

2009 Budget to Actual through 9/30/09 - Discussion Points:

Expenditures

General to many budgets:

- Vehicle Fuel, Heating Oil & Propane – continue to have favorable budget variances based on '09 budgeted \$/gal versus actual market prices; Heating Oil (Admin, Searles, Senior) under budget because 1st lump sum installment for '09-10 season has not yet been paid
- 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 1/1/09-9/30/09 – Deputy Town Clerk (8 wks); Highway Laborer (21 wks); Planner (18 wks); Community Development Director (16 wks); Police Captain portion of salary paid by third party disability (38 wks); Police Patrol (38 wks) – salary/benefit savings from vacancies are offset by earned time buyouts upon retirement and half year impact of Police/Fire additional retirement contributions – net savings, after these offsets, totals approximately \$120,000 through 9/30
- Salary savings from Patrol Officer out on workers' comp will be offset by Overtime costs to fill that position

Other departmental items:

- Administration Miscellaneous – large portion (\$4,080) is related to sale of land with the Hulmes' & will be reimbursed in full
- IT – GIS line item has been charged \$3,500 in October (2008 tax map updates) & 2009 updates are currently underway
- Police – Property Maint line over budget because of rental generator at \$1,900 per month; Equipment Maint line over budget because of \$5,000+ in generator repairs prior to the breakdown, as well as \$2,000+ in HVAC servicing & repairs
- Transfer Station – Overtime line over budget because of staffing needs to cover the hours the station is open; Waste Removal under budget as YTD expended through 9/30 represents 8 months' payments, still running approx \$23k/month on average
- Capital Road Improvements – Overall expended has been adjusted for expenditures to date on Londonbridge Rd (new section) which are being funded by outside sources; remainder spent on improving the "old" section of Londonbridge Rd, as well as Langdon/Weston/Flat Rock projects awarded in 2008.

Revenues

- State Shared Revenue will not be available for 2009 due to State budget cuts – overall impact of \$69,298 in lost revenue, however, the Meals & Rooms revenues from the State came in higher than budget, up to \$573,334 from \$567,026 in 2008
- Fed/State Grant – represents mainly the reimbursement received from FEMA for the 2008 costs we incurred related to the Dec '08 ice storm (discussed in Q2 update)
- Motor Vehicle revenue continues to be down, \$96k less than collected at this time the previous two years
- Building Permit Fee revenue still continues to be down significantly from previous two years
- Town revenues from Police Contracted Services is up over the previous two years due to the change in March '09 from retaining 5% of collections, to 10%
- 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 – interest rate earned on deposits has been 0.5% in 2009 versus 1.33% as of Sep '08
- Transfer Station – revenues continue to be down significantly; primary revenue stream from SSR has been received on a delayed basis (cash received through 9/30 represents revenue Jan-July)
- Income from Other Sources is low due to timing of payments on the Fire SAFER and Depot grants

Overall – Total Town revenues, as adjusted for tax rate setting, are down only \$21,000, or 0.4%, from total budgeted revenues per the 2009 Town Warrant.

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30) (38 pay periods)	Under/ (Over) Spent	% Spent
<u>TOWN OFFICERS' SALARIES</u>				
Selectmen	\$ 6,100	\$ 2,400	3,700	39.3%
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	149	411	26.6%
Medicare	130	35	95	26.9%
TOTALS	9,790	2,584	7,206	26.4%
<u>ADMINISTRATION</u>				
Regular Salaries	\$ 296,640	\$ 209,048	87,592	70.5%
Overtime Salaries	4,690	3,203	1,487	68.3%
State Retirement Municipal	25,930	18,853	7,077	72.7%
Supplemental Retirement	13,290	8,639	4,651	65.0%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	71,215	47,475	23,740	66.7%
Group Insurance-Life & Disability	5,400	3,606	1,794	66.8%
Group Insurance-Dental	4,490	2,998	1,492	66.8%
Medicare	3,405	2,258	1,147	66.3%
Audit	13,920	9,920	4,000	71.3%
Town Report	9,000	9,784	(784)	108.7%
Office Supplies	3,240	2,316	924	71.5%
Computer Supplies	3,740	1,537	2,203	41.1%
Mileage	600	507	93	84.5%
Postage	16,310	11,305	5,005	69.3%
Postage Machine	2,580	2,179	401	84.5%
Legal Ads	4,000	1,191	2,809	29.8%
Equipment	4,050	2,336	1,714	57.7%
Equipment Maintenance	2,200	2,301	(101)	104.6%
Dues and Meetings	15,340	13,288	2,052	86.6%
Recruitment Expenses	0	36	(36)	#DIV/0!
Miscellaneous	4,800	8,379	(3,579)	174.6%
Stormwater Compliance	500	0	500	0.0%
Committee Expenses	0	0	0	#DIV/0!
Employee Health	590	128	462	21.7%
Telephone	8,630	5,710	2,920	66.2%
Electricity	2,300	2,156	144	93.7%
Heat	5,700	3,000	2,700	52.6%
TOTALS	522,560	372,153	150,407	71.2%
<u>TOWN CLERK'S EXPENSES</u>				
Regular Salaries	\$ 72,650	\$ 49,820	22,830	68.6%
State Retirement Municipal	6,690	4,431	2,259	66.2%
Supplemental Retirement	2,910	1,256	1,654	43.2%
Social Security	5,000	3,272	1,728	65.4%
Group Insurance-Health	15,650	11,086	4,564	70.8%
Group Insurance-Life & Disability	1,390	833	557	59.9%
Group Insurance-Dental	860	776	84	90.2%
Medicare	2,350	1,442	908	61.4%
Elected Official Fees	77,330	52,899	24,431	68.4%
Office Supplies	2,280	1,872	408	82.1%
Computer Supplies	1,360	1,562	(202)	114.9%
Office Equipment	0	0	0	#DIV/0!
Dog License Fees	7,000	1,823	5,177	26.0%
Dues and Meetings	1,010	757	253	75.0%
Recruitment Expenses	0	0	0	#DIV/0!
Preservation of Records	2,000	1,314	686	65.7%
TOTALS	198,480	133,143	65,337	67.1%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	%
<u>TAX COLLECTOR'S EXPENSES</u>				
Regular Salaries	\$ 95,640	\$ 68,407	27,233	71.5%
Overtime Salaries	3,470	2,701	769	77.8%
State Retirement Municipal	5,350	3,873	1,477	72.4%
Supplemental Retirement	4,800	3,494	1,306	72.8%
Social Security	2,220	1,487	733	67.0%
Group Insurance-Health	31,300	20,868	10,432	66.7%
Group Insurance-Life & Disability	1,710	1,125	585	65.8%
Group Insurance-Dental	1,610	1,073	537	66.6%
Medicare	1,460	939	521	64.3%
Title Searches	3,000	1,816	1,184	60.5%
Office Supplies	700	14	686	2.0%
Computer Supplies	7,320	5,430	1,890	74.2%
Registry of Deeds	1,500	406	1,094	27.1%
Petty Cash	100	0	100	0.0%
Dues and Meetings	1,500	20	1,480	1.3%
Recruitment Expenses	0	0	0	#DIV/0!
TOTALS	161,680	111,653	50,027	69.1%
<u>ELECTION AND REGISTRATION</u>				
Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	3,560	445	3,115	12.5%
Ballot Clerk Fees	1,060	1,767	(707)	166.7%
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	525	475	52.5%
Miscellaneous Expenses	300	304	(4)	101.3%
TOTALS	15,880	9,007	6,873	56.7%
<u>CEMETERIES</u>				
Groundskeeping	\$ 30,020	\$ 23,625	6,395	78.7%
Office Supplies	400	146	254	36.5%
Property Maintenance	22,200 (1)	12,606	9,594	56.8%
Patriotic Purposes	1,000	1,149	(149)	114.9%
Miscellaneous Expenses	200	164	36	82.0%
Electricity	400	184	216	46.0%
TOTAL	54,220	37,874	16,346	69.9%
(1) includes 2008 carryover of \$5,200	49,020			
<u>GENERAL GOVERNMENT BLDINGS</u>				
Regular Salaries	\$ 212,180	\$ 154,166	58,014	72.7%
Overtime Salaries	1,720	735	985	42.7%
State Retirement Municipal	19,030	14,005	5,025	73.6%
Supplemental Retirement	10,670	7,947	2,723	74.5%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	57,910	42,128	15,782	72.7%
Group Insurance-Life & Disability	4,010	2,715	1,295	67.7%
Group Insurance-Dental	6,280	2,608	3,672	41.5%
Medicare	3,130	2,118	1,012	67.7%
Groundskeeping	95,870	78,365	17,505	81.7%
Property Maintenance	27,334 (1)	23,819	3,515	87.1%
Clothing Allowance	2,000	1,000	1,000	50.0%
Mileage	1,800	386	1,414	21.4%
Equipment	1,750	940	810	53.7%
Vehicle Fuel	3,820	1,307	2,513	34.2%
Vehicle Maintenance	5,000	1,813	3,187	36.3%
Equipment Maintenance	5,000	5,085	(85)	101.7%
Recruitment Expenses	0	0	0	#DIV/0!

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
Telephone	2,180	1,825	355	83.7%
Electricity	12,640	10,304	2,336	81.5%
Heat	8,250	3,807	4,443	46.1%
TOTALS	480,574	355,073	125,501	73.9%
(1) includes 2008 carryover of \$284	480,290			
<u>APPRAISAL OF PROPERTIES</u>				
Regular Salaries	\$ 122,040	\$ 88,057	33,983	72.2%
State Retirement Municipal	10,880	7,923	2,957	72.8%
Supplemental Retirement	6,100	4,403	1,697	72.2%
Group Insurance-Health	42,260	28,172	14,088	66.7%
Group Insurance-Life & Disability	2,310	1,581	729	68.4%
Group Insurance-Dental	2,710	1,807	903	66.7%
Medicare	1,780	1,146	634	64.4%
Contracted Services	600	462	138	77.0%
Office Supplies	1,280	838	442	65.5%
Computer Supplies	1,500	268	1,232	17.9%
Training	1,200	130	1,070	10.8%
Mileage	300	389	(89)	129.7%
Registry of Deeds	1,000	656	344	65.6%
Equipment	250	141	109	56.4%
Dues & Meetings	1,090	510	580	46.8%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	255	145	63.8%
TOTALS	195,700	136,738	58,962	69.9%
<u>INFORMATION TECHNOLOGY</u>				
Regular Salaries	\$ 81,450	\$ 58,903	22,547	72.3%
State Retirement Municipal	7,260	5,233	2,027	72.1%
Supplemental Retirement	4,070	2,945	1,125	72.4%
Group Insurance-Health	21,130	14,086	7,044	66.7%
Group Insurance-Life & Disability	1,540	1,043	497	67.7%
Group Insurance-Dental	1,350	903	447	66.9%
Medicare	1,180	789	391	66.9%
Service Agreements	41,400	36,635	4,765	88.5%
Equipment/Software	7,400	7,172	228	96.9%
Equipment Maintenance	3,500	1,021	2,479	29.2%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	11,400 (1)	962	10,438	8.4%
Miscellaneous	480	1,364	(884)	284.2%
Telephone	420	246	174	58.6%
TOTALS	182,580	131,302	51,278	71.9%
(1) includes 2008 carryover of \$3,500	179,080			
<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	2,500	956	1,544	38.2%
Telephone	1,680	937	743	55.8%
Electricity	4,770	1,983	2,787	41.6%
Heat	11,200	722	10,478	6.4%
TOTALS	20,150	4,598	15,552	22.8%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>LEGAL EXPENSES</u>				
Other Lawfirms	\$ 44,400	\$ 43,243	1,157	97.4%
Union Legal Fees	8,000	3,183	4,817	39.8%
TOTALS	52,400	46,426	5,974	88.6%
<u>CONTRACTED POLICE SERVICES</u>				
Regular Contracted	\$ 5	\$ 0	5	0.0%
<u>POLICE DEPARTMENT</u>				
Regular Salaries	\$ 1,276,370	\$ 804,974	471,396	63.1%
Overtime	117,730	106,968	10,762	90.9%
Holiday Pay	59,630	31,335	28,295	52.5%
State Retirement Municipal	9,890	7,231	2,659	73.1%
State Retirement Police	168,250	113,684	54,566	67.6%
Supplemental Retirement	7,010	4,860	2,150	69.3%
Social Security	1,750	1,274	476	72.8%
Group Insurance-Health	363,110	228,756	134,354	63.0%
Group Insurance-Life & Disability	22,440	12,956	9,484	57.7%
Group Insurance-Dental	21,430	13,371	8,059	62.4%
Medicare	22,100	13,722	8,378	62.1%
Office Supplies	4,000	2,999	1,001	75.0%
Computer Supplies	1,500	917	583	61.1%
Property Maintenance	2,500	3,502	(1,002)	140.1%
Investigations	3,670	2,671	999	72.8%
Training	32,220	25,135	7,085	78.0%
Firearm Training/Ammunition	32,690	22,216	10,474	68.0%
Clothing Allowance	15,750	8,826	6,924	56.0%
Vehicle Equipment	44,170	44,232	(62)	100.1%
Equipment	13,400	1,191	12,209	8.9%
Vehicle Fuel	53,380	17,620	35,760	33.0%
Vehicle Maintenance	13,330	7,923	5,407	59.4%
Equipment Maintenance	12,050	14,993	(2,943)	124.4%
Radio Commun/Maint.	16,550	7,976	8,574	48.2%
Safety Division	2,000	513	1,487	25.7%
Recruitment Expenses	0	1,087	(1,087)	#DIV/0!
Miscellaneous	2,000	1,075	925	53.8%
Employee Health	550	0	550	0.0%
Telephone	9,990	6,660	3,330	66.7%
Electricity	21,130	13,821	7,309	65.4%
Heat	9,160	3,830	5,330	41.8%
TOTALS	2,359,750	1,526,318	833,432	64.7%
<u>DISPATCHING</u>				
Regular Salaries	\$ 222,350	\$ 159,523	62,827	71.7%
Overtime	30,160	15,303	14,857	50.7%
Holiday	16,850	8,156	8,694	48.4%
Extra Shift	16,860	11,883	4,977	70.5%
State Retirement Municipal	24,340	16,308	8,032	67.0%
Supplemental Retirement	13,470	9,221	4,249	68.5%
Social Security	1,035	789	246	76.2%
Group Insurance-Health	60,260	40,171	20,089	66.7%
Group Insurance-Life & Disability	4,100	2,639	1,461	64.4%
Group Insurance-Dental	3,450	2,303	1,147	66.8%
Medicare	4,170	2,702	1,468	64.8%
Contracted Services	51,090	51,090	0	100.0%
Training	6,040	2,915	3,125	48.3%
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	654	246	72.7%
TOTALS	459,185	324,657	134,528	70.7%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>FIRE DEPARTMENT</u>				
Regular Salaries	\$ 1,264,290	\$ 916,498	347,792	72.5%
Overtime	246,215	172,869	73,346	70.2%
Holidays	57,430	27,480	29,950	47.8%
Callmen	37,500	11,847	25,653	31.6%
State Retirement Municipal	3,420	2,781	639	81.3%
State Retirement Fire	260,070	185,256	74,814	71.2%
Supplemental Retirement	1,920	1,564	356	81.5%
Social Security	2,325	1,263	1,062	54.3%
Group Insurance-Health	423,970	267,041	156,929	63.0%
Group Insurance-Life & Disability	24,090	15,961	8,129	66.3%
Group Insurance-Dental	25,370	16,240	9,130	64.0%
Medicare	21,790	13,976	7,814	64.1%
Accident Insurance for Call Firefighters	1,125	1,064	61	94.6%
Contracted Services	0	6,914	(6,914)	#DIV/0!
Property Maintenance	8,350	5,647	2,703	67.6%
Training	53,810	22,952	30,858	42.7%
Clothing Allowance	13,600	5,491	8,109	40.4%
Prevention/Investigation	5,000	2,618	2,382	52.4%
Ambulance Operation	17,550	12,206	5,344	69.5%
Vehicle Equipment	21,130	21,125	5	100.0%
Office Equipment	3,400	2,429	971	71.4%
Fire Equipment	11,960	10,483	1,477	87.7%
Equip. - Radios/Pagers	2,000	244	1,756	12.2%
Ambulance Equipment	4,250	0	4,250	0.0%
Vehicle Fuel	34,030	15,192	18,838	44.6%
Vehicle Maintenance	33,625 (1)	17,245	16,380	51.3%
Hydrant / Water Supply	2,000	0	2,000	0.0%
Communication Maintenance	6,280	3,314	2,966	52.8%
Dues and Meetings	1,200	206	994	17.2%
Recruitment Expenses	0	595	(595)	#DIV/0!
Miscellaneous	5,300	202	5,098	3.8%
Employee Health	3,340	900	2,440	26.9%
Hazardous Materials District	6,000	6,125	(125)	102.1%
Telephone	6,590	4,296	2,294	65.2%
Electricity	25,100	16,349	8,751	65.1%
Heat	19,430	7,991	11,439	41.1%
TOTALS	2,653,460	1,796,364	857,096	67.7%
(1) includes 2008 carryover of \$2,545	2,650,915		2,650,915	0.0%
<u>EMERGENCY MANAGEMENT</u>				
Social Security	\$ 130	\$ 39	91	30.0%
Medicare	30	9	21	30.0%
Emergency Operations Center Exp	3,340	1,098	2,242	32.9%
Field Expenses	1,000	0	1,000	0.0%
Shelter Expenses	750	0	750	0.0%
Administrative Expenses	4,390	1,566	2,824	35.7%
TOTALS	9,640	2,712	6,928	28.1%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>PLANNING AND DEVELOPMENT</u>				
Regular Salaries	\$ 315,565	\$ 208,486	107,079	66.1%
Overtime Salaries	7,010	4,770	2,240	68.0%
State Retirement Municipal	22,300	15,049	7,251	67.5%
Supplemental Retirement	14,450	7,977	6,473	55.2%
Social Security	5,780	2,560	3,220	44.3%
Group Insurance-Health	68,080	38,215	29,865	56.1%
Group Insurance-Life & Disability	4,610	2,131	2,479	46.2%
Group Insurance-Dental	3,770	1,821	1,949	48.3%
Medicare	4,690	3,006	1,684	64.1%
Regional Planning	10,550	10,547	3	100.0%
Contracted Services	0	0	0	#DIV/0!
Office Supplies	3,000	1,444	1,556	48.1%
Property Maintenance	1,000	0	1,000	0.0%
Training	3,500	1,631	1,869	46.6%
Clothing Allowance	700	0	700	0.0%
Legal Ads	3,500	1,529	1,971	43.7%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	3,156 (1)	2,898	258	91.8%
Vehicle Fuel	2,760	772	1,988	28.0%
Recruitment Expenses	0	1,657	(1,657)	#DIV/0!
Miscellaneous	320	250	70	78.1%
Employee Health	260	0	260	0.0%
Telephone	4,220	2,860	1,360	67.8%
Electricity	5,670	3,472	2,198	61.2%
Heat	9,920	2,627	7,293	26.5%
TOTALS	494,811	313,702	181,109	63.4%
(1) includes 2008 carryover of \$2,156	492,655			
<u>HIGHWAYS, STREETS & BRIDGES</u>				
Regular Salaries	\$ 162,430	\$ 102,142	60,288	62.9%
Overtime	9,390	5,308	4,082	56.5%
State Retirement Municipal	15,350	9,678	5,672	63.0%
Supplemental Retirement	8,610	5,456	3,154	63.4%
Social Security	220	685	(465)	311.4%
Group Insurance-Health	52,430	26,184	26,246	49.9%
Group Insurance-Life & Disability	3,080	1,809	1,271	58.7%
Group Insurance-Dental	2,960	1,779	1,181	60.1%
Medicare	2,640	1,644	996	62.3%
Contracted Services - Summer	568,187 (1)	454,059	114,128	79.9%
Contracted Services - Winter	168,000	128,074	39,926	76.2%
Materials	113,300	44,973	68,327	39.7%
Clothing Allowance	1,200	400	800	33.3%
Vehicle Equipment	79,720	30,804	48,916	38.6%
Equipment	6,000	1,683	4,317	28.1%
Vehicle Fuel	20,620	12,488	8,132	60.6%
Vehicle Maintenance	18,000	16,866	1,134	93.7%
Recruitment Expenses	0	320	(320)	#DIV/0!
Miscellaneous	1,000	620	380	62.0%
Telephone	1,560	866	694	55.5%
Electricity	960	689	271	71.8%
TOTALS	1,235,657	846,527	389,130	68.5%
(1) includes 2008 carryover of \$29,507	1,206,150			
<u>STREET LIGHTS</u>				
Granite State Electric	\$ 3,500	\$ 2,095	1,405	59.9%
Public Service Company	9,940	6,615	3,325	66.5%
Installations	300	301	(1)	100.3%
TOTALS	13,740	9,011	4,729	65.6%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>SOLID WASTE DISPOSAL</u>				
Regular Salaries	\$ 287,220	\$ 232,719	54,501	81.0%
Overtime	3,370	6,240	(2,870)	185.2%
Holiday	4,170	3,243	927	77.8%
State Retirement Municipal	26,410	21,761	4,649	82.4%
Supplemental Retirement	15,570	9,173	6,397	58.9%
Social Security	0	19	(19)	#DIV/0!
Group Insurance-Health	84,040	52,915	31,125	63.0%
Group Insurance-Life & Disability	5,460	3,647	1,813	66.8%
Group Insurance-Dental	6,280	3,963	2,317	63.1%
Medicare	3,570	2,732	838	76.5%
Employee Health	500	135	365	27.0%
Contracted Services	2,700	0	2,700	0.0%
Site Monitoring	5,350	2,917	2,433	54.5%
Tire Removal	4,500	1,714	2,786	38.1%
Scrap Metal	1,690	3,507	(1,817)	207.5%
Waste Removal	318,810	189,321	129,489	59.4%
Demolition Removal	69,120	45,537	23,583	65.9%
Expendable Supplies	5,500	2,358	3,142	42.9%
Property Maintenance	2,500	833	1,667	33.3%
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	6,974	10,576	39.7%
Vehicle Maintenance	13,200	8,748	4,452	66.3%
Equipment Maintenance	4,270	549	3,721	12.9%
Dues and Meetings	9,590	8,094	1,496	84.4%
Recruitment Expenses	0	436	(436)	#DIV/0!
Site Improvements	1,000	3,643	(2,643)	364.3%
Miscellaneous Expenses	1,250	639	611	51.1%
Telephone	2,650	1,829	821	69.0%
Electricity	8,740	4,540	4,200	51.9%
Heat	3,050	747	2,303	24.5%
TOTALS	994,010	703,192	290,818	70.7%
<u>HEALTH AND HUMAN SERVICES</u>				
Visting Nurse/Hospice	\$ 20,640	\$ 10,320	10,320	50.0%
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	2,565	0	100.0%
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	1,821	679	72.8%
Mosquito Control Program	27,000	15,700	11,300	58.1%
Dues and Meetings	150	120	30	80.0%
Miscellaneous	1,615	1,000	615	61.9%
TOTALS	84,295	58,826	25,469	69.8%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>ANIMAL CONTROL</u>				
Regular Salaries	\$ 14,645	\$ 10,466	4,179	71.5%
Social Security	950	649	301	68.3%
Medicare	220	152	68	69.1%
Kennel Fees	400	50	350	12.5%
Office Supplies	300	0	300	0.0%
Mileage	3,000	1,813	1,187	60.4%
Miscellaneous Expense	150	12	138	8.0%
Telephone	790	365	425	46.2%
TOTALS	20,455	13,507	6,948	66.0%
<u>GENERAL ASSISTANCE</u>				
Community Action Program	\$ 6,540	\$ 6,540	0	100.0%
Welfare Assistance	42,500	30,730	11,770	72.3%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	60	440	12.0%
TOTALS	57,040	37,330	19,710	65.4%
<u>LIBRARY</u>				
Regular Salaries	\$ 583,220	\$ 407,187	176,033	69.8%
State Retirement Municipal	38,450	27,900	10,550	72.6%
Supplemental Retirement	24,460	16,142	8,318	66.0%
Social Security	9,420	5,773	3,647	61.3%
Group Insurance-Health	93,910	62,604	31,306	66.7%
Group Insurance-Life & Disability	8,150	5,522	2,628	67.8%
Group Insurance-Dental	5,310	3,545	1,765	66.8%
Medicare	9,310	5,660	3,650	60.8%
Office Supplies	5,500	1,484	4,016	27.0%
Computer Supplies	5,200	1,558	3,642	30.0%
Property Maintenance	11,000	11,709	(709)	106.4%
Mileage	1,000	745	255	74.5%
Office Equipment	4,500	2,062	2,438	45.8%
Equipment Maintenance	3,500	2,855	645	81.6%
Books and Magazines	70,000	60,000	10,000	85.7%
Other Library Materials	23,000	14,561	8,439	63.3%
Library Computer Services	15,000	14,917	83	99.4%
Electronic Cataloging	10,100	5,325	4,775	52.7%
Programs and Films	9,500	9,500	0	100.0%
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	8,800	80	99.1%
Electricity	23,800	18,759	5,041	78.8%
Heat	18,750	10,225	8,525	54.5%
TOTALS	986,460	699,965	286,495	71.0%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>RECREATION</u>				
Regular Salaries	\$ 90,695	\$ 68,330	22,365	75.3%
State Retirement Municipal	4,560	3,278	1,282	71.9%
Supplemental Retirement	2,500	1,845	655	73.8%
Social Security	2,170	2,138	32	98.5%
Group Insurance-Health	7,830	5,217	2,613	66.6%
Group Insurance-Life & Disability	950	610	340	64.2%
Group Insurance-Dental	1,350	288	1,062	21.3%
Medicare	1,330	962	368	72.3%
Chemical Toilets	7,190	6,199	991	86.2%
Office Supplies	500	124	376	24.8%
Rec. Sportsfields	28,500	13,803	14,697	48.4%
Recreational Activities	14,050	7,731	6,319	55.0%
Senior Rec. Activities	12,000	1,922	10,078	16.0%
Equipment Maintenance	4,300	3,445	855	80.1%
Petty Cash/Mileage	700	817	(117)	116.7%
Recruitment Expenses	620	557	63	89.8%
Committee Expenses	200	247	(47)	123.5%
Employee Health	200	0	200	0.0%
Telephone	760	721	39	94.9%
Electricity	8,640	5,380	3,260	62.3%
TOTALS	189,045	123,614	65,431	65.4%
<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	700	300	70.0%
Miscellaneous Expense	0	20	(20)	#DIV/0!
TOTALS	1,000	720	280	72.0%
<u>CONSERVATION COMMISSION</u>				
Dues and Meetings	850	511	339	60.1%
Miscellaneous Expenses	1,500	0	1,500	0.0%
TOTALS	2,350	511	1,839	21.7%
<u>SENIOR CENTER</u>				
Senior Volunteer Program	\$ 0	\$ 0	0	#DIV/0!
Property Maintenance	500	0	500	0.0%
Telephone	420	530	(110)	126.2%
Electricity	3,490	2,569	921	73.6%
Heat	2,800	584	2,216	20.9%
TOTALS	7,210	3,683	3,527	51.1%

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations		2009 Actual	Under/ (Over) Spent	%
	Fiscal Year		Expenditures		Spent
	2009		(through 9/30)		
<u>CABLE TELEVISION</u>					
Regular Salaries	\$ 45,680		\$ 33,174	12,506	72.6%
Overtime Salaries	1,310		545	765	41.6%
State Retirement Municipal	4,190		2,995	1,195	71.5%
Supplemental Retirement	2,330		1,686	644	72.4%
Group Insurance-Health	7,830		5,217	2,613	66.6%
Group Insurance-Life & Disability	860		554	306	64.4%
Group Insurance-Dental	430		288	142	67.0%
Medicare	680		489	191	71.9%
Contracted Support	300		0	300	0.0%
Office Supplies	400		14	386	3.5%
Property Maintenance	500		32	468	6.4%
Equipment	12,000		2,697	9,303	22.5%
Dues and Meetings	900		733	167	81.4%
Recruitment Expenses	0		0	0	#DIV/0!
Miscellaneous Expenses	1,000		345	655	34.5%
Telephone	600		504	96	84.0%
TOTALS	79,010		49,273	29,737	62.4%
<u>DEBT SERVICE</u>					
Long.Term Notes P & I *	\$ 248,849		\$ 248,849	0	100.0%
TANS - Interest	500		1,456	(956)	291.2%
TOTALS	249,349		250,305	(956)	100.4%
	237,189				0.0%
<u>CAPITAL OUTLAY</u>					
Road Improvements	\$ 380,743	(1) \$	289,254	91,489	76.0%
Library Renovations	70,000	(1)	37,200	32,800	53.1%
Castle Hill Bridge Improvements	490,837	(1)	506,725	(15,888)	103.2%
Lowell Road Bike Path	68,104	(1)	0	68,104	0.0%
Depot Improvements	208,124	(1)	17,734	190,390	8.5%
Ambulance	155,000		153,763	1,237	99.2%
Salt Shed/Highway Garage Construction	0		0	0	#DIV/0!
TOTALS	1,372,808		1,004,676	368,132	73.2%
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)					
<u>OPERATING TRANSFERS OUT</u>					
Salt Shed	\$ 0		\$ 0	0	#DIV/0!
Fire Apparatus	\$ 0		\$ 0	0	#DIV/0!
FEMA Disaster Reimbursement	\$ 0		\$ 24,743	(24,743)	#DIV/0!
TOTALS	0		24,743	(24,743)	#DIV/0!

BUDGET DETAIL 2009

BUDGET ITEM	Appropriations Fiscal Year 2009	2009 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>RETIREMENT</u>				
MONY Service Charge	\$ 2,500	\$ 0	2,500	0.0%
TOTALS	2,500	0	2,500	0.0%
<u>INSURANCE</u>				
Workers Compensation	\$ 145,580	\$ 136,483	9,097	93.8%
Health Insurance	5,000	0	5,000	0.0%
Unemployment Comp.	1,660	1,656	4	99.8%
Miscellaneous	2,000	0	2,000	0.0%
N.H. Liability Trust	107,280	105,802	1,478	98.6%
TOTALS	261,520	243,941	17,579	93.3%
<u>TRUST ACCOUNTS</u>				
Health Trust	\$ 0	\$ 0	0	#DIV/0!
Property Trust	30,000	10,028	19,972	33.4%
Earn time Trust	0	0	0	#DIV/0!
Museum Trust	0	0	0	#DIV/0!
TOTALS	30,000	10,028	19,972	33.4%
<u>SPECIAL ARTICLES</u>				
Use of Searles Revenue Fund	20,000	\$ 12,712	7,288	63.6%
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%
TOTALS	42,655	12,712	29,943	29.8%
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)				
GRAND TOTAL	\$ 13,499,974	\$ 9,396,868	4,103,106	
Less Carryovers from 2008 (Total \$807,655)	12,692,319			

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

SOURCES OF REVENUE	Estimated Revenue For 2009 <i>(updated for tax rate setting)</i>	Actual Revenue @ 9/30/09 <i>(Preliminary)</i>	Actual Revenue @ 9/30/08	Increase (Decrease) 09-08	09 Percent of Estimate Received	Actual Revenue @ 9/30/07
<u>TAXES</u>						
Yield/Excavation Tax	\$ 3,079	3,079	2,114	965	100.0%	7,547
Interest & Penalties on Taxes	143,100	139,568	111,755	27,813	97.5%	105,460
Boat Taxes	10,200	10,101	11,471	(1,370)	99.0%	11,368
<u>INTERGOVERNMENTAL REVENUES</u>						
Shared Revenue - Block Grant	0	0	34,649	(34,649)	#DIV/0!	34,649
Highway Block Grant	256,964	181,575	165,527	16,048	70.7%	150,952
Other State & Fed Grants/EM Grant	53,412	53,412	7,570	45,842	100.0%	10,735
Rooms and Meals	573,334	0	0	-	0.0%	0
<u>LICENSES AND PERMITS</u>						
M V Permit Fees	2,580,000	1,981,612	2,077,986	(96,374)	76.8%	2,077,986
Building Permits	100,000	75,963	125,773	(49,810)	76.0%	149,956
Other Licenses and Permits	50,950	48,223	47,924	299	94.6%	63,942
<u>CHARGES FOR SERVICES</u>						
Income from Departments	307,267	242,329	309,776	(67,447)	78.9%	332,984
Cable TV Fees	350,000	304,732	194,165	110,567	87.1%	172,089
<u>MISCELLANEOUS REVENUES</u>						
Interest on Deposits	40,000	30,300	74,472	(44,172)	75.8%	153,941
Other Miscellaneous Revenues	44,850	40,007	52,718	(12,711)	89.2%	62,362
Sale of Town Property	40,295	295	79,896	(79,601)	0.7%	16,100
<u>OTHER FINANCING SOURCES</u>						
Income from Trust Funds	1,017	1,017	920	97	100.0%	841
Income from Capital Reserve Funds	0	0	0	-	#DIV/0!	0
Income from Revenue Funds	32,160	24,872	0	24,872	77.3%	12,514
Income from Other Sources	282,925	68,855	89,000	(20,145)	24.3%	21,000
TOTAL REVENUES	\$ 4,869,553	3,205,940	3,385,716	(179,776)	65.8%	3,384,426
<i>Original Budget per Warrant</i>	4,890,564					

<i>Breakdown of categories above:</i>	Est For 2009	@ 9/30/09	@ 9/30/08	@ 9/30/07
Other Licenses & Permits:				
Dog Licenses	15,600	15,288	19,637	16,927
Animal Officer Fees	2,750	2,695	1,170	2,275
Planning Board Fees	22,000	20,700	13,039	31,459
BOA Fees	5,500	4,915	6,883	7,856
Town Clerk Misc	4,000	3,635	6,225	4,435
Gun Permits	1,100	990	970	990
	<u>50,950</u>	<u>48,223</u>	<u>47,924</u>	<u>63,942</u>
Income from Departments:				
Special Duty-Contracted Police*	35,000	27,166	15,920	11,577
Welfare Reimb	4,144	4,144	5,934	11,764
Planning Misc Income	2,500	2,066	2,050	2,658
Police Misc Income	6,800	960	972	1,728
Police - Alcohol Offenses	-	2,289	3,254	1,167
Police - Court Witness Fees	-	3,227	2,287	1,644
Ambulance Fees	202,000	155,849	152,435	168,902
Fire Dept Misc	8,000	7,839	9,100	8,478
Transfer Station Fees	43,000	33,035	112,560	119,966
Accident Reports	1,550	1,481	1,998	1,796
Beach Income	4,273	4,273	3,266	3,304
	<u>307,267</u>	<u>242,329</u>	<u>309,776</u>	<u>332,984</u>
Other Miscellaneous:				
Insur/Other Reimb/Refunds	16,000	15,127	34,242	21,817
Parking Fines	1,500	1,300	1,805	1,775
Town Building Rent	3,100	2,900	1,200	2,375
Selectmen Misc Income	20,600	17,567	660	3,402
Donations/Grants	500	312	11,519	21,275
Intergovernmental Misc Income	-	-	-	5,218
Treasurer's Misc Income	1,850	1,520	2,631	4,862
Copy Fees	1,300	1,281	661	1,638
	<u>44,850</u>	<u>40,007</u>	<u>52,718</u>	<u>62,362</u>
State/Fed Grants/Reimb:				
EM/Hazard Mitigation	-	-	5,277	10,735
FEMA Disaster Reimb	53,412	53,412	-	-
Gas Tax Refunds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>2,293</u>	<u>-</u>
	<u>53,412</u>	<u>53,412</u>	<u>7,570</u>	<u>10,735</u>
Revenue from Other Sources:				
Fire SAFER Grant	134,925	60,174	-	-
State of NH-Depot	148,000	8,681	-	-
	<u>-</u>	<u>-</u>	<u>89,000</u>	<u>21,000</u>
	<u>282,925</u>	<u>68,855</u>	<u>89,000</u>	<u>21,000</u>