

BOARD OF SELECTMEN
Minutes of August 6, 2012

MEMBERS PRESENT: Chairman Bruce Breton called the meeting to order at 7:00 PM. Selectmen Kathleen DiFruscia and Roger Hohenberger were present, as was Assistant Town Administrator Dana Call. Selectmen Phil LoChiato and Ross McLeod, as well as Town Administrator David Sullivan were excused. Mr. Breton opened with the Pledge of Allegiance.

ANNOUNCEMENTS: Mrs. DiFruscia reminded all that the Annual Senior Picnic would take place the following Friday at the Windham High School.

Mr. Breton advised he had been fortunate enough to serve as a judge at the Miss Rockingham County pageant held at the High School; noting it had been well attended and that all had been impressed with the facility.

Chief McPherson advised that the Department had compiled a grant application to obtain SCBA equipment, similar to that submitted the previous year which had not been awarded. He indicated he had spoken to Senators Shaheen and Ayotte; both of whom were drafting letters of support for the grant for which he extended his thanks. The Chief noted that the Board would hear more about this during the CIP process. Discussion ensued regarding the timing of the award, and that this is a 95/5% split with the approximate overall cost to the Town being \$10-11K.

LIAISON: None.

MINUTES: None.

CORRESPONDENCE: None.

INDEPENDENT AUDIT REPORT: Mr. Bob Vachon and Ms. Jenn Dorr of Vachon Clukay & Co presented the attached overview of the Town's audit results to the Board. Discussion ensued regarding the Management Letter comments pertaining to the Tax Collector's office and Mrs. Call noted that these issues have been resolved with the hiring of a Deputy Tax Collector. Further discussion ensued regarding automating of tax deposits to avoid backlogs, which Mrs. Call indicated the Town had looked into in the past; however she was hesitant to implement it given that it is a fee-based process.

Ms. Dorr advised that the auditors had noted, but not included in the management letter, observations regarding the process by which funds are transferred to and expended by the Library, as well as the use of unexpended funds at year-end. Further discussion ensued regarding the lack of a firm rule established by the Department of Revenue Administration regarding this, and the possible implementation of a procedure at the local level to address it.

Mr. Vachon noted that part of the problem is related to the independent nature of the Library Trustees, and Mrs. Call suggested that a workshop be scheduled with the Trustees. She added that, in theory, if the Library has unexpended "fund balances" each year, then their ensuing appropriation could be reduced. Further discussion ensued regarding the processing of invoices, differences noted from Town to Town, and that a workshop with the Trustees in the future might be needed. Mr. Breton requested that the auditors address this in a letter to the Board, and Mr. Vachon agreed; adding that they could also attend the workshop at no cost to the Town.

Mr. Hohenberger inquired in what area the Town had increased its assets by \$1.5M, and Ms. Dorr replied likely in new roads. Mr. Arthur Klemm approached seeking clarification of the term "unqualified opinion". Mr. Vachon indicated it was an accounting term, which meant there were no issues with the audit.

After further, brief discussion, the Board thanked Mr. Vachon and Ms. Dorr for attending.

DEPARTMENT OF TRANSPORTATION: Mr. William Lambert, State Traffic Engineer, was present to address the Board's concerns regarding both the westbound slip lane at the Wall Street intersection and the traffic signal "trip" mechanism at North Lowell Road and Route 111.

Mr. Lambert explained that the Wall Street intersection was improved and signalized as part of the Shaw's project and that the developer would have gone to both the State and Town with traffic studies. He noted that, as part of that review, it had been determined that a second lane was required in order to avoid delays. Mr. Lambert acknowledged that the Town had made several requests to change the second lane to a right turn only, however, no real, new numbers were available to dispute the original study. He added that the State believed the current configuration was correct, and noted that the Board must also consider the impacts of the new I-93 project on said intersection in the future.

Mrs. DiFruscia noted that the issue is with cars that line up in the right lane in order to try and beat those in the left going straight. She indicated that near collisions happen all the time, and added that it also ties up the cars trying to take a right and creates a dangerous situation. Discussion ensued.

Mr. Hohenberger expressed concern regarding road rage, and noted that 1000' further down Route 111 there is a right turn only lane. Discussion ensued and Mr. Lambert noted that traffic signals, by definition, cause delays.

Mr. Breton requested that the Chiefs offer their opinion. Chief Lewis indicated that he agreed with the DOT in that, without the second lane, traffic would back up past the 93 ramps. He noted that he's received no complaints about it, but added he did not have any accident statistics available. Chief McPherson noted that the Highway Safety Committee had looked at the intersection back in 2008, and had not made any recommendation regarding a change. He added that the Fire Department has no data to support an increase in accidents, but rather he noted that accidents would likely occur if the intersection were changed. Discussion ensued regarding the I-93 project, and the Village Green versus Shaws intersection. Chief Lewis inquired whether the DOT could extend the right turn lane as it is all the way down to the Village Green light, and it was noted that there is not enough road shoulder to do so.

Mr. Dennis Senibaldi approached noting that he believed the issues were caused by drivers in both lanes and that people simply need to be courteous. He added that the traffic study indicates the need for the lane and it would be a mistake to change the configuration.

Discussion moved to the North Lowell Road/Route 111 signal, and Mr. Lambert indicated that the issue of wait time is related to the loop detector in that if one goes beyond it when approaching the light it will deactivate. He indicated that the actual location of the loop needs to be better depicted and that doing so should resolve the issue. Discussion ensued regarding similar efforts to correct the issue in the past, and Mr. Lambert indicated technicians could be in town the following day to evaluate the signal.

Representative Charles McMahon approached indicating these issues relate to funding and a discussion ensued regarding the I-93 project, and a need for a time certain for completion of the Route 111 bump-out. Mr. Breton asked that staff schedule Senator Rausch, Commissioner Clements, and DOT Representative Peter Stamnas on a future agenda to discuss these items. Chief McPherson noted that the field office for the I-93 project is right in town, and he was confident that anyone could visit it to review maps and get more information on the project. Discussion ensued, and Chief McPherson and Mrs. DiFruscia indicated they would visit the field office the following day to get more information.

The Chair extended thanks to Mr. Lambert for attending and then called a five minute recess.

HIGHWAY AGENT: Mr. McCartney noted that the following bids had been received relative to paving projects:

Vendor	Sirod Rd	Old Mill Rd	Pilgrim Rd
Brox Industries, Dracut MA	\$126,800	\$74,950	\$73,900
Tate Brothers Paving, Hudson NH	\$133,859	\$48,350	\$66,960
Hudson Paving, Hudson NH	\$133,712	\$88,624	\$90,753

He noted that Tate had advised him that, if the roads were to be awarded individually, he would like to withdraw his bid for Old Mill Road. Discussion ensued regarding Tate's misunderstanding of the bid specifications, and that package proposals are typically not sought.

Mr. Hohenberger then moved that the Board reject all bids, and that Mr. McCartney request package proposals from the three bidders.

Mr. Breton inquired how much funding was available, and Mr. McCartney replied approximately \$400K. Discussion ensued as to whether or not to add an additional road/project, and Mr. Hohenberger amended his motion to add that a fourth road be added to the scope of work.

Mrs. DiFruscia second and the motion passed 3-0.

Snow Removal Equipment/Round 2 Truck: Mr. McCartney advised that the same procedure had been followed and the only bids received were from the previous two vendors who had held their prices as follows:

H.P. Fairfield, Pembroke NH – total bid of \$69,311.00

Donovan Equipment, Londonderry NH – total bid of \$76,265.00

Mr. Hohenberger moved and Mrs. DiFruscia seconded to award the bid for snow removal equipment to HP Fairfield of Pembroke NH. Passed 3-0.

FINANCIAL UPDATE: Mrs. Call presented her quarterly financial update to the Board, as attached.

OLD/NEW BUSINESS: None.

NON-PUBLIC SESSION: Mrs. DiFruscia moved and Mr. Hohenberger seconded to enter into nonpublic session in accordance with RSA 91-A:3 II b, c and e. Roll call vote all "yes". The topics of discussion were personnel, reputations and legal.

The Board, Mrs. Call, Chief Lewis, and Ms. Devlin were in attendance in the first session.

The Board discussed the vacant officer position. Mrs. DiFruscia moved and Mr. Hohenberger seconded to extend an offer of employment to the recommended candidate subject to the Employee policy. Passed 3-0.

Chief Lewis updated the Board on a legal matter. No decisions were made.

Chief Lewis updated the Board on a personnel matter. No decisions were made.

The Board, Mrs. Call, and Ms. Devlin were in attendance in the final session.

Mrs. Call updated the Board on a matter regarding tax deeding. Mr. Hohenberger moved and Mrs. DiFruscia seconded to allow Administration to enter into negotiation as discussed; with a deadline of September 4. Passed 3-0.

Mr. Hohenberger moved and Mr. LoChiatto seconded to adjourn. Passed 3-0.

Meeting was adjourned at 9:30 PM.

Respectfully submitted,


Wendi Devlin, Administrative Assistant.

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


Town of Windham, NH

Review of Audited Financial Statements as of
and for the Year Ended December 31, 2011

Independent Auditor's Report & New Accounting Policies

- ▶ The Town received an unqualified opinion on its financial statements as of December 31, 2011.
 - ▶ During the year, the Town implemented GASB 54 – Fund Balance Reporting and Governmental Fund Type Definitions.
- 


Government–Wide Statement of Net Assets – Exhibit A –ALL FUNDS (Page1)

- ▶ Total assets of the Town are \$55 million, an increase of \$1.5 Million from the prior year.
 - ▶ Capital assets totaled \$36.6 million.
 - ▶ Total liabilities totaled \$17.7 Million.
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Statement of Net Assets (Continued)

- ▶ Net assets at year end totaled \$37.8 Million, with \$36 Million Invested in Capital Assets, Net of Related Debt, \$346 Thousand was Restricted and Unrestricted Net Assets of \$1.4 Million.


Government Wide Statement of Activities – Exhibit B–ALL FUNDS (Page 2)

- ▶ Total governmental activities expenses totaled \$14.4 Million, a decrease from the prior year of \$160 Thousand.
 - ▶ Total revenues were \$15.1 Million, an increase over the prior year of \$726 Thousand.
 - ▶ Net assets increased \$751 Thousand.
- 


Governmental Funds Balance Sheet – Exhibit C (Page 3)

- ▶ During 2011, the Town implemented GASB 54 which resulted in fund balance being reported in 5 new categories: *Nonspendable, Restricted, Committed, Assigned and Unassigned.*
- ▶ Under the new standard, the previously reported “unreserved” fund balance is now shown as “unassigned” fund balance.


Governmental Balance Sheet (Continued)

- ▶ The General Fund unassigned fund balance at year end totaled a deficit \$1.3 Million which is mostly attributable to the “sixty day rule” for property tax recognition.
 - ▶ Property taxes billed and still uncollected sixty days after year end have been included as deferred revenue under modified accrual accounting methods.
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Governmental Balance Sheet (Continued)

- ▶ Total fund balance for Other Governmental Funds totaled \$1.8 Million.
 - ▶ These funds include the recreation fund, public safety details fund, land purchase conservation fund, the treasurer held expendable trust funds for health insurance and cable, and several other smaller funds.
- 

Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds – Exhibit D (Page 4)

- ▶ General Fund expenditures and other financing uses exceeded revenues and other financing sources by \$407 Thousand.
 - ▶ Other Governmental Funds revenues and other financing sources exceeded expenditures and other financing uses by \$237 Thousand.
- 


General Fund Budgetary Basis Financial Statements – Sch. 1 (Page 26)

- ▶ Total General Fund revenues exceeded budgeted estimates by \$382 Thousand.
 - Actual tax revenues were \$97 Thousand more than estimated.
 - Charges for services were \$101 Thousand more than estimated.
 - Miscellaneous revenues were \$103 Thousand more than estimated.


General Fund Budgetary Basis Financial Statements – Sch. 1 (Page 26)

- ▶ Total expenditures of \$12.6 Million were \$222 Thousand less than the final budgeted amounts.
- ▶ Areas with significant savings were:
 - General government – \$67 Thousand
 - Culture and recreation – \$65 Thousand
 - Capital outlay – \$46 Thousand
- ▶ Actual revenues exceeded actual expenditures on the budgetary basis by \$158 Thousand.

Budgetary Fund Balance

- ▶ The Budgetary Fund Balance is what is available to manage the town's tax rate.
 - ▶ The Town's unassigned budgetary fund balance at December 31, 2011 is \$902,311.
 - ▶ This is 2% of the total town, school, county and village appropriations for 2011.
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Report on Internal Controls

- ▶ No issues in internal control were noted during our audit for 2011.
 - ▶ As part of our audit, we perform walkthroughs on all significant financial processes of the various departments throughout the Town.
 - ▶ Our walkthroughs include inquiries of employees to determine what procedures are to be followed. We then test transactions from during the year to determine if those procedures are being properly implemented.
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Audit – Controls Tested


- ▶ The departments that we performed walkthroughs for were:
 - Recreation
 - Police Special Details
 - Tax Collector
 - Town Clerk
 - Finance Office – Town Hall (Payroll and Accounts Payable)

- ▶ We found controls to be working effectively in these various departments based on selected transactions.

Management Letter

- ▶ There was a management letter issued this year to address the following:
 - Tax lien compliance – we noted that the tax lien redemption notices were not being registered with the Registry of Deeds within the 30 day period required.
 - Tax collector deposits – we noted that there was a significant amount of tax deposits that were not deposited in a timely manner after receipt by the tax office.
 - Other Observations

Thank You

- ▶ On behalf of Bob Vachon, myself and the members of our firm, we thank you for allowing us to continue to serve as your independent auditors.
 - ▶ We also want to express our appreciation to the Town's management team, especially the Finance Office for their assistance during the audit.
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Finance Update – 2nd Quarter 2012

2012 Budget to Actual through 6/30/12 - Discussion Points:

Expenditures

Most line items should be approximately 50% expended, other than certain items paid in large increments early in the year or one-time payments as previously discussed:

Across several budgets:

- Vehicle Fuel is running within budget overall:

Type	2012 Budgeted Price/Gal	YTD Actual Avg Price/Gal	
Unleaded	\$3.52	\$3.41	Net of Fed tax
Diesel	\$3.60	\$3.22	Net of State tax

- Health Insurance – all budgets will show an excess of % spent due to a significant portion of the annual premiums to be paid from the Health Expendable trust (employee co-pays); some will be offset by employees coming off the plan

Departments:

- Elections – Pending submission of hours for Supervisors of the Checklist; March ballots were longer than budgeted, thus this line is overexpended \$4,459
- General Government Property Maintenance – Adjusting the budget for the \$12,000 allocated for special projects this year, budget line is 45% expended
- Legal Expense – Portion allocated for Union related legal expenses will be overexpended due to costs incurred for law firms and arbitrators in settling outstanding grievances
- Police Overtime – The unforeseen extended absence of several patrol officers due to injury, disability and retirements has caused this line item to be overexpended through the second quarter, with some offsetting savings to be reflected in the regular salary line item; Chief Lewis has previously addressed this with the Board and is continuing to watch this budget overage.
- Police Vehicle Equipment/Radio Communications – New/Replacement vehicles have been purchased, with some remaining equipment installation to be completed; \$6,400 in budgetary funds originally designated for radio equipment have been reallocated to enable the department to replace the cruiser which was totaled in an accident earlier this year
- Dispatch Overtime – The unforeseen turnover in the department has caused this line item to be overexpended through the second quarter, with some offsetting savings to be reflected in the regular salary line item; in addition, the part-time Dispatcher has been covering shifts, causing the overexpenditure in the Social Security line item
- Highway – Vehicle Maintenance is a bit higher than expected, but there will be other offsetting savings within the department budget, as previously noted

Finance Update – 2nd Quarter 2012

- Solid Waste - Waste removal under budget due to timing of monthly payments (only 5 months' paid to date)
- Retirement – State surcharge budgeted for one of our retired employees will likely be a savings due to the recent passing of legislation which repealed the “spiking” assessments which were going to take effect this year
- Insurance – the Town will have a \$32,672 budgetary savings from the workers compensation premium holiday, as previously reported to the Board

Revenues

Most line items are in line with expectations; we will watch two more months' of activity to determine if budgeted amounts remain reasonable and for preliminary consideration of the tax rate setting due September 1.

- Interest & Penalties on taxes received to date is high, however, much of this is received around the time of the spring tax lien, thus it may level out for the year
- Building permit fees are running a little higher than expected, but this may also level out for the year
- Sale of Town Property reflects the sale of the 1999 dump truck used by the Solid Waste Management department for \$8,760 at auction; portion of proceeds (\$5,250) will be used towards the purchase of a 9' plow for the department's Takeuchi Wheel Loader, thus the vehicle equipment line item will be overexpended, with the offsetting revenue reflected here
- Income from other Sources reflects funding to be received from the State/Fed grant for the Highway Truck, which has not yet been submitted for reimbursement

Other items to watch for tax rate setting purposes include the amount of abatements issued this year, primarily pertaining to settlements involving commercial property assessments, which represent \$203,709 to date this year, as compared to a total of \$126,159 issued during 2011

Special Funds

Year-to-date summary is attached.

- School Impact Fee funds –\$100,000 was requested by the School District from the balance in the 2 school impact fee accounts and was transferred in July.

Trust Funds:

One item of note is regarding the Earned Time Trust account. Due to three long-standing employees that have retired so far this year, approximately \$77,500 in accumulated earned time due these employees has been preliminarily paid out of regular salary portion of the budget. For the first time since 2007, the operating budget (Police and Administration specifically), will not be able to absorb these payouts, and we may have to withdraw some, if not all, from the Earned Time Trust account to reimburse the operating budget. This will be analyzed further and presented to the Board at a later date.

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BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<u>TOWN OFFICERS' SALARIES</u>				
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%
TOTALS	3,690	0	3,690	0.0%
<u>ADMINISTRATION</u>				
Regular Salaries	\$ 282,190	\$ 137,211	144,979	48.8%
Overtime Salaries	2,680	1,925	755	71.8%
State Retirement Municipal	23,110	12,244	10,866	53.0%
Supplemental Retirement	13,360	5,662	7,699	42.4%
Social Security	1,280	0	1,280	0.0%
Group Insurance-Health	72,090	44,285	27,805	61.4%
Group Insurance-Life & Disability	4,790	2,145	2,645	44.8%
Group Insurance-Dental	5,080	2,548	2,532	50.2%
Medicare	3,550	1,439	2,111	40.5%
Audit	14,950	9,000	5,950	60.2%
Town Report	5,500	3,025	2,475	55.0%
Office Supplies	2,740	1,850	890	67.5%
Computer Supplies	3,740	1,328	2,412	35.5%
Mileage	300	0	300	0.0%
Postage	18,000	9,538	8,462	53.0%
Postage Machine	2,580	1,402	1,178	54.3%
Legal Ads	3,500	691	2,809	19.7%
Equipment	2,500	220	2,280	8.8%
Equipment Maintenance	1,500	899	801	46.6%
Dues and Meetings	14,220	13,362	858	94.0%
Recruitment Expenses	640	317	323	49.6%
Miscellaneous	4,000	757	3,243	18.9%
Stormwater Compliance	21,100	0	21,100	0.0%
Committee Expenses	0	0	0	#DIV/0!
Employee Health	590	44	546	7.5%
Telephone	8,210	4,050	4,160	49.3%
Electricity	3,060	1,358	1,704	44.3%
Heat	3,300	1,844	1,456	55.9%
TOTALS	518,560	256,942	261,618	49.5%
<u>TOWN CLERK'S EXPENSES</u>				
Regular Salaries	\$ 82,740	\$ 39,926	42,814	48.3%
State Retirement Municipal	7,280	3,485	3,795	47.9%
Supplemental Retirement	3,160	1,047	2,113	33.1%
Social Security	5,000	2,249	2,751	45.0%
Group Insurance-Health	16,130	15,538	592	96.3%
Group Insurance-Life & Disability	1,340	626	714	46.7%
Group Insurance-Dental	1,400	700	701	50.0%
Medicare	2,360	1,048	1,312	44.4%
Elected Official Fees	77,330	33,577	43,753	43.4%
Contracted Services	3,560	1,457	2,103	40.9%
Office Supplies	3,250	2,073	1,177	63.8%
Computer Supplies	990	1,147	(157)	115.9%
Office Equipment	200	0	200	0.0%
Dog License Fees	7,770	7,844	127	98.4%
Dues and Meetings	1,010	155	855	15.3%
Recruitment Expenses	0	0	0	#DIV/0!
Preservation of Records	0	0	0	#DIV/0!
TOTALS	213,520	110,871	102,849	51.8%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<u>TAX COLLECTOR'S EXPENSES</u>				
Regular Salaries	\$ 96,360	\$ 40,291	56,069	41.8%
Overtime Salaries	3,460	0	3,460	0.0%
State Retirement Municipal	5,330	2,565	2,765	48.1%
Supplemental Retirement	4,840	1,504	3,336	31.1%
Social Security	2,220	677	1,543	30.5%
Group Insurance-Health	7,160	10,094	(2,934)	141.0%
Group Insurance-Life & Disability	1,610	475	1,135	29.5%
Group Insurance-Dental	1,400	506	894	36.2%
Medicare	1,430	568	862	39.7%
Title Searches	2,500	2,437	63	97.5%
Office Supplies	700	0	700	0.0%
Computer Supplies	7,320	3,753	3,567	51.3%
Registry of Deeds	1,000	504	497	50.4%
Dues and Meetings	1,500	94	1,406	6.3%
Recruitment Expenses	0	155	(155)	#DIV/0!
TOTALS	136,830	63,621	73,209	46.5%
<u>ELECTION AND REGISTRATION</u>				
Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	7,670	727	6,943	9.5%
Ballot Clerk Fees	4,150	2,666	1,484	64.2%
Social Security	430	45	385	10.5%
Medicare	100	11	89	10.6%
Voter Checklists	500	58	442	11.6%
Ballots	9,000	13,459	(4,459)	149.5%
Equipment	0	0	0	#DIV/0!
Equipment Maintenance	1,500	1,150	350	76.7%
Miscellaneous Expenses	300	0	300	0.0%
TOTALS	23,650	18,116	5,534	76.6%
<u>CEMETERIES</u>				
Groundskeeping	\$ 31,200 (1)	\$ 8,700	22,500	27.9%
Office Supplies	300	145	155	48.3%
Property Maintenance	11,000	1,218	9,782	11.1%
Patriotic Purposes	1,400	951	449	67.9%
Miscellaneous Expenses	100	0	100	0.0%
Electricity	400	150	251	37.4%
TOTAL	44,400	11,163	33,237	25.1%
(1) includes 2011 carryover of \$3,200	41,200			
<u>GENERAL GOVERNMENT BLDINGS</u>				
Regular Salaries	\$ 217,310	\$ 104,477	112,833	48.1%
Overtime Salaries	2,690	1,017	1,673	37.8%
State Retirement Municipal	19,230	9,283	9,947	48.3%
Supplemental Retirement	10,930	5,467	5,463	50.0%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	54,520	38,372	16,148	70.4%
Group Insurance-Life & Disability	3,730	1,663	2,067	44.6%
Group Insurance-Dental	5,800	2,901	2,899	50.0%
Medicare	3,170	1,433	1,737	45.2%
Groundskeeping	86,550	33,625	52,925	38.9%
Property Maintenance	43,420	14,196	29,224	32.7%
Clothing Allowance	2,000	1,000	1,000	50.0%
Mileage	1,800	350	1,450	19.4%
Equipment	1,750	359	1,391	20.5%
Vehicle Fuel	3,780	1,705	2,075	45.1%
Vehicle Maintenance	5,000	2,876	2,124	57.5%
Equipment Maintenance	5,000	997	4,003	19.9%
Recruitment Expenses	0	0	0	#DIV/0!

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	%
Telephone	430	192	238	44.6%
Electricity	11,670	5,155	6,515	44.2%
Heat	6,500	3,733	2,767	57.4%
TOTALS	485,280	228,801	256,479	47.1%
<u>APPRAISAL OF PROPERTIES</u>				
Regular Salaries	\$ 122,120	\$ 58,711	63,409	48.1%
State Retirement Municipal	10,750	5,167	5,583	48.1%
Supplemental Retirement	6,110	2,936	3,175	48.0%
Group Insurance-Health	39,380	27,957	11,423	71.0%
Group Insurance-Life & Disability	2,100	943	1,157	44.9%
Group Insurance-Dental	3,230	1,615	1,615	50.0%
Medicare	1,770	743	1,027	42.0%
Contracted Services	4,000	500	3,500	12.5%
Office Supplies	800	424	376	53.0%
Computer Supplies	1,500	363	1,137	24.2%
Training	1,200	666	534	55.5%
Mileage	300	245	55	81.6%
Registry of Deeds	1,000	148	853	14.8%
Equipment	250	0	250	0.0%
Dues & Meetings	1,090	650	440	59.6%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	225	175	56.1%
TOTALS	196,000	101,292	94,708	51.7%
<u>INFORMATION TECHNOLOGY</u>				
Regular Salaries	\$ 81,250	\$ 39,065	42,185	48.1%
State Retirement Municipal	7,150	3,438	3,712	48.1%
Supplemental Retirement	4,060	1,953	2,107	48.1%
Group Insurance-Health	21,390	14,004	7,386	65.5%
Group Insurance-Life & Disability	1,400	627	773	44.8%
Group Insurance-Dental	1,610	807	803	50.1%
Medicare	1,180	484	696	41.0%
Service Agreements	64,040	35,993	28,047	56.2%
Equipment/Software	11,800	1,310	10,490	11.1%
Equipment Maintenance	1,600	122	1,478	7.6%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	4,300	1,800	2,500	41.9%
Miscellaneous	0	40	(40)	#DIV/0!
Telephone	420	188	232	44.8%
TOTALS	200,200	99,832	100,368	49.9%
<u>TOWN MUSEUM</u>				
Equipment	5	0	5	0.0%
TOTALS	5	0	5	0.0%
<u>SEARLES BUILDING</u>				
Social Security	\$ 0	\$ 0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Property Maintenance	1,500	1,149	351	76.6%
Telephone	1,580	368	1,192	23.6%
Electricity	2,720	1,034	1,686	38.0%
Heat	9,740	5,456	4,284	56.0%
TOTALS	15,520	8,008	7,514	51.6%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
LEGAL EXPENSES				
Other Lawfirms	\$ 42,400	\$ 19,082	23,318	45.0%
Union Legal Fees	5,000	4,079	921	81.6%
Contracted Legal - ZBA	5,000	455	4,545	9.1%
TOTALS	52,400	23,616	28,784	45.1%
CONTRACTED POLICE SERVICES				
Regular Contracted	\$ 5	\$ 0	5	0.0%
POLICE DEPARTMENT				
Regular Salaries	\$ 1,291,395	\$ 545,989	745,406	42.3%
Overtime	107,110	137,971	(30,861)	128.8%
Holiday Pay	64,945	18,058	46,887	27.8%
State Retirement Municipal	9,770	4,709	5,061	48.2%
State Retirement Police	272,095	132,130	139,965	48.6%
Supplemental Retirement	7,015	3,147	3,868	44.9%
Social Security	1,810	611	1,199	33.8%
Group Insurance-Health	349,490	242,303	107,187	69.3%
Group Insurance-Life & Disability	20,665	9,153	11,512	44.3%
Group Insurance-Dental	26,620	12,494	14,126	46.9%
Medicare	21,695	9,906	11,789	45.7%
Office Supplies	2,500	1,869	631	74.8%
Computer Supplies	3,000	1,107	1,893	36.9%
Property Maintenance	3,220	2,277	943	70.7%
Investigations	2,250	1,519	731	67.5%
Training	32,320	10,969	21,351	33.9%
Firearm Training/Ammunition	33,158 (1)	15,589	17,569	47.0%
Clothing Allowance	15,750	7,556	8,194	48.0%
Vehicle Equipment	45,740	33,630	12,110	73.5%
Equipment	9,880	3,239	6,641	32.8%
Vehicle Fuel	55,700	20,863	34,837	37.5%
Vehicle Maintenance	14,800	6,362	8,238	43.6%
Equipment Maintenance	14,790	7,032	7,758	47.5%
Radio Commun/Maint.	32,960	12,881	20,079	39.1%
Safety Division	2,000	0	2,000	0.0%
Recruitment Expenses	0	2,103	(2,103)	#DIV/0!
Miscellaneous	500	367	133	73.4%
Employee Health	550	0	550	0.0%
Telephone	10,460	5,126	5,334	49.0%
Electricity	20,180	8,884	11,296	44.0%
Heat	11,640	6,437	5,203	55.3%
TOTALS	2,483,808	1,264,283	1,219,525	50.9%
(1) includes 2011 carryover of \$1,976	2,481,830			
DISPATCHING				
Regular Salaries	\$ 171,120	\$ 78,334	92,786	45.8%
Overtime	23,410	19,521	3,889	83.4%
Holiday	14,220	3,163	11,057	22.2%
Extra Shift	19,490	14,166	5,324	72.7%
State Retirement Municipal	18,540	7,735	10,805	41.7%
Supplemental Retirement	11,130	4,901	6,229	44.0%
Social Security	1,050	1,154	(104)	109.9%
Group Insurance-Health	55,570	31,048	24,522	55.9%
Group Insurance-Life & Disability	3,000	1,007	1,993	33.6%
Group Insurance-Dental	4,630	1,587	3,043	34.3%
Medicare	3,260	1,633	1,627	50.1%
Contracted Services	68,000	32,382	35,619	47.6%
Training	5,160	1,711	3,449	33.2%
Clothing Allowance	2,100	986	1,114	47.0%
Equipment	2,580	64	2,516	2.5%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent #DIV/0!
Recruitment Expenses	0	90	(90)	
Telephone	900	439	461	48.7%
TOTALS	404,160	199,919	204,241	49.5%
<u>FIRE DEPARTMENT</u>				
Regular Salaries	\$ 1,409,600	\$ 618,474	791,126	43.9%
Overtime	243,330	119,532	123,798	49.1%
Holidays	60,770	18,385	42,385	30.3%
Callmen	20,000	6,779	13,221	33.9%
State Retirement Municipal	3,560	1,713	1,847	48.1%
State Retirement Fire	390,850	170,715	220,135	43.7%
Supplemental Retirement	2,020	1,109	912	54.9%
Social Security	2,325	498	1,827	21.4%
Group Insurance-Health	402,280	240,937	161,343	59.9%
Group Insurance-Life & Disability	22,690	9,708	12,982	42.8%
Group Insurance-Dental	29,110	13,995	15,115	48.1%
Medicare	21,830	9,149	12,681	41.9%
Accident Insurance for Call Firefighters	1,125	985	140	87.6%
Contracted Services	0	0	0	#DIV/0!
Property Maintenance	3,500	747	2,753	21.3%
Training	39,500	9,059	30,441	22.9%
Clothing Allowance	16,600	6,977	9,623	42.0%
Prevention/Investigation	5,000	327	4,673	6.5%
Ambulance Operation	16,710	8,419	8,291	50.4%
Vehicle Equipment	11,450	11,449	1	100.0%
Office Equipment	2,500	540	1,960	21.6%
Fire Equipment	7,480	3,325	4,155	44.5%
Equip. - Radios/Pagers	4,900	64	4,836	1.3%
Ambulance Equipment	0	0	0	#DIV/0!
Vehicle Fuel	35,920	16,007	19,913	44.6%
Vehicle Maintenance	35,580	22,887	12,693	64.3%
Equip Maintenance	5,150	2,134	3,016	41.4%
Hydrant / Water Supply	2,000	921	1,079	46.1%
Communication Maintenance	10,580	2,284	8,296	21.6%
Dues and Meetings	1,650	418	1,232	25.3%
Recruitment Expenses	5,000	1,461	3,539	29.2%
Miscellaneous	0	0	0	#DIV/0!
Employee Health	3,400	900	2,500	26.5%
Hazardous Materials District	6,955	0	6,955	0.0%
Telephone	7,070	3,440	3,630	48.7%
Electricity	23,580	11,471	12,109	48.6%
Heat	16,030	5,331	10,699	33.3%
TOTALS	2,870,045	1,320,140	1,549,905	46.0%
<u>EMERGENCY MANAGEMENT</u>				
Social Security	\$ 130	\$ 0	130	0.0%
Medicare	30	0	30	0.0%
Emergency Operations Center Exp	2,590	787	1,803	30.4%
Field Expenses	750	20	730	2.7%
Shelter Expenses	500	0	500	0.0%
Administrative Expenses	2,490	543	1,947	21.8%
TOTALS	6,490	1,350	5,140	20.8%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<u>COMMUNITY DEVELOPMENT</u>				
Regular Salaries	\$ 302,810	\$ 130,854	171,956	43.2%
Overtime Salaries	2,150	146	2,004	6.8%
State Retirement Municipal	18,000	8,450	9,550	46.9%
Supplemental Retirement	12,645	4,166	8,479	32.9%
Social Security	6,060	2,253	3,807	37.2%
Group Insurance-Health	38,300	31,029	7,271	81.0%
Group Insurance-Life & Disability	3,330	1,494	1,836	44.9%
Group Insurance-Dental	2,570	1,363	1,207	53.0%
Medicare	4,340	1,823	2,517	42.0%
Regional Planning	11,090	10,970	120	98.9%
Contracted Services	10,940 (1)	3,315	7,625	30.3%
Office Supplies	3,000	1,751	1,249	58.4%
Property Maintenance	500	1,037	(537)	207.5%
Training	4,000	496	3,504	12.4%
Clothing Allowance	0	0	0	#DIV/0!
Legal Ads	3,500	1,381	2,119	39.5%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	1,590	2,088	(498)	131.3%
Vehicle Fuel	2,450	1,103	1,347	45.0%
Recruitment Expenses	240	1,108	(868)	461.8%
Committee Expenses	5,000	400	4,600	8.0%
Employee Health	0	0	0	#DIV/0!
Telephone	3,230	1,617	1,613	50.1%
Electricity	5,060	2,342	2,718	46.3%
Heat	5,970	2,442	3,528	40.9%
TOTALS	446,775	211,631	235,144	47.4%
(1) includes 2011 carryover of \$2,500 and \$1,440	442,835			
<u>HIGHWAYS, STREETS & BRIDGES</u>				
Regular Salaries	\$ 155,440	\$ 70,337	85,103	45.3%
Overtime	8,220	3,220	5,000	39.2%
State Retirement Municipal	11,710	5,546	6,164	47.4%
Supplemental Retirement	8,180	3,698	4,482	45.2%
Social Security	2,030	895	1,135	44.1%
Group Insurance-Health	31,670	20,709	10,961	65.4%
Group Insurance-Life & Disability	2,150	963	1,187	44.8%
Group Insurance-Dental	1,840	921	919	50.0%
Medicare	2,710	1,052	1,658	38.8%
Contracted Services - Summer	531,180	42,923	488,257	8.1%
Contracted Services - Winter	175,000	72,834	102,167	41.6%
Materials	97,920	7,082	90,838	7.2%
Property Maintenance	500	0	500	0.0%
Clothing Allowance	1,200	400	800	33.3%
Vehicle Equipment	50,521 (1)	35,517	15,004	70.3%
Equipment	6,000	1,632	4,368	27.2%
Vehicle Fuel	25,540	10,204	15,336	40.0%
Vehicle Maintenance	15,000	9,988	5,012	66.6%
Dues and Meetings	300	25	275	8.3%
Recruitment Expenses	-	0	0	#DIV/0!
Site Improvements	0	0	0	#DIV/0!
Miscellaneous	-	451	(451)	#DIV/0!
Telephone	3,240	1,281	1,959	39.5%
Electricity	2,230	1,035	1,195	46.4%
Heat	4,890	2,377	2,513	48.6%
TOTALS	1,137,471	293,090	844,381	25.8%
(1) includes 2011 carryover of \$7,191	1,130,280			
<u>STREET LIGHTS</u>				
Granite State Electric	\$ 3,050	\$ 1,279	1,771	41.9%
Public Service Company	10,970	4,921	6,049	44.9%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
Installations	300	0	300	0.0%
TOTALS	14,320	6,200	8,120	43.3%
<u>SOLID WASTE DISPOSAL</u>				
Regular Salaries	\$ 277,010	\$ 133,256	143,754	48.1%
Overtime	3,480	916	2,544	26.5%
Holiday	5,270	2,259	3,011	42.9%
State Retirement Municipal	25,590	11,999	13,591	46.9%
Supplemental Retirement	12,510	4,905	7,605	39.2%
Social Security	0	5	(5)	#DIV/0!
Group Insurance-Health	67,320	49,655	17,665	73.8%
Group Insurance-Life & Disability	4,670	2,119	2,551	45.4%
Group Insurance-Dental	6,240	3,122	3,119	50.0%
Medicare	4,220	1,832	2,388	43.4%
Employee Health	75	0	75	0.0%
Contracted Services	0	0	0	#DIV/0!
Site Monitoring	4,660	1,197	3,463	25.7%
Tire Removal	2,100	1,154	946	55.0%
Scrap Metal	100	0	100	0.0%
Waste Removal	313,320	121,757	191,563	38.9%
Demolition Removal	77,700	34,944	42,756	45.0%
Expendable Supplies	2,800	3,438	(638)	122.8%
Property Maintenance	1,380	322	1,058	23.4%
Training	1,100	1,000	100	90.9%
Clothing Allowance	2,000	1,000	1,000	50.0%
Mileage	100	0	100	0.0%
Vehicle Equipment	38,980	39,047	(67)	100.2%
Equipment	4,300	4,025	275	93.6%
Vehicle Fuel	20,580	9,507	11,073	46.2%
Vehicle Maintenance	12,000	3,563	8,437	29.7%
Equipment Maintenance	1,750	1,007	743	57.5%
Dues and Meetings	7,890	275	7,615	3.5%
Recruitment Expenses	0	0	0	#DIV/0!
Site Improvements	1,000	630	370	63.0%
Miscellaneous Expenses	0	0	0	#DIV/0!
Telephone	2,810	1,431	1,379	50.9%
Electricity	7,090	2,904	4,186	41.0%
Heat	2,480	1,514	946	61.5%
TOTALS	910,485	438,781	471,704	48.2%
<u>HEALTH AND HUMAN SERVICES</u>				
Visting Nurse/Hospice	\$ 0	\$ 0	0	#DIV/0!
Center for Life Management	4,400	0	4,400	0.0%
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	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	4,500	0	100.0%
American Red Cross	0	0	0	#DIV/0!
Water Testing	2,500	134	2,366	5.4%
Mosquito Control Program	0	0	0	#DIV/0!
Dues and Meetings	150	135	15	90.0%
Miscellaneous	1,615	1,000	615	61.9%
TOTALS	36,655	11,289	25,366	30.7%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<u>ANIMAL CONTROL</u>				
Regular Salaries	\$ 14,645	\$ 6,042	8,603	41.3%
Social Security	950	375	575	39.4%
Medicare	220	88	132	39.8%
Kennel Fees	300	0	300	0.0%
Office Supplies	200	0	200	0.0%
Mileage	3,000	1,320	1,680	44.0%
Miscellaneous Expense	150	0	150	0.0%
Telephone	600	374	226	62.3%
TOTALS	20,065	8,198	11,867	40.9%
<u>GENERAL ASSISTANCE</u>				
Community Action Program	\$ 6,540	\$ 6,540	0	100.0%
Welfare Assistance	42,500	18,243	24,257	42.9%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	15	485	3.0%
TOTALS	57,040	24,798	32,242	43.5%
<u>LIBRARY</u>				
Regular Salaries	\$ 570,480	\$ 269,977	300,503	47.3%
State Retirement Municipal	37,930	18,198	19,732	48.0%
Supplemental Retirement	24,090	10,340	13,750	42.9%
Social Security	9,560	3,917	5,643	41.0%
Group Insurance-Health	87,140	50,217	36,923	57.6%
Group Insurance-Life & Disability	7,420	3,320	4,100	44.7%
Group Insurance-Dental	5,600	2,798	2,802	50.0%
Medicare	8,390	3,690	4,700	44.0%
Office Supplies	3,440	3,449	(9)	100.3%
Computer Supplies	3,200	5,077	(1,877)	158.6%
Property Maintenance	13,000	6,634	6,366	51.0%
Mileage	1,000	371	629	37.1%
Office Equipment	2,500	576	1,924	23.0%
Equipment Maintenance	3,500	1,678	1,822	47.9%
Books and Periodicals	62,000	40,000	22,000	64.5%
Non Print Library Materials	22,000	5,748	16,252	26.1%
E-Information Resources	14,400	13,500	900	93.8%
Technical Services	29,180	7,961	21,219	27.3%
Programs and Publicity	8,500	8,500	0	100.0%
Petty Cash	1,000	1,000	0	100.0%
Association Dues and Meetings	2,000	2,000	0	100.0%
Professional Development	500	0	500	0.0%
Telephone	3,000	1,690	1,310	56.3%
Electricity	23,880	10,754	13,126	45.0%
Heat	21,000	10,328	10,672	49.2%
TOTALS	964,710	481,724	482,986	49.9%
<u>RECREATION</u>				
Regular Salaries	\$ 86,640	\$ 30,382	56,258	35.1%
State Retirement Municipal	4,610	2,217	2,394	48.1%
Supplemental Retirement	2,620	1,260	1,361	48.1%
Social Security	2,625	322	2,303	12.3%
Group Insurance-Health	7,920	5,175	2,745	65.3%
Group Insurance-Life & Disability	870	404	466	46.5%
Group Insurance-Dental	1,610	807	803	50.1%
Medicare	1,330	395	935	29.7%
Chemical Toilets	6,750	4,614	2,136	68.4%
Office Supplies	500	138	362	27.6%
Mileage	500	0	500	0.0%
Rec. Sportsfields	21,500	2,043	19,457	9.5%
Recreational Activities	16,950	11,413	5,537	67.3%
Senior Rec. Activities	12,000	0	12,000	0.0%
Equipment Maintenance	4,300	2,488	1,812	57.9%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
Petty Cash	0	0	0	#DIV/0!
Recruitment Expenses	480	482	(2)	100.4%
Committee Expenses	200	0	200	0.0%
Employee Health	100	0	100	0.0%
Telephone	960	406	554	42.3%
Electricity	9,110	2,850	6,260	31.3%
TOTALS	181,575	65,397	116,178	36.0%
<u>HISTORIC COMMISSION</u>				
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!
TOTALS	1,000	0	1,000	0.0%
<u>CONSERVATION COMMISSION</u>				
Dues and Meetings	850	0	850	0.0%
Miscellaneous Expenses	1,500	0	1,500	0.0%
TOTALS	2,350	0	2,350	0.0%
<u>SENIOR CENTER</u>				
Senior Volunteer Program	\$ 0	\$ 0	0	#DIV/0!
Property Maintenance	500	0	500	0.0%
Telephone	540	536	4	99.2%
Electricity	2,970	971	1,999	32.7%
Heat	2,920	1,668	1,252	57.1%
TOTALS	6,930	3,175	3,755	45.8%
<u>CABLE TELEVISION</u>				
Regular Salaries	\$ 45,700	\$ 21,730	23,970	47.5%
Overtime Salaries	1,310	815	495	62.2%
State Retirement Municipal	4,130	1,984	2,146	48.0%
Supplemental Retirement	2,330	0	2,330	0.0%
Group Insurance-Health	15,840	10,374	5,466	65.5%
Group Insurance-Life & Disability	810	333	477	41.2%
Group Insurance-Dental	920	460	460	50.0%
Medicare	710	271	439	38.2%
Contracted Support	300	0	300	0.0%
Office Supplies	400	163	237	40.7%
Service Agreements	4,000	3,758	242	94.0%
Property Maintenance	500	17	483	3.5%
Equipment	12,000	4,441	7,559	37.0%
Dues and Meetings	1,030	150	880	14.6%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous Expenses	1,000	90	910	9.0%
Telephone	1,560	700	860	44.9%
TOTALS	92,540	45,287	47,253	48.9%
<u>DEBT SERVICE</u>				
Long Term Notes P & I *	\$ 213,390	\$ 12,112	201,278	5.7%
TANS - Interest	500	0	500	0.0%
TOTALS	213,890	12,112	201,778	5.7%
Less Use of other Revenue Sources	201,778			0.0%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012		2012 Actual Expenditures (through 6/30)	Under/ (Over) Spent	% Spent
<u>CAPITAL OUTLAY</u>					
Road Improvements	\$	330,000 (1)	\$ 0	330,000	0.0%
Salt Shed/Highway Garage Construction		4,056 (1)	4,056	0	100.0%
Engine Replacement		20,914 (1)	9,000	11,914	43.0%
Highway Truck Purchase - 2012 Article		165,000	0	165,000	0.0%
Highway Truck Purchase - 2011 Article		150,000 (1)	0	150,000	0.0%
Griffin Park Parking Lot		61,636 (1)	27,147	34,489	44.0%
TOTALS		731,606	40,203	691,403	5.5%
Less Carryovers from 2011		495,000			
Less Use of other Revenue Sources		363,000			
(1) includes carryovers from 2011 (\$4,056; \$20,914; \$150,000; \$61,636)					
<u>OPERATING TRANSFERS OUT</u>					
Salt Shed	\$	0	\$ 0	0	#DIV/0!
Fire Apparatus		0	0	0	#DIV/0!
TOTALS		0	0	0	#DIV/0!
<u>RETIREMENT</u>					
MONY Service Charge	\$	2,500	\$ 0	2,500	0.0%
State Retirement Surcharge		15,000	0	15,000	0.0%
TOTALS		17,500	0	17,500	0.0%
<u>INSURANCE</u>					
Workers Compensation	\$	130,680	\$ 98,008	32,672	75.0%
Health Insurance		0	0	0	#DIV/0!
Unemployment Comp.		13,830	13,831	(1)	100.0%
Miscellaneous		2,000	1,000	1,000	50.0%
N.H. Liability Trust		108,620	0	108,620	0.0%
TOTALS		255,130	112,839	142,291	44.2%
<u>TRUST ACCOUNTS</u>					
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!
TOTALS		30,000	0	30,000	0.0%
<u>SPECIAL ITEMS</u>					
Use of Searles Revenue Fund		20,000	\$ 4,226	15,774	21.1%
Grants/Donations		0	14,466	(14,466)	#DIV/0!
TOTALS		20,000	16,692	1,308	93.5%
Less Carryovers from 2011		20,000			
Less Use of other Revenue Sources		0			
GRAND TOTAL	\$	12,794,605	\$	5,481,149	7,313,456
Less Carryovers from 2011 (Total \$252,915)		12,541,690			

**ACTUAL RESULTS TO DATE - REVENUES
COMPARATIVE ANALYSIS AS OF JUNE 30, 2012**

SOURCES OF REVENUE	Estimated Revenue For 2012 (per Town Mtg)	Actual Revenue @ 6/30/12	Actual Revenue @ 6/30/11	Increase (Decrease) 12-11	12 Percent of Estimate Received
TAXES					
Yield/Excavation Tax	\$ 1,200	520	1,115	(595)	43.3%
Interest & Penalties on Taxes	187,300	160,933	150,121	10,812	85.9%
Boat Taxes	14,000	12,546	12,200	346	89.6%
INTERGOVERNMENTAL REVENUES					
Highway Block Grant	277,007	113,243	120,609	(7,366)	40.9%
Other State & Fed Grants/EM Grant	20,000	0	0	-	0.0%
Rooms and Meals	607,155	0	0	-	0.0%
LICENSES AND PERMITS					
M V Permit Fees	2,600,000	1,359,352	1,308,013	51,339	52.3%
Building Permits	118,000	76,648	67,314	9,334	65.0%
Other Licenses and Permits	54,860	33,120	38,890	(5,770)	60.4%
CHARGES FOR SERVICES					
Income from Departments	315,900	185,511	169,155	16,356	58.7%
Cable TV Fees	207,000	108,070	101,523	6,547	52.2%
MISCELLANEOUS REVENUES					
Interest on Deposits	20,000	3,007	10,997	(7,990)	15.0%
Other Miscellaneous Revenues	40,500	30,182	66,108	(35,926)	74.5%
Sale of Town Property	500	9,101	338	8,763	1820.2%
OTHER FINANCING SOURCES					
Income from Trust Funds	1,000	908	1,648	(740)	90.8%
Income from Revenue Funds	32,112	16,338	16,803	(465)	50.9%
Income from Other Sources	132,000	0	102,357	(102,357)	0.0%
TOTAL REVENUES	\$ 4,628,534	2,109,479	2,167,191	(57,712)	45.6%
<i>Breakdown of categories above:</i>					
	Est For 2012	@ 6/30/12	@ 6/30/11		
Other Licenses & Permits:					
Dog Licenses	17,300	17,385	15,314		
Animal Officer Fees	2,600	1,450	1,585		
Planning Board Fees	21,640	6,539	14,554		
BOA Fees	7,720	3,689	4,745		
Town Clerk Misc	4,500	3,037	2,102		
Gun Permits	1,100	1,020	590		
	<u>54,860</u>	<u>33,120</u>	<u>38,890</u>		
Income from Departments:					
Special Duty-Contracted Police*	20,000	5,764	9,462		
Welfare Reimb	2,000	-	464		
Planning Misc Income	2,600	2,610	1,246		
Police Misc, Alcohol, Court	5,000	1,474	3,799		
Ambulance Fees	200,000	128,954	108,562		
Fire Dept Misc	10,000	8,044	8,012		
Transfer Station Fees	70,000	34,450	32,661		
Accident Reports	1,800	1,000	999		
Beach Income	4,500	3,215	3,950		
	<u>315,900</u>	<u>185,511</u>	<u>169,155</u>		
Other Miscellaneous:					
Insur/Other Reimb/Refunds	10,000	3,018	10,181		
Parking Fines	1,300	285	915		
Town Building Rent	2,500	1,825	1,610		
Selectmen Misc Income	5,000	2,384	9,615		
Donations/Grants (incl SAFER)	20,000	13,315	42,160		
Intergvt Misc Income (incl Disaster)	-	8,901	286		
Treasurer's Misc Income	1,000	355	1,001		
Copy Fees	700	99	340		
	<u>40,500</u>	<u>30,182</u>	<u>66,108</u>		
Received in 2012 - 2011 receivables					
FEMA - October 2011 Storm Reimb	0	45,862			
Annual Gas Tax Refunds		6,540			

*pending transfer in from revolving fund

Town Special Funds
6/30/12

<i>Note: Balances below reflect combined amounts held in custody by the Treasurer at Citizens, Centrix & TD Bank CC acct (through March)</i>								Prepared by:
	Beginning Balance 12/31/11	Income	Disbursements	Interest	Finance Balance 6/30/12	Less: Held At Centrix Bk	Adjustments	Approved by:
							Citizens (CAP) Balance	
Cable TV Trust Fund	264,908	22,000	0	359	287,267	(235,428)	51,839	
Searles Special Revenue	4,437	12,529	16,308	1	659		659	
Expendable Health Trust	331,909	229,938	136,677	272	425,442	(150,274)	275,168	
Cemetery Operation Fund	103,566	1,900	0	143	105,609	(95,172)	10,437	
Conservation Land Trust	643,155	16,786	6,628	606	653,919	(370,672)	283,247	
Road Bond Fund	9,239	0	0	2	9,241	0	9,241	
Law Enforcement Fund	969	0	0	0	969	0	969	
Town Clerk Special Acct	1,403	12,093	10,780	0	2,716	0	2,716	
Recreation-Lacrosse	14,460	43,216	44,094	3	13,585	0	13,585	
Recreation-Basketball	1,306	0	0	0	1,306	0	1,306	
Recreation-Programs	10,354	53,257	36,763	3	26,852	0	26,852	
Conservation Special	2,156	0	0	0	2,156	0	2,156	
Police Public Safety Revolve Fd	137,618	57,645	86,404	26	108,885	0	108,885	
Fire Public Safety Revolve Fd	26,536	12,208	16,339	6	22,411	0	22,411	
Police Fed Asset Forfeiture	10,568	190	2,929	2	7,831	0	7,831	
Subdivision Fees	72,334	12,250	10,988	15	73,610	0	73,610	
Miscellaneous	5	0	0	0	5	0	5	
Rte 28 Emergency Fund	11,197	0	0	15	11,212	(10,018)	1,194	
Rail to Trail Fund	100	0	0	0	100	0	100	
Police Impact Fee	20,838	2,466	0	4	23,308	0	23,308	
Fire Impact Fee	5,637	4,438	0	1	10,076	0	10,076	
High School Impact Fee	115,700	42,328	0	26	158,054	0	158,054	
School Impact Fees (Traditional)	41,017	6,873	0	9	47,899	0	47,899	
WRTA Donation	1,500	0	1,500	0	(0)	0	(0)	
Total	1,830,912	530,117	369,410	1,493	1,993,112		1,131,548	
<i>Trust Fund accounts (Held by Trustees of Trust Funds):</i>								
Property Trust	28,106	0	22,474	0	5,632			
Earned Time Trust	158,903	0	0	0	158,903			
Museum Trust	4,558	0	0	0	4,558			