

## Finance Overview – 1<sup>st</sup> Quarter 2017

### *Appropriations & Revenues – Tax Rate Overview*

<i>Town Only Tax Rate Breakdown</i>	2017 (prelim)	2016 (final)
Gross Appropriations (Approved Budget)	\$15,596,920	\$14,070,909
Less: General Fund Revenues	(\$7,569,400)	(\$6,537,124)
Less: Use of Fund Balance (estimate for '17)	(\$500,000)	(\$830,000)
Plus: Overlay (abatements)	\$100,000	\$98,700
Plus: War Service Credits	<u>\$247,000</u>	<u>\$239,750</u>
Net to Raise via taxation	\$7,874,520	\$7,042,235
Town Tax Rate	TBD*	\$3.08

*\*Not determined until final valuations and fund balance are known in Oct 2017*

### **Revenues**

*A breakdown of the above, is shown below. Most items are in line with expectations; we need to be further into the calendar year to determine if budgeted amounts remain reasonable.*

<b>GENERAL FUND REVENUE</b>	<b>Estimated Revenue For 2017 (Town Mtg)</b>	<b>Actual Revenue @ 3/31/17</b>	<b>Actual Revenue @ 3/31/16</b>
<b><u>TAXES</u></b>			
Yield/Excavation Tax	10,000	0	0
Interest & Penalties on Taxes	230,000	70,019	44,532
Boat Taxes	16,000	2,821	3,297
Payments In Lieu of Taxes (PILOT)	10,500	10,046	89,338
<b><u>INTERGOVERNMENTAL REVENUES</u></b>			
Highway Block Grant	327,310	65,462	62,745
Other State & Fed Grants/EM Grant	300,500	0	0
Rooms and Meals	745,000	0	0
<b><u>LICENSES AND PERMITS</u></b>			
M V Permit Fees	3,600,000	909,153	936,549
Building Permits	140,000	24,936	31,905
Other Licenses and Permits	121,000	21,394	24,880
<b><u>CHARGES FOR SERVICES</u></b>			
Income from Departments	509,500	132,452	119,943
Cable TV Fees	290,000	74,306	68,666
<b><u>MISCELLANEOUS REVENUES</u></b>			
Interest on Deposits	10,500	6,650	5,290
Other Miscellaneous Revenues	15,805	25,318	15,883
Sale of Town Property	100,000	0	26,360
<b><u>OTHER FINANCING SOURCES</u></b>			
Income from Trust Funds	50	5	3
Income from Revenue Funds-Searles	32,500	0	0

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Income from Bond Proceeds	850,000	0	0
Income from Capital Reserve Funds	4,735	0	0
Income from Other-TAP Grant	156,000	0	0
Use of Fund Balance (warrant article)	100,000	0	0
<b>TOTAL REVENUES</b>	<b>7,569,400</b>	<b>1,342,562</b>	<b>1,429,391</b>
<i>(without use of Fund Balance)</i>			

### **Budget Expenditures(details below Special Funds Summary)**

*Most line items should be approximately 25% expended, although certain items are paid up-front causing line items to exceed 25%. The following are reflected in the Q1 expenditure detail:*

- One-time items – i.e. Town Report/NHMA dues (Admin); copier/elevator maintenance contracts (Gen Govt, Comm Dev); Elections expenses for Town Meeting; annual video on demand contract (Cable)
- Dispatch – (Contracted Services) Derry Fire contract paid Jan/July each year
- Insurance numbers reflect contractual payments up-front – normal.
- One third of the healthcare insurance is spent, as expected – the town pays its full yearly premium contribution in the first 9 months of the calendar year.
- Dispatching Overtime budget is at 47.6% already due to them being one employee short in Q1 – the regular salaries are only at 18.4%.
- Fire Department Overtime budget is slightly higher than expected at 31.7% - we are monitoring that line item closely.
- Highway Department Overtime budget is at 110.4% due to the tough winter we faced. Contracted Services-Winter is in great shape at 56.3%.

### *Other Items of Note:*

- 2016 financial audit fieldwork is scheduled for the week of June 05.

### **Special Funds (refer to Special Fund Summary on the next page):**

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	<b>Beginning Balance 12/31/2016</b>	<b>Income</b>	<b>Disbursements</b>	<b>Interest</b>	<b>Finance Balance 3/31/17</b>
Cable TV Trust Fund	317,782.03		4,094.99	225.26	313,912.30
Searles Special Revenue	20,579.77	10,801.05	11,073.91	14.77	20,321.68
Searles Donation Fund	732.43			0.46	732.89
Expendable Health Trust	79,833.88	80,393.90	14,854.00	71.72	145,445.50
Cemetery Operation Fund	115,510.05	300.00		71.31	115,881.36
Conservation Land Trust	119,102.89		29,074.58	58.96	90,087.27
Road Bond Fund	9,285.77			5.72	9,291.49
Law Enforcement Fund	974.33			0.61	974.94
Recreation-Lacrosse	3,112.45		3,112.71	0.26	(0.00)
Recreation-Programs	7,633.11	23,708.24	17,566.05	3.62	13,778.92
Griffin Park Passive Recreation	28,284.21		78.80	17.45	28,222.86
Conservation Special	2,167.36			1.34	2,168.70
Police Public Safety Revolve Fd	45,595.83	88,700.00	77,251.43	48.40	57,092.80
Fire Public Safety Revolve Fd	35,617.84	3,867.98	4,302.56	25.01	35,208.27
Police Fed Asset Forfeiture	0.00				0.00
Subdivision Fees	77,703.67	24,469.21	37,281.91	42.46	64,933.43
Rte 28 Emergency Fund	11,309.68			6.97	11,316.65
Rail to Trail Fund	100.75			0.06	100.81
Fire Cistem Special Rev Fund	500.68			0.32	501.00
Forest Maintenance Fund	56,127.74			34.61	56,162.35
Police Impact Fee	107,696.73	2,212.00	6,798.03	63.16	103,173.86
Fire Impact Fee	181,779.74	3,628.00	54.49	113.60	185,466.85
School Impact Fees (Separate)	372,930.75	36,077.35		242.71	409,250.81
<b>Total</b>	<b>1,594,361.69</b>	<b>274,157.73</b>	<b>205,543.46</b>	<b>1,048.78</b>	<b>1,664,024.74</b>
Road bonds					298,363.46
					1,962,388.20
					(all accts per Treas F
<i>Trust Fund accounts (Held by Trustees of Trust Funds):</i>					
Property Trust	347.00	0.00	0.00	0.00	347.00
Earned Time Trust	189,003.11	0.00	0.00	0.00	189,003.11
Museum Trust	4,561.61	0.00	0.00	0.00	4,561.61
	<b>Appropriations Ensuing for</b>	<b>2017 Actual Expenditures</b>	<b>Balance Remaining</b>		<b>%</b>

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BUDGET ITEM	Fiscal Year 2017	(through 03/31/17)	2017	Spent
<b>TOWN OFFICERS' SALARIES</b>				
Selectmen	\$ 0.00	\$ 0.00	\$ 0.00	
Treasurer	2,250.00	0.00	2,250.00	0.0%
Deputy Treasurer	500.00	0.00	500.00	0.0%
Trustee, Trust Funds	350.00	0.00	350.00	0.0%
Social Security	190.00	0.00	190.00	0.0%
Medicare	40.00	0.00	40.00	0.0%
<b>TOTALS</b>	<b>3,330.00</b>	<b>0.00</b>	<b>3,330.00</b>	<b>0.0%</b>
<b>ADMINISTRATION</b>				
Regular Salaries	\$ 324,640.00	\$ 67,293.14	\$ 257,346.86	20.7%
Overtime Salaries	2,600.00	0.00	2,600.00	0.0%
State Retirement Municipal	31,390.00	6,129.87	25,260.13	19.5%
Supplemental Retirement	13,410.00	2,893.01	10,516.99	21.6%
Social Security	2,410.00	517.46	1,892.54	21.5%
Group Insurance-Health	50,680.00	10,468.71	40,211.29	20.7%
Group Insurance-Life & Disability	4,675.00	840.36	3,834.64	18.0%
Group Insurance-Dental	5,850.00	1,049.85	4,800.15	17.9%
Medicare	4,970.00	1,007.90	3,962.10	20.3%
Town Audit	15,020.00	0.00	15,020.00	0.0%
Town Report	4,000.00	4,165.09	(165.09)	104.1%
Contracted Services	0.00	0.00	0.00	
Office Supplies	2,500.00	764.72	1,735.28	30.6%
Computer Supplies	3,500.00	791.55	2,708.45	22.6%
Mileage	175.00	0.00	175.00	0.0%
Postage	18,960.00	2,390.00	16,570.00	12.6%
Postage Machine	3,170.00	0.00	3,170.00	0.0%
Legal Ads	2,500.00	334.95	2,165.05	13.4%
Registry of Deeds	0.00	14.50	(14.50)	
Equipment	500.00	199.99	300.01	40.0%
Equipment Maintenance	3,130.00	0.00	3,130.00	0.0%
Dues and Meetings	20,470.00	15,162.00	5,308.00	74.1%
Recruitment Expenses	640.00	76.95	563.05	12.0%
Committee Expenses	5,400.00	1,440.58	3,959.42	26.7%
Miscellaneous	3,500.00	191.88	3,308.12	5.5%
Stormwater Compliance	0.00	0.00	0.00	
Employee Health	590.00	0.00	590.00	0.0%
Telephone	9,400.00	2,434.23	6,965.77	25.9%
Electricity	3,320.00	642.09	2,677.91	19.3%
Heat	1,610.00	686.33	923.67	42.6%
<b>TOTALS</b>	<b>539,010.00</b>	<b>119,495.16</b>	<b>419,514.84</b>	<b>22.2%</b>
(1) includes 2015 carryover of \$3,338				
<b>TOWN CLERK'S EXPENSES</b>				
Regular Salaries	\$ 101,020.00	\$ 24,519.43	\$ 76,500.57	24.3%
State Retirement Municipal	19,550.00	3,473.27	16,076.73	17.8%
Supplemental Retirement	9,160.00	1,590.91	7,569.09	17.4%
Social Security	1,090.00	287.80	802.20	26.4%

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Group Insurance-Health	46,800.00	8,467.71	38,332.29	18.1%
Group Insurance-Life & Disability	2,690.00	504.00	2,186.00	18.7%
Group Insurance-Dental	3,500.00	641.37	2,858.63	18.3%
Medicare	2,530.00	635.96	1,894.04	25.1%
Elected Official Fees	81,600.00	18,830.75	62,769.25	23.1%
<b>TOWN CLERK'S EXPENSES, CONT.</b>				
Contracted Services	5,900.00	0.00	5,900.00	0.0%
Office Supplies	4,060.00	0.00	4,060.00	0.0%
Computer Supplies	1,910.00	0.00	1,910.00	0.0%
Office Equipment	3,660.00	1,110.00	2,550.00	30.3%
Vital Records	0.00	0.00	0.00	
Dog License Fees	0.00	714.12	(714.12)	
Dues and Meetings	1,620.00	154.75	1,465.25	9.6%
Recruitment Expenses	0.00	152.00	(152.00)	
Preservation of Records	1,500.00	0.00	1,500.00	0.0%
<b>TOTALS</b>	286,590.00	61,082.07	225,507.93	21.3%
 <b>TAX COLLECTOR'S EXPENSES</b>				
Regular Salaries	\$ 105,050.00	\$ 23,836.47	\$ 81,213.53	22.7%
Overtime Salaries	0.00	0.00	0.00	
State Retirement Municipal	7,620.00	1,742.12	5,877.88	22.9%
Supplemental Retirement	5,160.00	1,191.77	3,968.23	23.1%
Social Security	2,320.00	510.84	1,809.16	22.0%
Group Insurance-Health	7,820.00	2,606.25	5,213.75	33.3%
Group Insurance-Life & Disability	1,040.00	265.02	774.98	25.5%
Group Insurance-Dental	480.00	121.11	358.89	25.2%
Medicare	1,520.00	336.95	1,183.05	22.2%
Title Searches	2,500.00	0.00	2,500.00	0.0%
Office Supplies	700.00	0.00	700.00	0.0%
Computer Supplies	8,220.00	57.44	8,162.56	0.7%
Registry of Deeds	1,000.00	47.17	952.83	4.7%
Dues and Meetings	1,000.00	0.00	1,000.00	0.0%
Recruitment Expenses	0.00	0.00	0.00	
<b>TOTALS</b>	144,430.00	30,715.14	113,714.86	21.3%
 <b>ELECTION AND REGISTRATION</b>				
Regular Salaries	140.00	0.00	140.00	0.0%
Elected Official Fees	5,650.00	1,465.00	4,185.00	25.9%
Ballot Clerk Fees	2,350.00	0.00	2,350.00	0.0%
Social Security	350.00	90.83	259.17	26.0%
Medicare	80.00	21.28	58.72	26.6%
Voter Checklists	1,000.00	0.00	1,000.00	0.0%
Ballots	11,400.00	0.00	11,400.00	0.0%
Equipment	1,200.00	0.00	1,200.00	0.0%
Equipment Maintenance	1,200.00	0.00	1,200.00	0.0%
Miscellaneous Expenses	0.00	0.00	0.00	
<b>TOTALS</b>	23,370.00	1,577.11	21,792.89	6.7%
 <b>CEMETERIES</b>				
Groundskeeping	\$ 28,000.00	\$ 4,650.00	\$ 23,350.00	16.6%

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Office Supplies	200.00	0.00	200.00	0.0%
Property Maintenance	11,000.00	0.00	11,000.00	0.0%
Patriotic Purposes	1,750.00	0.00	1,750.00	0.0%
Miscellaneous Expenses	100.00	0.00	100.00	0.0%
Electricity	400.00	91.02	308.98	22.8%
<b>TOTAL</b>	41,450.00	4,741.02	36,708.98	11.4%

(1) includes 2015 carryovers of \$6,200

### **GENERAL GOVERNMENT BLDINGS**

Regular Salaries	\$ 41,610.00	\$ 9,602.88	\$ 32,007.12	23.1%
Overtime Salaries	2,220.00	450.14	1,769.86	20.3%
State Retirement Municipal	4,940.00	1,159.81	3,780.19	23.5%
Supplemental Retirement	2,190.00	619.18	1,570.82	28.3%
Social Security	0.00	0.00	0.00	
Group Insurance-Health	8,000.00	2,001.00	5,999.00	25.0%
Group Insurance-Life & Disability	650.00	162.51	487.49	25.0%
Group Insurance-Dental	1,630.00	408.48	1,221.52	25.1%
Medicare	640.00	179.54	460.46	28.1%
Groundskeeping	145,110.00	16,300.00	128,810.00	11.2%
Contracted Services	124,350.00	27,162.55	97,187.45	21.8%
Property Maintenance	38,500.00	5,433.39	33,066.61	14.1%
Clothing Allowance	400.00	0.00	400.00	0.0%
Mileage	100.00	0.00	100.00	0.0%
Vehicle Equipment	16,550.00	0.00	16,550.00	0.0%
Equipment	2,250.00	412.40	1,837.60	18.3%
Vehicle Fuel	1,830.00	276.13	1,553.87	15.1%
Vehicle Maintenance	5,000.00	1,075.19	3,924.81	21.5%
Equipment Maintenance	10,190.00	4,924.86	5,265.14	48.3%
Recruitment Expenses	0.00	0.00	0.00	
Telephone	0.00	0.00	0.00	
Electricity	11,270.00	3,239.86	8,030.14	28.7%
Heat	5,550.00	2,309.11	3,240.89	41.6%
<b>TOTALS</b>	422,980.00	75,717.03	347,262.97	17.9%

### **APPRAISAL OF PROPERTIES**

Regular Salaries	\$ 44,670.00	\$ 10,307.75	\$ 34,362.25	23.1%
State Retirement Municipal	5,040.00	1,151.40	3,888.60	22.8%
Supplemental Retirement	2,230.00	515.40	1,714.60	23.1%
Group Insurance-Health	26,190.00	8,730.06	17,459.94	33.3%
Group Insurance-Life & Disability	700.00	178.76	521.24	25.5%
Group Insurance-Dental	1,630.00	408.48	1,221.52	25.1%
Medicare	650.00	111.59	538.41	17.2%
Contracted Services	99,360.00	33,488.30	65,871.70	33.7%
Office Supplies	800.00	45.61	754.39	5.7%
Computer Supplies	1,500.00	207.43	1,292.57	13.8%
Training	1,500.00	525.00	975.00	35.0%
Mileage	300.00	0.00	300.00	0.0%
Registry of Deeds	1,000.00	53.47	946.53	5.3%
Equipment	250.00	(195.00)	445.00	-78.0%

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Dues & Meetings	660.00	210.00	450.00	31.8%
Recruitment Expenses	0.00	0.00	0.00	
Telephone	0.00	0.00	0.00	
<b>TOTALS</b>	<b>186,480.00</b>	<b>55,738.25</b>	<b>130,741.75</b>	<b>29.9%</b>

(1) includes 2015 carryover of \$7,674

### INFORMATION TECHNOLOGY

Regular Salaries	\$ 94,080.00	\$ 20,906.16	\$ 73,173.84	22.2%
State Retirement Municipal	10,210.00	2,335.26	7,874.74	22.9%
Supplemental Retirement	4,440.00	1,145.33	3,294.67	25.8%
Group Insurance-Health	8,000.00	2,000.67	5,999.33	25.0%

### INFORMATION TECHNOLOGY, CONT.

Group Insurance-Life & Disability	1,390.00	345.39	1,044.61	24.8%
Group Insurance-Dental	1,630.00	408.48	1,221.52	25.1%
Medicare	1,360.00	332.18	1,027.82	24.4%
Service Agreements	77,410.00	27,412.34	49,997.66	35.4%
Equipment/Software	5,600.00	35.99	5,564.01	0.6%
Equipment Maintenance	1,600.00	2,229.01	(629.01)	139.3%
Recruitment Expenses	0.00	0.00	0.00	
GIS	5,900.00	875.00	5,025.00	14.8%
Miscellaneous	0.00	1,549.00	(1,549.00)	
Telephone	580.00	151.23	428.77	26.1%
<b>TOTALS</b>	<b>212,200.00</b>	<b>59,726.04</b>	<b>152,473.96</b>	<b>28.1%</b>

#VALUE!

### TOWN MUSEUM

Equipment	5,000.00	0.00	5,000.00	0.0%
<b>TOTALS</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.0%</b>

### SEARLES BUILDING

Social Security	\$ 0.00	\$ 0.00	\$ 0.00	
Medicare	0.00	0.00	0.00	
Property Maintenance	16,000.00	0.00	16,000.00	0.0%
Telephone	380.00	95.45	284.55	25.1%
Electricity	3,640.00	492.24	3,147.76	13.5%
Heat	3,710.00	1,780.67	1,929.33	48.0%
<b>TOTALS</b>	<b>23,730.00</b>	<b>2,368.36</b>	<b>21,361.64</b>	<b>10.0%</b>

### LEGAL EXPENSES

Other Lawfirms	\$ 43,400.00	\$ 5,922.57	\$ 37,477.43	13.6%
Union Legal Fees	1,500.00	0.00	1,500.00	0.0%
Contracted Legal - ZBA	5,000.00	288.40	4,711.60	5.8%
Miscellaneous	500.00	0.00	500.00	0.0%
<b>TOTALS</b>	<b>50,400.00</b>	<b>6,210.97</b>	<b>44,189.03</b>	<b>12.3%</b>

### CONTRACTED POLICE/FIRE SVCS

Regular Contracted	\$ 5.00	\$ 0.00	\$ 5.00	0.0%
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### POLICE DEPARTMENT

Regular Salaries	\$ 1,556,150.00	\$ 346,272.59	\$ 1,209,877.41	22.3%
Overtime	156,950.00	38,086.09	118,863.91	24.3%

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Holiday Pay	66,370.00	19,639.74	46,730.26	29.6%
State Retirement Municipal	18,650.00	4,296.82	14,353.18	23.0%
State Retirement Police	457,340.00	97,682.47	359,657.53	21.4%
Supplemental Retirement	9,290.00	2,023.40	7,266.60	21.8%
Social Security	1,000.00	263.86	736.14	26.4%
Group Insurance-Health	335,940.00	113,704.25	222,235.75	33.8%
Group Insurance-Life & Disability	21,790.00	5,790.82	15,999.18	26.6%
Group Insurance-Dental	22,770.00	5,566.20	17,203.80	24.4%
Medicare	26,850.00	5,788.33	21,061.67	21.6%
Office Supplies	2,500.00	380.86	2,119.14	15.2%
Computer Supplies	3,000.00	0.00	3,000.00	0.0%
Property Maintenance	7,520.00	1,786.23	5,733.77	23.8%
<b>POLICE DEPARTMENT, CONT.</b>				
Investigations	4,300.00	324.00	3,976.00	7.5%
Training	46,650.00	4,638.27	42,011.73	9.9%
Firearm Training/Ammunition	35,400.00	10,630.70	24,769.30	30.0%
Clothing Allowance	17,630.00	665.00	16,965.00	3.8%
Vehicle Equipment	96,270.00	0.00	96,270.00	0.0%
Equipment	22,750.00	19,930.61	2,819.39	87.6%
Vehicle Fuel	44,750.00	7,014.76	37,735.24	15.7%
Vehicle Maintenance	21,710.00	5,243.84	16,466.16	24.2%
Equipment Maintenance	13,240.00	1,780.15	11,459.85	13.4%
Radio Commun/Maint.	28,580.00	3,939.79	24,640.21	13.8%
Safety Division	2,000.00	0.00	2,000.00	0.0%
Recruitment Expenses	0.00	0.00	0.00	
Miscellaneous	630.00	137.10	492.90	21.8%
Employee Health	250.00	0.00	250.00	0.0%
Telephone	13,130.00	3,270.22	9,859.78	24.9%
Electricity	18,280.00	4,995.54	13,284.46	27.3%
Heat	5,900.00	2,008.37	3,891.63	34.0%
<b>TOTALS</b>	<b>3,057,590.00</b>	<b>705,860.01</b>	<b>2,351,729.99</b>	<b>23.1%</b>
<b>DISPATCHING</b>				
Regular Salaries	\$ 175,470.00	\$ 32,250.75	\$ 143,219.25	18.4%
Overtime	24,420.00	11,628.90	12,791.10	47.6%
Holiday	15,030.00	2,678.92	12,351.08	17.8%
Extra Shift	23,970.00	5,524.95	18,445.05	23.0%
State Retirement Municipal	24,380.00	5,152.84	19,227.16	21.1%
Supplemental Retirement	8,490.00	2,306.57	6,183.43	27.2%
Social Security	1,490.00	370.81	1,119.19	24.9%
Group Insurance-Health	81,480.00	20,693.49	60,786.51	25.4%
Group Insurance-Life & Disability	2,790.00	556.91	2,233.09	20.0%
Group Insurance-Dental	4,680.00	762.48	3,917.52	16.3%
Medicare	3,490.00	686.37	2,803.63	19.7%
Contracted Services	102,050.00	49,780.50	52,269.50	48.8%
Training	5,230.00	28.87	5,201.13	0.6%
Clothing Allowance	2,100.00	0.00	2,100.00	0.0%
Equipment	1,400.00	0.00	1,400.00	0.0%
Recruitment Expenses	0.00	0.00	0.00	
Telephone	960.00	238.22	721.78	24.8%



## Finance Overview – 1<sup>st</sup> Quarter 2017

<b>TOTALS</b>	477,430.00	132,660.58	344,769.42	27.8%
<b>FIRE DEPARTMENT</b>				
Regular Salaries	\$ 1,543,810.00	\$ 340,264.46	\$ 1,203,545.54	22.0%
Overtime	321,960.00	102,068.10	219,891.90	31.7%
Holidays	65,460.00	15,097.32	50,362.68	23.1%
Callmen	8,000.00	932.50	7,067.50	11.7%
State Retirement Municipal	4,380.00	969.77	3,410.23	22.1%
State Retirement Fire	590,590.00	127,492.93	463,097.07	21.6%
Supplemental Retirement	1,940.00	434.04	1,505.96	22.4%
Social Security	500.00	40.66	459.34	8.1%
Group Insurance-Health	361,890.00	103,156.60	258,733.40	28.5%
Group Insurance-Life & Disability	22,320.00	6,166.17	16,153.83	27.6%
Group Insurance-Dental	30,620.00	7,382.66	23,237.34	24.1%
<b>FIRE DEPARTMENT, CONT.</b>				
Medicare	27,320.00	6,183.33	21,136.67	22.6%
Accident Insurance for Call Firefighters	960.00	953.00	7.00	99.3%
Contracted Services	0.00	0.00	0.00	
Property Maintenance	4,700.00	255.60	4,444.40	5.4%
Training	44,560.00	63.21	44,496.79	0.1%
Clothing Allowance	15,600.00	349.89	15,250.11	2.2%
Prevention/Investigation	5,000.00	0.00	5,000.00	0.0%
Ambulance Operation	23,520.00	4,991.37	18,528.63	21.2%
Vehicle Equipment	13,330.00	289.95	13,040.05	2.2%
Office Equipment	2,500.00	229.66	2,270.34	9.2%
Fire Equipment	18,950.00	13.90	18,936.10	0.1%
Equip. - Radios/Pagers	0.00	0.00	0.00	
Ambulance Equipment	0.00	0.00	0.00	
Vehicle Fuel	20,760.00	3,441.86	17,318.14	16.6%
Vehicle Maintenance	44,620.00	4,847.20	39,772.80	10.9%
Equipment Maintenance	7,000.00	1,568.73	5,431.27	22.4%
Hydrant / Water Supply	2,500.00	0.00	2,500.00	0.0%
Communication Maintenance	15,640.00	1,890.04	13,749.96	12.1%
Dues and Meetings	1,420.00	766.70	653.30	54.0%
Recruitment Expenses	0.00	58.75	(58.75)	
Miscellaneous	0.00	168.00	(168.00)	
Employee Health	3,400.00	1,022.00	2,378.00	30.1%
Hazardous Materials District	9,735.00	0.00	9,735.00	0.0%
Telephone	5,000.00	1,397.89	3,602.11	28.0%
Electricity	23,830.00	6,528.48	17,301.52	27.4%
Heat	10,540.00	4,323.77	6,216.23	41.0%
<b>TOTALS</b>	<u>3,252,355.00</u>	<u>743,348.54</u>	<u>2,509,006.46</u>	<u>22.9%</u>
<b>EMERGENCY MANAGEMENT</b>				
Social Security	\$ 60.00	\$ 0.00	\$ 60.00	0.0%
Medicare	10.00	0.00	10.00	0.0%
Emergency Operations Center Exp	2,710.00	405.71	2,304.29	15.0%
Field Expenses	24,250.00	0.00	24,250.00	0.0%
Shelter Expenses	500.00	0.00	500.00	0.0%
Administrative Expenses	2,640.00	0.00	2,640.00	0.0%

## Finance Overview – 1<sup>st</sup> Quarter 2017

<b>TOTALS</b>	30,170.00	405.71	29,764.29	1.3%
<b>COMMUNITY DEVELOPMENT</b>				
Regular Salaries	\$ 351,860.00	\$ 70,647.45	\$ 281,212.55	20.1%
Overtime Salaries	1,060.00	106.47	953.53	10.0%
State Retirement Municipal	22,510.00	6,568.47	15,941.53	29.2%
Supplemental Retirement	12,640.00	2,792.84	9,847.16	22.1%
Social Security	5,710.00	740.84	4,969.16	13.0%
Group Insurance-Health	66,380.00	14,232.06	52,147.94	21.4%
Group Insurance-Life & Disability	4,550.00	1,451.96	3,098.04	31.9%
Group Insurance-Dental	5,830.00	1,049.85	4,780.15	18.0%
Medicare	5,120.00	1,071.34	4,048.66	20.9%
Regional Planning	9,660.00	392.00	9,268.00	4.1%
Contracted Services	4,200.00	0.00	4,200.00	0.0%
Office Supplies	2,500.00	880.24	1,619.76	35.2%
Property Maintenance	500.00	61.42	438.58	12.3%
<b>COMMUNITY DEVELOPMENT, CONT.</b>				
Training	4,000.00	1,077.00	2,923.00	26.9%
Clothing Allowance	400.00	20.00	380.00	5.0%
Legal Ads	4,000.00	951.80	3,048.20	23.8%
Vehicle Equipment	0.00	0.00	0.00	
Office Equipment	2,500.00	2,585.48	(85.48)	103.4%
Vehicle Fuel	1,630.00	161.57	1,468.43	9.9%
Recruitment Expenses	0.00	227.00	(227.00)	
Committee Expenses	8,500.00	40.00	8,460.00	0.5%
Employee Health	0.00	0.00	0.00	
Telephone	3,720.00	795.81	2,924.19	21.4%
Electricity	5,080.00	1,270.67	3,809.33	25.0%
Heat	3,230.00	1,008.32	2,221.68	31.2%
<b>TOTALS</b>	<u>525,580.00</u>	<u>108,132.59</u>	<u>417,447.41</u>	<u>20.6%</u>
(1) includes 2015 carryover of \$400				
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>				
Regular Salaries	\$ 173,250.00	\$ 44,822.20	\$ 128,427.80	25.9%
Overtime	8,130.00	8,972.69	(842.69)	110.4%
State Retirement Municipal	17,230.00	4,267.26	12,962.74	24.8%
Supplemental Retirement	9,060.00	2,143.31	6,916.69	23.7%
Social Security	1,830.00	966.68	863.32	52.8%
Group Insurance-Health	38,800.00	12,933.42	25,866.58	33.3%
Group Insurance-Life & Disability	2,170.00	541.50	1,628.50	25.0%
Group Insurance-Dental	1,860.00	465.78	1,394.22	25.0%
Medicare	2,630.00	735.46	1,894.54	28.0%
Contracted Services - Summer	533,780.00	9,892.00	523,888.00	1.9%
Contracted Services - Winter	205,500.00	115,710.00	89,790.00	56.3%
Materials	99,100.00	36,847.62	62,252.38	37.2%
Property Maintenance	3,500.00	237.00	3,263.00	6.8%
Clothing Allowance	1,200.00	0.00	1,200.00	0.0%
Vehicle Equipment	24,500.00	0.00	24,500.00	0.0%
Equipment	6,000.00	4,251.63	1,748.37	70.9%
Vehicle Fuel	22,640.00	8,713.02	13,926.98	38.5%

## Finance Overview – 1<sup>st</sup> Quarter 2017

Vehicle Maintenance	15,000.00	2,197.38	12,802.62	14.6%
Dues and Meetings	100.00	0.00	100.00	0.0%
Recruitment Expenses	0.00	0.00	0.00	
Committee Expenses	0.00	0.00	0.00	
Site Improvements	15,000.00	0.00	15,000.00	0.0%
Miscellaneous	0.00	180.00	(180.00)	
Telephone	2,410.00	491.13	1,918.87	20.4%
Electricity	1,600.00	632.91	967.09	39.6%
Heat	2,900.00	1,079.17	1,820.83	37.2%
<b>TOTALS</b>				
	1,188,190.00	256,080.16	932,109.84	21.6%

(1) includes 2015 carryover of \$10,000

### STREET LIGHTS

Granite State Electric	\$ 4,360.00	\$ 664.15	\$ 3,695.85	15.2%
Public Service Company	12,030.00	3,716.93	8,313.07	30.9%
Installations	0.00	0.00	0.00	
<b>TOTALS</b>				
	16,390.00	4,381.08	12,008.92	26.7%

### SOLID WASTE DISPOSAL

Regular Salaries	\$ 233,840.00	\$ 59,030.64	\$ 174,809.36	25.2%
Overtime	3,000.00	581.25	2,418.75	19.4%
Holiday	5,140.00	1,285.77	3,854.23	25.0%
State Retirement Municipal	24,030.00	5,485.73	18,544.27	22.8%
Supplemental Retirement	7,500.00	1,959.15	5,540.85	26.1%
Social Security	1,975.00	212.32	1,762.68	10.8%
Group Insurance-Health	41,890.00	13,463.43	28,426.57	32.1%
Group Insurance-Life & Disability	3,160.00	796.10	2,363.90	25.2%
Group Insurance-Dental	3,050.00	762.48	2,287.52	25.0%
Medicare	3,600.00	858.03	2,741.97	23.8%
Employee Health	0.00	0.00	0.00	
Contracted Services	0.00	0.00	0.00	
Site Monitoring	3,780.00	182.90	3,597.10	4.8%
Tire Removal	2,325.00	620.50	1,704.50	26.7%
Scrap Metal	650.00	0.00	650.00	0.0%
Waste Removal	341,840.00	41,131.81	300,708.19	12.0%
Demolition Removal	92,510.00	9,497.65	83,012.35	10.3%
Expendable Supplies	2,000.00	266.34	1,733.66	13.3%
Property Maintenance	1,350.00	23.91	1,326.09	1.8%
Training	1,100.00	0.00	1,100.00	0.0%
Clothing Allowance	1,600.00	0.00	1,600.00	0.0%
Mileage	100.00	0.00	100.00	0.0%
Vehicle Equipment	0.00	0.00	0.00	
Equipment	0.00	0.00	0.00	
Vehicle Fuel	16,940.00	1,491.28	15,448.72	8.8%
Vehicle Maintenance	22,000.00	3,431.75	18,568.25	15.6%
Equipment Maintenance	3,000.00	0.00	3,000.00	0.0%
Dues and Meetings	7,890.00	0.00	7,890.00	0.0%
Recruitment Expenses	0.00	0.00	0.00	
Site Improvements	1,000.00	0.00	1,000.00	0.0%

## Finance Overview – 1<sup>st</sup> Quarter 2017

Telephone	2,810.00	645.77	2,164.23	23.0%
Electricity	6,180.00	2,068.44	4,111.56	33.5%
Heat	2,190.00	564.19	1,625.81	25.8%
<b>TOTALS</b>	836,450.00	144,359.44	692,090.56	17.3%

### HEALTH AND HUMAN SERVICES

Regular Salaries	\$ 11,190.00	\$ 2,347.20	\$ 8,842.80	21.0%
Social Security	690.00	145.52	544.48	21.1%
Medicare	160.00	34.02	125.98	21.3%
Center for Life Management	4,400.00	0.00	4,400.00	0.0%
Community Caregivers	3,500.00	0.00	3,500.00	0.0%
AIDS Response/Seacoast	525.00	0.00	525.00	0.0%
A Safe Place	2,000.00	0.00	2,000.00	0.0%
Rape & Assault Services	1,000.00	0.00	1,000.00	0.0%
Community Health Services	2,500.00	0.00	2,500.00	0.0%
Big Brothers/Sisters of Gr. Nashua	500.00	0.00	500.00	0.0%
Child and Family Services	1,000.00	0.00	1,000.00	0.0%
Town Van Operations	1,000.00	0.00	1,000.00	0.0%
Suzdal Sister City Support	500.00	0.00	500.00	0.0%
Meals on Wheels	3,600.00	0.00	3,600.00	0.0%
Windham's Helping Hands	4,500.00	0.00	4,500.00	0.0%

### HEALTH AND HUMAN SERVICES, CONT.

Other Health/Human Services	0.00	0.00	0.00	
Water Testing	2,500.00	24.00	2,476.00	1.0%
Mosquito Control Program	0.00	0.00	0.00	
Dues and Meetings	150.00	0.00	150.00	0.0%
Miscellaneous	1,615.00	0.00	1,615.00	0.0%
<b>TOTALS</b>	41,330.00	2,550.74	38,779.26	6.2%

### GENERAL ASSISTANCE

Community Action Program	\$ 6,540.00	\$ 0.00	\$ 6,540.00	0.0%
Family Promise Program	5,000.00	0.00	5,000.00	0.0%
Welfare Assistance	32,500.00	8,358.41	24,141.59	25.7%
Hardship Abatements	1,000.00	0.00	1,000.00	0.0%
Miscellaneous Expenses	500.00	69.72	430.28	13.9%
<b>TOTALS</b>	45,540.00	8,428.13	37,111.87	18.5%

### LIBRARY

Regular Salaries	\$ 679,210.00	\$ 151,682.02	\$ 527,527.98	22.3%
State Retirement Municipal	55,320.00	12,566.68	42,753.32	22.7%
Supplemental Retirement	27,310.00	6,159.34	21,150.66	22.6%
Social Security	11,600.00	2,429.12	9,170.88	20.9%
Group Insurance-Health	109,740.00	34,271.31	75,468.69	31.2%
Group Insurance-Life & Disability	7,240.00	1,894.45	5,345.55	26.2%
Group Insurance-Dental	7,070.00	1,942.77	5,127.23	27.5%
Medicare	9,850.00	2,172.66	7,677.34	22.1%
Office Supplies	4,000.00	1,058.51	2,941.49	26.5%
Computer Supplies	4,200.00	3,283.44	916.56	78.2%
Property Maintenance	15,000.00	2,862.70	12,137.30	19.1%
Mileage	1,200.00	218.12	981.88	18.2%

## Finance Overview – 1<sup>st</sup> Quarter 2017

Office Equipment	2,500.00	348.59	2,151.41	13.9%
Equipment Maintenance	3,800.00	26.50	3,773.50	0.7%
Books and Periodicals	58,000.00	36.24	57,963.76	0.1%
Non Print Library Materials	29,000.00	7,116.48	21,883.52	24.5%
E-Information Resources	18,000.00	7,510.36	10,489.64	41.7%
Technical Services	31,930.00	15.00	31,915.00	0.0%
Programs and Publicity	10,000.00	5,027.89	4,972.11	50.3%
Petty Cash	1,000.00	300.00	700.00	30.0%
Association Dues and Meetings	2,000.00	1,000.00	1,000.00	50.0%
Professional Development	1,500.00	0.00	1,500.00	0.0%
Telephone	2,500.00	847.88	1,652.12	33.9%
Electricity	18,290.00	4,365.28	13,924.72	23.9%
Heat	8,640.00	1,702.71	6,937.29	19.7%
<b>TOTALS</b>	<b>1,118,900.00</b>	<b>248,838.05</b>	<b>870,061.95</b>	<b>22.2%</b>

### RECREATION

Regular Salaries	\$ 95,080.00	\$ 13,598.44	\$ 81,481.56	14.3%
State Retirement Municipal	6,590.00	1,505.76	5,084.24	22.8%
Supplemental Retirement	2,920.00	674.05	2,245.95	23.1%
Social Security	2,270.00	7.35	2,262.65	0.3%
Group Insurance-Health	9,700.00	3,233.37	6,466.63	33.3%
Group Insurance-Life & Disability	900.00	223.65	676.35	24.9%
Group Insurance-Dental	1,630.00	408.48	1,221.52	25.1%

### RECREATION, CONT.

Medicare	1,380.00	186.39	1,193.61	13.5%
Chemical Toilets	5,840.00	0.00	5,840.00	0.0%
Office Supplies	500.00	44.47	455.53	8.9%
Mileage	700.00	36.59	663.41	5.2%
Rec. Sportsfields	54,700.00	0.00	54,700.00	0.0%
Recreational Activities	18,480.00	4,623.42	13,856.58	25.0%
Senior Rec. Activities	12,000.00	279.50	11,720.50	2.3%
Equipment Maintenance	6,200.00	0.00	6,200.00	0.0%
Recruitment Expenses	480.00	0.00	480.00	0.0%
Committee Expenses	200.00	0.00	200.00	0.0%
Employee Health	100.00	0.00	100.00	0.0%
Telephone	1,200.00	184.61	1,015.39	15.4%
Electricity	10,330.00	551.18	9,778.82	5.3%
<b>TOTALS</b>	<b>231,200.00</b>	<b>25,557.26</b>	<b>205,642.74</b>	<b>11.1%</b>

(1) includes 2015 carryover of \$33,950

### HISTORIC COMMISSION

Regular Salaries	\$ 0.00	\$ 0.00	\$ 0.00	
Social Security	0.00	0.00	0.00	
Medicare	0.00	0.00	0.00	
Contracted Services	2,600.00	850.00	1,750.00	32.7%
Miscellaneous Expense	3,400.00	0.00	3,400.00	0.0%
<b>TOTALS</b>	<b>6,000.00</b>	<b>850.00</b>	<b>5,150.00</b>	<b>14.2%</b>

### CONSERVATION COMMISSION

Regular Salaries	\$ 4,310.00	\$ 0.00	\$ 4,310.00	0.0%
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## Finance Overview – 1<sup>st</sup> Quarter 2017

Social Security	270.00	0.00	270.00	0.0%
Medicare	60.00	0.00	60.00	0.0%
Dues and Meetings	0.00	649.00	(649.00)	
Miscellaneous Expenses	1,000.00	0.00	1,000.00	0.0%
<b>TOTALS</b>	5,640.00	649.00	4,991.00	11.5%
 <b>SENIOR CENTER</b>				
Senior Volunteer Program	\$ 0.00	\$ 0.00	\$ 0.00	
Property Maintenance	500.00	0.00	500.00	0.0%
Telephone	540.00	277.68	262.32	51.4%
Electricity	1,740.00	599.35	1,140.65	34.4%
Heat	2,260.00	674.09	1,585.91	29.8%
<b>TOTALS</b>	5,040.00	1,551.12	3,488.88	30.8%
 <b>CABLE TELEVISION</b>				
Regular Salaries	\$ 58,410.00	\$ 13,493.13	\$ 44,916.87	23.1%
Overtime Salaries	4,210.00	660.78	3,549.22	15.7%
State Retirement Municipal	7,060.00	1,581.04	5,478.96	22.4%
Supplemental Retirement	0.00	0.00	0.00	
Group Insurance-Health	26,190.00	8,730.06	17,459.94	33.3%
Group Insurance-Life & Disability	895.00	223.65	671.35	25.0%
Group Insurance-Dental	1,630.00	408.48	1,221.52	25.1%
Medicare	910.00	175.99	734.01	19.3%
Contracted Support	300.00	0.00	300.00	0.0%
 <b>CABLE TELEVISION, CONT.</b>				
Office Supplies	450.00	0.00	450.00	0.0%
Service Agreements	5,200.00	5,200.00	0.00	100.0%
Property Maintenance	500.00	22.35	477.65	4.5%
Equipment	9,000.00	861.16	8,138.84	9.6%
Dues and Meetings	1,030.00	400.00	630.00	38.8%
Recruitment Expenses	0.00	0.00	0.00	
Miscellaneous Expenses	1,000.00	299.85	700.15	30.0%
Telephone	2,160.00	427.11	1,732.89	19.8%
<b>TOTALS</b>	118,945.00	32,483.60	86,461.40	27.3%
 <b>DEBT SERVICE</b>				
Long Term Notes P & I *	\$ 0.00	\$ 0.00	\$ 0.00	
Long Term Notes P & I	85,715.22	0.00	85,715.22	0.0%
TANS - Interest	500.00	0.00	500.00	0.0%
<b>TOTALS</b>	86,215.22	0.00	86,215.22	0.0%
Less Use of other Revenue Sources*	86,215.22		86,215.22	0.0%
 <b>CAPITAL OUTLAY</b>				
Road Improvements	\$ 360,000.00	\$ 0.00	\$ 360,000.00	0.0%
Ambulance Lease	0.00	0.00	0.00	
Highway 5 Ton Truck 2016	0.00	0.00	0.00	
Griffin Park Passive Area	0.00	20,500.00	(20,500.00)	
Town Vault Project	0.00	0.00	0.00	
Phone System Replacement	50,000.00	0.00	50,000.00	0.0%
Library Carpeting/Floors/Repainting	85,000.00	0.00	85,000.00	0.0%

## Finance Overview – 1<sup>st</sup> Quarter 2017

Dispatch Command Center	280,000.00	0.00	280,000.00	0.0%
Fire Engine	0.00	0.00	0.00	
Library HVAC Replacement	0.00	0.00	0.00	
Highway 5 Ton Truck 2014	0.00	0.00	0.00	
Rail Trail	0.00	0.00	0.00	
<b>TOTALS</b>	775,000.00	20,500.00	754,500.00	2.6%
Less Carryovers from 2016	775,000.00		754,500.00	#VALUE!
Less Use of other Revenue Sources	770,265.00		749,765.00	0.0%
(1) includes carryovers from 2015				
<b>OPERATING TRANSFERS OUT</b>				
Fire Apparatus	0.00	0.00	0.00	
<b>TOTALS</b>	0.00	0.00	0.00	
<b>RETIREMENT SERVICE CHARGES</b>				
Supplementl Retirement Plan Service Charge	\$ 4,000.00	\$ 0.00	\$ 4,000.00	0.0%
State Retirement Surcharge	0.00	0.00	0.00	
<b>TOTALS</b>	4,000.00	0.00	4,000.00	0.0%
<b>INSURANCE</b>				
Workers Compensation	\$ 211,310.00	\$ 112,697.00	\$ 98,613.00	53.3%
Unemployment Comp.	2,290.00	2,290.00	0.00	100.0%
Miscellaneous	2,000.00	1,295.00	705.00	64.8%
Property-Liability Trust	144,660.00	0.00	144,660.00	0.0%
<b>TOTALS</b>	360,260.00	116,282.00	243,978.00	32.3%
<b>TRUST ACCOUNTS</b>				
Property Trust	\$ 50,000.00	\$ 0.00	\$ 50,000.00	0.0%
Earn time Trust	30,000.00	0.00	30,000.00	0.0%
Facilities Improvement	100,000.00	0.00	100,000.00	0.0%
<b>TOTALS</b>	180,000.00	0.00	180,000.00	0.0%
Less Use of other Revenue Sources	80,000.00		80,000.00	
<b>SPECIAL ARTICLES</b>				
Searles Revenue Fund	32,500.00	\$ 0.00	\$ 32,500.00	0.0%
Fire Quint Engine (via Bond Article)	850,000.00	\$ 0.00	\$ 850,000.00	0.0%
Municipal Union	11,190.00	0.00	11,190.00	0.0%
Fire Union	36,190.00	0.00	36,190.00	0.0%
Police Union	39,840.00	0.00	39,840.00	0.0%
275th Anniversary Celebration	20,000.00	0.00	20,000.00	0.0%
Marston-Finn Dam Grant	300,000.00	0.00	300,000.00	0.0%
Town Forest Improvements	6,000.00	0.00	6,000.00	0.0%
<b>TOTALS</b>	1,295,720.00	0.00	1,295,720.00	0.0%
Less Use of other Revenue Sources	107,220.00		107,220.00	
<b>OPERATING BUDGET</b>	\$ 15,596,920.22	2,970,289.16	\$ 12,626,631.06	19.0%