

BOARD OF SELECTMEN
Minutes of November 5, 2012

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

NON-PUBLIC SESSION: Mrs. DiFruscia moved and Mr. LoChiatto seconded to enter into nonpublic session in accordance with RSA 91-A:3 II d. Roll call vote all "yes". The topic of discussion was land acquisition, and the Board, Mr. Sullivan, Wayne Morris and Lisa Ferrisi of the Conservation Commission, and Ms. Devlin were in attendance.

Mr. Morris and Ms. Ferrisi discussed various efforts, including grants, which the Commission has undertaken regarding a potential land purchase. It was the consensus of the Board that Mr. Morris follow-up to garner further information, and return to the Board at a future date with same. No other decisions were made. The public portion of the meeting resumed at 7:20 PM.

ANNOUNCEMENTS: Mr. Sullivan reminded all to get out and vote; noting the polls will be open from 7AM to 8 PM at the High School.

Chief McPherson approached to update the Board on the Department's efforts in response to Sandy. He indicated that preparations had begun the Wednesday prior to the storm's arrival by way of meetings/conference calls between Town, School and State officials and the utility companies; which continued throughout the event. Chief McPherson also noted that residents had been updated via a press release, reverse 9-1-1 calls, and that the Windham Patch had assisted greatly.

Chief McPherson went on to explain the interactions throughout the event between the local and State Emergency Operation Centers, and detailed some of the damage which had occurred at the storm's peak periods. Among other things, he noted that nearly the entire town was out of power by 5 PM on Monday, several roads were closed due to wires/trees, and one home had been struck by such a large tree as to be deemed uninhabitable. The Chief also noted two significant calls during the storm; one of which entailed serious injuries sustained by a resident who was struck by a falling tree while traveling in a car and the other involving a resident who had succumbed to injuries sustained after falling from his roof while trying to prepare for the storm.

The Chief extended thanks to several people, including the Fire staff, Highway Agent and his crew, the Police staff, the Emergency Management volunteers, and Administration for their efforts. Brief discussion ensued.

Mrs. DiFruscia then extended thanks on behalf of the DeLuca family for the outpouring of support and prayers for Mr. DeLuca; who remains in very serious condition.

Mr. Sullivan advised that the crosswalks at Griffin Park would be re-stripped on the following day; and that the parking lot will be closed from noon tomorrow until the following morning.

CORRESPONDENCE: Community Development Director Laura Scott advised that a request had been received to waive the legal fees relative to the Moeckel Pond lot merger review. Discussion ensued regarding the estimated costs involved, that this review was a condition of approval for the merger, and why the abutter was not paying this fee.

Mr. Hohenberger then moved and Mr. LoChiatto seconded to deny the request. Passed 4-0.

Trenching Permit/Londonbridge Road – Mr. Hohenberger moved and Mr. LoChiatto seconded to approve the trenching request on Londonbridge Road for utility purposes; subject to a \$5,000 bond. Passed 4-0.

OLD/NEW BUSINESS: *Skate Park Update* -Mr. Charles McMahon approached advising that, since the previous discussion regarding the future of the skate park, he has had several meetings with the Hutchins family and others to develop a proposal for the Board's consideration. Mrs. DiFruscia inquired who had participated in these discussions, and Mr. McMahon responded Chairman Breton and the Hutchins. Discussion ensued regarding the failure to seek input from the Chief of Police, Recreation Committee or Recreation Coordinator as previously discussed. Mr. McMahon noted that there had been a timing issue.

David Hutchins approached noting that the skaters had met several times in order to brainstorm ideas, and that they were proposing hosting a supervised "Skate to Educate" event in order to raise awareness regarding the rules. He noted the skaters were requesting that the park be opened the following Saturday for a period of no more than four hours for same, and that the Board authorize a second event in April to fundraise for items such as security cameras/new signage. Mr. Hutchins noted that he had spoken to Brian Johnson, the Pelham Recreation Coordinator, who had confirmed that the Town of Pelham utilizes security cameras there to discourage vandalism and drug/alcohol use. He further explained that the skaters' proposal included changing of the helmet requirements to "strongly recommended" or "to be enforced by parents", and installation of screens around the area to block the sound.

Mr. Breton confirmed that both he and Mr. McMahon had met with the kids; adding that they had all also met with representatives of NOTB who had offered to assist with the proposed event. Mr. Breton noted that the event would be supervised by both parents and NOTB representatives, and that it was hoped that the momentum it generated would carry through the winter to a formal proposal in the spring. Discussion ensued as to NOTB (North of the Border), and their regular hosting of skate/snowboard competitions and events.

Mrs. DiFruscia inquired how many skaters Mr. Hutchins was anticipating and whether a list of parents who'll be monitoring the event was available. Mr. Hutchins replied approximately 30-80 were expected to attend and that such a list was not available but could be provided. Discussion ensued and it was clarified that no one is currently scheduled to volunteer.

Mrs. DiFruscia inquired whether suspension of the helmet rule was being requested, and Mr. Hutchins replied in the negative; noting that they would be required. Discussion ensued as to the purpose of the event, and Mr. Hutchins indicated they wished to raise awareness of what led to the closing.

Mrs. DiFruscia indicated that, while she appreciated the skaters' efforts, the Board was expecting them to speak with Recreation and the Police Chief; expressing concerns that had not been done. Mr. Hohenberger concurred, adding concerns regarding a list of volunteers to monitor the skaters. He noted that he would feel better if the parents signed up and then met with the Chief prior to any event. Discussion ensued regarding NOTB's supervision, that no representative of same was present, and that while the concept was good the Board did not have enough information available to make a decision.

Mr. McMahon approached noting that NOTB was the same company that had hosted the skills program when the park first opened. Discussion ensued, and Mr. LoChiato reminded Mr. McMahon that the Board's previous decision was that the park be closed until April and that the skaters return to the Board in March with a proposal. Further discussion ensued regarding the purpose and timing of the proposed event, and whether or not the Chief and/or Recreation had been involved.

Recreation Chairman Dennis Senibaldi approached noting that he believed the directive from the Board at the last discussion was very clear; and that he has spoken to Mrs. Hutchins that evening about the Committee working with her which had never happened. Mr. Senibaldi indicated that staff had reached out to the Hutchins, and the latter had simply indicated "we'll let you know". Brief discussion ensued regarding the one meeting the Hutchins had just recently scheduled, at a time which nobody could attend. Mr. Senibaldi then reiterated that no input had been sought from Recreation.

Mrs. DiFruscia then inquired directly of Chief Lewis whether he had been consulted. Chief Lewis replied that he had not been party to any meeting or conversation regarding the skate park since the previous discussion of the Board. He added that this proposal was news to him; as he had also been under the

impression that the skaters were to work on a proposal over the winter for presentation to the Selectmen March. Mrs. Michelle Hutchins approached noting that she was not aware they were supposed to consult with the Chief, and Mrs. DiFruscia replied it had clearly been part of the Board's directive.

Lengthy discussion then ensued regarding NOTB, the lack of restroom facilities/porta-potties at the park, that Spring is still five months away, and that the Board's directive was not met. Ultimately, the Board took no action on the request.

JOINT LOSS MANAGEMENT COMMITTEE: Chairman Laura Scott reviewed with the Board the Committee's Facility Report, noting it had been developed from a public safety/health perspective. She advised that the Committee had also reviewed the Maintenance Supervisor's facility report and encompassed items therein relating to same into their report. Highlights of the discussion regarding the Committee's findings included:

- Planned method to address AED and Carbon Monoxide detector needs; which Mr. Sullivan clarified would be included in the budget. After further discussion, the Board felt that the CO detectors should be purchased with current funds.
- Long outstanding work at the Community Development Department, much of which Mr. Sullivan indicated is currently under way.
- That several items at other facilities, including the Senior Center, Bartley House, and Town Hall have also been completed or have been started. Mr. Sullivan noted that approximately fifty (50) of the items can either now, or soon, be removed from the list.

FINANCE DIRECTOR: *Audit RFP* - Mrs. Call advised that the quality based reviews of professional proposals as submitted had been completed the previous week with the assistance of residents Babar Kahn and Tony Massahos; reminding the Board that cost proposals have yet to be opened. She indicated that Mr. Kahn was present to offer his recommendation to the Board, and that Mr. Massahos, while unable to attend, had submitted same in writing.

Mr. Kahn approached noting it had been an honor to participate in the review process. He went on to explain that he participated in interviewing two, highly qualified candidates and that he did not believe the Board could go wrong with either choice. He then gave a brief summary of his impression of each firm; noting that all things being equal it would be his recommendation that the Town try switching to Plodzick. Mr. Kahn did note, however, that he suspected Plodzick's cost proposal will be higher as they projected a greater number of man hours to complete the audit. Mr. LoChiato then noted that, per his letter, Mr. Massahos' reiterates those same thoughts as Mr. Kahn, and shares the recommendation regarding switching to Plodzick.

Discussion ensued as to the review committee's recommendation, the time Plodzick would need to familiarize themselves with the Town and related hours/costs, whether the latter were the only differences in the service proposals, and whether or not to open the cost proposals at that time. It was the consensus of the Board to proceed with the opening. Mrs. Call reminded the Board that, for the current year, \$11,952 had been expended for the Audit. She then proceeded to open the cost proposals as follows:

<i>Vachon & Clukay:</i>	<i>\$11,169/year 1 - \$11,347/year 2 - \$11,347/year 3</i>
<i>Plodzick & Sanderson:</i>	<i>\$13,710/year 1 - \$14,008/year 2 - \$14,438/year 3</i>

Lengthy discussion ensued regarding the cost proposals versus scope of work/man hours and the Board's authorization to negotiate. No decisions were made, as the bid award will be scheduled for the next meeting.

OLD/NEW BUSINESS, CONTINUED: Mr. Sullivan advised that the day following the Board's award of the solid waste contract to Covanta, he had received a call from Waste Management. Mr. Sullivan noted that, after a lengthy conversation with the latter regarding the bid award and alleged non-compliance by Covanta, he had advised the Waste Management representative that he would inquire of the Board whether they wished to reconsider their vote. After a brief discussion, the consensus of the Board was they were satisfied with their previous vote and no action was taken on Waste Management's request that the Board reconsider.

FINANCE DIRECTOR, CONTINUED: Mrs. Call advised that the final tax rate was expected to be received the following day; noting that its receipt was delayed both by issues on the School side and with staffing at the Department of Revenue Administration.

Mrs. Call then presented her 3rd Quarter financial update to the Board, as attached. Briefly discussed were storm related costs as it pertained to FEMA reimbursement and overtime costs for same, as well as anticipated expenditures from the Health Trust fund by year end. Lengthier discussion ensued regarding Earned Time as it pertained to the availability of funds in the Trust versus the Town's actual exposure from potential retirees who are over their cap.

MINUTES: Mr. Hohenberger moved and Mrs. DiFruscia seconded to approve the minutes of August 6, 13, and 27 as written; with one slight amendment to the 13th minutes to correct a typographical error. Passed 4-0.

Mr. Breton excused himself from the meeting momentarily.

OLD/NEW BUSINESS, CONTINUED: Mr. Sullivan noted that a letter had been received from the Local Government Center, advising the Town of their intent to grant the Town a premium holiday; resulting in the return of \$67,900 to the Town in December. He went on to explain that the LGC will continue to offer said holiday, returning \$62,845/annually in August. Lengthy discussion ensued as to whether this action pertained to the Firefighter's lawsuit against the LGC, with input Attorney Glenn Milner who had been involved in same. Also discussed was the possibility of joining with other effected communities to send letters urging the LGC to return additional funds, and that the Board should invite Secretary of State Bill Gardner to a future meeting to clarify the findings of the lawsuit. The Board concurred with the latter, and with execution of the contract regarding the premium holiday.

Mr. Sullivan presented the Board with proposed amendments to the Personnel Policy related to health insurance; noting same will be posted for public hearing on the 26th for approval.

Mr. Sullivan advised the Board that their budget books will be done by next week, and that the budget kick-off meeting was scheduled for November 19th. He asked that the members advise staff of their availability schedules.

NON-PUBLIC SESSION: Mr. Hohenberger moved and Mr. LoChiatto seconded to enter into nonpublic session in accordance with RSA 91-A:3 II a and b. Roll call vote all "yes". The topic of discussion was personnel. The Board, Mr. Sullivan, Chief Lewis, Captain Caron, and Ms. Devlin were in attendance in the first session.

The Board discussed the vacant dispatcher position. Mr. Hohenberger moved and Mrs. DiFruscia seconded to hire the recommended candidate subject to the Employee policy. Passed 4-0.

The Board, Mr. Sullivan and Ms. Devlin were in attendance in the final session. Mr. Sullivan advised the Board of personnel matter relative to disciplinary action. No decisions were made.

Mr. Sullivan updated the Board on an ongoing personnel matter. No decisions were made.

Mr. Hohenberger moved and Mrs. DiFruscia seconded to adjourn. Passed 4-0.

Meeting adjourned at 10: 25PM.

Respectfully submitted,

Wendi Devlin, Administrative Assistant

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

Finance Update – 3rd Quarter 2012

2012 Budget to Actual through 9/30/12 - Discussion Points:

Expenditures

Most line items should be approximately 75% 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 across departments:

Type	2012 Budgeted Price/Gal	YTD Actual Avg Price/Gal	
Unleaded	\$3.52	\$3.42	Net of Fed tax
Diesel	\$3.60	\$3.63	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) towards the end of the year. In addition, we were recently advised by the LGC that there will be savings this year due to a premium holiday.

Departments:

- Administration/Stormwater – The Town budgeted \$21,100 for engineering and consultant services relating to the Stormwater Management Plan. After discussions in the Spring with the EPA, Mr. Poulson suggested we not engage any outside services until we receive the MS4 Permit, which likely will not occur until 2013. Thus, these funds may lapse to fund balance for 2012 and the line item will need to be budgeted for again in 2013.
- 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; portion related to ZBA cases will be overexpended (total for both Town and ZBA reflects invoices through July only).
- Police Overtime – The unforeseen absence/retirement of several officers has caused this line item to be overexpended through the third quarter, but majority will be offset by savings in the regular salary line item; total projected overage between both line items is estimated at a maximum of \$20,000 for the year (recruitment costs for replacements will also be offset by salary savings).
- Highway – Vehicle Maintenance is coming in higher than expected, but there will be other offsetting savings within the department budget (winter operations), as previously noted.
- Highway (Contracted Summer) & Capital Outlay Roads – paving contracts totaling \$633,000 have been awarded and will be allocated to both of these line items once jobs are completed.
- Retirement & Insurance – As previously reported to the Board, there will be a combined \$50,000 savings in the 2012 budget.

Finance Update – 3rd Quarter 2012

Revenues

Most line items are in line with expectations; the attached spreadsheet has been updated to reflect original budgeted amounts as well as updated amounts which will be reflected in the tax rate setting:

- All line items that have exceeded original estimates, were updated for purposes of tax rate setting to reflect actual YTD activity through 9/30/12 & estimated results for Q4; no significant changes were noted in Q3.
- Other Intergovernmental estimate of \$10,000 reflects a portion of the Town's request for FEMA funds seeking reimbursement for 2012 expenses relating to storm damage from October 2011 (it is not known how much we will ultimately receive).
- Sale of Town Property estimate reflects the expected either sale or redemption of a property previously taken by tax deed.
- As previously noted, income from other Sources reflects funding to be received from the State/Fed grant for the Highway Truck. The first truck (2011 grant) has arrived & we will be submitting for \$120,000 federal reimbursement shortly.

Grants & Donations

The following items represent both expenditures and offsetting revenues. They are not included in the operating budget/estimated revenue as they are accepted and expended by the Board outside of the budgetary/tax rate setting process:

- Fire CBRNE grant – First portion of equipment purchase totaled \$8,900; additional funds will be expended/reimbursed for the Thermal Imaging Camera;
- Energy grant – Additional \$7,200 expended/reimbursed for 2012;

Special Funds

Year-to-date summary is attached.

- No significant changes in special revenue/revolving funds during the 3rd quarter.

Trust Funds:

Earned Time - As previously noted, we continue to analyze the operating budget and use of the Earned Time Trust account. Total payouts are estimated to be \$116,500 for the year (accumulated earned time due employees and related retirement costs). For the first time since 2007, the operating budgets (Police, Administration and General Government), may 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.

Property Trust – We have not yet transferred the \$30,000 allocation to the Trustees of Trust Funds, however, we have expended \$25,784 to date (detailed report will be included in the upcoming 2013 budget presentation).

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	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	\$ 227,589	54,601	80.7%
Overtime Salaries	2,680	2,500	180	93.3%
State Retirement Municipal	23,110	19,355	3,755	83.8%
Supplemental Retirement	13,360	9,651	3,709	72.2%
Social Security	1,280	629	651	49.1%
Group Insurance-Health	72,090	62,727	9,363	87.0%
Group Insurance-Life & Disability	4,790	2,705	2,085	56.5%
Group Insurance-Dental	5,080	3,759	1,321	74.0%
Medicare	3,550	2,379	1,171	67.0%
Audit	14,950	11,952	2,998	79.9%
Town Report	5,500	3,025	2,475	55.0%
Office Supplies	2,740	2,191	549	80.0%
Computer Supplies	3,740	2,042	1,698	54.6%
Mileage	300	0	300	0.0%
Postage	18,000	12,561	5,439	69.8%
Postage Machine	2,580	1,799	781	69.7%
Legal Ads	3,500	1,273	2,228	36.4%
Equipment	2,500	1,110	1,390	44.4%
Equipment Maintenance	1,500	1,094	406	72.9%
Dues and Meetings	14,220	13,472	748	94.7%
Recruitment Expenses	640	437	203	68.3%
Miscellaneous	4,000	774	3,226	19.4%
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	5,476	2,734	66.7%
Electricity	3,060	2,059	1,001	67.3%
Heat	3,300	1,844	1,456	55.9%
TOTALS	518,560	392,448	126,112	75.7%
<u>TOWN CLERK'S EXPENSES</u>				
Regular Salaries	\$ 82,740	\$ 60,692	22,048	73.4%
State Retirement Municipal	7,280	5,313	1,967	73.0%
Supplemental Retirement	3,160	1,591	1,569	50.4%
Social Security	5,000	3,623	1,377	72.5%
Group Insurance-Health	16,130	23,301	(7,171)	144.5%
Group Insurance-Life & Disability	1,340	853	487	63.7%
Group Insurance-Dental	1,400	1,049	351	75.0%
Medicare	2,360	1,642	718	69.6%
Elected Official Fees	77,330	55,129	22,201	71.3%
Contracted Services	3,560	1,659	1,901	46.6%
Office Supplies	3,250	2,157	1,093	66.4%
Computer Supplies	990	1,147	(157)	115.9%
Office Equipment	200	0	200	0.0%
Dog License Fees	7,770	8,250	(480)	106.2%
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	166,561	46,959	78.0%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>TAX COLLECTOR'S EXPENSES</u>				
Regular Salaries	\$ 96,360	\$ 61,975	34,385	64.3%
Overtime Salaries	3,460	0	3,460	0.0%
State Retirement Municipal	5,330	3,898	1,432	73.1%
Supplemental Retirement	4,840	2,261	2,579	46.7%
Social Security	2,220	1,081	1,139	48.7%
Group Insurance-Health	7,160	12,001	(4,841)	167.6%
Group Insurance-Life & Disability	1,610	644	966	40.0%
Group Insurance-Dental	1,400	626	774	44.7%
Medicare	1,430	875	555	61.2%
Title Searches	2,500	2,437	63	97.5%
Office Supplies	700	201	499	28.7%
Computer Supplies	7,320	3,753	3,567	51.3%
Registry of Deeds	1,000	549	451	54.9%
Dues and Meetings	1,500	519	981	34.6%
Recruitment Expenses	0	155	(155)	#DIV/0!
TOTALS	136,830	90,977	45,853	66.5%
<u>ELECTION AND REGISTRATION</u>				
Regular Salaries	0	0	0	#DIV/0!
Elected Official Fees	7,670	1,119	6,551	14.6%
Ballot Clerk Fees	4,150	2,666	1,484	64.2%
Social Security	430	69	361	16.1%
Medicare	100	16	84	16.2%
Voter Checklists	500	116	384	23.2%
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	18,596	5,054	78.6%
<u>CEMETERIES</u>				
Groundskeeping	\$ 31,200 (1) \$	16,950	14,250	54.3%
Office Supplies	300	145	155	48.3%
Property Maintenance	11,000	1,835	9,165	16.7%
Patriotic Purposes	1,400	951	449	67.9%
Miscellaneous Expenses	100	0	100	0.0%
Electricity	400	236	164	58.9%
TOTAL	44,400	20,116	24,284	45.3%
(1) includes 2011 carryover of \$3,200	41,200			
<u>GENERAL GOVERNMENT BLDINGS</u>				
Regular Salaries	\$ 217,310	\$ 158,805	58,505	73.1%
Overtime Salaries	2,690	908	1,782	33.8%
State Retirement Municipal	19,230	14,124	5,106	73.4%
Supplemental Retirement	10,930	8,329	2,601	76.2%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	54,520	57,558	(3,038)	105.6%
Group Insurance-Life & Disability	3,730	2,267	1,463	60.8%
Group Insurance-Dental	5,800	4,351	1,449	75.0%
Medicare	3,170	2,184	986	68.9%
Groundskeeping	86,550	62,090	24,460	71.7%
Property Maintenance	43,420	18,851	24,569	43.4%
Clothing Allowance	2,000	1,000	1,000	50.0%
Mileage	1,800	700	1,100	38.9%
Equipment	1,750	459	1,292	26.2%
Vehicle Fuel	3,780	2,754	1,026	72.9%
Vehicle Maintenance	5,000	2,876	2,124	57.5%
Equipment Maintenance	5,000	1,489	3,511	29.8%
Recruitment Expenses	0	0	0	#DIV/0!

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
Telephone	430	279	151	64.9%
Electricity	11,670	8,157	3,513	69.9%
Heat	6,500	4,125	2,375	63.5%
TOTALS	485,280	351,306	133,974	72.4%
<u>APPRAISAL OF PROPERTIES</u>				
Regular Salaries	\$ 122,120	\$ 89,241	32,879	73.1%
State Retirement Municipal	10,750	7,853	2,897	73.1%
Supplemental Retirement	6,110	4,462	1,648	73.0%
Group Insurance-Health	39,380	41,931	(2,551)	106.5%
Group Insurance-Life & Disability	2,100	1,284	816	61.2%
Group Insurance-Dental	3,230	2,422	808	75.0%
Medicare	1,770	1,129	641	63.8%
Contracted Services	4,000	500	3,500	12.5%
Office Supplies	800	473	327	59.2%
Computer Supplies	1,500	610	890	40.7%
Training	1,200	1,056	144	88.0%
Mileage	300	245	55	81.6%
Registry of Deeds	1,000	362	638	36.2%
Equipment	250	0	250	0.0%
Dues & Meetings	1,090	650	440	59.6%
Recruitment Expenses	0	0	0	#DIV/0!
Telephone	400	340	60	84.9%
TOTALS	196,000	152,559	43,441	77.8%
<u>INFORMATION TECHNOLOGY</u>				
Regular Salaries	\$ 81,250	\$ 59,378	21,872	73.1%
State Retirement Municipal	7,150	5,225	1,925	73.1%
Supplemental Retirement	4,060	2,969	1,091	73.1%
Group Insurance-Health	21,390	21,007	383	98.2%
Group Insurance-Life & Disability	1,400	854	546	61.0%
Group Insurance-Dental	1,610	1,211	399	75.2%
Medicare	1,180	736	444	62.4%
Service Agreements	64,040	46,290	17,750	72.3%
Equipment/Software	11,800	3,063	8,737	26.0%
Equipment Maintenance	1,600	262	1,338	16.4%
Recruitment Expenses	0	0	0	#DIV/0!
GIS	4,300	2,000	2,301	46.5%
Miscellaneous	0	0	0	#DIV/0!
Telephone	420	273	147	65.0%
TOTALS	200,200	143,268	56,932	71.6%
<u>TOWN MUSEUM</u>				
Equipment	5	0	5	0.0%
TOTALS	5	0	5	0.0%
<u>SEARLES BUILDING</u>				
Regular Salaries	0	0	0	#DIV/0!
Social Security	\$ 0	\$ 0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Property Maintenance	1,500	1,190	310	79.3%
Telephone	1,560	429	1,131	27.5%
Electricity	2,720	1,631	1,089	60.0%
Heat	9,740	5,761	3,979	59.1%
TOTALS	15,520	9,011	6,509	58.1%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
LEGAL EXPENSES				
Other Lawfirms	\$ 42,400	\$ 21,693	20,707	51.2%
Union Legal Fees	5,000	5,210	(210)	104.2%
Contracted Legal - ZBA	5,000	6,500	(1,500)	130.0%
TOTALS	52,400	33,404	18,996	63.7%
CONTRACTED POLICE SERVICES				
Regular Contracted	\$ 5	\$ 0	5	0.0%
POLICE DEPARTMENT				
Regular Salaries	\$ 1,291,395	\$ 814,831	476,564	63.1%
Overtime	107,110	200,961	(93,851)	187.6%
Holiday Pay	64,945	26,034	38,911	40.1%
State Retirement Municipal	9,770	7,157	2,613	73.3%
State Retirement Police	272,095	197,132	74,963	72.4%
Supplemental Retirement	7,015	4,538	2,477	64.7%
Social Security	1,810	615	1,195	34.0%
Group Insurance-Health	349,490	357,798	(8,308)	102.4%
Group Insurance-Life & Disability	20,665	12,215	8,450	59.1%
Group Insurance-Dental	26,620	17,876	8,744	67.2%
Medicare	21,695	14,674	7,021	67.6%
Office Supplies	2,500	2,166	334	86.6%
Computer Supplies	3,000	1,107	1,893	36.9%
Property Maintenance	3,220	3,232	(12)	100.4%
Investigations	2,250	1,852	398	82.3%
Training	32,320	18,682	13,638	57.8%
Firearm Training/Ammunition	33,158 (1)	24,112	9,046	72.7%
Clothing Allowance	15,750	7,938	7,812	50.4%
Vehicle Equipment	45,740	45,735	5	100.0%
Equipment	9,880	3,356	6,524	34.0%
Vehicle Fuel	55,700	32,072	23,628	57.6%
Vehicle Maintenance	14,600	9,953	4,647	68.2%
Equipment Maintenance	14,790	9,252	5,538	62.6%
Radio Commun/Maint.	32,960	16,094	16,866	48.8%
Safety Division	2,000	0	2,000	0.0%
Recruitment Expenses	0	6,285	(6,285)	#DIV/0!
Miscellaneous	500	461	39	92.2%
Employee Health	550	0	550	0.0%
Telephone	10,460	6,989	3,471	66.8%
Electricity	20,180	12,952	7,228	64.2%
Heat	11,640	7,117	4,523	61.1%
TOTALS	2,483,808	1,863,188	620,620	75.0%
(1) includes 2011 carryover of \$1,978	2,481,830			
DISPATCHING				
Regular Salaries	\$ 171,120	\$ 116,665	54,455	68.2%
Overtime	23,410	28,730	(5,320)	122.7%
Holiday	14,220	4,836	9,384	34.0%
Extra Shift	19,490	20,126	(636)	103.3%
State Retirement Municipal	18,540	12,121	6,419	65.4%
Supplemental Retirement	11,130	6,885	4,245	61.9%
Social Security	1,050	1,540	(490)	146.6%
Group Insurance-Health	55,570	48,296	7,274	86.9%
Group Insurance-Life & Disability	3,000	1,468	1,532	48.9%
Group Insurance-Dental	4,630	2,460	2,170	53.1%
Medicare	3,260	2,412	848	74.0%
Contracted Services	68,000	68,001	(1)	100.0%
Training	5,160	2,598	2,562	50.4%
Clothing Allowance	2,100	1,186	914	56.5%
Equipment	2,580	64	2,516	2.5%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent #DIV/0!
Recruitment Expenses	0	90	(90)	
Telephone	900	586	314	65.2%
TOTALS	404,160	318,064	86,096	78.7%
<u>FIRE DEPARTMENT</u>				
Regular Salaries	\$ 1,409,600	\$ 949,767	459,833	67.4%
Overtime	243,330	180,117	63,213	74.0%
Holidays	60,770	28,001	32,769	46.1%
Callmen	20,000	9,605	10,395	48.0%
State Retirement Municipal	3,560	2,604	956	73.2%
State Retirement Fire	390,850	260,616	130,234	66.7%
Supplemental Retirement	2,020	1,685	335	83.4%
Social Security	2,325	683	1,642	29.4%
Group Insurance-Health	402,280	352,213	50,067	87.6%
Group Insurance-Life & Disability	22,690	13,359	9,331	58.9%
Group Insurance-Dental	29,110	21,383	7,727	73.5%
Medicare	21,830	13,866	7,964	63.5%
Accident Insurance for Call Firefighters	1,125	985	140	87.6%
Contracted Services	0	0	0	#DIV/0!
Property Maintenance	3,500	1,163	2,337	33.2%
Training	39,500	10,569	28,931	26.8%
Clothing Allowance	16,600	7,461	9,139	44.9%
Prevention/Investigation	5,000	1,864	3,136	37.3%
Ambulance Operation	16,710	16,338	372	97.8%
Vehicle Equipment	11,450	11,449	1	100.0%
Office Equipment	2,500	874	1,627	34.9%
Fire Equipment	7,480	5,040	2,440	67.4%
Equip. - Radios/Pagers	4,900	64	4,836	1.3%
Ambulance Equipment	0	0	0	#DIV/0!
Vehicle Fuel	35,920	24,069	11,851	67.0%
Vehicle Maintenance	35,580	26,697	8,883	75.0%
Equip Maintenance	5,150	2,535	2,615	49.2%
Hydrant / Water Supply	2,000	938	1,062	46.9%
Communication Maintenance	10,580	2,477	8,103	23.4%
Dues and Meetings	1,650	600	1,050	36.3%
Recruitment Expenses	5,000	1,461	3,539	29.2%
Miscellaneous	0	0	0	#DIV/0!
Employee Health	3,400	1,200	2,200	35.3%
Hazardous Materials District	6,955	7,180	(225)	103.2%
Telephone	7,070	4,796	2,274	67.8%
Electricity	23,580	16,221	7,359	68.8%
Heat	16,030	5,896	10,134	36.8%
TOTALS	2,870,045	1,983,779	886,266	69.1%
<u>EMERGENCY MANAGEMENT</u>				
Social Security	\$ 130	\$ 19	111	14.3%
Medicare	30	4	26	14.5%
Emergency Operations Center Exp	2,590	1,098	1,492	42.4%
Field Expenses	750	96	654	12.8%
Shelter Expenses	500	0	500	0.0%
Administrative Expenses	2,490	843	1,647	33.9%
TOTALS	6,490	2,060	4,430	31.7%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>COMMUNITY DEVELOPMENT</u>				
Regular Salaries	\$ 302,810	\$ 204,774	98,036	67.6%
Overtime Salaries	2,150	146	2,004	6.8%
State Retirement Municipal	18,000	12,895	5,105	71.6%
Supplemental Retirement	12,645	6,300	6,345	49.8%
Social Security	6,060	3,729	2,331	61.5%
Group Insurance-Health	38,300	43,081	(4,781)	112.5%
Group Insurance-Life & Disability	3,330	2,042	1,288	61.3%
Group Insurance-Dental	2,570	2,006	564	78.0%
Medicare	4,340	2,850	1,490	65.7%
Regional Planning	11,090	10,970	120	98.9%
Contracted Services	10,940 (1)	5,895	5,045	53.9%
Office Supplies	3,000	2,652	348	88.4%
Property Maintenance	500	1,079	(579)	215.8%
Training	4,000	1,207	2,793	30.2%
Clothing Allowance	0	0	0	#DIV/0!
Legal Ads	3,500	2,078	1,422	59.4%
Vehicle Equipment	0	0	0	#DIV/0!
Office Equipment	1,590	2,088	(498)	131.3%
Vehicle Fuel	2,450	1,817	633	74.2%
Recruitment Expenses	240	1,108	(868)	461.8%
Committee Expenses	5,000	450	4,550	9.0%
Employee Health	0	0	0	#DIV/0!
Telephone	3,230	2,220	1,010	68.7%
Electricity	5,060	3,314	1,746	65.5%
Heat	5,970	2,442	3,528	40.9%
TOTALS	446,775	315,144	131,631	70.5%
(1) includes 2011 carryover of \$2,500 and \$1,440	442,835			
<u>HIGHWAYS, STREETS & BRIDGES</u>				
Regular Salaries	\$ 155,440	\$ 107,433	48,007	69.1%
Overtime	8,220	4,084	4,136	49.7%
State Retirement Municipal	11,710	8,368	3,342	71.5%
Supplemental Retirement	8,180	5,596	2,584	68.4%
Social Security	2,030	1,261	770	62.1%
Group Insurance-Health	31,670	31,060	610	98.1%
Group Insurance-Life & Disability	2,150	1,312	838	61.0%
Group Insurance-Dental	1,840	1,381	459	75.0%
Medicare	2,710	1,564	1,146	57.7%
Contracted Services - Summer	531,180	61,389	469,791	11.6%
Contracted Services - Winter	175,000	76,996	98,004	44.0%
Materials	97,920	16,356	81,564	16.7%
Property Maintenance	500	451	49	90.3%
Clothing Allowance	1,200	400	800	33.3%
Vehicle Equipment	50,521 (1)	35,517	15,004	70.3%
Equipment	6,000	2,031	3,969	33.8%
Vehicle Fuel	25,540	13,098	12,442	51.3%
Vehicle Maintenance	15,000	10,862	4,138	72.4%
Dues and Meetings	300	91	209	30.3%
Recruitment Expenses	-	0	0	#DIV/0!
Site Improvements	0	0	0	#DIV/0!
Miscellaneous	-	0	0	#DIV/0!
Telephone	3,240	1,726	1,514	53.3%
Electricity	2,230	1,352	878	60.6%
Heat	4,890	2,377	2,513	48.6%
TOTALS	1,137,471	384,706	752,765	33.8%
(1) includes 2011 carryover of \$7,191	1,130,280			
<u>STREET LIGHTS</u>				
Granite State Electric	\$ 3,050	\$ 2,042	1,008	67.0%
Public Service Company	10,970	7,703	3,267	70.2%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
Installations	300	0	300	0.0%
TOTALS	14,320	9,745	4,575	68.1%
<u>SOLID WASTE DISPOSAL</u>				
Regular Salaries	\$ 277,010	\$ 202,739	74,271	73.2%
Overtime	3,460	916	2,544	26.5%
Holiday	5,270	3,012	2,258	57.1%
State Retirement Municipal	25,590	18,160	7,430	71.0%
Supplemental Retirement	12,510	7,389	5,121	59.1%
Social Security	0	0	0	#DIV/0!
Group Insurance-Health	67,320	73,262	(5,942)	108.8%
Group Insurance-Life & Disability	4,670	2,885	1,785	61.8%
Group Insurance-Dental	6,240	4,567	1,673	73.2%
Medicare	4,220	2,782	1,438	65.9%
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	1,573	528	74.9%
Scrap Metal	100	0	100	0.0%
Waste Removal	313,320	203,870	109,450	65.1%
Demolition Removal	77,700	55,783	21,917	71.8%
Expendable Supplies	2,800	3,743	(943)	133.7%
Property Maintenance	1,380	966	414	70.0%
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	44,297	(5,317)	113.6%
Equipment	4,300	4,025	275	93.6%
Vehicle Fuel	20,580	13,179	7,401	64.0%
Vehicle Maintenance	12,000	6,311	5,689	52.6%
Equipment Maintenance	1,750	1,325	425	75.7%
Dues and Meetings	7,890	7,354	536	93.2%
Recruitment Expenses	0	0	0	#DIV/0!
Site Improvements	1,000	683	317	68.3%
Miscellaneous Expenses	0	0	0	#DIV/0!
Telephone	2,810	1,992	818	70.9%
Electricity	7,090	3,893	3,197	54.9%
Heat	2,460	1,514	946	61.5%
TOTALS	910,485	669,417	241,068	73.5%
<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	1,000	0	100.0%
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	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	4,500	4,500	0	100.0%
American Red Cross	0	0	0	#DIV/0!
Water Testing	2,500	474	2,026	19.0%
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	28,574	8,081	78.0%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
<u>ANIMAL CONTROL</u>				
Regular Salaries	\$ 14,645	\$ 9,751	4,894	66.6%
Social Security	950	605	345	63.6%
Medicare	220	141	79	64.3%
Kennel Fees	300	0	300	0.0%
Office Supplies	200	0	200	0.0%
Mileage	3,000	1,825	1,175	60.8%
Miscellaneous Expense	150	0	150	0.0%
Telephone	600	544	56	90.6%
TOTALS	20,065	12,866	7,199	64.1%
<u>GENERAL ASSISTANCE</u>				
Community Action Program	\$ 6,540	\$ 6,540	0	100.0%
Welfare Assistance	42,500	21,667	20,833	51.0%
Hardship Abatements	7,500	0	7,500	0.0%
Miscellaneous Expenses	500	55	445	11.0%
TOTALS	57,040	28,262	28,778	49.5%
<u>LIBRARY</u>				
Regular Salaries	\$ 570,480	\$ 417,098	153,382	73.1%
State Retirement Municipal	37,930	27,596	10,334	72.8%
Supplemental Retirement	24,090	15,680	8,410	65.1%
Social Security	9,560	6,417	3,143	67.1%
Group Insurance-Health	87,140	72,732	14,408	83.5%
Group Insurance-Life & Disability	7,420	4,521	2,899	60.9%
Group Insurance-Dental	5,600	4,198	1,402	75.0%
Medicare	8,390	5,721	2,669	68.2%
Office Supplies	3,440	3,520	(80)	102.3%
Computer Supplies	3,200	5,144	(1,944)	160.7%
Property Maintenance	13,000	7,734	5,266	59.5%
Mileage	1,000	524	476	52.4%
Office Equipment	2,500	576	1,924	23.0%
Equipment Maintenance	3,500	3,233	267	92.4%
Books and Periodicals	62,000	62,000	0	100.0%
Non Print Library Materials	22,000	13,113	8,887	59.6%
E-Information Resources	14,400	13,500	900	93.8%
Technical Services	29,180	29,795	(615)	102.1%
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	2,535	465	84.5%
Electricity	23,880	15,853	8,027	66.4%
Heat	21,000	10,987	10,013	52.3%
TOTALS	964,710	733,976	230,734	76.1%
<u>RECREATION</u>				
Regular Salaries	\$ 86,640	\$ 71,977	14,663	83.1%
State Retirement Municipal	4,610	3,369	1,241	73.1%
Supplemental Retirement	2,620	1,914	706	73.1%
Social Security	2,625	2,089	536	79.6%
Group Insurance-Health	7,920	7,763	157	98.0%
Group Insurance-Life & Disability	870	551	319	63.3%
Group Insurance-Dental	1,610	1,211	399	75.2%
Medicare	1,330	974	356	73.2%
Chemical Toilets	6,750	4,874	1,876	72.2%
Office Supplies	500	138	362	27.6%
Mileage	500	408	92	81.6%
Rec. Sportsfields	21,500	11,700	9,800	54.4%
Recreational Activities	16,950	13,749	3,201	81.1%
Senior Rec. Activities	12,000	2,044	9,956	17.0%
Equipment Maintenance	4,300	4,105	195	95.5%

BUDGET TO ACTUAL 2012

BUDGET ITEM	Appropriations Fiscal Year 2012	2012 Actual Expenditures (through 9/30)	Under/ (Over) Spent	% Spent
Petty Cash	0	0	0	#DIV/0!
Recruitment Expenses	480	602	(122)	125.4%
Committee Expenses	200	0	200	0.0%
Employee Health	100	0	100	0.0%
Telephone	960	608	352	63.3%
Electricity	9,110	7,352	1,758	80.7%
TOTALS	181,575	135,428	46,147	74.6%
HISTORIC COMMISSION				
Regular Salaries	\$ 0	\$ 0	0	#DIV/0!
Social Security	0	0	0	#DIV/0!
Medicare	0	0	0	#DIV/0!
Contracted Services	1,000	0	1,000	0.0%
Miscellaneous Expense	0	50	(50)	#DIV/0!
TOTALS	1,000	50	950	5.0%
CONSERVATION COMMISSION				
Dues and Meetings	850	0	850	0.0%
Miscellaneous Expenses	1,500	400	1,100	26.7%
TOTALS	2,350	400	1,950	17.0%
SENIOR CENTER				
Senior Volunteer Program	\$ 0	\$ 0	0	#DIV/0!
Property Maintenance	500	0	500	0.0%
Telephone	540	536	4	99.2%
Electricity	2,970	1,405	1,565	47.3%
Heat	2,920	1,835	1,085	62.8%
TOTALS	6,930	3,775	3,155	54.5%
CABLE TELEVISION				
Regular Salaries	\$ 45,700	\$ 33,093	12,607	72.4%
Overtime Salaries	1,310	1,239	71	94.6%
State Retirement Municipal	4,130	3,021	1,109	73.2%
Supplemental Retirement	2,330	0	2,330	0.0%
Group Insurance-Health	15,840	15,637	203	98.7%
Group Insurance-Life & Disability	810	456	354	56.3%
Group Insurance-Dental	920	614	306	66.7%
Medicare	710	413	297	58.2%
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	28	472	5.5%
Equipment	12,000	7,577	4,423	63.1%
Dues and Meetings	1,030	375	655	36.4%
Recruitment Expenses	0	0	0	#DIV/0!
Miscellaneous Expenses	1,000	251	749	25.1%
Telephone	1,560	1,017	543	65.2%
TOTALS	92,540	67,641	24,899	73.1%
DEBT SERVICE				
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 9/30)	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	87,296	77,704	52.9%
Highway Truck Purchase - 2011 Article	150,000 (1)	87,296	62,704	58.2%
Griffin Park Parking Lot	61,636 (1)	45,147	16,489	73.2%
TOTALS	731,606	232,795	498,811	31.8%
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	108,619	1	100.0%
TOTALS	255,130	221,458	33,672	86.8%
<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	\$ 4,369	15,631	21.8%
Grants/Donations (with offsetting revenues)	0	16,666	(16,666)	#DIV/0!
TOTALS	20,000	21,035	(1,035)	105.2%
Less Carryovers from 2011	20,000			
Less Use of other Revenue Sources	0			
GRAND TOTAL	\$ 12,794,605	\$ 8,422,724	4,371,881	
Less Carryovers from 2011 (Total \$252,915)	12,541,690			

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

SOURCES OF REVENUE	Estimated Revenue For 2012 (per Town Mtg)	Revised Est Revenue For 2012 (for Tax Rate)	Actual Revenue @ 9/30/12	Actual Revenue @ 9/30/11	Increase (Decrease) 12-11	12 Percent of Estimate Received
TAXES						
Yield/Excavation Tax	\$ 1,200	700	520	1,862	(1,342)	74.3%
Interest & Penalties on Taxes	187,300	232,300	215,073	172,900	42,173	92.6%
Boat Taxes	14,000	14,300	14,265	14,114	151	99.8%
INTERGOVERNMENTAL REVENUES						
Highway Block Grant	277,007	275,610	194,426	215,532	(21,106)	70.5%
Other State & Fed Grants/EM Grant	20,000	10,000	0	14,356	(14,356)	0.0%
Rooms and Meals	607,155	607,155	0	0	-	0.0%
LICENSES AND PERMITS						
M V Permit Fees	2,600,000	2,700,000	2,061,062	1,991,108	69,954	76.3%
Building Permits	118,000	138,000	117,936	101,830	16,106	85.5%
Other Licenses and Permits	54,860	64,800	60,343	59,964	379	93.1%
CHARGES FOR SERVICES						
Income from Departments	315,900	343,011	274,698	268,456	6,242	80.1%
Cable TV Fees	207,000	222,000	165,254	154,772	10,482	74.4%
MISCELLANEOUS REVENUES						
Interest on Deposits	20,000	7,500	5,510	16,617	(11,107)	73.5%
Other Miscellaneous Revenues	40,500	48,980	46,892	107,723	(60,831)	95.7%
Sale of Town Property	500	42,801	11,375	19,703	(8,328)	26.6%
OTHER FINANCING SOURCES						
Income from Trust Funds	1,000	1,000	908	1,648	(740)	90.8%
Income from Revenue Funds	32,112	32,112	16,481	16,803	(322)	51.3%
Income from Other Sources	132,000	132,000	0	102,357	(102,357)	0.0%
TOTAL REVENUES	\$ 4,628,534	4,872,269	3,184,743	3,259,745	(75,002)	65.4%

Breakdown of categories above:

	Orig Est '12	Revised Est '12	@ 9/30/12	@ 9/30/11
Other Licenses & Permits:				
Dog Licenses	17,300	20,600	20,543	17,365
Animal Officer Fees	2,600	2,500	2,420	2,550
Planning Board Fees	21,640	28,000	25,528	27,968
BOA Fees	7,720	7,000	5,571	7,132
Town Clerk Misc	4,500	5,000	4,651	3,929
Gun Permits	1,100	1,700	1,630	1,020
	54,860	64,800	60,343	59,964
Income from Departments:				
Special Duty-Contracted Police*	20,000	10,000	7,777	23,301
Welfare Reimb	2,000	500	-	2,124
Planning Misc Income	2,600	6,000	5,399	1,900
Police Misc, Alcohol, Court	5,000	6,000	5,080	4,894
Ambulance Fees	200,000	225,000	184,877	155,349
Fire Dept Misc	10,000	15,000	12,512	12,930
Transfer Station Fees	70,000	75,000	53,784	61,883
Accident Reports	1,800	1,800	1,558	1,623
Beach Income	4,500	3,711	3,711	4,452
	315,900	343,011	274,698	268,456
Other Miscellaneous:				
Insur/Other Reimb/Refunds	10,000	14,000	13,658	12,346
Parking Fines	1,300	750	565	1,275
Town Building Rent	2,500	3,300	2,825	2,410
Selectmen Misc Income	5,000	4,000	3,005	47,328
Donations/Grants (incl SAFER)	20,000	25,980	25,980	42,160
Intergvt Misc Income (incl Disaster)	-	-	-	286
Treasurer's Misc Income	1,000	800	760	1,286
Copy Fees	700	150	99	632
	40,500	46,980	46,892	107,723

*pending transfer in from revolving fund

Received in 2012 - 2011 receivables

FEMA - October 2011 Storm Reimb	45,662
Annual Gas Tax Refunds	6,540
Energy Grant (from 2011)	2,975

Grant/Donation Revenues in 2012 (direct offset to expenditure, so not included above)

Fire CBRNE	8,900	(pending additional for TIC)
Energy Grant (new for 2012)	5,000	(pending receipt of \$2,200)
Misc Comm Dev & Recreation	1,350	

Town Special Funds
9/30/12

Note: Balances below reflect combined amounts held in custody by the Treasurer at Citizens, Centrix & TD Bank CC acct (through March)										Prepared by:	
	Beginning Balance 12/31/11	Income	Disbursements	Interest	Finance Balance 9/30/12	Less: Held At Centrix Bk	Adjustments	Approved by:			
								Citizens (CAP)	Adj Balance*		
Cable TV Trust Fund	264,908	22,000	0	542	287,450	(235,606)			51,844		
Seattles Special Revenue	4,437	17,893	16,482	2	5,850		(2,783)		3,067		
Expendable Health Trust	331,909	339,353	178,136	416	493,542	(150,387)			343,155		
Cemetery Operation Fund	103,566	2,600	0	215	106,381	(95,243)			11,138		
Conservation Land Trust	643,155	38,581	6,695	914	675,955	(370,951)			305,004		
Road Bond Fund	9,239	0	0	3	9,242	0			9,242		
Law Enforcement Fund	969	0	0	0	969	0			969		
Town Clerk Special Acct	1,403	18,767	18,025	1	2,146	0			2,146		
Recreation-Lacrosse	14,460	48,140	51,625	4	10,979	0			10,979		
Recreation-Basketball	1,306	0	0	0	1,306	0			1,306		
Recreation-Programs	10,354	67,642	67,840	5	10,162	0			10,162		
Conservation Special	2,156	0	0	1	2,157	0			2,157		
Police Public Safety Revolve Fd	137,618	69,410	66,604	37	120,462	0	(14,149)		106,313		
Fire Public Safety Revolve Fd	26,536	26,612	16,339	9	36,818	0	(11,666)		25,152		
Police Fed Asset Forfeiture	10,588	190	2,929	3	7,832	0			7,832		
Subdivision Fees	72,334	32,780	27,830	22	77,306	0			77,306		
Miscellaneous	5	0	0	0	5	0			5		
Rte 28 Emergency Fund	11,197	0	0	23	11,220	(10,026)			1,194		
Rail to Trail Fund	100	0	0	0	100	0			100		
Police Impact Fee	20,838	2,980	0	7	23,825	0			23,825		
Fire Impact Fee	5,637	5,545	0	2	11,184	0			11,184		
High School Impact Fee	115,700	53,872	52,222	39	117,389	0			117,389		
School Impact Fees (Traditional)	41,017	24,055	47,778	9	17,303	-119			17,184		
WRTA Donation	1,500	0	1,500	0	(0)	0			(0)		
Total	1,830,912	770,420	574,003	2,253	2,029,582				1,138,652		
Trust Fund accounts (Held by Trustees of Trust Funds):											
Property Trust	28,106	0	25,784	0	2,322						
Earned Time Trust	158,903	0	0	0	158,903						
Museum Trust	4,558	0	0	0	4,558						
*Note: Adjustments column represents transfers out to reimburse the General Fund for 3rd quarter activity											

