	14.8%
Contracted Services - Winter	168,000	128,074	39,926	76.2%
Materials	113,300	19,663	93,637	17.4%
Clothing Allowance	1,200	400	800	33.3%
Vehicle Equipment	79,720	30,804	48,916	38.6%
Equipment	6,000	1,205	4,795	20.1%
Vehicle Fuel	20,620	10,401	10,219	50.4%
Vehicle Maintenance	18,000	14,940	3,060	83.0%
Recruitment Expenses	0	320	(320)	#DIV/0!
Miscellaneous	1,000	352	648	35.2%
Telephone	1,560	649	911	41.6%
Electricity	960	653	307	68.0%
<b>TOTALS</b>	<b>1,235,657</b>	<b>390,374</b>	<b>845,283</b>	<b>31.6%</b>
(1) includes 2008 carryover of \$29,507	1,206,150			
<b><u>STREET LIGHTS</u></b>				
Granite State Electric	\$ 3,500	\$ 1,426	2,074	40.7%
Public Service Company	9,940	4,284	5,656	43.1%
Installations	300	0	300	0.0%
<b>TOTALS</b>	<b>13,740</b>	<b>5,710</b>	<b>8,030</b>	<b>41.6%</b>

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<b><u>SOLID WASTE DISPOSAL</u></b>				
Regular Salaries	\$ 287,220	\$ 166,645	120,575	58.0%
Overtime	3,370	3,568	(198)	105.9%
Holiday	4,170	2,539	1,631	60.9%
State Retirement Municipal	26,410	15,303	11,107	57.9%
Supplemental Retirement	15,570	6,727	8,843	43.2%
Social Security	0	9	(9)	#DIV/0!
Group Insurance-Health	84,040	42,015	42,025	50.0%
Group Insurance-Life & Disability	5,460	2,728	2,732	50.0%
Group Insurance-Dental	6,280	3,142	3,138	50.0%
Medicare	3,570	1,751	1,819	49.0%
Employee Health	500	65	435	13.0%
Contracted Services	2,700	0	2,700	0.0%
Site Monitoring	5,350	2,024	3,326	37.8%
Tire Removal	4,500	1,225	3,275	27.2%
Scrap Metal	1,690	2,189	(499)	129.5%
Waste Removal	318,810	113,757	205,053	35.7%
Demolition Removal	69,120	26,742	42,378	38.7%
Expendable Supplies	5,500	1,910	3,590	34.7%
Property Maintenance	2,500	444	2,056	17.8%
Training	250	0	250	0.0%
Clothing Allowance	2,400	1,200	1,200	50.0%
Mileage	300	59	241	19.7%
Vehicle Equipment	83,000	83,000	0	100.0%
Equipment	0	0	0	#DIV/0!
Vehicle Fuel	17,550	5,842	11,708	33.3%
Vehicle Maintenance	13,200	5,677	7,523	43.0%
Equipment Maintenance	4,270	549	3,721	12.9%
Dues and Meetings	9,590	8,094	1,496	84.4%
Recruitment Expenses	0	327	(327)	#DIV/0!
Site Improvements	1,000	738	262	73.8%
Miscellaneous Expenses	1,250	475	775	38.0%
Telephone	2,650	1,351	1,299	51.0%
Electricity	8,740	3,284	5,456	37.6%
Heat	3,050	747	2,303	24.5%
<b>TOTALS</b>	994,010	504,126	489,884	50.7%
<b><u>HEALTH AND HUMAN SERVICES</u></b>				
Visting Nurse/Hospice	\$ 20,640	\$ 5,160	15,480	25.0%
Center for Life Management	4,400	4,400	0	100.0%
Community Caregivers	500	500	0	100.0%
AIDS Response/Seacoast	525	0	525	0.0%
A Safe Place	1,500	1,500	0	100.0%
Rape & Assault Services	1,000	0	1,000	0.0%
Community Health Services	3,500	3,500	0	100.0%
Big Brothers/Sisters of Gr. Nashua	500	500	0	100.0%
Greater Derry Transportation	0	0	0	#DIV/0!
Regional Transit Initiative	12,900	12,900	0	100.0%
Suzdel Sister City Support	500	500	0	100.0%
Meals on Wheels	2,565	0	2,565	0.0%
Windham's Helping Hands	3,500	3,500	0	100.0%
American Red Cross	1,000	0	1,000	0.0%
Water Testing	2,500	229	2,271	9.2%
Mosquito Control Program	27,000	15,700	11,300	58.1%
Dues and Meetings	150	120	30	80.0%
Miscellaneous	1,615	0	1,615	0.0%
<b>TOTALS</b>	84,295	48,509	35,786	57.5%

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<b><u>ANIMAL CONTROL</u></b>				
Regular Salaries	\$ 14,645	\$ 6,422	8,223	43.9%
Social Security	950	398	552	41.9%
Medicare	220	93	127	42.3%
Kennel Fees	400	50	350	12.5%
Office Supplies	300	0	300	0.0%
Mileage	3,000	1,179	1,821	39.3%
Miscellaneous Expense	150	12	138	8.0%
Telephone	790	263	527	33.3%
<b>TOTALS</b>	20,455	8,417	12,038	41.1%
<b><u>GENERAL ASSISTANCE</u></b>				
Community Action Program	\$ 6,540	\$ 6,540	0	100.0%
Welfare Assistance	42,500	17,947	24,553	42.2%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	0	500	0.0%
<b>TOTALS</b>	57,040	24,487	32,553	42.9%
<b><u>LIBRARY</u></b>				
Regular Salaries	\$ 583,220	\$ 265,064	318,156	45.4%
State Retirement Municipal	38,450	18,095	20,355	47.1%
Supplemental Retirement	24,460	10,690	13,770	43.7%
Social Security	9,420	3,598	5,822	38.2%
Group Insurance-Health	93,910	46,953	46,957	50.0%
Group Insurance-Life & Disability	8,150	3,788	4,362	46.5%
Group Insurance-Dental	5,310	2,659	2,651	50.1%
Medicare	9,310	3,691	5,619	39.6%
Office Supplies	5,500	846	4,654	15.4%
Computer Supplies	5,200	911	4,289	17.5%
Property Maintenance	11,000	9,723	1,277	88.4%
Mileage	1,000	705	295	70.5%
Office Equipment	4,500	2,062	2,438	45.8%
Equipment Maintenance	3,500	1,770	1,730	50.6%
Books and Magazines	70,000	40,000	30,000	57.1%
Other Library Materials	23,000	8,041	14,959	35.0%
Library Computer Services	15,000	14,917	83	99.4%
Electronic Cataloging	10,100	3,325	6,775	32.9%
Programs and Films	9,500	7,000	2,500	73.7%
Petty Cash	1,000	824	176	82.4%
Dues and Meetings	2,000	2,195	(195)	109.8%
Professional Development	1,500	113	1,387	7.5%
Telephone	8,880	6,300	2,580	70.9%
Electricity	23,800	12,477	11,323	52.4%
Heat	18,750	8,428	10,322	44.9%
<b>TOTALS</b>	986,460	474,175	512,285	48.1%

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<b><u>RECREATION</u></b>				
Regular Salaries	\$ 90,695	\$ 30,125	60,570	33.2%
State Retirement Municipal	4,560	2,096	2,464	46.0%
Supplemental Retirement	2,500	1,199	1,301	48.0%
Social Security	2,170	381	1,789	17.6%
Group Insurance-Health	7,830	3,913	3,917	50.0%
Group Insurance-Life & Disability	950	419	531	44.1%
Group Insurance-Dental	1,350	216	1,134	16.0%
Medicare	1,330	389	941	29.2%
Chemical Toilets	7,190	6,199	991	86.2%
Office Supplies	500	118	382	23.6%
Rec. Sportsfields	28,500	12,978	15,522	45.5%
Recreational Activities	14,050	1,652	12,398	11.8%
Senior Rec. Activities	12,000	200	11,800	1.7%
Equipment Maintenance	4,300	3,022	1,278	70.3%
Petty Cash/Mileage	700	0	700	0.0%
Recruitment Expenses	620	557	63	89.8%
Committee Expenses	200	182	18	91.0%
Employee Health	200	0	200	0.0%
Telephone	760	394	366	51.8%
Electricity	8,640	2,648	5,992	30.6%
<b>TOTALS</b>	189,045	66,688	122,357	35.3%
<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	1,000	700	300	70.0%
Miscellaneous Expense	0	20	(20)	#DIV/0!
<b>TOTALS</b>	1,000	720	280	72.0%
<b><u>CONSERVATION COMMISSION</u></b>				
Dues and Meetings	850	511	339	60.1%
Miscellaneous Expenses	1,500	0	1,500	0.0%
<b>TOTALS</b>	2,350	511	1,839	21.7%
<b><u>SENIOR CENTER</u></b>				
Senior Volunteer Program	\$ 0	\$ 0	0	#DIV/0!
Property Maintenance	500	0	500	0.0%
Telephone	420	530	(110)	126.2%
Electricity	3,490	2,111	1,379	60.5%
Heat	2,800	584	2,216	20.9%
<b>TOTALS</b>	7,210	3,225	3,985	44.7%

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations		2009 Actual	Under/ (Over) Spent	%
	Fiscal Year		Expenditures		Spent
	2009		(through 6/30)		
<b><u>CABLE TELEVISION</u></b>					
Regular Salaries	\$ 45,680		\$ 21,858	23,822	47.9%
Overtime Salaries	1,310		545	765	41.6%
State Retirement Municipal	4,190		1,958	2,232	46.7%
Supplemental Retirement	2,330		1,120	1,210	48.1%
Group Insurance-Health	7,830		3,913	3,917	50.0%
Group Insurance-Life & Disability	860		380	480	44.2%
Group Insurance-Dental	430		216	214	50.2%
Medicare	680		325	355	47.8%
Contracted Support	300		0	300	0.0%
Office Supplies	400		14	386	3.5%
Property Maintenance	500		12	488	2.4%
Equipment	12,000		2,475	9,525	20.6%
Dues and Meetings	900		466	434	51.8%
Recruitment Expenses	0		0	0	#DIV/0!
Miscellaneous Expenses	1,000		314	686	31.4%
Telephone	600		317	283	52.8%
<b>TOTALS</b>	79,010		33,913	45,097	42.9%
<b><u>DEBT SERVICE</u></b>					
Long.Term Notes P & I *	\$ 248,849		\$ 5,312	243,537	2.1%
TANS - Interest	500		1,456	(956)	291.2%
<b>TOTALS</b>	249,349		6,768	242,581	2.7%
	237,189				0.0%
<b><u>CAPITAL OUTLAY</u></b>					
Road Improvements	\$ 380,743	(1) \$	122,226	258,517	32.1%
Library Renovations	70,000	(1)	0	70,000	0.0%
Castle Hill Bridge Improvements	490,837	(1)	360,512	130,325	73.4%
Lowell Road Bike Path	68,104	(1)	0	68,104	0.0%
Depot Improvements	208,124	(1)	8,975	199,149	4.3%
Ambulance	155,000		0	155,000	0.0%
Salt Shed/Highway Garage Construction	0		0	0	#DIV/0!
<b>TOTALS</b>	1,372,808		491,713	881,095	35.8%
Less Carryovers from 2008	631,000				
Less Use of other Revenue Sources	483,000				
(1) includes carryovers from 2008 (\$80,743-70,000-490,837-68,104-32,124)					
<b><u>OPERATING TRANSFERS OUT</u></b>					
Salt Shed	\$ 0		\$ 0	0	#DIV/0!
Fire Apparatus	\$ 0		\$ 0	0	#DIV/0!
FEMA Disaster Reimbursement	\$ 0		\$ 11,838	(11,838)	#DIV/0!
<b>TOTALS</b>	0		11,838	(11,838)	#DIV/0!

## BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<b><u>RETIREMENT</u></b>				
MONY Service Charge	\$ 2,500	\$ 0	2,500	0.0%
<b>TOTALS</b>	2,500	0	2,500	0.0%
<b><u>INSURANCE</u></b>				
Workers Compensation	\$ 145,580	\$ 109,185	36,395	75.0%
Health Insurance	5,000	0	5,000	0.0%
Unemployment Comp.	1,660	1,656	4	99.8%
Miscellaneous	2,000	4,199	(2,199)	210.0%
N.H. Liability Trust	107,280	105,802	1,478	98.6%
<b>TOTALS</b>	261,520	220,842	40,678	84.4%
<b><u>TRUST ACCOUNTS</u></b>				
Health Trust	\$ 0	\$ 0	0	#DIV/0!
Property Trust	30,000	3,466	26,534	11.6%
Earn time Trust	0	0	0	#DIV/0!
Museum Trust	0	0	0	#DIV/0!
<b>TOTALS</b>	30,000	3,466	26,534	11.6%
<b><u>SPECIAL ARTICLES</u></b>				
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%
Salt Shed Engineering Study	9,730 (1)	0	9,730	0.0%
Searles Donation	5,200 (1)	0	5,200	0.0%
<b>TOTALS</b>	42,655	0	42,655	0.0%
Less Carryovers from 2008	20,000			
Less Use of other Revenue Sources	22,655			
(1) includes carryovers from 2008 (\$7,725-9,730-5,200)				
<b>GRAND TOTAL</b>	<b>\$ 13,499,974</b>	<b>\$ 5,887,279</b>	<b>7,612,695</b>	
Less Carryovers from 2008 (Total \$807,655)	12,692,319			

**ACTUAL RESULTS TO DATE - REVENUES  
COMPARATIVE ANALYSIS AS OF JUNE 30, 2009**

<b>SOURCES OF REVENUE</b>	<b>Estimated Revenue For 2009</b> <i>(per Town Mtg)</i>	<b>Actual Revenue @ 6/30/09</b> <i>(Preliminary)</i>	<b>Actual Revenue @ 6/30/08</b>	<b>Increase (Decrease) 09-08</b>	<b>09 Percent of Estimate Received</b>	<b>Actual Revenue @ 6/30/07</b>
<b><u>TAXES</u></b>						
Yield/Excavation Tax	\$ 9,000	3,079	0	3,079	34.2%	67
Interest & Penalties on Taxes	115,100	118,447	85,522	32,925	102.9%	88,148
Boat Taxes	11,500	9,259	9,725	(466)	80.5%	9,717
<b><u>INTERGOVERNMENTAL REVENUES</u></b>						
Shared Revenue - Block Grant	41,174	0	0	-	0.0%	0
Highway Block Grant	256,964	106,186	92,257	13,929	41.3%	81,664
Other State & Fed Grants/EM Grant	45,500	53,664	5,277	48,387	117.9%	0
Rooms and Meals	567,026	0	0	-	0.0%	0
<b><u>LICENSES AND PERMITS</u></b>						
M V Permit Fees	2,700,000	1,338,330	1,410,081	(71,751)	49.6%	1,385,522
Building Permits	150,000	49,577	89,025	(39,448)	33.1%	80,543
Other Licenses and Permits	51,600	39,280	32,388	6,892	76.1%	32,849
<b><u>CHARGES FOR SERVICES</u></b>						
Income from Departments	305,600	154,985	178,893	(23,908)	50.7%	203,367
Cable TV Fees	194,165	256,197	194,165	62,032	131.9%	172,089
<b><u>MISCELLANEOUS REVENUES</u></b>						
Interest on Deposits	80,000	19,830	48,929	(29,099)	24.8%	79,852
Other Miscellaneous Revenues	47,100	48,364	38,891	9,473	102.7%	24,413
Sale of Town Property	0	295	175	120	#DIV/0!	16,100
<b><u>OTHER FINANCING SOURCES</u></b>						
Income from Trust Funds	750	1,017	920	97	135.6%	841
Income from Capital Reserve Funds	0	0	0	-	#DIV/0!	0
Income from Revenue Funds	32,160	12,160	0	12,160	37.8%	0
Income from Other Sources	282,925	85,550	0	85,550	30.2%	0
<b>TOTAL REVENUES</b>	<b>\$ 4,890,564</b>	<b>2,296,220</b>	<b>2,186,248</b>	<b>109,972</b>	<b>47.0%</b>	<b>2,175,172</b>

Breakdown of categories above:

	Est For 2009	@ 6/30/09	@ 6/30/08	@ 6/30/07
Other Licenses & Permits:				
Dog Licenses	20,000	13,562	15,425	14,306
Animal Officer Fees	1,100	1,830	645	1,615
Planning Board Fees	15,000	18,965	8,254	8,054
BOA Fees	7,500	2,549	4,108	4,636
Town Clerk Misc	7,000	1,704	3,446	3,548
Gun Permits	1,000	670	510	690
	<u>51,600</u>	<u>39,280</u>	<u>32,388</u>	<u>32,849</u>
Income from Departments:				
Special Duty-Contracted Police*	18,000	-	-	-
Welfare Reimb	3,000	4,144	420	3,624
Planning Misc Income	2,500	1,365	972	1,433
Police Misc Income	6,600	705	1,304	470
Police - Alcohol Offenses	-	925	2,787	400
Police - Court Witness Fees	-	3,227	1,258	558
Ambulance Fees	200,000	122,115	111,765	119,879
Fire Dept Misc	10,000	-	-	-
Transfer Station Fees	60,000	17,904	55,314	73,188
Accident Reports	2,200	889	1,292	1,238
Beach Income	3,300	3,711	3,781	2,577
	<u>305,600</u>	<u>154,985</u>	<u>178,893</u>	<u>203,367</u>
Other Miscellaneous:				
Insur/Other Reimb/Refunds	35,000	23,667	31,809	13,126
Parking Fines	2,100	565	565	1,145
Town Building Rent	2,500	2,500	725	1,675
Selectmen Misc Income	750	18,686	732	3,286
Donations/Grants	3,000	913	-	-
Intergovernmental Misc Income	-	-	2,292	-
Treasurer's Misc Income	3,000	1,213	2,308	4,673
Copy Fees	750	820	460	508
	<u>47,100</u>	<u>48,364</u>	<u>38,891</u>	<u>24,413</u>
State/Fed Grants/Reimb:				
EM/Hazard Mitigation	5,000	-	5,277	-
FEMA Disaster Reimb	40,000	52,412	-	-
Gas Tax Refunds	500	1,252	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>45,500</u>	<u>53,664</u>	<u>5,277</u>	<u>-</u>
Revenue from Other Sources:				
Fire SAFER Grant	134,925	85,550	-	-
State of NH-Depot	148,000	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>282,925</u>	<u>85,550</u>	<u>-</u>	<u>-</u>

*Cash Receipts carried over from PY (included as part of 2008 tax rate setting):*

Fire SAFER Grant	-	53,818	-	-
State of NH-Castle Hill Bridge	-	84,291	-	-
State of NH-Depot	-	-	-	-
	<u>-</u>	<u>138,109</u>	<u>-</u>	<u>-</u>

*Donations/Grants with direct expense offset (not available towards 2009 tax rate)*

FEMA Disaster (spring debris removal)	-	46,801
Londonbridge Road project	-	500,000

**Town Special Funds**  
**6/30/09**

	Balance				Finance		
	1/1/09	Income	Disbursements	Interest	Balance		
					6/30/09		
Cable TV Trust Fund	266,065	22,000	0	563	288,628		
Searles Special Revenue	20,042	10,303	14,073	45	16,317	Pending transfer out to GF of \$2,545	
Expendable Health Trust	55,957	153,151	134,438	110	74,780		
Cemetery Operation Fund	93,036	900	0	196	94,132		
Conservation Land Trust	224,560	210,340	5,460	558	429,998	July payments out of fund totaled \$7,912	
Road Bond Fund	9,183	0	0	19	9,202		
Law Enforcement Fund	964	0	0	2	966		
Town Clerk Special Acct	2,408	9,799	12,609	852	450		
Recreation-Lacrosse	2,570	49,317	38,768	43	13,162		
Recreation-Yoga	697	480	1,177	0	(0)	Account merged with Rec-Programs	
Recreation-Basketball	8,919	0	300	18	8,637		
Recreation-Programs	3,198	33,262	30,320	9	6,149		
Recreation-Tennis	189	3,927	0	2	4,118		
Conservation Special	2,143	0	0	5	2,148		
Conservation-Trails	2,322	0	0	5	2,327		
Police Public Safety Revolve Fd	72,545	202,200	71,974	264	203,035	Pending transfer out to GF of \$116,061 (Q2 payroll) plus 5% of collections YTD	
Fire Public Safety Revolve Fd	17,667	7,378	0	45	25,090	Pending transfer out to GF of \$5,484 (YTD payroll) plus 5% of collections YTD	
Police Fed Asset Forfeiture	27,224	0	500	56	26,780		
Subdivision Fees	78,243	6,076	9,454	159	75,024	Pending transfer out to GF of \$690	
Miscellaneous	1	0	0	4	5		
Griffin Park Lighting	903	0	0	2	905		
Rte 28 Emergency Fund	74,983	2,000	0	158	77,141		
Recreational Improv Fund	5,254	0	0	11	5,265		
Rail to Trail Fund	1,773	200	0	4	1,977		
Londonbridge Rd Impact Fee 1	26,717	0	0	56	26,773		
Londonbridge Rd Impact Fee 2	9,002	0	0	19	9,021		
Police Impact Fee	515	2,842	0	3	3,360		
Fire Impact Fee	1,107	4,657	0	5	5,769		
School Impact Fees	316,685	37,473	0	1,100	355,258		
<b>Total</b>	<b>1,324,874</b>	<b>756,305</b>	<b>319,073</b>	<b>4,313</b>	<b>1,766,419</b>		
<i>Trust Fund accounts*:</i>							
Property Trust	37,254	0	5,046	0	32,208	*\$30,000 income to fund pending transfer	
Earned Time Trust	157,940	0	0	0	157,940		
Museum Trust	4,530	0	0	0	4,530		
<i>*accounts are held by the Trustees of Trust Funds, therefore, interest is posted once at the end of the year.</i>							