

TOWN OF PETERBOROUGH  
NEW HAMPSHIRE  
**2011 ANNUAL REPORT**

*Let us love winter, for it is the spring of genius.*

*-Pietro Aretino*

On the cover:

*“Tenney Barn”* courtesy of Joan Barrows



**Select Board**

Joe Byk  
Barbara A. Miller  
Elizabeth M. Thomas

**Town  
Administrator**

Pamela L. Brenner

**Population**

6284  
*(US Census 2010)*

**Total area**

38.1 square miles  
(0.4 sq. miles water)  
(37.7 sq. miles land)

**Photo:**

Peterborough Town  
House

# TOWN OF PETERBOROUGH

## NEW HAMPSHIRE

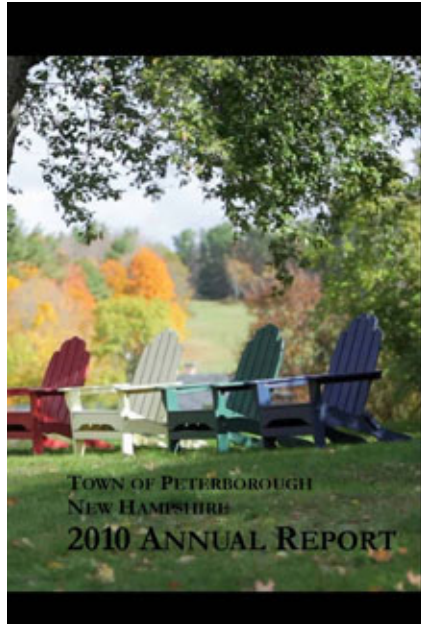


**2011 ANNUAL REPORTS**  
OF THE OFFICIALS,  
DEPARTMENTS, AND COMMITTEES  
OF THE TOWN  
FOR THE CALENDAR YEAR ENDING  
**DECEMBER 31, 2011**

## How to Use This Report

This Town Report consists generally of four divided sections. The first section contains various reports and results of the 2011 Town Meeting. The 2012 Town Warrant is in the yellow section. The proposed Fiscal Year 2013 Budget immediately follows. The Financials section for Fiscal Year 2011 is in green, which also includes the Capital Improvement Plan (CIP), Tax and Town Debt information. Vital Statistics for 2011 follows in the last section.

***Bring this book to Town Meeting.***



### Award

The Local Government Center has graciously awarded the Peterborough 2010 Annual Report with Second Place in a contest for towns of comparable size. *The purpose of the LGC Annual Report Contest is to aid towns in creating a more "citizen-friendly" report for their towns.*

### Acknowledgements

The individual reports are written by the Department Heads and Committee/Board Chairmen. The Financial Reports and Graphs are by the Finance Director, Nancie Vaihinger, and Town Administrator, Pamela Brenner. Thanks go to all contributors to this Town Report.



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## IN MEMORIAM

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### **Walter Peterson**

*New Hampshire Governor, Moderator*

In June of 2011, the Town of Peterborough and the State of New Hampshire lost one of its greatest public servants. Governor Walter Peterson was born in Nashua in 1922 and graduated from Nashua High School and the New Hampton School. Gov. Peterson attended both William and Mary College and the University of New Hampshire before leaving to serve his country as a naval officer in the Pacific theater of WWII from 1942-1946. After returning from service, Gov. Peterson graduated from Dartmouth College and went on to become a partner in the Peterborough real estate firm, The Petersons, Inc.



### **Ronald Davis Christian**

*Tax Collector*

Ronald Davis Christian passed away in December of 2011. Born in Peterborough in 1933, Mr. Christian graduated from Conant High School in 1952 before serving in the U.S. Air Force for six years. Christian served on the Jaffrey Police Department as well as at the Emergency Department at Monadnock Community Hospital.

Christian dutifully served the Town of Peterborough as deputy town clerk from 1989 to 1993 and as tax collector from 1989 to 1997, before retiring to Florida in 1999. Christian was an active member in the community serving on the Peterborough Lions Club, Amoskeag Veterans, and the John Humiston American Legion Post No. 11 of Jaffrey.



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## IN MEMORIAM

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### **Perkins Bass**

*U.S. Congressman, Selectman*

In November of 2011, Peterborough lost one of its most distinguished citizens. Congressman Perkins Bass was born in 1912 in East Walpole, MA and went on to attend Dartmouth College graduating in 1934. Congressman Bass went on to earn his law degree from Harvard in 1937, but put his career on hold while serving as a Major in Air Combat Intelligence in the 14<sup>th</sup> Army Air Force in China from 1942-1945. While serving his country, Congressman Bass earned both a Bronze Star and a “Yun Ma” medal from the Nationalist Government of China.



Before entering the realm of politics, Congressman Bass became a founding partner in the Manchester law firm of Sheehan, Phinney, Bass and Green. Having served four terms as a member of the New Hampshire House of Representatives between 1939-1951, the Congressman went on to serve as the President of the New Hampshire Senate from 1949-1951. The Congressman then turned towards national politics where he was elected to the U.S. Congress in 1954 and went on to serve four consecutive terms.

After retiring from national politics, Congressman Bass returned to his home town of Peterborough to practice law and to serve as a selectman from 1972-1976. This past fall, the Town of Peterborough was honored to award Congressman Bass the Peterborough Boston Post Cane award recognizing him as the “oldest” Peterborough resident. Congressman Bass’ commitment to the citizens of New Hampshire and the residents of Peterborough will not soon be forgotten.

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## TOWN OFFICIALS

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	Term Expires	A (Appointed) or E (Elected)
<b>SELECT BOARD</b>		
Byk, Joe	2014	E
Miller, Barbara	2013	E
Thomas, Elizabeth	2012	E

### **AGRICULTURAL COMMISSION**

Aasgaard, Anne	2012	A
Drury, Emily	2012	A
Hampson, Jonathan	2012	A
Holmes, Dan	2012	A
Holmes, Ruth	2012	A
Monahan, Duffy	2012	A
Byk, Joe, Select Board Liaison	N/A	A

### **BUDGET COMMITTEE**

Duffy, Jennifer	2014	E
Harris, Bertha	2013	E
Lambert, Robert	2012	E
Jones, Steve	2014	E
Kemp, Gordon, Chairman	2013	E
Lewis, Leslie	2013	E
Mansfield, Susan	2014	E
Parkhurst, Donald	2012	E
Patten, Roland	2012	E

### **BOARD OF ADJUSTMENT**

Briggs, Alice	2012	E
Cravedi, Patricia, Alternate	2012	A
Eldredge Morrissey, Joanna, Alternate	2012	A
Laurenitis, Loretta, Chair	2014	E
Lieshman, Peter, Alternate	2012	A
Monahan, Sharon	2013	A
Salinger, Maude, Alternate	2013	E
Sobe, David	2014	E
Stewart, Jim	2012	E
Waitkins, Matt, Alternate	2012	A

### **CAPITAL IMPROVEMENT COMMITTEE**

Chollet, Sue	2012	A
Kelly, James	2012	A
Lewis, Leslie	2012	A
MacDonald, Leandra	2012	A
Patten, Roland	2012	A
Smith, Leo, Chairman	2012	A
Stanbury, Susan	2012	A

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## TOWN OFFICIALS

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	Term Expires	A (Appointed) or E (Elected)
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### CEMETERY TRUSTEES

Guyette, Linda	2013	E
Lambert, Robert	2014	E
LaRoche, Peter	2012	E

### CODE OFFICER

Carrara, Dario	N/A	A
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### COMMUNITY DEVELOPMENT DIRECTOR

Ogilvie, Carol	N/A	A
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### CONSERVATION COMMISSION

Carr, Jo Anne	2012	A
Corwin, Swift, Alternate	2012	A
Dumas, Bryn	2014	A
Kerrick, John, Co-Chair	2013	A
Lundsted, Matt	2012	A
Patterson, John	2014	A
Stanbury, Susan, Alternate	2013	A
Von Mertens, Francie, Co-Chair	2012	A
Wood, Robert	2012	A

### DOWNTOWN TIF ADVISORY BOARD

Gregg, Cyrus, Chairman	2013	A
Hicks, Craig	2014	A
Monahon, Richard	2014	A
Robinson, Peter	2012	A
Williams, Willard	2012	A

### ECONOMIC DEVELOPMENT AUTHORITY

Burnett, Jack	2013	A
Crocker, Jeffrey	2012	A
Gregg, Cyrus	2014	A
Hicks, Craig, Chairman	2012	A
Phillips-Hungerford, Susan	2013	A
Taylor, Hope	2014	A

### FENCE VIEWERS COMMITTEE

Clarke, Kenneth	2012	E
Grant, C. James	2012	E
Norton, Laura	2012	E

### FINANCE DIRECTOR

Vaihinger, Nancie	N/A	A
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### FIRE CHIEF

Lenox, III, Joseph	N/A	A
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## TOWN OFFICIALS, CONTINUED

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	Term Expires	A (Appointed) or E (Elected)
<b>HERITAGE COMMISSION</b>		
Duhamel, Robert	2013	A
Kaiser, Debra	2012	A
Kirkpatrick, Sheila, Chair	2013	A
Monahan, Mary	2013	A
Olenik, Mose	2012	A
Simpson, David	2013	A

### LIBRARY DIRECTOR

Price, Michael	N/A	A
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### LIBRARY TRUSTEES

Brown, Randolph	2012	E
Burnett, Diane, Alternate	2012	E
Patten, Marsha	2014	E
Simpson, David L. Jr.	2013	E
Vance, John	2014	E
Weir, David	2013	A

### MASTER PLAN STEERING COMMITTEE

Alpaugh-Côté, Beth	2012	A
Chollet, Sue	2012	A
Corwin, Swift	2014	A
Gosline, Peter	2013	A
Monahan, Richard	2014	A
Olenik, Mose, Chairperson	2012	A

### MODERATOR

Runyon, L. Phillips	2012	E
Patten, Roland, Asst. Moderator	N/A	A

### OPEN SPACE COMMITTEE

Bannister, Alan	2013	A
Cheney, David, Alternate	2012	A
Henault, Edmund, Chairman	2014	A
Kaiser, Debby	2012	A
Thomas, Elizabeth	2014	A
Thum, Eric	2012	A
Von Mertens, Francie	2013	A
Walker, Alexandra	2014	A

### PARKS COMMITTEE

Duhaime, Carmen	2011	A
Gordon, Michael	2012	A
Odgers, Maude	2013	A

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## TOWN OFFICIALS, CONTINUED

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	Term Expires	A (Appointed) or E (Elected)
<b>PLANNING BOARD</b>		
Cass, Audrey, Alternate	2014	A
Clark, Rick, Alternate	2014	A
Galus, Jerry, Alternate	2014	A
Groff, Bill	2012	E
Harrington, Joel	2012	E
MacDonald, Leandra, Chairperson	2011	E
Miller, Barbara	N/A	A
Monahon, Rick	2013	E
Vann, Ivy	2014	E
Weeks, Tom	2013	E
Zeller, Alan, Alternate	2014	A

<b>POLICE CHIEF</b>		
Guinard, Scott	N/A	A

<b>RECREATION COMMITTEE</b>		
Dunbar, Andrew	2014	E
Stewart, Paula, Chair	2013	E
Russell, Howard	2014	E
Thompson, Doug, Vice-Chair	2013	E
Weeks, Todd, Secretary	2012	E

<b>RECREATION DIRECTOR</b>		
King, Jeff	N/A	A

<b>SOUTHWEST REGION PLANNING COMMISSION</b>		
MacDonald, Leandra	2014	A
Ogilvie, Carol	2013	A
Sterling, George	2014	A

<b>SUPERVISORS OF THE CHECKLIST</b>		
Leedham, Mary Lee	2014	E
Sweet, Denise	2016	E
Sweet, William	2015	E

<b>TAX COLLECTOR</b>		
Paris, Linda	N/A	A

<b>TOWN ADMINISTRATOR</b>		
Brenner, Pamela	N/A	A

<b>TOWN CLERK</b>		
Guyette, Linda	2012	E

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## TOWN OFFICIALS, CONTINUED

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	Term Expires	A (Appointed) or E (Elected)
<b>TREASURER</b>		
Bowman, Jane, Deputy	N/A	A
Christian, Kenneth	2012	E

<b>TRUSTEES OF THE TRUST FUND</b>		
Falby, Rod	2012	E
Manns, Andrew	2013	E
Picard, Russell	2014	E

<b>WATER RESOURCES ADVISORY COMMITTEE</b>		
Alpaugh-Côté, Beth, Secretary	2013	A
Brown, Randall	2014	A
Goohs, Kevin	2014	A
Monahan, Sharon	2014	A
Orr, James	2012	A

<b>WEST PETERBOROUGH TIF ADVISORY BOARD</b>		
Burnett, Jack, Chair	N/A	A
Birkebak, Todd	N/A	A
Caron, Joyce	N/A	A
Judkins, Carter, Alternate	N/A	A
Olenik, Mose, Vice-Chair	N/A	A



*Senior Cribbage*

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## HOW TO CONTACT TOWN OFFICIALS

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### **Administration / Selectmen**

Pam Brenner, Town Administrator  
Nicole Macstay, Assistant Town Administrator

Vanessa Amsbury O'Connor,  
Betsy Rode, Department Assistants  
1 Grove Street  
Peterborough, NH 03458

Phone: (603) 924-8000 ext. 101  
Hours: 8:00 a.m. to 4:30 p.m. M-F  
Email: [administration@townofpeterborough.us](mailto:administration@townofpeterborough.us)  
Web: [www.townofpeterborough.com](http://www.townofpeterborough.com)

### **Assessing Department**

Leo Smith Assessing Clerk  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 132  
Hours: M 12-4:30 p.m., W & F 8-4:30 p.m.  
Email: [lsmith@townofpeterborough.us](mailto:lsmith@townofpeterborough.us)

### **Code Officer**

Dario Carrara, Enforcement Officer  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 118  
Hours: M-F 7-9 a.m. and by app't  
Email: [dcarrara@townofpeterborough.us](mailto:dcarrara@townofpeterborough.us)

### **Community Development (OCD)**

Carol Ogilvie, Director  
Laura Norton, Administrative Asst.  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 104  
Hours: M-F 8:00 a.m. to 4:30 p.m.  
Email: [ocd@townofpeterborough.us](mailto:ocd@townofpeterborough.us)

### **Finance**

Nancie Vaihinger, Director  
Linda Paris, Tax Collector  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 103  
Hours: 8-4:30 M-F, Thursdays 8 - 6 p.m.  
Email: [finance@townofpeterborough.us](mailto:finance@townofpeterborough.us)

### **Fire and Rescue Department**

Joseph Lenox, III, Fire Chief  
16 Summer Street  
Peterborough, NH 03458  
Emergencies: 911  
Non-Emergency Business: (603) 924-8090  
Email: [fire@firerescue.us](mailto:fire@firerescue.us)

### **Health Department**

Joseph Lenox, III, Health Officer  
16 Summer Street  
Peterborough, NH 03458  
Phone: (603) 924-8090  
Email: [joe.lenox@firerescue.us](mailto:joe.lenox@firerescue.us)  
Hours: Call or email for appointment

### **Human Services**

Nicole MacStay, Director  
Phone: (603) 924-8000 ext. 101  
Hours: M-F 8:30 a.m. to 4:30  
Email: [nmacstay@townofpeterborough.us](mailto:nmacstay@townofpeterborough.us)

### **Library**

Michael Price, Director  
Linda T. Kepner, Assistant Director  
Lisa Bearce, Children's Librarian  
Brian Hackert, Research Librarian  
2 Concord Street  
Peterborough, NH 03458  
Phone: (603) 924-8040  
Hours: M/W/F 10-6, Tu/Th 10-8  
Sat 10-4, Sun (winter only) 12-2  
Email: [library@townofpeterborough.us](mailto:library@townofpeterborough.us)

### **Police Department**

Scott Guinard, Chief of Police  
73 Grove Street  
Peterborough, NH 03458  
Emergency: 911  
Non-Emergency Business: (603) 924-8050  
Hours: M-F 8:00 a.m. to Midnight  
Email: [PoliceDepartment@townofpeterborough.us](mailto:PoliceDepartment@townofpeterborough.us)

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## HOW TO CONTACT TOWN OFFICIALS

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**Public Works Department:**

Rodney Bartlett, Director  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 101  
Hours: M-F 8:00 a.m. to 4:30 p.m.  
Email: dpw@townofpeterborough.us

**DPW Division Superintendents:**

Buildings & Grounds: David Croumie  
Phone: (603) 924-8000 x.101  
Highway: Ron Dubois  
Phone: (603) 924-8009  
Recycling: Scott Bradford  
Phone: (603) 924-8095

**Recreation Department**

Jeff King, Director  
Lisa Betz, Program Coordinator  
64 Union Street  
Peterborough, NH 03458  
Phone: (603) 924-8080  
Hours: M-F 8:30 a.m. to 4:30 p.m.  
Email: recreation@townofpeterborough.us

**Town Clerk's Office**

Linda Guyette, Town Clerk  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext 105  
Hours M-F 8:30 a.m. to 4:30 p.m.,  
Thursday 8:30 a.m. to 6:00 p.m.

**Planning Board and Zoning Board of Adjustment**

Office of Community Development  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 104  
Hours: M-F 8:00 a.m. to 4:30 p.m.  
Email: ocd@townofpeterborough.us



*Horse Trough*



∞—————∞

# Results of the Annual Town Meeting May 10 and 11, 2011

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*Alas! how little does the memory of these human inhabitants  
enhance the beauty of the landscape!*

*-Henry David Thoreau*

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## RESULTS OF THE 2011 TOWN MEETING

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To the inhabitants of the Town of Peterborough, in the County of Hillsborough, in said State, qualified to vote in Town affairs:

Pursuant to the Peterborough Charter, you are hereby notified to meet at the Town House in said Town on ***Wednesday, the 6<sup>th</sup> day of April 2011, at 7:00p.m.*** for the first session of the Annual Town Meeting (to deliberate on Article 3).

You are hereby further notified to meet at the Town House in said Town on ***Tuesday, the 10<sup>th</sup> day of May 2011, at 7:00 a.m.*** (Polls close at 7:00 p.m.) for the second session of the Annual Town Meeting (to act on Articles 1 and 2).

You are hereby further notified that consideration of all other articles contained in the warrant will commence at the third session of the Annual Town Meeting at the Town House in said Town on ***Wednesday, the 11<sup>th</sup> day of May 2011, at 7:00 p.m.***

### **OFFICIAL BALLOT ARTICLES**

#### **Article 1—Election of Officers**

**SELECTMAN: THREE Years -**  
**Joe Byk**

**BUDGET COMMITTEE: THREE Years -**  
**Susan Mansfield**  
**Jennifer Duffy**  
**Steven Jones**

**CEMETERY TRUSTEE: THREE Years -**  
**Bob Lambert**

**LIBRARY TRUSTEE: THREE Years -**  
**John F. Vance**  
**Marcia Patten**

**TRUSTEE OF THE TRUST FUNDS: THREE Years -**  
**Russell Picard**

**RECREATION COMMITTEE: THREE Years -**  
**Howard Russell**  
**Andrew Dunbar**

**ZONING BOARD OF ADJUSTMENT: THREE Years -**  
**Loretta R. Laurenitis**  
**David A. Sobe**

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## RESULTS OF THE 2011 TOWN MEETING, CONTINUED

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**PLANNING BOARD: THREE Years -**  
**Ivy Vann**  
**Leandra MacDonald**

**FENCE VIEWERS: ONE Year -**  
**Patrick Trappe**  
**Kenneth Clarke**  
**John H. Franklin**

### **Article 2 - Zoning Amendment 1**

Are you in favor of the adoption of the zoning amendment as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows?

To delete §245-15 - Wetlands, in its entirety and replace it with a new ordinance, the effect of which would be to:

- (1) Clarify that the existing 50-foot wetland buffer is to remain naturally-vegetated;
- (2) Reduce the size of the wetland to be protected from ½ acre to ¼ acre in size;
- (3) Continue to allow exemptions for additions/expansions to existing nonconforming one- and two-family residential structures within the buffer, but not allow encroachment any closer to the wetland than currently exists;
- (4) Authorize a Conditional Use Permit process with the Planning Board through Site Plan Review that would be used for proposals involving:
  - a. additions/expansions to existing nonconforming multi-family or non-residential structures within the buffer, provided there is no encroachment any closer to the wetland than currently exists; and
  - b. streets, driveways and other access ways that would cross the protected wetland buffer.
- (5) Add several new definitions and better clarify allowable uses/activities in the wetland buffer area, as well as those things that are exempt from regulation.

**Amendment 1 Passed**

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## RESULTS OF THE 2011 TOWN MEETING, CONTINUED

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### **Other Official Ballot Articles**

#### **Article 3. Operating Budget - \$10,773,137**

To see if the Town will vote to raise and appropriate the sum of Ten **Million Seven Hundred Seventy Three Thousand One Hundred Thirty Seven Dollars (\$10,773,137)** for the operation of General Government, Water, and Wastewater. This represents the fiscal year 2012 budget period, July 1, 2011 to June 30, 2012.

This article does not include special or individual articles.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation.

**Article 3 Passed**

#### **Article 4. Union Street Bridge Reconstruction Capital Reserve Fund - \$44,500**

To see if the Town will vote to raise and appropriate the sum of **Forty Four Thousand Five Hundred Dollars (\$44,500)** to be placed in the previously established Union Street Bridge Reconstruction Capital Reserve Fund. This appropriation is to be supported 100% by the West Peterborough TIF District Fund. This Article has no effect on the tax rate.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation.

**Article 4 Passed**

#### **Article 5. Peterborough Agricultural Commission – by petition**

To see if the Town will vote to establish an Agricultural Commission pursuant to RSA 674:44 e through g, and that the Select Board shall appoint from three to seven (3-7) regular members and up to five alternate members. Whenever possible, members shall be actively engaged in agricultural pursuits or have demonstrated interest and the ability to understand, appreciate, and promote the purpose of the Agricultural Commission. The purpose of the Agricultural Commission shall be to protect agricultural lands, preserve rural character, provide a voice for farmers, encourage agricultural-based businesses and activities, and provide educational opportunities for home gardeners. Such a commission is advisory and not a regulatory body.

**Article 5 Passed**

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## RESULTS OF THE 2011 TOWN MEETING, CONTINUED

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### **OPEN SESSION ARTICLES**

**May 11<sup>th</sup>, 2011**

#### **Article 6. Adams Pool Rehabilitation - \$1,200,000**

To see if the Town will vote to raise and appropriate the sum of **One Million Two Hundred Thousand Dollars (\$1,200,000)** (gross budget) for the purposes of preparing plans, specifications, and the rehabilitation of the Adams Pool and associated amenities and to authorize the issuance of up to \$1,200,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act, R.S.A. 33.1 et seq., as amended; and to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof as shall be in the best interest of the Town; to authorize the Selectmen to apply for, obtain and accept other grants, gifts, or other forms of assistance, if any, which may be available for said project and to comply with all laws applicable to said project; and to authorize the Selectmen to take any other action or to pass any other vote relating thereto.

**By Ballot Vote (2/3 Ballot Vote Required).**

The Select Board does not recommend this appropriation by a 2 to 1 vote

The Budget Committee recommends this appropriation by a 4 to 2 vote

**Article 6 Passed**

#### **Article 7. Fire Pumper Truck Lease Purchase Revision**

To see if the Town will vote to authorize the Board of Selectmen to extend the previously approved two year lease purchase agreement for the purpose of lease-purchasing a fire pumper truck for the Fire Department, Warrant Article 12, May 2010 Town Meeting, to a three year lease purchase. The third year lease purchase payment to include principal and interest will be in an amount not to exceed One Hundred Thousand Dollars (\$100,000).

**By Ballot Vote (2/3 Ballot Vote Required)**

The Select Board recommends this revision.

The Budget Committee recommends this revision.

**Article 7 Passed**

#### **Article 8. Operating Budget - \$10,759,137**

To see if the Town will vote to raise and appropriate the sum of **Ten Million Seven Hundred Fifty Nine Thousand One Hundred Thirty Seven Dollars (\$10,759,137)** for the operation of General Government, Water, and Wastewater. This represents the fiscal year 2012 budget period, July 1, 2011 to June 30, 2012.

This article does not include special or individual articles.

Pursuant to the Peterborough Charter, if the Official Ballot Session adopts an annual operating budget by approving **Article 3**, this article will be passed over.

**Article 8 Was Passed Over**



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## RESULTS OF THE 2011 TOWN MEETING, CONTINUED

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### **Article 9. Police Department Cruiser lease purchase - \$28,000**

To see if the Town will vote to authorize the Board of Selectmen to enter into a two year lease purchase agreement for **Twenty Eight Thousand Dollars (\$28,000.00)** for the purpose of lease-purchasing a replacement cruiser for the Police Department, and to raise and appropriate the sum of **Fourteen Thousand Dollars (\$14,000.00)** for the first year's payment for that purpose. This lease agreement contains a non-appropriation escape clause.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

**Article 9 Passed**



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# 2011 Administrative Reports

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*If we promise as public officials, we must deliver. If we  
as public officials propose, we must produce.*

*-Barbara Jordan*

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## REPORT OF THE SELECT BOARD

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It has been our privilege to serve as your select board (BOS) this year and we are proud to present this short synopsis of our activities and accomplishments. As liaisons to more than 20 boards and committees, we did attend a lot of meetings! And we observed, at these meetings, how small groups of dedicated talented people made a difference. The diversity of thinking and strong personal convictions of our residents, at times, produced some very spirited debate. Differing viewpoints can be very constructive. Decisions made by groups have always proved to be better than a decision made by any one individual. We are grateful for the willingness and ability of board and committee members to reach consensus on many controversial and challenging issues.

We are also appreciative of our highly competent, resourceful town employees. Because of economic uncertainties, the department heads were asked to maintain the basic operations of their departments at the expected level of service with the same level of funding, in spite of increased costs over which they had no control, i.e. cost of fossil fuel, insurances, etc. Each of them identified ways to improve processes, reduce waste, increase productivity and save money. In addition, our administration looked for new sources of revenue to offset increases in fixed expenses.

We are proud of the town's many accomplishments – far too many to mention in this report. Following are those that resonate with us.

We know our taxpayers expect us to be prudent and conservative in our budget preparation. The BOS worked with the Budget Committee and the Town Department Heads to present a budget, which will allow us to efficiently operate the town, water and wastewater treatment services. We searched for every possible way to reduce expenses. Reorganization of departments reduced the number of town employees by five, increased efficiencies and saved \$50,000. Overall payroll and benefit costs are down by over \$127,000 inclusive of a 3.5% merit pay increase. More than 50% of our departments presented flat or reduced budgets.

Capital projects, which have been modified for the last three years, drove the increases in our 2013 budget. This year both the Select Board and the Budget Committee felt it was imperative that we invest in the Town's future by funding infrastructure improvements. We allocated \$316,008 for infrastructure projects such as road construction, paving, bleachers, police and fire facility improvements, as well as in the repair and purchase of equipment, machinery and vehicles. As a result, after near flat budgets for the last three years, our gross budget this year increased by 7.9%.

In addition to looking for ways to cut expenses, we always look to expand current revenue or find new sources of revenue. This year, Pam Brenner, our town administrator, learned that Monadnock Community Hospital was looking for a company to provide ambulance transfer services. Pam realized that this was a potential source of revenue for the town, approached the hospital administration and secured the contract. The town has already, in only six months, saved \$158,000 in taxpayer money. In addition to the revenue generation, highly trained paramedics are available 24/7/365 for our residents, providing faster response time and saving more lives. We hope you have seen the articles in the Ledger Transcript, Sentinel and Union Leader, which describe this project in detail and call our approach a model public-private collaboration.

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## REPORT OF THE SELECT BOARD, CONTINUED

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We took possession of the National Guard Armory in February 2010 from the New Hampshire Charitable Fund at the bequest of the Hazel Goyette Trust. The facility, which is managed by the Recreation Department, was in need of structural and safety renovations before it could be used as a community center. With two grant awards totaling \$53,000 from the Goyette Fund of the New Hampshire Charitable Foundation, the town purchased kitchen appliances, renovated one bathroom so it is handicap accessible and paid for the cost of an architectural design. Money from the Isabelle Miller fund paid for stage one renovations. Already 22 groups are using or have leased the facility. Stage two renovations will make the building energy efficient and we are currently seeking funding to pay for these improvements. There are also naming opportunities if any of our residents or neighbors are interested in creating a family legacy. We are pleased to report that the building is self-sustaining and does not add to the Town's tax burden.

We continue to build momentum in the local effort to create an environmentally and economically sustainable Peterborough. Last year we were able to demonstrate a 22% reduction in the town's carbon emissions. Two years ago a wood pellet heating system was installed in the Police Department facility. The New Hampshire Office of Energy and Planning, under the New Hampshire Energy Efficiency and Conservation Block Grant Program, awarded Peterborough a grant of \$207,000 to pay for a pellet heating system at the Town House. The installation was completed this year. Pellet heating systems are not only carbon neutral, but we estimate saved the town nearly 30% in fuel costs.

The BOS supports the preservation of our natural environment, including our open space and water resources. The Open Space Committee and Conservation Commission, with a budget of about \$3,000 a year, report that 705 acres were placed in conservation easements this year. In total, 29% of Peterborough is now in protected open space.

We continue our efforts to better communicate with our residents, using modern technology. Select board meetings continue to be broadcast on channel 22, Peterborough Public TV. They are repeated on Mondays, Wednesdays and Fridays at 2:00 p.m., 7:00 p.m. and 3:00 a.m. We enhanced our Town website by redesigning the home page and making the calendar of events more user-friendly. We are using broadcast capabilities to provide educational opportunities, focusing on the most frequently asked questions we get at the town house. The first segment is on Assessing – how the value of your property is determined. As part of an initiative by Comcast called Project Open Voice, *Local Look Peterborough* website is a place for the Peterborough community to connect and share with one another – primarily through video – and discover new and innovative local content, including public, educational and government (PEG) programming. This website with video on demand is linked to the Town of Peterborough website, and spotlights the vibrancy, community spirit and entrepreneurial nature of our town. It gives greater voice to local businesses, non-profits and civic organizations. This is a free service and a dynamic way for your organization to raise its profile, gain multimedia visibility and experiment with interactive ways to engage, educate and entertain the people you serve. We have left brochures in the lobby of the town house for those of you who may want more information.

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## REPORT OF THE SELECT BOARD, CONTINUED

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The new Wastewater Treatment Plant, which had been in the planning since 2002, is on line as of March 12, 2012. For the first time in a decade, our effluent discharge meets our EPA requirements. However, the Main Street Bridge replacement has been pushed out to 2016. The replacement cost of the bridge is nearly \$5 million and we have applied for Federal Highway Grant funding.

As we write this, the markets are on the brink of a rally, house and car sales are up and unemployment is down. These are positive signs that the US economy may be beginning to recover. It is our hope that these glimmers of a recovery mean brighter days ahead.

*Peterborough Select Board  
Barbara A. Miller, Chair  
Joe Byk  
Liz Thomas*



*Select Board members Barbara Miller and Joe Byk toured the new wastewater treatment facility in August with Bob Severance of Woodward and Curran.*



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## REPORT OF THE TOWN ADMINISTRATOR

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Though it seems like 2011 was an unusually quiet year, in retrospect there were a number of substantial changes to the way that we do business that will have a lasting, positive impact on the town. One of the biggest and most exciting of the changes was the piloting of the Ambulance Transfer program, which partners our Fire and Rescue service with Monadnock Community Hospital. Though this program began with the simple goal of providing transportation service from MCH to other healthcare facilities, it has blossomed into a cutting-edge professional medical program, one which is proving to be completely self-supporting. This program has also lead to direct and indirect job creation. Internally we have hired one full-time staff member to oversee the program and between fifteen and eighteen part-time emergency responders. Externally we know that Emax Medical Billing has also hired another full-time staff member to help with the additional business we are bringing them. The economic impact of this new program also extends out to Peterborough's restaurants and local fuel companies who are seeing an increase in business. But most importantly, this program has helped to save lives. We now have faster response times and highly trained medics available 24/7.

Many of our departments have undergone a shift as well. With the new wastewater treatment plant going online in the spring of 2012 and the departure of key staff, we took the opportunity to examine how duties are organized in the Administration and Public Works departments. With a few changes and consolidation of duties we were able to eliminate five unfilled positions and save \$50,000 in wages and benefits. Overall, our payroll and benefits costs are down over \$127,000 in the proposed FY 2013 budget.

With a consistent trend of a strengthening regional economy, the Capital Improvements Committee, Budget Committee along with town staff have decided that it is time to renew our investments in the Town's future by way of infrastructure improvements. Over the last few years we have kept the CIP budget flat to help absorb the downshifted costs from the State and the loss of many other funding opportunities. Peterborough has a proud history of planning ahead of large projects and equipment purchases, which has saved the Town an incalculable amount of tax dollars in averted interest payments on bonds, as well as the greater costs with replacing rather than maintaining infrastructure such as roads.

We were excited to see the wood pellet boilers at the Town House go online in November. The funding for these new boilers and their installation costs came from an Energy Efficiency Conservation Block Grant and a 25% match from a previously established capital reserve fund earmarked by Town Meeting for that purpose. Already we have seen a dramatic savings in fuel costs by switching from oil to wood pellets, as well as the much greater efficiency of the system as a whole, and look forward to many years of cost savings to come.

Lastly, this year the Administration Office said goodbye to Christine Lavery who had been the Human Services Director since 2005. We thank her for her many years of service to the residents of Peterborough, and wish her well in her new position in Frankestown.

Respectfully submitted,  
Pam Brenner, Town Administrator



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2011

Department and  
Committee Reports

∞—————∞

*The supreme accomplishment is to blur the line between  
work and play.*

*- Arnold Toynbee -*

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## ASSESSING

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The Assessing Department is responsible for discovering, listing and valuing all property in the Town of Peterborough. This responsibility involves the recording of deeds and transfers, maintaining the sales book, processing abatements, various exemptions and credits, as well as the processing of intents to cut and excavate and organization of approved building permits and properties that need to be inspected. Other duties include the oversight of current use properties and land use changes. Our goal is to make sure the taxpayers of Peterborough receive fair and equitable assessments each year.

Personnel from the Assessors Office are continually collecting data on properties in the Town. Each property is inspected, by law, at least once in every five years. This is an important part of the assessment process for incorrect data can lead to incorrect assessments.

We encourage all taxpayers to review the data on file for their property when you have the opportunity. If any questions or discrepancies are noted, please bring them to the attention of the assessment office personnel. We remain open to any and all observations as to how we may better serve you. Property record cards can be viewed at: <http://peterborough.ias-clt.com>

During 2011, our contract assessing firm completed a town wide revaluation to bring assessed values more in line with current market value. The total assessed valuation of the Town decreased 12.2%. On average, residential properties decreased 14% and commercial properties decreased 7.4%. The State of New Hampshire has determined that the town's assessed values are at 97.6% of market value. The following is an analysis of the various assessment changes for 2011 compared to 2010:

Value Ranges	Single Family	Condos
Values up to \$200K	-21%	-10%
\$201K-\$300K	-17%	-14%
\$301K-\$400K	-13%	-3%
\$401K-\$600K	-12%	-3%
\$601K and Greater	-11%	N/A

Other Residential Properties:	Average	Median
Two Family	-19%	-21%
Three Family	-15%	-14%
Apartments	-9%	-9%

For 2012, our assessing firm will continue to inspect properties as part the 5 year cycle inspection process. Notifications will be forthcoming in early summer.

Respectfully,  
Leo Smith  
Assessing Clerk

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## CEMETERY TRUSTEES

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The Cemetery Trustees report that there were 19 burials in the year 2011. During year 2011, the Trustees sold (1) one-grave lot, (4) two-grave lots, (1) four-grave lot and (1) five-grave lot for a total of 7 deeds.

In closing, the Trustees would like to recognize the fine work by the Cemetery Maintenance Crew and David Croumie, Building and Grounds, who did a wonderful job this past year in the upkeep and maintenance at the Concord Street, Pine Hill and Old Street Road cemeteries.



Respectfully submitted,  
Robert A. Lambert  
C. Peter LaRoche  
Linda M. Guyette



*Rain and rapid snow melt led to flooding and an ice jam on the Contoocook River in early March.*

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## COMMUNITY DEVELOPMENT

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The Office of Community Development (OCD) was established in 1997 in response to concerns about growth and development in the town, and to identify what sort of development the town wanted and where it should be located. The scope of the OCD has evolved since that time, with a mission today that: (1) promotes the orderly and coordinated development of the town according to the wishes of the citizens, as articulated through the Master Plan process; (2) facilitates dialogue throughout the town amongst all organizations, entities, and individuals that make up the Greater Peterborough Community; and (3) provides support to Town officials and the public, as described in more detail below.

The OCD supports the public sector by helping to implement public policy, overseeing the Master Plan, working with land use boards to develop appropriate land use regulations, and working with regional and state planning organizations (e.g., the Southwest Region Planning Commission and the NH Office of Energy and Planning). The OCD also cooperates with the private sector through its participation in local and regional business and economic development organizations, such as the Business Support Committee of the Greater Peterborough Chamber of Commerce.

The OCD is staffed by four full-time personnel: a Director, an Administrative Assistant, a GIS Specialist, and the Code Enforcement Officer/Building Inspector. Below is a summary of staff activities for the year 2011.

### **BOARD AND COMMITTEE SUPPORT**

The OCD provides ongoing administrative, technical and planning support to the following boards and committees. Details on their specific activities can be found in the report of each board or committee. We also work closely with applicants to both the Zoning Board of Adjustment and Planning Board during the review process. We encourage applicants to consult with Office of Community Development in the early stages of their project planning in an effort to ensure that the process is as efficient as possible.

Planning Board and any subcommittees thereof

Zoning Board of Adjustment

Master Plan Steering Committee and any subcommittees thereof

Economic Development Authority

Greater Downtown TIF Advisory Board

West Peterborough TIF Advisory Board

Capital Improvements Committee

Support on request to the Water Resources Advisory Committee, the Conservation Commission, and the Open Space Committee

### **PROJECTS OF NOTE FOR 2011**

OCD provided support for the following projects this past year, some of which are detailed in the reports of the respective committees that were responsible for the particular project:

In cooperation with DPW, managing the public planning process for the downtown-bridge and retaining wall project.

Support to the Master Plan Steering Committee in the development of the Cultural Resources Chapter of the Master Plan.

Development/maintenance of the annual Capital Improvements Program.

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## COMMUNITY DEVELOPMENT, CONTINUED

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### **GEOGRAPHIC INFORMATION SYSTEM (GIS)**

The Town of Peterborough's Geographic Information System (TOPGIS) continues to provide substantial support to the various departments and volunteer boards with their daily- and project-orientated tasks. OCD's GIS Specialist provides custom maps, data, and reports to staff members, volunteers and consulting engineers for projects. GIS and IT staff have published online GIS mapping websites for public access over the Internet. The mapping consists of tax parcels, structures, pavements, topographic contours, zoning districts, and 2010 air photos. The site(s) can be accessed by visiting the Town's website, GIS & Maps section, or go directly to the online mapping using <http://tiny.cc/webgis>.

Two (2) additional public kiosk computers were set up for viewing Web GIS and the Assessing database (<http://peterborough.ias-clt.com>). These public use computers are located on the Main Floor of the Town House and on the lower level in the Office of Community Development. The computers also have free printing available for these two services.

### **REPORT FROM THE CODE ENFORCEMENT OFFICE**

A total of 212 permits of all types (131 just for building) were issued in 2011, with a total estimated construction cost exceeding \$24 million; this is nearly double the construction cost value of the previous year. These permits generated \$50,395 in revenue for the Town. Please see the table below for details.

#### **2011 Summary of Permits**

The table below represents the type and number of permits that were issued, including estimated costs for construction projects.

2011 Summary of Permits			
Type of Permit		Number of Permits	Estimated Cost
New Construction	Single Family	5	\$1,090,000
	Two Family	5	\$4,880,000
	Multi Family	1	\$14,000,000
	Commercial	2	\$214,000
	Industrial	0	0
Additions & Renovations	Residential	96	\$2,999,115
	Commercial	18	\$902,766
	Industrial	1	\$1,400
Demolition		3 (1 house)	
Permanent Sign		26	
Temporary Sign		50	
Home Business		5	
Total		212	\$24,087,281

## COMMUNITY DEVELOPMENT, CONTINUED

While new construction of homes continues to be slow (five this year compared to three last year), there were nearly 100 permits issued for additions and renovations to residences. There are several examples one can see around town of home owners making significant investment in their properties. Other notable projects for the year included:

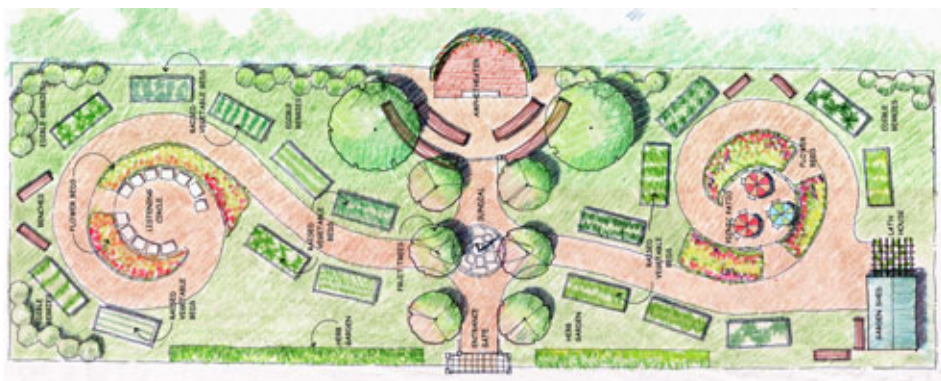
- Continued construction of the new sewerage treatment plant
- Completion MCH's emergency services addition
- The start of the expansion at RiverMead
- The remodeling of the old Stop and Shop by the NH Liquor Commission
- The renovation of the Waterhouse Restaurant
- The renovation of Twin Elm Farm

This year also saw the completion of the transition from Tom Weeks to Dario Carrara, which continued through June, with both Tom and Dario working together in an almost full-time capacity. In July Dario took over all responsibilities, although not yet on a full-time basis (as of this writing, Dario Carrara is a full-time employee).

## STAFF DEVELOPMENT

OCD staff members maintain memberships in our respective professional associations. We also participate in training and professional development seminars throughout the course of the year, and on occasion provide training to other professionals in our respective fields.

**Respectfully submitted,**  
*Carol Ogilvie, OCD Director*  
*Laura Norton, Administrative Assistant*  
*Fash Farashahi, GIS Specialist*  
*Dario Carrara, Code Enforcement Officer/Building Inspector*



## Community Center Garden Plan



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## CONSERVATION COMMISSION

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Commission members were involved in a variety of projects in addition to their advisory role providing written comment on applications before the state's Wetlands Bureau and Peterborough's Planning Board and Zoning Board of Adjustment that involve potential wetlands or shoreline impacts. Commission members visit the site, discuss the issues, and reach consensus on that written comment.

Commission members assisted EMS and the ConVal senior class plan its first annual Conservation Day workday, helping to line up projects in school district towns. On April 30 volunteers cleared brush on the Walcott conservation field off Scott Mitchell Road and at the Harris Center Elm Street/Route 101 corner lot on which the Commission holds a conservation easement.

Town DPW head Rodney Bartlett also helped arrange a Manchester Correctional workgang for three days working with Commission members for further clearing. The goal is annual brush-hogging to combat the return of invasive buckthorn that overran the Elm Street property. Wetlands also were delineated on the parcel.

In May voters approved changes to the Wetland Protection District that make it clear the 50-foot protective buffer is to remain naturally vegetated; that it will be marked with boundary tags to assist compliance; and that wetland permitting be by Conditional Use Permit through the Planning Board (no longer by Special Exception through the Zoning Board). Wetlands a quarter of an acre now are jurisdictional (replacing the former half-acre).

Commission recommendations and work to establish greater buffers for wetlands with higher function and lesser width for wetlands of lower function met with opposition in the public hearing process. Efforts to assure that wetland functions, and therefore buffer width, would be assessed objectively were not successful.

Member Swift Corwin renewed the town's status as a Tree Farm and will assist in updating management plans for various town conservation properties this year

The Commission has streamlined a process that is triggered when the Town receives an Intent-to-Cut forestry notification. The Commission mails landowners a booklet that explains forestry laws with special attention to wetland crossings and wetland and shoreland buffers that must be maintained, as well as other state laws and best management practices.

The ConCom also tracked legislative bills that would have negatively impacted conservation work in the state, sending written comment, going to hearings in Concord, and alerting the Select Board who did the same. All bills were ruled "inexpedient to legislate" and died in committee.

Annual monitoring of 20 properties that the town holds conservation easements on encountered a few boundary and other issues that were addressed for the most part, with one ongoing.

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## CONSERVATION COMMISSION, CONTINUED

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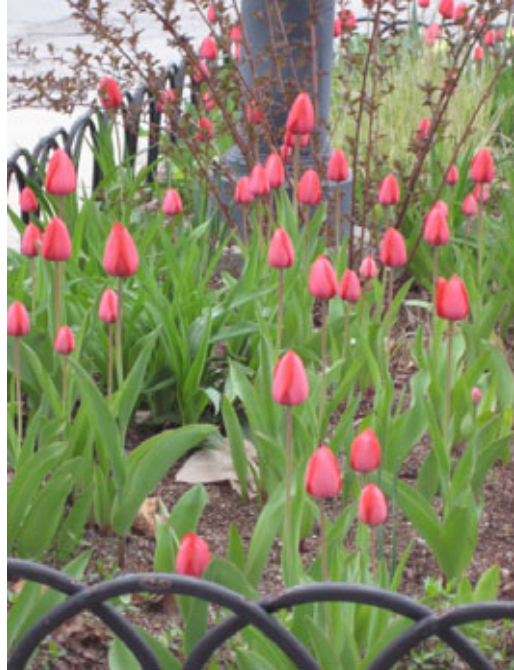
One conservation easement held by the town was transferred to the Harris Center when that organization was granted a conservation easement by Otter Brook Farm for the surrounding land. The Otter Brook Farm easement was one of four completed in town that made 2011 the strongest year ever for acres (705) and exemplary natural resources conserved.

Plans began for a vernal pools mapping project on town conservation land with the Ashuelot Valley Environmental Observatory (AVEO), now under the Harris Center's organizational wing. The project is modeled after Keene's and involves training volunteers in vernal pool identification. Certain species are known as "obligate" vernal pool species (fairy shrimp, wood frogs, Jefferson and spotted salamanders). Find them—alerted in most cases by the duck-like quacking of wood frogs—and you've found a vernal pool.

ConCom organized the annual roadside clean-up to coincide with Earth Day, April 22. Roadside litter is superficial, and as such is not a natural resource threat, but the ConCom is pleased to assist nonetheless.

Volunteers are always needed for tasks such as invasive species removal, trail work and easement monitoring. The Commission meets the third Thursday of each month in the Town House, 7 p.m. We invite you to join us.

Bryn Dumas  
Jo Anne Carr  
Swift Corwin, Alternate  
John Kerrick, Secretary  
Matt Lundsted  
John Patterson  
Susan Stanbury, Alternate  
Francie Von Mertens, Co-chair  
Robert Wood, Vice-chair  
Liz Thomas, Select Board liaison



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## ECONOMIC DEVELOPMENT AUTHORITY

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The Economic Development Authority (EDA) was established by Town Meeting vote in 1995 with the purpose of enhancing economic development in Peterborough. The specific mission of the EDA is to foster economic and industrial development, consistent with state statutes and the Town's planning objectives. The EDA is also responsible, in conjunction with the Office of Community Development Director, for administering the three Tax Increment Finance Plans currently in effect –the Greater Downtown, West Peterborough, and the Monadnock Community Healthcare District.

The committee make-up is nine members and a Selectman's *ex officio* member; there are currently two vacancies on the committee. All members are all appointed by the Selectmen and the terms are for three years. The EDA typically meets the third Tuesday of each month at 7:30 am at the Town House.

This year the EDA was active in working with the Greater Downtown Tax Increment Finance (TIF) Advisory Board on the question of re-adoption of the Greater Downtown TIF District and Plan, which is due to expire in April of 2012. The boards met jointly throughout the year to prepare an updated Plan.

The EDA also voted to approve a request from the Greater Downtown TIF Advisory Board to allocated \$5500 of Downtown TIF funds for a parking lot conceptual design. More on both of these items can be found in the report from the Greater Downtown TIF Advisory Board.

*Respectfully,*

*Jack Burnett, Jeffrey Crocker, Cy Gregg, Craig Hicks Chair, Susan Philips-Hungerford, Hope Taylor Vice Chair; and Joe Byk, Select Board Representative.*

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## EMERGENCY MANAGEMENT AGENCY

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Peterborough Emergency Management Agency is headed up by Fire Chief Joseph Lennox and assisted by Thomas Kelly.

PEMA is involved in the All Hazards Planning for both Peterborough and the region. The plan was re-written this year by members of the regional committee under the direction and guidance of Amanda Gaspard – Regional Planner.

The Emergency Operations Plan (EOP) had its yearly review completed by all members of the Agency.

On March 7<sup>th</sup> of this year the PEMA staff was activated for flooding caused by three major ice jams. Two on Sharon Road, one at the Drury Bridge and the other at the SDE Bridge. The third one was at the Jack Daniels Motor Inn. All three of these jams caused substantial flooding and property damage to homes and businesses along with street flooding and washouts.

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## EMERGENCY MANAGEMENT AGENCY, CONTINUED

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For the Flooding and the Heat event this year the Conval Superintendent Richard Bergeron assisted PEMA with putting out telephone notifications to the residents in the District. Although these notifications did not go to every home in Peterborough they did reach out to many of our residents who passed the word to their neighbors and friends. We want to thank all of you for checking in on your neighbors during these significant events.

NWS Taunton came to Town to re-evaluate our flood stage graph. They reassigned categories for the river. The graph will read as follows 4.0 "Action level", 5.5 "Flood Stage", 6.5 "Moderate", 7.0 "Major".

PEMA Staffed attended the State Emergency Management Conference in Manchester. Chief Lenox presented "Communications During Natural Disasters".

In July the PEMA staff with DHHS evaluated our shelters and emergency power status. The Director and the Deputy attended regional meetings with Director Pope and our Hillsborough County representative.

The week leading up to August 28<sup>th</sup> the Agency and Town Departments prepared for the arrival of Tropical Storm Irene. Sunday, August 28<sup>th</sup> at 6:00am all departments mustered and started responding to calls for down trees and wires throughout the Town. Peterborough had 50 downed trees and 550 residents without power. PSNH had the majority of homes and businesses back on within 58 hours of losing it. There were no injuries or severe damage reported during the event.

Please remember to go to The Town Website [www.townofpeterborough.com](http://www.townofpeterborough.com) and sign up for the NIXLE emergency notifications.

PEMA would like to thank the following for their support throughout the year: The Town Departments, Monadnock Community Hospital, Rivermead, Harborside, Summerhill, Scott-Farrar, Con-Val School District and the River Center.

Respectfully Submitted,

Joseph P. Lenox III

Thomas Kelly

Director

Deputy Director

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## FINANCE DEPARTMENT

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New Hampshire is continually out-performing other states in terms of its unemployment rate and the stability of its housing market. However, New Hampshire may be compromised in 2012 with the economic troubles in Europe and if the national economy doesn't gain a lot of momentum. With the cost of health insurance, utilities, and other expenses continuing to increase, the Town has made changes to reduce the impact of Town government on the taxpayer without unduly compromising the level of service to the residents of Peterborough.

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## FINANCE DEPARTMENT, CONTINUED

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### BUDGETING AND ACCOUNTING

Along with the requirements issued by the State of New Hampshire, the Obama Administration, and the American Institute of Certified Public Accountants (AICPA) last year, the Governmental Accounting Standards Board (GASB) required that the Town change the various components of fund balance. This change resulted in improvements to our financial management software and coding. The Town is now required to break the governmental funds into several components. The fund balance components are nonspendable, restricted, committed, assigned and unassigned. Nonspendable fund balance is for items that never convert to cash or do not convert to cash in the short time such as prepaid amounts. Restricted fund balance is amounts that are subject to externally enforceable legal restrictions such as grants and contributions. Restricted fund balance can be restricted due to enabling legislation by voting to establish special revenue and revolving funds. Committed fund balance is the portion of fund balance that is constrained by the taxpayers on the ballot or by the Board of Selectmen. The assigned fund balance is where the authority to set aside funds for an intended use of resources is delegated to Town officials. Examples of assigned fund balance would include amounts set aside for tax abatements and encumbrances. The final component of fund balance is unassigned. The amount in this category is net resources in excess of what can be classified in one of the four other components.

The total fund balance for the General Fund decreased in the amount of \$272,618 during the current fiscal year. Key factors in this change are as follows:

Actual Revenues Under Budget Estimates	\$ (1,807,967)
Actual Appropriations Under Budget Estimates	2,393,036
Other Financing Sources Under Budget Estimates	(805,177)
Adjust Revenues for Deferred Property Taxes	<u>(52,510)</u>
Total	<u>\$ (272,618)</u>

If you would like to see additional financial information, the Town webpage contains the financials for the current and prior year by department as well as the last audit. They can be found under the finance department.

### FIXED ASSETS

The total investment in capital assets at year-end was \$33,627,998 (net of accumulated depreciation), which was an increase of \$6,335,241 from the prior year. The Town of Peterborough's investment in capital assets for the current year was \$17,030,591 (51%) for governmental activities and \$16,597,407 (49%) for business activities. The investment in capital assets includes buildings, improvements, machinery, equipment, vehicles and infrastructures.

### CASH RECEIPTS

Beth Marsh, deputy tax collector is the first introduction to the finance department. One of her responsibilities at the front desk is to collect all Town receipts with the exception of the money collected by the town clerk's office. The total amount that was deposited in fiscal year 2011 was \$32,281,955. This total includes receipts for taxes,

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## FINANCE, CONTINUED

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water and sewer, parking tickets, federal and state grants, recycling revenues, recreation programs, and other miscellaneous amounts. The town has the ability to accept credit card payments for taxes, utilities and parking tickets. This service is done by an outside firm that charges a fee to the customer for the service. You can make the payments in the office or online at the Town's webpage.

### PAYROLL AND PERSONNEL

Laurie May, payroll & personnel coordinator in the finance department performs the payroll and personnel functions for all Town employees. In 2011, there were a total of 5,102 payroll checks processed for 195 employees of which 51 are full-time, 26 part-time, 58 seasonal/other and 61 on call fire and ambulance. The Town's open enrollment for all full-time employees for employee benefits such as health insurance was held in May 2011. There were ten (10) worker's compensation claims down from eleven (11) in 2010 and eight (8) property/liability claims, the same as in 2010.

One of the changes that Finance has participated in this year was to convince the New Hampshire Retirement System and our insurance companies to do their training seminars over the web. We continually pressured that this be made available to allow us to benefit from the training program without the cost of the travel time and mileage to their sites.

### TAXES

The collection of taxes for the Town is the responsibility of tax collector in the finance department. Linda Paris, tax collector collects the taxes for four authorities. – Town of Peterborough, Hillsborough County, Conval School District and the State of New Hampshire. The tax bills are mailed twice a year. The first bill which is mailed in June is a prepayment that is based on fifty (50) percent of the prior year's taxes. The second bill which is mailed in November is based on the current year's tax rate times the property's assessed value minus the payment received on the first bill. The tax rate is set by the NH Department of Revenue Administration in October of each year. For fiscal year 2011, the Town of Peterborough's tax rate was 6.99.

#### **Some important dates to remember for 2012 are:**

February	Delinquent notices for all tax and utility amounts not paid in 2011 were mailed.
March	Mailing of certified notice of tax lien for delinquent 2011 tax and utility bills
April	Liens will be filed with the County for unpaid 2011 tax and utility bills
June	Preliminary tax bills will be mailed and due 30 days from mailing September Impending tax deeding notices will be sent by certified mail for all 2009 unredeemed property tax lien accounts.
October	Tax deeding for 2009 unpaid property tax lien accounts.
October	New Hampshire Department of Revenue Administration will meet with the Town to set the tax rate.
November	Actual tax bills will be mailed and due 30 days from mailing.

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## FINANCE, CONTINUED

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### **Some Tax and Utility Facts for the fiscal year 2011**

5,484 tax bills were mailed  
\$17,290,865 billed for property taxes  
451 late notices for taxes and utilities  
214 lien notices for taxes and utilities  
118 liens filed on taxes and utilities  
168 redemptions filed for taxes and utilities  
37 deeding notices sent  
11 timber tax bills sent in the amount of \$12,524  
2 land use change tax bills sent in the amount of \$11,020  
4 excavation tax bills sent in the amount of \$740

Other information regarding taxes for 2011 is included in the MS-61 in the town report

### **UTILITIES**

Beth Marsh in the finance office works together with the DPW utility division to process the charges for the quarterly bills. The bills are based on usage obtained by the utility division from the meter readings. In fiscal year 2011, the finance office mailed 6,895 utility bills to customers. The total amount of the water and sewer bills for FY2011 was \$1,503,125.

The current utility rates are .05357 times the usage for water and .05748 times the usage for sewer. All quarterly bills are mailed to the owners of the properties receiving the service. Duplicate bills may be mailed to third parties or tenants at the written request of the owner. More information regarding utility bills can be found on the Town webpage.

Respectfully submitted,  
Nancie Vaihinger,  
Finance Director



*Photo courtesy of Bob and Mary Jane Lambert*

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## FIRE AND RESCUE

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### **Significant Responses**

The Department responded to three working fires this year: Union Street, Peterborough Diner, and Scott Winn Road. Fortunately there was only minor damage at each of these locations. In March, the department handled multiple requests for flooding and ice jam issues along both rivers. On August 28<sup>th</sup>, Tropical Storm Irene swept through Peterborough calling out the department to 43 responses for trees and wires. This year the department responded to a total of 1844 emergency calls and 11,774 non-emergency activities. Engine 1 was the busiest Company with 142 Responses, A-1 was the busiest Ambulance with 726 responses.

### **Personnel**

Jim Graham resigned this year after 8 dedicated years with the department due to family and work commitments. We thank Jim for his dedicated years of service. New hires this year are FF/EMT Trevor Anderson, FF/EMT Jennifer Briggs, FF/EMT John Curran, FF/EMT Elizabeth Dunn, FF/EMT Kris Ferreira, FF/EMT Jessie Garabrant, FF/EMT Daniel Martin, FF/EMT Gregory Potter and FF/EMT Thomas Wall. Supt. Bradley Winters was promoted to Lieutenant and will continue to oversee the Fire Alarm and Motor Squad Divisions. Captain Eric Bowman resigned this year as Captain, but will stay on as our Public Information Officer.

### **Special Events**

The department assisted with many town events to include Children and the Arts Day, Memorial Day ceremonies, July 4<sup>th</sup> Fireworks, Wellness Festival, Greenerborough Day, the Christmas Tree Lighting, Operation Santa and several stand-bys for athletic events.

At this year's department recognition ceremony the department presented to its members awards for years of service. Member of the Year was presented to FF/EMT Gregory Chartier and the Per Diem member was Matthew Robblee. These awards go to the member/s that go above and beyond the call of duty for both the Department and Association.

### **Transfer Division**

The "Transfer Division" was established October 1<sup>st</sup> when the department took over the Inter-Facility Transfers at the Monadnock Community Hospital. The Department hired Jeremy Bouchard, one of our per diems and a full time Firefighter Paramedic with the Hookset Fire Department, to be our first Clinical Manager. This position is required by the State of New Hampshire if an ambulance service wishes to contract for Inter-facility work. Along with Jeremy, the department hired on 15 per diem paramedics that are certified in "Critical Care Transports" (CCT), Paramedic Inter-Facility Transports (PIFT), and Pediatric Transports (PT). Along with these professional qualifications over half of the Medics are faculty with the Paramedic program at the Elliott Hospital in Manchester. Our ultimate goal is to use the funding from the transfers to assist in balancing the overall Emergency Medical Services budget for the Town.



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## FIRE AND RESCUE, CONTINUED

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### **Training / Special Operations**

The following members graduated in the top of their class from the NH Fire Academy in July after completing an exhausting 160 hour Firefighter 2 class: Lt. Jason Duval, FF Greg Chartier, Brain Shaw, and Lt. Brad Winters. The department recertified members in Confined Space Operations at the Meadowood Drill Yard in Fitzwilliam. This training was overseen by Deputies Thibault, Wall and Rodenhiser. EMT Paula Stewart attended the EMT-I class this spring.

### **Fire Prevention**

Fire Prevention is headed up by Inspector Daniel Failla Jr. and assisted by FF/ EMTs Craig Fraley, Kelsey Stewart and Inspector Tom Weeks. Fire Prevention works closely with Dario Carrara of the Code Enforcement Office overseeing plan reviews, inspections and investigations of fire safety violations. This year the Division conducted 290 inspections and issued 511 permits. Firefighter Fraley champions the fire prevention activities in the schools, open house, and EMS awareness week. The fire prevention division reminds everyone that if you do not have 4 inch reflective house numbers on your mail box and home, public safety officials cannot find you. For information on placement, please call the fire station at 924-8090.

Remember: "Smoke Detectors, Sprinklers and Carbon Monoxide Detectors save lives"

### **New Equipment**

In August this year the Department took delivery of a new KME pumper truck. This vehicle has been designed to pump 1500 GPM, carry 750 gallons of water with 2,000 feet of hose, a rescue tool for extrication, a full complement of EMS gear and a cache of other equipment for emergency operations. The department wants to thank first, the residents of Town for voting sufficient funds (\$550,000) for the purchase of a state of the art vehicle. Second, thank you to Deputy Chief Rodenhiser, Captain Steve Bolduc, FF Jonathan Hampson, and all the members of the department that contributed to the design and equipment list. Thank you to Gordon Kemp for his complete support and guidance through this project. This vehicle should serve the Town well for the next 20 years.

### **Fire & Rescue Association**

The department would like to thank the PFRA for their continuous support. Over the last four years, they have donated \$255,000 or \$63,000 per year, for equipment and other needs that the Town's operating budget could not support for the department. The PFRA has also donated many labor hours towards the up keep of the station and grounds.

### **Merton S. Dyer Aquarius # 1 Museum**

George L. Brown, curator, reports that more than 175 friends, neighbors, and Town residents toured the museum this year. George reminds residents that the museum is open for tours on Sundays from 9:00 to 11:00am. Also, engraved bricks are still availa-

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## FIRE AND RESCUE, CONTINUED

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ble for purchase. Your purchase of these bricks helps support the operation of the museum. To learn more, contact George at PFR Headquarters, 16 Summer Street, or call 924-8090.

### **Explorers**

There are 15 young men and women who are members of Explorer Post 808. The Explorers provide much-needed services to the department and the community, including support at all emergency incidents as well as involvement with the fireworks, town meeting, PFR open house, The Our Town Annual Ball and the Christmas-tree lighting. They also conducted twice this year food drives for both the Town and Con Val's food banks. All members attended regular training this year along with the firefighters and EMTs.

The Post, currently overseen by Lt. Jason Duval, Lt. Brad Winters, Firefighter / EMTs Jennifer Duval and Joe Winters, provides the department with a "farm team" from which it can fill vacancies. Over the course of the year, the post provided more than 1,500 hours of service which equates to \$ 26,250 in salary savings to the community. The department thanks these young men and women for a job well done.

Peterborough Fire & Rescue would like to thank all the businesses and merchants who support us every year, both with funding and by allowing their employees to respond to emergency calls during working hours.

Respectfully Submitted,

Joseph P. Lenox, III  
Paul Thibault  
Brian Wall  
Keith A. Rodenhiser  
Stephen Bolduc

Chief of Department  
Deputy Chief  
Deputy Chief  
Deputy Chief  
Captain



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## GREATER DOWNTOWN TIF ADVISORY COMMITTEE

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The responsibility of the TIF Advisory Board is to oversee the implementation of the Tax Increment Finance (TIF) Plan for the Greater Downtown. This District and Plan have been in effect since 1998 when it was approved by the voters at Town Meeting; it has since been updated at Town Meeting of 2004. By law, there must be an advisory board put in place, made up by a majority of members who are owners or occupants of property within or adjacent to the District. The Plan specifies that there shall be five members, one of whom must be a member of the Economic Development Authority and serve as Chairman, and one of whom must a member of the Planning Board and serve as Vice-Chairman; all members are appointed by the Select Board and all terms are for three years. The Director of the Office of Community Development and the EDA jointly administer the TIF District Plans.

The Advisory Board meets as needed. Meetings are, for the most part, to hear requests for funding for projects in the Downtown; to date, the Plan has agreed to fund – in whole or in part, infrastructure improvements in and around Depot Square, sidewalk and crosswalk improvements, and the installation of iron fencing around two pocket parks on School Street.

This year the Board also heard and approved a request from the DPW Director to use \$5500 of TIF funds for the development of a conceptual design for surface parking in the Depot, Wall, and School Street area. The conclusion reached by the concept sketches was that it was not possible to gain enough new spaces to justify the expense of repaving and reconfiguring the existing spaces.



The other major activity of the Board this year was to meet jointly with the EDA to review the status of the Greater Downtown TIF District and Plan that is due to expire. Both boards agreed that the Plan should be re-adopted. In addition, they concluded that the boundaries of the District should be extended to capture new properties; this was intended to accomplish two things: (1) allow the Town-owned properties to be able to benefit from TIF funds (for example,

being able to use TIF funds to pay for the proposed parking lot improvements in front of the Fire Station); and (2) increase the potential for new TIF revenues by including several commercial properties in the District. This proposal went to two public hearings with the Select Board, who voted to place this request on the Warrant for the May Town Meeting.

*Respectfully,*

*Michael Gordon Alternate, Cy Gregg Chair, Craig Hicks, Rick Monahan Vice Chair, Peter Robinson, Willard Williams, and Barbara Miller Select Board Representative.*

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## HERITAGE COMMISSION

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This year the Heritage Commission continued its outreach to citizens concerned about the Main Street Bridge and rotary projects. We found most were critical of the rotary and worried about cost and potential damage to the Library, residential neighborhoods and the downtown's historic buildings. The Heritage Commission collected 761 signatures of those who oppose the roundabout.

In the Downtown, due to the bridge project, 250 buildings were surveyed by NHDOT. It was determined that this historic area maintained its integrity and was the most intact historic downtown of the Monadnock region. The HC would like to emphasize that the town's iconic setting is not just valuable for sentimental reasons; it functions as an economic generator as well.

The HC approved the expenditure of its remaining funds ( not to exceed \$3900 ) to employ Liz Hengen, a historic resource consultant, to write the nomination of the Historical Society complex for the NH State Register of Historic Places. This year we also worked with the Mariposa Museum and Liz Hengen to provide the documentation to list this building on the New Hampshire Register. The HC invested its money in these two organizations, knowing that having historic status can be advantageous when applying for grants and adapting building codes to historic buildings.

In July the HC was approached by the town to help find an appropriate use and the proper protection for the GAR Hall, since it is on the State Register and eligible for the National Register. We reviewed the documentation and agreed that selling the building was a good solution for the town, provided that an historic preservation easement be placed on the property first. The HC will work with the town to draft such an easement and determine the requirements of the sale. The HC participated with the Town in 2002 to oversee the renovations for handicap accessibility of the GAR Hall for which the HC and Town won a NH Preservation Alliance Award.

The HC reviewed the application to demolish the early 19th century house and ell at 55 Concord St. After exploring alternative possibilities, the permit was granted, since zoning technicalities prevented a subdivision without a variance or condo creation. The intent of the Demolition Delay is to work with the owner to see if there is an acceptable alternative that could save the building.

In August the HC was made aware of the piecemeal demolition of the historic Frye house on hospital property. Although no application had been filed, we visited the site and informally advocated for a repurposing of the structure by the hospital, stressing the requirement to apply for a permit before beginning the process. However, no application was ever submitted, and one of the oldest houses was lost to history. This experience caused the commission to ask the town to review and revise the Demolition Delay review process, defining more specifically what constitutes demolition, and preventing piecemeal demolition which circumvents the process. Mindful that if there is no agreed upon solution, the demolition permit should be issued. Three more demolition permits were later granted without finding reason to delay to properties on Old Street Rd, Old Hancock Rd and Sandhill Rd.

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## HERITAGE COMMISSION, CONTINUED

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In November we hosted board members of the NH Preservation Alliance at the Mariposa for their Peterborough tour of Monadnock Area. Members were astonished by the architectural integrity and high level of workmanship and craft of the Historical Society, the Town House, Unitarian Church, All Saints Church. They were interested in the story of the earlier Downtown 2000 intervention that saved the Mariposa building, Mariposa's cultural education program and the energy retrofit of an historic building. The Town House, Unitarian Church and All Saints are all listed on the National Register of Historic Places.

Members of the newly established Peterborough Agricultural Commission joined us for a meeting to sound out potential common interests and possibilities for exploiting these synergies.

In December the HC met with Historical Society to consider new perspectives for streamlining their organization (possibly sharing administrative services) and possibilities for coordination of activities with other nonprofits in town.

The new year brought proposals before the town to establish a new Village Overlay District. Since many of the most important historic structures lie within this village core, the HC examined the proposals' impact on this heritage and developed a position paper with suggestions as to how to best protect them while encouraging infill in the downtown area where appropriate. We discussed the impact of too much infill on the property taxes and values of adjoining lots.

We emphasized that the settings of existing homes in neighborhoods should be respected and houses themselves might be kept from becoming "tear downs". Economic pressure to maximize the number of houses alone should not determine what is torn down. The commission argues that these historic structures help to drive our economy.

Duffy Monahan, Chairman, Shiela Kirkpatrick, Vice-Chair, Debby Kaiser, Secretary, Richard Estes, Mose Olenik, Bob Duhaime, David Simpson



*Frye House*

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## HEALTH DEPARTMENT

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Peterborough Health Department consists of the Health Officer Joseph P. Lenox III and Deputy Dario Carrara.

I would like to thank Tom Weeks for his service to the Town's Health Office. Tom retired this January and Dario Carrara replaced him. We wish Tom and his wife a happy and healthy retirement.

Effective, July 1, 2011 the new code requiring Carbon Monoxide Detection in all multiple family dwellings has been extended to July 1, 2013 by the Great General Court of New Hampshire. Please contact the Code Enforcement Office or Fire & Rescue for more information.

During the Heat Emergency in July the Town in cooperation with the Health Care facilities opened "Cooling Stations" for our residents. We want to thank, Monadnock Community Hospital, Pheasant Wood, Rivermead, Scott – Farrar and Summerhill for offering their assistance.

The Health Department completed the following activities for the year 2011.

Public School Inspections	3
Private School Inspections	2
Family Group Child Care home Inspections	2
Day Care Inspections	2
Foster Care Inspections	2
Trash Complaints	4
Septic Consultations	3
Food Inspection / Fire	1
Asbestos Investigation	1
Other	5

For information on health issues you can contact Health Officer Joseph Lenox at 924-8090 or Deputy Health Officer Dario Carrara at 924-8000 X 118. You can also check the Town's web site at [www.townofpeterborough.us](http://www.townofpeterborough.us) or [www.firerescue.us](http://www.firerescue.us) for regular updates.

Remember, Carbon Monoxide Detectors save lives.

Respectfully Submitted,

Joseph P. Lenox III  
Dario Carrara

Health Officer  
Deputy Health Officer

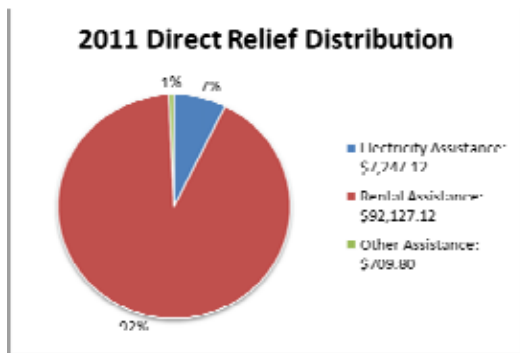
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## HUMAN SERVICES

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2011 was a challenging year for Human Services Directors across the state, and no less challenging here in Peterborough. As a result of changes made to how benefits are calculated on the state level for direct assistance programs such as Financial Aid to Needy Families (FANF), Old Age assistance (OAA), Food Stamps and Child Care Assistance, as well as the federally funded Social Security and fuel assistance programs, many families who had previously been able to make ends meet found it much more difficult to do so without assistance from the welfare budget. And while regionally the employment rate was nearly at pre-2008 levels, many people are still unemployed or underemployed thanks to the slow recovery of the construction industry.

In 2011, direct aid was distributed to over 70 distinct households. Assistance given out of the welfare budget has primarily gone towards assisting with rent payments, with some assistance also going towards electricity and other necessary expenses:



Thankfully those who are in need in Peterborough have many resources to draw from aside from town welfare. The Keep Peterborough Warm program which was co-founded by Walter Peterson Award winner Sue Chollet is an amazing resource for families who do not qualify for fuel assistance but still need help keeping their homes heated during the winter. Grants of up to \$850.00 were given to families who qualified, with funds coming from many generous private donors as well as a very generous grant from the Goyette Foundation.

Those in need have also benefited from the donation of gift cards for gas, food and other daily essentials. We cannot thank those individuals and organizations which have provided those cards enough for their help in providing the goods that welfare cannot. The Human Services Fund which operates the Peterborough Food Pantry has also provided invaluable assistance, as has the River Center, the Monadnock Area Food Pantry and the all the other programs operated by local churches and groups which are too numerous to list, but no less valuable to our community. Without all of these wonderful programs and individuals, the burden on the town's welfare budget would be impossible to bear.

Lastly, I would like to take a moment to thank Christine Lavery who was Peterborough's Human Services Director from 2005 until December of 2011 when she took a new position in Francestown. Her dedicated service to those in need in Peterborough was greatly appreciated by all who worked with her.

Respectfully Submitted,  
Nicole M. MacStay

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## INFORMATION MANAGEMENT SYSTEMS

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Municipalities rely on technology to efficiently conduct public business, distribute public records, and satisfy mandatory reporting requirements. Peterborough's Information Management System (IMS) staff provides support services to all employees who use computers, printers, mobile devices, or audio visual equipment to ensure staff have continuous access to resources they need. IMS personnel also protect electronic records from unauthorized access and safeguard data for disaster recovery purposes. Town employees are able to distribute information to the public and other staff almost instantaneously using computers, mobile devices, and the Internet. This reliance on technology comes with the responsibility of maintaining and securing the Town's technology infrastructure.

Peterborough's Information Management System (IMS) staff provides support services to all employees who use computers, printers, mobile devices, or audio visual equipment to ensure staff have continuous access to resources they need. IMS personnel also protect electronic records from unauthorized access and safeguard data for disaster recovery purposes. Town employees are able to distribute information to the public and other staff almost instantaneously using computers, mobile devices, and the Internet.

The Town's computer network and electronic data are centrally managed by IMS staff. The design of the network allows all Town computers to be connected to the same private network which enables a centralized backup system and remote connections to any computer for troubleshooting or software updates.

IMS personnel are:

Fash Farashahi, Alex Oakes, and Cole Royal (Consulting Professional)

### **2011 Accomplishments:**

- Assessing Database publicly accessible from any computer on Internet
- Published Online Mapping Website for access to Town's GIS data
- Installed public wireless access Select Board Meeting and Town House basement level
- Installed Firewall on Public Modem & increased speeds for public wifi access
- Virtualization of 4 physical servers creating Virtual Machines living on 1 physical server
- Upgraded document archiving server hardware and software known as DOCSTAR
- Upgraded Memory and Windows Operating System on 5 Desktop PCs
- Purchased 14 New Desktop and Mobile Computers
- Replaced Fire Department Network Switch and Firewall
- Replaced Hwy & Recycling Firewalls
- Installed new Public, Education, & Government (PEG) Channel TV Equipment



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## LIBRARY

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“A man should keep his little brain attic stocked with all the furniture that he is likely to use, and the rest he can put away in the lumber room of his library, where he can get at it if he wants it.”—Sir Arthur Conan Doyle

The Peterborough Town Library continues to be a valuable resource and significant gathering place for the citizens of our community. In 2011 the library circulated approximately 71,000 items, offered programs attended by over 2,500 people (a notable increase over last year), and logged over 63,000 individual visits. Our four public access computers were used 5,200 times by residents and visitors and, (an indication of things to come?) the library's downloadable audio- and e-book program usage doubled.

### Adult Programming

The library presented a diverse mixture of adult programming this year. In May, Nashua author Joe Smiga gave a talk on how to begin writing (“for everyone with a story to tell”) and a few weeks later, Connecticut-based literary agent Jan Kardys offered a Saturday workshop on the strategies and techniques of getting published. Also in June, Selma Furlong, former member of an Ohio Amish community, discussed her journey out of Amish culture.

At the end of June, Sue and John Rockwood offered two programs—one for children and one for adults—on the subject of New Hampshire animals. And in July, former library employee Jeanette Baker talked about her solo five-month hike of the Appalachian Trail, from Georgia to Maine.

In September, Vermont resident John Walters, writer, editor and radio personality (the creator and host of NHPR's “The Front Porch”) shared stories of some of the extraordinary people he has met in New Hampshire and Vermont. And in October, another Vermont resident, Joni B. Cole, read from her new book of essays, “Another Bad Dog Book; Tales of Life, Love and Neurotic Human Behavior”.

In November the library, in cooperation with the Toadstool Bookshops, presented a reading by quondam NH Poet Laureate Donald Hall, to a standing-room only audience. Lastly, the library was pleased to host a month-long exhibition celebrating the life and works of James Joyce and curated by Irish-born New Hampshire resident Imelda Murphy; the highlight of which was a gala celebration on Bloomsday (June 16<sup>th</sup>), arranged with the help of the Irish Consulate in Boston, and attended by potentates from as far away as Concord and Nashua.

### The Art Corner

Carolyn Carter continued her active supervision of the library's Art Corner, which continues to display the arts and crafts of residents of the Monadnock area. This year, wood carving, photographs, watercolor, pencil and oil painting were some of the media displayed. Artists included Jerry Grimes, Nicole Caulfield, Peter Clemm, Vinay Laughner, Diane Orzel, Pamela Hanna, Christine Patten, as well as members of the Monadnock Camera Club, and town employees. A first for the library in 2011 was an exhibition of goop art, done by James Aytoun.

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## LIBRARY, CONTINUED

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### The Children's Room

The Children's Area continues to be a gathering place for families and friends to visit and delve into the world of books, ideas, stories and pictures—together, and individually. Our summer reading program 'One World, Many Stories' expounded on that mission and over 8 community members volunteered their time last summer to make presentations about their countries from nearly every continent.

Youth book circulation increased this year by 3,000 items. We provided 86 programs attended by 1,929 individuals and 855 reference questions were answered by the Children's Department. The Friends of the Library generously supported the Youth Department by funding pizza and snacks for our 'Pizza and Pages' reading group, special programs for school vacation and holiday weeks—'Odds Bodkin', a nature program by



the Rockwood's, an popular return visit of 'Granite State Zoo', and a 'Matryoshka Doll

Painting' workshop— and the materials and prizes for the summer reading program and the special summer programs, 'Reptiles on the Move' and 'Fiddler Ellen Carlson'.

Classes visited the library periodically, The Peterborough Players offered a preview of 'Stuart Little', The Mariposa Museum took people 'around the world' and seasonal six-week sessions of Baby, Preschool and Big Kid storytimes were offered year-round.

Volunteers provided folk and fairy tale readings, summer storytimes, special exhibits and bulletin board displays, therapy dog reading visits and lots of help behind the scenes. Local library user, Annie Henry, coined the phrase *A Library is Like Chocolate for the Mind*. Remember seeing it on our bulletin board? Share her enthusiasm and enjoy your local library to the fullest!

### The Reference Room

Brian Hackert, reference librarian, fielded almost 3,000 reference questions from approximately 7,800 visitors to the reference room, as well as facilitating 2,900 inter-library loan transactions. Brian also chaired the library's two monthly book discussion groups, discussing such titles as "The Number 1 Ladies' Detective Agency", "A Tree Grows in Brooklyn" and "Roads Less Travelled".

### Friends of the Library

Once again, the Friends staffed the Kyes-Sage Book Shop, over 200 volunteer hours per month, from April through mid-November, and gave generously to support the library's programs and services. This year, for the first time, the Friends hosted a successful mid-winter book sale in the library's meeting hall, an event we hope will become an annual happening!

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## LIBRARY, CONTINUED

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### Conclusion

The library is indeed fortunate to have a dedicated and capable staff and loyal volunteers who donate hundreds of hours per year behind the scenes in technical services, staffing the library on Sundays and operating the Kyes-Sage Bookstore. WE are grateful for our hardworking trustees, and for our supportive Friends group. Members of the selectboard, as well as the town administrator, are always available for advice and assistance, and town employees, especially Buildings & Grounds, have assisted us whenever we have called upon them.

We should especially like to thank the townspeople of Peterborough and Sharon for their support and encouragement

### 2011 LIBRARY STATISTICS

Cardholders: Active cards	3,753
Adult residents	2,312
Adult non-residents	176
Juvenile residents	922
Juvenile non-residents	38
 Town Library holdings:	 63,300
Magazines	8,900
Adult collection books	25,500
 Juvenile collection books	 15,600
Reference books	1,500
Historical Room books	2,900
Non-printed materials	8,900
 New Additions this year:	 3,115
Adult collection gifts	357
Adult collection purchases	1,060
Juvenile collection gifts	126
Juvenile collection purch.	840
Audiotapes	22
Videotapes	33
DVDs	395
CDs	282
 Historical Room usage (sign-ins):	 60
Items borrowed from other libraries:	1,894
Items loaned to other libraries:	1,348
Overdue notices sent via email :	1,044
Downloadable Audiobook usage:	956
Public Internet usage:	5,206
Total library visits:	63,113

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## LIBRARY TRUSTEES

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The adequacy and cost-effectiveness of the current library facility have been of increasing concern to the library trustees in recent years. In March 2011, the 1833 Society, a 501(c)(3) organization named after the year the town Library was founded, was established to facilitate planning and fundraising for a new or renovated library. During 2011, Karen Clement, Cyrus Gregg, Audrey White, David Simpson and David Weir served on the 1833 Society board. The latter two are also library trustees.

One of the trustees' biggest challenges is operating the library without investing heavily in improvements that would be poor investments should a new library be built in a few years. Meanwhile, the library and town staffs are coping as best they can to operate and maintain an inefficient, decaying building.

The winter of 2010-2011 was the first time the Kyes-Sage House was winterized (pipes drained, heat set back, etc.), saving approximately \$1,500 in fuel costs. This meant the Friends of the Library were unable to begin as early as usual to prepare for the book-selling season. Still, the Friends earned more than \$13,000 last year through book sales, and were able to provide support to library children's programming, as well as museum passes for library patrons, for which the trustees are grateful.

All five trustees, including John Vance and Randy Brown, attended the Friends' dedication of a garden and bench at the Keyes-Sage House to the late Betty Brocklebank, a dedicated Friends' volunteer.

Trustees signed an updated memorandum of understanding with the town, which outlines the details of the relationship between the two entities. By state law, the library is governed solely by its Board of Trustees. The trustees and the town cultivate a cooperative relationship because of their mutual interests. The updated memorandum includes the provision that the library will continue to follow town personnel policies.

Trustees began a series of meetings with individual library employees, each one invited to a regular monthly trustees meeting to talk about his or her background and explain the details of his or her job.

At the suggestion of the auditors, trustees initiated a series of small changes in financial routines.

The town and the library agreed to a change in maintenance arrangements. Now, the library is in charge of expending the funds designated for janitorial service. Previously, the town had supplied janitorial service for the town-owned building. Town staff will continue to maintain the exterior of the building and the grounds, as in the past. Trustees arranged for architect Robert Hillier to speak at the Monadnock Summer Lyceum, where he presented various visions for a new library.

Former trustee Diane Burnett was appointed an alternate trustee.

Respectfully submitted,

*Marcia Patten*

Chair, library trustees

# LIBRARY TRUSTEES FINANCIAL SUMMARY

## PETERBOROUGH TOWN LIBRARY TRUSTEES FINANCIAL REPORT - FISCAL 2010-2011

Quarter ending:	9/30/2010	12/31/2010	3/31/2011	6/30/2011	YTD
<b>Income</b>					
Gifts	295.00		500.00		795.00
Bequests			5,394.92		
Interest					
NHHC Sponsorship	250.00				250.00
Grants					
Interlibrary Loan Receipts					
Adopt-A-Book Receipts	80.00	80.00	340.00	40.00	540.00
Town Trust Funds	4,500.00	4,500.00		9,000.00	18,000.00
Credit Card reimburse by Town	113.85	219.59	379.83	549.49	1,262.76
Other	510.25				510.25
<b>Total Income</b>	<b>5,749.10</b>	<b>4,799.59</b>	<b>6,614.75</b>	<b>9,589.49</b>	<b>21,358.01</b>

Note: Reinvested dividends and interest are not considered income

<b>Expenses</b>					
Speaker Fees		331.00		150.00	481.00
Town Trust Funds to Library	4,500.00	4,500.00	5,394.92	9,000.00	23,394.92
Expenditures for Library		253.15			253.15
Capital Improvements		1,500.00			1,500.00
Interlibrary Loan Fees					
Adopt-A-Book Remissions					
Gifts / Donations				35.79	35.79
Memberships / Conferences				380.00	380.00
Supplies	22.36			38.49	60.85
Credit Card payments	240.57	895.84	12.50	803.85	1,952.76
Publicity					
Other		52.45			52.45
<b>Total Expenses</b>	<b>4,762.93</b>	<b>7,532.44</b>	<b>5,407.42</b>	<b>10,408.13</b>	<b>28,110.92</b>

### Account Balances

Quarter ending:	6/30/2010	9/30/2010	12/31/2010	3/31/2011	6/30/2011
Checking	8,986.74	9,972.91	7,240.06	8,447.39	7,628.75

Note: All previous accounts not shown are consolidated into one account with Charter Trust

Ocean Bank CD 1	41,186.09				
Ocean Bank CD 2	26,215.52				
Charter Trust Account	581,867.60	693,083.68	724,077.85	747,090.90	755,172.23
<b>Total</b>	<b>658,255.95</b>	<b>703,056.59</b>	<b>731,317.91</b>	<b>755,538.29</b>	<b>762,800.98</b>
<b>Beginning balance</b>	<b>662,461.96</b>	<b>658,255.95</b>	<b>703,056.59</b>	<b>731,317.91</b>	<b>755,538.29</b>
Plus: Income	5,994.05	5,749.10	4,799.59	6,614.75	9,589.49
Less: Expenses	(6,396.32)	(4,762.93)	(7,532.44)	(5,407.42)	(10,408.13)
Unrealized Gains/(Losses)	-3,803.74	43,814.47	30,994.17	23,013.05	8,081.33
Ending Balance	658,255.95	703,056.59	731,317.91	755,538.29	762,800.98
<b>Less: Actual Ending Balance</b>	<b>658,255.95</b>	<b>703,056.59</b>	<b>731,317.91</b>	<b>755,538.29</b>	<b>762,800.98</b>
<b>Variance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## MASTER PLAN STEERING COMMITTEE

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The Master Plan Steering Committee (MPSC) is charged with creating and updating the Town's Master Plan, which is a land use planning tool used by the Planning Board and other Town bodies for guidance in ensuring that our long-term development is both consistent and commonsensical. The MPSC may initiate actions on its own or at the request of the Select Board or Planning Board, but in any event its actions are always marked by as much public input as possible, with every effort made to gain consensus in moving the Town planning process forward. Based on this, the Committee is known to be fair and evenhanded. Members are purposely chosen to represent differing viewpoints and constituencies within the Town, and they pride themselves on working well together toward common goals. Since the Committee was established in 2002, the Committee has accomplished the following:

- overseen a comprehensive update of the Master Plan (adopted in 2003);
- conducted a Land Use Analysis of Evans Flats (2004);
- overseen the development of a Historic Resources chapter of the Master Plan (2006);
- conducted public meetings and analysis that resulted in two reports for the Select Board regarding the future of the highway, police and fire facilities (2008);
- prepared and submitted a draft Regional Concerns chapter of the Master Plan to the Planning Board (2010); and
- created a subcommittee to prepare a Cultural Resources chapter of the Master Plan, which was recently adopted by the Planning Board.

Following the recent adoption by the Planning Board of what is now the 10<sup>th</sup> Chapter of the Master Plan, the Committee intends to refocus its efforts on the previously-adopted chapters and assess which ones might need to be updated. If anyone is interested in being involved with this process, please contact the Office of Community Development.

*Respectfully,*

*Beth Alpaugh-Côté, Sue Chollet, Swift Corwin, Peter Gosline, Rick Monahan, Mose Olenik Chair, and Joe Byk, Selectmen's Representative.*



*Boccelli Garden, photo courtesy of Michael Gordon*

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## OPEN SPACE COMMITTEE

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The Open Space Committee (OSC) is charged with implementing the Open Space Plan presented in the town's Master Plan. That plan endorses the "village" model of town planning whereby future development ideally occurs in existing developed areas or "villages" and the outlying areas remain rural. Most master plans have this goal of balanced, wise growth; few towns achieve it.

The OSC works to communicate the many varieties of land conservation— including the most popular form in the region: privately owned land with a conservation easement deed that specifies certain restrictions on future development. Peterborough has one of the strongest traditions of families choosing to conserve their land by this means. Thirty-seven families have made that choice.

The OSC also works to fund land conservation, including purchase of development restrictions on land with the highest natural resource values and covering landowner expenses involved in conserving their land (surveys/appraisals/legal). Peterborough voters have established a generous land conservation fund.

A property's natural resource values are judged following accepted criteria as indicated in the chart on next page. This past year was the town's strongest ever for conservation of natural resources. Four families placed conservation easements on their land for a total of 705 acres. Two of the easement properties received the very highest criteria ranking. They add over 600 acres to the Temple-to-Crotched corridor that has been identified regionally as a priority conservation area.

Each parcel on the town's open space map comes with a story on what led to its conservation. The John Marshall Conservation Easement out Sand Hill Road on the Greenfield border is one of this year's stories. The easement's 169 acres of farmland, forest and rural vistas abuts the Wapack National Wildlife Refuge established by John Marshall's parents. A few years back John's sister Liz Marshall Thomas conserved 441 acres that also abut the Refuge. Alexandra Marshall, John's widow, conserved the land in honor of her husband's strong connection to the land.

The Open Space Committee hangs photos of conserved properties in the Select Board meeting room at the Town House. Viewing these photos communicates how much conserved open space adds to quality of life in Peterborough.

The Open Space Committee meets the second Thursday of each month. Townspeople attendance and participation are always welcomed.

*Alan Bannister*  
*Ed Henault, Chair*  
*Debby Kaiser*  
*Liz Thomas*  
*Eric Thum*  
*Francie Von Mertens*  
*Alex Walker*

## OPEN SPACE COMMITTEE, CONTINUED

RESOURCE FEATURE	POINT SCORING
Local heritage / cultural feature	3 Has significant feature
Parcel is an important focal point of community activity (trails, etc.)	4 Is a community focal point 2 Is potential community focal point
Scenic vistas from public land / roadway / public waterbody	3 Exceptional scenic vistas 2 Scenic vistas / significant road frontage 1 Significant roadside stonewalls
Productive forest resources (from aerial photo)	5 Larger than 30 acres 3 Less than 30 acres
Prime / state ranked farmland soils	4 Parcel has prime ag soils 2 Otherwise ranked ag soils
Open fields or early succession forest	4 Open area is 5 or more acres
Parcel is within a designated unfragmented land area	3 NHF&G unfragmented land area 3-4 1 NHF&G unfragmented land area 1-2
Wetlands	4 With associated uplands 2 Associated uplands on abutting land
Shoreline frontage	6 Significant shoreland / named waterbody 3 Shoreland on waterbody
Aquifer	6 Parcel over highest yield aquifer (blue) 3 Parcel over aquifer (yellow)
Size of parcel	6 > 150 acres 5 pts 100-150 acres 4 70-100 acres 3 pts 40-70 acres 2 pts 10-40 acres
Linkage / connectivity (parcel is adjacent to other conserved land)	6 Aggregate area >300 acres 5 Aggregate 200-300 acres 4 Aggregate 100-200 acres 3 Aggregate <100 acres
Unique natural feature (vernal pool, heron nest, floodplain, bog, rare/ endangered species, etc.)	6 One point per unique feature



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## PARKS COMMITTEE

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*Gordon Young works his magic with the backhoe at the Pavilion Garden*

The Parks Committee continued the maintenance and improvement of the town gardens (Depot Park, Peter's Gate, Putnam Park, Boccelli Garden, and Teixeira Park) every Wednesday morning thanks to the hard work and dedication of its volunteers. We remain grateful to Bob Wilder, of the Public Works Department, who continues to help us keep the parks in good order.

A new row of fencing was added at the Pavilion to enlarge the garden and enclose it safely and attractively in keeping with the rest of the town gardens.

More plants were added to the new garden on the south side of Putnam Park, and work continued on the rain garden at Teixeira Park. All the town gardens received some new plants.

*Carmen DuHaime, Chairperson, Michael B. Gordon, Maude Odgers.*



*The Volunteers: Back row: Nancy O'Neill, Laura Trowbridge, Mollie Amies, Michael Gordon and Terry Reeves. Front row: Maude Odgers, Molly Beyer, Jeannie Connolly and Bob Wilder. Missing from the picture: Susannah Parish, Amy Manny and Sarah Bay.*

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## PLANNING BOARD

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For many years Peterborough Planning Board members were appointed by the Select Board. About six years ago the Planning Board became an elected body. As terms expired, the seats of the six regular members were filled by vote of the town. The seventh member continues, by state statute, to be a member of the Select Board who serves a one-year appointment and is a full, voting member. . Up to four alternates to the board are now appointed by the Planning Board to serve three-year terms. When Planning Board members became elected rather than appointed, the dynamics of the Board changed. Prospective members needed to be willing to “run for public office.” In several election cycles there were fewer candidates than seats and it was difficult to recruit alternates. We are happy to say that this past year a number of talented citizens with a wide variety of experiences have stepped forward to serve as regular members and alternates. The Office of Community Development has held regular training sessions and the new members will have the opportunity to attend Office of Energy and Planning conferences as well as Municipal Law Lectures in the fall.

Most Peterborough citizens never attend a Planning Board meeting, though all meetings and workshops are open to the public . That means that the members and alternates must represent the absent public by asking the questions they would ask if present. While members should use their knowledge and experience, personal opinions or agendas should be left outside the meeting room door. At the same time the Board must realize that the applicants and interested parties that do attend are often not familiar with the Planning Board process and need explanations of applications, rulings and next steps. It is important that every interested party be heard and their questions be answered by the applicant, the staff or the Board.

We look forward to serving the town in the coming year and hope citizens will feel welcome to come to us with their questions and concerns.

Respectfully submitted,

*Leandra J. MacDonald, Chairman*

*Richard Monahan, Vice-chairman*

*Barbara Miller, Selectman's Representative*

*Ivy Vann*

*Thomas Weeks*

*William Groff*

*Joel Harrington*

*Audrey Cass, Alternate*

*Richard Clark, Alternate*

*Jerry Galus, Alternate*

*Alan Zeller, Alternate*

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## POLICE DEPARTMENT

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In 2011, a spike in residential burglaries kept the police department very busy. Through the officers' diligent work, 50% of the burglaries were solved within weeks of the occurrences and over \$10,000 worth of stolen property has been recovered. Those apprehended and held accountable for these crimes often acted alone or in groups of as many as six. Most of the perpetrators were local people ranging in ages from 15 to 25.

Reports of road rage (motor vehicle complaints) increased from 2010 to 2011 by 16.5%. With the ever increasing volumes of traffic on our state and local roadways, these complaints have become daily occurrences which reinforce the importance of strict traffic law enforcement.

Training is an indispensable part of a professional law enforcement agency. In 2011, department members received special training on the following topics:

### **Staff Development:**

Basic Drug Investigations  
Breath Testing Instrument Operator  
Conducting Physical Fitness Testing  
Crisis and Trauma in Police Work  
Domestic Violence – Identifying the Patterns  
Firearms Instructor  
First Line Supervisor  
Forensic Psychology  
Ground Fighting Techniques  
IED – Counterterrorism  
Investigating and Prosecuting Stalking Law Violations  
Officer as a prosecutor  
Responding to Individuals with Mental Health Issues  
Sexual Abuse & Child Abuse  
Taser Instructor  
Telephone Records in Criminal Investigations  
Traffic control Flagger Training

### **New Equipment in 2011**

#### *Soft Body Armor:*

In 2011, the uniformed officers were fitted for new soft body armor (commonly known as bullet-proof vests). Body armor is an essential piece of police equipment that is designed to save the lives of officers when faced with threats of lethal force.

### **Activity Report**

Calls for Service	9,320
Hours on Patrol	7,123
Hours on Administrative Duties	2,507
Hours on Calls for Service	3,204

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## POLICE DEPARTMENT, CONTINUED

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Hours on Investigations (cases)	2,653
Hours on Reports	1,779
Hours in Training	482
Hours in Court	71
Miles Patrolled	99,246
Traffic Accidents	295
Fatal Motor Vehicle Accidents	0

### **Reported and Investigated Crimes**

Investigations	350
Security Checks on Properties	1,586
Citizen assists (escorts, fingerprints, disabled motor vehicles, etc.)	524
Motor Vehicle Complaints	326
Assist Other Agencies (police, fire, ambulance)	423
Animal Complaints	188
Thefts	142
Juvenile Complaints	83
Domestic Violence	41
Assaults	28
Criminal Mischief (vandalism)	33
Drug Possession	33
Unlawful Possession of Alcohol	15
Protective Custody (due to intoxication)	12
Harassment	49
Unsecure Property Doors/Windows	36
Driving While Intoxicated	16
Burglaries	22
Identity Fraud	25
Criminal Threatening	11
Bad Checks	17
Sexual Assaults	7
Prohibited Sales of Alcohol	2
Armed Robbery	0

### **Other**

Motor Vehicle Offense Warnings	2,010
Arrests	194
Motor Vehicle Offense Citations	259
Parking Tickets	252

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## POLICE DEPARTMENT, CONTINUED

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### **Activities & Events**

Throughout the year, the police department provided services for specific activities and events such as the Memorial Day Parade, the Greenerborough event, Children & the Arts, Forth of July Fireworks, Christmas Tree Lighting and more. Our objective is to help make these events and activities a success by rerouting traffic patterns, modifying parking options, and to keep participants and onlookers safe.



*Officer David Abbott and police explorer Arianna Davis directing traffic at Children and the Arts*

### **Final Thought**

Every day, the Police department provides law enforcement services to the citizens of Peterborough and those traveling through the community. The men and women of the Peterborough Police Department are an elite group of professionals who help maintain the desirable quality of life this community so enjoys. I am honored to work with the men and women of this force and to serve the town of Peterborough.

I would like to thank our Town Administrator, Pam Brenner, and our Select board members, Barbara Miller, Elizabeth Thomas and Joseph Byk, for their guidance, support and belief in our abilities.

Sincerely,  
*Scott Guinard*  
Chief of Police



*Sergeant Michael Chapdelaine (left) and Captain Ernest Belletete (right) on parking lot detail at the July Fireworks show*

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## PUBLIC WORKS DEPARTMENT—ADMINISTRATION

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The Department of Public Works is comprised of 4 Divisions plus administration; Facilities & Grounds, Highway, Recycling and Utilities. Responsibilities and maintenance tasks within the department range dramatically; winter operations, pothole repair, street signs, parks, town buildings, the common pathway, cemeteries, water supply, wastewater treatment, and the solid waste and recycling for the community. It is a rare day when the Public Works Department is not part of everyone's daily activities.

The single largest event for 2011 has been the construction of the new Wastewater Treatment Facility. The facility went on line in March of 2012, a decade after the start of initial engineering and design. It is also the first time in almost a decade that our effluent discharges to the Contoocook River are meeting our discharge permit limits. The overall project also includes the closeout of the lagoon treatment system that has been in place for over 30 years. Overall project value is \$12.67 million with \$5.69 million of the total in grant funds. The lagoon closure will occur from the latter half of 2012 to the spring of 2013.

The Office of Community Development, IT Section, continues to support the DPW by providing maps and reports of existing streets and infrastructure assets showing their respective characteristics e.g. location, status, mileage, and other pertinent information, this is an ongoing effort. OCD staff is also assisting the DPW in their effort to turn the analog (hardcopy) information concerning existing infrastructure into an automated electronic format and locating these assets with GPS.

I wish to congratulate all employees; their tireless efforts are appreciated by everyone. As you read in the following Division reports it has been a busy year for the DPW and I wish to thank all the employees of the DPW for their hard work, dedication, and attention to customer service. I also want to recognize the support the department has received from the Select Board, Budget Committee, Town Administrator Pam Brenner, other town departments, and in particular the public. This support is much appreciated.

Respectfully submitted,

*Rodney A. Bartlett*, Director of the Department of Public Works

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## PUBLIC WORKS—FACILITIES AND GROUNDS

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The Facilities and Grounds Division has many responsibilities throughout the year. The crew is responsible for the general maintenance of all town buildings including the Town House, Library, Recreation, Highway, Fire, and Police Departments. In addition to mowing the grass and shoveling the snow for these facilities, the crew also handles the painting and general repairs of these buildings.

The crew is responsible for the upkeep of the town grounds, including the common pathway, town parks, and cemeteries. Over the past year the crew has worked continually to maintain these areas including general grounds maintenance, mowing, raking, shoveling, and landscaping in all seasons.

In addition to the crew's regular duties during 2011 they accomplished and assisted on a

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## PUBLIC WORKS—FACILITIES AND GROUNDS, CONTINUED

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number of other projects including:

- Depot Park walkway improvements.
- Assisted with the installation of recycling bins downtown
- Repaired the fence and stonewall on Main St just west of the Town House
- Painted offices in the Town House.
- Replaced carpeting downstairs at the Town House
- Assisted with the installation of the new wood pellet boilers and other building envelope improvements at the Town House
- Provided basic maintenance to the Community Center
- Additional personnel were assigned to the cemeteries to improve maintenance of markers, shrubs, and turf.

The Facilities and Grounds Division worked throughout 2011 to assist and support the Recreation Department with their many projects. We would like to thank Bob Wilder, Marty Earley, Mike Ambrosini, Aden Blanchette, and Lenny Gonthier for their dedicated hard work throughout the year. Also, thank you to the Highway and Utilities Divisions for their continued support.

Respectfully submitted,

*Dave Croumie*, Facilities and Grounds Superintendent.

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## PUBLIC WORKS—HIGHWAY DEPARTMENT

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Members of the Highway Division are to be commended for their 2011 accomplishments and continued dedication to the maintenance of our infrastructure. The diversity and “can do” approach evidenced this year has been most appreciated.

Major projects include:

- Sweeping up winter sand from all town roads including chip stone from those roads chip sealed to recycle for the following year
- Annual mowing of EMS and Scott Mitchell Landfills and rural roadsides, the sheep at EMS were a help but couldn't do it all
- 300 catch basins were cleaned and inspected
- Reconstructed several culverts and basins throughout the town
- Grade all dirt roads including Bass Rd, Bogle Rd, Slab Rd, Carley Rd, Hadley Rd ext. and the parking lots at the Recreation Department
- Reclaimed and paved Four Winds Farm Rd, Cornish Rd, and MacDowell Rd.
- Chip sealed Old Jaffrey Rd, Old Town Farm Rd and High St.
- Paved numerous trench excavations for the Utilities Division and storm drainage repairs
- Assisted Utilities with repair to water mains, gate valves, fire hydrants and emergency repairs of water mains
- Annual tree removal on roadsides
- Maintain all street signs and responsible for US flags on holidays

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## PUBLIC WORKS—HIGHWAY DEPARTMENT, CONTINUED

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The dedicated Highway Division members are committed to serving the town in emergencies of all kinds. Whether it is a crashing ice storm, winter blizzards, or flood events they always respond on time 24 hours a day seven days a week to insure the safety of school buses, emergency vehicles, Fire, Police and the general public.

I would like to thank the many people and subcontractors who assist us throughout the year, especially with budget constraints. The help of other Town Departments and officials is most appreciated in day to day operations. The support of the citizens of Peterborough, through their cooperation, program support and their hard earned tax dollars is gratefully appreciated. Community support and pride in the services provided are the greatest motivators for our members. Last but not least, we thank the families of Division members. They adjust to the many hours worked, often at inconvenient times and continue to support the commitment of the members of the Division and the Town.

Faithfully Submitted

*Ron Dubois, Highway Superintendent*

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## PUBLIC WORKS—RECYCLING AND SOLID WASTE

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The recycling center processed a total of 1,876.48 tons of MSW. Out of that total 574.86 tons were land filled and 1,301.62 tons were recycled. Peterborough and Sharon residents again have a very impressive recycling rate of 69%. Well done!

Also by recycling 1,301.62 tons instead of land filling we avoided paying \$141,876.58 in disposal fees.

While the cost avoidance of \$141,876.58 is great, also the importance of strong recycling efforts on your part and good recycling markets you've generated \$238,806.85 in revenue. This brings the total financial benefit of recycling to \$380,683.43 for 2011.

Along with the cost avoidance there is quite an environmental impact saving with recycling as well. A few natural resources you saved by recycling are:

- 6,290 trees
- 253,440 gallons of oil
- 201,637 gallons of water
- 276,260 pounds of raw material including: iron ore, bauxite ore, limestone, and soda ash

We will again this year be joining up with the Keene Recycling Center for your hazardous waste disposal needs. For a list of scheduled drop-off days and times or for more information please contact the recycling center at 924-8095 or the Keene Recycling Center at 352-5739.



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## PUBLIC WORKS—RECYCLING AND SOLID WASTE

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I would like to let you know that we are recycling a few new items at the center that you may not be aware of:

- We are now able to recycle most all types of #1 plastic. Not only the bottles and jugs but also containerized plastic such as; spinach, salad, fruit, and 'clam-shell' types. However with the #2 plastic recycling it's still just bottles and jugs.
- All plastic caps and lids are now recyclable. There is a station set up next to the plastics table for these. And as always all metal or steel caps and lids can be recycled in with the steel cans.
- Toner cartridge recycling from laser jet printers and copier machines is back. We lost the market on these for a while but it seems to be making a strong comeback. Please give these directly to an attendant for recycling.

And again this year will be offering the residents screened compost to take home for lawn and garden use.

The chart below illustrates the recycled tons and revenue that was generated for 2011\*:



ITEM	TONS	REVENUE
CARDBOARD	109.34	\$16,606.09
MIX PAPER	198.9	\$19,825.50
NEWSPAPER	61.44	\$9,405.85
PLASTICS	29.46	\$19,848.15
ALUMINUM CANS	4.6	\$15,672.90
STEEL CANS	16.28	\$2,955.22
SCRAP METAL	52.84	\$5,396.22
GLASS	252	\$0.00
TEXTILES	60.76	\$0.00
TIRES	11.85	\$241.00
BOOKS	11.85	\$0.00

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**PUBLIC WORKS—RECYCLING AND SOLID WASTE, CONTINUED**

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FOOD/YARD WASTE	223.04	\$0.00
BRUSH & LUMBER	254.35	\$0.00
ELECTRONICS	18.87	\$0.00
BATTERIES-AUTO/HOUSEHOLD	3.53	\$1064.00
WASTE OIL	685 gallons	\$0.00
ANTI-FREEZE	90 gallons	\$0.00
DISPOSAL FEES		\$33,769.59
PAY PER BAG SALES		\$77,868.00
TOWN OF SHARON		\$32,420.00
STICKERS		\$139.00
MISCELLANEOUS		\$52.13
RECLAMATION TRUST		\$2532.10
REIMBURSEMENT OF EXPENSES		\$984.10
RETURNED CHECK FEES		\$27.00
TOTALS	1,301.62 tons	\$238,806.85

\*This chart represents the calendar year, Jan-Dec of 2011

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## PUBLIC WORKS—RECYCLING AND SOLID WASTE, CONTINUED

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We also accepted the following items for recycling:

- 50 refrigerators & freezers
- 100 dehumidifiers & air conditioners
- 51,513 linear feet of fluorescent lamps
- 842 compact fluorescent bulbs
- 335 misc. mercury containing lamp bulbs
- 19 lbs. of mercury containing devices
- 351 pounds of lamp ballasts
- 435 propane tanks
- 78 fire extinguishers

As always I would like to very much thank the residents and businesses of Peterborough and Sharon for their excellent recycling efforts and support of the recycling center. In addition I'd like to thank my co-workers Cliff Monkton, Marshall Torsey, and Tom James for their dedicated hard work.

Respectfully Submitted,  
*Scott A. Bradford*, Recycling Manager

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## PUBLIC WORKS - UTILITIES

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The Utilities Division has the responsibility of the operation and maintenance of the municipal Water and Wastewater Facilities. These responsibilities are wide ranging, some examples are; monitoring water production, maintaining the well structures, cleaning of the distribution system every spring and fall by flushing of the fire hydrants, hydrant repairs and replacements, meter readings, repair of water main breaks, monitor and record daily flows to and from the wastewater treatment plant, laboratory analysis, we maintain have five lift stations, flush of the collection system and repairs to manhole structures. Minimizing infiltration and unwanted inflows to the sewer collection system helps to minimize the treatment of "clean" water.

Organization changes have occurred in the Utilities Division this year. We have contracted with Woodard & Curran to undertake the operations and maintenance of the new Wastewater Treatment Facility. Division employees will be responsible for the water distribution system and sewer collection system, metering reading, and all customer service based tasks. This also allowed for the staffing to be reduced by 3 and a cost savings of nearly \$50,000 Department wide. As part of this reorganization there will be cross training and utilization of Utilities and Highway personnel allowing for a more diverse well trained organization.

The Town of Peterborough has a dedicated and professional Utility crew. I would like to thank them for their continuing efforts to improve customer service and look forward to continue working with them in 2012 and beyond.

Respectfully Submitted,  
*Rodney A. Bartlett*, Director, DPW

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## RECREATION DEPARTMENT

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Two Thousand Eleven was a great year for the Peterborough Recreation Department (PRD)! Despite our third year in a row of declining operating budgets, we were still able to accomplish a great deal and provide high quality programs, services and facilities that you, the taxpayers, expect.

We began the year with our Friday Night Lights Ski Program at Crotched Mountain. A record 49 kids participated this season and the snow was great!

As Valentine's Day rolled around, we once again held our annual Daddy/Daughter Dance and had record-breaking participation! For the first time ever, we broke 100 with 114 participants. All the Dads and their daughters had a wonderful time all dressed up in formal attire.

Spring came quickly, and with it youth lacrosse. We're very grateful to volunteer Bob Taylor of TLS Stonework for assisting us with the coordination of this program in addition to coaching our U15A team! Bob did a great job helping us to upgrade our equipment and uniforms and keep everyone organized throughout the season. He did such a great job, in fact, we contracted with him to take on even more responsibility and coordinate our entire 2012 season for us!

Once again, thanks to Select Board Chair, Barbara Miller, the Town received a \$33,000 grant from the New Hampshire Charitable Foundation's Goyette Fund to help with the phase 1 renovation of the Peterborough Community Center (PCC). Those funds, along with up to \$150,000 in Isabelle Miller trust funds authorized by the Peterborough Recreation Committee (PRC), enabled the phase 1 renovation to be completed by local contractor, Torphy Construction.

The Peterborough Food Pantry, which is housed in the PCC, moved to a new location in the building and received its certification from the NH Food Bank/NH Catholic Charities. We're proud to report that the Peterborough Food Pantry has been recognized as one of the nicest, cleanest, most welcoming, and best operations in the State of NH!

In addition to the Peterborough Food Pantry operations, the PRD's Senior Lunch program resumed in its new location at the PCC. It has been very well received and the seniors are enjoying great catered lunches for only \$5! Catering is provided by Tony Reagan of Bowling Acres Grille. I'd like to thank volunteers Ann Lessard and Jill Blakeman for their efforts to provide this program.

Many different programs have already utilized the PCC including many sports such as Youth Lacrosse, Softball, Baseball, and Basketball. The Monadnock Roller Derby team used it as a practice facility throughout the year also. In addition to sports, the PCC hosted a number of events such as flea markets, birthday parties, a rock concert with nine bands produced by Felicity Bosk, and even an overflow Christmas Mass for Divine Mercy Parish! This list will continue to grow as renovations continue enabling more programs and events to be able to effectively use the space. If you haven't visited the PCC yet, I encourage you to stop by when it's open to take a look! We're very excited

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## RECREATION DEPARTMENT-CONTINUED

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to finally have an indoor facility available to you. And, please keep in mind, this has all been done without taxpayer dollars! It hasn't been easy, but we've honored our commitment to the Select Board to not use taxpayer dollars for the operation of the PCC.

Joyce Carroll, our Administrative Assistant and resident Green Thumb, took on the Community Center Community Garden project by partnering with Kin Shilling of Cornucopia and began raising funds to design, build, and operate a community garden behind the PCC. They have a great design and have raised enough funds to begin the project in the spring of 2012!

Bill Brock, owner of Manhattan East Hair Design Studio, in his final year as President of the Monadnock Youth Softball League, went above and beyond the call of duty as usual. He guided the MYSL through another great season culminating with the League beginning the process of becoming its own private, non-profit organization. This had been a goal throughout Bill's tenure as President and he was able to see it through. The MYSL can now stand on its own two feet as a strong, independent, financially healthy organization with a history of success both locally and nationally! Our local youth softball players and parents owe him a debt of gratitude for his extraordinary service to youth softball in the Monadnock region.

Speaking of extraordinary service to our local youth, the Contoocook Valley Cal Ripken League, in partnership with the PRD, created a Wall of Fame to recognize those individuals who regularly go above and beyond the call of duty for youth baseball in our region. The first, very well deserving recipient of this honor was Wayne Thomas. For 30 years, Wayne was the President of the ConVal Cal Ripken League, only the second man to hold that position! The first, of course, was Larry Bishop after whom Bishop Field is named. Wayne's many years of dedicated service to youth baseball in the Monadnock region is a product of a bygone era. We simply no longer see folks volunteering in that capacity for that long a period of time. He is one in a million and we are very grateful to have been able to work with him over the years. One would think 30 years of volunteer service would be enough, but not for Wayne! You'll still see him around town in his other capacity as Commander of the Cheney-Armstrong American Legion Post #5! And, although that keeps him very busy, he still finds time to catch a ball game now and then.

I'd also like to commend our maintenance crew led by Roland Patten and Derek Bufum, who have done such a good job maintaining our fields that Peterborough was selected to host the Cal Ripken 10U District tournament for the first time in many years. In fact, I'm proud to report that the Cal Ripken District Commissioner, when handing out the District Champion trophies to our own ConVal 10U team, commented that Bishop Field was one of the best baseball fields in the State! Congratulations to our crew and to the ConVal 10U team!

Part of the reason the fields looked so great last summer despite the long dry spells we went through, was the addition of a water cannon to our maintenance crew's arsenal. This portable device allowed us to properly water our fields throughout the summer keeping the grass green and the surfaces playable. The water cannon was a great investment in our infrastructure.

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## RECREATION DEPARTMENT-CONTINUED

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The Summer Playground Program enjoyed a monster comeback this year due, in part, to the expansion of our “timeshare option”, which allows family to pick the weeks they’d like to send their kids to the program, sharing a “program slot” with other families. This option enables us to maintain the high quality staff you’ve come to expect, but also provide flexibility for our busy families. This option was so successful, we had to hire more staff at the last minute to accommodate the extra kids. That’s a “problem” we’re always happy to have!

Our swimming lessons underwent some significant scheduling changes this past summer which, we’re happy to report, were very well received. We reduced the number of options which led to stronger classes and an overall better program. Additionally, we added more lifejackets to our inventory during the summer of 2011. Our lifejacket program has been a tremendous hit, so much so, that we’ve had difficulty keeping up with demand! While not a substitute for parental supervision and lifeguards, the U.S. Coast Guard approved Type III personal floatation devices have provided parents, particularly of small children, with added peace-of-mind when visiting our aquatic facilities – Adams Pool and the Marshall-Thomas Recreation Area at Cunningham Pond.

How could we review 2011 without mentioning the highlight of the year, the passage of the Adams Pool Renovation Bond article at Town Meeting in May! To the 84% of voters who said yes, I’d like to say THANK YOU! Finally, after 76 years, Adams Pool will receive a much needed renovation enabling it to continue to serve the Town for many years to come!



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## RECREATION DEPARTMENT– CONTINUED

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While reviewing our aquatic facilities, I'd also like to thank our Town Clerk, Linda Guyette, for graciously agreeing to process Cunningham Pond beach stickers at her office, particularly on Thursday evenings. Over 100 people took advantage of the added convenience of picking up a beach sticker while registering their cars. We expect that number to increase this year.

The Summer Teen Challenge program was completely sold out for the second summer in a row with all 26 slots taken. This was very exciting and we look forward to continuing that success.

Kids programs weren't the only ones with an increase in numbers, however. Our adult tennis lessons, led by instructor Cam Walton, had a full roster for the first time in many years! We hope this will lead to a resurgence in tennis players using our excellent facility! You don't even need a partner to practice. Derek Buffum, of our maintenance crew, completely refurbished our tennis bang boards so now you can practice by yourself and get much better bounces off the wall.

In addition to tennis, our adult volleyball program continued to have great participation in 2011. Proceeds from the team fees are used to purchase new equipment and improve the league. We also like to extend a thank you to our host, South Meadow School, when we can so this year we purchased new stage mats for the SMS gymnasium which were desperately needed. The new mats look great and provide for a safer facility.



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## RECREATION DEPARTMENT - CONTINUED

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Kathy Letourneau, a former President of the Monadnock Youth Softball League and long time participant in our Adult Softball League, was hired to coordinate the adult league and did a great job! Congratulations to the Grille Gang, our A Division Champs and Bear Mountain, B Division and overall Champs!

The PRD is also a strong supporter of Scouting in Peterborough. We charter Boy Scout Troop 8, Venture Crew 808, and became the new chartering organization for Cub Scout Pack 8 in 2011. Additionally, we sponsor the local Girl Scouts Troops at all age levels. Our Scouting units always find ways to give back to us and this year was no exception. In addition to keeping a watchful eye on Cunningham Pond during the summer when they hold their meetings there, Troop 8 performed a service project here at Adams Playground this past fall. Led by Life Scout, Andrew Martin, Troop 8 re-established the trail behind the Adams Pool bath house leading up the hill to the Secombe Cemetery. They then cleaned up the cemetery and refurbished the fence around it. While clearing debris away from the stones, they learned that there is a Lusitania victim buried there!

This project was required for Andrew to earn his Eagle Scout rank and I'm happy to report that he did pass his Board of Review before the end of the year and is Troop 8's newest Eagle Scout!

Troop 8 underwent a significant transition in 2011 as well. Scoutmaster of four years, Jeff LaCourse, stepped down not long after his son Joe also earned his Eagle Scout rank and Chris Edscorn was selected to lead Troop 8 into its second century of Scouting. We'd like to thank Jeff for his service to the Boy Scouts here in Peterborough and wish Chris well in his new position.

Two Thousand Eleven was a big year for Cub Scout Pack 8 as well. Long time Den Leader, Rachel Klaessig, moved to the west coast and is sorely missed to this day. Her dear friend, Kristin Batty stepped down as Pack Committee Chair also. Ben Beal was promoted from Cubmaster to Pack Committee Chair and yes, yours truly was asked to step in as Cubmaster. The Pack had many exciting activities including the annual Pinewood Derby, which was held at the Peterborough Fire Station; a tubing day at Pat's Peak; marching in the Memorial Day and Veterans' Day parades; Pinewood Derby demonstration at Children & the Arts Day; the Cubanapolis 400; horse-drawn carriage rides; and an overnight tent-camping trip at Adams Playground where the temperatures dropped to 31 degrees this fall! Not one Cub Scout woke up in the middle of the night complaining of the cold. The Pack's other overnight trip was aboard the heavy cruiser U.S.S. Salem in Quincy, MA. This huge ship, which operated in the Atlantic theater during the 1950's, was the only ship in the world with an automatic breech-loading mechanism for its 8 inch guns. This ship could lay down an incredible amount of fire power in very short order. After touring the ship, learning all about it and staying overnight aboard, I learned one more interesting fact after reporting about the trip to the Peterborough Rotary Club. My fellow Rotarian and Peterborough resident, Dick Fernald served aboard the U.S.S. Salem for three years in the early 1950's!



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## RECREATION DEPARTMENT - CONTINUED

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Tina Kriebel, Chair of the Recreation Committee, having accomplished many of the goals she had for the PRC, decided not to run for re-election this year. Tina was an exceptional Chair and is sorely missed. Having served on the PRC since 2005 and as Chair since 2007, Tina's commitment to excellence has helped guide the Recreation Department to new heights. She oversaw the first PRC retreat where goals and objectives for the PRD were established. Also under her leadership, a set of by-laws for the PRC were created for the first time in its history since 1916! We are forever indebted to her for her fine stewardship. She was recognized by the New Hampshire Recreation and Park Association with the very prestigious Tufts Distinguished Citizen Award. She is only the second Peterborough recipient of the award. The first was Bob Crowley, whom Tina succeeded as Chair. Howard Russell successfully ran for Tina's vacant seat and has been serving on the PRC as its newest member since June. He has been a strong advocate for senior programming.



Overall in 2011 more than 2,600 participants took advantage of our programs and services. We distributed over 1,200 resident parking stickers for the Marshall-Thomas Recreation Area at Cunningham Pond. There were over 5,000 visits to Adams Pool and countless other visits to PRD facilities. That is a tremendous amount of use for our little town. We're very proud to have the privilege to serve you and we're very pleased so many of you are utilizing the facilities and services of your Recreation Department.

Many of our programs are supported by sponsorships from local businesses. Without this support, these programs would require cost-prohibitive fees or would simply not be possible at all. The PRD recognizes and appreciates the contributions these businesses and encourages you to support them. Once again, the PRD Babe Ruth Softball teams were sponsored by: Bellows-Nichols Insurance & Manhattan East. Additionally, many other local businesses sponsor teams and organizations that, in some manner, are affiliated with the PRD and we thank all of you as well.

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## RECREATION DEPARTMENT - CONTINUED

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We're proud to report that the PRD employed 35 people during the summer of 2011. Of those, 86% were Peterborough residents and 100% were ConVal School District residents. We continue to be one of the leading employers of young people in the area. Jobs are important in these tough economic times and retaining high quality employees is critical. Of all of our 2011 seasonal staff, 75% were returning employees. That is a very high retention rate. I want to thank them for their support and dedication. I appreciate all that they do.

Lastly, I'd like to thank the hundreds of volunteers who give of themselves to help us provide all of the quality programs we offer throughout the year. Without them, we simply could not function. As always, I'd also like to thank the Peterborough Recreation Committee, another group of volunteers, for all of their hard work and support throughout the year.

Respectfully submitted,



Jeffrey M. King, CPRP



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## RECREATION COMMITTEE

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I would like to begin by thanking all of our dedicated volunteers who organize, coach, chaperone, and support many of the programs offered by the Recreation Department. Without their on-going support, we would not be able to offer the programs that we do. These volunteers have enriched the lives of many of the children, teens, families and seniors in our community, truly living up to the idea that this is "Our Town." Thanks to the many local business that support our programs as well.

Thanks also goes to Jeff and Lisa and Joyce who go above and beyond their duties to make sure we offer something for all members of our community who are looking for recreational programs. Joyce is working hard to get the Community Center Gardens designed and planted. Recently, I have been able to watch preschoolers get excited about learning to play basketball, see middle school aged children compete at basketball and learn to play lacrosse, hear from elementary students how much they enjoyed stroll and bowl and the winter ski program, and chat with a senior about how nice it is to be able to get out to the senior lunch.

The recreation department can proudly say that this year we completed phase one renovations on and opened the former armory as the Peterborough Community Center. Thanks to the voters at last year's town meeting, we were able to secure funding to renovate the Adams Playground Pool. The renovations are in the design and planning phase currently, to move forward to construction at the end of summer 2012. This means that more generations of Peterborough children and families will be able to enjoy summers full of swimming at Adams pool. This winter we had our first season of ice skating on Ecco Field, with a portable ice skating rink and equipment to maintain the ice.

The Recreation Department continuously looks at programming with an eye for who is participating, how can programming be improved, what else are community members looking for from us, and how can we carefully manage the facilities and resources we have. According to the Centers for Disease Control (CDC) participating in recreational activity can help improve people's physical and mental health, reduce stress, build self-esteem, provide alternatives to negative behaviors, reduce crime and vandalism, and promote general well-being in the community.

I would like to acknowledge and thank my fellow Recreation Committee members: Andrew Dunbar, Todd Weeks, Howard Russell and Doug Thompson for the time and energy they have dedicated to serving our community and supporting the Recreation Department, its staff and its programs. I also want to heartily thank Tina Kriebel, who served as a committee member and chairperson and who brought commitment, passion, and boundless energy to the committee throughout her term.

Respectfully submitted,  
Paula Stewart, Recreation Committee Chair

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## TOWN CLERK

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Often considered to be the heart of local government, the Town Clerk's office is where you go when you first move to town to find out what is required to become an "official" resident of the town. It's where you visit each year to register your motor vehicles and license your dogs. It's where you go when you're getting married and need a marriage license. And it's where you go to register to vote or file for candidacy for public office.

Considered the "keeper" of public records, the Town Clerk's office is responsible for vital records pertaining to the town, including births, deaths, and marriages or civil unions that occurred in the town. In addition, the Town Clerk's office is responsible for administering oaths of office to all elected officials and appointed members of local boards and committees.

The Town Clerk's office received nearly \$828,000 in motor vehicle registration revenues in FY2011, including more than 900 title applications generated. To date, there are no revenues generated to the town for boat registrations because the office is still waiting to be fully re-instated as boat agent by the State of NH. Nearly 1,200 dogs were licensed in FY2011.

The Peterborough Town Clerk's office is currently staffed by your full-time Clerk, Linda Guyette, plus two part-time Deputy Clerks, Linda Keenan and Robert Lambert, who replaced former Deputy Clerk, Lloyd Emory. Our staff's goal is to make each visit to our office a pleasant and courteous one, and we will make every attempt to serve you efficiently and knowledgeably.

In an effort to better serve you, the Town Clerk's office is open Monday – Friday, 8:00 AM to 4:15 PM, and Thursdays from 8:00 AM to 6:30 PM.

We look forward to serving you!

Respectfully submitted,

Linda M. Guyette  
Town Clerk



*Canadian Geese. Photo courtesy of Bob & Mary Jane Lambert*

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## WATER RESOURCE ADVISORY COMMITTEE

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This committee (WRAC) was established by the Select Board at the request of the Water Sub-Committee of the Master Plan Steering Committee in 2003. It was charged to study and recommend items that would contribute to a safe and adequate drinking water supply for town residents for the foreseeable future. This is a continuing responsibility. A committee of five (5) voting members plus a non-voting representative from both the Select Board and the Department of Public Works (DPW) is in effect.

WRAC works to raise public awareness of the need to protect a very important and necessary asset, Clean Water:

- Each year we have stenciled warnings to 'keep our water clean' near the catch basins in the Pine Ridge area to discourage pouring unsuitable materials into them as Pine Ridge sits above the town's North Well aquifer.

- We continue to work with Rodney Bartlett of the DPW to learn about local water issues and educate the public via information on the kiosk near Depot Square and at public meetings. This year we have studied the Transcript Dam, the bridge project and related retaining wall. These topics will all see many public information sessions in 2012.

- We participated in Greenerborough using working models to demonstrate storm water drainage and underground water pollution.

- Our effort to raise customers' awareness of how much water they consumed resulted in the local water bill having a conversion from cubic feet to gallons printed on the bill.

- We continue to work to win town support for funds to enable a major study of Peterborough's underground water to assess the quality and quantity (where feasible) available to town residents from their private wells as well as the town water supply. We need an understanding of our drinking water quality and a base line for future reference.

We urge private well owners to have their wells tested every 3-5 years (as recommended by NH DES). Testing is the only way one can know if they and their family are drinking safe water. Some of the substances to test for are; Arsenic, Radon, Lead, Salt, E Coli, and the standard array of minerals, chemicals, and bacteria. There is a wealth of information available at NHDES, USGS, AWWA, USEPA, etc. regarding well testing and hazards for those interested in furthering their knowledge.

Water Resource Advisory Committee members:

Beth Alpaugh-Cote – Secretary  
Randolph Brown  
Jim Orr  
Kevin Goohs  
Sharon Monahan

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## ZONING BOARD OF ADJUSTMENT

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The Zoning Board of Adjustment consists of 5 elected members and 5 alternates appointed by the Board as authorized under RSA 673-6. The Board holds public hearings for appeals on the first Monday of each month in the Select Board Meeting Room of the Town House beginning at 7:00 p.m. Applications may be obtained in the Office of Community Development; staff members are available to answer questions and provide assistance. Completed applications and related documents, minutes, and decisions are a matter of public record and may be examined at the Town House during business hours and are available on line.

The ZBA acted on 13 applications in 2011. One was a request for re-hearing that the Board denied. Two applications were withdrawn, and one was still on the Board's agenda for 2012. Of the nine remaining applications, eight were variance requests and one was a special exception request. Two of the variance requests were denied; all other requests were granted. Among those applications were: a variance to allow the Hospital to replace an existing sign, a variance to allow rental units at Peterfield on Route 101, a variance for new signage at the relocated NH State Liquor Store in the Peterborough Plaza, and a special exception to allow a Buddhist Meditation Center on Route 101 on Temple Mountain.

The ZBA acts as a "constitutional safety valve." Unusual features of topography, odd shaped lots, and non-conforming lots or uses (characteristics that existed prior to the enactment of the zoning ordinance) are examples of conditions that require that some flexibility be provided to ensure the landowner's use and enjoyment of the property. The ZBA represents the public interest (or the "will of the people") as embodied in the zoning ordinance. The Board assumes the validity of the town ordinance, which voters approved by majority vote at the polls. The ZBA does not make its decisions based on how many members of the public are opposed to, or in favor of, a particular application. Instead, the ZBA decides cases based on whether specific standards (criteria), delineated either in the ordinance or in state statute, are met.

The Board of Adjustment would like to acknowledge the staff of the Office of Community Development for their support and professional assistance throughout the year. Thank you to Code Enforcement Officer Dario Carrara, administrative assistant and minute taker Laura Norton, and Director Carol Ogilvie. Special thanks to Tom Weeks, who retired as Code Enforcement Officer this year, for his valuable, dedicated, and longstanding service to our Board and the town, and to Nicole MacStay, assistant town administrator, who served as the Board's minute taker until mid-year, for her professionalism and valued contributions.

Respectfully submitted,

Loretta Laurenitis, Chair  
Alice Briggs, Vice-Chair  
Jim Stewart  
Sharon Monahan  
David Sobe

Alternates: Joanna Eldredge Morrissey  
Tricia Cravedi  
Peter Leishman  
Maude Salinger  
Matt Waitkins

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## CONTOOCCOOK AND NORTH BRANCH RIVERS LOCAL ADVISORY COMMITTEE

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### **CNBRLAC activities in 2011**

#### **EDUCATIONAL MATERIALS ABOUT THE RIVER**

We have a power-point program on the history of the river, a large display board, a video of the river set to Vivaldi's Four Seasons music, and a scrapbook of pictures and historical articles about the river available for display at community functions. If you would like the display or a program presented in your town or at a regional organization, contact our chair, Michelle Hamm at [mhamm@mpm.com](mailto:mhamm@mpm.com). We have also completed new brochures, and have finalized the updates to our River Corridor Management Plan with the help of both the Central NH and Southern NH Planning commissions. We will continue to educate local municipalities and landowners on the important contents of this management plan.

#### **SIGNS ALONG THE RIVER**

So far we have bought and erected official NH Protected River signs in Bennington, Henniker, Greenfield, Peterborough, Hillsboro, Rindge and Contoocook. We have also purchased a set to put near the double stone arch bridge in Stoddard and hope to have them erected in early spring.

#### **MONITORING AND CLEAN-UP ALONG THE RIVER**

This year we continued to monitor various sites along the Contoocook and report the information back to NHDES as part of their Voluntary Rivers Assessment Program. (VRAP). Several towns hosted cleanup days along the river and several of the local advisory committee members participated in these various clean ups efforts.

#### **WEED WATCHER PROGRAM**

A representative from NHDES trained the committee members on how to identify various invasive species along the river corridor. The CNBLRAC will be participating in the NHDES weed water program in 2012 and will report their findings back to the DES River Management Division.

#### **NEW MEMBERS**

We have several new members on our committee, but are looking for additional representation from Jaffrey, Greenfield, Antrim, Henniker, Stoddard, and Hopkinton. Our monthly meetings are usually held the third Monday of each month, at 7:00 p.m. at Monadnock Paper Mill in Bennington. They are open to the public.

#### **ADVISING TOWNS ON BUILDING IN THE RIVER CORRIDOR**

We continue to advise towns concerning the shoreline protection act, best management practices for the development of land along the river, and dredge and fill permits.

For more information please contact either Michelle Hamm at 588-8255 or Phil Harvey at 464-3678.

Beth Alpaugh-Cote  
Peterborough, CNBRLAC Representative

CNBRLAC serves the towns of: Antrim, Bennington, Boscaawen, Concord, Contoocook, Deering, Greenfield, Hancock, Henniker, Hillsborough, Hopkinton, Jaffrey, Penacook, Peterborough, Stoddard, and Rindge



# STATE OF NEW HAMPSHIRE

## Executive Council

STATE HOUSE ROOM 207

CONCORD, NEW HAMPSHIRE 03301

(603) 271-3632 FAX: 271-3633



JOHN H. LYNCH, GOVERNOR

EXECUTIVE COUNCILORS:  
CHRISTOPHER T. SUNUNU

RAYMOND S. BURTON  
RAYMOND J. WIECZOREK

DANIEL I. ST. HILAIRE  
DAVID K. WHEELER

### YEAR END REPORT TO CITIZENS OF EXECUTIVE COUNCIL DISTRICT FIVE

By Executive Councilor David Wheeler

The Governor and Executive Council held 22 meetings this past calendar year. The Executive Council approved 2,632 items/contracts totaling \$1,540,138,079.06 and voted to authorize the Governor's Warrant and Expenditures requests (State operating expenses) in the accumulated amount of \$5,670,115,959. In addition to the contracts and expenditures listed above, the Council appointed 51 citizens from District 5 to serve on various Boards and Commissions for the State of New Hampshire.

On February 1, 2011 the Governor and Executive Council held a Public Hearing on the Pardon Request of Ward Bird's conviction for Criminal Threatening. The power to pardon persons convicted of criminal offenses is vested in the Governor and Council by the Constitution. NH Const., Pt. 2, Art. 52. The Governor and Council commuted Ward Bird's sentence the following day.

During 2011, the Governor's Advisory Commission on Intermodal Transportation (GACIT), which is composed of the five Executive Councilors and the Commissioner of the New Hampshire Department of Transportation, held Public Hearings throughout the State, three of which I hosted in Nashua, Peterborough and Keene. The purpose of these Public Hearings is to receive public comments/testimony on the projects and materials included in the draft 2013-2022 Ten-Year Transportation Improvement Plan as recommended by the New Hampshire Department of Transportation to GACIT. In this report are the plans for all methods of transportation including highways, bridges, rail and air transportation. For further information regarding GACIT or the Ten-Year Transportation Plan you may refer to the Department of Transportation Website at: <http://www.nh.gov/dot>

Recently I have had a few constituents come to me with concerns as they face foreclosure. The investigation into the foreclosure situation is ongoing and now involves several State agencies including, The Governor and Executive Council, the Secretary of State, the Attorney General, and the Banking Commission.

It was a busy but enjoyable year serving the constituents of District 5 and I look forward to continuing that service in 2012. Please feel free to contact me by e-mail or phone with any concerns.

Sincerely,

David K. Wheeler  
Executive Councilor

DISTRICT ONE	DISTRICT TWO	DISTRICT THREE	DISTRICT FOUR	DISTRICT FIVE
RAYMOND S. BURTON 338 RIVER ROAD BATH, NH 03740 TELEPHONE 747-3662	DANIEL I. ST. HILAIRE 43 HAMPTON STREET CONCORD, NH 03301 TELEPHONE 226-3378	CHRISTOPHER T. SUNUNU 71 HEMLOCK COURT NEWFIELDS, NH 03104 TELEPHONE 658-1187	RAYMOND J. WIECZOREK 1060 RAY STREET MANCHESTER, NH 03104 TELEPHONE 624-1655	DAVID K. WHEELER 523 MASON ROAD MILFORD, NH 03055 TELEPHONE 672-6062



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## 2010 GOVERNOR WALTER PETERSON AWARD

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At the Open Session of the 2011 Town Meeting, Roland Patten presented Sue Chollet with the Governor Walter Peterson Award for lifetime volunteerism. Below are his comments:

“Soon after arriving in Peterborough 35 years ago, Sue Chollet got to work in her new community. She joined the Monadnock Community Day Care board, then the Peterborough Players Board, then the Monadnock Family Services Board. This while raising two children, Becky and Chris, and teaching at The Well School.

“The list of her volunteer work goes on for pages. Goyette Fund trustee, Monadnock Community Foundation, Peterborough Master Plan Steering Committee, Peterborough Capital Improvement Planning Committee. Quite often Sue heads for Concord where she serves on an equal number of advisory committees and boards for many community health groups that address a broad range of challenges from underage drinking to mental health to women’s health.

“Over the years, a lot of people have seen Sue in action, and the qualities that the Walter Peterson Award honors are exactly the qualities that Sue brings to everything she does, from her family to her friends to her community and well beyond. Helen Livingston is a close friend who has worked with Sue on many community projects starting with the Day Care board 35 years ago. Helen speaks of Sue’s ability to dig in and get to work, and her clarity that sees what needs doing. Helen also speaks of Sue’s leadership skills. More often than not, Sue is soon chosen to chair the board or committee she’s serving on. She says that as a leader, Sue never drives a personal agenda, and brings out the best in others. Always with good humor and generosity.

“Toni Garland, co-founder and fellow teacher at The Well School, send along this description of her good friend:

*‘Sue has many fabulous characteristics, but the thread that united her with Walter Peterson is connected to the heart. Her ability to be compassionate and helpful, always selflessly, makes us all proud to know her. As just one of so many examples, some years ago when winter temperatures dropped along with federal fuel assistance funds, Sue stepped up to raise money locally for fuel assistance. That project, Keep Peterborough Warm, continues today.*

*‘Integrity, citizenship, compassion. Sue has it all-and a sense of humor and a sense of fun that also is remarkable. There always will be important, serious jobs that need doing. Sue’s good humor makes you want to join in.’*

“In recognition of Sue’s contributions to Peterborough, she received the Volunteer of the Year in 2004. Today, the Walter Peterson Award honors the qualities that Sue has always brought to her family, friends and community.”



*Sue Chollet (left) and Pamela Brenner (right), co-founders of the Keep Peterborough Warm Fund present Nicole MacStay, Human Services Director (center) with the proceeds of a grant from the New Hampshire Charitable Foundation to help working families heat their homes during the winter.*



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2012

Town Meeting Warrant  
and Zoning Ballot

∞—————∞

*What if it all belongs -- everything around you? Just see  
if you can approach every moment with kindness. Know  
what that does? That allows you to live in a kind world.*

*- Vinny Ferraro -*

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## 2011 TOWN MEETING WARRANT

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To the inhabitants of the Town of Peterborough, in the County of Hillsborough, in said State, qualified to vote in Town affairs:

Pursuant to the Peterborough Charter, you are hereby notified to meet at the Town House in said Town on ***Tuesday, the 3<sup>rd</sup> day of April 2012, at 7:00 p.m.*** for the first session of the Annual Town Meeting (to deliberate on Article 3-12).

You are hereby further notified to meet at the Town House in said Town on ***Tuesday, the 8<sup>th</sup> day of May 2012, at 7:00 a.m.*** (Polls close at 7:00 p.m.) for the second session of the Annual Town Meeting (to act on Articles 1-12).

You are hereby further notified that consideration of all other articles contained in the warrant will commence at the third session of the Annual Town Meeting at the Town House in said Town on ***Wednesday, the 9<sup>th</sup> day of May 2012, at 7:00 p.m.***

### **OFFICIAL BALLOT ARTICLES** **May 8<sup>th</sup>, 2012**

#### **Article 1. Election of Officers**

SELECTMAN for Three Years;  
vote for not more than one  
Elizabeth Thomas  
Anthony "Tony" Nichols

TREASURER for Three Years;  
vote for not more than one  
Jane P. Bowman

TOWN MODERATOR for Three Years;  
vote for not more than one  
L. Phillips Runyon III

TOWN CLERK for Three Years;  
vote for not more than one  
Linda M. Guyette

SUPERVISOR OF THE CHECKLIST for Six  
Years;  
vote for not more than one  
William B. Sweet

TRUSTEE OF THE TRUST FUNDS for Three  
Years;  
vote for not more than one  
Rod Falby

BUDGET COMMITTEE for Three Years;  
vote for not more than three  
Roland A. Patten  
Robert "Bob" Lambert  
Donald H. Parkhurst

ZONING BOARD OF ADJUSTMENT for Three  
Years;  
vote for not more than two

James "Jim" Stewart  
Kenneth Clarke  
Peter R. Leishman

CEMETERY TRUSTEE for Three Years;  
vote for not more than one  
Charles "Peter" LaRoche

FENCE VIEWER for One Year;  
vote for not more than three  
Roland A. Patten  
John H. Franklin  
C. "Jim" Grant

LIBRARY TRUSTEE for Three Years;  
vote for not more than two  
David R. Weir  
Randolph R. Brown

PLANNING BOARD for Three Years;  
vote for not more than two  
Alan Zeller  
Richard W. Clark III

PLANNING BOARD for Two Years;  
vote for not more than one  
Joel M. Harrington

RECREATION COMMITTEE for Three Years;  
vote for not more than one  
Todd Weeks

RECREATION COMMITTEE for One Year;  
vote for not more than one  
Tina Kriebel

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## 2011 TOWN MEETING WARRANT, CONTINUED

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### Article 2. Zoning Amendments 1 through 9

- 1) Are you in favor of the adoption of **Amendment #1** as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To remove Paragraph F from § 207-6 (Building Code) and relocate it to the Zoning Ordinance, thereby allowing one single story residential storage shed, playhouse, or similar structure up to 120 square feet in area to be located as close as five (5) feet from the side or rear property lines, but must still meet front setbacks?

*The purpose of this amendment is to allow greater flexibility for homeowners to locate such structures as garden sheds in a back corner of their lot.*

- 2) Are you in favor of the adoption of **Amendment #2** as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To include “water impoundments, dry hydrants, and fire protection ponds approved by the State” as permitted uses in § 245-12 Shoreland Conservation Zone?

*The purpose of this amendment is to provide the same opportunity for these uses without ZBA approval that currently exists in the Wetland Protection Overlay Zone.*

- 3) Are you in favor of the adoption of **Amendment #3** as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend Table #1 of § 245-32 Parking Requirements by adding the following uses and parking requirements for them?

Conference Facilities	1 space per 3 seats
Educational Facilities	2 spaces per 1,000 square feet of gross floor area
Religious Facilities	1 space per 4 seats

*The purpose of this amendment is to address parking requirements for uses that are allowed in the Zoning Ordinance but are not included in Table #1, therefore they have no specific parking requirements. Existing facilities are grandfathered.*

- 4) Are you in favor of the adoption of **Amendment #4** as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To exempt agricultural buildings up to 12,000 square feet in gross area from the Building Code requirement to be sprinklered?

*The purpose of this amendment is to relieve some of the burden and cost of construction for buildings that are not intended for human habitation.*

- 5) Are you in favor of the adoption of **Amendment #5** as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-4 Definitions by amending the definition of Buffer, deleting the definition of Fast Food Service, and adding definitions for Conference Facility, Parking Facility, and Roof?

*The purpose of this amendment is to amend one definition for clarity, delete one that no longer has a reference in the Ordinance, and add three definitions that are currently lacking in the Ordinance.*

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## 2011 TOWN MEETING WARRANT, CONTINUED

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- 6) Are you in favor of the adoption of **Amendment #6** as submitted by citizen petition for the Peterborough Zoning Ordinance as follows:

**To rezone Parcel #R003-024-000 located on Route 202 south from Business/Industrial to General Residence District?**

*The Planning Board supports this petition.*

- 7) Are you in favor of the adoption of **Amendment #7** as submitted by citizen petition for the Peterborough Zoning Ordinance as follows:

**To rezone the land that previously consisted of three parcels that were numbered U007-001-200, U007-001-100, and U005-024-000 and are now part of Parcel U007-001-000 at 452 Old Street Road from Family District to Monadnock Community Healthcare District?**

*The Planning Board supports this petition.*

- 8) Are you in favor of the adoption of **Amendment #8** as submitted by citizen petition for the Peterborough Zoning Ordinance as follows:

**To amend § 245-11, Commerce Park District by allowing Retail Establishments as a permitted use?**

*The Planning Board supports this petition.*

- 9) Are you in favor of the adoption of **Amendment #9** as submitted by citizen petition for the Peterborough Zoning Ordinance as follows:

**To rezone Parcel #U002-022-000 from Rural and Family Districts to Village Commercial District?**

*The Planning Board supports this petition.*

### **Other Official Ballot Articles**

#### **Article 3. Budget for Fiscal Year 2013 - \$11,730,586**

To see if the Town will vote to raise and appropriate the sum of **Eleven Million Seven Hundred Thirty Thousand Five Hundred Eighty Six Dollars (\$11,730,586)** for the operation of General Government, Water, and Wastewater. This represents the fiscal year 2013 budget period, July 1, 2012 to June 30, 2013.

This article does not include special or individual articles.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation.

#### **Article 4. Union Street Bridge Reconstruction Capital Reserve Fund - \$37,000**

To see if the Town will vote to raise and appropriate the sum of **Thirty Seven Thousand Dollars (\$37,000)** to be placed in the previously established Union Street Bridge Reconstruction Capital Reserve Fund. This appropriation is to be supported 100% by the West Peterborough TIF District Fund.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

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## 2011 TOWN MEETING WARRANT, CONTINUED

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### **Article 5. Union Street Bridge Reconstruction – \$1,500,000**

To see if the Town will vote to raise and appropriate the sum of **One Million Five Hundred Thousand (\$1,500,000)** for the purpose of engineering and for the reconstruction of the Union Street Bridge and furthermore, to authorize the withdrawal of **Three Hundred Thousand Dollars (\$300,000)** from the previously established Union Street Bridge Reconstruction Capital Reserve Fund created for this purpose to offset this expense. This expense is also eligible for 80% reimbursement from the NH DOT Municipal Bridge Aid Program. This Article has no effect on the tax rate.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

### **Article 6. Fleet Management Capital Reserve Fund - \$185,000**

To see if the Town will vote to raise and appropriate the sum of **One Hundred Eighty Five Thousand Dollars (\$185,000)** to be placed in the previously established **“Fleet Management Capital Reserve Fund”** for the purpose of the orderly replacement of vehicles and equipment within the motorized fleet for Public Works and Recreation

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

### **Article 7. - Cemetery Expendable Trust - \$2,000**

To see if the Town will vote to raise and appropriate the sum of **Two Thousand Dollars (\$2,000)** to be added to the previously established Cemetery Expendable Trust Fund, and further, to transfer said amount from the Cemetery Trustee's checking account to the Cemetery Expendable Trust Fund. This amount is funded 100% by the sale of deeds for burial lots.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation.

### **Article 8. Recreation Equipment Management Capital Reserve Fund - \$15,000**

To see if the town will authorize the establishment of a Recreation Capital Reserve Fund (pursuant to RSA Chapter 35) to be known as the **“Recreation Equipment Management Capital Reserve Fund”** for the purpose of the orderly replacement of equipment within the Recreation Department and further to raise and appropriate the sum of **Fifteen Thousand Dollars (\$15,000)** toward the purpose and to designate the Select Board as agents to expend.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

### **Article 9. Financial Management Software/Hardware Capital Reserve Fund - \$50,000**

To see if the town will authorize the establishment of a Capital Reserve Fund (pursuant to RSA Chapter 35) to be known as the **“Financial Management Software/Hardware Capital Reserve Fund”** for the purpose of the orderly replacement/upgrades of the present outdated Financial Management Software/Hardware Systems and further to raise and appropriate the sum of **Fifty Thousand Dollars (\$50,000)** toward the purpose and to designate the Select Board as agents to expend.

Recommendations

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation

### **Article 10. Warrant –Tax Credit for Service Connected Total Disability**

To see if the Town will vote to modify the Tax Credit for Service Connected Total Disability RSA 72:35 to increase the tax credit on property taxes from \$1,400.00 to \$2,000.00. “Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such person” shall be eligible for the credit. Presently, the Town has 5 taxpayers that qualify for the tax credit. The standard tax credit is \$700.00 and that was increased to \$1,400.00 at Town Meeting in 1990.

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## 2011 TOWN MEETING WARRANT, CONTINUED

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### **Article 11. Petition Warrant Article – Change in the selection of the Zoning Board of Adjustment**

Shall the Town of Peterborough change the method of selection of the Zoning Board of Adjustment members from being elected in accordance with RSA 673:3, II to being appointed by the Board of Selectmen as authorized by RSA 673:3, III? Zoning Board members who are appointed shall be appointed in accordance with Chapter 134 of the Code of the Town of Peterborough, Sec 134-3 and Sec 134-4. The terms of elected members of the Zoning Board of Adjustment in office on the effective day of an affirmative decision to appoint such members shall not be affected by the decision. However, when the term of each member expires, each new member shall be appointed according to the terms of Chapter 134 of the Town of Peterborough Code.

### **Article 12. Petition Warrant Article– Change in the selection of the Planning Board**

Shall the Town of Peterborough change the method of selection of the Planning Board members from being elected in accordance with RSA 673:2, II to being appointed by the Board of Selectmen as authorized by RSA 673:2, II (c)? The vote to have Planning Board members so appointed shall take effect upon adoption by Town Meeting, and the Selectmen shall forthwith appoint members in accordance with RSA 673:5.

## **OPEN SESSION ARTICLES**

**May 9<sup>th</sup>, 2012**

### **Article 13. Budget for Fiscal Year 2013 - \$11,730,586**

To see if the Town will vote to raise and appropriate the sum of **Eleven Million Seven Hundred Thirty Thousand Five Hundred Eighty Six Dollars (\$11,730,586)** for the operation of General Government, Water, and Wastewater. This represents the fiscal year 2013 budget period, July 1, 2012 to June 30, 2013.

This article does not include special or individual articles.

Pursuant to the Peterborough Charter, if the Official Ballot Session adopts an annual operating budget by approving **Article 3**, this article will be passed over.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation.

### **Article 14. Downtown TIF District and Plan**

To see if the Town will vote to readopt and ratify the Greater Downtown Tax Increment Finance District and Plan of 2004 with an effective date of March 31, 2012 and an expiration date of May 31, 2022, as presented at public hearings on November 15 and December 20, 2011.

### **Article 15. Fire Department Parking Lot Upgrades - \$75,000**

To see if the Town will vote to raise and appropriate the sum of **Seventy Five Thousand (\$75,000)** for the purpose of the reconstruction of the Fire Department Parking Lot and furthermore, to authorize the withdrawal of **Seventy Five Thousand (\$75,000)** from the previously established Greater Downtown Tax Increment Finance District Fund created for this purpose to offset this expense. This Article has no effect on the tax rate.

The Select Board recommends this appropriation.

The Budget Committee recommends this appropriation



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# FY 2013 Budget

∞—————∞

*If great truth does not enter into our relation to money, it  
cannot enter our lives.*

*- Jacob Needleman -*

# FY 2013 BUDGET MS-6

MS-6

## BUDGET OF THE TOWN

OF: PETERBOROUGH, NEW HAMPSHIRE

Appropriations and Estimates of Revenue for the Ensuing Year January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_

or Fiscal Year From July 1, 2012 To June 30, 2013

### IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): 3/15/12

### GOVERNING BODY (SELECTMEN)

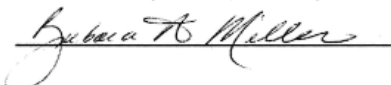
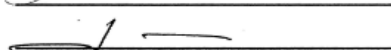
*Please sign in ink.*

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Barbara A. Miller

Elizabeth A. Thomas

Joe Byk

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

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# FY 2013 BUDGET MS-6, CONTINUED

MS-6

Budget - Town/City of Peterborough, New Hampshire FY 2013

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year (2012) As Approved by DRA	Actual Expenditures 2011	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>GENERAL GOVERNMENT</b>						
4130-4139	Executive		-	-		
4140-4149	Election, Reg. & Vital Statistics	3	143,722	129,697	149,050	
4150-4151	Financial Administration	3	688,491	599,673	683,577	
4152	Revaluation of Property		-	-	-	
4153	Legal Expense	3	75,000	63,658	75,000	
4155-4159	Personnel Administration		-	-	-	
4191-4193	Planning & Zoning	3	285,170	273,681	309,999	
4194	General Government Buildings	3	289,615	302,884	316,782	
4195	Cemeteries	3	66,492	54,638	68,111	
4196	Insurance	3	94,086	82,655	-	
4197	Advertising & Regional Assoc.		-	-	-	
4199	Other General Government	3	214,690	181,473	206,635	
<b>PUBLIC SAFETY</b>						
4210-4214	Police	3	1,360,553	1,304,639	1,495,390	
4215-4219	Ambulance	3	91,368	84,384	67,876	
4220-4229	Fire	3	563,830	520,284	538,265	
4240-4249	Building Inspection					
4290-4298	Emergency Management	3	20,551	14,432	20,727	
4299	Other (Incl. Communications)		-			
<b>AIRPORT/AVIATION CENTER</b>						
4301-4309	Airport Operations		-			
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration		-			
4312	Highways & Streets	3	1,529,456	1,459,321	1,567,224	
4313	Bridges					
4316	Street Lighting		27,800	39,348	27,800	
4319	Other		-			
<b>SANITATION</b>						
4321	Administration		-			
4323	Solid Waste Collection		-			
4324	Solid Waste Disposal	3	305,842	291,795	312,511	
4325	Solid Waste Clean-up	3	77,440	68,730	75,940	
4326-4329	Sewage Coll. & Disposal & Other		-			

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# FY 2013 BUDGET MS-6, CONTINUED

MS-6

Budget - Town/City of Peterborough, New Hampshire FY 2013

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year (2012) As Approved by DRA	Actual Expenditures 2011	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4331	Administration		-	-		-
4332	Water Services		-	-		-
4335-4339	Water Treatment, Conserv & Other		-	-		-
<b>ELECTRIC</b>						
4351-4352	Admin. and Generation		-	-	-	-
4353	Purchase Costs		-	-	-	-
4354	Electric Equipment Maintenance		-	-	-	-
4359	Other Electric Costs		-	-	-	-
<b>HEALTH</b>						
4411	Administration		-	-	-	-
4414	Pest Control		-	-	-	-
4415-4419	Health Agencies & Hosp. & Other		-	-	-	-
<b>WELFARE</b>						
4441-4442	Administration & Direct Assist.	3	133,160	132,734	139,560	
4444	Intergovernmental Welfare Pymts	3	10,500	10,500	10,500	
4445-4449	Vendor Payments & Other	3	7,329		7,329	
<b>CULTURE &amp; RECREATION</b>						
4520-4529	Parks & Recreation	3	470,056	409,582	480,490	
4550-4559	Library	3	561,836	544,105	581,003	
4583	Patriotic Purposes		-	-	-	
4589	Other Culture & Recreation	3	1,000	-	1,000	
<b>CONSERVATION</b>						
4611-4612	Admin. & Purch. of Nat. Resources	3	3,050	2,913	3,050	
4619	Other Conservation		-	-	-	
<b>REDEVELOPMENT &amp; HOUSING</b>						
4631-4632	Redevelopment and Housing		-			
4651-4659	Economic Development		-			
<b>DEBT SERVICE</b>						
4711	Princ. - Long Term Bonds & Notes	3	284,509	231,799	286,822	
4721	Interest-Long Term Bonds & Notes	3	147,555	150,649	173,157	
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service	3	91,835	15,187	103,256	

## FY 2013 BUDGET MS-6, CONTINUED

MS-6

Budget - Town/City of Peterborough, New Hampshire FY 2013

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year (2012) As Approved by DRA	Actual Expenditures 2011	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>CAPITAL OUTLAY</b>						
4901	Land		-	53,151		
4902	Machinery, Vehicles & Equipment	3	218,000	192,787	248,270	
4903	Buildings	3	40,000	-		
4909	Improvements Other Than Bldgs.	3	75,000	111,929	94,000	
<b>OPERATING TRANSFERS OUT</b>						
4912	To Special Revenue Fund	3	894,990	1,850,735	1,433,049	
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	- Sewer	3	908,263	654,721	1,278,172	
	- Water	3	1,077,948	821,336	976,041	
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
<b>OPERATING BUDGET TOTAL</b>			<b>10,759,137</b>	<b>10,653,421</b>	<b>11,730,586</b>	



*Summer Teen Challenge*

## FY 2013 BUDGET MS-6, CONTINUED

MS-6 Budget - Town/City of Peterborough, New Hampshire FY 2013

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 323.VI, as appropriations: 1) in petitioned warrant articles, 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	Warr. Art.#	Appropriations Prior Year (2012) As Approved by DRA	Actual Expenditures 2011	Appropriations Enslung FY (Recommended)	Appropriations Enslung FY (Not Recommended)
4915	To Capital Reserve Fund	4, 6, 8, 9	44,500	94,500	287,000	
4916	To Exp Tr.Fund	7		2,000	2,000	
4917	To Health Maint. Trust Funds					
	Union St Bridge Engineering			7,763		
	Bond ( Highway Projects)			250,000		
	Union St Bridge Reconstruction	5		-	1,500,000	
	Fire Pumper			277,506		
	Bond (Recreation Pool)		1,200,000	-		
	Police Cruiser Lease Purchase		14,000	-		
	Fire Department Parking Lot	13	-	-	75,000	
	SPECIAL ARTICLES RECOMMENDED		1,258,500		1,864,000	

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

*"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.*

[illegible]MS-6  
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# FY 2013 BUDGET MS-6, CONTINUED

MS-6

Budget - Town/City of Peterborough, New Hampshire FY 2013

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year (2012)	Actual Revenues 2011	Estimated Revenues Ensuing Year
<b>TAXES</b>					
3120	Land Use Change Taxes - General Fund	3	5,000	5,510	25,000
3180	Resident Taxes		-	-	-
3185	Timber Taxes	3	7,962	12,524	7,524
3186	Payment in Lieu of Taxes	3	31,467	31,672	29,147
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes	3	125,000	164,003	135,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		-	740	-
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits		-		-
3220	Motor Vehicle Permit Fees	3	928,300	849,317	937,950
3230	Building Permits	3	25,000	21,869	25,000
3290	Other Licenses, Permits & Fees	3	850	17,372	1,250
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>	3	17,104	2,764	2,500
<b>FROM STATE</b>					
3351	Shared Revenues		-	-	
3352	Meals & Rooms Tax Distribution	3	280,720	274,762	280,720
3353	Highway Block Grant	3	189,721	185,373	161,365
3354	Water/Wastewater NHDES Grant	3	4,175	4,341	4,175
3355	Housing & Community Development		-	-	
3356	State & Federal Forest Land Reimbursement	3	566	566	566
3357	Flood Control Reimbursement	3	7,544	35,346	7,544
3359	Other (Including Railroad Tax)	3	400	123,366	1,200,300
3379	<b>FROM OTHER GOVERNMENTS</b>	3	162,472	184,514	150,228
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments	3	340,866	276,314	169,867
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property	3	15,775	5,319	9,000
3502	Interest on Investments	3	14,324	9,322	14,000
3503-3509	Other	3	50,650	206,528	182,083

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## FY 2013 BUDGET MS-6, CONTINUED

**MS-6** Budget - Town/City of Peterborough, New Hampshire FY 2013

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year (2012)	Actual Revenues 2011	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	From Special Revenue Funds	3	1,281,557	1,249,992	1,887,067
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)	3	888,678	650,380	1,273,997
	Water - (Offset)	3	1,077,948	821,336	976,041
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	3	140,000		475,000
3916	From Trust & Fiduciary Funds	3	115,520		107,372
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
<b>**BUDGET SUMMARY**</b>					
3934	Proc. from Long Term Bonds & Notes	6	1,200,000	250,000	
	Amount Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes (net)		428,627		
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>7,340,226</b>	<b>5,383,229</b>	<b>8,062,696</b>

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	10,759,137	11,730,586
Special Warrant Articles Recommended (from page 5)	1,258,500	1,864,000
Individual Warrant Articles Recommended (from page 5)	-	-
<b>TOTAL Appropriations Recommended</b>	<b>12,017,637</b>	<b>13,594,586</b>
Less: Amount of Estimated Revenues & Credits (from above)	7,340,226	8,062,696
<b>Estimated Amount of Taxes to be Raised</b>	<b>4,677,411</b>	<b>5,531,890</b>



*The Place To Go kids gathering up litter*



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## BUDGET COMMITTEE REPORT, FISCAL YEAR 2013

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The Committee and the Select Board met in many joint sessions to finalize the budget. **All Warrant Articles appropriating money, were recommended by a unanimous vote.**

The recommended 3.5% appropriated for Merit Raises sparked the most discussion. This increase was not brought forward by the Town Employees but rather by the Administration who realized that no raises had been given in the past years and that it is important to retain good employees. There has been no wholesale movement by Town Employees to leave, but it is easier to prevent the loss of good employees before they are offered a new position.

The 3.5% is determined by totaling all salary accounts of the Town Departments, void of all overtime and call-in salary lines. This amount will be raised and appropriated for use by the Department Heads for MERIT raises. This is not an across the board raise and will be given for merit. This is not a COLA. Peterborough unlike many other towns does not give a COLA.

For many years the Town used a Step and Grade Salary structure. In the year 2000, The Gallant Management Associates was requested to conduct a Classification and Compensation study. This study resulted in the establishment of the present Wage Schedule and Merit System in use today. This schedule is reviewed every two years, using information furnished by the Local Government Center.. Peterborough's wages are compared with ten towns of similar population and budget. Milford and Keene, although larger and have a larger budget are included as they are considered to be in the same labor market. Peterborough's goal is to be near the middle of the range. It should be noted that these figures represent the bottom and top salaries offered to employees in a specific position and in the case of a merit system position not which is actually paid.

### ARTICLE 3                      OPERATING BUDGET                      \$ 11,730,586

The increase in the Operating Budget is due largely to improvements made to the infrastructure. The Committee felt that is necessary to go forward at a reasonable rate. We have spent little money in the past few years and had best address some of our problems now. Our job is not to slash and burn every budget, but to recommend only wise and prudent expenditures that will benefit the town in the long run

### ARTICLE 4                      UNION ST CAPITAL RESERVE FUND \$ 37,000

This money will complete our share of the bridge construction project. This money will come from the West Peterborough TIF District fund..

Passage of this article has no effect on the Tax Rate

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## BUDGET COMMITTEE REPORT, CONTINUED

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### ARTICLE 5      UNION STREET BRIDGE CONSTRUCTION \$ 1,500,000.

This article allows for the withdrawal of \$ 300,000 from the Capital Reserve Fund established many years ago. This bridge is red-lined and is due for replacement

Passage of this article has no effect on the Tax Rate.

### ARTICLE 6      FLEET MANAGEMENT CAPITAL RESERVE FUND \$ 185,000

This Capital reserve fund was established in 2007 to provide orderly and needed replacement of Public Works vehicles and equipment. This is very important and we consider this fund a very important tool in accomplishing this goal. We recommend that you continue this practice.

Passage of this article will add approximately \$ 0.30 to the Tax Rate.

### ARTICLE 7      CEMETERY EXPENDABLE TRUST FUND \$ 2,000

This article allows the transfer of money from the Cemetery Trustee's checking account to the established Expendable Trust Fund

Passage of this article has no effect on the Tax Rate

### ARTICLE 8      RECREATION EQUIPMENT C.R. FUND \$ 15,000

This article will provide a capital reserve fund for the replacement of recreation department vehicles and equipment, such as mowers, groomers and other motorized equipment.

Passage of this article will add \$ 0.03 to the Tax Rate

### ARTICLE 9      FINANCIAL MANAGEMENT CAPITAL RESERVE FUND

This article will establish a Capital Reserve Fund for the updates or replacement of aging computer programs, which have not kept up to date with the changes of law and the changes of doing business. We should put this money in the fund to prepare for this change.

Passage of this article will effect the Tax Rate by \$ 0.08

### ARTICLES 10,11,12

No recommendation

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## BUDGET COMMITTEE REPORT, CONTINUED

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### OPEN SESSION ARTICLES

#### ARTICLE 13 OPERATING BUDGET \$11,730,586

This is article 3 from the ballot articles and will be considered only if article 3 did not pass at the ballot session.

#### ARTICLE 14 DOWNTOWN TIF DISTRICT AND PLAN

No recommendation

#### ARTICLE 15 FIRE DEPARTMENT PARKING LOT UPGRADES \$ 75,000

This article will rebuild and up-grade the parking lot at the Fire Station. This change will improve the Public Parking.

Passage is recommended **only** if the Downtown TIF District article is passed

We wish to thank all of the people who worked hard to formulate this budget Pam, Nancy, Nicole, all the Department Heads, The Select Board and Leo and the CIP Committee. we thank you all for your help

Respectfully submitted by your Budget Committee,

*Jennifer Duffy  
Bertha Harris  
Steve Jones*

*Gordon Kemp  
Robert Lambert  
Leslie Lewis*

*Suzy Mansfield  
Donald Parkhurst  
Roland Patten*





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# FY 2012 & 2013 Comparative Budgets

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*Alone we can do so little; together we can do so much.*

*- Helen Keller -*

## COMPARATIVE BUDGETS

### AMBULANCE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
43410	OTHER TOWNS	65,890	54,379	-17.47%
43415	TOWN OF PETERBOROUGH	91,368	75,403	-17.47%
44455	MISC. CHARGES & FEES	125	125	0.00%
44460	AMBULANCE SERVICE FEES	401,143	984,687	145.47%
44461	REFUNDS	(3,000)	(2,000)	-33.33%
44465	SPECIAL SERVICES	500	500	0.00%
45300	INTEREST AND DIVIDENDS	1,500	1,500	0.00%
45715	PRIVATE CONTRIBUTIONS	15,000	15,000	0.00%
DEPARTMENT TOTAL		572,526	1,129,594	97.30%

### AMBULANCE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
61100	SALARIES	346,993	668,243	92.58%
61199	CAFETERIA PLAN WAGES	2,080	2,722	30.87%
61500	OVERTIME	15,000	9,000	-40.00%
61800	SPECIAL DETAIL WAGES	500	500	0.00%
62100	HEALTH INSURANCE	8,236	29,318	255.97%
62150	DENTAL INSURANCE	1,379	2,897	110.08%
62200	LIFE INSURANCE	641	712	11.08%
62250	DISABILITY INSURANCE	587	1,114	89.78%
62300	PAYROLL TAXES	26,233	46,949	78.97%
62350	UNEMPLOYMENT COMPENSATION	1,300	1,339	3.00%
62375	WORKER'S COMPENSATION	4,314	12,553	190.98%
62500	RETIREMENT	13,030	23,449	79.96%
63150	BANK CHARGES	200	300	50.00%
63200	AUDITING SERVICES	2,200	2,400	9.09%
63300	MEDICAL SERVICES	1,000	1,000	0.00%
63350	LEGAL FEES	750	750	0.00%
63420	DISPATCH SERVICES	43,667	46,287	6.00%
63600	TELEPHONE	3,240	3,420	5.56%
63900	OTHER PROFESSIONAL SERV.	28,000	65,000	132.14%
64100	ELECTRICITY	3,000	3,000	0.00%
64200	HEATING FUEL	3,848	4,000	3.95%
64250	WATER & SEWER	255	256	0.39%
64300	BLDG-REPAIR & MAINT SERV	1,500	1,500	0.00%
64315	EQUIP REPAIR/MAINT	3,000	5,000	66.67%
64325	VEHICLE REPAIR/MAINT	12,000	95,000	691.67%
64600	SANITATION/RECYCLING SERV	350	350	0.00%
64800	PROPERTY & LIABILITY INS	6,410	6,775	5.69%
65200	DUES & PUBLICATIONS	200	250	25.00%
65350	ADVERTISING	200	200	0.00%
66100	GENERAL SUPPLIES	4,400	5,100	15.91%
66150	POSTAGE	400	400	0.00%
66200	OFFICE SUPPLIES	1,500	1,600	6.67%
66400	CUSTODIAL SUPPLIES	900	900	0.00%
66460	DIESEL FUEL	6,700	32,000	377.61%
66800	MEDICAL SUPPLIES	10,000	17,000	70.00%
66950	SUPPLIES-REPAIR OF EQUIP	500	1,000	100.00%
68050	MILEAGE	313	210	-32.91%

## COMPARATIVE BUDGETS, CONTINUED

68100	STAFF DEVELOPMENT	10,500	13,000	23.81%
68225	PROTECTIVE CLOTHING	3,500	4,000	14.29%
68250	MISCELLANEOUS	100	100	0.00%
OPERATING EXPENDITURES		568,926	1,109,594	95.03%
67400	VEHICLES/EQUIP/MACHINERY	0	20,000	100.00%

### AMBULANCE TAX SUPPORTED

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
63450	AMBULANCE SERVICES	91,368	67,876	-25.71%
OPERATING EXPENDITURES		91,368	67,876	-25.71%
DEPARTMENT TOTAL		91,368	67,876	-25.71%

### Comparative 2013 Revenue Budget

#### BUILDINGS & GROUNDS

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44428	SPECIAL SERVICES	3,702	3,500	-5.46%
44430	MISC CHARGES & FEES	750	800	6.67%
44435	SALE OF MUNICIPAL ITEMS	1,000	0	-100.00%
45405	RENTAL OF BUILDINGS	23,000	26,000	13.04%
49124	TRANSFER-DOWNTOWN TIF	3,120	3,120	0.00%
DEPARTMENT TOTAL		31,572	33,420	5.85%

### Comparative 2013 Expenditure Budget

#### BUILDINGS & GROUNDS

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
61100	SALARIES	111,496	111,388	-0.10%
61199	CAFETERIA PLAN WAGES	0	10	100.00%
61500	OVERTIME	7,817	8,017	2.56%
61565	CALL IN TIME	2,084	1,884	-9.60%
62100	HEALTH INSURANCE	22,016	24,355	10.62%
62150	DENTAL INSURANCE	1,554	1,443	-7.14%
62200	LIFE INSURANCE	354	356	0.56%
62250	DISABILITY INSURANCE	775	783	1.03%
62300	PAYROLL TAXES	10,115	9,280	-8.26%
62375	WORKER'S COMPENSATION	2,837	2,490	-12.23%
62500	RETIREMENT	10,728	8,719	-18.73%
63600	TELEPHONE	1,100	1,100	0.00%
63650	ALARM SYSTEMS	2,400	2,400	0.00%
63900	OTHER PROFESSIONAL SERV.	400	630	57.50%
64100	ELECTRICITY	25,100	25,550	1.79%
64200	HEATING FUEL	15,600	22,600	44.87%
64250	WATER & SEWER	1,590	1,908	20.00%
64300	BLDG-REPAIR & MAINT SERV	5,000	5,000	0.00%
64325	VEHICLE REPAIR/MAINT	1,000	1,000	0.00%
64500	RENTALS & LEASES	3,120	3,120	0.00%

## COMPARATIVE BUDGETS, CONTINUED

64600	SANITATION/RECYCLING SERV	600	600	0.00%
64800	PROPERTY & LIABILITY INS	7,770	7,554	-2.78%
65350	ADVERTISING	200	200	0.00%
65550	UNIFORM RENTALS	400	400	0.00%
65900	CONTRACTED SERVICES	24,020	47,520	97.84%
66100	GENERAL SUPPLIES	16,500	16,500	0.00%
66150	POSTAGE	25	25	0.00%
66200	OFFICE SUPPLIES	350	350	0.00%
66400	CUSTODIAL SUPPLIES	3,000	3,000	0.00%
66450	GASOLINE	100	100	0.00%
66460	DIESEL FUEL	4,000	4,000	0.00%
66600	VEHICLE PARTS & SUPPLIES	900	900	0.00%
66850	EQUIP/FURN/TOOLS	1,500	1,500	0.00%
68050	MILEAGE	300	300	0.00%
68100	STAFF DEVELOPMENT	1,000	1,000	0.00%
68225	PROTECTIVE CLOTHING	800	800	0.00%
OPERATING EXPENDITURES		286,551	316,782	10.55%
67400	VEHICLES/EQUIP/MACHINERY	0	4,090	100.00%
B&G-FIXED ASSET		0	4,090	100.00%
DEPARTMENT TOTAL		286,551	320,872	11.98%

### Comparative 2013 Revenue Budget CEMETERY

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
45300	INTEREST AND DIVIDENDS	4	4	0.00%
45700	CONTRIBUTIONS & DONATIONS	17,000	17,000	0.00%
45815	CEMETERY - BURIALS	10,000	10,000	0.00%
	CEMETERY FUND	0	2,000	100.00%
DEPARTMENT TOTAL		27,004	29,004	7.40%



## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Expenditure Budget CEMETERY

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
81100	SALARIES	34,429	35,654	3.56%
81500	OVERTIME	108	108	0.00%
82100	HEALTH INSURANCE	1,584	1,781	11.17%
82150	DENTAL INSURANCE	108	99	-8.33%
82200	LIFE INSURANCE	18	18	0.00%
82250	DISABILITY INSURANCE	54	54	0.00%
82300	PAYROLL TAXES	2,642	2,738	3.58%
82375	WORKER'S COMPENSATION	801	585	-2.86%
82500	RETIREMENT	607	508	-16.31%
83900	OTHER PROFESSIONAL SERV.	200	200	0.00%
84250	WATER & SEWER	500	600	20.00%
84315	EQUIP REPAIR/MAINT	700	700	0.00%
84325	VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
84450	GRAVE OPENINGS	10,000	10,000	0.00%
84800	SANITATION/RECYCLING SERV	40	40	0.00%
84900	PROPERTY & LIABILITY INS	262	252	-3.82%
85100	PRINTING	100	100	0.00%
85550	UNIFORM RENTALS	100	25	-75.00%
85900	CONTRACTED SERVICES	8,100	8,100	0.00%
86100	GENERAL SUPPLIES	3,000	3,000	0.00%
86150	POSTAGE	30	50	66.67%
86200	OFFICE SUPPLIES	25	25	0.00%
86450	GASOLINE	500	500	0.00%
86480	DIESEL FUEL	1,500	1,500	0.00%
88250	MISCELLANEOUS	50	0	-100.00%
OPERATING EXPENDITURES		68,754	68,111	2.03%
87400	VEHICLES/EQUIP/MACHINERY	0	4,090	100.00%
CEMETERY-CO-FIXED ASSET		0	4,090	100.00%
87923	CEMETERY TRANSFER	0	2,000	100.00%
CEMETERY SPECIAL ARTICLES		0	2,000	100.00%
DEPARTMENT TOTAL		66,754	74,201	11.16%

### Comparative 2013 Expenditure Budget CONSERVATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
63900	OTHER PROFESSIONAL SERV.	1,050	1,050	0.00%
65200	DUES & PUBLICATIONS	350	350	0.00%
66200	OFFICE SUPPLIES	25	25	0.00%
68100	STAFF DEVELOPMENT	300	300	0.00%
68150	PUBLIC EDUCATION PROGRAMS	1,325	1,325	0.00%
OPERATING EXPENDITURES		3,050	3,050	0.00%
DEPARTMENT TOTAL		3,050	3,050	0.00%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Revenue Budget

#### DEBT SERVICE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
45715	PRIVATE CONTRIBUTIONS	103,013	103,013	0.00%
49125	TRANSFER-W PETERBORO TIF	270,897	263,173	-2.85%
DEPARTMENT TOTAL		373,910	366,186	-2.07%

### Comparative 2013 Expenditure Budget

#### DEBT SERVICE

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
75201	GOB-LT PRINCIPAL	284,509	286,822	0.81%
75301	GOB-LT INTEREST	147,555	173,157	17.35%
75400	LEASE PURCHASE PAYMENTS	91,835	103,256	12.44%
DEBT SERVICE		523,899	563,235	7.51%
67984	POLICE CRUISER	14,000	0	-100.00%
DS-SPECIAL ARTICLE		14,000	0	-100.00%
DEPARTMENT TOTAL		537,899	563,235	4.71%

### Comparative 2013 Expenditure Budget

#### EMERGENCY MANAGEMENT

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	8,240	8,254	0.17%
61199	CAFETERIA PLAN WAGES	392	449	14.54%
61500	OVERTIME	0	0	0.00%
62100	HEALTH INSURANCE	12	12	0.00%
62150	DENTAL INSURANCE	152	145	-4.61%
62200	LIFE INSURANCE	137	138	0.73%
62250	DISABILITY INSURANCE	60	61	1.67%
62300	PAYROLL TAXES	125	126	0.80%
62375	WORKER'S COMPENSATION	328	374	14.02%
62500	RETIREMENT	1,655	1,889	14.14%
63600	TELEPHONE	4,750	4,750	0.00%
64315	EQUIP REPAIR/MAINT	1,000	1,000	0.00%
64800	PROPERTY & LIABILITY INS	76	79	3.95%
65100	PRINTING	250	125	-50.00%
66100	GENERAL SUPPLIES	0	0	0.00%
66150	POSTAGE	50	25	-50.00%
66200	OFFICE SUPPLIES	250	150	-40.00%
66850	EQUIP/FURN/TOOLS	2,000	2,000	0.00%
68100	STAFF DEVELOPMENT	250	250	0.00%
68225	PROTECTIVE CLOTHING	900	900	0.00%
OPERATING EXPENDITURES		20,627	20,727	0.48%
DEPARTMENT TOTAL		20,627	20,727	0.48%

# COMPARATIVE BUDGETS, CONTINUED

## Comparative 2013 Revenue Budget

### FINANCIAL ADMINISTRATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
41110	IN LIEU OF TAXES	31,467	29,147	-7.37%
41115	TIMBER YIELD TAX	7,962	7,524	-5.50%
41120	LAND USE CHANGE TAX	5,000	25,000	400.00%
41310	INT/PEN: PROPERTY TAXES	125,000	135,000	8.00%
43210	FOREST RESERVE LANDS	566	566	0.00%
43211	FLOOD CONTROL REIMB GRT	7,544	7,544	0.00%
43240	MEALS AND ROOMS TAX GRANT	280,720	280,720	0.00%
44105	NOTARY FEES	75	75	0.00%
44110	MISC. CHARGES & FEES	1,800	2,015	11.94%
44115	MISCELLANEOUS REVENUE	100	100	0.00%
44125	RETURN CK FEES	200	150	-25.00%
45300	INTEREST AND DIVIDENDS	14,324	14,000	-2.26%
45325	INTEREST ON TAX DEFERRALS	1,000	0	-100.00%
DEPARTMENT TOTAL		475,758	501,841	5.48%

## Comparative 2013 Expenditure Budget

### FINANCIAL ADMINISTRATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	344,799	339,353	-1.58%
61199	CAFETERIA PLAN WAGES	5,392	6,175	14.52%
62100	HEALTH INSURANCE	50,116	58,168	16.07%
62150	DENTAL INSURANCE	4,480	4,647	3.73%
62200	LIFE INSURANCE	1,057	1,234	16.75%
62250	DISABILITY INSURANCE	2,297	2,471	7.58%
62300	PAYROLL TAXES	28,252	27,942	-1.10%
62375	WORKER'S COMPENSATION	502	483	-3.78%
62500	RETIREMENT	49,933	44,839	-10.20%
63200	AUDITING SERVICES	15,950	14,000	-12.23%
63250	COMPUTER SERVICES	40,532	41,151	1.53%
63600	TELEPHONE	3,370	3,560	5.64%
63700	RECORDING FEES	1,000	1,100	10.00%
63900	OTHER PROFESSIONAL SERV.	83,800	73,300	-12.53%
64315	EQUIP REPAIR/MAINT	3,250	3,150	-3.08%
64500	RENTALS & LEASES	1,428	1,428	0.00%
64800	PROPERTY & LIABILITY INS	6,603	6,550	-0.80%
65100	PRINTING	9,640	9,140	-5.19%
65200	DUES & PUBLICATIONS	9,901	9,916	0.15%
65350	ADVERTISING	2,450	2,450	0.00%
66150	POSTAGE	10,025	10,100	0.75%
66200	OFFICE SUPPLIES	4,550	4,400	-3.30%
66850	EQUIP/FURN/TOOLS	1,600	1,600	0.00%
68050	MILEAGE	3,694	3,765	1.92%
68100	STAFF DEVELOPMENT	8,980	9,155	1.95%
68115	TUITION REIMBURSEMENTS	3,400	3,500	2.94%
OPERATING EXPENDITURES		697,001	683,577	-1.93%
67914	CR-SOFTWARE/HARDWARE UPG	0	50,000	100.00%
FIN ADM-SPECIAL ARTICLES		0	50,000	100.00%
DEPARTMENT TOTAL		697,001	733,577	5.25%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Revenue Budget

#### FIRE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
43405	TOWN OF SHARON	44,381	42,725	-3.73%
44405	MISC. CHARGES & FEES	2,000	500	-75.00%
44406	FIRE PLAN REVIEW	2,000	2,000	0.00%
44408	FIRE INSPECTION FEES	1,000	500	-50.00%
44410	REIMB ON EXPENSES	380	0	-100.00%
44412	SALE OF MUNICIPAL ITEMS	9,200	2,000	-78.26%
44415	FIRE ALARM REVENUE	9,600	9,600	0.00%
44416	SPECIAL SERVICES	6,208	3,000	-51.68%
45820	INSURANCE REIMBURSEMENTS	2,957	0	-100.00%
49124	TRANSFER-DOWNTOWN TIF	0	75,000	100.00%
49154	TRANSFER FR TRUST FUNDS	20,000	20,000	0.00%
DEPARTMENT TOTAL		97,726	155,325	58.94%

### Comparative 2013 Expenditure Budget

#### FIRE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
61100	SALARIES	301,948	253,603	-16.01%
61199	CAFETERIA PLAN WAGES	2,155	2,246	4.22%
61500	OVERTIME	4,000	8,000	100.00%
61800	SPECIAL DETAIL WAGES	3,000	3,000	0.00%
62100	HEALTH INSURANCE	76	78	2.63%
62150	DENTAL INSURANCE	833	726	-12.85%
62200	LIFE INSURANCE	756	689	-8.86%
62250	DISABILITY INSURANCE	330	305	-7.58%
62300	PAYROLL TAXES	20,856	17,690	-15.18%
62375	WORKER'S COMPENSATION	12,572	10,259	-18.40%
62500	RETIREMENT	9,101	9,447	3.80%
63250	COMPUTER SERVICES	3,200	3,200	0.00%
63300	MEDICAL SERVICES	12,000	12,000	0.00%
63420	DISPATCH SERVICES	21,507	22,797	6.00%
63600	TELEPHONE	2,500	2,500	0.00%
63650	ALARM SYSTEMS	1,500	1,500	0.00%
63900	OTHER PROFESSIONAL SERV.	764	764	0.00%
64100	ELECTRICITY	3,500	3,640	4.00%
64200	HEATING FUEL	3,149	3,149	0.00%
64250	WATER & SEWER	255	255	0.00%
64300	BLDG-REPAIR & MAINT SERV	4,000	4,000	0.00%
64315	EQUIP REPAIR/MAINT	8,000	8,000	0.00%
64325	VEHICLE REPAIR/MAINT	21,000	23,000	9.52%
64350	HYDRANT REPAIR/MAINT	37,203	37,203	0.00%
64355	HYDRANT UPGRADES	5,000	5,000	0.00%
64600	SANITATION/RECYCLING SERV	350	350	0.00%
64800	PROPERTY & LIABILITY INS	11,709	12,389	5.81%
65100	PRINTING	500	500	0.00%
65200	DUES & PUBLICATIONS	1,350	1,350	0.00%
65350	ADVERTISING	750	750	0.00%

## COMPARATIVE BUDGETS, CONTINUED

66100	GENERAL SUPPLIES	12,050	14,000	16.18%
66150	POSTAGE	225	225	0.00%
66175	PURCHASE OF UNIFORMS	4,500	5,000	11.11%
66200	OFFICE SUPPLIES	1,500	1,500	0.00%
66400	CUSTODIAL SUPPLIES	900	900	0.00%
66450	GASOLINE	4,500	5,750	27.78%
66460	DIESEL FUEL	6,500	8,000	23.08%
66950	SUPPLIES-REPAIR OF EQUIP	18,500	18,500	0.00%
68100	STAFF DEVELOPMENT	11,000	14,000	27.27%
68225	PROTECTIVE CLOTHING	22,000	22,000	0.00%
OPERATING EXPENDITURES		575,539	538,265	-6.48%
67300	OTHER IMPROVEMENTS	0	75,000	100.00%
<b>Account</b>	<b>Title</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>% Difference on Budgets</b>
67400	VEHICLES/EQUIP/MACHINERY	0	20,000	100.00%
FIRE-FIXED ASSET		0	95,000	100.00%
DEPARTMENT TOTAL		575,539	633,265	10.03%

### Comparative 2013 Expenditure Budget HERITAGE COMMISSION

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
63900	OTHER PROFESSIONAL SERV.	500	500	0.00%
66100	GENERAL SUPPLIES	500	500	0.00%
OPERATING EXPENDITURES		1,000	1,000	0.00%
DEPARTMENT TOTAL		1,000	1,000	0.00%

### Comparative 2013 Expenditure Budget HUMAN SERVICES

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	24,709	27,198	10.07%
61199	CAFETERIA PLAN WAGES	523	544	4.02%
62100	HEALTH INSURANCE	12	4,925	40941.67%
62150	DENTAL INSURANCE	90	446	395.56%
62200	LIFE INSURANCE	43	76	76.74%
62250	DISABILITY INSURANCE	67	180	168.66%
62300	PAYROLL TAXES	2,113	2,148	1.66%
62375	WORKER'S COMPENSATION	157	163	3.82%
62500	RETIREMENT	3,583	2,129	-40.58%
63600	TELEPHONE	400	0	-100.00%
63700	RECORDING FEES	0	50	100.00%
64800	PROPERTY & LIABILITY INS	260	260	0.00%
66150	POSTAGE	200	150	-25.00%
66200	OFFICE SUPPLIES	250	250	0.00%

## COMPARATIVE BUDGETS, CONTINUED

68050	MILEAGE	313	341	8.95%
68100	STAFF DEVELOPMENT	700	700	0.00%
69000	DIRECT RELIEF	100,000	100,000	0.00%
69050	HOME HEALTH CARE	10,500	10,500	0.00%
69101	SENIOR NUTRITION PROGRAM	3,350	3,350	0.00%
69102	FAMILY & MENTAL HEALTH	3,029	3,029	0.00%
69104	CONTOOCOOK HOUSING	950	950	0.00%
OPERATING EXPENDITURES		151,249	157,389	4.06%
DEPARTMENT TOTAL		151,249	157,389	4.06%

### Comparative 2013 Revenue Budget

#### HIGHWAY

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
43215	HIGHWAY BLOCK GRANT	189,721	161,365	-14.95%
43222	BRIDGE GRANT	0	1,200,000	100.00%
43405	TOWN OF SHARON	1,000	1,000	0.00%
43420	CONVAL SCHOOL DISTRICT	12,000	12,000	0.00%
44605	SNOW REMOVAL SERVICES	15,000	15,000	0.00%
44615	MISCELLANEOUS REVENUES	100	100	0.00%
49124	TRANSFER-DOWNTOWN TIF	20,000	20,000	0.00%
49125	TRANSFER-W PETERBORO TIF	44,500	37,000	-16.85%
49140	TRANSFER FR CAP RESERVE	0	300,000	100.00%
49143	TRANSFER FR CAP RES-2012	140,000	175,000	25.00%
DEPARTMENT TOTAL		422,321	1,921,465	354.98%

### Comparative 2013 Expenditure Budget

#### HIGHWAY

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
61100	SALARIES	435,141	431,406	-0.86%
61199	CAFETERIA PLAN WAGES	2,739	6,460	135.85%
61500	OVERTIME	46,430	48,055	3.50%
61560	STAND BY TIME	13,682	14,161	3.50%
61565	CALL IN TIME	4,500	4,658	3.51%
62100	HEALTH INSURANCE	115,343	98,073	-14.97%
62150	DENTAL INSURANCE	5,280	5,601	6.08%
62200	LIFE INSURANCE	927	1,013	9.28%
62250	DISABILITY INSURANCE	4,123	4,107	-0.39%
62300	PAYROLL TAXES	38,437	38,612	0.46%
62375	WORKER'S COMPENSATION	12,717	12,165	-4.34%
62500	RETIREMENT	52,702	43,504	-17.45%
63300	MEDICAL SERVICES	800	800	0.00%
63600	TELEPHONE	2,600	2,600	0.00%
63900	OTHER PROFESSIONAL SERV.	1,225	1,500	22.45%
64100	ELECTRICITY	35,300	35,300	0.00%
64200	HEATING FUEL	12,210	20,250	65.85%
64250	WATER & SEWER	700	800	14.29%
64300	BLDG-REPAIR & MAINT SERV	10,000	10,000	0.00%
64315	EQUIP REPAIR/MAINT	6,300	11,500	82.54%

## COMPARATIVE BUDGETS, CONTINUED

64325	VEHICLE REPAIR/MAINT	15,000	15,000	0.00%
64500	RENTALS & LEASES	1,700	1,700	0.00%
64600	SANITATION/RECYCLING SERV	450	450	0.00%
64800	PROPERTY & LIABILITY INS	13,709	13,709	0.00%
65200	DUES & PUBLICATIONS	200	200	0.00%
65350	ADVERTISING	500	200	-60.00%
65550	UNIFORM RENTALS	2,750	2,750	0.00%
65900	CONTRACTED SERVICES	518,400	543,400	4.82%
66100	GENERAL SUPPLIES	95,500	100,500	5.24%
66150	POSTAGE	750	400	-46.67%
66200	OFFICE SUPPLIES	1,100	1,100	0.00%
66325	SALT	60,800	65,000	6.91%
66400	CUSTODIAL SUPPLIES	1,500	1,500	0.00%
66450	GASOLINE	12,000	13,000	8.33%
66460	DIESEL FUEL	32,600	32,600	0.00%
66800	MEDICAL SUPPLIES	400	500	25.00%
66850	EQUIP/FURN/TOOLS	3,000	3,000	0.00%
66950	SUPPLIES-REPAIR OF EQUIP	5,000	5,000	0.00%
68050	MILEAGE	1,500	1,100	-26.67%
68100	STAFF DEVELOPMENT	2,500	2,500	0.00%
68225	PROTECTIVE CLOTHING	850	850	0.00%
OPERATING EXPENDITURES		1,571,365	1,595,024	1.51%

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
67400	VEHICLES/EQUIP/MACHINERY	175,000	175,000	0.00%
67510	STORM DRAINAGE	35,000	35,000	0.00%
67515	SIDEWALKS	40,000	40,000	0.00%
HIGHWAY-CO-FIXED ASSET		250,000	250,000	0.00%
67943	UNION BRIDGE CONST (2013)	0	1,500,000	100.00%
67983	CR-UNION BRIDGE RES.(TIF)	44,500	37,000	-16.85%
67987	CR-FLEET MANAGEMENT	0	185,000	100.00%
HWY-SPECIAL ARTICLES		44,500	1,722,000	3769.66%
DEPARTMENT TOTAL		1,865,865	3,567,024	91.17%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Expenditure Budget INFORMATION MGMT SYSTEMS

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	35,744	36,962	3.41%
62100	HEALTH INSURANCE	7,549	8,248	9.26%
62150	DENTAL INSURANCE	592	541	-8.61%
62200	LIFE INSURANCE	99	98	-1.01%
62250	DISABILITY INSURANCE	353	348	-1.42%
62300	PAYROLL TAXES	2,734	2,828	3.44%
62375	WORKER'S COMPENSATION	45	48	6.67%
62500	RETIREMENT	3,917	3,253	-16.95%
63250	COMPUTER SERVICES	17,725	10,000	-43.58%
63251	EMAIL/INTERNET	10,560	11,560	9.47%
63252	WEB PAGE	795	875	10.06%
63253	LICENSES/UPGRADES/SUPPORT	11,700	10,700	-8.55%
63600	TELEPHONE	1,440	1,440	0.00%
64800	PROPERTY & LIABILITY INS	349	339	-2.87%
66100	GENERAL SUPPLIES	6,000	6,000	0.00%
66150	POSTAGE	75	75	0.00%
66631	DESKTOP SYSTEMS	35,100	17,400	-50.43%
66632	NETWORK IMPROVEMENTS	6,500	11,000	69.23%
66633	SERVERS	11,000	15,000	36.36%
68050	MILEAGE	600	600	0.00%
68100	STAFF DEVELOPMENT	3,000	3,000	0.00%
OPERATING EXPENDITURES		155,877	140,315	-9.98%
DEPARTMENT TOTAL		155,877	140,315	-9.98%

### Comparative 2013 Revenue Budget

#### LANDFILL

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
45700	CONTRIBUTIONS & DONATIONS	28,720	27,970	-2.61%
49154	TRANSFER FR TRUST FUNDS	48,720	47,970	-1.54%
DEPARTMENT TOTAL		77,440	75,940	-1.94%

### Comparative 2013 Expenditure Budget

#### LANDFILL

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
68905	GROUND MONITORING	57,440	55,940	-2.61%
68910	REMEDIATION	20,000	20,000	0.00%
OPERATING EXPENDITURES		77,440	75,940	-1.94%
DEPARTMENT TOTAL		77,440	75,940	-1.94%



# COMPARATIVE BUDGETS, CONTINUED

## Comparative 2013 Revenue Budget

### LIBRARY

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44515	NON-RESIDENT CARDS	3,000	3,000	0.00%
44520	SHARON-NON-RESIDENT FEES	5,200	6,200	19.23%
44530	BOOK SALES	900	900	0.00%
45300	INTEREST AND DIVIDENDS	50	25	-50.00%
45405	RENTAL OF BUILDINGS	9,000	9,500	5.56%
45715	PRIVATE CONTRIBUTIONS	100	300	200.00%
45720	GRIMSHAW TRUST FUND	2,000	1,500	-25.00%
45725	WONDERS TRUST FUND	5,500	5,300	-3.64%
45800	OTHER MISC. REVENUE	1,800	2,000	11.11%
49154	TRANSFER FR TRUST FUNDS	18,000	18,000	0.00%
DEPARTMENT TOTAL		45,550	46,725	2.58%

## Comparative 2013 Expenditure Budget

### LIBRARY

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	308,376	312,995	1.50%
61199	CAFETERIA PLAN WAGES	0	10	100.00%
62100	HEALTH INSURANCE	55,521	54,340	-2.13%
62150	DENTAL INSURANCE	3,994	3,768	-5.66%
62200	LIFE INSURANCE	892	881	-3.48%
62250	DISABILITY INSURANCE	2,183	2,053	-5.96%
62300	PAYROLL TAXES	23,735	24,101	1.54%
62375	WORKER'S COMPENSATION	416	410	-1.44%
62500	RETIREMENT	26,202	21,290	-18.75%
63250	COMPUTER SERVICES	6,992	7,397	5.79%
63600	TELEPHONE	1,400	1,400	0.00%
63900	OTHER PROFESSIONAL SERV.	2,000	2,400	20.00%
64100	ELECTRICITY	12,550	12,585	0.28%
64200	HEATING FUEL	13,850	15,137	9.29%
64250	WATER & SEWER	3,175	3,975	25.20%
64300	BLDG-REPAIR & MAINT SERV	10,600	7,000	-33.96%
64315	EQUIP REPAIR/MAINT	3,300	3,000	-9.09%
64400	GROUNDS MAINT SERVICES	400	400	0.00%
64600	SANITATION/RECYCLING SERV	300	300	0.00%
64900	PROPERTY & LIABILITY INS	5,329	5,181	-2.78%
65200	DUES & PUBLICATIONS	1,600	1,650	3.13%
65350	ADVERTISING	300	300	0.00%
65900	CONTRACTED SERVICES	14,334	14,850	3.60%
66100	GENERAL SUPPLIES	2,000	2,200	10.00%
66150	POSTAGE	1,850	1,900	2.70%
66200	OFFICE SUPPLIES	6,300	6,500	3.17%
66400	CUSTODIAL SUPPLIES	1,000	1,100	10.00%

## COMPARATIVE BUDGETS, CONTINUED

06700	BOOKS & PERIODICALS	10,100	10,600	4.95%
06705	BOOKS-(ADULTS)	21,000	22,000	4.76%
06710	BOOKS-(CHILDREN)	9,000	10,000	11.11%
06715	REFERENCE	12,500	13,000	4.00%
06720	BINDERY	300	300	0.00%
06730	AUDIO VISUAL-ADULTS	8,000	9,000	12.50%
06735	AUDIO VISUAL-CHILDREN	1,750	2,000	14.29%
08050	MILEAGE	3,000	3,000	0.00%
08100	STAFF DEVELOPMENT	3,000	3,000	0.00%
08170	ADULT PROGRAMMING	500	500	0.00%
08175	CHILDREN PROGRAMMING	250	500	100.00%
OPERATING EXPENDITURES		577,999	581,003	0.52%
DEPARTMENT TOTAL		577,999	581,003	0.52%

### Comparative 2013 Revenue Budget

#### COMMUNITY DEVELOPMENT

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
42300	BUILDING PERMITS	25,000	25,000	0.00%
42330	SIGN PERMITS	750	750	0.00%
42335	DEMOLITION PERMITS	100	200	100.00%
44050	INTEREST ON UNPAID BILLS	50	50	0.00%
44210	SUBDIVISION + LOT LINE AD	1,000	1,000	0.00%
44215	SITE PLAN REVIEW	2,000	1,500	-25.00%
44220	ZBA APPLICATIONS	1,200	1,500	25.00%
44230	MISCELLANEOUS	50	50	0.00%
44235	REIMB ON EXPS-OCD	50	50	0.00%
44240	OCD PRODUCTS	500	500	0.00%
44245	INSPECTION SERVICES	2,000	2,000	0.00%
DEPARTMENT TOTAL		32,700	32,600	-0.31%

### Comparative 2013 Expenditure Budget

#### COMMUNITY DEVELOPMENT

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
01100	SALARIES	183,525	190,994	4.07%
02100	HEALTH INSURANCE	34,281	48,075	40.24%
02150	DENTAL INSURANCE	2,616	3,170	21.18%
02200	LIFE INSURANCE	642	697	8.57%
02250	DISABILITY INSURANCE	1,269	1,566	23.40%
02300	PAYROLL TAXES	14,041	14,611	4.06%
02375	WORKER'S COMPENSATION	2,120	2,209	4.20%
02500	RETIREMENT	17,627	18,673	-4.28%
03250	COMPUTER SERVICES	3,300	3,300	0.00%
03600	TELEPHONE	2,000	2,000	0.00%
03700	RECORDING FEES	250	250	0.00%

## COMPARATIVE BUDGETS, CONTINUED

83900	OTHER PROFESSIONAL SERV.	2,000	2,000	0.00%
84315	EQUIP REPAIR/MAINT	1,500	1,000	-33.33%
84325	VEHICLE REPAIR/MAINT	500	500	0.00%
84800	PROPERTY & LIABILITY INS	2,178	2,115	-2.80%
85100	PRINTING	100	100	0.00%
85200	DUES & PUBLICATIONS	7,859	7,589	-3.44%
85350	ADVERTISING	750	1,000	33.33%
85900	CONTRACTED SERVICES	2,000	2,000	0.00%
85915	INSPECTION SERVICES	2,000	2,000	0.00%
86100	GENERAL SUPPLIES	500	500	0.00%
86150	POSTAGE	1,000	1,000	0.00%
86200	OFFICE SUPPLIES	1,500	1,500	0.00%
86450	GASOLINE	500	700	40.00%
86800	VEHICLE PARTS & SUPPLIES	250	250	0.00%
88050	MILEAGE	1,500	1,000	-33.33%
88100	STAFF DEVELOPMENT	3,000	3,000	0.00%
OPERATING EXPENDITURES		288,806	309,999	7.34%
DEPARTMENT TOTAL		288,806	309,999	7.34%

### Comparative 2013 Expenditure Budget OTHER GENL GOVERNMENT

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
81100	SALARIES	11,508	24,816	115.68%
82300	PAYROLL TAXES	0	1,541	100.00%
82350	UNEMPLOYMENT COMPENSATION	12,088	9,771	-19.15%
82375	WORKER'S COMPENSATION	461	185	-59.87%
82500	RETIREMENT	1,784	2,907	62.95%
83350	LEGAL FEES	75,000	75,000	0.00%
83900	OTHER PROFESSIONAL SERV.	6,500	2,000	-69.23%
84825	RISK MANAGEMENT	2,000	2,000	0.00%
85900	CONTRACTED SERVICES	21,100	21,100	0.00%
86100	GENERAL SUPPLIES	2,000	2,000	0.00%
OPERATING EXPENDITURES		132,437	141,320	6.71%
DEPARTMENT TOTAL		132,437	141,320	6.71%

### Comparative 2013 Revenue Budget PARKS

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
49124	TRANSFER-DOWNTOWN TIF	2,500	2,500	0.00%
DEPARTMENT TOTAL		2,500	2,500	0.00%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Expenditure Budget PARKS

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	29,957	31,030	3.58%
61500	OVERTIME	106	106	0.00%
61565	CALL IN TIME	212	212	0.00%
62100	HEALTH INSURANCE	6,468	7,192	11.19%
62150	DENTAL INSURANCE	441	406	-7.94%
62200	LIFE INSURANCE	65	65	0.00%
62250	DISABILITY INSURANCE	219	222	1.37%
62300	PAYROLL TAXES	2,316	2,398	3.54%
62375	WORKER'S COMPENSATION	643	629	-2.18%
62500	RETIREMENT	2,451	2,013	-17.87%
64250	WATER & SEWER	400	480	20.00%
64315	EQUIP REPAIR/MAINT	600	600	0.00%
64325	VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
64600	SANITATION/RECYCLING SERV	500	500	0.00%
64800	PROPERTY & LIABILITY INS	302	291	-3.64%
65550	UNIFORM RENTALS	100	100	0.00%
65900	CONTRACTED SERVICES	2,000	2,000	0.00%
66100	GENERAL SUPPLIES	11,500	11,500	0.00%
66450	GASOLINE	400	400	0.00%
66460	DIESEL FUEL	1,500	1,500	0.00%
66600	VEHICLE PARTS & SUPPLIES	500	500	0.00%
66850	EQUIP/FURN/TOOLS	3,200	3,200	0.00%
OPERATING EXPENDITURES		65,380	66,844	2.24%
67400	VEHICLES/EQUIP/MACHINERY	0	4,090	100.00%
PARKS-FIXED ASSETS		0	4,090	100.00%
DEPARTMENT TOTAL		65,380	70,934	8.49%

### Comparative 2013 Revenue Budget

#### PAY AS YOU THROW

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44050	INTEREST ON UNPAID BILLS	10	50	400.00%
44675	PAY PER BAG SALES	77,470	77,900	0.56%
45300	INTEREST AND DIVIDENDS	50	50	0.00%
DEPARTMENT TOTAL		77,530	78,000	0.61%

### Comparative 2013 Expenditure Budget

#### PAY AS YOU THROW

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
64600	SANITATION/RECYCLING SERV	61,530	62,000	0.76%
66100	GENERAL SUPPLIES	16,000	16,000	0.00%
OPERATING EXPENDITURES		77,530	78,000	0.61%
DEPARTMENT TOTAL		77,530	78,000	0.61%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Revenue Budget

#### PEG STATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
42439	CABLE FRANCHISE FEE	22,095	11,418	-48.32%
DEPARTMENT TOTAL		22,095	11,418	-48.32%

### Comparative 2013 Expenditure Budget

#### PEG STATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	5,004	5,252	4.96%
62100	HEALTH INSURANCE	666	885	32.88%
62150	DENTAL INSURANCE	48	52	8.33%
62200	LIFE INSURANCE	12	14	16.67%
62250	DISABILITY INSURANCE	43	52	20.93%
62300	PAYROLL TAXES	383	402	4.96%
62375	WORKER'S COMPENSATION	7	7	0.00%
62500	RETIREMENT	555	462	-16.76%
63900	OTHER PROFESSIONAL SERV.	5,050	1,050	-79.21%
64800	PROPERTY & LIABILITY INS	23	22	-4.35%
66850	EQUIP/FURN/TOOLS	10,304	3,220	-68.75%
OPERATING EXPENDITURES		22,095	11,418	-48.32%
DEPARTMENT TOTAL		22,095	11,418	-48.32%

### Comparative 2013 Revenue Budget

#### POLICE

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
42450	PISTOL PERMITS	300	300	0.00%
43135	OTHER FEDERAL REVENUE	1,694	2,500	47.58%
43305	DIVERSION GRANT	3,000	0	-100.00%
43405	TOWN OF SHARON	75,751	80,583	6.38%
44303	SALE OF POLICE CRUISERS	13,000	5,000	-61.54%
44305	REIMB ON EXPS	0	0	0.00%
44310	ACCIDENT & OTHER REPORTS	3,000	2,400	-20.00%
44311	FINGERPRINTS	200	200	0.00%
44312	MISC LICENSES/PERMITS/FEE	100	100	0.00%
44313	WITNESS FEES	750	750	0.00%
44314	RESTITUTION	0	0	0.00%
44315	SPECIAL DETAILS	15,000	15,000	0.00%
44320	OTHER REVENUES	100	100	0.00%
45505	FINES FROM THE COURT	6,000	3,500	-41.67%
45512	PARKING FINES	3,500	3,500	0.00%
DEPARTMENT TOTAL		122,395	113,933	-6.91%

# COMPARATIVE BUDGETS, CONTINUED

## Comparative 2013 Expenditure Budget POLICE

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
81100	SALARIES	771,489	796,485	3.24%
81199	CAFETERIA PLAN WAGES	8,834	0	-100.00%
81500	OVERTIME	6,000	6,000	0.00%
81505	REGULAR OVERTIME	62,000	62,000	0.00%
81540	HOLIDAY OVERTIME	21,000	21,000	0.00%
81800	SPECIAL DETAIL WAGES	15,000	15,000	0.00%
82100	HEALTH INSURANCE	129,052	175,175	35.74%
82150	DENTAL INSURANCE	10,467	12,146	16.04%
82200	LIFE INSURANCE	2,080	2,092	0.58%
82250	DISABILITY INSURANCE	6,341	6,424	1.31%
82300	PAYROLL TAXES	20,719	21,428	3.42%
82375	WORKER'S COMPENSATION	13,885	14,027	1.02%
82500	RETIREMENT	133,276	160,089	20.12%
83250	COMPUTER SERVICES	7,635	7,531	-1.36%
83300	MEDICAL SERVICES	3,000	3,000	0.00%
83325	VET SERVICES	1,500	1,500	0.00%
83420	DISPATCH SERVICES	30,489	32,793	7.56%
83600	TELEPHONE	10,200	10,000	-1.96%
83900	OTHER PROFESSIONAL SERV.	6,400	6,400	0.00%
84100	ELECTRICITY	11,000	11,000	0.00%
84200	HEATING FUEL	5,000	5,150	3.00%
84250	WATER & SEWER	1,000	1,000	0.00%
84300	BLDG-REPAIR & MAINT SERV	2,950	3,000	1.69%
84315	EQUIP REPAIR/MAINT	3,000	3,000	0.00%
84325	VEHICLE REPAIR/MAINT	5,000	5,000	0.00%
84600	SANITATION/RECYCLING SERV	400	400	0.00%
84800	PROPERTY & LIABILITY INS	31,809	31,850	0.76%
85100	PRINTING	1,200	1,200	0.00%
85200	DUES & PUBLICATIONS	3,500	3,500	0.00%
85350	ADVERTISING	300	300	0.00%
86100	GENERAL SUPPLIES	10,900	11,100	1.83%
86150	POSTAGE	1,000	1,300	30.00%
86175	PURCHASE OF UNIFORMS	11,000	7,000	-36.36%
86200	OFFICE SUPPLIES	2,500	3,000	20.00%
86400	CUSTODIAL SUPPLIES	1,500	1,500	0.00%
86450	GASOLINE	30,000	32,000	6.67%
86600	VEHICLE PARTS & SUPPLIES	10,000	10,000	0.00%
86850	EQUIP/FURN/TOOLS	3,000	3,000	0.00%
88050	MILEAGE	4,000	4,000	0.00%
88100	STAFF DEVELOPMENT	1,000	1,000	0.00%
88115	TUITION REIMBURSEMENTS	3,000	3,000	0.00%
OPERATING EXPENDITURES		1,402,206	1,495,390	6.65%
87200	BUILDINGS	15,000	0	-100.00%
87400	VEHICLES/EQUIP/MACHINERY	43,000	28,000	-34.88%
POLICE-FIXED ASSET		58,000	28,000	-51.72%
DEPARTMENT TOTAL		1,460,206	1,523,390	4.33%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Revenue Budget

#### RECREATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44701	RETURN CK FEES	100	100	0.00%
44705	SALE OF MUNICIPAL ASSETS	350	0	-100.00%
44710	PROGRAM INCOME	2,180	2,180	0.00%
44715	MISC CHARGES & FEES	5,192	5,192	0.00%
44720	POOL REGISTRATIONS	1,500	1,500	0.00%
45405	RENTAL OF BUILDINGS	1,000	1,000	0.00%
49127	TRANSFER FROM REC REV FD	0	6,500	100.00%
49155	TRANSF FR ISABELLE MILLER	20,000	20,000	0.00%
52100	PROCEEDS FROM GOB	1,200,000	0	-100.00%
DEPARTMENT TOTAL		1,230,322	36,472	-97.04%

### Comparative 2013 Expenditure Budget

#### RECREATION

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	209,973	221,033	5.27%
61199	CAFETERIA PLAN WAGES	4,212	226	-94.63%
61500	OVERTIME	500	500	0.00%
62100	HEALTH INSURANCE	26,522	29,499	11.22%
62150	DENTAL INSURANCE	2,110	2,000	-5.21%
62200	LIFE INSURANCE	517	522	0.97%
62250	DISABILITY INSURANCE	969	982	1.34%
62300	PAYROLL TAXES	16,424	16,965	3.29%
62375	WORKER'S COMPENSATION	3,380	3,321	-1.75%
62500	RETIREMENT	12,115	9,741	-19.60%
63250	COMPUTER SERVICES	1,500	1,500	0.00%
63600	TELEPHONE	2,500	2,500	0.00%
63900	OTHER PROFESSIONAL SERV.	4,000	2,396	-40.10%
64100	ELECTRICITY	13,133	13,133	0.00%
64200	HEATING FUEL	1,916	1,834	-4.28%
64250	WATER & SEWER	4,000	4,000	0.00%
64300	BLDG-REPAIR & MAINT SERV	7,500	7,500	0.00%
64315	EQUIP REPAIR/MAINT	4,250	4,250	0.00%
64325	VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
64400	GROUNDS MAINT SERVICES	5,000	5,000	0.00%
64420	POOL MAINT SERVICES	1,000	1,000	0.00%
64430	PLAYGROUND MAINT SERVICES	2,000	2,000	0.00%
64500	RENTALS & LEASES	600	600	0.00%
64600	SANITATION/RECYCLING SERV	1,000	1,000	0.00%
64800	PROPERTY & LIABILITY INS	8,329	8,100	-2.75%
65100	PRINTING	3,000	3,000	0.00%
65200	DUES & PUBLICATIONS	1,526	1,441	-5.57%
65350	ADVERTISING	575	575	0.00%
66100	GENERAL SUPPLIES	12,100	12,100	0.00%
66150	POSTAGE	650	650	0.00%
66175	PURCHASE OF UNIFORMS	2,500	2,500	0.00%

## COMPARATIVE BUDGETS, CONTINUED

66200	OFFICE SUPPLIES	2,000	2,000	0.00%
66400	CUSTODIAL SUPPLIES	2,000	2,000	0.00%
66450	GASOLINE	2,000	2,000	0.00%
66460	DIESEL FUEL	500	500	0.00%
66600	VEHICLE PARTS & SUPPLIES	500	500	0.00%
66800	MEDICAL SUPPLIES	500	500	0.00%
66850	EQUIP/FURN/TOOLS	9,100	1,500	-83.52%
68050	MILEAGE	1,800	1,800	0.00%
68100	STAFF DEVELOPMENT	3,800	5,672	49.26%
75112	TRANSFER TO REC REV FD	15,806	15,806	0.00%
OPERATING EXPENDITURES		393,307	393,646	0.09%
67300	OTHER IMPROVEMENTS	0	19,000	100.00%
67400	VEHICLES/EQUIP/MACHINERY	0	13,000	100.00%
67550	ISABELLE MILLER PROGRAMS	20,000	20,000	0.00%
REC-FIXED ASSET		20,000	52,000	160.00%
67915	CR-RD VEHICLE/MACH/EQUIP	0	15,000	100.00%
67945	POOL/SPLASH PAD	1,200,000	0	-100.00%
RECREATION SPECIAL ARTICL		1,200,000	15,000	-98.75%
DEPARTMENT TOTAL		1,613,307	460,646	-71.45%

### Comparative 2013 Revenue Budget

#### RECREATION REVOLVING FUND

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44710	PROGRAM INCOME	206,806	198,131	-4.19%
45300	INTEREST AND DIVIDENDS	250	100	-60.00%
49101	TRANSFER FROM GENERAL FD	15,806	15,806	0.00%
DEPARTMENT TOTAL		222,862	214,037	-3.96%

### Comparative 2013 Expenditure Budget

#### RECREATION REVOLVING FUND

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	69,702	50,688	-27.28%
61500	OVERTIME	500	500	0.00%
62300	PAYROLL TAXES	5,370	3,916	-27.08%
62375	WORKER'S COMPENSATION	1,140	783	-31.32%
63900	OTHER PROFESSIONAL SERV.	18,600	18,600	0.00%
64100	ELECTRICITY	5,900	5,900	0.00%
64200	HEATING FUEL	23,400	23,400	0.00%
64250	WATER & SEWER	450	450	0.00%
64300	BLDG-REPAIR & MAINT SERV	1,000	1,000	0.00%
64325	VEHICLE REPAIR/MAINT	3,000	3,000	0.00%
64500	RENTALS & LEASES	1,100	1,100	0.00%
64600	SANITATION/RECYCLING SERV	0	1,000	100.00%
65100	PRINTING	10,000	10,000	0.00%
65200	DUES & PUBLICATIONS	500	500	0.00%
65900	CONTRACTED SERVICES	15,000	16,000	6.67%
66100	GENERAL SUPPLIES	35,000	40,000	14.29%
66150	POSTAGE	500	500	0.00%
66175	PURCHASE OF UNIFORMS	1,000	1,000	0.00%



## COMPARATIVE BUDGETS, CONTINUED

66450	GASOLINE	2,000	2,000	0.00%
66460	DIESEL FUEL	500	500	0.00%
66600	VEHICLE PARTS & SUPPLIES	1,000	1,000	0.00%
66800	MEDICAL SUPPLIES	200	200	0.00%
66850	EQUIP/FURN/TOOLS	0	5,000	100.00%
68050	MILEAGE	500	500	0.00%
68100	STAFF DEVELOPMENT	500	500	0.00%
68165	ADMISSIONS	25,000	25,000	0.00%
68250	MISCELLANEOUS	1,000	1,000	0.00%
OPERATING EXPENDITURES		222,862	214,037	-3.96%
DEPARTMENT TOTAL		222,862	214,037	-3.96%

### Comparative 2013 Revenue Budget

#### RECYCLING

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
43219	NHDES GRANTS-CAPITAL	400	300	-25.00%
43405	TOWN OF SHARON	26,340	13,920	-47.15%
44651	NEWSPAPER	5,580	4,200	-24.73%
44653	SCRAP METALS	11,000	5,700	-48.18%
44656	MIXED OFFICE	11,770	11,820	0.42%
44657	OCC SALES	10,000	10,900	9.00%
44658	PLASTICS	8,120	10,440	28.57%
44659	STICKERS	150	138	-8.00%
44661	ALUMINUM CANS	7,410	7,410	0.00%
44662	TIN CANS	1,813	2,040	12.52%
44663	MISCELLANEOUS ITEMS	52	58	11.54%
44664	TIRES	280	204	-27.14%
44667	RETURN CK FEES	27	27	0.00%
44677	DISPOSAL COLLECTION FEES	34,207	34,464	0.75%
49152	TRANSFER FR RECLAM TRUST	26,800	19,402	-27.60%
DEPARTMENT TOTAL		143,949	121,023	-15.93%

### Comparative 2013 Expenditure Budget

#### RECYCLING

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
61100	SALARIES	142,922	146,907	2.79%
61199	CAFETERIA PLAN WAGES	0	10	100.00%
61500	OVERTIME	1,620	1,350	-16.67%
61565	CALL IN TIME	250	350	40.00%
62100	HEALTH INSURANCE	43,145	47,985	11.22%
62150	DENTAL INSURANCE	3,002	2,778	-7.46%
62200	LIFE INSURANCE	482	485	0.62%
62250	DISABILITY INSURANCE	1,296	1,312	1.23%
62300	PAYROLL TAXES	11,077	11,370	2.65%
62375	WORKER'S COMPENSATION	2,837	2,748	-3.14%
62500	RETIREMENT	14,711	12,037	-18.18%
63300	MEDICAL SERVICES	110	60	-45.45%
63600	TELEPHONE	1,050	1,085	3.33%
63900	OTHER PROFESSIONAL SERV.	80	124	55.00%
64100	ELECTRICITY	4,800	4,800	0.00%
64200	HEATING FUEL	2,600	3,400	30.77%
64250	WATER & SEWER	135	170	25.93%
64300	BLDG-REPAIR & MAINT SERV	1,200	1,200	0.00%
64315	EQUIP REPAIR/MAINT	10,900	8,500	-22.02%

## COMPARATIVE BUDGETS, CONTINUED

64500	RENTALS & LEASES	3,300	3,300	0.00%
64600	SANITATION/RECYCLING SERV	37,825	38,775	2.51%
64800	PROPERTY & LIABILITY INS	1,888	1,836	-2.75%
65200	DUES & PUBLICATIONS	500	310	-38.00%
65350	ADVERTISING	350	50	-85.71%
65550	UNIFORM RENTALS	450	400	-11.11%
65900	CONTRACTED SERVICES	8,900	9,035	1.52%
66100	GENERAL SUPPLIES	6,000	6,050	0.83%
66150	POSTAGE	25	25	0.00%
66200	OFFICE SUPPLIES	400	400	0.00%
66400	CUSTODIAL SUPPLIES	450	450	0.00%
66460	DIESEL FUEL	3,000	2,500	-16.67%
66800	MEDICAL SUPPLIES	75	75	0.00%
68050	MILEAGE	1,300	1,300	0.00%
68100	STAFF DEVELOPMENT	500	794	58.80%
68225	PROTECTIVE CLOTHING	550	540	-1.82%
OPERATING EXPENDITURES		307,730	312,511	1.55%
67200	BUILDINGS	25,000	0	-100.00%
RECYCLING-FIXED ASSET		25,000	0	-100.00%
DEPARTMENT TOTAL		332,730	312,511	-6.08%

### Comparative 2013 Revenue Budget

#### SEWER

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
43113	USDA RURAL DEV GRANT	15,410	15,410	0.00%
43217	NHDES GRANTS-OPERATING	4,175	4,175	0.00%
44050	INTEREST ON UNPAID BILLS	0	100	100.00%
44855	SEWER USE CHARGES	842,078	1,239,487	47.19%
44860	SEWER SERVICE CHARGES	500	1,000	100.00%
44870	MAIN LINE EXTENSION PMTS	3,500	4,800	37.14%
44873	CONNECTION FEES	40,000	10,000	-75.00%
44875	MISCELLANEOUS CHARGES	0	500	100.00%
44880	INTEREST-UNPAID BALANCES	2,500	2,200	-12.00%
45300	INTEREST AND DIVIDENDS	100	500	400.00%
DEPARTMENT TOTAL		908,263	1,278,172	40.73%

### Comparative 2013 Expenditure Budget

#### SEWER

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
67535	IMPROVEMENTS-SEWER SYSTEM	30,000	30,000	0.00%
SEWER-CAP OUT-FIXED ASSET		30,000	30,000	0.00%
61100	SALARIES	191,989	133,845	-30.29%
61199	CAFETERIA PLAN WAGES	232	570	145.69%
61500	OVERTIME	2,500	2,000	-20.00%
61560	STAND BY TIME	6,900	6,900	0.00%
61565	CALL IN TIME	2,000	2,000	0.00%
62100	HEALTH INSURANCE	56,099	34,149	-39.13%
62150	DENTAL INSURANCE	4,598	2,299	-50.00%
62200	LIFE INSURANCE	621	501	-19.32%
62250	DISABILITY INSURANCE	1,733	1,079	-37.74%

## COMPARATIVE BUDGETS, CONTINUED

62300	PAYROLL TAXES	15,577	11,308	-27.41%
62350	UNEMPLOYMENT COMPENSATION	1,105	1,105	0.00%
62375	WORKER'S COMPENSATION	2,017	2,557	26.77%
62500	RETIREMENT	21,832	12,028	-44.91%
63200	AUDITING SERVICES	2,750	3,500	27.27%
63250	COMPUTER SERVICES	14,121	14,246	0.89%
63300	MEDICAL SERVICES	400	400	0.00%
63500	ENGINEERING SERVICES	500	5,000	900.00%
63600	TELEPHONE	2,184	7,190	229.21%
63700	RECORDING FEES	25	25	0.00%
63900	OTHER PROFESSIONAL SERV.	17,500	150,000	757.14%
64100	ELECTRICITY	180,000	150,000	-16.67%
64200	HEATING FUEL	22,000	37,000	68.18%
64250	WATER & SEWER	700	800	14.29%
64315	EQUIP REPAIR/MAINT	625	550	-12.00%
64325	VEHICLE REPAIR/MAINT	5,000	5,000	0.00%
64395	LIFT STNS REPAIR/MAINT	5,000	5,000	0.00%
64500	RENTALS & LEASES	1,000	1,000	0.00%
64600	SANITATION/RECYCLING SERV	100	100	0.00%
64800	PROPERTY & LIABILITY INS	6,000	6,000	0.00%
65100	PRINTING	1,560	1,430	-8.33%
65200	DUES & PUBLICATIONS	125	125	0.00%
65350	ADVERTISING	125	125	0.00%
65550	UNIFORM RENTALS	534	300	-43.82%
65900	CONTRACTED SERVICES	108,000	113,000	4.63%
66100	GENERAL SUPPLIES	13,000	13,000	0.00%
66150	POSTAGE	1,620	1,620	0.00%
66200	OFFICE SUPPLIES	2,000	1,500	-25.00%
66400	CUSTODIAL SUPPLIES	1,000	1,000	0.00%
66450	GASOLINE	700	1,000	42.86%
66460	DIESEL FUEL	1,500	1,500	0.00%
66650	WATER & SEWER SUPPLIES	10,000	10,000	0.00%
66660	LAB SUPPLIES	4,000	5,000	25.00%
66675	CHEMICALS	80,000	50,000	-37.50%
66850	EQUIP/FURN/TOOLS	5,000	2,500	-50.00%
66950	SUPPLIES-REPAIR OF EQUIP	18,000	8,000	-55.56%
68050	MILEAGE	1,050	850	-19.05%
68100	STAFF DEVELOPMENT	2,650	1,650	-37.74%
68225	PROTECTIVE CLOTHING	500	500	0.00%
OPERATING EXPENDITURES		816,472	809,252	-0.88%
75201	GOB-LT PRINCIPAL	16,667	188,313	1029.86%
75210	NOTES PAY- LT PRINCIPAL	9,098	9,098	0.00%
75301	GOB-LT INTEREST	4,208	212,955	4960.72%
75310	NOTES PAYABLE-LT INTEREST	2,450	1,500	-38.78%
75400	LEASE PURCHASE PAYMENTS	27,168	27,054	-0.42%
NON-OPERATING REV (EXP)		59,591	438,920	636.55%
75101	TRANSFER TO GENERAL FUND	2,200	0	-100.00%
OPERATING EXPENDITURES		2,200	0	-100.00%
DEPARTMENT TOTAL		908,263	1,278,172	40.73%

## COMPARATIVE BUDGETS, CONTINUED

### Comparative 2013 Revenue Budget

#### ELECTIONS/REGISTRATION/VT

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
42115	UCC FILINGS AND CERTIFIC.	1,200	1,200	0.00%
42205	MOTOR VEH./DECALS	23,000	23,000	0.00%
42210	MOTOR VEH./PERMITS-FEES	885,500	895,000	1.07%
42220	TITLE FEES	2,100	2,100	0.00%
42225	BOAT REGISTRATION FEES	1,000	1,100	10.00%
42405	DOG LICENSES	4,500	4,500	0.00%
42415	MARRIAGE LICENSES	350	400	14.29%
42430	RECYCLING FEES	3,700	3,700	0.00%
42435	VITAL STATISTICS	6,600	6,600	0.00%
42437	MISC. CHARGES & FEES	0	125	100.00%
42438	NOTARY FEES	250	275	10.00%
42440	MISC LICENSES/PERMITS/FEE	350	350	0.00%
42445	RETURN CK FEES	400	400	0.00%
44352	MISC CHARGES & FEES	150	150	0.00%
44361	REIMB ON EXPENSES	0	0	0.00%
44376	REIMB ON EXPENSES	0	0	0.00%
45515	DOG LICENSE FINES	150	100	-33.33%
DEPARTMENT TOTAL		929,250	939,000	1.05%

### Comparative 2013 Expenditure Budget

#### ELECTIONS/REGISTRATION/VT

Account	Title	2012 Budget	2013 Budget	% Difference on Budget
61100	SALARIES	89,982	91,634	1.84%
62100	HEALTH INSURANCE	17,774	19,771	11.24%
62150	DENTAL INSURANCE	1,515	1,453	-4.09%
62200	LIFE INSURANCE	144	145	0.69%
62250	DISABILITY INSURANCE	465	471	1.29%
62300	PAYROLL TAXES	6,884	7,011	1.84%
62375	WORKER'S COMPENSATION	121	120	-0.83%
62500	RETIREMENT	5,402	4,287	-20.64%
63250	COMPUTER SERVICES	6,915	8,535	23.43%
63600	TELEPHONE	500	500	0.00%
64315	EQUIP REPAIR/MAINT	300	550	83.33%
64800	PROPERTY & LIABILITY INS	1,052	1,023	-2.76%
65100	PRINTING	2,850	2,800	-1.75%
65200	DUES & PUBLICATIONS	500	500	0.00%
65350	ADVERTISING	850	750	-11.76%
65900	CONTRACTED SERVICES	2,000	3,000	50.00%
66100	GENERAL SUPPLIES	400	400	0.00%
66150	POSTAGE	3,670	2,750	-25.07%
66200	OFFICE SUPPLIES	2,000	1,800	-10.00%
68050	MILEAGE	300	400	33.33%
68100	STAFF DEVELOPMENT	1,000	1,000	0.00%
68250	MISCELLANEOUS	150	150	0.00%
OPERATING EXPENDITURES		144,774	149,050	2.95%
DEPARTMENT TOTAL		144,774	149,050	2.95%

# COMPARATIVE BUDGETS, CONTINUED

## Comparative 2013 Revenue Budget

### WATER

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
44805	WATER USE CHARGES	974,705	900,708	-7.59%
44810	WATER SERVICE CHARGES	6,000	4,000	-33.33%
44815	WATER HYDRANTS	43,043	46,483	7.99%
44819	BACKFLOW TESTING FEES	8,000	8,000	0.00%
44820	MAINLINE EXTENSION PMTS	600	1,800	200.00%
44825	MISCELLANEOUS CHARGES	2,000	1,000	-50.00%
44827	RETURN CK FEES	100	50	-50.00%
44830	CONNECTION FEES	40,000	10,000	-75.00%
44835	INTEREST-UNPAID BALANCES	2,500	3,000	20.00%
45300	INTEREST AND DIVIDENDS	1,000	1,000	0.00%
DEPARTMENT TOTAL		1,077,948	976,041	-9.45%



## Comparative 2013 Expenditure Budget

### WATER

Account	Title	2012 Budget	2013 Budget	% Difference on Budgets
67800	CAPITAL CONSTRUCTION	30,000	30,000	0.00%
	WATER-CO-FIXED ASSET	30,000	30,000	0.00%
61100	SALARIES	191,989	133,845	-30.29%
61199	CAFETERIA PLAN WAGES	232	570	145.69%
61500	OVERTIME	8,000	7,000	-12.50%
61560	STAND BY TIME	6,900	6,900	0.00%
61565	CALL IN TIME	1,800	2,000	11.11%
62100	HEALTH INSURANCE	56,099	34,147	-39.13%
62150	DENTAL INSURANCE	4,598	2,299	-50.00%
62200	LIFE INSURANCE	621	501	-19.32%
62250	DISABILITY INSURANCE	1,733	1,079	-37.74%
62300	PAYROLL TAXES	15,982	11,308	-29.25%
62350	UNEMPLOYMENT COMPENSATION	1,105	1,105	0.00%
62375	WORKER'S COMPENSATION	2,552	2,557	0.20%
62500	RETIREMENT	22,419	12,028	-46.35%
63200	AUDITING SERVICES	2,750	3,500	27.27%
63250	COMPUTER SERVICES	14,121	14,246	0.89%
63300	MEDICAL SERVICES	400	400	0.00%
63500	ENGINEERING SERVICES	5,000	5,000	0.00%
63600	TELEPHONE	1,684	1,690	0.36%
63900	OTHER PROFESSIONAL SERV.	17,000	67,000	294.12%
63915	POLICE SPECIAL DETAILS	1,000	1,000	0.00%
63930	SDWA TESTING SERVICES	10,000	5,000	-50.00%
64100	ELECTRICITY	68,000	68,000	0.00%
64200	HEATING FUEL	1,000	1,000	0.00%
64250	WATER & SEWER	500	600	20.00%
64315	EQUIP REPAIR/MAINT	9,625	9,550	-0.78%
64325	VEHICLE REPAIR/MAINT	3,000	3,000	0.00%
64350	HYDRANTS REPAIR/MAINT	10,000	10,000	0.00%
64500	RENTALS & LEASES	3,000	3,000	0.00%

## COMPARATIVE BUDGETS, CONTINUED

64800	PROPERTY & LIABILITY INS	5,854	5,919	1.11%
65100	PRINTING	4,340	1,145	-73.62%
65200	DUES & PUBLICATIONS	575	575	0.00%
65350	ADVERTISING	1,325	625	-52.83%
65550	UNIFORM RENTALS	534	300	-43.82%
65900	CONTRACTED SERVICES	83,000	81,250	-2.11%
66100	GENERAL SUPPLIES	30,250	30,250	0.00%
66150	POSTAGE	3,130	3,130	0.00%
66200	OFFICE SUPPLIES	2,100	2,100	0.00%
66400	CUSTODIAL SUPPLIES	500	500	0.00%
66450	GASOLINE	1,000	1,500	50.00%
66460	DIESEL FUEL	2,000	2,000	0.00%
66600	VEHICLE PARTS & SUPPLIES	2,500	2,500	0.00%
66650	WATER & SEWER SUPPLIES	20,000	20,000	0.00%
66675	CHEMICALS	25,000	25,000	0.00%
66850	EQUIP/FURN/TOOLS	15,000	15,000	0.00%
68050	MILEAGE	450	450	0.00%
68100	STAFF DEVELOPMENT	2,900	2,900	0.00%
68225	PROTECTIVE CLOTHING	500	500	0.00%
OPERATING EXPENDITURES		662,068	603,969	-8.78%
75201	GOB-LT PRINCIPAL	212,029	184,405	-13.03%
75210	NOTES PAY- LT PRINCIPAL	2,834	2,834	0.00%
75301	GOB-LT INTEREST	166,259	119,083	-28.38%
75310	NOTES PAYABLE-LT INTEREST	1,112	750	-32.55%
NON-OPERATING REV (EXP)		382,234	307,072	-19.66%
75101	TRANSFER TO GENERAL FUND	3,646	0	-100.00%
75106	TRANSFER TO CAP RESERVE	0	35,000	100.00%
OPERATING EXPENDITURES		3,646	35,000	859.96%
DEPARTMENT TOTAL		1,077,948	976,041	-9.45%

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# Financials, Part I:

Combined Financial Statements,  
Revenue Status Reports,  
Expenditure Status Reports *and*  
Tax Increment Finance District Balance  
Sheets *for*  
*Year Ending June 30, 2011*



*Imagination is more important than knowledge.*

*- Albert Einstein -*

# COMBINED FINANCIAL STATEMENTS

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE COMBINED BALANCE SHEET- GOVERNMENTAL AND ENTERPRISE FUNDS JUNE 30, 2011

	Governmental Funds			Enterprise Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	
<b>ASSETS</b>					
Cash and Cash Equivalents	7,904,816	1,614,155	-	126,614	9,645,586
Tax Receivable	1,622,662	-	-	-	1,622,662
Tax Lien Receivable	692,486	-	-	-	692,486
Property by Tax Title and Lien	30,284	-	-	-	30,284
Accounts Receivable	323,480	16,500	-	382,256	722,235
Due from Other Governments	91,446	-	-	803,318	894,765
Due from Other Funds	108,384	427,802	122,682	1,524,277	2,183,145
Due from Escrow Accounts	-	-	-	-	-
Due from Capital Reserve	43,389	-	-	-	43,389
Due From Trust Funds	34,365	103	-	-	34,468
Prepays	365,230	1,126	-	24,626	390,981
Inventories	-	-	-	94,333	94,333
Fixed Assets (Net of Accum. Depr)	-	-	-	15,223,839	15,223,839
<b>TOTAL ASSETS</b>	<b>\$11,216,542</b>	<b>\$2,059,686</b>	<b>\$122,682</b>	<b>\$18,179,263</b>	<b>\$31,578,173</b>

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE COMBINED BALANCE SHEET- ALL GOVERNMENTAL AND ENTERPRISE FUNDS JUNE 30, 2011

	Governmental Funds			Enterprise Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts Payable	45,777	50,047	-	375	96,199
Accrued Liabilities	89,574	29,335	104,785	568,352	792,045
Due to Other Governments	753	-	-	-	753
Due to Other Funds	2,074,761	-	-	100,756	2,175,517
Due to Trust Funds	-	-	-	-	-
Deferred Revenues	7,062,977	204,631	-	12,936	7,280,545
Short Term Loan Payables	-	-	-	11,931	11,931
Short Term Bond Payable	-	-	-	7,076,277	7,076,277
Compensated Absences Payable	245,519	60,133	-	19,166	324,819
Post Employment Health Ins	-	-	-	13,666	13,666
Deposits	13,258	90	-	885	14,233
Other Short Term Liabilities	84,749	-	-	25,000	109,749
Long Term Notes Payable	-	-	-	30,045	30,045
Long Term Bonds Payable	-	-	-	2,442,358	2,442,358
Other Long Term Liabilities	-	-	-	126,016	126,016
<b>Total Liabilities</b>	<b>\$9,617,369</b>	<b>\$344,236</b>	<b>\$104,785</b>	<b>\$10,427,763</b>	<b>20,494,153</b>
<b>Fund Equity</b>					
Retained Earnings (Deficit)	-	-	-	7,751,500	7,751,500
Fund Balance:					
Non-Spendable-Prepays	365,230	1,126	-	-	366,356
Assigned For Encumbrances	227,445	7,138	-	-	234,583
Assigned For Overlay	100,000	-	-	-	100,000
Restricted-Contributions	2,770	-	-	-	2,770
Restricted-Special Revenue Funds	-	1,707,186	-	-	1,707,186
Restricted- Capital Project Funds	-	-	17,897	-	17,897
Unassigned (Deficit) in General Fund	903,727	-	-	-	903,727
<b>Total Fund Equity</b>	<b>1,599,172</b>	<b>1,715,450</b>	<b>\$17,897</b>	<b>\$7,751,500</b>	<b>\$11,084,020</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$11,216,542</b>	<b>\$2,059,686</b>	<b>\$122,682</b>	<b>\$18,179,263</b>	<b>\$31,578,173</b>



# COMBINED BALANCE SHEET, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE COMBINED REVENUES-ALL GOVERNMENTAL AND ENTERPRISE FUNDS JUNE 30, 2011

	Governmental Funds			Enterprise Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	
<b>REVENUES:</b>					
Taxes	4,700,618	357,527	-	-	\$5,058,144
Interest on Taxes	164,003	-	-	-	\$164,003
License, Permits & Fees	888,013	20,135	-	-	\$908,148
Intergovernmental	819,949	150,798	-	268,145	\$1,238,891
Charge for Services	305,963	698,448	-	1,549,396	\$2,553,807
Interest and Dividends	10,199	7,632	-	2,526	\$20,358
Rents of Property	23,570	9,447	-	-	\$33,017
Fines & Forfeits	7,923	-	-	-	\$7,923
Miscellaneous Sources	128,843	79,378	-	1,223	\$209,444
Other Governmental Units	11,741,634	-	-	-	\$11,741,634
Transfers from Capital Reserve	43,389	-	-	-	\$43,389
Transfers from Trust	34,365	18,571	-	-	\$52,936
Operating Transfers	403,271	602,160	-	-	\$1,005,432
Proceeds From Bond	250,000	-	-	-	\$250,000
Rebates on Refunding Bonds	-	-	-	1,617	\$1,617
<b>TOTAL REVENUES</b>	<b>\$19,521,740</b>	<b>\$1,944,096</b>	<b>\$0</b>	<b>\$1,822,907</b>	<b>\$23,288,743</b>

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE COMBINED EXPENDITURES-ALL GOVERNMENTAL AND ENTERPRISE FUNDS JUNE 30, 2011

	Governmental Funds			Enterprise Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	
<b>Expenditures:</b>					
Salaries & Wages	2,828,933	730,659	-	406,721	3,966,313
Employee Benefits	938,325	165,434	-	189,324	1,293,083
Auditing Services	12,997	923	-	4,264	18,184
Computer Services	88,666	6,697	-	25,007	120,370
Legal Fees	63,658	515	-	-	64,173
Engineering Fees	-	-	-	-	-
Dispatch Services	61,640	61,545	-	-	123,185
Ambulance Services	84,384	-	-	-	84,384
Telephone	34,192	5,005	-	5,277	44,475
Other Professional & Technical Services	76,070	57,187	-	29,990	163,246
Utility Cost	177,628	33,271	-	125,839	336,738
Maint & Repair of Equip.	37,909	7,743	-	2,386	48,038
Maint & Repair of Vehicles	51,345	26,887	-	5,333	83,565
Maint & Repair of Bldgs & Grounds	31,095	16,642	-	866	48,603
Maint & Repair of Hydrants	37,203	-	-	219	37,422
Sanitation/Recycling	39,490	61,693	-	-	101,183
Property & Liability Insurance	73,562	9,183	-	17,402	100,147
Other Property Services/Costs	5,118	14,000	-	2,811	21,929
Contracted Services	664,514	46,931	-	33,568	745,013
Other Purchased Services	42,772	9,876	-	2,004	54,653
General Supplies	236,886	84,174	-	140,859	461,919
Gasoline & Diesel Fuel	112,379	12,695	-	15,715	140,789
Computer Equipment & Improvements	50,010	-	-	-	50,010
Vehicle Parts & Supplies	32,840	3,239	-	1,942	38,021
Library Books/Audio/Reference	-	61,481	-	-	61,481
Welfare	107,524	-	-	-	107,524
Landfill Monitoring/Remediation	68,730	-	-	-	68,730
Other Charges & Expenses	48,112	37,191	-	5,160	90,463
Debt Service	397,636	-	-	157,020	554,656
Capital Outlay-Fixed Assets	365,630	4,173	296,110	11,584	677,497
Other Governmental Units	11,820,343	-	-	-	11,820,343
Depreciation Expense	-	-	-	293,133	293,133
Transfers to Trust	11,634	3,400	-	-	15,034
Transfers to Cap Reserve	94,500	-	-	-	94,500
Operating Transfers	602,160	403,271	-	-	1,005,432
<b>TOTAL EXPENDITURES</b>	<b>\$19,297,886</b>	<b>\$1,863,815</b>	<b>\$296,110</b>	<b>\$1,476,423</b>	<b>\$22,934,234</b>

# REVENUE STATUS REPORT - FISCAL YEAR 2011

Department	Original Budget	Current Budget	YTD Revenue	Balance	YTD/ BUD
Ambulance Tax Supported	\$24,863.00	\$24,863.00	\$24,864.42	(\$1.42)	100.01%
Buildings & Grounds	\$129,922.00	\$129,922.00	\$34,883.71	\$95,038.29	26.85%
Cemetery Fund	\$27,007.00	\$27,007.00	\$31,879.80	(\$4,872.80)	118.04%
Community Development	\$38,350.00	\$38,350.00	\$26,577.30	\$11,772.70	69.30%
Debt Service	\$378,607.00	\$378,607.00	\$381,344.38	(\$2,737.38)	100.72%
Elections/Registrations/Vitals	\$910,300.00	\$910,300.00	\$866,689.31	\$43,610.69	95.21%
Financial Administration	\$487,119.00	\$499,358.00	\$548,717.69	(\$49,359.69)	109.88%
Fire Department	\$634,502.00	\$384,502.00	\$75,130.03	\$309,371.97	19.54%
Heritage Commission	\$0.00	\$0.00	\$393.10	(\$393.10)	0.00%
Highway	\$2,182,580.64	\$2,194,264.00	\$676,257.02	\$1,518,006.98	30.82%
Human Services	\$0.00	\$0.00	\$350.00	(\$350.00)	0.00%
Information Management Systems	\$0.00	\$0.00	\$211.79	(\$211.79)	0.00%
Landfill Post Closure	\$211,653.00	\$211,653.00	\$69,114.07	\$142,538.93	32.65%
Library Fund	\$46,750.00	\$46,750.00	\$44,387.14	\$2,362.86	94.95%
Other General Government	\$0.00	\$0.00	\$14,648.81	(\$14,648.81)	0.00%
Police Department	\$114,578.00	\$114,578.00	\$187,573.18	(\$72,995.18)	163.71%
Recreation Department	\$23,350.00	\$23,350.00	\$10,395.35	\$12,954.65	44.52%
Recycling	\$143,368.00	\$143,368.00	\$158,632.87	(\$15,264.87)	110.65%
<b>Sub-Total (Tax Funds)</b>	<b>\$5,352,949.64</b>	<b>\$5,126,872.00</b>	<b>\$3,152,049.97</b>	<b>\$1,974,822.03</b>	<b>61.48%</b>

Ambulance Fund	\$550,824.00	\$551,460.00	\$610,576.99	(\$59,116.99)	110.72%
Children and The Arts	\$0.00	\$0.00	\$17,077.90	(\$17,077.90)	0.00%
Community Center Renovation Fund	\$0.00	\$0.00	\$20,000.00	(\$20,000.00)	0.00%
Downtown TIF District	\$0.00	\$0.00	\$764.36	(\$764.36)	0.00%
Land Acquisition & Management Fund	\$0.00	\$0.00	\$16,941.83	(\$16,941.83)	0.00%
Pay As You Throw Fund	\$77,530.00	\$77,530.00	\$76,021.87	\$1,508.13	98.05%
PEG Station Rev Fund	\$18,440.00	\$18,440.00	\$20,134.81	(\$1,694.81)	109.19%
Recreation Revolving Fund	\$196,855.00	\$196,855.00	\$166,214.19	\$30,640.81	84.43%
Sewer Fund	\$13,106,253.00	\$13,106,903.00	\$635,881.36	\$12,471,021.64	4.63%
Water Fund	\$2,637,368.00	\$2,638,017.00	\$1,187,025.78	\$1,450,991.22	44.20%
WPTIF District	\$0.00	\$0.00	\$6,017.23	(\$6,017.23)	0.00%

<b>Sub-Total (Non Tax Funds)</b>	<b>\$16,587,270.00</b>	<b>\$16,589,205.00</b>	<b>\$2,756,656.32</b>	<b>\$13,832,548.68</b>	<b>16.62%</b>
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<b>Grand Total</b>	<b>\$21,940,219.64</b>	<b>\$21,716,077.00</b>	<b>\$5,908,706.29</b>	<b>\$15,807,370.71</b>	<b>27.21%</b>
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# REVENUE STATUS REPORT, CONTINUED

## AMBULANCE TAX SUPPORTED

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43410	OTHER TOWNS	\$24,863.00	\$24,863.00	\$24,864.42	(\$1.42)	100.01%
	FIXED ASSETS	\$24,863.00	\$24,863.00	\$24,864.42	(\$1.42)	100.01%
	TOTAL	\$24,863.00	\$24,863.00	\$24,864.42	(\$1.42)	100.01%

## AMBULANCE

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43410	OTHER TOWNS	\$62,370.00	\$62,370.00	\$64,163.54	(\$1,793.54)	102.88%
43415	TOWN OF PETERBOROUGH	\$84,384.00	\$84,384.00	\$84,384.00	\$0.00	100.00%
44455	MISC. CHARGES & FEES	\$100.00	\$100.00	\$166.42	(\$66.42)	166.42%
44460	AMBULANCE SERVICE FEES	\$386,470.00	\$386,470.00	\$448,294.34	(\$61,824.34)	116.00%
44461	REFUNDS	\$0.00	\$0.00	(\$5,282.28)	\$5,282.28	0.00%
44465	SPECIAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
45300	INTEREST AND DIVIDENDS	\$1,500.00	\$1,500.00	\$169.68	\$1,330.32	11.31%
45715	PRIVATE CONTRIBUTIONS	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	100.00%
45820	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$3,681.29	(\$3,681.29)	0.00%
	OPERATING REVENUES	\$550,824.00	\$550,824.00	\$610,576.99	(\$59,752.99)	110.85%
49101	TRANSFER FROM GENERAL F	\$0.00	\$636.00	\$0.00	\$636.00	0.00%
	TRANSFERS IN/OUT	\$0.00	\$636.00	\$0.00	\$636.00	0.00%
	TOTAL	\$550,824.00	\$551,460.00	\$610,576.99	(\$59,116.99)	110.72%

## BUILDINGS & GROUNDS

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44050	INTEREST ON UNPAID BILLS	\$0.00	\$0.00	\$14.60	(\$14.60)	0.00%
44425	REIMB ON EXPENSES	\$0.00	\$0.00	\$304.11	(\$304.11)	0.00%
44428	SPECIAL SERVICES	\$3,702.00	\$3,702.00	\$2,100.00	\$1,602.00	56.73%
44430	MISC CHARGES & FEES	\$0.00	\$0.00	\$830.00	(\$830.00)	0.00%
45405	RENTAL OF BUILDINGS	\$23,000.00	\$23,000.00	\$22,605.00	\$395.00	98.28%
49124	TRANSFER-DOWNTOWN TIF	\$3,120.00	\$3,120.00	\$780.00	\$2,340.00	25.00%
	OPERATING REVENUES	\$29,822.00	\$29,822.00	\$26,633.71	\$3,188.29	89.31%
43110		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49140	TRANSFER FR CAP RESERVE	\$100,100.00	\$100,100.00	\$8,250.00	\$91,850.00	8.24%
	FIXED ASSETS	\$100,100.00	\$100,100.00	\$8,250.00	\$91,850.00	8.24%
	TOTAL	\$129,922.00	\$129,922.00	\$34,883.71	\$95,038.29	26.85%

## CEMETERY

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44752	RESTITUTION	\$0.00	\$0.00	\$25.00	(\$25.00)	0.00%
45300	INTEREST AND DIVIDENDS	\$7.00	\$7.00	\$4.10	\$2.90	58.57%
45700	CONTRIBUTIONS & DONATIONS	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	100.00%
45810	CEMETERY-PERPETUAL CARE	\$0.00	\$0.00	\$800.00	(\$800.00)	0.00%
45811	GRAVE LOTS	\$0.00	\$0.00	\$750.00	(\$750.00)	0.00%
45815	CEMETERY-BURIALS	\$10,000.00	\$10,000.00	\$12,730.00	(\$2,730.00)	127.30%
	OPERATING REVENUES	\$27,007.00	\$27,007.00	\$31,309.10	(\$4,302.10)	115.93%
49154	TRANSFER FR TRUST FUNDS	\$0.00	\$0.00	\$570.70	(\$570.70)	0.00%
	TRANSFERS IN/OUT	\$0.00	\$0.00	\$570.70	(\$570.70)	57070.00%
	TOTAL	\$27,007.00	\$27,007.00	\$31,879.80	(\$4,872.80)	118.04%

# REVENUE STATUS REPORT, CONTINUED

## CHILDREN AND THE ARTS

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43221	NH ARTS GRANT	\$0.00	\$0.00	\$2,250.00	(\$2,250.00)	0.00%
44710	PROGRAM INCOME	\$0.00	\$0.00	\$14,818.83	(\$14,818.83)	0.00%
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$9.07	(\$9.07)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$17,077.90	(\$17,077.90)	0.00%
TOTAL		\$0.00	\$0.00	\$17,077.90	(\$17,077.90)	0.00%

## COMMUNITY CENTER RENOVATION FUND

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45740	ISABELLE F. MILLER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$20,000.00	(\$20,000.00)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$20,000.00	(\$20,000.00)	0.00%
TOTAL		\$0.00	\$0.00	\$20,000.00	(\$20,000.00)	0.00%

## DEBT SERVICE

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45715	PRIVATE CONTRIBUTIONS	\$146,599.00	\$146,599.00	\$103,013.36	\$43,585.64	70.27%
49125	TRANSFER-W PETERBORO TIF	\$232,008.00	\$232,008.00	\$278,331.02	(\$46,323.02)	119.97%
OPERATING REVENUES		\$378,607.00	\$378,607.00	\$381,344.38	(\$2,737.38)	100.72%
TOTAL		\$378,607.00	\$378,607.00	\$381,344.38	(\$2,737.38)	100.72%

## DOWNTOWN TIF DISTRICT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$764.36	(\$764.36)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$764.36	(\$764.36)	0.00%
TOTAL		\$0.00	\$0.00	\$764.36	(\$764.36)	0.00%

## FINANCIAL ADMINISTRATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
41110	IN LIEU OF TAXES	\$31,486.00	\$28,890.00	\$31,672.00	(\$2,782.00)	109.63%
41115	TIMBER YIELD TAX	\$5,000.00	\$5,000.00	\$12,523.64	(\$7,523.64)	250.47%
41118	GRAVEL/PIT TAXES	\$2,000.00	\$2,000.00	\$739.55	\$1,260.45	36.98%
41120	LAND USE CHANGE TAX	\$5,000.00	\$6,160.00	\$11,020.00	(\$4,860.00)	178.90%
41310	INT/PEN: PROPERTY TAXES	\$110,000.00	\$125,000.00	\$164,003.47	(\$39,003.47)	131.20%
43210	FOREST RESERVE LANDS	\$703.00	\$575.00	\$565.71	\$9.29	98.38%
43211	FLOOD CONTROL REIMB GRT	\$35,346.00	\$35,346.00	\$35,346.40	(\$0.40)	100.00%
43240	MEALS AND ROOMS TAX GRAN	\$275,959.00	\$274,762.00	\$274,761.98	\$0.02	100.00%
44105	NOTARY FEES	\$75.00	\$75.00	\$68.00	\$7.00	90.67%
44110	MISC. CHARGES & FEES	\$1,200.00	\$1,200.00	\$3,044.50	(\$1,844.50)	253.71%
44115	MISCELLANEOUS REVENUE	\$100.00	\$100.00	\$4,177.54	(\$4,077.54)	4177.54%
44125	RETURN CK FEES	\$250.00	\$250.00	\$122.55	\$127.45	49.02%
44130	REIMB ON EXPENSES	\$0.00	\$0.00	\$473.11	(\$473.11)	0.00%
45300	INTEREST AND DIVIDENDS	\$20,000.00	\$20,000.00	\$9,321.58	\$10,678.42	46.61%
45325	INTEREST ON TAX DEFERRALS	\$0.00	\$0.00	\$877.66	(\$877.66)	0.00%
OPERATING REVENUES		\$487,119.00	\$499,358.00	\$548,717.69	(\$49,359.69)	109.88%
TOTAL		\$487,119.00	\$499,358.00	\$548,717.69	(\$49,359.69)	109.88%

# REVENUE STATUS REPORT, CONTINUED

## FIRE

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43250	OTHER STATE GRANTS	\$0.00	\$0.00	\$734.25	(\$734.25)	0.00%
43405	TOWN OF SHARON	\$44,402.00	\$44,402.00	\$44,302.00	\$100.00	99.77%
44050	INTEREST ON UNPAID BILLS	\$0.00	\$0.00	(\$26.17)	\$26.17	0.00%
44405	MISC. CHARGES & FEES	\$500.00	\$500.00	\$2,273.80	(\$1,773.80)	454.76%
44406	FIRE PLAN REVIEW	\$0.00	\$0.00	\$100.00	(\$100.00)	0.00%
44408	FIRE INSPECTION FEES	\$0.00	\$0.00	\$2,235.00	(\$2,235.00)	0.00%
44415	FIRE ALARM REVENUE	\$9,600.00	\$9,600.00	\$10,200.00	(\$600.00)	106.25%
44416	SPECIAL SERVICES	\$10,000.00	\$10,000.00	\$5,890.30	\$4,109.70	58.90%
45820	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$9,420.85	(\$9,420.85)	0.00%
49154	TRANSFER FR TRUST FUNDS	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
OPERATING REVENUES		\$84,502.00	\$84,502.00	\$75,130.03	\$9,371.97	88.91%
49140	TRANSFER FR CAP RESERVE	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	0.00%
52200	PROCEEDS FROM LT NOTES	\$250,000.00	\$0.00	\$0.00	\$0.00	0.00%
SPECIAL ARTICLES		\$550,000.00	\$300,000.00	\$0.00	\$300,000.00	0.00%
TOTAL		\$634,502.00	\$384,502.00	\$75,130.03	\$309,371.97	19.54%

## HERITAGE COMMISSION

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45700	CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	\$393.10	(\$393.10)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$393.10	(\$393.10)	0.00%
TOTAL		\$0.00	\$0.00	\$393.10	(\$393.10)	0.00%

## HIGHWAY

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43115	FEMA GRANT	\$0.00	\$0.00	\$537.89	(\$537.89)	0.00%
43215	HIGHWAY BLOCK GRANT	\$173,516.00	\$185,200.00	\$185,372.57	(\$172.57)	100.09%
43228	DEPT. OF SAFETY (DNU)	\$0.00	\$0.00	\$38,284.01	(\$38,284.01)	0.00%
43405	TOWN OF SHARON	\$1,000.00	\$1,000.00	\$1,920.00	(\$920.00)	192.00%
43420	CONVAL SCHOOL DISTRICT	\$12,000.00	\$12,000.00	\$13,257.98	(\$1,257.98)	110.48%
44605	SNOW REMOVAL SERVICES	\$15,000.00	\$15,000.00	\$15,010.00	(\$10.00)	100.07%
44610	REIMBURSEMENT ON EXPENSE	\$0.00	\$0.00	\$213.79	(\$213.79)	0.00%
44615	MISCELLANEOUS REVENUES	\$100.00	\$100.00	\$12.24	\$87.76	12.24%
OPERATING REVENUES		\$201,616.00	\$213,300.00	\$254,608.48	(\$41,308.48)	119.37%
49124	TRANSFER-DOWNTOWN TIF	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100.00%
FIXED ASSETS		\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100.00%
43205	BRIDGE GRANT-PR YR	\$537,265.64	\$537,265.00	\$74,764.81	\$462,500.19	13.92%
43218	BRIDGE GRANT-UNION	\$120,000.00	\$120,000.00	\$0.00	\$120,000.00	0.00%
43222	BRIDGE GRANT	\$660,000.00	\$660,000.00	\$0.00	\$660,000.00	0.00%
49125	TRANSFER-W/PETERBORO TIF	\$44,500.00	\$44,500.00	\$44,500.00	\$0.00	100.00%
49140	TRANSFER FR CAP RESERVE	\$165,000.00	\$165,000.00	\$0.00	\$165,000.00	0.00%
49141	TRANSFER FR CAP RES-PR YR	\$154,199.00	\$154,199.00	\$32,383.73	\$121,815.27	21.00%
49142	TRANSFER FR CAP RES-UNION	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
52200	PROCEEDS FROM LT NOTES	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$1,960,964.64	\$1,960,964.00	\$401,648.54	\$1,559,315.46	20.48%
TOTAL		\$2,182,580.64	\$2,194,264.00	\$676,257.02	\$1,518,006.98	30.82%

## HUMAN SERVICES

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44555	REIMBURSEMENTS	\$0.00	\$0.00	\$350.00	(\$350.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$350.00	(\$350.00)	0.00%
TOTAL		\$0.00	\$0.00	\$350.00	(\$350.00)	0.00%

# REVENUE STATUS REPORT, CONTINUED

## INFORMATION MGMT SYSTEMS

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44255	REIMB ON EXPS	\$0.00	\$0.00	\$211.79	(\$211.79)	0.00%
	OPERATING REVENUES	\$0.00	\$0.00	\$211.79	(\$211.79)	0.00%
	TOTAL	\$0.00	\$0.00	\$211.79	(\$211.79)	0.00%

## LAND ACQUISITION MANAGEMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
41120	LAND USE CHANGE TAX	\$0.00	\$0.00	\$15,395.00	(\$15,395.00)	0.00%
44277	MISC. CHARGES & FEES	\$0.00	\$0.00	\$1,142.00	(\$1,142.00)	0.00%
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$404.83	(\$404.83)	0.00%
	FIXED ASSETS	\$0.00	\$0.00	\$16,941.83	(\$16,941.83)	0.00%
	TOTAL	\$0.00	\$0.00	\$16,941.83	(\$16,941.83)	0.00%

## LANDFILL CLOSURE

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44050	INTEREST ON UNPAID BILLS	\$0.00	\$0.00	\$384.03	(\$384.03)	0.00%
44776	NHBB- REIMB ON EXPS	\$35,713.00	\$35,713.00	\$34,365.02	\$1,347.98	96.23%
49154	TRANSFER FR TRUST FUNDS	\$175,940.00	\$175,940.00	\$34,365.02	\$141,574.98	19.53%
	OPERATING REVENUES	\$211,653.00	\$211,653.00	\$69,114.07	\$142,538.93	32.65%
	TOTAL	\$211,653.00	\$211,653.00	\$69,114.07	\$142,538.93	32.65%

## LIBRARY

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44515	NON-RESIDENT CARDS	\$3,300.00	\$3,300.00	\$2,244.00	\$1,056.00	68.00%
44520	SHARON-NON-RESIDENT FEES	\$4,800.00	\$4,800.00	\$5,712.00	(\$912.00)	119.00%
44530	BOOK SALES	\$1,000.00	\$1,000.00	\$768.30	\$231.70	76.83%
45300	INTEREST AND DIVIDENDS	\$50.00	\$50.00	\$35.73	\$14.27	71.46%
45405	RENTAL OF BUILDINGS	\$10,000.00	\$10,000.00	\$8,210.00	\$1,790.00	82.10%
45715	PRIVATE CONTRIBUTIONS	\$500.00	\$500.00	\$315.42	\$184.58	63.08%
45720	GRIMSHAW TRUST FUND	\$2,000.00	\$2,000.00	\$1,500.00	\$500.00	75.00%
45725	WONDERS TRUST FUND	\$5,500.00	\$5,500.00	\$5,394.92	\$105.08	98.09%
45800	OTHER MISC. REVENUE	\$1,600.00	\$1,600.00	\$2,206.77	(\$606.77)	137.92%
49154	TRANSFER FR TRUST FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	OPERATING REVENUES	\$28,750.00	\$28,750.00	\$26,387.14	\$2,362.86	91.78%
49101	TRANSFER FROM GENERAL F	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49154	TRANSFER FR TRUST FUNDS	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	100.00%
	TRANSFERS IN/OUT	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	100.00%
	TOTAL	\$46,750.00	\$46,750.00	\$44,387.14	\$2,362.86	94.95%

# REVENUE STATUS REPORT, CONTINUED

## COMMUNITY DEVELOPMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42300	BUILDING PERMITS	\$25,000.00	\$25,000.00	\$20,874.12	\$4,125.88	83.50%
42330	SIGN PERMITS	\$500.00	\$500.00	\$995.00	(\$495.00)	199.00%
42335	DEMOLITION PERMITS	\$100.00	\$100.00	\$75.00	\$25.00	75.00%
44050	INTEREST ON UNPAID BILLS	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
44210	SUBDIVISION + LOT LINE AD	\$500.00	\$500.00	\$903.00	(\$403.00)	180.60%
44215	SITE PLAN REVIEW	\$5,000.00	\$5,000.00	\$1,132.18	\$3,867.82	22.64%
44220	ZBA APPLICATIONS	\$1,500.00	\$1,500.00	\$1,864.00	(\$364.00)	124.27%
44230	MISCELLANEOUS	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
44235	REIMB ON EXPS-OCD	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
44240	OCD PRODUCTS	\$500.00	\$500.00	\$734.00	(\$234.00)	146.80%
44245	INSPECTION SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
OPERATING REVENUES		\$38,350.00	\$38,350.00	\$26,577.30	\$11,772.70	69.30%
TOTAL		\$38,350.00	\$38,350.00	\$26,577.30	\$11,772.70	69.30%

## OTHER GENL GOVERNMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43117	COMM DEV BLOCK GRANT	\$0.00	\$0.00	\$5,725.00	(\$5,725.00)	0.00%
44155	REIMB ON EXPENSES	\$0.00	\$0.00	\$1,759.80	(\$1,759.80)	0.00%
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$2,104.00	(\$2,104.00)	0.00%
45820	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$5,060.01	(\$5,060.01)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$14,648.81	(\$14,648.81)	0.00%
TOTAL		\$0.00	\$0.00	\$14,648.81	(\$14,648.81)	0.00%

## PAY AS YOU THROW

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44050	INTEREST ON UNPAID BILLS	\$50.00	\$50.00	\$13.04	\$36.96	26.08%
44675	PAY PER BAG SALES	\$77,430.00	\$77,430.00	\$75,954.00	\$1,476.00	98.09%
45300	INTEREST AND DIVIDENDS	\$50.00	\$50.00	\$54.83	(\$4.83)	109.66%
OPERATING REVENUES		\$77,530.00	\$77,530.00	\$76,021.87	\$1,508.13	98.05%
TOTAL		\$77,530.00	\$77,530.00	\$76,021.87	\$1,508.13	98.05%

## PEG STATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42439	CABLE FRANCHISE FEE	\$18,440.00	\$18,440.00	\$20,134.81	(\$1,694.81)	109.19%
OPERATING REVENUES		\$18,440.00	\$18,440.00	\$20,134.81	(\$1,694.81)	109.19%
TOTAL		\$18,440.00	\$18,440.00	\$20,134.81	(\$1,694.81)	109.19%

# REVENUE STATUS REPORT, CONTINUED

## POLICE

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42450	PISTOL PERMITS	\$300.00	\$300.00	\$650.00	(\$350.00)	216.67%
43135	OTHER FEDERAL REVENUE	\$1,400.00	\$1,400.00	\$2,763.96	(\$1,363.96)	197.43%
43305	DIVERSION GRANT	\$1,900.00	\$1,900.00	\$3,000.00	(\$1,100.00)	157.89%
43405	TOWN OF SHARON	\$74,928.00	\$74,928.00	\$74,928.00	\$0.00	100.00%
44308	RETURN CHECK FEE	\$0.00	\$0.00	\$37.09	(\$37.09)	0.00%
44310	ACCIDENT & OTHER REPORTS	\$2,400.00	\$2,400.00	\$2,332.00	\$68.00	97.17%
44311	FINGERPRINTS	\$250.00	\$250.00	\$140.00	\$110.00	56.00%
44312	MISC LICENSES/PERMITS/FEE	\$100.00	\$100.00	\$130.00	(\$30.00)	130.00%
44313	WITNESS FEES	\$1,000.00	\$1,000.00	\$812.48	\$187.52	81.25%
44314	RESTITUTION	\$0.00	\$0.00	\$758.06	(\$758.06)	0.00%
44315	SPECIAL DETAILS	\$15,000.00	\$15,000.00	\$88,542.54	(\$73,542.54)	590.28%
44320	OTHER REVENUES	\$100.00	\$100.00	\$239.05	(\$139.05)	239.05%
45505	FINES FROM THE COURT	\$6,000.00	\$6,000.00	\$3,745.00	\$2,255.00	62.42%
45512	PARKING FINES	\$3,500.00	\$3,500.00	\$4,090.00	(\$590.00)	116.86%
45715	PRIVATE CONTRIBUTIONS	\$2,700.00	\$2,700.00	\$820.00	\$1,880.00	30.37%
OPERATING REVENUES		\$109,578.00	\$109,578.00	\$182,988.18	(\$73,410.18)	166.99%
45210	*VOID*SALE-POLICE CRUISER	\$5,000.00	\$5,000.00	\$4,585.00	\$415.00	91.70%
FIXED ASSETS		\$5,000.00	\$5,000.00	\$4,585.00	\$415.00	91.70%
TOTAL		\$114,578.00	\$114,578.00	\$187,573.18	(\$72,995.18)	163.71%

## RECREATION REVOLVING

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44710	PROGRAM INCOME	\$185,867.00	\$185,867.00	\$130,215.80	\$55,651.20	70.06%
44725	FIELD DEVELOPMNT-SOCCER	\$0.00	\$0.00	\$24,376.97	(\$24,376.97)	0.00%
45300	INTEREST AND DIVIDENDS	\$700.00	\$700.00	\$172.60	\$527.40	24.66%
45405	RENTAL OF BUILDINGS	\$0.00	\$0.00	\$1,236.50	(\$1,236.50)	0.00%
45745	GOYETTE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49101	TRANSFER FROM GENERAL F	\$10,288.00	\$10,288.00	\$10,212.32	\$75.68	99.26%
OPERATING REVENUES		\$196,855.00	\$196,855.00	\$166,214.19	\$30,640.81	84.43%
TOTAL		\$196,855.00	\$196,855.00	\$166,214.19	\$30,640.81	84.43%

## RECREATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44701	RETURN CK FEES	\$100.00	\$100.00	\$27.00	\$73.00	27.00%
44703	RESTITUTION	\$0.00	\$0.00	\$30.00	(\$30.00)	0.00%
44710	PROGRAM INCOME	\$2,000.00	\$2,000.00	\$1,550.00	\$450.00	77.50%
44715	MISC CHARGES & FEES	\$1,000.00	\$1,000.00	\$2,435.00	(\$1,435.00)	243.50%
44720	POOL REGISTRATIONS	\$0.00	\$0.00	\$1,719.00	(\$1,719.00)	0.00%
45405	RENTAL OF BUILDINGS	\$250.00	\$250.00	\$965.00	(\$715.00)	386.00%
49140	TRANSFER FR CAP RESERVE	\$0.00	\$0.00	\$2,755.16	(\$2,755.16)	0.00%
OPERATING REVENUES		\$3,350.00	\$3,350.00	\$9,481.16	(\$6,131.16)	283.02%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$914.19	(\$914.19)	0.00%
45740	ISABELLE F. MILLER	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
FIXED ASSETS		\$20,000.00	\$20,000.00	\$914.19	\$19,085.81	4.57%
TOTAL		\$23,350.00	\$23,350.00	\$10,395.35	\$12,954.65	44.52%



# REVENUE STATUS REPORT, CONTINUED

## RECYCLING

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43219	NHDES GRANTS-CAPITAL	\$400.00	\$400.00	\$24.00	\$376.00	6.00%
43225	HAZARDOUS WASTE GRANTS	\$0.00	\$0.00	\$296.00	(\$296.00)	0.00%
43405	TOWN OF SHARON	\$38,500.00	\$38,500.00	\$38,500.00	\$0.00	100.00%
44651	NEWSPAPER	\$5,775.00	\$5,775.00	\$8,497.11	(\$2,722.11)	147.14%
44653	SCRAP METALS	\$7,600.00	\$7,600.00	\$9,036.22	(\$1,436.22)	118.90%
44656	MIXED OFFICE	\$8,640.00	\$8,640.00	\$16,563.51	(\$7,923.51)	191.71%
44657	OCC SALES	\$6,825.00	\$6,825.00	\$16,753.61	(\$9,928.61)	245.47%
44658	PLASTICS	\$6,630.00	\$6,630.00	\$14,160.64	(\$7,530.64)	213.58%
44659	STICKERS	\$150.00	\$150.00	\$174.00	(\$24.00)	116.00%
44661	ALUMINUM CANS	\$6,800.00	\$6,800.00	\$15,672.90	(\$8,872.90)	230.48%
44662	TIN CANS	\$1,400.00	\$1,400.00	\$2,955.22	(\$1,555.22)	211.09%
44663	MISCELLANEOUS ITEMS	\$100.00	\$100.00	\$47.16	\$52.84	47.16%
44664	TIRES	\$100.00	\$100.00	\$429.00	(\$329.00)	429.00%
44666	REIMB ON EXPENSES	\$0.00	\$0.00	\$10.24	(\$10.24)	0.00%
44667	RETURN CK FEES	\$27.00	\$27.00	\$74.08	(\$47.08)	274.37%
44677	DISPOSAL COLLECTION FEES	\$34,296.00	\$34,296.00	\$32,907.08	\$1,388.92	95.95%
45750	RECLAMATION TRUST	\$3,125.00	\$3,125.00	\$2,532.10	\$592.90	81.03%
OPERATING REVENUES		\$120,368.00	\$120,368.00	\$158,632.87	(\$38,264.87)	131.79%
45750	RECLAMATION TRUST	\$23,000.00	\$23,000.00	\$0.00	\$23,000.00	0.00%
FIXED ASSETS		\$23,000.00	\$23,000.00	\$0.00	\$23,000.00	0.00%
TOTAL		\$143,368.00	\$143,368.00	\$158,632.87	(\$15,264.87)	110.65%

## SEWER

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43113	USDA RURAL DEV GRANT	\$3,543,000.00	\$5,377,000.00	\$0.00	\$5,377,000.00	0.00%
45300	INTEREST AND DIVIDENDS	\$129,937.00	\$129,937.00	\$0.00	\$129,937.00	0.00%
52100	PROCEEDS FROM GOB	\$8,820,000.00	\$6,986,000.00	\$0.00	\$6,986,000.00	0.00%
SPECIAL ARTICLES		\$12,492,937.00	\$12,492,937.00	\$0.00	\$12,492,937.00	0.00%
43217	NHDES GRANTS-OPERATING	\$4,675.00	\$4,341.00	\$4,341.00	\$0.00	100.00%
44855	SEWER USE CHARGES	\$593,701.00	\$594,035.00	\$616,431.56	(\$22,396.56)	103.77%
44860	SEWER SERVICE CHARGES	\$1,000.00	\$1,000.00	\$300.00	\$700.00	30.00%
44870	MAIN LINE EXTENSION PMTS	\$4,840.00	\$4,840.00	\$4,033.53	\$806.47	83.34%
44873	CONNECTION FEES	\$6,000.00	\$6,000.00	\$4,500.00	\$1,500.00	75.00%
44876	REIMB ON EXPENSES	\$0.00	\$0.00	\$2,594.19	(\$2,594.19)	0.00%
44880	INTEREST-UNPAID BALANCES	\$2,500.00	\$2,500.00	\$1,942.65	\$557.35	77.71%
45820	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$459.74	(\$459.74)	0.00%
OPERATING REVENUES		\$612,716.00	\$612,716.00	\$634,602.67	(\$21,886.67)	103.57%
45300	INTEREST AND DIVIDENDS	\$600.00	\$600.00	\$1,278.89	(\$678.89)	213.15%
NON-OPERATING REVENUES		\$600.00	\$600.00	\$1,278.89	(\$678.89)	213.15%
49101	TRANSFER FROM GENERAL F	\$0.00	\$650.00	\$0.00	\$650.00	0.00%
TRANSFERS IN/OUT		\$0.00	\$650.00	\$0.00	\$650.00	0.00%
TOTAL		\$13,106,253.00	\$13,106,903.00	\$635,881.56	\$12,471,021.44	4.85%

## WPTIF DISTRICT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$6,017.23	(\$6,017.23)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$6,017.23	(\$6,017.23)	0.00%
TOTAL		\$0.00	\$0.00	\$6,017.23	(\$6,017.23)	0.00%

# REVENUE STATUS REPORT, CONTINUED

## ELECTIONS/REGISTRATION/VT

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42115	UCC FILINGS AND CERTIFIC.	\$1,600.00	\$1,600.00	\$1,200.00	\$400.00	75.00%
42205	MOTOR VEH/DECALS	\$23,000.00	\$23,000.00	\$20,349.00	\$2,651.00	88.47%
42210	MOTOR VEH/PERMITS-FEES	\$866,000.00	\$866,000.00	\$827,157.73	\$38,842.27	95.51%
42220	TITLE FEES	\$2,000.00	\$2,000.00	\$1,810.00	\$190.00	90.50%
42225	BOAT REGISTRATION FEES	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
42405	DOG LICENSES	\$4,500.00	\$4,500.00	\$4,474.00	\$26.00	99.42%
42415	MARRIAGE LICENSES	\$350.00	\$350.00	\$371.00	(\$21.00)	106.00%
42430	RECYCLING FEES	\$3,600.00	\$3,600.00	\$3,404.00	\$196.00	94.56%
42435	VITAL STATISTICS	\$6,500.00	\$6,500.00	\$5,660.00	\$840.00	87.08%
42437	MISC. CHARGES & FEES	\$0.00	\$0.00	\$93.90	(\$93.90)	0.00%
42438	NOTARY FEES	\$200.00	\$200.00	\$266.00	(\$66.00)	133.00%
42440	MISC LICENSES/PERMITS/FEE	\$500.00	\$500.00	\$239.00	\$261.00	47.80%
42445	RETURN CK FEES	\$400.00	\$400.00	\$394.28	\$5.72	98.57%
44352	MISC CHARGES & FEES	\$300.00	\$300.00	\$25.00	\$275.00	8.33%
44361	REIMB ON EXPENSES	\$0.00	\$0.00	\$407.40	(\$407.40)	0.00%
44376	REIMB ON EXPENSES	\$200.00	\$200.00	\$750.00	(\$550.00)	375.00%
45515	DOG LICENSE FINES	\$150.00	\$150.00	\$88.00	\$62.00	58.67%
OPERATING REVENUES		\$910,300.00	\$910,300.00	\$866,689.31	\$43,610.69	95.21%
TOTAL		\$910,300.00	\$910,300.00	\$866,689.31	\$43,610.69	95.21%

## WATER

Acct	Title	2011 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
49140	TRANSFER FR CAP RESERVE	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
FIXED ASSETS		\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
43113	USDA RURAL DEV GRANT	\$374,114.00	\$374,114.00	\$263,803.95	\$110,310.05	70.51%
43219	NHDES GRANTS-CAPITAL	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	0.00%
45301	INTEREST & DIVIDENDS 2009	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	0.00%
52100	PROCEEDS FROM GOB	\$1,159,150.00	\$1,159,150.00	\$0.00	\$1,159,150.00	0.00%
SPECIAL ARTICLES		\$1,638,264.00	\$1,638,264.00	\$263,803.95	\$1,374,460.05	16.10%
44805	WATER USE CHARGES	\$903,902.00	\$903,902.00	\$837,547.88	\$66,354.12	92.66%
44810	WATER SERVICE CHARGES	\$3,500.00	\$3,500.00	\$4,668.98	(\$1,168.98)	133.40%
44815	WATER HYDRANTS	\$42,320.00	\$42,320.00	\$43,069.66	(\$749.66)	101.77%
44819	BACKFLOW TESTING FEES	\$3,000.00	\$3,000.00	\$14,507.15	(\$11,507.15)	483.57%
44820	MAINLINE EXTENSION PMTS	\$1,807.00	\$1,807.00	\$1,506.20	\$300.80	83.35%
44825	MISCELLANEOUS CHARGES	\$1,500.00	\$1,500.00	\$2,829.58	(\$1,329.58)	188.64%
44827	RETURN CK FEES	\$75.00	\$75.00	\$111.31	(\$36.31)	148.41%
44830	CONNECTION FEES	\$6,000.00	\$6,000.00	\$8,500.00	(\$2,500.00)	141.67%
44835	INTEREST-UNPAID BALANCES	\$4,500.00	\$4,500.00	\$4,072.88	\$427.12	90.51%
44840	REIMBURSEMENT ON EXPENSES	\$0.00	\$0.00	\$1,922.90	(\$1,922.90)	0.00%
44845	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$858.00	(\$858.00)	0.00%
45820	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$763.29	(\$763.29)	0.00%
OPERATING REVENUES		\$966,604.00	\$966,604.00	\$920,357.83	\$46,246.17	95.22%
45300	INTEREST AND DIVIDENDS	\$2,500.00	\$2,500.00	\$1,247.00	\$1,253.00	49.88%
53100	REBATE ON REFUNDING BONDS	\$0.00	\$0.00	\$1,617.00	(\$1,617.00)	0.00%
NON-OPERATING REVENUES		\$2,500.00	\$2,500.00	\$2,864.00	(\$364.00)	114.56%
49101	TRANSFER FROM GENERAL F	\$0.00	\$649.00	\$0.00	\$649.00	0.00%
TRANSFERS IN/OUT		\$0.00	\$649.00	\$0.00	\$649.00	0.00%
TOTAL		\$2,637,368.00	\$2,638,017.00	\$1,187,025.78	\$1,450,991.22	45.00%

# EXPENDITURE STATUS REPORT, FISCAL YEAR 2011

Department	Original Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
Ambulance Tax Supported	\$84,384.00	\$84,384.00	\$84,384.00	\$0.00	100.00%
Buildings & Grounds	\$415,460.00	\$416,109.00	\$295,457.50	\$120,651.50	70.99%
Cemetery Fund	\$70,980.00	\$70,980.00	\$58,065.30	\$12,914.70	81.80%
Community Development	\$284,392.00	\$286,337.00	\$272,973.47	\$13,363.53	95.33%
Conservation Commission	\$3,050.00	\$3,050.00	\$2,912.95	\$137.05	95.48%
Debt Service	\$395,832.00	\$395,832.00	\$397,635.53	(\$1,803.53)	100.46%
Elections/Registrations/Vitals	\$143,916.00	\$145,206.00	\$131,798.79	\$13,407.21	90.77%
Emergency Management	\$20,285.00	\$20,285.00	\$14,432.02	\$5,852.98	71.15%
Financial Administration	\$667,528.00	\$673,303.00	\$610,167.61	\$63,135.39	90.23%
Fire Department	\$1,113,471.00	\$864,659.00	\$505,717.21	\$358,941.79	58.47%
Heritage Commission	\$4,000.00	\$4,000.00	\$4,385.00	(\$385.00)	109.63%
Highway	\$3,700,032.00	\$3,700,681.00	\$1,994,405.19	\$1,706,275.81	53.89%
Human Services	\$157,380.00	\$157,380.00	\$143,234.48	\$14,145.52	91.01%
Information Systems	\$153,618.00	\$153,618.00	\$140,638.89	\$12,979.11	91.55%
Landfill Closure Division	\$211,653.00	\$211,653.00	\$68,730.04	\$142,922.96	32.47%
Library Fund	\$550,156.00	\$551,466.00	\$542,605.88	\$8,860.12	97.94%
Other General Government	\$218,626.00	\$199,454.00	\$167,759.39	\$31,694.61	94.11%
Parks	\$61,263.00	\$61,263.00	\$59,127.00	\$2,136.00	96.51%
Police Department	\$1,360,297.00	\$1,362,955.00	\$1,333,100.18	\$29,854.82	97.70%
Recreation Department	\$407,911.00	\$410,035.00	\$375,566.48	\$34,468.52	91.59%
Recycling	\$335,874.00	\$336,523.00	\$283,169.57	\$53,353.43	84.02%
<b>Sub-Total (Tax Funds)</b>	<b>\$10,360,108.00</b>	<b>\$10,109,173.00</b>	<b>\$7,486,266.48</b>	<b>\$2,622,906.52</b>	<b>74.05%</b>

Ambulance Fund	\$550,824.00	\$551,460.00	\$590,586.75	(\$39,126.75)	107.03%
Children And The Arts	\$0.00	\$0.00	\$9,878.44	(\$9,878.44)	0.00%
Community Center Renovation Fund	\$0.00	\$0.00	\$16,513.12	(\$16,513.12)	0.00%
Downtown TIF District	\$0.00	\$0.00	\$20,780.00	(\$20,780.00)	0.00%
Land Acquisition Management Fund	\$0.00	\$0.00	\$2,615.38	(\$2,615.38)	0.00%
Pay As You Throw Fund	\$77,530.00	\$77,530.00	\$75,359.38	\$2,170.62	97.20%
PEG Station Rev Fund	\$18,440.00	\$18,440.00	\$6,139.76	\$12,300.24	33.30%
Recreation Revolving Fund	\$196,855.00	\$196,855.00	\$158,779.74	\$38,075.26	80.66%
Sewer Fund	\$12,759,291.00	\$12,759,941.00	\$854,904.09	\$12,105,036.91	39.20%
Water Fund	\$2,067,135.00	\$2,067,784.00	\$821,519.36	\$1,246,264.64	86.69%
WPTIF Capital Project	\$314,007.00	\$314,007.00	\$296,109.75	\$17,897.25	0.00%
WPTIF District	\$0.00	\$0.00	\$322,831.02	(\$322,831.02)	0.00%
<b>Sub-Total (Non Tax Funds)</b>	<b>\$15,984,082.00</b>	<b>\$15,986,017.00</b>	<b>\$2,976,016.79</b>	<b>\$13,010,000.21</b>	<b>18.62%</b>

<b>Total</b>	<b>\$26,344,190.00</b>	<b>\$26,095,190.00</b>	<b>\$10,462,283.27</b>	<b>\$15,632,906.73</b>	<b>40.09%</b>
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# EXPENDITURE STATUS REPORT, CONTINUED

## AMBULANCE

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$350,979.00	\$351,493.00	\$331,995.77	\$19,497.23	94.45%
61199	CAFETERIA PLAN WAGES	\$2,010.00	\$2,010.00	\$1,805.18	\$204.82	89.81%
61500	OVERTIME	\$10,000.00	\$10,000.00	\$15,088.91	(\$5,088.91)	150.89%
61800	SPECIAL DETAIL WAGES	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
62100	HEALTH INSURANCE	\$7,083.00	\$7,083.00	\$7,031.68	\$51.32	99.28%
62150	DENTAL INSURANCE	\$1,319.00	\$1,319.00	\$1,319.40	(\$0.40)	100.03%
62200	LIFE INSURANCE	\$647.00	\$647.00	\$636.48	\$10.52	98.37%
62250	DISABILITY INSURANCE	\$610.00	\$610.00	\$595.58	\$14.42	97.64%
62300	PAYROLL TAXES	\$26,122.00	\$26,129.00	\$24,836.09	\$1,292.91	95.05%
62350	UNEMPLOYMENT COMPENSATION	\$1,193.00	\$1,193.00	\$1,245.65	(\$52.65)	104.41%
62375	WORKER'S COMPENSATION	\$6,536.00	\$6,556.00	\$5,336.54	\$1,219.46	81.40%
62500	RETIREMENT	\$9,763.00	\$9,858.00	\$9,363.06	\$494.94	94.98%
62510	DH RETIREMENT	\$4,277.00	\$4,277.00	\$4,372.53	(\$95.53)	102.23%
63150	BANK CHARGES	\$0.00	\$0.00	\$272.02	(\$272.02)	0.00%
63200	AUDITING SERVICES	\$0.00	\$0.00	\$922.90	(\$922.90)	0.00%
63300	MEDICAL SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
63350	LEGAL FEES	\$1,000.00	\$1,000.00	\$515.00	\$485.00	51.50%
63420	DISPATCH SERVICES	\$39,820.00	\$39,820.00	\$61,545.00	(\$21,725.00)	154.56%
63600	TELEPHONE	\$2,375.00	\$2,375.00	\$3,515.60	(\$1,140.60)	148.03%
63900	OTHER PROFESSIONAL SERV.	\$24,000.00	\$24,000.00	\$30,125.28	(\$6,125.28)	125.52%
64100	ELECTRICITY	\$3,900.00	\$3,900.00	\$3,387.65	\$512.35	86.86%
64200	HEATING FUEL	\$3,500.00	\$3,500.00	\$3,265.22	\$234.78	93.29%
64250	WATER & SEWER	\$210.00	\$210.00	\$449.70	(\$239.70)	214.14%
64300	BLDG-REPAIR & MAINT SERV	\$500.00	\$500.00	\$3,425.21	(\$2,925.21)	685.04%
64315	EQUIP REPAIR/MAINT	\$1,500.00	\$1,500.00	\$5,234.64	(\$3,734.64)	348.98%
64325	VEHICLE REPAIR/MAINT	\$3,000.00	\$3,000.00	\$22,887.18	(\$19,887.18)	762.91%
64600	SANITATION/RECYCLING SERV	\$350.00	\$350.00	\$500.00	(\$150.00)	142.86%
64800	PROPERTY & LIABILITY INS	\$6,530.00	\$6,530.00	\$9,183.00	(\$2,653.00)	140.63%
65200	DUES & PUBLICATIONS	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
65350	ADVERTISING	\$200.00	\$200.00	\$0.00	\$200.00	0.00%
66100	GENERAL SUPPLIES	\$2,400.00	\$2,400.00	\$1,582.67	\$817.33	65.94%
66150	POSTAGE	\$400.00	\$400.00	\$222.42	\$177.58	55.61%
66200	OFFICE SUPPLIES	\$1,500.00	\$1,500.00	\$302.74	\$1,197.26	20.18%
66400	CUSTODIAL SUPPLIES	\$900.00	\$900.00	\$589.80	\$310.20	65.53%
66460	DIESEL FUEL	\$5,700.00	\$5,700.00	\$8,563.48	(\$2,863.48)	150.24%
66600	VEHICLE PARTS & SUPPLIES	\$6,500.00	\$6,500.00	\$2,163.78	\$4,336.22	33.29%
66700	BOOKS & PERIODICALS	\$150.00	\$150.00	\$438.00	(\$288.00)	292.00%
66800	MEDICAL SUPPLIES	\$8,700.00	\$8,700.00	\$14,702.40	(\$6,002.40)	168.99%
66950	SUPPLIES-REPAIR OF EQUIP	\$500.00	\$500.00	\$75.13	\$424.87	15.03%
68050	MILEAGE	\$0.00	\$0.00	\$230.19	(\$230.19)	0.00%
68100	STAFF DEVELOPMENT	\$9,500.00	\$9,500.00	\$10,016.00	(\$516.00)	105.43%
68225	PROTECTIVE CLOTHING	\$5,000.00	\$5,000.00	\$89.40	\$4,910.60	1.79%
68250	MISCELLANEOUS	\$100.00	\$100.00	\$150.00	(\$50.00)	150.00%

## AMBULANCE TAX SUPPORTED

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63450	AMBULANCE SERVICES	\$84,384.00	\$84,384.00	\$84,384.00	\$0.00	100.00%
OPERATING EXPENDITURES		\$84,384.00	\$84,384.00	\$84,384.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$84,384.00	\$84,384.00	\$84,384.00	\$0.00	100.00%

# EXPENDITURE STATUS REPORT, CONTINUED

## BUILDINGS & GROUNDS

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$120,626.00	\$121,173.00	\$117,820.18	\$3,352.82	97.23%
61500	OVERTIME	\$7,783.00	\$7,783.00	\$6,143.62	\$1,639.38	78.94%
61565	CALL IN TIME	\$2,884.00	\$2,884.00	\$1,866.81	\$1,017.19	64.73%
62100	HEALTH INSURANCE	\$34,251.00	\$34,251.00	\$32,080.37	\$2,170.63	93.66%
62150	DENTAL INSURANCE	\$2,536.00	\$2,536.00	\$2,260.41	\$275.59	89.13%
62200	LIFE INSURANCE	\$437.00	\$437.00	\$404.72	\$32.28	92.61%
62250	DISABILITY INSURANCE	\$1,136.00	\$1,136.00	\$999.89	\$136.11	88.02%
62300	PAYROLL TAXES	\$10,118.00	\$10,160.00	\$9,117.28	\$1,042.72	89.74%
62375	WORKER'S COMPENSATION	\$2,571.00	\$2,581.00	\$2,497.76	\$83.24	96.77%
62500	RETIREMENT	\$11,589.00	\$11,639.00	\$9,947.62	\$1,691.38	85.47%
62510	OH RETIREMENT	\$972.00	\$972.00	\$983.77	(\$11.77)	101.21%
63600	TELEPHONE	\$1,100.00	\$1,100.00	\$1,677.29	(\$577.29)	152.48%
63650	ALARM SYSTEMS	\$2,400.00	\$2,400.00	\$0.00	\$2,400.00	0.00%
63900	OTHER PROFESSIONAL SERV.	\$4,000.00	\$4,000.00	\$312.82	\$3,687.18	7.82%
64100	ELECTRICITY	\$29,030.00	\$29,030.00	\$27,196.67	\$1,833.33	93.68%
64200	HEATING FUEL	\$14,322.00	\$14,322.00	\$27,013.91	(\$12,691.91)	188.62%
64250	WATER & SEWER	\$1,840.00	\$1,840.00	\$3,564.05	(\$1,724.05)	193.70%
64300	BLDG-REPAIR & MAINT SERV	\$5,000.00	\$5,000.00	\$14,649.70	(\$9,649.70)	292.99%
64325	VEHICLE REPAIR/MAINT	\$1,000.00	\$1,000.00	\$1,041.76	(\$41.76)	104.18%
64500	RENTALS & LEASES	\$3,120.00	\$3,120.00	\$1,425.45	\$1,694.55	45.69%
64600	SANITATION/RECYCLING SERV	\$600.00	\$600.00	\$301.37	\$298.63	50.23%
65350	ADVERTISING	\$200.00	\$200.00	\$160.81	\$39.19	80.41%
65550	UNIFORM RENTALS	\$400.00	\$400.00	\$704.85	(\$304.85)	176.21%
65900	CONTRACTED SERVICES	\$24,020.00	\$24,020.00	\$6,305.59	\$17,714.41	26.25%
66100	GENERAL SUPPLIES	\$16,500.00	\$16,500.00	\$10,022.29	\$6,477.71	60.74%
66150	POSTAGE	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
66200	OFFICE SUPPLIES	\$300.00	\$300.00	\$583.61	(\$283.61)	194.54%
66400	CUSTODIAL SUPPLIES	\$3,000.00	\$3,000.00	\$1,955.97	\$1,044.03	65.20%
66450	GASOLINE	\$100.00	\$100.00	\$286.70	(\$186.70)	286.70%
66480	DIESEL FUEL	\$4,000.00	\$4,000.00	\$3,360.46	\$639.54	84.01%
66600	VEHICLE PARTS & SUPPLIES	\$900.00	\$900.00	\$950.76	(\$50.76)	105.64%
66850	EQUIP/FURN/TOOLS	\$1,500.00	\$1,500.00	\$1,189.02	\$310.98	79.27%
68050	MILEAGE	\$300.00	\$300.00	\$188.08	\$111.92	62.69%
68100	STAFF DEVELOPMENT	\$1,000.00	\$1,000.00	\$139.89	\$860.11	13.99%
68225	PROTECTIVE CLOTHING	\$800.00	\$800.00	\$54.02	\$745.98	6.75%
OPERATING EXPENDITURES		\$310,360.00	\$311,009.00	\$287,207.50	\$23,801.50	92.35%
67210	BOILER/ENERGY MGMT-TH	\$100,100.00	\$100,100.00	\$8,250.00	\$91,850.00	8.24%
67521	WILDER THERMOMETER SITE	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
FIXED ASSETS		\$105,100.00	\$105,100.00	\$8,250.00	\$96,850.00	7.85%
TOTAL DEPARTMENTAL EXPENDITURES		\$415,460.00	\$416,109.00	\$295,457.50	\$120,651.50	71.00%



# EXPENDITURE STATUS REPORT, CONTINUED

## CEMETERY

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$34,973.00	\$34,973.00	\$23,878.52	\$11,094.48	68.28%
61500	OVERTIME	\$103.00	\$103.00	\$6.09	\$96.91	5.91%
62100	HEALTH INSURANCE	\$1,366.00	\$1,366.00	\$1,354.53	\$11.47	99.16%
62150	DENTAL INSURANCE	\$103.00	\$103.00	\$103.32	(\$0.32)	100.31%
62200	LIFE INSURANCE	\$16.00	\$16.00	\$15.50	\$0.50	96.88%
62250	DISABILITY INSURANCE	\$56.00	\$56.00	\$54.78	\$1.22	97.82%
62300	PAYROLL TAXES	\$2,684.00	\$2,684.00	\$1,820.27	\$863.73	67.82%
62375	WORKER'S COMPENSATION	\$773.00	\$773.00	\$323.98	\$449.02	41.91%
62500	RETIREMENT	\$561.00	\$561.00	\$94.50	\$466.50	16.84%
63900	OTHER PROFESSIONAL SERV.	\$200.00	\$200.00	\$340.62	(\$140.62)	170.31%
64250	WATER & SEWER	\$500.00	\$500.00	\$1,236.00	(\$736.00)	247.20%
64315	EQUIP REPAIR/MAINT	\$700.00	\$700.00	\$0.00	\$700.00	0.00%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$1,688.76	(\$188.76)	112.58%
64450	GRAVE OPENINGS	\$10,000.00	\$10,000.00	\$13,400.00	(\$3,400.00)	134.00%
64600	SANITATION/RECYCLING SERV	\$40.00	\$40.00	\$17.87	\$22.13	44.68%
65100	PRINTING	\$100.00	\$100.00	\$181.00	(\$81.00)	181.00%
65550	UNIFORM RENTALS	\$100.00	\$100.00	\$20.29	\$79.71	20.29%
65900	CONTRACTED SERVICES	\$8,100.00	\$8,100.00	\$2,050.00	\$6,050.00	25.31%
66100	GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$5,642.53	(\$2,642.53)	188.08%
66150	POSTAGE	\$30.00	\$30.00	\$11.81	\$18.19	39.37%
66200	OFFICE SUPPLIES	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
66400	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$41.54	(\$41.54)	0.00%
66450	GASOLINE	\$500.00	\$500.00	\$638.57	(\$138.57)	127.71%
66460	DIESEL FUEL	\$1,500.00	\$1,500.00	\$1,744.82	(\$244.82)	116.32%
68250	MISCELLANEOUS	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
OPERATING EXPENDITURES		\$66,980.00	\$66,980.00	\$54,665.30	\$12,314.70	81.61%
67923	CEMETERY TRANSFER	\$4,000.00	\$4,000.00	\$2,000.00	\$2,000.00	50.00%
SPECIAL ARTICLES		\$4,000.00	\$4,000.00	\$2,000.00	\$2,000.00	50.00%
75107	TRANSFER TO CEM TRUST FD	\$0.00	\$0.00	\$1,400.00	(\$1,400.00)	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$1,400.00	(\$1,400.00)	140000.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$70,980.00	\$70,980.00	\$58,065.30	\$12,914.70	81.80%

## CHILDREN AND THE ARTS

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
65100	PRINTING	\$0.00	\$0.00	\$643.50	(\$643.50)	0.00%
65350	ADVERTISING	\$0.00	\$0.00	\$661.16	(\$661.16)	0.00%
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$8,033.62	(\$8,033.62)	0.00%
66100	GENERAL SUPPLIES	\$0.00	\$0.00	\$400.16	(\$400.16)	0.00%
66150	POSTAGE	\$0.00	\$0.00	\$140.00	(\$140.00)	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$9,878.44	(\$9,878.44)	0.00%
75101	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$9,878.44	(\$9,878.44)	0.00%

## COMMUNITY CENTER RENOVATION FUND

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$0.00	\$0.00	\$4,739.05	(\$4,739.05)	0.00%
66550	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$7,600.77	(\$7,600.77)	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$12,339.82	(\$12,339.82)	0.00%
67200	BUILDINGS	\$0.00	\$0.00	\$4,173.30	(\$4,173.30)	0.00%
67300	OTHER IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67400	VEHICLES/EQUIP/MACHINERY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67500	INFRASTRUCTURES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
67800	CAPITAL CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$4,173.30	(\$4,173.30)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$16,513.12	(\$16,513.12)	0.00%

# EXPENDITURE STATUS REPORT, CONTINUED

## CONSERVATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$1,050.00	\$1,050.00	\$1,377.96	(\$327.96)	131.23%
65200	DUES & PUBLICATIONS	\$300.00	\$300.00	\$275.00	\$25.00	91.67%
66100	GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
66200	OFFICE SUPPLIES	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
66700	BOOKS & PERIODICALS	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
68100	STAFF DEVELOPMENT	\$300.00	\$300.00	\$240.00	\$60.00	80.00%
68150	PUBLIC EDUCATION PROGRAMS	\$1,325.00	\$1,325.00	\$1,019.99	\$305.01	76.98%
OPERATING EXPENDITURES		\$3,050.00	\$3,050.00	\$2,912.95	\$137.05	95.51%
TOTAL DEPARTMENTAL EXPENDITURES		\$3,050.00	\$3,050.00	\$2,912.95	\$137.05	95.48%

## DEBT SERVICE

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75201	GOB-LT PRINCIPAL	\$229,043.00	\$229,043.00	\$231,799.44	(\$2,756.44)	101.20%
75301	GOB-LT INTEREST	\$149,564.00	\$149,564.00	\$150,649.40	(\$1,085.40)	100.73%
75400	LEASE PURCHASE PAYMENTS	\$3,941.00	\$3,941.00	\$1,876.42	\$2,064.58	47.61%
OPERATING EXPENDITURES		\$382,548.00	\$382,548.00	\$384,325.26	(\$1,777.26)	100.46%
67984	POLICE CRUISER	\$13,284.00	\$13,284.00	\$13,310.27	(\$26.27)	100.20%
SPECIAL ARTICLES		\$13,284.00	\$13,284.00	\$13,310.27	(\$26.27)	100.20%
TOTAL DEPARTMENTAL EXPENDITURES		\$395,832.00	\$395,832.00	\$397,635.53	(\$1,803.53)	100.46%

## DOWNTOWN TIF DISTRICT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75101	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$20,780.00	(\$20,780.00)	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$20,780.00	(\$20,780.00)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$20,780.00	(\$20,780.00)	0.00%

## EMERGENCY MANAGEMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$7,656.00	\$7,656.00	\$8,647.31	(\$991.31)	112.95%
61199	CAFETERIA PLAN WAGES	\$356.00	\$356.00	\$344.21	\$11.79	96.69%
62150	DENTAL INSURANCE	\$145.00	\$145.00	\$144.96	\$0.04	99.97%
62200	LIFE INSURANCE	\$137.00	\$137.00	\$136.74	\$0.26	99.81%
62250	DISABILITY INSURANCE	\$62.00	\$62.00	\$60.74	\$1.26	97.97%
62300	PAYROLL TAXES	\$122.00	\$122.00	\$117.82	\$4.18	96.57%
62375	WORKER'S COMPENSATION	\$161.00	\$161.00	\$324.51	(\$163.51)	201.56%
62500	RETIREMENT	\$1,556.00	\$1,556.00	\$1,449.79	\$106.21	93.17%
62510	DH RETIREMENT	\$390.00	\$390.00	\$391.75	(\$1.75)	100.45%
63600	TELEPHONE	\$5,000.00	\$5,000.00	\$2,686.62	\$2,313.38	53.73%
64315	EQUIP REPAIR/MAINT	\$1,000.00	\$1,000.00	\$10.57	\$989.43	1.06%
65100	PRINTING	\$250.00	\$250.00	\$0.00	\$250.00	0.00%
66150	POSTAGE	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
66200	OFFICE SUPPLIES	\$250.00	\$250.00	\$0.00	\$250.00	0.00%
66850	EQUIP/FURN/TOOLS	\$2,000.00	\$2,000.00	\$117.00	\$1,883.00	5.85%
68100	STAFF DEVELOPMENT	\$250.00	\$250.00	\$0.00	\$250.00	0.00%
68225	PROTECTIVE CLOTHING	\$900.00	\$900.00	\$0.00	\$900.00	0.00%
OPERATING EXPENDITURES		\$20,285.00	\$20,285.00	\$14,432.02	\$5,852.98	71.15%
TOTAL DEPARTMENTAL EXPENDITURES		\$20,285.00	\$20,285.00	\$14,432.02	\$5,852.98	71.15%

# EXPENDITURE STATUS REPORT, CONTINUED

## FINANCIAL ADMINISTRATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$329,260.00	\$334,196.00	\$334,760.36	(\$564.36)	100.17%
61199	CAFETERIA PLAN WAGES	\$6,760.00	\$6,760.00	\$5,362.25	\$1,397.75	79.32%
62100	HEALTH INSURANCE	\$33,881.00	\$33,881.00	\$34,885.54	(\$1,004.54)	102.96%
62150	DENTAL INSURANCE	\$5,083.00	\$5,083.00	\$4,818.23	\$264.77	94.79%
62200	LIFE INSURANCE	\$1,061.00	\$1,061.00	\$1,048.47	\$12.53	98.82%
62250	DISABILITY INSURANCE	\$2,365.00	\$2,365.00	\$2,331.15	\$33.85	98.57%
62300	PAYROLL TAXES	\$27,763.00	\$28,141.00	\$25,020.35	\$3,120.65	88.91%
62375	WORKER'S COMPENSATION	\$394.00	\$402.00	\$452.78	(\$50.78)	112.63%
62500	RETIREMENT	\$27,763.00	\$28,216.00	\$27,397.86	\$818.14	97.10%
62510	DH RETIREMENT	\$24,643.00	\$24,643.00	\$23,810.71	\$832.29	96.62%
63200	AUDITING SERVICES	\$16,800.00	\$16,800.00	\$11,651.11	\$5,148.89	69.35%
63250	COMPUTER SERVICES	\$40,397.00	\$40,397.00	\$37,727.11	\$2,669.89	93.39%
63600	TELEPHONE	\$3,320.00	\$3,320.00	\$3,802.60	(\$482.60)	114.54%
63700	RECORDING FEES	\$900.00	\$900.00	\$707.65	\$192.35	78.63%
63900	OTHER PROFESSIONAL SERV.	\$83,800.00	\$83,800.00	\$50,636.94	\$33,163.06	60.43%
64315	EQUIP REPAIR/MAINT	\$3,250.00	\$3,250.00	\$1,586.46	\$1,663.54	48.81%
64500	RENTALS & LEASES	\$1,428.00	\$1,428.00	\$1,372.35	\$55.65	96.10%
65100	PRINTING	\$16,640.00	\$16,640.00	\$7,834.33	\$8,805.67	47.08%
65200	DUES & PUBLICATIONS	\$9,826.00	\$9,826.00	\$9,222.91	\$603.09	93.86%
65350	ADVERTISING	\$2,450.00	\$2,450.00	\$948.64	\$1,501.36	38.72%
66150	POSTAGE	\$11,025.00	\$11,025.00	\$6,455.50	\$4,569.50	58.55%
66200	OFFICE SUPPLIES	\$4,550.00	\$4,550.00	\$3,436.35	\$1,113.65	75.52%
68550	EQUIP/FURN/TOOLS	\$1,600.00	\$1,600.00	\$882.45	\$717.55	55.15%
68050	MILEAGE	\$3,344.00	\$3,344.00	\$3,076.41	\$267.59	92.00%
68100	STAFF DEVELOPMENT	\$9,225.00	\$9,225.00	\$4,420.28	\$4,804.72	47.92%
68115	TUITION REIMBURSEMENTS	\$0.00	\$0.00	\$2,384.99	(\$2,384.99)	0.00%
75110	TRANSFER TO TRUST FUNDS	\$0.00	\$0.00	\$4,133.83	(\$4,133.83)	0.00%
OPERATING EXPENDITURES		\$667,528.00	\$673,303.00	\$610,167.61	\$63,135.39	90.62%
TOTAL DEPARTMENTAL EXPENDITURES		\$667,528.00	\$673,303.00	\$610,167.61	\$63,135.39	90.62%

## FIRE

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$306,536.00	\$307,494.00	\$271,242.04	\$36,251.96	88.21%
61199	CAFETERIA PLAN WAGES	\$1,957.00	\$1,957.00	\$1,870.15	\$86.85	95.56%
61500	OVERTIME	\$4,000.00	\$4,000.00	\$8,954.36	(\$4,954.36)	223.86%
61800	SPECIAL DETAIL WAGES	\$10,000.00	\$10,000.00	\$2,940.00	\$7,060.00	29.40%
62100	HEALTH INSURANCE	\$0.00	\$0.00	\$8.45	(\$8.45)	0.00%
62150	DENTAL INSURANCE	\$797.00	\$797.00	\$797.52	(\$0.52)	100.07%
62200	LIFE INSURANCE	\$756.00	\$756.00	\$751.83	\$4.17	99.45%
62250	DISABILITY INSURANCE	\$339.00	\$339.00	\$334.06	\$4.94	98.54%
62300	PAYROLL TAXES	\$22,660.00	\$22,674.00	\$19,239.79	\$3,434.21	84.85%
62375	WORKER'S COMPENSATION	\$6,548.00	\$6,586.00	\$10,266.29	(\$3,680.29)	155.88%
62500	RETIREMENT	\$6,496.00	\$6,674.00	\$7,975.57	(\$1,301.57)	119.50%
62510	DH RETIREMENT	\$2,148.00	\$2,148.00	\$2,153.78	(\$5.78)	100.27%
63250	COMPUTER SERVICES	\$3,200.00	\$3,200.00	\$1,405.00	\$1,795.00	43.91%
63300	MEDICAL SERVICES	\$12,000.00	\$12,000.00	\$6,980.00	\$5,020.00	58.17%
63420	DISPATCH SERVICES	\$19,909.00	\$19,909.00	\$30,942.00	(\$11,033.00)	155.42%
63600	TELEPHONE	\$2,500.00	\$2,500.00	\$2,648.94	(\$148.94)	105.96%
63650	ALARM SYSTEMS	\$1,500.00	\$1,500.00	\$164.75	\$1,335.25	10.98%
63900	OTHER PROFESSIONAL SERV.	\$130.00	\$130.00	\$707.14	(\$577.14)	543.95%
64100	ELECTRICITY	\$4,300.00	\$4,300.00	\$3,387.63	\$912.37	78.78%
64200	HEATING FUEL	\$2,717.00	\$2,717.00	\$5,517.20	(\$2,800.20)	203.06%
64250	WATER & SEWER	\$300.00	\$300.00	\$506.37	(\$206.37)	168.79%
64300	BLDG-REPAIR & MAINT SERV	\$4,000.00	\$4,000.00	\$4,029.21	(\$29.21)	100.73%



## EXPENDITURE STATUS REPORT, CONTINUED

64315	EQUIP REPAIR/MAINT	\$8,000.00	\$8,000.00	\$7,088.01	\$911.99	88.60%
64325	VEHICLE REPAIR/MAINT	\$13,500.00	\$13,500.00	\$27,089.48	(\$13,589.48)	200.66%
64350	HYDRANTS REPAIR/MAINT	\$42,203.00	\$42,203.00	\$37,203.00	\$5,000.00	88.15%
64600	SANITATION/RECYCLING SERV	\$350.00	\$350.00	\$524.16	(\$174.16)	149.76%
65100	PRINTING	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
65200	DUES & PUBLICATIONS	\$1,200.00	\$1,200.00	\$595.00	\$605.00	49.58%
65350	ADVERTISING	\$750.00	\$750.00	\$282.94	\$467.06	37.73%
66100	GENERAL SUPPLIES	\$7,050.00	\$7,050.00	\$4,105.48	\$2,944.52	58.23%
66150	POSTAGE	\$225.00	\$225.00	\$235.11	(\$10.11)	104.49%
66175	PURCHASE OF UNIFORMS	\$4,500.00	\$4,500.00	\$3,743.32	\$756.68	83.18%
66200	OFFICE SUPPLIES	\$1,750.00	\$1,750.00	\$687.45	\$1,062.55	39.28%
66400	CUSTODIAL SUPPLIES	\$900.00	\$900.00	\$705.72	\$194.28	78.41%
66450	GASOLINE	\$4,500.00	\$4,500.00	\$6,168.42	(\$1,668.42)	137.08%
66480	DIESEL FUEL	\$6,000.00	\$6,000.00	\$6,244.88	(\$244.88)	104.08%
66600	VEHICLE PARTS & SUPPLIES	\$7,000.00	\$7,000.00	\$3,952.31	\$3,047.69	56.46%
66700	BOOKS & PERIODICALS	\$750.00	\$750.00	\$0.00	\$750.00	0.00%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
66950	SUPPLIES-REPAIR OF EQUIP	\$18,500.00	\$18,500.00	\$11,387.91	\$7,112.09	61.56%
68100	STAFF DEVELOPMENT	\$11,000.00	\$11,000.00	\$4,344.95	\$6,655.05	39.50%
68225	PROTECTIVE CLOTHING	\$22,000.00	\$22,000.00	\$8,536.99	\$13,463.01	38.80%
OPERATING EXPENDITURES		\$563,471.00	\$564,659.00	\$505,717.21	\$58,941.79	89.56%

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67912	PURCHASE OF PUMPER-LP	\$550,000.00	\$300,000.00	\$0.00	\$300,000.00	0.00%
SPECIAL ARTICLES		\$550,000.00	\$300,000.00	\$0.00	\$300,000.00	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$1,113,471.00	\$864,659.00	\$505,717.21	\$358,941.79	58.49%

### HERITAGE COMMISSION

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$4,000.00	(\$2,000.00)	200.00%
66100	GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$385.00	\$1,615.00	19.25%
OPERATING EXPENDITURES		\$4,000.00	\$4,000.00	\$4,385.00	(\$385.00)	109.63%
TOTAL DEPARTMENTAL EXPENDITURES		\$4,000.00	\$4,000.00	\$4,385.00	(\$385.00)	109.63%

### HIGHWAY

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$430,581.00	\$431,128.00	\$413,730.92	\$17,397.08	95.96%
61199	CAFETERIA PLAN WAGES	\$2,510.00	\$2,510.00	\$2,768.91	(\$258.91)	110.32%
61500	OVERTIME	\$55,830.00	\$55,830.00	\$38,779.78	\$17,050.22	69.46%
61560	STAND BY TIME	\$13,473.00	\$13,473.00	\$13,860.45	(\$387.45)	102.88%
61565	CALL IN TIME	\$4,500.00	\$4,500.00	\$8,491.07	(\$3,991.07)	188.69%
62100	HEALTH INSURANCE	\$96,955.00	\$96,955.00	\$85,642.44	\$11,312.56	88.33%
62150	DENTAL INSURANCE	\$3,651.00	\$3,651.00	\$5,020.44	(\$1,369.44)	137.51%
62200	LIFE INSURANCE	\$925.00	\$925.00	\$915.47	\$9.53	98.97%
62250	DISABILITY INSURANCE	\$4,240.00	\$4,240.00	\$3,809.15	\$430.85	89.84%
62300	PAYROLL TAXES	\$38,849.00	\$38,891.00	\$35,097.42	\$3,793.58	90.25%
62375	WORKER'S COMPENSATION	\$16,470.00	\$16,480.00	\$10,565.62	\$5,914.38	64.11%
62500	RETIREMENT	\$44,621.00	\$44,671.00	\$40,759.42	\$3,911.58	91.24%
62510	DH RETIREMENT	\$972.00	\$972.00	\$983.77	(\$11.77)	101.21%
63300	MEDICAL SERVICES	\$800.00	\$800.00	\$0.00	\$800.00	0.00%
63600	TELEPHONE	\$2,600.00	\$2,600.00	\$3,606.17	(\$1,006.17)	138.70%
63900	OTHER PROFESSIONAL SERV.	\$1,040.00	\$1,040.00	\$1,644.74	(\$604.74)	158.15%
64100	ELECTRICITY	\$36,246.00	\$36,246.00	\$45,812.02	(\$9,566.02)	126.39%
64200	HEATING FUEL	\$12,210.00	\$12,210.00	\$12,689.65	(\$479.65)	103.93%
64250	WATER & SEWER	\$700.00	\$700.00	\$881.97	(\$181.97)	126.00%
64300	BLDG-REPAIR & MAINT SERV	\$10,000.00	\$10,000.00	\$5,145.61	\$4,854.39	51.46%

## EXPENDITURE STATUS REPORT, CONTINUED

64315	EQUIP REPAIR/MAINT	\$6,300.00	\$6,300.00	\$8,004.21	(\$1,704.21)	127.05%
64325	VEHICLE REPAIR/MAINT	\$13,000.00	\$13,000.00	\$16,643.76	(\$3,643.76)	128.03%
64500	RENTALS & LEASES	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	0.00%
64600	SANITATION/RECYCLING SERV	\$450.00	\$450.00	\$203.36	\$246.64	45.19%
65200	DUES & PUBLICATIONS	\$200.00	\$200.00	\$25.00	\$175.00	12.50%
65350	ADVERTISING	\$600.00	\$600.00	\$360.62	\$239.38	60.10%
65550	UNIFORM RENTALS	\$1,500.00	\$1,500.00	\$1,423.69	\$76.31	94.91%
65900	CONTRACTED SERVICES	\$433,000.00	\$433,000.00	\$393,936.76	\$39,063.24	90.98%
66100	GENERAL SUPPLIES	\$55,500.00	\$55,500.00	\$61,204.85	(\$5,704.85)	110.28%
66150	POSTAGE	\$1,000.00	\$1,000.00	\$739.23	\$260.77	73.92%
66200	OFFICE SUPPLIES	\$1,100.00	\$1,100.00	\$236.48	\$863.52	21.50%
66325	SALT	\$65,000.00	\$65,000.00	\$62,226.67	\$2,773.33	95.73%
66400	CUSTODIAL SUPPLIES	\$1,500.00	\$1,500.00	\$448.54	\$1,051.46	29.90%
66450	GASOLINE	\$12,000.00	\$12,000.00	\$18,668.04	(\$6,668.04)	155.57%
66480	DIESEL FUEL	\$37,400.00	\$37,400.00	\$40,028.05	(\$2,628.05)	107.03%
66600	VEHICLE PARTS & SUPPLIES	\$40,000.00	\$40,000.00	\$18,115.90	\$21,884.10	45.29%
66800	MEDICAL SUPPLIES	\$400.00	\$400.00	\$479.23	(\$79.23)	119.81%
66850	EQUIP/FURN/TOOLS	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
66950	SUPPLIES-REPAIR OF EQUIP	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
68050	MILEAGE	\$1,500.00	\$1,500.00	\$722.65	\$777.35	48.18%
68100	STAFF DEVELOPMENT	\$2,500.00	\$2,500.00	\$387.40	\$2,112.60	15.50%
68225	PROTECTIVE CLOTHING	\$850.00	\$850.00	\$509.16	\$340.84	59.90%
OPERATING EXPENDITURES		\$1,460,673.00	\$1,461,322.00	\$1,354,568.62	\$106,753.38	92.69%

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$155,000.00	\$155,000.00	\$142,493.00	\$12,507.00	91.93%
67510	STORM DRAINAGE	\$35,000.00	\$35,000.00	\$0.00	\$35,000.00	0.00%
67515	SIDEWALKS	\$40,000.00	\$40,000.00	\$35,477.27	\$4,522.73	88.69%
FIXED ASSETS		\$230,000.00	\$230,000.00	\$177,970.27	\$52,029.73	77.38%
67902	MAIN ST BRIDGE CONST-2010	\$825,000.00	\$825,000.00	\$0.00	\$825,000.00	0.00%
67904	LID STORM WATER IMP 2009	\$17,674.00	\$17,674.00	\$17,674.00	\$0.00	100.00%
67941	UNION ST RECONST (2011)	\$150,000.00	\$150,000.00	\$7,762.82	\$142,237.18	5.18%
67944	ROAD CONSTRUCTION (2011)	\$250,000.00	\$250,000.00	\$250,000.00	\$0.00	100.00%
67983	CR-UNION BRIDGE RES.(TIF)	\$44,500.00	\$44,500.00	\$44,500.00	\$0.00	100.00%
67987	CR-FLEET MANAGEMENT	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	100.00%
67996	MAIN ST BRIDGE (2009)	\$692,185.00	\$692,185.00	\$111,929.48	\$580,255.52	16.17%
SPECIAL ARTICLES		\$2,009,359.00	\$2,009,359.00	\$461,886.30	\$1,547,492.70	22.99%
TOTAL DEPARTMENTAL EXPENDITURES		\$3,700,032.00	\$3,700,681.00	\$1,994,405.19	\$1,706,275.81	53.89%

### HUMAN SERVICES

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$23,904.00	\$23,904.00	\$26,387.16	(\$2,483.16)	110.39%
61199	CAFETERIA PLAN WAGES	\$495.00	\$495.00	\$453.16	\$41.84	91.55%
62100	HEALTH INSURANCE	\$0.00	\$0.00	\$1.30	(\$1.30)	0.00%
62150	DENTAL INSURANCE	\$86.00	\$86.00	\$86.16	(\$0.16)	100.19%
62200	LIFE INSURANCE	\$44.00	\$44.00	\$43.20	\$0.80	98.18%
62250	DISABILITY INSURANCE	\$70.00	\$70.00	\$67.95	\$2.05	97.07%
62300	PAYROLL TAXES	\$2,057.00	\$2,057.00	\$2,035.80	\$21.20	98.97%
62375	WORKER'S COMPENSATION	\$25.00	\$25.00	\$134.07	(\$109.07)	536.28%
62500	RETIREMENT	\$1,335.00	\$1,335.00	\$1,168.67	\$166.33	87.54%
62510	DH RETIREMENT	\$2,703.00	\$2,703.00	\$2,595.44	\$107.56	96.02%
63600	TELEPHONE	\$400.00	\$400.00	\$0.00	\$400.00	0.00%
66150	POSTAGE	\$200.00	\$200.00	\$136.46	\$63.54	68.23%
66200	OFFICE SUPPLIES	\$250.00	\$250.00	\$60.26	\$189.74	24.10%
68050	MILEAGE	\$282.00	\$282.00	\$564.19	(\$282.19)	200.07%

## EXPENDITURE STATUS REPORT, CONTINUED

68100	STAFF DEVELOPMENT	\$700.00	\$700.00	\$193.21	\$506.79	27.60%
69000	DIRECT RELIEF	\$100,000.00	\$100,000.00	\$96,799.35	\$3,200.65	96.80%
69050	HOME HEALTH CARE	\$10,500.00	\$10,500.00	\$10,500.00	\$0.00	100.00%
69101	SENIOR NUTRITION PROGRAM	\$3,350.00	\$3,350.00	\$0.00	\$3,350.00	0.00%
69102	FAMILY & MENTAL HEALTH	\$7,690.00	\$7,690.00	\$0.00	\$7,690.00	0.00%
69103	MONADNOCK DAYCARE CENTER	\$1,900.00	\$1,900.00	\$0.00	\$1,900.00	0.00%
69104	CONTOOCOOK HOUSING	\$950.00	\$950.00	\$0.00	\$950.00	0.00%
69105	PROJECT LIFT	\$439.00	\$439.00	\$225.00	\$214.00	51.25%
75700	WRITE-OFF ACCOUNT	\$0.00	\$0.00	\$1,783.10	(\$1,783.10)	0.00%
OPERATING EXPENDITURES		\$157,380.00	\$157,380.00	\$143,234.48	\$14,145.52	91.01%
TOTAL DEPARTMENTAL EXPENDITURES		\$157,380.00	\$157,380.00	\$143,234.48	\$14,145.52	91.01%

### INFORMATION MGMT SYSTEMS

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$32,949.00	\$32,949.00	\$32,384.43	\$564.57	98.29%
62100	HEALTH INSURANCE	\$7,055.00	\$7,055.00	\$7,002.53	\$52.47	99.26%
62150	DENTAL INSURANCE	\$613.00	\$613.00	\$612.72	\$0.28	99.95%
62200	LIFE INSURANCE	\$132.00	\$132.00	\$110.03	\$21.97	83.36%
62250	DISABILITY INSURANCE	\$449.00	\$449.00	\$403.91	\$45.09	89.96%
62300	PAYROLL TAXES	\$2,520.00	\$2,520.00	\$2,248.03	\$271.97	89.21%
62375	WORKER'S COMPENSATION	\$39.00	\$39.00	\$41.06	(\$2.06)	105.28%
62500	RETIREMENT	\$3,018.00	\$3,018.00	\$2,955.95	\$62.05	97.94%
63250	COMPUTER SERVICES	\$20,000.00	\$20,000.00	\$5,824.25	\$14,175.75	29.12%
63251	EMAIL/INTERNET	\$10,720.00	\$10,720.00	\$11,719.71	(\$999.71)	109.33%
63252	WEB PAGE	\$800.00	\$800.00	\$795.00	\$5.00	99.38%
63253	LICENSES/UPGRADES/SUPPORT	\$11,338.00	\$11,338.00	\$12,294.30	(\$956.30)	108.43%
63600	TELEPHONE	\$1,260.00	\$1,260.00	\$2,074.20	(\$814.20)	164.62%
66100	GENERAL SUPPLIES	\$6,000.00	\$6,000.00	\$9,042.32	(\$3,042.32)	150.71%
66150	POSTAGE	\$25.00	\$25.00	\$59.67	(\$34.67)	238.68%
66631	DESKTOP SYSTEMS	\$21,000.00	\$21,000.00	\$22,422.86	(\$1,422.86)	106.78%
66632	NETWORK IMPROVEMENTS	\$6,600.00	\$6,600.00	\$3,064.00	\$3,536.00	46.42%
66633	SERVERS	\$25,500.00	\$25,500.00	\$24,522.76	\$977.24	96.17%
68050	MILEAGE	\$600.00	\$600.00	\$465.70	\$134.30	77.62%
68100	STAFF DEVELOPMENT	\$3,000.00	\$3,000.00	\$2,595.46	\$404.54	86.52%
OPERATING EXPENDITURES		\$153,618.00	\$153,618.00	\$140,638.89	\$12,979.11	91.55%
TOTAL DEPARTMENTAL EXPENDITURES		\$153,618.00	\$153,618.00	\$140,638.89	\$12,979.11	91.55%

### LAND ACQUISITION MANAGEMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$2,382.00	(\$2,382.00)	0.00%
66100	GENERAL SUPPLIES	\$0.00	\$0.00	\$233.38	(\$233.38)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$2,615.38	(\$2,615.38)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$2,615.38	(\$2,615.38)	0.00%

### LANDFILL

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
68905	GROUND MONITORING	\$71,425.00	\$71,425.00	\$68,730.04	\$2,694.96	96.23%
68910	REMEDIATION	\$140,228.00	\$140,228.00	\$0.00	\$140,228.00	0.00%
OPERATING EXPENDITURES		\$211,653.00	\$211,653.00	\$68,730.04	\$142,922.96	32.47%
TOTAL DEPARTMENTAL EXPENDITURES		\$211,653.00	\$211,653.00	\$68,730.04	\$142,922.96	32.47%



# EXPENDITURE STATUS REPORT, CONTINUED

## LIBRARY

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$302,448.00	\$303,568.00	\$310,729.35	(\$7,161.35)	102.36%
61199	CAFETERIA PLAN WAGES	\$86.00	\$86.00	\$0.79	\$85.21	0.92%
62100	HEALTH INSURANCE	\$47,792.00	\$47,792.00	\$47,480.48	\$311.52	99.35%
62150	DENTAL INSURANCE	\$3,821.00	\$3,821.00	\$3,769.44	\$51.56	98.65%
62200	LIFE INSURANCE	\$890.00	\$890.00	\$865.98	\$24.02	97.30%
62250	DISABILITY INSURANCE	\$2,253.00	\$2,253.00	\$2,144.56	\$108.44	95.19%
62300	PAYROLL TAXES	\$23,559.00	\$23,645.00	\$22,167.62	\$1,477.38	93.75%
62375	WORKER'S COMPENSATION	\$365.00	\$366.00	\$394.89	(\$28.89)	107.89%
62500	RETIREMENT	\$21,437.00	\$21,540.00	\$21,677.90	(\$137.90)	100.64%
62510	DH RETIREMENT	\$3,728.00	\$3,728.00	\$3,724.33	\$3.67	99.90%
63250	COMPUTER SERVICES	\$6,610.00	\$6,610.00	\$6,697.18	(\$87.18)	101.32%
63600	TELEPHONE	\$1,400.00	\$1,400.00	\$1,489.18	(\$89.18)	106.37%
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$1,110.00	\$890.00	55.50%
64100	ELECTRICITY	\$13,750.00	\$13,750.00	\$10,041.57	\$3,708.43	73.03%
64200	HEATING FUEL	\$12,800.00	\$12,800.00	\$13,002.29	(\$202.29)	101.58%
64250	WATER & SEWER	\$2,875.00	\$2,875.00	\$1,888.10	\$986.90	65.67%
64300	BLDG-REPAIR & MAINT SERV	\$18,135.00	\$18,135.00	\$13,039.00	\$5,096.00	71.90%
64315	EQUIP REPAIR/MAINT	\$2,000.00	\$2,000.00	\$2,508.29	(\$508.29)	125.41%
64400	GROUNDS MAINT SERVICES	\$400.00	\$400.00	\$0.00	\$400.00	0.00%
64600	SANITATION/RECYCLING SERV	\$300.00	\$300.00	\$176.99	\$123.01	59.00%
65200	DUES & PUBLICATIONS	\$1,600.00	\$1,600.00	\$980.00	\$620.00	61.25%
65350	ADVERTISING	\$300.00	\$300.00	\$444.49	(\$144.49)	148.16%
65900	CONTRACTED SERVICES	\$2,950.00	\$2,950.00	\$1,404.43	\$1,545.57	47.61%
66100	GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$1,253.65	\$746.35	62.68%
66150	POSTAGE	\$1,800.00	\$1,800.00	\$1,885.10	(\$85.10)	104.73%
66200	OFFICE SUPPLIES	\$6,000.00	\$6,000.00	\$6,780.23	(\$780.23)	113.00%
66400	CUSTODIAL SUPPLIES	\$1,000.00	\$1,000.00	\$1,585.60	(\$585.60)	158.56%
66700	BOOKS & PERIODICALS	\$9,600.00	\$9,600.00	\$7,487.58	\$2,112.42	78.00%
66705	BOOKS-(ADULTS)	\$20,500.00	\$20,500.00	\$18,387.01	\$2,112.99	89.69%
66710	BOOKS-(CHILDREN)	\$8,500.00	\$8,500.00	\$8,758.28	(\$258.28)	103.04%
66715	REFERENCE	\$12,500.00	\$12,500.00	\$15,449.25	(\$2,949.25)	123.59%
66720	BINDERY	\$300.00	\$300.00	\$0.00	\$300.00	0.00%
66730	AUDIO VISUAL-ADULTS	\$7,500.00	\$7,500.00	\$9,302.56	(\$1,802.56)	124.03%
66735	AUDIO VISUAL-CHILDREN	\$1,750.00	\$1,750.00	\$1,382.18	\$367.82	78.98%
68050	MILEAGE	\$3,457.00	\$3,457.00	\$1,681.01	\$1,775.99	48.63%
68100	STAFF DEVELOPMENT	\$3,000.00	\$3,000.00	\$2,640.37	\$359.63	88.01%
68170	ADULT PROGRAMMING	\$500.00	\$500.00	\$10.27	\$489.73	2.05%
68175	CHILDREN PROGRAMMING	\$250.00	\$250.00	\$265.93	(\$15.93)	106.37%
OPERATING EXPENDITURES		\$550,156.00	\$551,466.00	\$542,605.88	\$8,860.12	98.39%
TOTAL DEPARTMENTAL EXPENDITURES		\$550,156.00	\$551,466.00	\$542,605.88	\$8,860.12	98.39%

# EXPENDITURE STATUS REPORT, CONTINUED

## COMMUNITY DEVELOPMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$180,911.00	\$182,575.00	\$179,002.86	\$3,572.14	98.04%
62100	HEALTH INSURANCE	\$21,908.00	\$21,908.00	\$21,917.76	(\$9.76)	100.04%
62150	DENTAL INSURANCE	\$1,779.00	\$1,779.00	\$1,661.52	\$117.48	93.40%
62200	LIFE INSURANCE	\$593.00	\$593.00	\$583.34	\$9.66	98.37%
62250	DISABILITY INSURANCE	\$1,161.00	\$1,161.00	\$1,147.59	\$13.41	98.84%
62300	PAYROLL TAXES	\$14,122.00	\$14,249.00	\$14,623.16	(\$374.16)	102.63%
62375	WORKER'S COMPENSATION	\$1,312.00	\$1,314.00	\$2,534.68	(\$1,220.68)	192.90%
62500	RETIREMENT	\$11,939.00	\$12,091.00	\$11,997.15	\$93.85	99.22%
62510	DH RETIREMENT	\$3,688.00	\$3,688.00	\$3,712.78	(\$24.78)	100.67%
63250	COMPUTER SERVICES	\$3,300.00	\$3,300.00	\$3,100.00	\$200.00	93.94%
63600	TELEPHONE	\$2,000.00	\$2,000.00	\$2,174.55	(\$174.55)	108.73%
63700	RECORDING FEES	\$500.00	\$500.00	\$94.44	\$405.56	18.89%
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$95.80	\$1,904.20	4.79%
64315	EQUIP REPAIR/MAINT	\$1,500.00	\$1,500.00	\$2,345.36	(\$845.36)	156.36%
64325	VEHICLE REPAIR/MAINT	\$600.00	\$600.00	\$56.47	\$543.53	9.41%
65100	PRINTING	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
65200	DUES & PUBLICATIONS	\$7,859.00	\$7,859.00	\$7,759.99	\$99.01	98.74%
65350	ADVERTISING	\$1,500.00	\$1,500.00	\$1,540.82	(\$40.82)	102.72%
65900	CONTRACTED SERVICES	\$2,000.00	\$2,000.00	\$235.70	\$1,764.30	11.79%
65915	INSPECTION SERVICES	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
66100	GENERAL SUPPLIES	\$500.00	\$500.00	\$655.18	(\$155.18)	131.04%
66150	POSTAGE	\$1,500.00	\$1,500.00	\$1,127.00	\$373.00	75.13%
66200	OFFICE SUPPLIES	\$2,500.00	\$2,500.00	\$992.48	\$1,507.52	39.70%
66450	GASOLINE	\$600.00	\$600.00	\$695.19	(\$95.19)	115.87%
66600	VEHICLE PARTS & SUPPLIES	\$250.00	\$250.00	\$327.94	(\$77.94)	131.18%
69050	MILEAGE	\$2,000.00	\$2,000.00	\$856.70	\$1,143.30	42.84%
69100	STAFF DEVELOPMENT	\$3,270.00	\$3,270.00	\$3,735.01	(\$465.01)	114.22%
OPERATING EXPENDITURES		\$274,392.00	\$276,337.00	\$262,973.47	\$13,363.53	95.16%
67955	CR-LAND PURCHASE	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$284,392.00	\$286,337.00	\$272,973.47	\$13,363.53	95.33%

## OTHER GENL GOVERNMENT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$22,770.00	\$5,648.00	\$0.00	\$5,648.00	0.00%
62300	PAYROLL TAXES	\$1,742.00	\$481.00	\$0.00	\$481.00	0.00%
62350	UNEMPLOYMENT COMPENSATION	\$8,700.00	\$8,700.00	\$9,093.23	(\$393.23)	104.52%
62375	WORKER'S COMPENSATION	\$2,001.00	\$2,001.00	\$0.00	\$2,001.00	0.00%
62500	RETIREMENT	\$2,313.00	\$524.00	\$0.00	\$524.00	0.00%
63200	AUDITING SERVICES	\$0.00	\$0.00	\$1,345.87	(\$1,345.87)	0.00%
63350	LEGAL FEES	\$75,000.00	\$75,000.00	\$63,658.13	\$11,341.87	84.88%
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$1,500.00	\$500.00	75.00%
64800	PROPERTY & LIABILITY INS	\$80,000.00	\$80,000.00	\$73,561.98	\$6,438.02	91.95%
64825	RISK MANAGEMENT	\$2,000.00	\$2,000.00	\$500.00	\$1,500.00	25.00%
65900	CONTRACTED SERVICES	\$21,100.00	\$21,100.00	\$10,295.61	\$10,804.39	48.79%
66100	GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$304.57	\$1,695.43	15.23%
75110	TRANSFER TO TRUST FUNDS	\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%
OPERATING EXPENDITURES		\$219,626.00	\$199,454.00	\$167,759.39	\$31,694.61	84.11%
TOTAL DEPARTMENTAL EXPENDITURES		\$219,626.00	\$199,454.00	\$167,759.39	\$31,694.61	84.11%

# EXPENDITURE STATUS REPORT, CONTINUED

## PARKS

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$30,118.00	\$30,118.00	\$32,840.13	(\$2,722.13)	109.04%
61500	OVERTIME	\$103.00	\$103.00	\$24.88	\$78.12	24.16%
61565	CALL IN TIME	\$206.00	\$206.00	\$0.00	\$206.00	0.00%
62100	HEALTH INSURANCE	\$5,576.00	\$5,576.00	\$5,531.17	\$44.83	99.20%
62150	DENTAL INSURANCE	\$422.00	\$422.00	\$421.92	\$0.08	99.98%
62200	LIFE INSURANCE	\$63.00	\$63.00	\$63.12	(\$0.12)	100.19%
62250	DISABILITY INSURANCE	\$228.00	\$228.00	\$223.78	\$4.22	98.15%
62300	PAYROLL TAXES	\$2,328.00	\$2,328.00	\$2,381.60	(\$53.60)	102.30%
62375	WORKER'S COMPENSATION	\$671.00	\$671.00	\$645.63	\$25.37	96.22%
62500	RETIREMENT	\$2,048.00	\$2,048.00	\$2,275.97	(\$227.97)	111.13%
64250	WATER & SEWER	\$200.00	\$200.00	\$1,013.08	(\$813.08)	506.54%
64315	EQUIP REPAIR/MAINT	\$600.00	\$600.00	\$0.00	\$600.00	0.00%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$3,125.36	(\$1,625.36)	208.36%
64600	SANITATION/RECYCLING SERV	\$500.00	\$500.00	\$429.39	\$70.61	85.88%
65550	UNIFORM RENTALS	\$100.00	\$100.00	\$83.44	\$16.56	83.44%
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
66100	GENERAL SUPPLIES	\$11,000.00	\$11,000.00	\$6,545.85	\$4,454.15	59.51%
66400	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$124.62	(\$124.62)	0.00%
66450	GASOLINE	\$400.00	\$400.00	\$642.03	(\$242.03)	160.51%
66460	DIESEL FUEL	\$1,500.00	\$1,500.00	\$1,744.80	(\$244.80)	116.32%
66600	VEHICLE PARTS & SUPPLIES	\$500.00	\$500.00	\$414.29	\$85.71	82.86%
66850	EQUIP/FURN/TOOLS	\$3,200.00	\$3,200.00	\$595.94	\$2,604.06	18.62%
OPERATING EXPENDITURES		\$61,263.00	\$61,263.00	\$59,127.00	\$2,136.00	96.51%
TOTAL DEPARTMENTAL EXPENDITURES		\$61,263.00	\$61,263.00	\$59,127.00	\$2,136.00	96.51%

## PAY AS YOU THROW

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
64600	SANITATION/RECYCLING SERV	\$61,530.00	\$61,530.00	\$60,998.00	\$532.00	99.14%
66100	GENERAL SUPPLIES	\$16,000.00	\$16,000.00	\$14,361.38	\$1,638.62	89.76%
OPERATING EXPENDITURES		\$77,530.00	\$77,530.00	\$75,359.38	\$2,170.62	97.20%
TOTAL DEPARTMENTAL EXPENDITURES		\$77,530.00	\$77,530.00	\$75,359.38	\$2,170.62	97.20%

## PEG STATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$5,000.00	\$5,000.00	\$4,975.49	\$24.51	99.51%
62300	PAYROLL TAXES	\$383.00	\$383.00	\$356.49	\$26.51	93.08%
62375	WORKER'S COMPENSATION	\$8.00	\$8.00	\$6.36	\$1.64	79.50%
62500	RETIREMENT	\$458.00	\$458.00	\$447.10	\$10.90	97.62%
63900	OTHER PROFESSIONAL SERV.	\$6,295.00	\$6,295.00	\$75.36	\$6,219.64	1.20%
66850	EQUIP/FURN/TOOLS	\$6,296.00	\$6,296.00	\$278.96	\$6,017.04	4.43%
OPERATING EXPENDITURES		\$18,440.00	\$18,440.00	\$6,139.76	\$12,300.24	33.30%
TOTAL DEPARTMENTAL EXPENDITURES		\$18,440.00	\$18,440.00	\$6,139.76	\$12,300.24	33.30%

## POLICE

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$750,473.00	\$752,729.00	\$732,120.41	\$20,608.59	97.26%
61199	CAFETERIA PLAN WAGES	\$8,674.00	\$8,674.00	\$8,213.80	\$460.20	94.69%
61500	OVERTIME	\$6,000.00	\$6,000.00	\$2,225.69	\$3,774.31	37.09%
61505	REGULAR OVERTIME	\$62,000.00	\$62,000.00	\$58,432.61	\$3,567.39	94.25%
61540	HOLIDAY OVERTIME	\$21,000.00	\$21,000.00	\$19,847.52	\$1,152.48	94.51%
61800	SPECIAL DETAIL WAGES	\$15,000.00	\$15,000.00	\$59,360.00	(\$44,360.00)	395.73%
62100	HEALTH INSURANCE	\$120,618.00	\$120,618.00	\$107,799.81	\$12,818.19	89.37%
62150	DENTAL INSURANCE	\$11,003.00	\$11,003.00	\$9,624.67	\$1,378.33	87.47%
62200	LIFE INSURANCE	\$2,090.00	\$2,090.00	\$2,019.96	\$70.04	96.65%
62250	DISABILITY INSURANCE	\$6,291.00	\$6,291.00	\$6,293.33	(\$2.33)	100.04%
62300	PAYROLL TAXES	\$20,969.00	\$21,002.00	\$17,893.03	\$3,108.97	85.20%



## EXPENDITURE STATUS REPORT, CONTINUED

62375	WORKER'S COMPENSATION	\$8,045.00	\$8,084.00	\$13,272.18	(\$5,188.18)	164.18%
62500	RETIREMENT	\$114,414.00	\$114,744.00	\$120,432.73	(\$5,688.73)	104.96%
62510	DH RETIREMENT	\$4,247.00	\$4,247.00	\$4,412.41	(\$165.41)	103.89%
63250	COMPUTER SERVICES	\$7,375.00	\$7,375.00	\$7,355.00	\$20.00	99.73%
63300	MEDICAL SERVICES	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	0.00%
63325	VET SERVICES	\$1,500.00	\$1,500.00	\$736.00	\$764.00	49.07%
63420	DISPATCH SERVICES	\$31,651.00	\$31,651.00	\$30,698.00	\$953.00	96.99%
63600	TELEPHONE	\$9,400.00	\$9,400.00	\$10,911.59	(\$1,511.59)	116.08%
63900	OTHER PROFESSIONAL SERV.	\$6,400.00	\$6,400.00	\$5,787.60	\$612.40	90.43%
64100	ELECTRICITY	\$11,000.00	\$11,000.00	\$11,969.51	(\$969.51)	108.81%
64200	HEATING FUEL	\$5,000.00	\$5,000.00	\$5,314.86	(\$314.86)	106.30%
64250	WATER & SEWER	\$1,000.00	\$1,000.00	\$855.33	\$144.67	85.53%
64300	BLDG-REPAIR & MAINT SERV	\$3,000.00	\$3,000.00	\$1,825.48	\$1,174.52	60.85%
64315	EQUIP REPAIR/MAINT	\$3,000.00	\$3,000.00	\$4,290.51	(\$1,290.51)	143.02%
64325	VEHICLE REPAIR/MAINT	\$4,000.00	\$4,000.00	\$3,097.89	\$902.11	77.45%
64600	SANITATION/RECYCLING SERV	\$400.00	\$400.00	\$207.39	\$192.61	51.85%
65100	PRINTING	\$1,200.00	\$1,200.00	\$248.00	\$952.00	20.67%
65200	DUES & PUBLICATIONS	\$3,500.00	\$3,500.00	\$3,181.78	\$318.22	90.91%
65350	ADVERTISING	\$300.00	\$300.00	\$170.64	\$129.36	56.88%
66100	GENERAL SUPPLIES	\$12,500.00	\$12,500.00	\$5,403.05	\$7,096.95	43.22%
66150	POSTAGE	\$800.00	\$800.00	\$867.83	(\$67.83)	108.48%
66175	PURCHASE OF UNIFORMS	\$5,000.00	\$5,000.00	\$1,468.18	\$3,531.82	29.36%
66200	OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$2,021.55	(\$21.55)	101.08%
66400	CUSTODIAL SUPPLIES	\$1,500.00	\$1,500.00	\$1,149.55	\$350.45	76.64%
66450	GASOLINE	\$32,000.00	\$32,000.00	\$31,244.02	\$755.98	97.64%
66600	VEHICLE PARTS & SUPPLIES	\$9,000.00	\$9,000.00	\$8,549.18	\$450.82	94.99%
66850	EQUIP/FURN/TOOLS	\$4,000.00	\$4,000.00	\$4,045.11	(\$45.11)	101.13%
68050	MILEAGE	\$3,947.00	\$3,947.00	\$1,935.08	\$2,011.92	49.03%
68100	STAFF DEVELOPMENT	\$1,000.00	\$1,000.00	\$1,325.00	(\$325.00)	132.50%
68115	TUITION REIMBURSEMENTS	\$3,000.00	\$3,000.00	\$500.90	\$2,499.10	16.70%

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
OPERATING EXPENDITURES		\$1,317,297.00	\$1,319,955.00	\$1,307,107.18	\$12,847.82	99.03%
67200	BUILDINGS	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	0.00%
67400	VEHICLES/EQUIP/MACHINERY	\$28,000.00	\$28,000.00	\$25,993.00	\$2,007.00	92.83%
FIXED ASSETS		\$43,000.00	\$43,000.00	\$25,993.00	\$17,007.00	60.45%
TOTAL DEPARTMENTAL EXPENDITURES		\$1,360,297.00	\$1,362,955.00	\$1,333,100.18	\$29,854.82	97.81%

### RECREATION REVOLVING

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$80,221.00	\$80,221.00	\$41,872.74	\$38,348.26	52.20%
61500	OVERTIME	\$0.00	\$0.00	\$305.91	(\$305.91)	0.00%
62300	PAYROLL TAXES	\$6,137.00	\$6,137.00	\$3,292.69	\$2,844.31	53.65%
62375	WORKER'S COMPENSATION	\$1,397.00	\$1,397.00	\$602.31	\$794.69	43.11%
63250	COMPUTER SERVICES	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
63900	OTHER PROFESSIONAL SERV.	\$15,500.00	\$15,500.00	\$20,524.71	(\$5,024.71)	132.42%
64100	ELECTRICITY	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	0.00%
64200	HEATING FUEL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
64250	WATER & SEWER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
64300	BLDG-REPAIR & MAINT SERV	\$0.00	\$0.00	\$178.00	(\$178.00)	0.00%
64325	VEHICLE REPAIR/MAINT	\$1,000.00	\$1,000.00	\$2,310.61	(\$1,310.61)	231.06%
64500	RENTALS & LEASES	\$1,100.00	\$1,100.00	\$600.00	\$500.00	54.55%
64600	SANITATION/RECYCLING SERV	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
65100	PRINTING	\$1,000.00	\$1,000.00	\$4,770.00	(\$3,770.00)	477.00%
65200	DUES & PUBLICATIONS	\$2,000.00	\$2,000.00	\$2,176.00	(\$176.00)	108.80%
65900	CONTRACTED SERVICES	\$15,000.00	\$15,000.00	\$33,060.76	(\$18,060.76)	220.41%

## EXPENDITURE STATUS REPORT, CONTINUED

66100	GENERAL SUPPLIES	\$38,800.00	\$38,800.00	\$26,482.90	\$12,317.10	68.25%
66150	POSTAGE	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
66175	PURCHASE OF UNIFORMS	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
66400	CUSTODIAL SUPPLIES	\$0.00	\$0.00	\$1.29	(\$1.29)	0.00%
66450	GASOLINE	\$1,000.00	\$1,000.00	\$1,704.64	(\$704.64)	170.46%
66460	DIESEL FUEL	\$500.00	\$500.00	\$43.65	\$456.35	8.73%
66600	VEHICLE PARTS & SUPPLIES	\$500.00	\$500.00	\$1,075.40	(\$575.40)	215.08%
66800	MEDICAL SUPPLIES	\$200.00	\$200.00	\$0.00	\$200.00	0.00%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
68050	MILEAGE	\$500.00	\$500.00	\$142.88	\$357.12	28.58%
68100	STAFF DEVELOPMENT	\$2,500.00	\$2,500.00	\$1,603.30	\$896.70	64.13%
68165	ADMISSIONS	\$15,000.00	\$15,000.00	\$17,982.35	(\$2,982.35)	119.88%
68250	MISCELLANEOUS	\$5,000.00	\$5,000.00	\$49.60	\$4,950.40	0.99%
OPERATING EXPENDITURES		\$196,855.00	\$196,855.00	\$158,779.74	\$38,075.26	80.66%
TOTAL DEPARTMENTAL EXPENDITURES		\$196,855.00	\$196,855.00	\$158,779.74	\$38,075.26	80.66%

### RECREATION

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$206,656.00	\$208,490.00	\$205,896.29	\$2,591.71	98.76%
61199	CAFETERIA PLAN WAGES	\$0.00	\$0.00	\$3,591.87	(\$3,591.87)	0.00%
61500	OVERTIME	\$0.00	\$0.00	\$299.53	(\$299.53)	0.00%
62100	HEALTH INSURANCE	\$30,723.00	\$30,723.00	\$22,828.64	\$7,894.36	74.30%
62150	DENTAL INSURANCE	\$2,899.00	\$2,899.00	\$1,858.44	\$1,040.56	64.11%
62200	LIFE INSURANCE	\$517.00	\$517.00	\$506.88	\$10.12	98.04%
62250	DISABILITY INSURANCE	\$1,021.00	\$1,021.00	\$990.31	\$30.69	96.99%
62300	PAYROLL TAXES	\$16,054.00	\$16,194.00	\$15,464.52	\$729.48	95.50%
62375	WORKER'S COMPENSATION	\$3,462.00	\$3,484.00	\$2,896.14	\$587.86	83.13%
62500	RETIREMENT	\$9,444.00	\$9,572.00	\$10,059.19	(\$487.19)	105.09%
62510	DH RETIREMENT	\$3,198.00	\$3,198.00	\$3,216.91	(\$18.91)	100.59%
63250	COMPUTER SERVICES	\$1,500.00	\$1,500.00	\$646.00	\$854.00	43.07%
63600	TELEPHONE	\$2,500.00	\$2,500.00	\$2,905.06	(\$405.06)	116.20%
63900	OTHER PROFESSIONAL SERV.	\$4,000.00	\$4,000.00	\$1,374.17	\$2,625.83	34.35%
64100	ELECTRICITY	\$13,133.00	\$13,133.00	\$14,399.75	(\$1,266.75)	109.65%
64200	HEATING FUEL	\$1,500.00	\$1,500.00	\$1,727.40	(\$227.40)	115.16%
64250	WATER & SEWER	\$4,000.00	\$4,000.00	\$7,541.30	(\$3,541.30)	188.53%
64300	BLDG-REPAIR & MAINT SERV	\$9,000.00	\$9,000.00	\$1,908.52	\$7,091.48	21.21%
64315	EQUIP REPAIR/MAINT	\$3,950.00	\$3,950.00	\$3,160.21	\$789.79	80.01%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$290.70	\$1,209.30	19.38%
64400	GROUNDS MAINT SERVICES	\$5,000.00	\$5,000.00	\$173.14	\$4,826.86	3.46%
64420	POOL MAINT SERVICES	\$1,000.00	\$1,000.00	\$2,709.78	(\$1,709.78)	270.98%
64430	PLAYGROUND MAINT SERVICES	\$2,000.00	\$2,000.00	\$357.03	\$1,642.97	17.85%
64500	RENTALS & LEASES	\$600.00	\$600.00	\$0.00	\$600.00	0.00%
64600	SANITATION/RECYCLING SERV	\$600.00	\$600.00	\$1,657.02	(\$1,057.02)	276.17%
65100	PRINTING	\$3,000.00	\$3,000.00	\$3,591.50	(\$591.50)	119.72%
65200	DUES & PUBLICATIONS	\$1,541.00	\$1,541.00	\$1,446.00	\$95.00	93.84%
65350	ADVERTISING	\$575.00	\$575.00	\$768.99	(\$193.99)	133.74%
66100	GENERAL SUPPLIES	\$4,500.00	\$4,500.00	\$9,073.28	(\$4,573.28)	201.63%
66150	POSTAGE	\$650.00	\$650.00	\$2,141.98	(\$1,491.98)	329.54%
66175	PURCHASE OF UNIFORMS	\$2,000.00	\$2,000.00	\$1,904.42	\$95.58	95.22%
66200	OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$2,308.00	(\$308.00)	115.40%
66400	CUSTODIAL SUPPLIES	\$2,000.00	\$2,000.00	\$1,355.08	\$644.92	67.75%
66450	GASOLINE	\$2,000.00	\$2,000.00	\$1,510.93	\$489.07	75.55%
66460	DIESEL FUEL	\$500.00	\$500.00	\$244.20	\$255.80	48.84%



# EXPENDITURE STATUS REPORT, CONTINUED

66600	VEHICLE PARTS & SUPPLIES	\$500.00	\$500.00	\$1,075.40	(\$575.40)	215.08%
66800	MEDICAL SUPPLIES	\$200.00	\$200.00	\$0.00	\$200.00	0.00%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
68050	MILEAGE	\$500.00	\$500.00	\$142.88	\$357.12	28.58%
68100	STAFF DEVELOPMENT	\$2,500.00	\$2,500.00	\$1,603.30	\$896.70	64.13%
68165	ADMISSIONS	\$15,000.00	\$15,000.00	\$17,982.35	(\$2,982.35)	119.88%
68250	MISCELLANEOUS	\$5,000.00	\$5,000.00	\$49.60	\$4,950.40	0.99%
OPERATING EXPENDITURES		\$196,855.00	\$196,855.00	\$158,779.74	\$38,075.26	80.66%
TOTAL DEPARTMENTAL EXPENDITURES		\$196,855.00	\$196,855.00	\$158,779.74	\$38,075.26	80.66%

75112	TRANSFER TO REC REV FD	\$10,288.00	\$10,288.00	\$10,212.32	\$75.68	99.26%
OPERATING EXPENDITURES		\$362,911.00	\$365,035.00	\$349,516.48	\$15,518.52	95.75%
67300	OTHER IMPROVEMENTS	\$15,000.00	\$15,000.00	\$16,050.00	(\$1,050.00)	107.00%
67550	ISABELLE MILLER PROGRAMS	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
FIXED ASSETS		\$35,000.00	\$35,000.00	\$16,050.00	\$18,950.00	45.86%
67996	REC CAPITAL RES-POOL	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$407,911.00	\$410,035.00	\$375,566.48	\$34,468.52	91.58%

## RECYCLING

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$139,733.00	\$140,280.00	\$142,937.84	(\$2,657.84)	101.89%
61500	OVERTIME	\$5,700.00	\$5,700.00	\$1,364.57	\$4,335.43	23.94%
61565	CALL IN TIME	\$0.00	\$0.00	\$575.84	(\$575.84)	0.00%
62100	HEALTH INSURANCE	\$37,210.00	\$37,210.00	\$36,922.76	\$287.24	99.23%
62150	DENTAL INSURANCE	\$2,873.00	\$2,873.00	\$2,808.36	\$64.64	97.75%
62200	LIFE INSURANCE	\$477.00	\$477.00	\$473.92	\$3.08	99.35%
62250	DISABILITY INSURANCE	\$1,325.00	\$1,325.00	\$1,311.75	\$13.25	99.00%
62300	PAYROLL TAXES	\$11,198.00	\$11,240.00	\$10,101.80	\$1,138.20	89.87%
62375	WORKER'S COMPENSATION	\$2,947.00	\$2,957.00	\$2,621.89	\$335.11	88.67%
62500	RETIREMENT	\$12,441.00	\$12,491.00	\$12,186.50	\$304.50	97.56%
62510	DH RETIREMENT	\$972.00	\$972.00	\$983.77	(\$11.77)	101.21%
63300	MEDICAL SERVICES	\$110.00	\$110.00	\$0.00	\$110.00	0.00%
63600	TELEPHONE	\$1,055.00	\$1,055.00	\$1,089.63	(\$34.63)	103.28%
63900	OTHER PROFESSIONAL SERV.	\$120.00	\$120.00	\$114.24	\$5.76	95.20%
64100	ELECTRICITY	\$4,600.00	\$4,600.00	\$4,775.77	(\$175.77)	103.82%
64200	HEATING FUEL	\$4,000.00	\$4,000.00	\$3,327.73	\$672.27	83.19%
64250	WATER & SEWER	\$132.00	\$132.00	\$133.92	(\$1.92)	101.45%
64300	BLDG-REPAIR & MAINT SERV	\$1,200.00	\$1,200.00	\$297.02	\$902.98	24.75%
64315	EQUIP REPAIR/MAINT	\$8,300.00	\$8,300.00	\$10,888.92	(\$2,588.92)	131.19%
64500	RENTALS & LEASES	\$3,200.00	\$3,200.00	\$1,820.00	\$1,380.00	56.88%
64600	SANITATION/RECYCLING SERV	\$36,625.00	\$36,625.00	\$36,167.62	\$457.38	98.75%
65200	DUES & PUBLICATIONS	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
65350	ADVERTISING	\$350.00	\$350.00	\$0.00	\$350.00	0.00%
65550	UNIFORM RENTALS	\$396.00	\$396.00	\$482.68	(\$86.68)	121.89%
65900	CONTRACTED SERVICES	\$6,360.00	\$6,360.00	\$2,619.17	\$3,740.83	41.18%
66100	GENERAL SUPPLIES	\$5,100.00	\$5,100.00	\$4,410.19	\$689.81	86.47%
66150	POSTAGE	\$25.00	\$25.00	\$115.45	(\$90.45)	461.80%
66200	OFFICE SUPPLIES	\$400.00	\$400.00	\$252.00	\$148.00	63.00%
66400	CUSTODIAL SUPPLIES	\$450.00	\$450.00	\$368.50	\$81.50	81.89%
66460	DIESEL FUEL	\$4,600.00	\$4,600.00	\$1,541.27	\$3,058.73	33.51%
66600	VEHICLE PARTS & SUPPLIES	\$800.00	\$800.00	\$285.45	\$514.55	35.68%
66800	MEDICAL SUPPLIES	\$75.00	\$75.00	\$0.00	\$75.00	0.00%
68050	MILEAGE	\$1,300.00	\$1,300.00	\$1,213.26	\$86.74	93.33%

# EXPENDITURE STATUS REPORT, CONTINUED

68100	STAFF DEVELOPMENT	\$750.00	\$750.00	\$733.00	\$17.00	97.73%
68225	PROTECTIVE CLOTHING	\$550.00	\$550.00	\$244.75	\$305.25	44.50%
OPERATING EXPENDITURES		\$295,874.00	\$296,523.00	\$283,169.57	\$13,353.43	95.50%
67200	BUILDINGS	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
FIXED ASSETS		\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$335,874.00	\$336,523.00	\$283,169.57	\$53,353.43	84.15%

## SEWER

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$17,500.00	\$17,500.00	\$0.00	\$17,500.00	0.00%
67535	IMPROVEMENTS-SEWER SYST	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
FIXED ASSETS		\$47,500.00	\$47,500.00	\$0.00	\$47,500.00	0.00%
63900	OTHER PROFESSIONAL SERV.	\$24,000.00	\$24,000.00	\$549.50	\$23,450.50	2.29%
67982	TREATMENT PLANT (2006)	\$8,971,625.00	\$8,971,625.00	\$12,084.42	\$8,959,540.58	0.13%
67999	TREATMENT PLANT (2009)	\$3,023,350.00	\$3,023,350.00	\$0.00	\$3,023,350.00	0.00%
75301	GOB-LT INTEREST	\$127,000.00	\$127,000.00	\$28,732.20	\$98,267.80	22.62%
SPECIAL ARTICLES		\$12,145,975.00	\$12,145,975.00	\$41,366.12	\$12,104,608.88	0.34%
61100	SALARIES	\$189,966.00	\$190,513.00	\$172,418.15	\$18,094.85	90.50%
61199	CAFETERIA PLAN WAGES	\$1,742.00	\$1,742.00	\$440.59	\$1,301.41	25.29%
61500	OVERTIME	\$2,500.00	\$2,500.00	\$8,291.51	(\$5,791.51)	331.66%
61560	STAND BY TIME	\$6,900.00	\$6,900.00	\$6,248.15	\$651.85	90.55%
61565	CALL IN TIME	\$2,000.00	\$2,000.00	\$1,720.45	\$279.55	86.02%
62100	HEALTH INSURANCE	\$40,367.00	\$40,367.00	\$48,349.80	(\$7,982.80)	119.78%
62125	POSTEMPLOYMENT HEALTH IN	\$0.00	\$0.00	\$1,725.20	(\$1,725.20)	0.00%
62150	DENTAL INSURANCE	\$4,700.00	\$4,700.00	\$4,411.51	\$288.49	93.86%
62200	LIFE INSURANCE	\$622.00	\$622.00	\$613.03	\$8.97	98.56%
62250	DISABILITY INSURANCE	\$1,783.00	\$1,783.00	\$1,754.50	\$28.50	98.40%
62300	PAYROLL TAXES	\$15,684.00	\$15,705.00	\$13,499.84	\$2,205.16	85.96%
62350	UNEMPLOYMENT COMPENSAT	\$1,013.00	\$1,013.00	\$1,058.81	(\$45.81)	104.52%
62375	WORKER'S COMPENSATION	\$1,336.00	\$1,347.00	\$1,629.79	(\$282.79)	120.99%
62500	RETIREMENT	\$17,903.00	\$17,954.00	\$17,162.96	\$791.04	95.59%
62510	DH RETIREMENT	\$1,649.00	\$1,649.00	\$1,645.00	\$4.00	99.76%
63200	AUDITING SERVICES	\$2,600.00	\$2,600.00	\$2,132.18	\$467.82	82.01%
63250	COMPUTER SERVICES	\$14,094.00	\$14,094.00	\$12,503.33	\$1,590.67	88.71%
63300	MEDICAL SERVICES	\$400.00	\$400.00	\$95.00	\$305.00	23.75%
63500	ENGINEERING SERVICES	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
63600	TELEPHONE	\$2,205.00	\$2,205.00	\$3,130.94	(\$925.94)	141.99%
63700	RECORDING FEES	\$25.00	\$25.00	\$10.44	\$14.56	41.76%
63900	OTHER PROFESSIONAL SERV.	\$17,500.00	\$17,500.00	\$21,788.85	(\$4,288.85)	124.51%
64100	ELECTRICITY	\$50,000.00	\$50,000.00	\$44,035.82	\$5,964.18	88.07%
64200	HEATING FUEL	\$3,000.00	\$3,000.00	\$6,294.08	(\$3,294.08)	209.80%
64250	WATER & SEWER	\$700.00	\$700.00	\$528.66	\$171.34	75.52%
64315	EQUIP REPAIR/MAINT	\$650.00	\$650.00	\$351.60	\$298.40	54.09%
64325	VEHICLE REPAIR/MAINT	\$5,000.00	\$5,000.00	\$3,712.01	\$1,287.99	74.24%
64395	LIFT STNS REPAIR/MAINT	\$5,000.00	\$5,000.00	\$965.50	\$4,034.50	17.31%
64500	RENTALS & LEASES	\$2,000.00	\$2,000.00	\$188.10	\$1,811.90	9.41%
64600	SANITATION/RECYCLING SERV	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
64800	PROPERTY & LIABILITY INS	\$6,000.00	\$6,000.00	\$8,159.00	(\$2,159.00)	135.98%
65100	PRINTING	\$1,560.00	\$1,560.00	\$523.64	\$1,036.36	33.57%
65200	DUES & PUBLICATIONS	\$125.00	\$125.00	\$0.00	\$125.00	0.00%
65350	ADVERTISING	\$125.00	\$125.00	\$21.99	\$103.01	17.59%

# EXPENDITURE STATUS REPORT, CONTINUED

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
65550	UNIFORM RENTALS	\$514.00	\$514.00	\$420.72	\$93.28	81.85%
65900	CONTRACTED SERVICES	\$13,000.00	\$13,000.00	\$11,467.41	\$1,532.59	88.21%
66100	GENERAL SUPPLIES	\$16,000.00	\$16,000.00	\$11,695.55	\$4,304.45	73.10%
66150	POSTAGE	\$1,620.00	\$1,620.00	\$1,285.94	\$334.06	79.38%
66200	OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$1,262.79	\$737.21	63.14%
66400	CUSTODIAL SUPPLIES	\$1,000.00	\$1,000.00	\$1,151.97	(\$151.97)	115.20%
66450	GASOLINE	\$700.00	\$700.00	\$1,691.21	(\$991.21)	241.60%
66460	DIESEL FUEL	\$1,500.00	\$1,500.00	\$5,007.31	(\$3,507.31)	333.82%
66650	WATER & SEWER SUPPLIES	\$10,000.00	\$10,000.00	\$8,049.37	\$1,950.63	80.49%
66660	LAB SUPPLIES	\$7,000.00	\$7,000.00	\$5,923.28	\$1,076.72	84.62%
66675	CHEMICALS	\$18,000.00	\$18,000.00	\$14,579.98	\$3,420.02	81.00%
66950	EQUIP/FURN/TOOLS	\$10,000.00	\$10,000.00	\$2,584.38	\$7,415.62	25.84%
66950	SUPPLIES-REPAIR OF EQUIP	\$18,000.00	\$18,000.00	\$3,705.68	\$14,294.32	20.59%
68050	MILEAGE	\$850.00	\$850.00	\$1,531.41	(\$681.41)	180.17%
68100	STAFF DEVELOPMENT	\$2,575.00	\$2,575.00	\$2,648.18	(\$73.18)	102.84%
68225	PROTECTIVE CLOTHING	\$500.00	\$500.00	\$35.00	\$465.00	7.00%
OPERATING EXPENDITURES		\$502,988.00	\$503,638.00	\$458,350.61	\$45,287.39	91.01%
75201	GOB-LT PRINCIPAL	\$16,667.00	\$16,667.00	\$0.00	\$16,667.00	0.00%
75210	NOTES PAY- LT PRINCIPAL	\$9,098.00	\$9,098.00	\$0.00	\$9,098.00	0.00%
75301	GOB-LT INTEREST	\$5,045.00	\$5,045.00	\$3,515.63	\$1,529.37	69.69%
75310	NOTES PAYABLE-LT INTEREST	\$4,850.00	\$4,850.00	\$1,610.56	\$3,239.44	33.21%
75400	LEASE PURCHASE PAYMENTS	\$27,168.00	\$27,168.00	\$2,256.09	\$24,911.91	8.30%
75750	GAIN/LOSS- FIXED ASSETS	\$0.00	\$0.00	(\$250.00)	\$250.00	0.00%
75800	DEPRECIATION EXPENSE	\$0.00	\$0.00	\$148,055.08	(\$148,055.08)	0.00%
OTHER EXPENDITURES		\$62,828.00	\$62,828.00	\$155,187.36	(\$92,359.36)	247.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$12,759,291.00	\$12,759,941.00	\$654,904.09	\$12,105,036.91	5.13%

## ELECTIONS/REGISTRATION/VT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$88,432.00	\$89,536.00	\$85,389.94	\$4,146.06	95.37%
62100	HEALTH INSURANCE	\$15,362.00	\$15,362.00	\$15,354.04	\$7.96	99.95%
62150	DENTAL INSURANCE	\$1,450.00	\$1,450.00	\$1,449.96	\$0.04	100.00%
62200	LIFE INSURANCE	\$141.00	\$141.00	\$140.40	\$0.60	99.57%
62250	DISABILITY INSURANCE	\$481.00	\$481.00	\$473.06	\$7.94	98.35%
62300	PAYROLL TAXES	\$6,764.00	\$6,848.00	\$6,030.03	\$817.97	88.06%
62375	WORKER'S COMPENSATION	\$105.00	\$106.00	\$109.74	(\$3.74)	103.53%
62500	RETIREMENT	\$4,331.00	\$4,432.00	\$4,462.37	(\$30.37)	100.69%
63250	COMPUTER SERVICES	\$8,020.00	\$8,020.00	\$7,799.39	\$220.61	97.25%
63600	TELEPHONE	\$500.00	\$500.00	\$450.97	\$49.03	90.19%
64315	EQUIP REPAIR/MAINT	\$300.00	\$300.00	\$535.05	(\$235.05)	178.35%
65100	PRINTING	\$3,250.00	\$3,250.00	\$375.00	\$2,875.00	11.54%
65200	DUES & PUBLICATIONS	\$500.00	\$500.00	\$234.00	\$266.00	46.80%
65350	ADVERTISING	\$1,200.00	\$1,200.00	\$1,055.58	\$144.42	87.97%
65900	CONTRACTED SERVICES	\$2,885.00	\$2,885.00	\$1,121.40	\$1,763.60	38.87%
66100	GENERAL SUPPLIES	\$400.00	\$400.00	\$239.20	\$160.80	59.80%
66150	POSTAGE	\$5,335.00	\$5,335.00	\$3,606.72	\$1,728.28	67.60%
66200	OFFICE SUPPLIES	\$2,710.00	\$2,710.00	\$2,332.17	\$377.83	86.06%
68050	MILEAGE	\$300.00	\$300.00	\$216.75	\$83.25	72.25%
68100	STAFF DEVELOPMENT	\$1,300.00	\$1,300.00	\$327.02	\$972.98	25.16%
68250	MISCELLANEOUS	\$150.00	\$150.00	\$96.00	\$54.00	64.00%
OPERATING EXPENDITURES		\$143,916.00	\$145,206.00	\$131,798.79	\$13,407.21	90.77%
TOTAL DEPARTMENTAL EXPENDITURES		\$143,916.00	\$145,206.00	\$131,798.79	\$13,407.21	90.77%



# EXPENDITURE STATUS REPORT, CONTINUED

## WATER

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$17,500.00	\$17,500.00	\$0.00	\$17,500.00	0.00%
67800	CAPITAL CONSTRUCTION	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
FIXED ASSETS		\$47,500.00	\$47,500.00	\$0.00	\$47,500.00	0.00%
63900	OTHER PROFESSIONAL SERV.	\$14,020.00	\$14,020.00	\$307.02	\$13,712.98	2.19%
67903	WATER SYS IMPROVMENTS 2006	\$717,250.00	\$717,250.00	\$0.00	\$717,250.00	0.00%
67960	IMPROVMENTS-WATER (2006)	\$281,761.00	\$281,761.00	\$0.00	\$281,761.00	0.00%
75302	GOB-LT INT (2009)	\$55,000.00	\$55,000.00	\$9,191.16	\$45,808.84	16.71%
SPECIAL ARTICLES		\$1,068,031.00	\$1,068,031.00	\$9,498.18	\$1,058,532.82	0.89%
61100	SALARIES	\$189,966.00	\$190,513.00	\$202,031.69	(\$11,518.69)	106.05%
61199	CAFETERIA PLAN WAGES	\$2,126.00	\$2,126.00	\$440.59	\$1,685.41	20.72%
61500	OVERTIME	\$8,000.00	\$8,000.00	\$8,411.31	(\$411.31)	105.14%
61560	STAND BY TIME	\$6,900.00	\$6,900.00	\$6,325.80	\$574.20	91.68%
61565	CALL IN TIME	\$1,800.00	\$1,800.00	\$393.16	\$1,406.84	21.84%
62100	HEALTH INSURANCE	\$40,367.00	\$40,367.00	\$48,349.80	(\$7,982.80)	119.78%
62125	POSTEMPLOYMENT HEALTH IN	\$0.00	\$0.00	\$2,159.92	(\$2,159.92)	0.00%
62150	DENTAL INSURANCE	\$4,700.00	\$4,700.00	\$4,411.51	\$288.49	93.86%
62200	LIFE INSURANCE	\$622.00	\$622.00	\$613.03	\$8.97	98.56%
62250	DISABILITY INSURANCE	\$1,783.00	\$1,783.00	\$1,754.50	\$28.50	98.40%
62300	PAYROLL TAXES	\$16,099.00	\$16,141.00	\$15,478.82	\$662.18	96.90%
62350	UNEMPLOYMENT COMPENSAT	\$1,012.00	\$1,012.00	\$1,058.81	(\$46.81)	104.63%
62375	WORKER'S COMPENSATION	\$2,374.00	\$2,384.00	\$2,223.95	\$160.05	93.29%
62500	RETIREMENT	\$18,389.00	\$18,439.00	\$19,778.01	(\$1,339.01)	107.26%
62510	DH RETIREMENT	\$1,649.00	\$1,649.00	\$1,644.85	\$4.15	99.75%
63200	AUDITING SERVICES	\$2,600.00	\$2,600.00	\$2,132.18	\$467.82	82.01%
63250	COMPUTER SERVICES	\$14,094.00	\$14,094.00	\$12,503.33	\$1,590.67	88.71%
63300	MEDICAL SERVICES	\$400.00	\$400.00	\$95.00	\$305.00	23.75%
63500	ENGINEERING SERVICES	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	0.00%
63600	TELEPHONE	\$1,805.00	\$1,805.00	\$2,146.42	(\$341.42)	118.92%
63900	OTHER PROFESSIONAL SERV.	\$17,000.00	\$17,000.00	\$4,654.95	\$12,345.05	27.38%
63915	POLICE SPECIAL DETAILS	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
63930	SDWA TESTING SERVICES	\$10,000.00	\$10,000.00	\$2,488.90	\$7,511.10	24.89%
64100	ELECTRICITY	\$65,000.00	\$65,000.00	\$71,856.54	(\$6,856.54)	110.55%
64200	HEATING FUEL	\$1,000.00	\$1,000.00	\$2,595.65	(\$1,595.65)	259.57%
64250	WATER & SEWER	\$500.00	\$500.00	\$528.64	(\$28.64)	105.73%
64315	EQUIP REPAIR/MAINT	\$9,650.00	\$9,650.00	\$2,034.25	\$7,615.75	21.08%
64325	VEHICLE REPAIR/MAINT	\$4,000.00	\$4,000.00	\$1,620.57	\$2,379.43	40.51%
64350	HYDRANTS REPAIR/MAINT	\$10,000.00	\$10,000.00	\$218.58	\$9,781.42	2.19%
64500	RENTALS & LEASES	\$3,000.00	\$3,000.00	\$537.50	\$2,462.50	17.92%
64900	PROPERTY & LIABILITY INS	\$6,000.00	\$6,000.00	\$9,243.00	(\$3,243.00)	154.05%
65100	PRINTING	\$4,340.00	\$4,340.00	\$1,561.77	\$2,778.23	35.99%
65200	DUES & PUBLICATIONS	\$575.00	\$575.00	\$678.50	(\$103.50)	118.00%
65350	ADVERTISING	\$1,325.00	\$1,325.00	\$160.04	\$1,164.96	12.08%
65550	UNIFORM RENTALS	\$514.00	\$514.00	\$723.00	(\$209.00)	140.68%
65900	CONTRACTED SERVICES	\$52,000.00	\$52,000.00	\$22,100.49	\$29,899.51	42.50%
66100	GENERAL SUPPLIES	\$27,000.00	\$27,000.00	\$15,947.88	\$11,052.12	59.07%
66150	POSTAGE	\$4,130.00	\$4,130.00	\$2,710.33	\$1,419.67	65.63%
66200	OFFICE SUPPLIES	\$2,100.00	\$2,100.00	\$761.32	\$1,338.68	36.25%
66400	CUSTODIAL SUPPLIES	\$500.00	\$500.00	\$58.83	\$441.17	11.77%
66450	GASOLINE	\$2,000.00	\$2,000.00	\$4,109.44	(\$2,109.44)	205.47%
66460	DIESEL FUEL	\$2,000.00	\$2,000.00	\$4,907.31	(\$2,907.31)	245.37%
66600	VEHICLE PARTS & SUPPLIES	\$3,000.00	\$3,000.00	\$1,941.80	\$1,058.20	64.73%
66650	WATER & SEWER SUPPLIES	\$25,000.00	\$25,000.00	\$17,795.43	\$7,204.57	71.18%
66675	CHEMICALS	\$20,000.00	\$20,000.00	\$48,940.02	(\$28,940.02)	244.70%

## EXPENDITURE STATUS REPORT, CONTINUED

66850	EQUIP/FURN/TOOLS	\$15,000.00	\$15,000.00	\$4,405.86	\$10,594.14	29.37%
68050	MILEAGE	\$450.00	\$450.00	\$244.95	\$205.05	54.43%
68100	STAFF DEVELOPMENT	\$2,575.00	\$2,575.00	\$498.18	\$2,076.82	19.35%
68225	PROTECTIVE CLOTHING	\$500.00	\$500.00	\$202.17	\$297.83	40.43%
OPERATING EXPENDITURES		\$614,845.00	\$615,494.00	\$555,478.58	\$60,015.42	90.25%
75201	GOB-LT PRINCIPAL	\$216,077.00	\$216,077.00	\$0.00	\$216,077.00	0.00%
75210	NOTES PAY- LT PRINCIPAL	\$2,834.00	\$2,834.00	\$0.00	\$2,834.00	0.00%
75301	GOB-LT INTEREST	\$116,498.00	\$116,498.00	\$111,067.77	\$5,430.23	95.34%
75310	NOTES PAYABLE-LT INTEREST	\$1,350.00	\$1,350.00	\$647.08	\$702.92	47.93%
75750	GAIN/LOSS- FIXED ASSETS	\$0.00	\$0.00	(\$250.00)	\$250.00	0.00%
75800	DEPRECIATION EXPENSE	\$0.00	\$0.00	\$145,077.75	(\$145,077.75)	0.00%
OTHER EXPENDITURES		\$336,759.00	\$336,759.00	\$256,542.60	\$80,216.40	76.18%
TOTAL DEPARTMENTAL EXPENDITURES		\$2,067,135.00	\$2,067,784.00	\$821,519.36	\$1,246,264.64	39.73%

### WPTIF DISTRICT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75101	TRANSFER TO GENERAL FUND	\$0.00	\$0.00	\$322,831.02	(\$322,831.02)	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$322,831.02	(\$322,831.02)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$322,831.02	(\$322,831.02)	0.00%

### WPTIF CAPITAL PROJECT

Acct	Title	2011 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67901	WPTIF INFRASTRUCTURE-2009	\$314,007.00	\$314,007.00	\$296,109.75	\$17,897.25	94.30%
SPECIAL ARTICLES		\$314,007.00	\$314,007.00	\$296,109.75	\$17,897.25	94.30%
TOTAL DEPARTMENTAL EXPENDITURES		\$314,007.00	\$314,007.00	\$296,109.75	\$17,897.25	94.30%

# TAX INCREMENT FINANCE DISTRICT BALANCE SHEETS

## Downtown TIF District

	Estimated <u>2013</u>	Budgeted <u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<b>Beginning Balance</b>	95,290	83,520	67,468	54,222	40,147
<b>Revenue:</b>					
Interest Income	600	750	764	822	1,448
Property Taxes	36,640	36,640	36,067	34,140	34,576
<b>Total Revenue</b>	<u>37,240</u>	<u>37,390</u>	<u>36,832</u>	<u>34,962</u>	<u>36,025</u>
<b>Expenditures:</b>					
Fire Station Parking Lot	75,000				
Rentals & Leases	3,120	3,120	780	1,715	1,253
Pathway Bridge (Sidewalks)					
Parks	2,500	2,500			
Sidewalks					
DPW Projects	20,000	20,000	20,000	20,000	20,000
General Supplies					697
<b>Total Expenditures</b>	<u>100,620</u>	<u>25,620</u>	<u>20,780</u>	<u>21,715</u>	<u>21,950</u>
<b>Ending Balance</b>	<u>31,910</u>	<u>95,290</u>	<u>83,520</u>	<u>67,468</u>	<u>54,222</u>

## West Peterborough TIF District

	Estimated <u>FY 2013</u>	Budgeted <u>FY 2012</u>	<u>2011</u>	<u>FY 2010</u>	<u>FY 2009</u>
<b>Beginning Balance</b>	524,349	514,778	525,528	438,897	195,591
<b>Revenue:</b>					
Interest Income	4,920	4,930	6,017	7,159	11,468
Property Taxes	320,038	320,038	306,064	284,804	345,209
<b>Total Revenue</b>	<u>324,958</u>	<u>324,968</u>	<u>312,081</u>	<u>291,963</u>	<u>356,677</u>
<b>Expenditures:</b>					
Sidewalks (Engineering-Union St)					
CR-Union Bridge Restoration	37,000	44,500	44,500	44,500	44,500
Parks-Land					
Wilder Street Bridge					
DPW Projects					
WPTIF Engineering				24,291	68,870
Debt Payment	263,173	270,897	278,331	136,541	
<b>Total Expenditures</b>	<u>300,173</u>	<u>315,397</u>	<u>322,831</u>	<u>205,332</u>	<u>113,370</u>
<b>Ending Balance</b>	<u>549,134</u>	<u>524,349</u>	<u>514,778</u>	<u>525,528</u>	<u>438,897</u>



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# Independent Auditor's Report:

Management's Discussion  
Financial Statements  
Notes and Supplemental Info  
Management Letter

For the Fiscal Year Ending  
June 30, 2011



*Let each person do his or her part. If one citizen is unwilling to participate, all of us are going to suffer. For the American idea, though it is shared by all of us, is realized in each one of us.*

*Barbara Jordan*

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# INDEPENDENT AUDITOR'S REPORT

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To the Members of the Board of Selectmen  
Town of Peterborough  
Peterborough, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Peterborough, as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Peterborough's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Peterborough, as of June 30, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2012, on our consideration of the Town of Peterborough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 15 and 55 through 56 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Peterborough's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

February 1, 2012

*Roberts & Greene, PLLC*



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of the Town of Peterborough, New Hampshire, we offer readers of the Town of Peterborough's financial statements this narrative overview and an analysis of the financial activities of the Town of Peterborough for the fiscal year starting July 1, 2010 and ending June 30, 2011. We encourage readers to consider the information presented here, in conjunction with additional information in the financial statements. All amounts, unless otherwise indicated, are expressed in whole dollars.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Town of Peterborough's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements-** The government-wide financial statements are comprised of the Statement of Net Assets and the Statement of Activities. These two statements are designed to provide readers with a broad overview of the Town's finances utilizing the full accrual method of accounting in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, including capital assets and long-term liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety (fire, police, & ambulance), highway and streets, sanitation, health & welfare, parks and recreation, conservation and library. The business-type activities include water and sewer activities.

**Fund Financial Statements-** The fund financial statements focus on current available resources and are organized and operated on the basis of funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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**Governmental Funds-** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

A twelve month appropriated budget is adopted for the General Fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided to demonstrate compliance with budgets for the General Fund.

**Proprietary Funds-** Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water and sewer operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer, which are considered to be major funds.

**Fiduciary Funds-** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the Financial Statements-** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information-** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that is required to be disclosed by the *Governmental Accounting Standards Board (GASB)*.

#### **FINANCIAL HIGHLIGHTS**

The assets of the Town of Peterborough exceeded its liabilities at the close of the most recent fiscal year by \$29,083,428 (i.e., net assets), an increase of \$526,174 in comparison to the prior year. Of the net asset amount, \$ 5,604,967 (unrestricted net assets) may be used to meet the Town's ongoing obligations to citizens and creditors. See Government-wide Financial Analysis for explanation.

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

At the close of the current fiscal year, the Town of Peterborough's governmental funds reported combined ending fund balances of \$7,978,492 a decrease of \$210,181 in comparison with the prior year. Approximately \$6,953,047 is the total Restricted Fund balance; \$88,850 is the Non-Spendable Fund Balance; and \$389,048 is Assigned Fund balance. The restricted amount is broken down as follows: \$433,133 is for the Undistributed Net Revenues of Permanent Funds (\$2,617-Library Trust, \$261,076-Cemetery Trust, and \$169,440-Welfare Trust); \$2,345,569 for the Permanent Funds principal (\$827,616-Library Trust, \$560,888-Cemetery Trust, \$957,065-Welfare Trust); \$2,770 restricted for contributions for the Police DARE Project; \$1,427,504 is the Capital Project Funds (\$17,897-West Peterborough TIF Project, \$3,987-Community Center Project, and \$1,405,620-Capital Reserves); and \$2,744,071 is for the Non-Major Special Revenue Funds (i.e. Landfill Expendable Trust, Ambulance, Library, TIF Districts, and other special revenue funds). The Non-Spendable Fund balance of \$88,850 includes the prepaids for the General Fund and Recreation Revolving Fund. The Assigned Fund Balance of \$389,048 includes the abatement contingency (\$100,000) and encumbrances (\$289,048). The remaining \$547,547 is the General Fund Unassigned Fund balance, a decrease of \$339,469 in comparison to the prior year. See Financial Analysis of the Governmental Funds for explanation.

At the close of the current fiscal year, the Town's total long-term debt was \$15,437,392, an increase of \$7,244,826 in comparison to the prior year. The key factors were a decrease due to the payments made on the Town's existing loans; an increase in the estimated cost for the landfill closure and post-closure monitoring in the amount of \$106,822; an increase due to the new State Revolving Loan for the treatment plant in the amount of \$6,986,000; an increase of \$569,995 on the State Revolving Loan for the water improvements (ARRA) and an increase of \$234,509 due to the road repaving loan.

#### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current fiscal and the prior calendar year.

	Governmental Activities		Business-Type Activities		Totals	
	2010	2011	2010	2011	2010	2011
Current and Other Assets	\$17,387,613	\$16,354,822	\$ 977,380	\$ 4,065,816	\$18,364,993	\$20,420,638
Capital Assets	<u>17,093,369</u>	<u>17,030,591</u>	<u>10,199,388</u>	<u>16,597,407</u>	<u>27,292,757</u>	<u>33,627,998</u>
Total Assets	<u>\$34,480,982</u>	<u>\$33,385,413</u>	<u>\$11,176,768</u>	<u>\$20,663,223</u>	<u>\$45,657,750</u>	<u>\$54,048,636</u>
Long-term Liabilities Outstanding	\$ 4,687,398	\$ 4,578,374	\$ 3,505,168	\$10,859,018	\$ 8,192,566	\$15,437,392
Other Liabilities	<u>8,589,731</u>	<u>7,471,701</u>	<u>318,199</u>	<u>2,056,115</u>	<u>8,907,930</u>	<u>9,527,816</u>
Total Liabilities	<u>\$13,277,129</u>	<u>\$12,050,075</u>	<u>\$ 3,823,367</u>	<u>\$12,915,133</u>	<u>\$17,100,496</u>	<u>\$24,965,208</u>
Net Assets:						
Invested in Capital Assets, Net	\$13,695,447	\$13,878,523	\$ 6,722,979	\$ 5,771,221	\$20,418,426	\$19,649,744
Restricted	<u>3,737,951</u>	<u>3,828,717</u>	-	-	<u>3,737,951</u>	<u>3,828,717</u>
Unrestricted	<u>3,770,455</u>	<u>3,628,098</u>	<u>630,422</u>	<u>1,976,869</u>	<u>4,400,877</u>	<u>5,604,967</u>
Total Net Assets	<u>\$21,203,853</u>	<u>\$21,335,338</u>	<u>\$ 7,353,401</u>	<u>\$ 7,748,090</u>	<u>\$28,557,254</u>	<u>\$29,083,428</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## MANAGEMENT'S DISCUSSION AND ANALYSIS

	Governmental Activities		Business-Type Activities		Totals	
	2010	2011	2010	2011	2010	2011
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ 2,179,347	\$ 2,139,428	\$ 1,339,408	\$ 1,550,620	\$ 3,518,755	\$ 3,690,048
Operating Grants and Contributions	604,893	511,071	4,508	4,341	609,401	515,412
Capital Grants and Contributions	3,422,044	95,499	87,918	329,726	3,509,962	425,225
General Revenues:						
Property Taxes	16,056,410	16,922,226	-	-	16,056,410	16,922,226
Payment in Lieu of Taxes	30,056	31,672	-	-	30,056	31,672
Grants & Contributions not restrict. Restricted to Specific Programs	311,874	310,674	-	-	311,874	310,674
Interest and Investment Earnings	339,882	527,650	2,264	2,526	342,146	530,176
Gain (Loss) Sale of Capital Assets	(7,448)	20,319	-	-	(7,448)	20,319
Other	75,601	71,811	-	500	75,601	72,311
Special Item-Forgiveness of Debt	110,000	-	-	-	110,000	-
<b>Total Revenues</b>	<b>\$23,122,659</b>	<b>\$20,630,350</b>	<b>\$1,434,088</b>	<b>\$1,887,713</b>	<b>\$24,556,757</b>	<b>\$22,518,063</b>
<b>Expenses:</b>						
General Government	\$ 1,934,360	\$ 1,797,684	\$ -	\$ -	\$ 1,934,360	\$ 1,797,684
Public Safety	2,627,339	2,710,766	-	-	2,627,339	2,710,766
Highway & Streets	1,321,406	2,244,957	-	-	1,321,406	2,244,957
Sanitation	943,002	570,222	-	-	943,002	570,222
Health & Welfare	181,103	146,690	-	-	181,103	146,690
Parks & Recreation	664,414	628,686	-	-	664,414	628,686
Conservation	13,064	12,886	-	-	13,064	12,886
Library	560,362	563,812	-	-	560,362	563,812
Intergovernmental						
School	10,070,976	10,966,472	-	-	10,070,976	10,966,472
County	822,980	853,871	-	-	822,980	853,871
Interest in long-term debt	95,799	151,621	-	-	95,799	151,621
Water operations	-	-	864,386	822,052	864,386	822,052
Sewer Operations	-	-	620,708	669,853	620,708	669,853
<b>Total Expenses</b>	<b>\$19,234,805</b>	<b>\$20,647,667</b>	<b>\$1,485,094</b>	<b>\$1,491,905</b>	<b>\$20,719,899</b>	<b>\$22,139,572</b>
<b>Change in net assets</b>	<b>\$ 3,887,854</b>	<b>\$ (17,317)</b>	<b>\$ (50,996)</b>	<b>\$ 395,808</b>	<b>\$ 3,836,858</b>	<b>\$ 378,491</b>
<b>Net Assets-Beginning of Year (Restated)</b>	<b>17,315,999</b>	<b>21,352,655</b>	<b>7,404,397</b>	<b>7,352,282</b>	<b>24,720,396</b>	<b>28,704,937</b>
<b>Net Assets-End of Year</b>	<b>\$21,203,853</b>	<b>\$21,335,338</b>	<b>\$7,353,401</b>	<b>\$7,748,090</b>	<b>\$28,557,254</b>	<b>\$29,083,428</b>

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 29,083,428, an increase of \$378,491 from the prior year.

The largest portion of the Town's net assets, \$19,647,744 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens, consequently, these assets are not available for future spending. Although the Town of Peterborough's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets, \$ 3,828,717, represents resources that are subject to external restrictions on how they may be used. These resources are Capital Reserves for \$1,405,620; Cemeteries for \$77,528; and Endowments for \$2,345,569. The remaining balance of unrestricted net assets, \$5,604,967, may be used to meet the Town's ongoing obligations to citizens and creditors.

There is \$126,614 in the unrestricted net assets in connection with the business-type activities, which is set aside for the remediation of the Hunt Well. In the governmental activities, there is \$577,923 in the unrestricted net assets which is set aside for future Landfill Closure Cost.

The Government Accounting Standards Board issued GASB Statement 45 which addresses other post-employment benefits (OPEB) provided to terminated or retired employees and their dependents and beneficiaries. The Town recorded the post employment liability for 2011 in the amount of \$33,668 of which \$29,783 was for governmental activities and \$3,885 was for business activities.

At the end of the current fiscal year, the Town of Peterborough is able to report a positive balance for the government as a whole.

**Governmental Activities:** Governmental activities for the year resulted in a decrease in net assets of \$17,317. Key elements of this increase are as follows:

Governmental Funds Revenues Over Expenditures	\$ (283,983)
Net of Capital Outlay and Depreciation Expenses (Depreciation Expense exceeded Capital Outlay for Current Fiscal Year)	(152,776)
Debt Service Principal Pay Downs	245,853
Expenses Not Requiring the use of Current Financial Resources	(136,676)
Other Revenues not considered available	(34,751)
Deposits on Capital Assets to be Capitalized in Next Fiscal Year	277,506
Property Tax Revenues considered unavailable	52,510
Other Charges	15,000
Total	<u>\$ (17,317)</u>

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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**Business-Type Activities:** Business-type activities for the year overall resulted in an increase in net assets of \$ 395,808. The following is a summary of the increase in net assets by fund:

Water	\$ 363,607
Sewer	32,201
Total	<u>\$ 395,808</u>

#### **FINANCIAL ANALYSIS OF THE TOWN'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds-** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Town of Peterborough's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$7,978,492, a decrease of \$210,181 in comparison with the prior year. The decrease was due to a decrease of \$265,292 in the General Fund and an increase of \$55,111 in the other governmental funds. The large decrease in the General Fund was due to the use of \$384,000 of the fund balance to reduce the 2010 tax rate.

Approximately 87% of the \$7,978,492 total combined ending fund balance constitutes restricted fund balances. Restricted fund balance is subject to external legal restrictions and/or when the revenue raised is restricted for a particular purpose. Included in this amount is:

- \$2,744,071 is for the Special Revenue Funds: primarily West Peterborough TIF District - \$514,779, Library-\$766,826, Ambulance - \$188,897, Landfill Pollution Abatement Expendable Trust Fund- \$577,923 and Conservation - \$105,612.
- \$1,427,504 is for Capital Project Funds which is primarily the Capital Reserves - \$1,405,620.
- \$2,345,569 is for Permanent Funds: Cemetery Trust Funds-\$560,888, Welfare Trust Funds-\$957,065, and Library Trust Funds-\$827,616.
- \$433,133 is the Undistributed Net Revenues of the Permanent Funds: Cemetery Trust Funds-\$261,076, Welfare Trust Funds-\$169,440, and Library Trust Funds-\$2,617.
- \$2,770 is a contribution in the General Fund restricted for the purpose of the police DARE program.

The total remainder of the fund balance is \$1,025,445. The amount of \$389,048 is assigned for the intended use of (1) to liquidate purchase orders of the prior period (\$289,048) and (2) to be used for 2010 Tax Abatements (\$100,000). The amount of \$88,850 for prepaid items is considered nonspendable as it cannot be converted to cash. The remaining amount of \$547,547 is the unassigned fund balance for the General Fund.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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The General Fund is the chief operating fund of the Town of Peterborough. At the end of the current fiscal year, unassigned fund balance was \$547,547, while total fund balance reached \$1,017,181 (after encumbrances \$281,910, tax overlay \$100,000 and prepaid \$87,724).

As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents three (3) percent of total General Fund expenditures, while total fund balance represents five (5) percent of that same amount. The unassigned amount is less than the Town of Peterborough's Fiscal Policy minimum of 10 percent. There are no significant limitations on the use of General Fund resources.

The total fund balance for the General Fund decreased in the amount of \$272,618 during the current fiscal year. Key factors in this change are as follows:

Actual Revenues Under Budget Estimates	\$ (1,807,967)
Actual Appropriations Under Budget Estimates	2,393,036
Other Financing Sources Under Budget Estimates	(805,177)
Adjust Revenues for Deferred Property Taxes	<u>(52,510)</u>
Total	<u>\$ (272,618)</u>

**Proprietary Funds**- Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$1,976,869 an increase of \$1,346,447 in comparison with the prior year. The increase is the result of the federal and state grants for the construction projects being recognized as revenue while the related expenses have been capitalized as construction in progress. Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Differences between the original budget and the final amended budget resulted in an overall increase in appropriations of \$984,115 which was offset with amended revenues of \$829,916 and an operating transfer of \$154,199. These changes resulted in no increase to the total budget. The increase represents carryover of prior year special articles and encumbrances.

The general government expenditures were under budget by \$168,813. The cost savings were a result of \$30,896 on the wages and payroll cost due to the unfilled part time position and temporary positions; a reduction in printing cost of \$11,805 due to the conversion of certain financial forms from paper to digital; a reduction in legal fees of \$11,342; and a reduction in purchased services by \$76,612 due to postponed projects. The reduction of other line items saved additional funds. These amounts were used to partially offset the reduction in motor vehicle revenues and the drop in interest income for the year.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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The public safety expenditures were under budget by \$65,534. The emergency management department and fire department were under budget by \$52,686 due to operation wages being lower than anticipated due to less fire emergencies and the delay in the purchase of certain protective clothing. The police department was under budget by \$12,848 due to the unfilled radio dispatch position for the first four months of the year.

The highway and streets expenditures were under budget by \$181,301. The cost of wages and benefits in the amount of \$42,994 was saved by not replacing a full time employee in the highway department. Additionally, the highway department did not perform all of the scheduled reconstruction of highways which saved \$57,987. The cost for snow removal supplies was lower than usual with a savings of \$22,000. The uncompleted project from the previous year for the evaluation of the Transcript Dam was delayed in the amount of \$37,101. The reduction of other line items saved additional funds.

The sanitation expenditures were under their budget by \$147,651. This amount was due to the remediation on the Scott Mitchell Landfill being delayed in the amount of \$140,228. The reduction of other line items in the recycling budget saved additional funds.

The welfare expenditures were under budget by \$14,146. Due to the economic downturn, the donations were suspended for the Senior Nutrition Program, Monadnock Daycare Center, Contoocook Housing, Project Lift, and Family & Mental Health.

The culture and recreation budget was under budget by \$22,436 due to the new programs under the Isabelle Miller fund that were delayed in the amount of \$20,000. The amount of \$2,436 was saved on additional line items in the recreation budget.

The capital outlay expenditures were under budget by \$1,794,824. This amount was primarily due to the carryover into fiscal year 2012 of \$580,256 for the 2010 Main St. Bridge project; the amount of \$142,237 for the Union St Reconstruction project; \$167,320 for the purchase of the fire pumper; the elimination of the 2011 Main Street Bridge project in the amount of \$825,000 and other miscellaneous capital projects.

The debt service expenditures exceeded the budget by \$1,802. This amount was due to the annual debt service payments on the WPTIF Infrastructure Improvements bond and the Connector Road bond. These debt payments were offset by revenues received from the WPTIF District and the Monadnock Community Hospital.

On a GAAP basis notable revenue receipts in excess of budget are Charges for Services \$90,244 and Taxes of \$41,025. These were offset by an under receipt of State and Federal Grants \$(1,193,850); Licenses and Permits \$(46,992); Other Revenues of \$(11,065) and Interest and Dividends \$(10,678). In addition, the revenues reflect the appropriated fund balance of \$292,651 which was an offset for prior year's encumbrances and the amount of \$384,000 from fund balance to reduce the tax rate.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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#### **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets:** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$33,627,998 (net of accumulated depreciation), an increase of \$6,335,241 from the prior year. The Town of Peterborough's investment in capital assets for the current year was \$17,030,591 (51%) for governmental activities and \$16,597,407 (49%) for business activities. This investment in capital assets includes buildings, improvements, machinery, equipment, vehicles and infrastructures.

Major capital asset events during the current fiscal year included the following:

#### **Governmental Activities:**

- \$ 14,200 Recreation Shed addition
- \$ 25,993 2010 Police Cruiser
- \$ 43,154 2011 GMC 2500 Pickup Truck (Highway Department)
- \$ 114,339 2010 JCB Backhoe/Loader (Highway Department)
- \$ 35,477 Sidewalks in front of Post Office (Highway Department)
- \$ 110,476 2008/2009 Downtown Stormwater Project (Highway Department)
- \$ 220,000 2010 Downtown Stormwater LID Project (Highway Department)
- \$ 24,000 CIP-Architect for Improvements to the Community Center (Recreation)
- \$ 7,763 CIP-Engineering Study for Union Street Bridge (Highway Department)
- \$ 111,930 CIP-Engineering Study for Main Street Bridge (Highway Department)
- \$ 296,110 CIP-WPTIF Infrastructure Improvements
- \$ (536,062) Retired Assets

#### **Business Type Activities:**

- \$ 34,113 Hydrants (Water Department)
- \$ 25,374 2011 Blue Transit Connect Van (Water/Sewer Department)
- \$ 274,106 Construction in Progress-2006 Water Improvements
- \$ 766,602 Construction in Progress-2010 Water Improvements
- \$ 5,592,076 Construction in Progress-Wastewater Treatment Plant
- \$ (100,221) Retired Assets

**Long-term debt:** At the end of the current fiscal year, total long-term debt outstanding (bonds and notes payable) was \$13,952,238, all of which was backed by the full faith and credit of the Town of Peterborough. Of the total outstanding long-term debt, the amount of \$3,152,068 (22.6%) was for the governmental activities and the amount of \$10,800,170 (77.4%) was for business activities.

Additional information on capital assets and long-term debt can be found in the notes to the financial statements.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

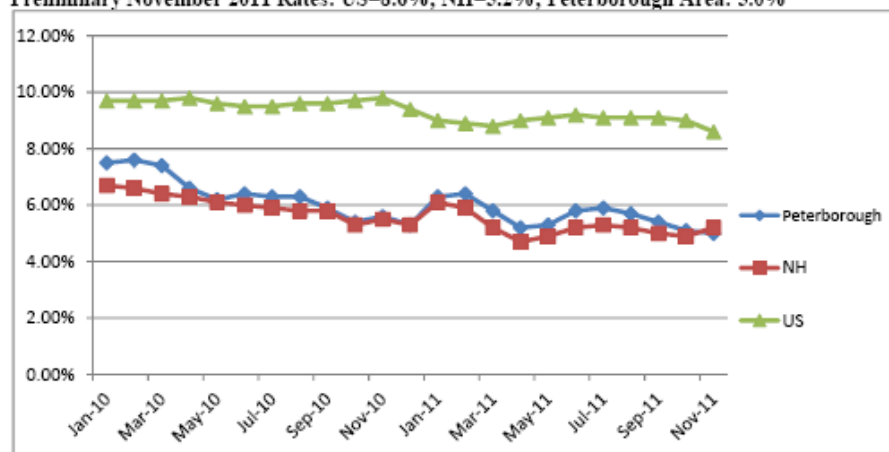
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#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

New Hampshire is beginning to make consistent strides towards its pre recession economic status and is experiencing a constant, but minimal, level of economic growth. The status of the state's economy is much improved from the economic status of the past few years. In particular, the state is growing from the economic bottom of 2009 when approximately 20,000 jobs were lost between January 2009 and January 2010. The third quarter figures from 2010 indicate signs of a turnaround with projected job growth figures at 0.5% annually through the fourth quarter of 2012. Average weekly hours of production workers in manufacturing have continued to trend upwards since September 2010 and have exceeded 40 hours, which is generally believed to precede new hiring. In addition, both Peterborough's and New Hampshire's unemployment rates have steadily trended downwards, indicating economic growth in both the state and the region. With the 4<sup>th</sup> lowest unemployment rate in the country of 5.2% as of November, 2011, New Hampshire's economy is trending towards a full economic recovery.

#### US, NH & PETERBOROUGH AREA UNEMPLOYMENT RATE, NOT SEASONALLY ADJUSTED

Preliminary November 2011 Rates: US=8.6%; NH=5.2%; Peterborough Area: 5.0%



Source: Economic & labor Market Information Bureau, NHES updated December 8, 2011 and the U.S. Bureau of Labor Statistics, DOL updated December 20, 2011

Next Scheduled Update: NHES January 18; DOL: January 6

As the graph above indicates, unemployment rates peaked in New Hampshire and the Peterborough area in the early months of 2010 and have fluctuated slightly throughout 2011. Peterborough's economic outlook has also fluctuated, showing both incremental signs of improvement as well incremental signs of decline.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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- Unemployment in the Peterborough Labor Market Area was at 5.0% in November of 2011 as compared with 5.6% in November of 2010.
- Uncollected taxes (Town, School, State and County) at the end of 2009 were \$832,626.91 (5% of the total levy); at the end of 2010 that had increased to \$938,472.48 (6% of the total levy).
- Motor Vehicle permits decreased \$64,526 in FY 2011 \$827,780 compared to FY 2010 (\$892,306).
- Building permits issued decreased from 161 in 2010 to 133 in 2011, however, the amount of total construction costs as a result of these permits is estimated to be \$24,328,281.00 an increase of approximately \$9 million as compared with the construction cost estimate from 2010.

In the Peterborough region, employment opportunities are expanding. New Hampshire Ball Bearing (NHBB), the town's largest employer, is undergoing a huge hiring drive, and is expecting sustained growth for the foreseeable future. In addition, RiverMead has just started construction on 60 new units, increasing the facility's residential capacity by 30%, which will result in more local job opportunities. The construction of these facilities has also helped to increase the projected construction cost estimates for the town. With both of these private endeavors on the horizon, Peterborough anticipates a significant growth rate increase in the upcoming years, adding to the recovery and growth of the local economy.

The Town continues to revise its budget review process to insure the efficient use of government resources, the application of non-recurring revenues for one-time capital items, and the presentation of revenue estimates consistent with anticipated performance levels in light of current economic conditions and operational policies.

Through this effort the Town is in the process of conducting a major reorganization of several key departments including Water, Wastewater, Assessing and Administration. Through this effort and through a better utilization of resources we are hopeful to realize a cost savings of close to \$50,000. This effort includes an investigation to contract out the new Wastewater Treatment Facility and other portions of the wastewater and water departments. The numbers developed focus specifically on the labor and fringe benefits costs and savings that could be achieved via the contracting of these services while at the same time improving customer service.

We have also initiated a new Inter-Facility Transfer Service for Ambulance in the Ambulance Department. It is our position that this service will greatly benefit the residents of Peterborough as the Fire Department will be able to supply a paramedic response time within 3-5 minutes anywhere in town. This in turn affords the patient the highest level of pre-hospital medical care that's available anywhere.

We add this new service while at the same time we are increasing revenues to the town. Based upon current trends, it appears the revenues from this new service will pay for the entire operation and also generate modest net revenue for the Emergency Services budget.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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We have received very strong support from the Monadnock Community Hospital and from the Community as a whole. We believe that because of our history of fiscal responsibility and dependable community service we will continue to do so.

On the economic front the Town will consider the extension of the Downtown Tax Increment Financing District. This area is where a new boutique hotel is being developed and there is the potential of creating new commercial and retail space. The Town's goal is to position itself to capture this value in tax dollars and dedicate those funds to complete much needed capital projects within the district including but not limited to the reconstruction of the Main Street Bridge, underground utilities including power lines, parking and sidewalk improvements.

The Town continued its efforts to enhance IT Networks and its Geographical Information System (GIS). These two systems enable all departments and committees to better plan for the future needs of the Town and assists in making more informed land use and infrastructure improvement decisions.

The municipal portion of our tax rate usually represents about 30% of the overall blended tax rate. A reduction in spending by the Town resulted in an estimated flat Town tax rate for the upcoming year.

For a comparison of the Town's Adopted FY 2011 and FY 2012 budgets showing estimated tax rate impacts, please see the following:

	FY 2011 Town Meeting Actual	FY 2012 Town Meeting Actual
<u>Use of Funds:</u>		
Budget Appropriations	\$ 11,857,318	\$ 12,017,637
War Credits	160,800	152,700
Overlay	<u>56,502</u>	<u>73,064</u>
Total Uses of Funds	<u>\$ 12,074,620</u>	<u>\$ 12,243,401</u>
 <u>Sources of Funds:</u>		
Miscellaneous Revenues	\$ 7,279,477	\$ 7,340,226
Amount to Be Raised by Property Taxes	<u>4,795,143</u>	<u>4,903,175</u>
Total Sources of Funds	<u>\$ 12,074,620</u>	<u>\$ 12,243,401</u>
 <u>TAX RATE DETERMINATION:</u>		
Assessed Value (A.V.)	<u>\$ 685,123,861</u>	<u>\$ 601,242,622</u>
Amount to be Raised	<u>\$ 4,795,143</u>	<u>\$ 4,903,175</u>
Current Year Recommended Tax Rates/ \$1,000 A.V.	6.99	8.16
Prior Year Tax Rate/\$ 1,000 A.V.	<u>6.99</u>	<u>6.99</u>
Increase (Decrease) Over Prior Year	<u>\$ .00</u>	<u>\$ 1.17</u>
Percent Change	0.00%	16.74%

#### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Peterborough's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Nancie Vaihinger, Finance Director  
Town of Peterborough, New Hampshire  
1 Grove Street  
Peterborough, New Hampshire 03458

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INDEPENDENT AUDITOR'S REPORT, CONTINUED  
STATEMENT OF NET ASSETS, JUNE 30, 2010

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	Governmental Activities	Business- type Activities	Total
<b>ASSETS</b>			
Cash and Equivalents	\$ 8,763,799	\$ -	\$ 8,763,799
Temporary Investments	1,944,387	-	1,944,387
Investments	3,533,977	-	3,533,977
Taxes Receivable	2,315,148	-	2,315,148
Accounts Receivable	150,942	382,256	533,198
Due from Other Governments	91,446	2,108,799	2,200,245
Internal Balances	(1,423,521)	1,423,521	-
Prepays	366,356	24,626	390,982
Restricted Assets	612,288	126,614	738,902
Capital Assets:			
Land and Improvements	3,214,353	173,385	3,387,738
Buildings and Improvements	4,166,547	-	4,166,547
Sewer System	-	6,057,737	6,057,737
Water System	-	5,423,481	5,423,481
Infrastructure	16,181,765	-	16,181,765
Furniture, Equipment and Vehicles	4,626,334	691,593	5,317,927
Construction in Progress	2,921,495	11,237,366	14,158,861
Less Accumulated Depreciation	(14,079,903)	(6,986,155)	(21,066,058)
Total Capital Assets, Net of Depreciation	17,030,591	16,597,407	33,627,998
<b>TOTAL ASSETS</b>	<b>\$ 33,385,413</b>	<b>\$ 20,663,223</b>	<b>\$ 54,048,636</b>
			(Continued)

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Governmental Activities	Business- type Activities	Total
<b>LIABILITIES</b>			
Accounts Payable	\$ 80,373	\$ 375	\$ 80,748
Due to Other Governments	753	-	753
Accrued Liabilities	136,818	157,737	294,555
Contracts Payable	-	1,746,058	1,746,058
Retainage Payable	117,757	39,009	156,766
Deferred Revenues	7,136,000	12,936	7,148,936
Liabilities Payable from Restricted Assets	-	100,000	100,000
Noncurrent Liabilities:			
Portion Due or Payable Within One Year:			
Obligations Under Capital Leases	-	26,016	26,016
Bonds and Notes	234,509	182,627	417,136
Portion Due or Payable After One Year:			
Obligations Under Capital Leases	-	-	-
Bonds and Notes	2,917,559	10,617,543	13,535,102
Other Postemployment Benefits Payable	99,030	13,666	112,696
Compensated Absences	305,652	19,166	324,818
Estimated Landfill Closure and Post Closure Monitoring Costs Payable	1,021,624	-	1,021,624
<b>Total Liabilities</b>	<u>12,050,075</u>	<u>12,915,133</u>	<u>24,965,208</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	13,878,523	5,771,221	19,649,744
Restricted for:			
Capital Reserves	1,405,620	-	1,405,620
Cemeteries	77,528	-	77,528
Other Purposes:			
Endowments	2,345,569	-	2,345,569
Unrestricted	3,628,098	1,976,869	5,604,967
<b>Total Net Assets</b>	<u>\$ 21,335,338</u>	<u>\$ 7,748,090</u>	<u>\$ 29,083,428</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
<b>Governmental Activities:</b>						
General Government	\$ 1,537,683	\$ 899,161	\$ 30,229	\$ -	\$ (608,293)	\$ -
Office of Community Development	260,001	24,848	-	-	(235,153)	-
Fire Department	1,348,663	579,386	79,164	734	(689,479)	(689,479)
Police Department	1,362,103	176,404	6,584	-	(1,179,115)	(1,179,115)
Highways and Streets	2,244,957	30,402	224,194	74,765	(1,915,596)	(1,915,596)
Sanitation	570,322	250,006	34,685	-	(284,931)	-
Health and Welfare	146,690	-	-	-	(146,690)	-
Parks and Recreation	638,686	162,555	24,407	20,000	(431,724)	(431,724)
Conservation	12,886	-	-	-	(12,886)	-
Library	565,812	16,166	8,795	-	(538,851)	-
<b>Intergovernmental:</b>						
School District	10,966,472	-	-	-	(10,966,472)	-
County	853,871	-	-	-	(853,871)	-
Interest on Long-term Debt	151,621	-	103,013	-	(48,608)	-
<b>Total Governmental Activities</b>	<b>20,647,667</b>	<b>2,139,428</b>	<b>511,071</b>	<b>95,499</b>	<b>(17,901,669)</b>	<b>-</b>
<b>Business-type Activities:</b>						
Water	822,052	920,358	-	263,804	-	362,110
Sewer	669,853	650,262	4,341	65,922	-	30,672
<b>Total Business-type Activities</b>	<b>1,491,905</b>	<b>1,550,620</b>	<b>4,341</b>	<b>329,726</b>	<b>-</b>	<b>392,782</b>
<b>Total</b>	<b>\$ 22,139,572</b>	<b>\$ 3,690,048</b>	<b>\$ 515,412</b>	<b>\$ 425,225</b>	<b>(17,901,669)</b>	<b>(17,508,887)</b>
<b>General Revenues:</b>						
<b>Taxes:</b>						
Property Taxes:						
Levied for General Purposes					4,913,596	-
Levied for Education					10,966,472	-
Levied for the County					853,871	-
Other Taxes					188,287	-
Payment in Lieu of Taxes					31,672	-
Grants and Contributions Not Restricted to Specific Programs					-	310,674
Interest and Investment Earnings					527,650	2,526
Gain (Loss) on Disposal of Capital Assets					20,319	-
Miscellaneous					71,811	500
Transfers					-	-
<b>Total General Revenues, Special Items and Transfers</b>					<b>17,894,352</b>	<b>17,887,378</b>
<b>Change in Net Assets</b>					<b>(17,317)</b>	<b>378,491</b>
<b>Net Assets, Beginning of Year, Restated</b>					<b>21,352,655</b>	<b>28,704,937</b>
<b>Net Assets, End of Year</b>					<b>\$ 21,335,338</b>	<b>\$ 29,083,438</b>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 7,904,816	\$ 858,983	\$ 8,763,799
Temporary Investments	-	2,556,675	2,556,675
Investments	-	3,533,977	3,533,977
Taxes Receivable	2,315,148	-	2,315,148
Accounts Receivable	81,108	69,834	150,942
Due from Other Governments	91,446	-	91,446
Due from Other Funds	324,407	550,587	874,994
Prepays	87,724	1,126	88,850
Property by Tax Lien and Title	30,284	-	30,284
<b>TOTAL ASSETS</b>	<b>\$ 10,834,933</b>	<b>\$ 7,571,182</b>	<b>\$ 18,406,115</b>
			(Continued)
	General Fund	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES</b>			
Accounts Payable	\$ 30,326	\$ 50,047	\$ 80,373
Due to Other Governments	753	-	753
Accrued Liabilities	105,313	29,424	134,737
Retainage Payable	12,972	104,785	117,757
Deferred Revenues	7,590,857	204,631	7,795,488
Due to Other Funds	2,074,761	223,754	2,298,515
<b>TOTAL LIABILITIES</b>	<b>9,814,982</b>	<b>612,641</b>	<b>10,427,623</b>
<b>FUND BALANCES</b>			
Nonspendable - Prepays	87,724	1,126	88,850
Restricted - Undistributed Net Revenues of Permanent Funds	-	433,133	433,133
Restricted - Permanent Funds Principal	-	2,345,569	2,345,569
Restricted - Contributions	2,770	-	2,770
Restricted - Special Revenue Funds	-	2,744,071	2,744,071
Restricted - Capital Projects Funds	-	1,427,504	1,427,504
Assigned - Encumbrances and Overlay	381,910	7,138	389,048
Unassigned Reported in:			
General Fund	547,547	-	547,547
<b>TOTAL FUND BALANCES</b>	<b>1,019,951</b>	<b>6,958,541</b>	<b>7,978,492</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,834,933</b>	<b>\$ 7,571,182</b>	<b>\$ 18,406,115</b>
			(Continued)



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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*Total Governmental Fund Balances* \$ 7,978,492

*Amounts Reported for Governmental Activities in the Statement  
of Net Assets Are Different Because of the Following Items:*

Capital Assets Used in Governmental Activities Are NOT  
Financial Resources and Therefore Are NOT Reported in the Funds. 17,030,591

Other Long-term Assets, such as Property Taxes Not Collected  
Within Sixty Days of Fiscal Year End, Are NOT Available to Pay  
for Current Period Expenditures and Therefore Are Deferred in  
the Funds. 659,488

Other Long-term Assets, such as Welfare Liens Receivable, Are  
NOT Available to Pay for Current Period Expenditures and Therefore  
Are Reported Net of an Allowance for Uncollectible. (30,284)

Long-term Liabilities, Including Bonds Payable and Unmatured  
Compensated Absences, Are NOT Due and Payable in the  
Current Period and Therefore Are NOT Reported in the Funds. (4,481,425)

Postemployment Health Insurance Liabilities Are NOT Due and  
Payable in the Current Period and Therefore Are NOT Reported  
in the Funds. (99,030)

Deposits on Capital Assets are Reported as Expenditures in the  
Funds But Are Reported as Prepaid (Deposit) on Statement 1. 277,506

*Net Assets of Governmental Activities - Statement 1* \$ 21,335,338

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>Revenues</b>			
Taxes	\$ 16,553,745	\$ 357,526	\$ 16,911,271
Licenses and Permits	888,558	-	888,558
Intergovernmental	806,691	64,164	870,855
Charges for Services	276,314	748,355	1,024,669
Interest and Dividends	9,322	518,330	527,652
Other Revenue	211,847	162,740	374,587
<b>Total Revenues</b>	<u>18,746,477</u>	<u>1,851,115</u>	<u>20,597,592</u>
<b>Expenditures</b>			
Current:			
General Government	1,633,714	75,636	1,709,350
Public Safety	1,923,749	615,398	2,539,147
Highways and Streets	1,498,669	-	1,498,669
Sanitation	360,525	77,265	437,790
Welfare	143,234	-	143,234
Culture and Recreation	409,582	709,933	1,119,515
Conservation	2,913	7,222	10,135
Debt Service:			
Principal	246,985	-	246,985
Interest	150,649	-	150,649
Capital Outlay	893,135	312,623	1,205,758
<b>Total Town Expenditures</b>	<u>7,263,155</u>	<u>1,798,077</u>	<u>9,061,232</u>
<b>Other Governmental Units:</b>			
School District Assessment	10,966,472	-	10,966,472
County Taxes	853,871	-	853,871
<b>Total Other Governmental Units</b>	<u>11,820,343</u>	<u>-</u>	<u>11,820,343</u>
<b>Total Expenditures</b>	<u>19,083,498</u>	<u>1,798,077</u>	<u>20,881,575</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (337,021)</u>	<u>\$ 53,038</u>	<u>\$ (283,983)</u>
			(Continued)
	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>Other Financing Sources (Uses)</b>			
Proceeds of Long-term Bonds	\$ -	\$ -	\$ -
Operating Transfers In	761,063	718,241	1,479,304
Operating Transfers (Out)	(696,660)	(782,644)	(1,479,304)
<b>Total Other Financing Sources (Uses)</b>	<u>64,403</u>	<u>(64,403)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(272,618)	(11,365)	(283,983)
Fund Balances, Beginning of Year, Restated	1,292,569	6,969,906	8,262,475
Fund Balances, End of Year	<u>\$ 1,019,951</u>	<u>\$ 6,958,541</u>	<u>\$ 7,978,492</u>
			(Continued)

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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*Net Change in Fund Balances - Total Governmental Funds* \$ (283,983)

*Amounts Reported for Government Activities in the Statement of Activities Are Different Because of the Following Items:*

Governmental Funds Report Capital Outlays as Expenditures. In the Statement of Activities the Cost of Those Capital Outlay Items are Capitalized and the Cost of Those Capitalized Assets is Then Charged Over Their Estimated Useful Lives as Depreciation Expense. This is the Amount by Which Depreciation Expense Exceeded Capital Outlay Expenditures in the Current Period. (152,776)

The Repayment of Bond and Capital Lease Principal is an Expenditure (Debt Service) in the Governmental Funds. The Repayment of Principal Reduces Long-term Liabilities in the Statement of Net Assets. 245,853

Payment of Interest is Reported as an Expenditure When Due in the Governmental Funds. Interest is Accrued at Year End in the Statement of Activities. In Addition, Some Expenses That Are Reported in the Statement of Activities, Such as Compensated Absences, Estimated Landfill Closure and Post Closure Costs and Postemployment Health Insurance do NOT Require the Use of Current Financial Resources. Accordingly, They Have NOT Been Reported as Expenditures in the Governmental Funds. (136,676)

Deposits on Capital Assets Are Expended in the Funds and Removed from the Statement of Activities to be Reported as Prepaid Items to be Capitalized in the Following Fiscal Year. 277,506

Other Revenues Are Not Considered Available and Are NOT Reported in the Governmental Funds. (34,751)

In the Statement of Activities (Statement 2), Only the Loss on the Disposal of Capital Assets is Reported, Whereas in the Governmental Funds (Statement 4) There is No Use of Financial Resources. As a Result, the Change in Net Assets Differs From the Change in Fund Balance by the Net Book Value of the Disposed of Capital Assets. 15,000

Property Tax Revenues in the Statement of Activities Are NOT Reported in the Funds Statements As They do NOT Provide Current Financial Resources or Are Considered Unavailable. 52,510

*Change in Net Assets of Governmental Funds - Statement 2* \$ (17,317)

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INDEPENDENT AUDITOR'S REPORT, CONTINUED

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	Business-type Activities		
	Water	Sewer	Totals
<b>ASSETS</b>			
Current Assets:			
Cash and Equivalents	\$ -	\$ -	\$ -
Accounts Receivable	233,844	148,412	382,256
Due From Other Governments	343,417	1,765,382	2,108,799
Due From Other Funds	-	1,524,277	1,524,277
Prepays	12,313	12,313	24,626
Total Current Assets	<u>589,574</u>	<u>3,450,384</u>	<u>4,039,958</u>
Restricted Assets:			
Cash and Cash Equivalents	126,614	-	126,614
Total Restricted Assets	<u>126,614</u>	<u>-</u>	<u>126,614</u>
Capital Assets:			
Land	158,779	14,606	173,385
Sewer System	-	6,057,737	6,057,737
Water System	5,423,481	-	5,423,481
Machinery and Vehicles	343,077	348,516	691,593
Construction in Progress	4,161,293	7,076,073	11,237,366
Less: Accumulated Depreciation	<u>(2,502,643)</u>	<u>(4,483,512)</u>	<u>(6,986,155)</u>
Total Capital Assets, Net of Depreciation	<u>7,583,987</u>	<u>9,013,420</u>	<u>16,597,407</u>
<b>TOTAL ASSETS</b>	<u>\$ 8,300,175</u>	<u>\$ 12,463,804</u>	<u>\$ 20,763,979</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Business-type Activities		
	Water	Sewer	Total
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 203	\$ 172	\$ 375
Contract Payable	66,725	1,679,333	1,746,058
Retainage Payable	39,009	-	39,009
Accrued Liabilities	70,223	87,514	157,737
Deferred Revenue	12,936	-	12,936
Due to Other Funds	100,756	-	100,756
Accrued Vacation/Sick Pay	9,583	9,583	19,166
Other Postemployment Benefits Payable	7,520	6,146	13,666
Obligations Under Capital Lease	-	26,016	26,016
Notes Payable	2,834	9,097	11,931
General Obligation Bonds Payable	154,029	16,667	170,696
Total Current Liabilities	463,818	1,834,528	2,298,346
Current Liabilities Payable from			
Restricted Assets:			
Accrued Liabilities	100,000	-	100,000
Total Current Liabilities Payable from			
Restricted Assets	100,000	-	100,000
Long-term Liabilities:			
Obligations Under Capital Lease (Net of			
Current Portion)	-	-	-
Notes Payable (Net of Current Portion)	7,002	23,043	30,045
General Obligation Bonds (Net of Current			
Portion)	3,534,830	7,052,668	10,587,498
Total Long-term Liabilities	3,541,832	7,075,711	10,617,543
<b>TOTAL LIABILITIES</b>	4,105,650	8,910,239	13,015,889
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	3,885,292	1,885,929	5,771,221
Unrestricted	309,233	1,667,636	1,976,869
<b>TOTAL NET ASSETS</b>	4,194,525	3,553,565	7,748,090
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 8,300,175	\$ 12,463,804	\$ 20,763,979

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Business-type Activities		
	Water	Sewer	Totals
<i>Operating Revenues</i>			
Charges for Services	\$ 920,358	\$ 630,262	\$ 1,550,620
Intergovernmental	-	4,341	4,341
Other Revenue	-	-	-
<i>Total Operating Revenues</i>	<u>920,358</u>	<u>634,603</u>	<u>1,554,961</u>
<i>Operating Expenses</i>			
Administration, Salaries, Wages and Benefits	351,326	330,493	681,819
Plant Operation and Maintenance	206,358	153,232	359,590
Depreciation	145,078	148,055	293,133
Other Operating Expenses	-	4,215	4,215
<i>Total Operating Expenses</i>	<u>702,762</u>	<u>635,995</u>	<u>1,338,757</u>
Operating Income (Loss)	<u>217,596</u>	<u>(1,392)</u>	<u>216,204</u>
<i>Non-Operating Revenue (Expense)</i>			
Interest - Income	1,247	1,279	2,526
- (Expense)	(119,290)	(33,858)	(153,148)
Gain (Loss) On Disposal of Capital Asset	250	250	500
Other	-	-	-
<i>Net Non-Operating Revenues and (Expenses)</i>	<u>(117,793)</u>	<u>(32,329)</u>	<u>(150,122)</u>
Income Before Contributions and Transfers	<u>99,803</u>	<u>(33,721)</u>	<u>66,082</u>
<i>Contributions and Transfers In (Out)</i>			
Capital Contributions - Rural Development	263,804	65,922	329,726
Capital Contributions - Other Sources	-	-	-
Transfers In	-	-	-
Transfers (Out)	-	-	-
<i>Total Contributions and Transfers In (Out)</i>	<u>263,804</u>	<u>65,922</u>	<u>329,726</u>
Change in Net Assets	<u>363,607</u>	<u>32,201</u>	<u>395,808</u>
Total Net Assets, Beginning of Year, Restated	<u>3,830,918</u>	<u>3,521,364</u>	<u>7,352,282</u>
Total Net Assets, End of Year	<u>\$ 4,194,525</u>	<u>\$ 3,553,565</u>	<u>\$ 7,748,090</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Business-type Activities		Totals
	Water	Sewer	
<i>Cash Flows From Operating Activities</i>			
Cash Received From Customers	\$ 817,860	\$ 50,355	\$ 868,215
Cash Received From Town for Services	49,966	3,946	53,912
Cash Paid to Suppliers	(242,207)	(1,647,025)	(1,889,232)
Cash Paid to Employees	(221,047)	(191,891)	(412,938)
Other Operating Revenues	-	-	-
Other Revenues	-	-	-
<i>Net Cash Provided (Used) by Operating Activities</i>	<u>404,572</u>	<u>(1,784,615)</u>	<u>(1,380,043)</u>
<i>Cash Flows from Noncapital Financing Activities</i>			
Operating Transfers In (Out) from/to Other Funds	-	-	-
<i>Net Cash Provided (Used) by Noncapital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Cash Flows From Capital and Related Financing Activities</i>			
Additions to Property, Plant and Equipment	(971,425)	(3,973,427)	(4,944,852)
Principal Paid on Bonds	(152,707)	(16,667)	(169,374)
Principal Paid on Notes	(2,834)	(9,099)	(11,933)
Principal Paid on Capital Lease	-	(24,911)	(24,911)
Interest Paid on Bonds, Notes and Capital Lease	(111,759)	(5,173)	(116,932)
Proceeds from Sale of Equipment	250	250	500
Bond and Note Proceeds	569,995	5,746,441	6,316,436
Capital Contributions - Rural Development	263,804	65,922	329,726
<i>Net Cash Provided (Used) for Capital and Related Financing Activities</i>	<u>(404,676)</u>	<u>1,783,336</u>	<u>1,378,660</u>
<i>Cash Flows From Investing Activities</i>			
Interest on Investments	1,247	1,279	2,526
<i>Net Cash Provided (Used) by Investing Activities</i>	<u>1,247</u>	<u>1,279</u>	<u>2,526</u>
Increase (Decrease) in Cash and Cash Equivalents	1,143	-	1,143
Cash and Cash Equivalents, Beginning of Year	125,471	-	125,471
Cash and Cash Equivalents, End of Year	<u>\$ 126,614</u>	<u>\$ -</u>	<u>\$ 126,614</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Business-type Activities		Totals
	Water	Sewer	
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Net Operating Income (Loss)	\$ 217,596	\$ (1,392)	\$ 216,204
Adjustments to Reconcile Net Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	145,078	148,055	293,133
Other Revenue	-	-	-
Change in Assets and Liabilities:			
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(29,897)	(21,659)	(51,556)
Due From Other Governments	53,907	(525,823)	(471,916)
Due from Other Funds	-	(1,407,285)	(1,407,285)
Prepays	(1,660)	9,554	7,894
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	203	172	375
Accrued Liabilities	(2,878)	12,037	9,159
Deferred Revenue	(1,617)	-	(1,617)
Other Postemployment Benefits Payable	2,159	1,726	3,885
Due to Other Funds	75,129	-	75,129
Retainage Payable	(53,448)	-	(53,448)
Total Adjustments	186,976	(1,783,223)	(1,596,247)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 404,572</b>	<b>\$ (1,784,615)</b>	<b>\$ (1,380,043)</b>
<b>Noncash Transactions</b>			
Fully Depreciated Property, Plant and Equipment Written Off During the Year	\$ 14,323	\$ 85,897	\$ 100,220
	Non-restricted Assets	Restricted Assets	Totals
<b>Water:</b>			
Cash and Cash Equivalents, Beginning of Year	\$ -	\$ 125,471	\$ 125,471
Net Increase (Decrease) in Cash and Cash Equivalents	-	1,143	1,143
Cash and Cash Equivalents, End of Year, Cash Flows	\$ -	\$ 126,614	\$ 126,614
<b>Sewer</b>			
Cash and Cash Equivalents, Beginning of Year	\$ -	\$ -	\$ -
Net Increase (Decrease) in Cash and Cash Equivalents	-	-	-
Cash and Cash Equivalents, End of Year, Cash Flows	\$ -	\$ -	\$ -



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Agency Funds	Private Purpose Trusts
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 227,231	\$ 182,832
Investments, at Fair Value	-	773,852
Due From Other Governments	-	62,860
<b>TOTAL ASSETS</b>	<b>\$ 227,231</b>	<b>\$ 1,019,544</b>
<b>LIABILITIES</b>		
Accounts Payable	\$ 4,697	\$ -
Due to Specific Individuals	222,534	-
<b>TOTAL LIABILITIES</b>	<b>227,231</b>	<b>-</b>
<b>NET ASSETS</b>		
Held in Trust for Scholarships and Other Purposes	-	773,852
Undistributed Net Revenues	-	245,692
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ 1,019,544</b>
<b>ADDITIONS</b>		Private- Purpose Trusts
Contributions		<u>\$ 346,175</u>
Investment Earnings:		
Net Increase (Decrease) in Fair Value of Investments		73,021
Interest and Dividends		17,890
Gain (Loss) on Sale		17,773
Total Investment Earnings		<u>108,684</u>
Miscellaneous		<u>-</u>
<b>Total Additions</b>		<u>454,859</u>
<b>DEDUCTIONS</b>		
Scholarships and Administration Fees		11,839
Payments to School District		327,140
<b>Total Deductions</b>		<u>338,979</u>
Change in Net Assets		115,880
Net Assets, Beginning of Year		903,664
Net Assets, End of Year		<u><u>\$ 1,019,544</u></u>

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### I | SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *A. Reporting Entity*

The Town of Peterborough, New Hampshire (the Town) is a municipal corporation governed by an elected three member Board of Selectmen. The Town was incorporated in 1760. The Town's annual budget is approved by the voters at the Town Meeting held in March each year and the Selectmen, with the assistance of the Town Administrator, are then responsible for managing the Town's day to day operations during the year within the constraints of the budget that was approved. The Town engages in a comprehensive range of municipal services, including general government administration, public safety, health, welfare, human service programs, planning, community development, recreation, cultural, and library activities.

The accompanying financial statements include the transactions of all funds of the Town and any other organizations included in the Town's reporting entity because of the significance of their operations or financial relationships with the Town in accordance with the criteria set forth by the Governmental Accounting Standards Board. There are no agencies or entities which should be presented with the Town in accordance with reporting standards for governmental units.

#### *B. Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### *C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Accordingly, property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Property taxes not collected within 60 days after year-end are reported as deferred revenues. Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state and other grants for the purposes of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town's fiduciary funds are presented in the fund financial statements by type (private purpose and agency). Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

The Town reports the following major governmental funds:

The General Fund is the Town's main operating fund. It accounts for all financial resources of the general government, except those not accounted for, and reported in another fund.

Non-Major Governmental Fund Types:

Special Revenue Funds – account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purpose other than debt services and capital projects. Non-major special revenue funds include the Library, Conservation Commission, Cemetery Maintenance, Ambulance, Pay-Per-Bag Program, Tax Incremental Finance Districts, PEG Fund, Recreation Revolving Fund, Town Expendable Trusts, Cemetery Expendable Fund, Isabelle Miller Fund, Landfill Expendable Trust and Town Reclamation Funds.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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Capital Projects Funds – account for all financial resources that are restricted, committed or assigned to expenditures for capital outlays. Non-major capital projects funds include the Connector Road and West Peterborough TIF District Projects Funds as well as the Capital Reserve Funds and Community Center Renovations Fund.

Permanent Funds – used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's programs - that is, for the benefit of the Town or its citizenry. Permanent funds are used for resources legally restricted to cemeteries, libraries, parks, public land maintenance and social services. Non-major permanent funds include Library Trust Funds, Cemetery Trust Funds and Welfare Trust Funds.

The Town reports the following major proprietary funds:

The Sewer Fund accounts for the operation and maintenance of the Town's sanitary sewer lines, pumping stations and treatment plant.

The Water Fund accounts for the operation and maintenance of the Town's water lines, pumping stations and treatment plant.

Additionally, the government reports the following funds:

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations or other governments. The fiduciary funds of the Town are the private purpose trusts (Scholarship Trusts and School District Special Education Trust Fund) and agency funds (performance bonds and driveway escrow). For accounting measurement purposes, the private purpose trust funds are accounted for in essentially the same manner as proprietary funds. Private purpose trust funds account for assets of which the principal may not be spent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Fiduciary funds are NOT included in the government-wide financial statements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds are charges to customers for sales and services. The Town also recognizes as revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

### *D. Assets, Liabilities, and Net Assets or Equity*

#### *1. Deposits and Investments*

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within the States of New Hampshire or Massachusetts."

The Town participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. At year end the Town had no funds on deposit with the Pool. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum 20% portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to the Custodian of the Pool) and reverse overnight repurchase agreements with primary dealers or dealer banks."

All trust fund investments are mutual fund marketable securities consisting of uninsured and unregistered investments for which the securities were held by an agent of one of the Town's banks but not in the Town's name. These securities cannot be sold or disposed of without the approval of the Town Trustees.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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Under New Hampshire law, the trustees of trust funds may invest:

"Only by deposit in savings bank or in the savings department of a national bank or trust company in this State or in shares of any building and loan association or co-operative bank, incorporated and doing business under the laws of this State or in the shares of any federal savings and loan association, located and doing business in this State or in bonds, notes or other obligations of the United States government or in State, County, Town, City, School District, water and sewer district bonds and the notes of Towns or Cities in this State; and such stocks and bonds as are legal for investment by New Hampshire savings banks and when so invested, the trustees shall not be liable for the loss thereof; and in any common trust fund established by the New Hampshire Charitable Fund in accordance with RSA 292.23."

Investments are carried at fair value. The fair value of investments is determined annually and is based on current market prices.

Fair value fluctuates with interest rates, and increasing rates could cause fair value to decline below original cost. Town management believes the liquidity in the portfolio is more than adequate to meet cash flow requirements and to preclude the Town from having to sell investments below original cost for that purpose.

Investment Type:

Money Market Funds (Temporary Investments)	\$ 957,908
Common Equity Securities	<u>3,533,977</u>
Total	<u>\$ 4,491,885</u>

Investment revenue is comprised of the following for the year for the Town's Permanent Funds:

Interest and Dividends	\$ 65,410
Net Increase (Decrease) in the Fair Value of Investments	266,985
Gain (Loss) on Sale of Investments	<u>69,515</u>
Total Investment Revenue	<u>\$ 401,910</u>

The net increase in the fair value of the Town investments during the fiscal year was \$266,985. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized gain on investments held at year-end was \$341,304.

### 2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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All trade and property tax receivables are shown net of an allowance for uncollectibles.

The Town semiannually, in June and December, bills and collects its own property taxes as well as property taxes for the School District and for the County. Property tax revenue is recognized in the fiscal year for which taxes have been levied.

Property taxes billed or collected in advance of the fiscal year for which they are levied are recorded as deferred revenue.

Property taxes are due by December. If the taxes are not paid by the following March, a lien is recorded on the property at the Register of Deeds. The lien is a priority tax lien which accrues interest at the rate of 18% per annum. If the delinquent taxes ("redemptions") are not paid within two years of the tax lien date, the property may be conveyed to the Town by deed and may subsequently be sold at public sale.

The Town budgets, following New Hampshire budget procedures, an amount (\$56,502 in the current year) for property tax abatements and refunds. All abatements and refunds are charged to the account and they are reported net of property tax revenues. The actual total for the current year was \$104,285.

The tax rate for the year was \$24.28; \$6.99 Town, \$1.25 County, \$13.49 School District and \$2.55 State Education Tax.

### 3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### 4. Restricted Assets

The Town has segregated certain funds of the Water Fund that are restricted for the upgrading of the water quality at one of the Town's wells.

### 5. Property by Tax Lien and Title

**Elderly Tax Liens** – Under New Hampshire Revised Statutes Annotated (RSA) 72:38A, elderly property owners in the Town may request that the Town file a tax lien against their property for the amount of their annual property taxes. Interest accrues annually at 5% and is payable along with the property taxes from the individual's estate.

**Other Tax Liens** – Under New Hampshire Revised Statutes Annotated, if property taxes have not been paid within two years of the tax lien date, the property may be conveyed to the Town by deed.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### 6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Land Improvements	20
Building and Improvements	20-40
Sewer System	10-50
Water System	20-75
Infrastructure - Roads	40
Infrastructure - Bridges	40
Furniture, Equipment and Vehicles	5-15

### 7. Compensated Absences

The Town's fulltime employees earn vacation leave based on months of employment. The accrual rate increases with years of service up to a maximum of 25 days annually for twenty years of continuous services. Employees who are eligible for vacation and whose employment is terminated for any reason are paid an amount equal to all accumulated vacation pay earned but not taken.

The Town's fulltime and probationary fulltime employees also accumulate one and one-half days of sick leave for every two full months of continuous service. Employees who have been employed by the Town for more than ten years are paid upon termination of their employment for their unused sick leave on a sliding scale up to as much as 80% of accumulated sick leave for employees with over 40 years of service. The maximum reimbursement, however, for accumulated sick leave and the PDO bank (see following paragraph) shall not exceed 960 hours.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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For employees hired prior to December 31, 1997 the hours accumulated under the previous compensated absences system (PDO's or Banked Paid Days Off) carry over and can be used for extended illness, injury or vacation leave with written approval of the Department head. Again, at termination of employment employees are reimbursed for any unused PDO's limited to total of 960 hours accumulated PDO's and sick leave, with the payment made first from the PDO bank and then from the accumulated sick leave.

All vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### 8. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### 9. Fund Equity

The Town has adopted the provisions of GASB #54 in the current fiscal year. Accordingly, fund balances are reported as follows:

**Nonspendable Fund Balance** – Generally means that the item is not expected to be converted to cash. Nonspendable fund balance at year end is for prepaid items.

**Restricted Fund Balance** – Represents fund equity where constraints have been placed on the use of the fund resources externally by creditors, grantors, contributors or laws or regulations of other governments or through enabling legislation. Permanent funds are reported as restricted as per original trust agreements, special revenue funds are restricted because of either Town Meeting votes or per N.H. RSA's. Capital Projects funds are again restricted because of Town Meeting vote.

**Assigned Fund Balance** – Represents amounts constrained by the government's intent to be used for a specific purpose with the intent expressed by the governing body (Board of Selectman).

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

Assigned fund balances - encumbrances and overlay at year end consisted of the following:

Assigned for Encumbrances	\$ 289,048
Assigned for Overlay	<u>100,000</u>
Total Assigned Fund Balance – Encumbrances and Overlay	<u>\$ 389,048</u>

Unassigned Fund Balance – Represents the residual amount of the General Fund Equity that has not been restricted, committed or assigned. The General Fund should be the only fund to report unassigned fund balance.

### 10. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of any debt used for the acquisition, construction or improvement of those capital assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provision on enabling legislation or through external restrictions imposed by creditors, grantors or law or regulations of other governments. The Town reports the following restricted net asset categories:

Capital Reserves – Under New Hampshire RSA 35:1, the Town may raise and appropriate funds for the “construction, reconstruction or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment.” Such resources that have been appropriated at Town Meeting are reported as restricted net assets at year end.

Cemeteries – Under New Hampshire RSA 31:19, the Town may hold in trust funds for the “establishment, maintenance, and care of ... Cemeteries.” Such funds earmarked for cemetery maintenance are reported as restricted net assets at year end.

Other Purposes – Endowments – The nonexpendable portion of permanent funds is reported as a component of restricted net assets.

Unrestricted Net Assets – This amount is all net assets that do not meet the definition of “invested in capital assets, net of related debt” or “restricted net assets.”

### 11. Restatement of Beginning Fund Balance and Net Assets

	General Fund Fund Balance	Other Governmental Funds Balance	Governmental Activities Net Assets	Business-Type Activities Net Assets
As Previously Reported	\$ 1,285,243	\$ 6,903,430	\$ 21,203,853	\$ 7,353,401
Correction of Worker's Compensation Refund Receivable	6,721	-	6,721	-
Void Prior Year's Check	605	-	605	-
Correction of Construction in Progress	-	-	75,000	-
Correction of Construction in Progress	-	-	-	2,634
Correction of Construction in Progress	-	-	-	(3,753)
Correction of Interfund Payable	-	(178)	(178)	-
Correction of Ambulance Fund Receivable	-	70,754	70,754	-
Children and the Arts – Reported as an Agency Fund Now	-	(4,100)	(4,100)	-
As Restated	<u>\$ 1,292,569</u>	<u>\$ 6,969,906</u>	<u>\$ 21,352,655</u>	<u>\$ 7,352,282</u>

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### II | RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS

#### A. *Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets*

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains, "Long-term liabilities, including bonds payable and unmatured compensated absences, are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Bonds Payable	\$ 3,152,068
Add: Accrued Interest Payable on Bonds and Capital Leases at Fiscal Year End	2,081
Estimated Landfill Closure and Post Closure Monitoring Costs Payable	1,021,624
Compensated Absences	<u>305,652</u>
Net Adjustment to Reduce Fund Balance - Total Governmental Funds to Arrive at Net Assets - Governmental Activities	<u>\$ 4,481,425</u>

#### B. *Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities*

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. In the statement of activities the cost of those ASSETS is then charged over their estimated useful lives as depreciation expense." The details of this difference are as follows:

Capital Outlay	\$ 675,642
Depreciation Expense	<u>(828,418)</u>
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ (152,776)</u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details of this difference are as follows:

Compensated Absences	\$ (381)
Postemployment Health Insurance Benefits	(29,628)
Accrued Interest on Debt	161
Estimated Liability for Landfill Closure and Post Closure Monitoring Costs	<u>(106,828)</u>
Net Adjustment to Decrease Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$ (136,676)</u>

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### III | STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### *A. Budgetary Information*

The Town observes the following procedures in establishing the budgetary data reflected in the financial statements:

Expenditures in budgetary funds are limited to the Town's budget adopted at the annual or special Town meeting subject to RSA Chapter 32. The Selectmen are required by statute to properly enter and record expenditure. They may transfer budget amounts between appropriations, but no new purpose may be introduced that was not contained in the adopted budget. No amounts may be transferred from special warrant articles. Total expenditures may not exceed the total amount approved at the annual or special Town meeting, with certain statutory exceptions.

All appropriations lapse at year end unless 1) the expenditure has been legally committed by an outstanding contract or purchase order, 2) the amount is in a special non-lapsing fund such as a Capital Reserve, Special Revenue or Trust Funds, 3) the amount has been raised by a bond issue or is to be received as part of a grant, or 4) is a special warrant article. A special warrant article may be encumbered by the Selectmen for one additional year, or for up to five years, if the original adopted article so states.

Under rules adopted by the Department of Revenue Administration, beginning General Fund fund balance may be used at the discretion of the Selectmen as a revenue source in establishing the tax rate. The General Fund is budgeted.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### IV | DETAILED NOTES ON ALL FUNDS

#### A. Deposits and Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. At year end, the book balance of the Town's deposits was \$11,857,131. Of the Town's bank balance of \$12,434,795 at year end, \$11,799,128 was exposed to custodial credit risk as follows:

Collateralized by an Irrevocable Stand-by Letter of Credit Issued by the Federal Home Loan Bank of Pittsburgh - Total of \$11,000,000.	\$ 9,313,482
Uninsured and Uncollateralized - Trust Funds	<u>2,485,646</u>
Total	<u>\$ 11,799,128</u>

#### B. Receivables

Receivables as of year end for the Town's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Other Funds	Total
Receivables:			
Property and Other Taxes	\$ 1,622,662	\$ -	\$ 1,622,662
Tax Liens	692,486	-	692,486
Accounts	81,108	69,834	150,942
Intergovernmental - State of NH	50,367	-	50,367
Intergovernmental - Other Towns	<u>41,079</u>	<u>-</u>	<u>41,079</u>
Gross Receivables	2,487,702	69,834	2,557,536
Less: Allowance for Uncollectibles	<u>-</u>	<u>-</u>	<u>-</u>
Net Total Receivables	<u>\$ 2,487,702</u>	<u>\$ 69,834</u>	<u>\$ 2,557,536</u>

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

Revenues of the Water and Sewer Funds are reported net of uncollectible amounts. Total uncollectible amounts related to revenues of the current period are as follows:

Gross Receivables	\$ 332,759
Uncollectibles	<u>-</u>
Net Total Receivables	<u>\$ 332,759</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

	Unavailable	Unearned
Property Taxes	\$ -	\$ 7,736,602
Elderly / Disabled Liens	-	30,284
Other	<u>28,602</u>	<u>-</u>
Total	<u>\$ 28,602</u>	<u>\$ 7,766,886</u>

### C. Capital Assets

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,581,588	\$ -	\$ -	\$ 2,581,588
Construction in Progress	<u>2,869,495</u>	<u>364,802</u>	<u>(312,802)</u>	<u>2,921,495</u>
Total Capital Assets, Not Being Depreciated	<u>5,451,083</u>	<u>364,802</u>	<u>(312,802)</u>	<u>5,503,083</u>
Capital Assets, Being Depreciated:				
Land Improvements	552,918	79,847	-	632,765
Building and Improvements	4,152,347	14,200	-	4,166,547
Infrastructure	15,820,656	361,109	-	16,181,765
Furniture, Equipment and Vehicles	<u>4,666,108</u>	<u>183,486</u>	<u>(223,260)</u>	<u>4,626,334</u>
Total Capital Assets Being Depreciated	<u>25,192,029</u>	<u>638,642</u>	<u>(223,260)</u>	<u>25,607,411</u>
Less: Accumulated Depreciation for:				
Land Improvements	(286,749)	(26,109)	-	(312,858)
Buildings and Improvements	(1,507,789)	(100,181)	-	(1,607,970)
Infrastructure	(8,485,704)	(395,701)	-	(8,881,405)
Furniture, Equipment and Vehicles	<u>(3,194,503)</u>	<u>(306,427)</u>	<u>223,260</u>	<u>(3,277,670)</u>
Total Accumulated Depreciation	<u>(13,474,745)</u>	<u>(828,418)</u>	<u>223,260</u>	<u>(14,079,903)</u>
Total Capital Assets, Being Depreciated, Net	<u>11,717,284</u>	<u>(189,776)</u>	<u>-</u>	<u>11,527,508</u>
Governmental Activities Capital Assets, Net	<u>\$17,168,367</u>	<u>\$ 175,026</u>	<u>\$ (312,802)</u>	<u>\$ 17,030,591</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Business-type activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 173,385	\$ -	\$ -	\$ 173,385
Construction in Progress	<u>4,604,582</u>	<u>6,632,784</u>	<u>-</u>	<u>11,237,366</u>
Total Capital Assets, Not Being Depreciated	<u>4,777,967</u>	<u>6,632,784</u>	<u>-</u>	<u>11,410,751</u>
Capital Assets, Being Depreciated:				
Sewer System	6,057,737	-	-	6,057,737
Water System	5,423,481	-	-	5,423,481
Machinery and Equipment	<u>732,327</u>	<u>59,487</u>	<u>(100,221)</u>	<u>691,593</u>
Total Capital Assets Being Depreciated	<u>12,213,545</u>	<u>59,487</u>	<u>(100,221)</u>	<u>12,172,811</u>
Less Accumulated Depreciation for:				
Sewer System	(4,178,413)	(110,994)	-	(4,289,407)
Water System	(2,215,281)	(119,077)	(162)	(2,334,520)
Machinery and Equipment	<u>(399,549)</u>	<u>(63,062)</u>	<u>100,383</u>	<u>(362,228)</u>
Total Accumulated Depreciation	<u>(6,793,243)</u>	<u>(293,133)</u>	<u>100,221</u>	<u>(6,986,155)</u>
Total Capital Assets, Being Depreciated, Net	<u>5,420,302</u>	<u>(233,646)</u>	<u>-</u>	<u>5,186,656</u>
Business-type Activities Capital Assets, Net	<u>\$10,198,269</u>	<u>\$ 6,399,138</u>	<u>\$ -</u>	<u>\$16,597,407</u>

Depreciation expense was charged to functions/programs of the Town as follows:

<b>Governmental Activities:</b>	
General Government	\$ 56,704
Fire Department	113,883
Police Department	54,995
Highways and Streets, Including Depreciation of Infrastructure Assets	496,918
Sanitation	25,559
Parks and Recreation	62,235
Conservation	2,751
Library	<u>15,373</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 828,418</u>

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### Business-type Activities:

Water	\$ 145,078
Sewer	<u>148,055</u>
Total Depreciation Expense – Business-type Activities	<u>\$ 293,133</u>

### *D. Interfund Receivables, Payables, and Transfers*

The composition of interfund balances as of year end, is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 223,651
Sewer Fund	General Fund	1,524,277
Nonmajor Governmental Funds	General	550,484
Nonmajor Governmental Funds	Nonmajor Governmental Funds	103
General Fund	Water Fund	<u>100,756</u>
Total		<u>\$ 2,399,271</u>

Interfund Transfers:

Transfer Out:	General	Nonmajor Governmental	Total
General	\$ -	\$ 696,660	\$ 696,660
Nonmajor Governmental Funds	<u>761,063</u>	<u>21,581</u>	<u>782,644</u>
Total	<u>\$ 761,063</u>	<u>\$ 718,241</u>	<u>\$ 1,479,304</u>

### *E. Leases*

#### *Capital Leases*

The Town has entered into lease agreements for financing the acquisition of various equipment. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

Assets acquired through capital lease are as follows:

	<u>Business Activities</u>
Asset Under Capital Lease	\$ 119,500
Less: Accumulated Depreciation	<u>(41,825)</u>
Total	<u>\$ 77,675</u>



## INDEPENDENT AUDITOR'S REPORT, CONTINUED

The following is a summary of capital lease agreements for the year:

Year Ended December 31,	Business Activities
2012	\$ 27,167
Less: Amount Representing Interest	(1,151)
Present Value of Minimum Lease Payments	<u>\$ 26,016</u>

### *F. Long-term Debt*

#### General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. General obligation bonds currently outstanding are as follows:

Governmental Activities	Amount
\$1,000,000 – Connector Road Bonds Payable Due in Semi-annual Installments of \$51,506, Including Interest Through December 2022, With Interest at 4.57%.	\$ 910,688
\$2,500,000 – West Peterborough TIF Bonds Payable Due in Semi-annual Installments of \$86,207, Plus Interest, Through June 2024, With Interest at 4.48%.	<u>2,241,380</u>
Total Outstanding Governmental Activities	<u>\$ 3,152,068</u>
Business-type Activities	Amount
Rural Development Bond Payable, Due in Annual Installments of \$95,415, Including Interest at 4.125% Through December 2036	\$ 1,504,178
\$41,160 – 1995 Sumnerhill Water Note Payable, Due in Annual Installments of \$2,166, Plus Interest, Through December 2013, with Interest at 5.75%.	6,499
\$1,500,000 – 1999 Water Bond Payable, Due in Annual Installments of \$75,000, Plus Interest, Through January 2019, with Interest at 4.00% to 4.80%.	600,000
\$13,347 – Han-Sul Industrial Water Note Payable, Due in Annual Installments of \$833, Plus Interest, Through December 2015, with Interest at 6.50%.	3,337
\$750,000 – 2000 Water/Sewer Bond Payable (Water Portion is \$500,000), Due in Annual Installments of \$50,000, Plus Interest, Through January 2016, with Interest Varying Between 4.75% and 5.125%.	166,665

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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\$357,500 – 2002 Water Bond Payable, Due in Annual Installments of \$12,328, Plus Interest, Through December 2031, with Interest at 4.625%.	258,876
\$115,837 – 1995 Summerhill Sewer Note Payable, Due in Annual Installments of \$6,097, Plus Interest, Through December 2013, with Interest at 5.50%.	17,136
\$60,022 – 1995 Han-Sul Industrial Sewer Note Payable, Due in Annual Installments of \$3,001 Plus Interest Through December 2015, with Interest at 5.75%.	15,005
\$750,000 – 2000 Water/Sewer Bond (Sewer Portion is \$250,000) Due in Annual Installments of \$50,000, Plus Interest, Through January 2016, with Interest Varying Between 4.75% and 5.125%.	83,335
State of New Hampshire – Drinking Water State Revolving Fund Program – Interest to be Determined at the Date of Substantial Completion.	1,159,140
State of New Hampshire – State Revolving Loan Fund (Waste Treatment Plant) – Interest to be Determined at the Date of Substantial Completion.	<u>6,985,999</u>
Total Bonds and Notes Payable Business-type Activities	<u>\$ 10,800,170</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year ending June 30,	Business-Type Activities	
	Principal	Interest
2012	\$ 182,627	\$ 116,485
2013	182,849	108,055
2014	185,436	99,548
2015	178,666	90,971
2016	180,219	82,595
2017-2021	508,403	315,283
2022-2026	333,074	229,870
2027-2031	393,872	154,818
2032-2036	418,961	70,715
2037	90,924	3,750
Total	* <u>\$ 2,655,031</u>	<u>\$ 1,272,090</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

Year ending June 30,	Government-type Activities	
	Principal	Interest
2012	\$ 234,509	\$ 139,402
2013	237,379	128,807
2014	240,382	118,081
2015	243,523	107,215
2016	246,810	96,204
2017-2021	1,288,923	310,281
2022-2024	<u>660,542</u>	<u>47,046</u>
Total	<u>\$ 3,152,068</u>	<u>\$ 947,036</u>

\* Does not include State Revolving Fund program of \$1,159,140 and \$6,985,999.

## Changes in Long-term Liabilities

Long-term liability activity for the year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
General Obligation Bonds Payable	\$ 3,383,867	\$ -	\$ (231,799)	\$ 3,152,068	\$ 234,509
Capital Leases	14,055	-	(14,055)	-	-
Compensated Absences	<u>305,272</u>	-	<u>(7,055)</u>	<u>298,217</u>	-
Governmental Activities - Long-term Liabilities	<u>\$ 3,703,194</u>	<u>\$ -</u>	<u>\$ (252,909)</u>	<u>\$ 3,450,285</u>	<u>\$ 234,509</u>
<b>Business-type Activities:</b>					
General Obligation Bonds Payable	\$ 3,371,573	\$ 7,555,995	\$ (169,374)	\$ 10,758,194	\$ 170,696
Notes Payable	53,909	-	(11,933)	41,976	11,931
Capital Leases	50,927	-	(24,911)	26,016	26,016
Compensated Absences	<u>18,978</u>	-	<u>(1,604)</u>	<u>17,374</u>	-
Business-type Activities - Long-term Liabilities	<u>\$ 3,495,387</u>	<u>\$ 7,555,995</u>	<u>\$ (207,822)</u>	<u>\$ 10,843,560</u>	<u>\$ 208,643</u>

For the governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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The Town may issue tax anticipation notes annually in advance of the property tax collections in May and December of each year. These notes are necessary to meet the Town's cash flow needs during the year which include the Town's normal operating budget as well as payment to the School District for the School District Assessment. There was no short-debt activity for the fiscal year.

### V | OTHER INFORMATION

#### *A. Risk Management*

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town carries commercial insurance for all risks except workers' compensation and property/liability insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The Town, along with numerous other municipalities in the State, is a member of a public entity risk pool in the State currently operating as a common risk management and insurance program for which all political subdivisions in the State are eligible to participate. The pool provides coverage for workers' compensation and also property/liability insurance. The total premiums paid to the pool for the fiscal year amounted to \$99,862 for property/liability and \$55,617 for workers' compensation. The member participation agreement permits the pool to make additional assessments to members, should there be a deficiency in contributions for any member year. At this time, the pool foresees no likelihood of an assessment for the current or any prior fiscal year.

#### *B. Contingent Liabilities*

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

#### *C. Employee Retirement Systems and Pension Plans*

Plan Description - Substantially all Town employees participate in the State of New Hampshire's Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All Town full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, Fifty Four Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0% of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 9.16% for regular employees, 13.66% for police officers and 17.28% for firefighters of covered pay roll. The contribution requirement for the fiscal year was \$509,968, which consisted of \$323,625 from the Town and \$186,343 from employees. The Town's contributions to the System for the years ended June 30, 2010 and June 30, 2009 were \$299,788 and \$208,036 respectively. The Town's annual contributions for the three years were equal to the amount required under State statute to be contributed for each year.

### *D. Landfill Closure and Post Closure Care Costs*

The Town accounts for its landfill closure and post closure care costs in accordance with GASB No. 18, "Accounting for Municipal Solid Waste Landfill Closure and Post Closure Care Costs."

Federal and State laws and regulations require that the Town place a final cover on its landfill, which has been closed, and perform certain maintenance and monitoring at the landfill site after closure. A liability has been recognized for the estimated closure and post closure monitoring costs at year end. The actual costs for closure and post closure costs may change due to inflation, changes in technology or changes in regulations.

The Town has submitted a remediation report for the Scott Mitchell dump site to the State's Department of Environmental Services and is awaiting the acceptance of the report. Funds that may be received in the future from any responsible third parties have been reported as a receivable at year end. Post Closure monitoring costs have been estimated over approximately thirty years. The Town has established a Landfill Closure Expendable Trust Fund which had a fund balance of \$612,288 at year end.

### *E. Construction Commitments*

The Town had constructed commitments at year end as follows:

Project	Spent to Date	Remaining Commitment
Wastewater Treatment Facility Upgrade	\$ 5,043,997	\$ 3,393,003
Total	\$ 5,043,997	\$ 3,393,003

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### *F. Bonds Authorized, Unissued*

At a prior Town Meeting the voters approved a \$6,986,000 bond issue project for the sewer fund for construction of activated sludge facilities.

The Town anticipates receiving for the project at least \$5,377,000 in grants from the New Hampshire Department of Environmental Services and/or USDA Rural Development which will be used to reduce the amount of the bond issue. The bond had not been issued at fiscal year end.

At a Special Town Meeting in September 2009, the voters approved \$1,159,150 of water system improvements and authorized the issuance of not more than \$1,159,150 in bonds and notes. The New Hampshire revolving loan funds had been received at year end but a repayment schedule had not been issued.

### *G. GASB #45 and Other Postemployment Benefits*

GASB #45 addresses the reporting on postemployment benefits other than pensions. This includes the healthcare costs that arise from the implicit rate subsidy when current and retired employees are rated together by the insurance provider to determine the health insurance premium cost. New Hampshire RSA 100-A:50 requires that the insurance premiums be rated together ("retired employees shall be deemed to be part of the same group of active employees....for purposes of determining medical insurance premiums"). This results in a blended insurance rate that is an increased cost for current employees and a lower cost for retired employees, even if the retiree pays 100% of their health insurance premium. The Town has used an actuary to compute its liabilities for postemployment health insurance benefits and had recognized this as a liability or an expense on Statements 1 or 2 and also on Statements 5 or 6.

The following is a brief description of the retiree medical plan:

- |                              |   |
|------------------------------|---|
| a) Plan Type:                | Pre 65 retirees have their choice of Anthem Matthew Thornton Blue, Anthem Blue Choice-Tier 2, Anthem Blue Choice Tier 3 and Anthem Comp 100.<br><br>Post 65 retirees must enroll in Medicomp III  |
| b) Eligibility:              | Group I – 60 or older with no minimum service<br>50 with ten years of service<br>Members age plus service equals 70<br>with a minimum of 20 years of service<br>Group II - 60 or older with no minimum service<br>45 with 20 years of service |
| c) Benefit Costs:            | The retiree is responsible for the full price of the medical premium.   |
| d) Spouse Benefit:           | Yes   |
| e) Surviving Spouse Benefit: | Yes   |

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

Annual Medical Premiums were as follows:

	Single	2- Person	Family
Anthem Comp 100 (Indemnity Plan)	\$7,318.92	\$14,637.96	\$19,761.24
Anthem Blue Choice Tier 2	\$6,458.88	\$12,917.76	\$17,439.00
Anthem Blue Choice Tier 3	\$6,783.48	\$13,566.84	\$18,315.24
Anthem Matthew Thornton Blue	\$6,061.32	\$12,122.52	\$16,365.48
Medicomp III with Rx	\$4,349.16	-	-
Medicomp III No Rx	\$2,231.40	-	-

## *H. GASB 45 Disclosure Requirements- Estimated*

	June 1, 2008 To June 30, 2009	July 1, 2009 To June 30, 2010	July 1, 2010 To June 30, 2011
<b><u>Annual OPEB Cost and Net OPEB Obligation</u></b>			
Annual Required Contribution	\$ 64,618	\$ 67,868	\$ 68,261
Interest on Net OPEB	-	1,610	1,610
Adjustment to ARC	-	(1,685)	(1,685)
Annual OPEB Cost (Expense)	<u>\$ 64,618</u>	<u>\$ 67,793</u>	<u>\$ 68,186</u>
Contribution made	<u>\$ 24,367</u>	<u>\$ 29,007</u>	<u>\$ 34,518</u>
Increase in OPEB Obligation	\$ 40,242	\$ 38,786	\$ 33,668
OPEB Obligation – Beginning of Year	-	40,242	79,028
OPEB Obligation – End of Year	<u>\$ 40,242</u>	<u>\$ 79,028</u>	<u>\$ 112,696</u>

## **Funded Status and Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)
July 1, 2008	\$ -	\$514,809	\$514,809	0.00%	\$2,414,958

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### Methods and Assumptions

Interest Rate	4.00%
2009 Medical trend Rate	9.00%
Ultimate Medical Trend Rate	5.00%
Ultimate Medical Trend Rate Reached	2014
Actuarial Cost Method	Entry Age Normal
The Remaining Amortization Period at June 30, 2009	30 Years
Annual Payroll Increase	2.50%



*Conval's Green Team at the Health Fair presenting the Community Garden at the Community Center*



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Original Adopted Budget	Approved Transfers	Prior Year's Encumbrances	Final Adopted Budget	Actual	Variance With Final Budget
<b>Revenues</b>						
Taxes	\$ 16,565,230	-	\$ -	\$ 16,565,230	\$ 16,606,255	\$ 41,025
Licenses and Permits	935,550	-	-	935,550	888,558	(46,992)
Intergovernmental	1,463,276	-	537,265	2,000,541	806,691	(1,193,850)
Charges for Services	186,070	-	-	186,070	276,314	90,244
Interest and Dividends	20,000	-	-	20,000	9,322	(10,678)
Other Revenues	222,912	-	-	222,912	211,847	(11,065)
Fund Balance Used for Prior Year's Encumbrances	-	-	292,651	292,651	-	(292,651)
Fund Balance Used to Reduce the Tax Rate	384,000	-	-	384,000	-	(384,000)
<b>Total Revenues</b>	<b>19,777,038</b>	<b>-</b>	<b>829,916</b>	<b>20,606,954</b>	<b>18,798,987</b>	<b>(1,807,967)</b>
<b>Expenditures</b>						
Current:						
General Government	1,758,927	-	43,600	1,802,527	1,633,714	168,813
Public Safety	1,989,283	-	-	1,989,283	1,923,749	65,534
Highways and Streets	1,461,322	-	218,648	1,679,970	1,498,669	181,301
Sanitation	503,176	-	-	503,176	360,525	142,651
Welfare	157,380	-	-	157,380	143,234	14,146
Culture and Recreation	420,010	-	12,008	432,018	409,582	22,436
Conservation	3,050	-	-	3,050	2,913	137
Debt Service - Principal	246,268	-	-	246,268	246,985	(717)
- Interest	149,564	-	-	149,564	150,649	(1,085)
Capital Outlay	1,978,100	-	709,859	2,687,959	893,135	1,794,824
<b>Total Town Expenditures (Budgetary Basis)</b>	<b>8,672,080</b>	<b>-</b>	<b>984,115</b>	<b>9,656,195</b>	<b>7,263,155</b>	<b>2,393,040</b>
Other Governmental Units:						
School District Assessment	10,966,468	-	-	10,966,468	10,966,472	(4)
County Taxes	853,871	-	-	853,871	853,871	-
<b>Total Other Governmental Units</b>	<b>11,820,339</b>	<b>-</b>	<b>-</b>	<b>11,820,339</b>	<b>11,820,343</b>	<b>(4)</b>
<b>Total Expenditures</b>	<b>20,492,419</b>	<b>-</b>	<b>984,115</b>	<b>21,476,534</b>	<b>19,083,498</b>	<b>2,393,036</b>
Excess (Deficiency) of Revenues Over Expenditures (Budgetary Basis)	\$ (715,381)	\$ -	\$ (154,199)	\$ (869,580)	\$ (284,511)	\$ 585,073

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

	Original Adopted Budget	Approved Transfers	Prior Year's Encumbrances	Final Adopted Budget	Actual	Variance With Final Budget
<b>Other Financing Sources (Uses)</b>						
Bond Proceeds	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ (250,000)
Operating Transfers In	1,120,793	-	154,199	1,274,992	761,063	(513,929)
Operating Transfers (Out)	(655,412)	-	-	(655,412)	(696,660)	(41,248)
<b>Total Other Financing Sources (Uses)</b> <b>(Budgetary Basis)</b>	715,381	-	154,199	869,580	64,403	(805,177)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)	-	-	-	-	(220,108)	(220,108)
Adjustments:						
To Adjust Revenues for Deferred Property Taxes	-	-	-	-	(52,510)	(52,510)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)	-	-	-	-	(272,618)	(272,618)
Fund Balance, Beginning of Year, Restated	1,292,569	-	-	1,292,569	1,292,569	-
Fund Balance, End of Year	\$ 1,292,569	\$ -	\$ -	\$ 1,292,569	\$ 1,019,951	\$ (272,618)

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 2**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Schedule of Expenditures of Federal Awards*  
*For the Fiscal Year Ended June 30, 2011*

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	CFDA Number	Pass Through Grantor's Number	Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed Through the State of New Hampshire Community Development Finance Authority			
Community Development Block Grant - State's Program MEDC/Northeast Products	14.228	09-137-CDED	\$ 2,757
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through the State of New Hampshire Department of Environmental Services			
Capitalization Grants for Clean Water State Revolving Funds: Wastewater Treatment Facility Upgrade	66.458	CS-330081-03	5,652,158
Recovery Act - Capitalization Grants for Drinking Water State Revolving Funds:			
Water Distribution Systems Improvements	66.468	DWSRF ARRA 1871010-01	497,414
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the State of New Hampshire Department of Safety			
Disaster Grants - Public Assistance	97.036	N/A	538
<b>DIRECT FUNDING</b>			
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Water and Waste Disposal Systems for Rural Communities - Grant	10.760	N/A	274,106
<b>GRAND TOTAL</b>			<b>\$ 6,426,973</b>

**TOWN OF PETERBOROUGH**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Peterborough under programs of the federal government for the year ended June 30, 2011. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Town of Peterborough, it is not intended to and does not present the financial position or changes in net assets of the Town of Peterborough.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the Board of Selectmen  
Town of Peterborough  
Peterborough, New Hampshire

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Peterborough, as of and for the year ended June 30, 2011, which collectively comprise the Town of Peterborough's basic financial statements and have issued our report thereon dated February 1, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Peterborough's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Peterborough's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Peterborough's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Peterborough's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

February 1, 2012

*Roberts & Aceme, PLLC*

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Members of the Board of Selectmen  
Town of Peterborough  
Peterborough, New Hampshire

#### Compliance

We have audited the compliance of the Town of Peterborough, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. The Town of Peterborough's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Town of Peterborough's management. Our responsibility is to express an opinion on the Town of Peterborough's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Peterborough's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town of Peterborough's compliance with those requirements.

In our opinion, the Town of Peterborough, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

#### Internal Control Over Compliance

The management of the Town of Peterborough is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Peterborough's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Peterborough's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

February 1, 2012

*Roberts & Acune, PLLC*

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### TOWN OF PETERBOROUGH SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2011

#### Status of Prior Year Findings

**SA-2010-01**      *Late Reporting*

**SA-2010-02**

**SA-2010-04**

**SA-2010-05**

**Condition:** Procedures designed to insure the timeliness of the monthly and weekly ARRA CWSRF Jobs/Payroll Reporting for Engineering and Construction were not properly implemented. As a result, reports required to be filed for Engineering and Construction were not filed timely.

**Criteria:** The loan conditions require the Board of Selectmen to design and implement procedures to insure the timely filing of the reports.

**Effect:** Filing timely reports is a requirement of the loan agreement. Failure to implement procedures over the timely filing of the reports may result in loss of future loan and grant awards.

**Cause:** Procedures requiring the timely filing of these reports are not being followed.

**Recommendation:** We recommend that the Board of Selectmen implement procedures which require all reports prepared be filed timely as required by the loan conditions.

**Management's Response:** The Town will specifically identify reporting timeframes for the contractors and consultants and include such timeframes in all contractual agreements, so that the Town can file these reports in a timely manner.

**Status:** Reports filed prior to the receipt of the audit finding were late. Corrective action has been taken since the receipt of the audit findings.

**SA-2010-03**      *Incorrect Request for Disbursement*

**SA-2010-06**

**Condition:** Procedures designed to insure the accuracy and completeness of the Request for ARRA/DWSRF Disbursement were not properly implemented. As a result of our review, it was noted that Request #2 incorrectly requested funds that did not reconcile to the invoices paid and the report was incomplete.

**Criteria:** The loan conditions require the Board of Selectmen to design and implement procedures to insure the timely filing of these reports.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**Effect:** Preparing accurate and complete reports is a requirement of the loan agreement. Failure to implement procedures over the accuracy of the reports may result in loss of future loan and grant awards.

**Cause:** Procedures requiring the accuracy of these reports are not being followed.

**Recommendation:** We recommend that the Board of Selectmen implement procedures which require all reports prepared be reviewed to ensure they are accurate and complete before being filed with the State.

**Management's Response:** Closer monitoring of the backup by the Public Works Director is now in place to prevent these errors.

**Status:** Corrective action has been taken.



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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**Section I – Summary of Auditor's Results**

*Financial Statements*

1. The auditor's report issued contained an unqualified opinion on all opinion units.
2. There were no material weaknesses identified in the internal control over financial reporting.
3. There were no significant deficiencies identified in the internal control over financial reporting that were not considered to be material weaknesses.
4. There was no noncompliance material to the financial statements noted.

*Federal Awards*

1. There were no material weaknesses identified in the internal control over major programs.
2. There were no significant deficiencies identified in the internal control over major programs that were not considered to be material weaknesses.
3. The auditor's report issued on compliance for major programs contained an unqualified opinion.
4. There were no audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133.
5. The programs tested as major programs were CFDA No. 66.458: Capitalization Grants for Clean Water State Revolving Funds, and CFDA No. 66.468: Capitalization Grants for Drinking Water State Revolving Funds.
6. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
7. The auditee did not qualify as a low-risk auditee.

**Section II – Financial Statement Findings**

**No Findings**

**Section III – Federal Award Findings and Questioned Costs**

**No Findings**





## Financial Statements

### Part Two:

Capital Improvement Plan

Capital Reserve Funds / Common  
Funds (MS9)

Long Term Indebtedness  
Notes and Bonds

Payroll/Employee Wages

Schedule of Town Owned Property  
Tax Information (MS1)

Tax Collector's Report (MS61)

Town Clerk's Report

Treasurer's Report



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# CAPITAL IMPROVEMENT PLAN, FY 2013-2018

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## EXECUTIVE SUMMARY

The FY 2013-2018 CIP is a comprehensive six-year plan designed to identify projects and the associated funding that are necessary to adequately support and maintain the Town's infrastructure and future capital improvements. This plan has been developed for the Town's decision makers and the Community to guide capital investments based on an assessment of the Community's needs, taking into account the best use of limited resources while providing efficient and effective municipal services. The assessment of need for each request is based upon an analysis of projects that either: contribute to public health and safety; help to maintain and improve the efficiency of existing facilities and services; and/or define a future need within the community.

The Capital Improvements Program for FY13 amounts to \$872,681 after anticipated revenues. This represents an increase of \$349,165 from the previous year, and results in an estimated impact on the tax rate of \$1.45. The Committee works hard to attain a level impact from year to year, but at times that is not possible. As all taxpayers are aware, the last few years have been challenging for the budgets, yet certain costs must still be incurred.

Most of the more expensive projects in the CIP are a result of infrequent, but significant, expenditures, such as fire and highway department equipment and road and bridge projects. The program typically contains a combination of new expenditures and ongoing projects (such as Fleet Management). Looking beyond FY13, there continues to be a fair amount of uncertainty in the CIP, in large part due to unknowns over the future of certain municipal facilities and the actual costs of the Main Street Bridge/Retaining Wall project. As of this writing, it is still unclear how the municipal facility needs will be addressed; and the engineering work for the Bridge/Wall project is still some months out. A brief description of the Committee-recommended requests for FY13 can be found below, along with the Committee's rationale for financing these projects; the summary spreadsheet presents total requests by Department (the complete spreadsheet with all of the details is available at the Office of Community Development and on the Town's website). Note that the dollar amounts presented here reflect anticipated revenues.

Overall, the process went very smoothly based in large part on the quality and detail of the information provided. Our sincere thanks go to the department heads, who thoroughly researched and provided this level of detail and justification. As a result, we were able to make informed recommendations without unnecessary deliberations. Please note that for the fourth year in a row we have had representatives from the Con-Val School District present their Strategic Plan and Capital Improvement Plan. We are including summary sheets from the Plan in the document, although the school expenditures are not included in the spreadsheet.

We anticipate you'll find this to be a capital improvement plan that supports as many long-range plans as possible, while attempting to maintain a consistent level of anticipated expenditures.

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## CAPITAL IMPROVEMENT PLAN, CONTINUED

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The CIP committee looks forward to presenting this plan for your consideration and welcomes any suggestions or comments. (Please note that this Plan as submitted has not yet been through the Budget Process and therefore may appear differently in the actual department budgets of the Annual Report.)

Respectfully Submitted, Capital Improvement Committee

*Leo Smith, Chair*

*Sue Chollet*

*Gene Kellogg*

*James Kelly*

*Leslie Lewis, Vice Chair (Budget Committee)*

*Leandra MacDonald (Planning Board)*

*Roland Patten (Budget Committee)*

*Susan Stanbury*

### **FINANCE DEPARTMENT**

**Recommendation:** \$50,000 in Capital Reserve toward Tax and Utility Software

**Rationale:**

The Town's current tax package is over 20 years old and is no longer supported by a license/ maintenance agreement. This software is used to bill 74% of the Town's income, 95% of the water and sewer bills, and the taxes for the school, county, and state. This is clearly an important priority that cannot wait much longer.

### **FIRE DEPARTMENT**

**Recommendation:** \$106,167 for the second of three lease payments on a new fire truck and to reorganize the municipal parking lot on Summer Street, along with the Fire Station parking and storage area. The spreadsheet also includes a new ambulance, but this is expected to be completely offset by ambulance revenue.

**Rationale:**

The parking lot is a new project and one that the Committee believes is necessary and important. As it is now situated, the municipal lot gets very little use due to its inconvenient location, and that it is poorly lit and feels not safe. By moving it out to Summer Street, it will presumably get more use, and the Fire Station can then make better use of the back lot to store equipment and vehicle. This project was brought to the CIP Committee last year, and was approved by the Committee, but it did not make it through the budget process. The Committee's intention this year is that if the Greater Downtown TIF Plan is readopted at Town Meeting, TIF funds will be used to pay for this project; this is based on a previous agreement by the EDA and TIF Board to agree to fund the project.

The request to replace Ambulance 2 is part of the Department's ongoing vehicle replacement schedule.

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## CAPITAL IMPROVEMENT PLAN, CONTINUED

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### **INFORMATION TECHNOLOGY**

Recommendation: \$43,400 to implement the Technology Plan.

Rationale:

The Technology Plan has been in place now for over 10 years, and has proven its worth. For better or worse, we live in a world where computer technology is a must in order for many of us to do our jobs. There is now a staff person who has the responsibility of overseeing the Plan, and a number of important and cost-saving changes have been made to the way in which technology is applied and purchased. The Committee feels that this appropriation is well worth the investment in assuring that Town staff is able to work productively and efficiently.

### **POLICE DEPARTMENT**

Recommendation: \$23,000 for Cruisers.

Rationale:

This request represents the ongoing replacement of cruisers. This is an annual request and the Committee is confident that the plan submitted by the Police Chief represents a reasoned and cost-effective approach.

### **RECREATION**

Recommendation: \$40,500 to pave the parking lot, replace bleachers, and set monies aside in a Vehicle/ Equipment Capital Reserve Fund.

Rationale:

The parking lot has drainage problems, which will not be fixed by repaving, but this project is considered necessary to repair current damage.

The bleachers are old and do not meet ADA standards. The replacement program proposes to purchase several sets a year until all have been replaced.

This year proposes the establishment of a Vehicle/Equipment Capital Reserve Fund much like the Fire Department and Public Works use to manage their equipment replacement. Under the Plan, there would be two years of saving before anything is purchased.

### **PUBLIC WORKS**

The Public Works Department is comprised of four divisions: Highway, Buildings & Grounds, Recycling, and Utilities (Water and Sewer). Each division is addressed below separately, with the exception of Utilities, since these costs are entirely offset by user fees and have no impact on the budget.

#### **7. a. Highway**

Recommendation: \$340,123

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## CAPITAL IMPROVEMENT PLAN, CONTINUED

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### Rationale:

The Highway budget continues to consistently be the largest of all of DPW's expenditures. In an effort to minimize the tax implications of public works projects, the Committee is recommending the bundling of three components of the Main Street Bridge Project, which is now scheduled for FY16: the Town's portion of the bridge work; the work on the Transcript Dam, to be determined; and the repair of the sidewalks on Pine Street.

The Union Street Bridge is another major project in terms of cost, but this will be funded 80% by the state. This year's allocation of \$37,000 is the final appropriation to the capital reserve fund that will make up the Town's 20%.

The other major component of the Highway budget is the ongoing roadway repaving. This budget was increased last year from \$300,000 to \$450,000 due, in part, to increases in material costs. The DPW Director has stated that this is what is needed to maintain the program.

### **7. b. Buildings and Grounds**

Recommendation: \$75,000 in FY12.

### Rationale:

The North Peterborough Dam repair continues to be a project of concern, but also of some expense. Therefore, the Committee is recommending that the feasibility study be completed in the next year, so that we will have the details on the scope and cost of the project.

### **7. c. Recycling**

Recommendation: No appropriation at this time.

### **7. d. Fleet Management**

Recommendation: \$185,000 annually.

### Rationale:

The DPW Director maintains a Fleet Management Plan that sets a schedule for the replacement of all DPW vehicles and large equipment. The practice has been to appropriate \$185,000 each year; in some years there is money left over than goes into the capital reserve fund; in other years funds need to be withdrawn from capital reserve and added to the \$185,000 to cover the costs of purchases. In FY13 the plan is to purchase only a Sweeper, but this is an expensive item, using up most of the annual allotment.

# CAPITAL IMPROVEMENT PLAN, CONTINUED

## CIP SUMMARY: NET TOTALS BY DEPARTMENT

DEPARTMENT	FY13	FY14	FY15	FY16	FY17	FY18	TOTAL
Office of Community Development	\$0	\$0	\$45,000	\$15,000	\$15,000	\$15,000	\$90,000
Finance Department	\$50,000	\$36,620	\$19,500	\$40,950	\$27,650		\$174,720
Fire Department	\$106,167	\$215,750	\$125,000	\$100,000	\$100,000	\$535,750	\$1,182,667
Information Technology	\$43,400	\$55,100	\$59,300	\$55,400	\$50,000	\$57,600	\$320,800
Police Department	\$23,000	\$70,000	\$123,000	\$200,000	\$23,000	\$20,000	\$459,000
Recreation	\$40,500	\$30,000	\$45,000	\$40,000	\$40,000	\$40,000	\$235,500
Adams Pool Bond		\$111,300	\$108,600	\$105,900	\$103,200	\$103,200	\$532,200
Public Works:							
Highway	\$340,123	\$540,123	\$532,509	\$697,509	\$532,509	\$532,509	\$3,175,282
Road Bond	\$54,491	\$53,403	\$52,315	\$51,227			\$211,436
Buildings & Grounds	\$30,000	\$75,000	\$475,000	\$100,000	\$401,213	\$528,774	\$1,609,987
Equipment Replacement	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000	\$1,110,000
<b>TOTAL (after Revenues)</b>	<b>\$872,681</b>	<b>\$1,372,296</b>	<b>\$1,770,224</b>	<b>\$1,590,986</b>	<b>\$1,477,572</b>	<b>\$2,017,833</b>	<b>\$9,101,592</b>
<b>Percent Change</b>	<b>-</b>	<b>57%</b>	<b>29%</b>	<b>-10%</b>	<b>-7%</b>	<b>37%</b>	

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## CAPITAL IMPROVEMENT PLAN, CONTINUED

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### PROJECT RANKINGS

The Justification Sheets that are required for each request include a Project Ranking section, whereby the Department Heads must note whether, in their estimation, the request is urgent, necessary, desired, on-going, or a new service, with criteria that define each of these options. The table below presents the results of this ranking for the requests that fall under FY12.

PROJECTS SUBMITTED FOR FY13	PROJECT RANKING				
	Urgent	Necess- ary	Desired	On- going	New Service
1. Tax and Utility Software Package	X				
2. Ambulance 2		X		X	
3. Fire Department Command Vehicle		X			
4. Fire Station Parking Lot Improvements		X			
5. Technology Plan		X		X	
6. Police Department Cruisers		X		X	
7. Pave Recreation Department Parking Lot		X			
8. Replace Bleachers at Adams Field		X			
9. Establish Recreation Vehicle Capital Reserve Fund		X			X
10. Union Street Bridge Capital Reserve		X			
11. Union Street Bridge Reconstruction		X			
12. Downtown Stormwater Separation		X		X	
13. Roadway Repaving		X		X	
14. Sidewalk Repairs		X		X	
15. DPW Fleet Management		X		X	
16. Water System Distribution Improvements		X		X	
17. Collection System TV Inspection		X		X	

Most of the projects are considered to be necessary, and a number of them are on-going, as well, such as the police cruiser replacement program. The list of projects for FY13 is less than the number of projects submitted, due – as noted above, to the Committee needing to either eliminate or move out to later years in order to minimize the impact on the bottom line. The three new projects for FY13 are the tax packages, the parking lot improvements at the Fire Station, and the establishment of a capital reserve fund for the Recreation Department.

# CAPITAL IMPROVEMENT PLAN, CONTINUED

## RELATIONSHIP OF CIP TO MASTER PLAN

There are a number of projects included in the CIP that are addressed in the Master Plan, thus the completion of these projects contributes to the implementation of the Master Plan. Some of the projects listed below have been accomplished, and others are still on the CIP list.

Goal/Recommendation from Master Plan	CIP Project
1. Secure an open space bond for the purchase of priority open space parcels and/or the purchase of development rights of those parcels from willing landowners (Open Space)	Office of Community Development: ▪ Purchase of Land Capital Reserve Fund
2. The Peterborough road system should receive a high level of maintenance and repair so as to maximize the capacity of the existing system and minimize major capital improvements in the future.	Highway Department: ▪ Road Repairing Program ▪ Bridge Repair/Replacement ▪ Large Drainage Structures
3. Encourage the use of traffic calming measures.	Highway Department: ▪ West Peterborough TIF Project
4. Improve the following intersections with signalization or some other means: a. Route 202 at Main Street b. Route 202 at Route 101 c. Route 123 at Route 101 d. Sand Hill & Old Street Roads e. Route 136 & Route 202	Highway Department: ▪ Intersection Improvements ▪ Town Connector Road (Parnesse Road)
5. Make various improvements in the following locations: a. Sand Hill Road at Old Street Road b. Main Street at Elm Street, High Street and Union Street c. Route 202 at Route 101 and Grove Street d. Route 202 at Grove Street and the Shopping Plaza Driveway	Highway Department: ▪ Intersection Improvements ▪ Sidewalk Improvements
6. Expand the Common Pathway	Highway Department: ▪ Continue south from Noone Falls
7. Proceed with proposed upgrades to the Peterborough Wastewater Treatment Plant.	Utilities: ▪ New Wastewater Treatment Plant
8. Itemize and prioritize water and wastewater infrastructure improvement needs.	Utilities: ▪ Sand Hill Tank & Water System Improvements ▪ Hunt Road Filtration ▪ Water System Distribution Maintenance ▪ Collection System TV Inspection ▪ SCADA Upgrades ▪ Infiltration & Inflow Improvements





# MS-9 REPORT

## Town of Peterborough, Capital Reserve Funds MS-9, July '10 - June '11

DATE	TRUST NAME	ACCT #	PURPOSE	HOW INSTD	PRINCIPAL			INCOME			TOTAL PRINCIPAL & INCOME JUN
					BALANCE PRINCIPAL 07/01/07	NEW FUNDS	YTD TOTALS GAIN / LOSS	BALANCE PRINCIPAL YEAR END JUN	YTD TOTALS NET INCOME	TRANS / EXPEND	
unknown	Bridge Restoration	8000004095	Capital Reserve	Money Mkt	185,257.03	0.00	(10,000.50)	154,458.47	15.36	0.00	156,672.43
unknown	Cemetery Expendable	8000004071	Capital Reserve	Money Mkt	91,482.21	2,000.00	(17,000.00)	76,482.21	1,282.65	(946.43)	77,327.69
unknown	Fire Truck	8000004072	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	854.76	0.00	854.76
unknown	Assessing Revaluation	8000004099	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
unknown	Land Acquisition	8000004074	Capital Reserve	Money Mkt	436,351.74	10,000.00	(4,606.46)	441,745.26	0.00	0.00	441,745.26
unknown	Recreation Cap Imp	8000004075	Capital Reserve	Money Mkt	(0.00)	0.00	0.00	0.00	(1,792.90)	0.00	(1,792.90)
unknown	Reclamation	8000004076	Capital Reserve	Money Mkt	23,458.02	16,919.00	0.00	40,377.02	43.97	0.00	40,420.99
unknown	Sewer Department	8000004077	Capital Reserve	Money Mkt	63,504.95	0.00	0.00	63,504.95	0.00	0.00	63,504.95
2002	Special Education	8000004078	Capital Reserve	Money Mkt	144,583.46	141.77	(150,232.21)	35,853.02	7,271.09	(2,532.10)	33,320.91
2002	Water Department	8000004079	Capital Reserve	Money Mkt	158,562.06	0.00	0.00	158,562.06	18,597.97	0.00	177,160.03
82006	Union Street Bridge Reco	8000004100	Capital Reserve	Money Mkt	174,000.00	44,500.00	0.00	218,500.00	8,611	(81,900.00)	136,600.00
82006	Fire Truck Pump	8000004101	Capital Reserve	Money Mkt	300,000.00	0.00	(131,008.79)	168,991.21	18,72	0.00	187,711.21
82006	Geo Info Sys Fund	8000004102	Capital Reserve	Money Mkt	130,000.00	30,000.00	0.00	160,000.00	23,20	0.00	183,200.00
12/15/08	Fleet Mgmt Fund	8000004103	Capital Reserve	Money Mkt	100,000.00	0.00	0.00	100,000.00	3,19	0.00	103,190.00
82006	Townhouse Boiler Mgmt	8000004104	Capital Reserve	Money Mkt	50,000.00	10,000.00	(34,532.20)	25,467.80	15,48	0.00	40,947.80
82006	Adams Pool Improvement	8000004105	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	96.11	10.12	106.23
1999	Health Insurance	8000004106	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	3.84	0.00	3.84
2001	Adult Education	8000004107	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	Applied Technology	8000004108	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	Conval School Bldg	8000004109	Capital Reserve	Money Mkt	0.00	146,100.84	0.00	146,100.84	0.00	0.00	146,100.84
2005	Athletics/C-curricular	8000005417	Capital Reserve	Money Mkt	0.00	0.00	0.00	0.00	10.16	0.00	10.16
					1,879,189.47	279,601.61	(307,770.20)	1,851,020.88	153,200.03	(84,179.53)	1,900,041.33



## Town of Peterborough, Expendable Funds MS-9, July - June '10 - '11

DATE	TRUST NAME	PURPOSE	HOW INSTD	% of TOTAL	PRINCIPAL - ACCT # 80000004073			INCOME - ACCT # 80000004073			TOTAL PRINCIPAL & INCOME JUN
					BALANCE PRINCIPAL 07/01/07	NEW FUNDS	YTD TOTALS GAIN / LOSS	BALANCE PRINCIPAL YEAR END JUN	%/YTD INCOME	TRANS / EXPEND	
1921	Isabella Miller Fund	Expendable	Stock & Bonds	0.69	157,433.47	23,100.01	0.00	180,533.48	0.9412	(1,000.74)	179,532.74
2005	Fire and Ambulance Fund	Expendable	Stock & Bonds	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	Peterborough General Purpose	Expendable	Stock & Bonds	0.98	9,281.12	2,000.00	0.00	11,281.12	0.0588	(82.73)	11,198.39
2005	Albert Noone Fund	Expendable	Stock & Bonds	0.16	0.00	0.00	0.00	0.00	0.00	2,634.70	2,634.70
TOTAL					166,714.59	25,100.01	0.00	191,814.60	1.0000	(1,083.47)	190,731.13



# MS-9 REPORT, CONTINUED

## Town of Peterborough, Common Fund MS-9, July - June '10-'11

DATE	TRUST NAME	PURPOSE	HOW INVEST	% of TOTAL JUN	PRINCIPAL - ACCT # 5850925310					INCOME - ACCT # 5850925310					TOTAL PRINCIPAL & INCOME 6/30/2011
					BALANCE PRINCIPAL 7/1/2010	NEW FUNDS	YTD TOTALS GAIN / LOSS	EXPEND	BALANCE PRINCIPAL 6/30/2011	BALANCE INCOME 7/1/2010	%YTD JUN	NET INCOME	YTD TOTALS TRANS / EXPEND	BALANCE INCOME YEAR END 6/30/2011	
1921	CEMETERIES A. B. C. F. & G	Cemetery	Stocks & Bonds	0.30	446,002.83	1,403.00	10,154.87	0.00	463,647.50	242,580.62	0.2576	16,123.65	2,474.98	251,170.25	724,826.75
1921	ADAMS, JOHN Q	worship poor	Stocks & Bonds	0.01	2,690.77	0.00	56.73	0.00	2,777.50	156.21	0.0015	98.53	(94.46)	156.26	2,935.76
1921	BASS, EDITH BRD	scholarship	Stocks & Bonds	0.01	18,111.60	0.00	853.52	0.00	18,765.19	12,398.46	0.0104	653.15	(2,398.84)	10,651.77	29,416.95
1921	BROOKSGUYETTEINCHOLS	scholarship	Stocks & Bonds	0.00	211.29	0.00	7.62	0.00	218.91	82.71	0.0001	7.62	1.17	91.50	310.41
1921	HIVERY, ALMON T	worship poor	Stocks & Bonds	0.00	3,621.50	0.00	130.67	0.00	3,752.16	228.85	0.0021	130.40	(127.63)	231.62	3,983.80
1921	HURLIN, LUCY AWARD	worship poor	Stocks & Bonds	0.00	5,733.63	0.00	208.89	0.00	5,940.52	51.40	0.0033	208.77	31.71	289.88	6,230.39
1921	NICHOLS, ADELBERT S	School	Stocks & Bonds	0.03	36,307.33	0.00	1,310.06	0.00	37,617.41	21,971.67	0.0209	1,309.33	205.78	23,481.69	61,099.10
1921	NICHOLS, ADELBERT S	School	Stocks & Bonds	0.00	3,013.31	0.00	108.73	0.00	3,122.04	2,135.85	0.0017	108.67	16.66	2,261.18	5,383.22
1921	GEORGE E WYE MEMORIAL	Poor	Stocks & Bonds	0.00	3,816.69	0.00	137.70	0.00	3,953.76	1,041.75	0.0022	137.62	21.10	1,200.47	5,154.25
1921	OVERSEER OF POOR FUND	worship poor	Stocks & Bonds	0.00	3,621.50	0.00	130.67	0.00	3,752.16	211.04	0.0021	130.40	(127.63)	213.81	3,965.98
1921	OSGOOD FUND	School	Stocks & Bonds	0.00	5,119.53	0.00	184.73	0.00	5,304.26	3,620.61	0.0029	184.62	28.31	3,833.55	9,137.80
1921	ADELIA DODGE STARRETT FD	Purpose	Stocks & Bonds	0.00	(0.00)	0.00	0.00	0.00	(0.00)	0.00	0.0000	0.00	0.00	0.00	0.00
1921	TOWN OF PETERBOROUGH	worship poor	Stocks & Bonds	0.00	4,242.02	0.00	153.06	0.00	4,395.09	247.18	0.0024	152.75	(149.50)	250.42	4,645.51
1921	UPTON MALINDA	School	Stocks & Bonds	0.01	10,857.66	0.00	381.78	0.00	11,249.44	7,108.39	0.0062	381.55	60.04	7,619.96	18,869.43
1921	WILSON, HARRIET M	worship poor	Stocks & Bonds	0.00	7,512.75	0.00	271.08	0.00	7,783.83	1,027.62	0.0043	270.52	(333.78)	984.66	8,748.50
1921	WILSON, HARRIET	scholarship	Stocks & Bonds	0.00	3,965.50	0.00	136.96	(1,000.00)	3,102.45	214.18	0.0017	136.00	91.41	441.59	3,544.04
1921	EARLEY, MICHELLE	scholarship	Stocks & Bonds	0.01	9,845.29	0.00	352.25	0.00	10,200.47	3,895.16	0.0057	355.04	(120.50)	4,099.65	14,300.13
1921	BLANCHETTE, DANIEL A.	scholarship	Stocks & Bonds	0.00	5,193.85	75.00	189.83	0.00	5,458.69	921.72	0.0030	189.84	(170.78)	939.58	6,398.28
1921	RAYMOND O. EDWARDS	scholarship	Stocks & Bonds	0.01	10,590.85	0.00	381.79	0.00	10,972.64	4,248.48	0.0061	381.57	98.51	4,688.57	15,661.31
1921	FLORENCE D. FITTS	scholarship	Stocks & Bonds	0.01	8,108.71	0.00	292.59	0.00	8,401.29	5,240.70	0.0047	292.42	44.84	5,278.06	13,979.35
1921	BRUCE WAYNE RUSSELL TR	scholarship	Stocks & Bonds	0.01	16,201.35	0.00	594.59	0.00	16,795.94	9,103.84	0.0093	594.26	89.59	9,777.69	26,563.03
1921	TEIXEIRA PARK FUND	scholarship	Stocks & Bonds	0.02	37,723.37	0.00	1,361.54	0.00	39,084.12	5,772.17	0.0217	1,360.78	(701.33)	6,341.81	45,424.92
1921	POPS WESCOTT	scholarship	Stocks & Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
1921	HUMAN SERVICES FUND	Poor	Stocks & Bonds	0.15	276,737.61	0.00	9,945.52	0.00	286,722.53	60,544.56	0.1593	9,979.07	(2,111.22)	67,811.41	354,533.95
1921	HELEN W. BROWN	Fire Dept	Stocks & Bonds	0.15	284,884.86	0.00	10,279.50	0.00	295,164.16	48,327.52	0.1640	10,272.62	1,575.44	69,176.58	365,340.74
1921	HELEN W. BROWN	Fire Dept	Stocks & Bonds	0.00	5,830.77	0.00	210.01	0.00	6,040.78	1,971.25	0.0034	210.49	32.28	2,214.01	8,251.39
1921	MARGARET H LEWIS	Park, Pkgd	Stocks & Bonds	0.00	26,980.14	0.00	973.53	0.00	27,953.67	2,884.87	0.0155	971.40	(850.87)	2,805.50	30,859.17
1921	EDWIN H TAYLOR FUND	Park, Pkgd	Stocks & Bonds	0.05	110,673.62	0.00	3,993.44	0.00	114,667.06	12,421.57	0.0537	3,965.10	(3,000.48)	12,506.18	127,173.24
1921	EMKEEN L TAYLOR FUND	Scholarship	Stocks & Bonds	0.10	218,195.96	0.00	7,900.26	0.00	227,105.22	22,723.38	0.1262	7,904.73	(9,562.85)	21,868.30	248,170.52
1921	ARTHUR N. DANIELS / CONVAL	Scholarship	Stocks & Bonds	0.11	170,049.23	0.00	6,132.89	0.00	176,182.12	82,217.19	0.0979	6,132.38	940.39	89,289.97	285,475.08
1921	ARTHUR N. DANIELS / HANCOCK	Scholarship	Stocks & Bonds	0.11	1,730,928.42	1,415.50	62,728.34	(1,000.00)	1,800,131.86	553,379.26	0.1009	62,658.16	(15,773.66)	609,265.73	2,410,395.33
TOTAL															



# Town of Peterborough Landfill Pollution Abatement Fund

MS-9, July '10 - June '11

PRINCIPAL - ACCT # 8000004474				INCOME - ACCT # 8000004474			
DATE	TRUST NAME	PURPOSE	% of TOTAL JUN	BALANCE PRINCIPAL 07/01/10	YTD TOTALS NEW FUNDS GAIN / LOSS EXPEND	BALANCE PRINCIPAL YEAR END JUN	TOTAL PRINCIPAL & INCOME JUN
2005	Landfill Pollution Abatement	Expendable	1.00	634,819.00	(110,370.61) 0.00 0.00 0.00	524,448.39	612,207.60
				634,819.00	(110,370.61) 0.00 0.00 0.00	524,448.39	612,207.60
TOTAL							



# Town of Peterborough, Library Funds

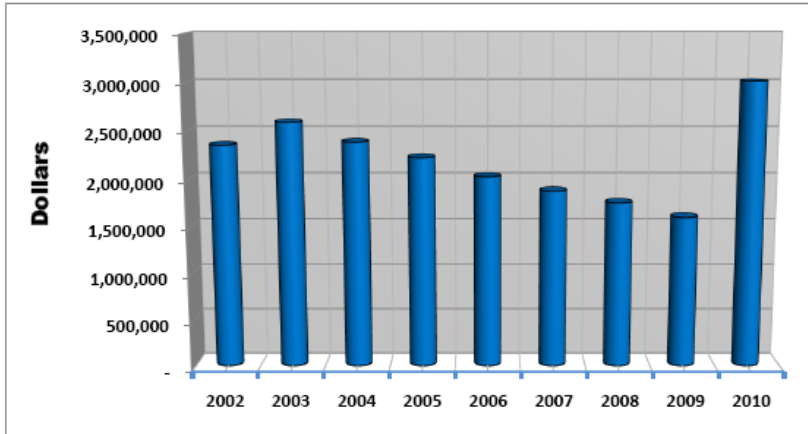
MS-9, July 2010 - June 2011

PRINCIPAL - ACCT # 5850925610				INCOME - ACCT # 5850925610			
DATE	TRUST NAME	PURPOSE	% of TOTAL JUN	BALANCE PRINCIPAL 07/01/09	YTD TOTALS NEW FUNDS GAIN / LOSS EXPEND	BALANCE PRINCIPAL YEAR END JUN	TOTAL PRINCIPAL & INCOME JUN
3/1/09	ABBOTT, ABIELE & SMITH, SAMI	Library	0.02	13,201.91	0.00 460.37 0.00 0.00	13,762.28	13,792.44
3/1/09	MORISON GEORGE ABBOT	Library	0.02	14,071.33	0.00 487.73 0.00 0.00	14,559.06	14,012.21
6/20/09	OLA WYTHAYER MEMORIAL	Library	0.00	2,284.33	0.00 70.18 0.00 0.00	2,354.51	2,272.14
3/1/02	BELLOFATTO, JOSEPH	Library	0.04	24,507.02	0.00 851.53 0.00 0.00	25,358.55	25,311.33
1921	CARNEGIE, ANDREW	Library	0.04	29,314.03	0.00 961.40 0.00 0.00	30,275.43	29,402.38
5/23/12	FRENCH, HENRY	Library	0.00	1,370.57	0.00 47.51 0.00 0.00	1,418.07	1,423.25
1935	FRENCH, GEORGE A	Library	0.01	4,807.85	0.00 166.65 0.00 0.00	4,974.49	4,992.55
3/1/01	HAMILTON, GEORGE W	Library	0.46	335,312.94	0.00 11,622.42 0.00 0.00	346,935.36	348,201.70
1/17/06	JONES, EBEN W	Library	0.05	41,103.26	0.00 1,426.43 0.00 0.00	42,529.69	42,705.10
3/1/00	KINCH, BARBARA A	Library	0.00	1,370.56	0.00 47.51 0.00 0.00	1,418.07	1,423.24
7/1/06	LIVINGSTON, SUSAN	Library	0.01	123,373.51	0.00 4,376.30 0.00 0.00	127,749.81	128,115.73
1914	MCGLIVARY, D F	Library	0.16	4,588.57	0.00 158.35 0.00 0.00	4,746.92	4,744.17
7/1/06	MORISON, ROBERT S	Library	0.01	3,976.21	0.00 137.82 0.00 0.00	4,114.03	4,132.16
4/06/02	RICHARDSON, AMANDA	Library	0.02	14,071.32	0.00 467.73 0.00 0.00	14,539.05	14,012.19
10/1/07	SCOTT, JENNIE S	Library	0.11	70,885.89	0.00 2,030.31 0.00 0.00	72,916.20	70,802.78
1/12/10/09	WASHBURN, HENRY	Library	0.00	1,142.11	0.00 39.59 0.00 0.00	1,181.70	1,186.01
	WESTON MEMORIAL	Library	0.00	422.49	0.00 14.64 0.00 0.00	437.14	438.73
	WILSON, HARRIET	Library	0.00	2,814.21	0.00 97.54 0.00 0.00	2,911.75	2,922.38
TOTAL				602,791.11	0.00 24,013.11 0.00 0.00	626,804.22	626,804.22

# 2010 SEWER AND WATER FUNDS - NOTES AND BONDS

## Proprietary Funds June 30, 2010

History of General Long Term Debt				
Total Indebtness	Principal Outstanding	Principal Payment	Interest Payment	Total Payment
2002	2,359,486	166,738	104,487	271,225
2003	2,594,933	204,031	114,639	318,670
2004	2,390,902	163,982	104,731	268,713
2005	2,226,920	198,407	100,363	298,770
2006	2,028,513	151,457	89,955	241,412
2007	1,877,056	125,000	72,514	197,514
2008	1,752,056	153,425	77,540	230,965
2009	1,598,631	149,259	48,105	197,365
2010	3,016,372	180,035	131,648	311,684



Sewer Fund		
Outstanding Long Term Bonds and Notes		
June 30, 2011		
1993 Sewer Note 5.5% for 20 Years		
Fixed Interest Rate		
Original Amount		121,934
Summerhill Nursing Home, Mainline Extension		
\$6,096.70 due on principal plus interest		
Balance of Note		17,136
1995 Sewer Note 6.25% for 20 Years		
Fixed Interest Rate		
Original Amount		60,022
Jaffrey Road-Han-Sul, Guaranteed Mainline		
\$3,001.10 due on principal plus interest		
Balance of Note		15,006
2000 General Obligation Bond for 15 Years		
Variable Interest Rate to Maximum of 6.75%		
Original Amount		250,000
Sewer Improvements		
\$16,667.00 due on principal plus interest		
Balance of Bonds		83,335

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## 2009 SEWER AND WATER FUNDS - NOTES AND BONDS

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**Water Fund**  
**Outstanding Bonds and Notes**  
**June 30, 2010**

<u>1993 Water Note 5.75% for 20 Years</u>	
Fixed Interest	
Original Amount	43,326
Summerhill Nursing Home-Old Dublin Road	
\$2,166.30 due on principal plus interest	
Balance of Note	8,665
<u>1995 Water Note 6.5% for 20 Years</u>	
Fixed Interest	
Original Amount	13,347
Jaffrey Road-Han-Sul	
\$667.35 due on principal plus interest	
Balance of Note	4,004
<u>1999 General Obligation Bond for 20 Years</u>	
Variable Interest Rate-4% to 4.8%	
Original Amount	1,500,000
Hunt Well and Water Main Upgrades	
\$75,000 due on principal plus interest	
Balance of Bonds	675,000
<u>2000 General Obligation Bond for 15 Years</u>	
Variable Interest Rate to Maximum of 6.75%	
Original Amount	500,000
Water Improvements	
\$33,334 due on principal plus interest	
Balance of Bonds	199,998
<u>2002 General Obligation Bond for 29 Years</u>	
Interest Rate of 4.625%	
Original Amount	357,500
W. Peterborough Tank	
\$12,328 due on principal plus interest	
Balance of Bonds	271,204
<u>2008 General Obligation Bond for 28 Years</u>	
Interest Rate of 4.125%	
Original Amount	1,567,000
Water Improvements	
\$95,415 due on principal plus interest	
Balance of Bonds	1,536,224

# PAYROLL: FISCAL YEAR 2011 TOWN EMPLOYEE WAGES

2011 TOWN EMPLOYEE WAGES			
EMPLOYEE	GROSS WAGES	EMPLOYEE	GROSS WAGES
<b><u>FIRE &amp; AMBULANCE:</u></b>		<b><u>FIRE &amp; AMBULANCE (cont'd):</u></b>	
Anderson, T.	1852	Sliver, J.	201
Beaumont, T.	856	Spacht, K.	670
Berube, J.	3779	Stanley, M.	8932
Berube, R.	2624	Stewart, K.	14014
Betz, L.	3816	Stewart, P.	3930
Blanchette, J.	7386	Sweeney, K.	2926
Bolduc, S.	42324	Thibault, P.	13323
Bouchard, J.	7106	Turilli Jr, R.	1081
Bowman, E.	7133	Wakefield, C.	4082
Briggs, C. V.	8724	Wall, B.	43946
Briggs, C. F.	1773	Weiss, T.	468
Burnham, C.	582	Winters, B.	35060
Chartier, G.	29047	Winters, J.	5349
Clarke, C.	13495		
Dardas, T.	30746	<b><u>CEMETERY:</u></b>	
Daughen, R.	9770	Lambert, R.	1885
Dupre, K.	291	Leedham, M.	528
Duval, J. J.	9086		
Duval, J. A.	13828	<b><u>LIBRARY:</u></b>	
Ewing, C.	5388	Bearce, L.	45580
Failla, D.	26719	Cline, E.	131
Fraley, C.	5217	Cutter, L.	17792
Fredieu, M.	1903	Garcia, E.	979
Frehner, B.	2054	Garcia, S.	152
Gifford, E.	3636	Hackert, B.	49728
Graham, D. J.	2196	Harrison, A.	1824
Grant, C. J.	2678	Humphrey, M.	239
Hall, J.	18	Kepner, L.	64685
Hampson, C.	1978	Page, J.	22301
Hampson, J.	7795	Pennington, S.	1113
Hampson, J. M.	2428	Plaza, B.	1048
Hobbs, S.	21086	Price, M.	75589
Horgan, K.	65	Rogers, M.	279
Hoyt, H.	534	Swanson, A.	22352
Kelly, M.	2738	Taft, E.	961
Lenox, J.	78493	Thompson, L.	518
Manning, L.	2256	Young, D.	2075
Martin, D.	652		
McClusky, H.	19316	<b><u>FINANCIAL ADMINISTRATION:</u></b>	
Merrill Jr, A.	2746	Blake, J.	762
Nielsen, G.	359	Bowman, J.	1500
Norton, L.	24332	Brenner, P.	102704
Parkhurst, D.	12019	Byk Jr, J.	2021
Phillips-Merrill, J.	720	Christian, K.	2000
Putzel, J.	608	Costa, J.	13685
Reynolds, E.	668	Guinard, A.	2044
Robblee, M.	2080	Lavery, C.	12830
Rodenhiser, K.	7320	MacStay, N.	44124
Roeun, M.	7046	Marsh, E.	39808
Sandlin, J.	4741	May, L.	50027
Sawyer, J.	10241	Miller, B.	2000
Shaw, B.	17799	Paris, L.	52718
Simino, C.	1005	Smith, L.	31090
Skerry, D.	1216	Thomas, E.	2000

# PAYROLL: FY 2011 TOWN EMPLOYEE WAGES, CONTINUED

2011 TOWN EMPLOYEE WAGES			
EMPLOYEE	GROSS WAGES	EMPLOYEE	GROSS WAGES
<b><u>PUBLIC WORKS:</u></b>			
Ambrosini, M.	10664	Betz, L.	41268
Bartlett, R.	99785	Bosk, K.	4616
Bergeron, P.	46158	Birkebak, M.	3668
Blanchette, A.	17779	Boutwell, N.	2831
Bradford, S.	48344	Brown, D.	71
Brown, N.	52258	Byk, N.	4587
Buffum, D.	25720	Carroll, J.	26881
Clarke, M.	20217	Clough, T.	257
Clarke, R.	45707	Dunn, M.	2568
Colpitts, J.	6243	Eneguess, D.	4452
Croumie, D.	62352	Fletcher, C.	3477
DuBois, R.	63309	Fletcher, M.	1892
Earley, M.	2864	Forrest, A.	3455
Eastes, B.	1132	Frechette, N.	260
Fletcher, A.	174	Frehner, B.	4375
Golec, B.	44653	Gapp, E.	1150
Gonthier, L.	14942	Gapp, G.	4662
Hartwell, J.	49610	King, J.	65275
Lavery, C.	24316	Lastrina, L.	2739
Lemay, D.	41978	Liebenson-Morse, S.	2616
Monkton, C.	34800	Rapp, E.	916
Noke, W.	5897	Sawyer, A.	1867
Patten, R.	12825	Sawyer, L.	83
Rheume, S.	59607	Topping, A.	216
Roeun, M.	49680	Twitchell, E.	2501
Roeun, S.	38632	Venning, R.	2718
Scanlon, D.	5984	Waite, A.	4732
Shaw, B.	4587	Wall, B.	1513
Smalley, E.	41153	Wall, K.	3705
Torsey, M.	30432	Wall, T.	496
Warpula, R.	40885	Walton, C.	273
West, M.	58167	Weeks, J.	5999
Wilder, R.	49418	Weiner, C.	194
Young, G.	53784	Williams, K. J.	4928
<b><u>COMMUNITY DEVELOPMENT:</u></b>		<b><u>POLICE DEPARTMENT:</u></b>	
Carrara, D.	25708	Abbott, D.	58610
Farashahi, F.	53932	Bean, L.	42487
Norton, L.	36377	Belletete, E.	89514
Oakes, A.	40128	Boggis, V.	75057
Ogilvie, C.	75335	Bosk, K.	5428
Weeks, T.	41003	Chapdelaine, M.	68463
<b><u>ELECTION/REG/VITALS:</u></b>		Coyne, D.	402
Emory, L.	13678	Dugre, B.	66435
Guyette, L.	49264	Edsall, C.	63338
Keenan, L.	15352	Emond, L.	8693
Leedham, M.	2000	Guinard, S.	96324
Patten, R.	300	Huff, G.	3749
Sweet, D.	2000	Kirouac-Little, T.	1284
Sweet Sr, W.	2000	Kolb, M.	61008
<b><u>RECREATION:</u></b>		Lepine, J.	3359
Ambrosini, K.	1321	Lester, C.	3000
Ambrosini, M.	1940	Myer, D.	63298
Bacon, C.	2279	Nelson, R.	68950
Beaudin, M.	1059	Sullivan, B.	70062
		Weston, J.	20342

Note: Gross Wages includes overtime

# SCHEDULE OF TOWN-OWNED PROPERTY

SIZE	PARCEL ID	LOCATION	DESCRIPTION	Assessment
15+/- Ac	R001-028-000	East Mountain Road	Land Only	\$ 184,200
120+/- Ac	R001-029-000	East Mountain Road	Land Only	\$ 548,200
12+/- Ac	R001-039-000	Cunningham Pond Road	Marshall Thomas Park	\$ 311,500
0.95AcC	R002-010-000	Route 101 (Wilton Rd)	Water Tank	\$ 200,400
1.88AcC	R002-022-000	Elm Hill Road	Original Water Source	\$ 73,700
0.35AcC	R003-021-000	Jaffrey Road	Land Only	\$ 9,900
6.31 Ac	R003-027-000	Route 202 South	Land Only	\$ 11,200
0.69+/- Ac	R003-039-000	Old Sharon Road	Water Pumping Station	\$ 52,300
4.25AcC	R003-039-100	Old Sharon Road	Moore Land	\$ 96,000
151+/- Ac	R004-004-001	Old Jaffrey Road	Land Only -- Fremont Trails	\$ 270,100
3.12+/- Ac	R004-004-004	Old Town Farm Road	Land Only -- Fremont Trails	\$ 78,700
3.12+/- Ac	R004-004-005	Old Town Farm Road	Land Only -- Fremont Trails	\$ 82,100
21.5+/- Ac	R004-004-006	Old Jaffrey Road	Land Only -- Fremont Trails	\$ 171,500
18.44 Ac	R005-017-000	Reynolds Drive	Land Only	\$ 209,300
1.70+/- Ac	R005-018-000	Sand Hill Road	Water Tank	\$ 799,500
25.523 Ac	R008-003-110	Old Greenfield Road	Land Only	\$ 176,600
0.683 Ac	R008-003-111	Old Greenfield Road	Land Only	\$ 4,800
61.75AcC	R008-017-000	Route 202 North	Sewer Plant	\$ 343,900
8.86+/- Ac	R011-011-200	Middle Hancock Road	Land Only	\$ 26,900
21.26+/- Ac	R011-011-500	Middle Hancock Road	Land Only	\$ 78,400
8+/- Ac	R011-016-100	Route 202 North	Con Comm	\$ 54,300
6.01+/- Ac	R011-019-100	Route 202 North	Tax Collector Deed	\$ 91,500
0.23AcC	R011-023-000	Route 202 (Hancock Rd)	Land Only	\$ 31,100
7.04+/- Ac	R011-024-000	Route 202 North	Land Only	\$ 74,800
40.64+/- Ac	R011-025-000	Route 202 (Hancock Rd)	Land Only	\$ 208,500
8.09+/- Ac	R011-025-100	Route 202 (Hancock Rd)	Land Only	\$ 132,500
5.09+/- Ac	R011-027-000	Route 202 North	Land Only	\$ 61,600
15.9AcC	R011-028-000	Route 202 (Hancock Rd)	Land Only	\$ 127,800
4.21AcC	R011-035-000	Scott Mitchell Road	Land Only	\$ 96,500
73.54AcC	R011-036-000	Scott Mitchell Road	Recycling Center	\$ 549,500
29.66AcC	R011-039-000	Scott Mitchell Road	Land Only	\$ 110,100
22.44AcC	R011-041-000	Off Scott Mitchell	Con Comm	\$ 249,700
122.3 AcC	R011-042-000	Scott Mitchell Road	Land Only	\$ 534,800
27.3+/- Ac	R011-049-000	Route 202 North	Poplar Land	\$ 232,100
3.38 Ac	R011-050-001	Route 202 (Hancock Rd)	RR ROW	\$ 64,900
10.88 Ac	R011-051-002	Southfield Land	Water Dept.	\$ 148,300
79.46+/- Ac	R011-057-048	Contoocook Lane	Land Only	\$ 333,200
1.00+/- Ac	R011-057-049	Contoocook Land	Land Only	\$ 16,900
174,786+/- SF	R012-013-033	Brian Road	Land Only	\$ 88,100
8.14AcC	R012-015-200	Burke Road	Land Only	\$ 132,800
1.0+/- Ac	R012-035-000	Route 136	Tax Collector Deed	\$ 56,300
1.61AcC	R012-045-000	Greenfield Road	Land Only	\$ 61,000
66.9AcC	R012-060-000	Gulf Road	Land Only	\$ 74,100
47.36AcC	R012-061-000	Gulf Road	Land Only	\$ 146,000
23.24AcC	R012-063-000	Gulf Road	Land Only	\$ 64,000
12.9+/- Ac	U001-002-100	Grove Street	Wheeler Trail	\$ 128,000
7.14AcC	U002-004-000	Cheney Avenue	Water Tank	\$ 439,600
22.02AcC	U002-040-000	Old Street Road	Land Only	\$ 198,300
1.22 Ac	U002-045-000	Cheney Avenue	Land Only	\$ 133,900
1.50AcC	U004-001-100	Old Street Road	Cemetery on U004-001-000	\$ 65,800
0.67AcC	U008-004-000	Hunt Road	Dam-Contoocook River	\$ 11,100
7.71AcC	U008-026-000	Route 202 North	Land Only	\$ 23,100
1.79AcC	U008-027-000	Greenfield Road	Land Only	\$ 3,400
0.96AcC	U008-028-000	Route 136	House Lot	\$ 61,300



# SCHEDULE OF TOWN-OWNED PROPERTY, CONTINUED

SIZE	PARCEL ID	LOCATION	DESCRIPTION	Assessment
16.45+/- Ac	U008-034-100	Greenfield Road	Land Only	\$ 169,300
0.11+/- Ac	U008-034-200	Greenfield Road	Land Only	\$ 10,800
7.81+/- Ac	U008-034-300	Greenfield Road	Land Only	\$ 40,600
0.55AcC	U009-029-000	Pheasant Road	Buffer for Sewage Plant	\$ 766,600
15.88AcC	U009-030-000	Pheasant Road	Sewer Treatment Plant	\$ 138,000
79.9AcC	U010-035-000	Nichols Road	Water Well	\$ 325,200
11.6+/- Ac	U010-037-000	Off Nichols Road	Water Pumping Station	\$ 134,300
1.41 Ac	U010-069-000	Keenan Drive	Mercer Park	\$ 48,900
10.38+/- Ac	U011-006-000	Hunt Road	Water Pumping Station	\$ 165,700
38.53AcC	U011-012-000	Summer Street	Water Dept	\$ 75,000
0.29AcC	U014-010-000	Summer Street	Well	\$ 23,100
4.49AcC	U014-011-000	Summer Street	Water Dept.	\$ 75,800
35.50AcC	U015-024-000	Sand Hill Road	Cemetery	\$ 288,600
3.25AcC	U016-000-000	Concord Street	Land Only	\$ 142,800
0.25AcC	U016-020-000	Summer Street	Land Only	\$ 4,400
0.61AcC	U016-047-000	Summer Street	Water Dept.	\$ 44,400
0.97AcC	U017-003-000	Granite Street		\$ 2,700
1.47 Ac	U017-010-002	Depot Street	Parking Lot and Depot Park	\$ 392,400
0.17AcC	U017-020-000	Grove Street	Boccelli Park	\$ 19,400
0.73AcC	U017-021-000	Grove Street	G.A.R. Hall	\$ 328,900
2.24AcC	U017-046-000	Grove Street	Putnam Park	\$ 221,700
0.04AcC	U017-047-000	Grove Street	Fernald Park	\$ 18,400
0.29AcC	U017-052-000	Grove Street	Town Hall	\$ 1,714,100
0.39AcC	U017-071-000	Depot Street	Parking lot	\$ 117,400
0.11AcC	U017-124-000	Summer Street	Fire Dept.	\$ 90,100
10.54AcC	U017-125-000	Summer Street	Fire Dept	\$ 519,300
0.28AcC	U017-126-000	Summer Street	Fire Dept	\$ 70,600
0.76AcC	U017-139-000	Concord Street	Library	\$ 1,225,100
0.30AcC	U017-141-000	Concord Street	Library parking	\$ 223,100
0.23+/- Ac	U018-114-000	Grove Street	Police Dept.	\$ 48,500
2.99AcC	U018-115-000	Grove Street	Police Dept.	\$ 644,100
No Land	U019-002-001	Route 101 (Wilton Rd)	Pump Station	\$ 900
1.48AcC	U019-046-000	Route 101 (Wilton Rd)	Cons Comm	\$ 50,000
1.57AcC	U023-022-000	Route 101 (Dublin Rd)	Eneguess land	\$ 57,400
26.72AcC	U023-033-000	Elm Street	Rec Dept/Town Garage	\$ 669,500
9.33AcC	U024-008-000	Union Street	Atheltic Fields	\$ 343,400
12.48AcC	U024-010-000	Union Street	Atheltic Fields	\$ 570,200
56.21AcC	U027-012-000	Dublin Road	Land Only	\$ 351,700
48.95AcC	U027-024-000	Dublin Road	Land Only	\$ 329,200
2.00AcC	U030-002-000	Union Street	Teixiera Park	\$ 145,700
4.30AcC	U032-013-100	May Street	Water Tank	\$ 550,100

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## TAX INFORMATION (MS-1)

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### Summary Inventory of Valuation (MS-1)

#### Value of Land Only

Current Use (At Current Use Value)	(14,211.67 acres)	\$1,376,279
Conservation Easement	(191.96 acres)	\$16,181
Discretionary Easement	(29.5 acres)	\$10,160
Discretionary Preservation Easement	(1.10 acre total)	\$32,781
Residential	(4,621.44 acres)	\$126,539,319
Commercial / Industrial	(630.75 acres)	\$29,942,716
<b>Total Value of Taxable Land</b>	<b>(19,686.42 acres)</b>	<b>\$154,917,436</b>
<b>Tax Exempt &amp; Non-Taxable Land</b>	<b>(3,676.81 acres)</b>	<b>\$23,495,060</b>

#### Value of Buildings Only

Residential		\$335,686,440
Manufactured Housing		\$448,800
Commercial / Industrial		\$106,780,424
Discretionary Preservation Easement	23 granted	\$176,922
<b>Total of Taxable Buildings</b>		<b>\$443,092,586</b>
<b>Tax Exempt &amp; Non-Taxable Buildings</b>		<b>\$81,885,900</b>

#### Public Utilities

**\$9,581,200**

#### Total Valuation before Exemptions

**\$607,591,222**

Disabled Veterans	3 granted	\$43,000
Blind Exemptions	3 granted	\$45,000
Elderly Exemptions	50 granted	\$6,260,600
<b>Total Dollar Amount of Exemptions</b>		<b>\$6,305,600</b>

**Net Valuation on Which Tax Rate is Computed  
for Municipal, County & Local Education Tax  
(this includes utility values which are not included  
For State education tax rate determination)**

**\$601,242,622**

# 2011 TAX RATE CALCULATION

## DEPARTMENT OF REVENUE ADMINISTRATION Municipal Services Division 2011 Tax Rate Calculation

**TOWN/CITY: PETERBOROUGH**

Gross Appropriations	12,017,637
Less: Revenues	7,340,226
	0
Add: Overlay (RSA 76:6)	73,064
War Service Credits	152,700

*Barbara Johnson*  
11/2/11

Net Town Appropriation	4,903,175
Special Adjustment	0

Approved Town/City Tax Effort	4,903,175
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**TOWN RATE**  
8.16

### SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	0	0	0
Regional School Apportionment			13,136,748
Less: Education Grant			(2,423,494)

Education Tax (from below)	(1,795,301)
Approved School(s) Tax Effort	8,917,953

**LOCAL  
SCHOOL RATE**  
14.83

### EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.325
772,172,426	1,795,301
Divide by Local Assessed Valuation (no utilities)	
591,661,422	

**STATE  
SCHOOL RATE**  
3.03

### COUNTY PORTION

Due to County	792,513
	0

Approved County Tax Effort	792,513
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**COUNTY RATE**  
1.32

**TOTAL RATE**  
27.34

Total Property Taxes Assessed	16,408,942
Less: War Service Credits	(152,700)
Add: Village District Commitment(s)	0
<b>Total Property Tax Commitment</b>	<b>16,256,242</b>

### PROOF OF RATE

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	591,661,422	3.03 1,795,301
All Other Taxes	601,242,622	24.31 14,613,641
		16,408,942

**TRC#**  
118

**TRC#**  
118

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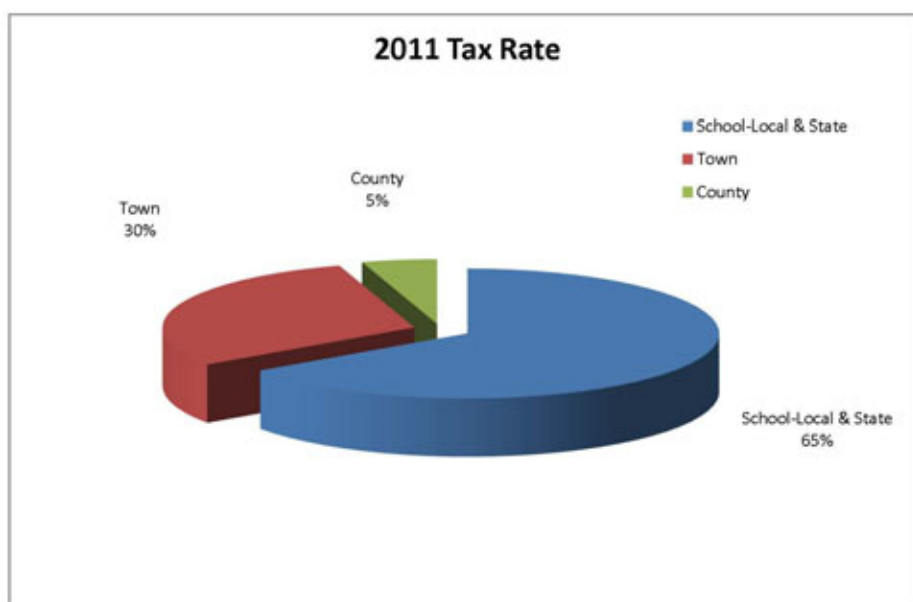
## 2011 TAX RATE CALCULATION

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### TOWN OF PETERBOROUGH

	2010 Tax Rate	2011 Tax Rate	% Increase - Decrease
School-Local & State	16.04	17.86	11.3%
Town	6.99	8.16	16.7%
County	1.25	1.32	5.6%
	<b>24.28</b>	<b>27.34</b>	<b>12.6%</b>

Of the 12.6% increase in the tax rate, 12.24% was due to the drop in assessed value.



# TAX COLLECTOR'S REPORT (MS-61)

## TAX COLLECTOR'S REPORT

For the Municipality of Peterborough Year Ending FY2011

### DEBITS

UNCOLLECTED TAXES BEG. OF YEAR*		Levy for Year of this Report 2011	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2010	2009	Prior
Property Taxes	#3110		5,941,932.74		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185		657.26		
Excavation Tax @ \$.02/yd	#3187		1,345.15		
Utility Charges	#3189				
Property Tax Credit Balance**		< >	< 4,351.50 >		
Other Tax or Charges Credit Balance**		< >			
<b>TAXES COMMITTED THIS YEAR</b>			For DRA Use Only		
Property Taxes	#3110	8,424,470.04			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185	7,619.21			
Excavation Tax @ \$.02/yd	#3187	584.95			
Utility Charges	#3189				
<b>OVERPAYMENT REFUNDS</b>					
Property Taxes	#3110	2,482.63	80,843.30	17,725.90	20,375.38
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190	0.24	59,666.55		
Resident Tax Penalty	#3190		5,618.55		
<b>TOTAL DEBITS</b>		<b>\$ 8,435,157.07</b>	<b>\$ 15,022,390.53</b>	<b>\$ 17,725.90</b>	<b>\$ 20,375.38</b>

\*This amount should be the same as the last year's ending balance. If not, please explain.

\*\*Enter as a negative. This is the amount of this year's amounts pre-paid last year as authorized by RSA 80:52-a.

\*\*The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

# TAX COLLECTOR'S REPORT (MS-61), CONTINUED

MS-61

## TAX COLLECTOR'S REPORT

For the Municipality of Peterborough Year Ending FY2011

### CREDITS

REMITTED TO TREASURER	Levy for Year of This Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	Prior
Property Taxes	6,811,381.06	14,469,280.52	5,436.00	11,517.60
Resident Taxes				
Land Use Change		11,020.00		
Yield Taxes	7,505.08	4,906.35		
Interest (include lien conversion)	0.24	59,666.55		
Penalties		5,618.55		
Excavation Tax @ \$.02/yd	584.95	1,220.51		
Utility Charges				
Conversion to Lien (principal only)		394,342.08		
<b>DISCOUNTS ALLOWED</b>				
<b>ABATEMENTS MADE</b>				
Property Taxes	2,601.60	76,335.97	12,289.90	8,857.78
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>				
<b>UNCOLLECTED TAXES - END OF YEAR #1080</b>				
Property Taxes	1,622,548.19			
Resident Taxes				
Land Use Change				
Yield Taxes	114.13			
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance**	< 9,578.18 >			
Other Tax or Charges Credit Balance**	< >			
<b>TOTAL CREDITS</b>	<b>\$ 8,435,157.07</b>	<b>\$ 15,022,390.53</b>	<b>\$ 17,725.90</b>	<b>\$ 20,375.38</b>

\*\*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a  
(Be sure to include a positive amount in the appropriate taxes or charges actually remitted to the treasurer).

**MS-61**  
Rev. 10/10

# TAX COLLECTOR'S REPORT (MS-61), CONTINUED

## DEBITS

	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2010	2009	2008	Prior
Unredeemed Liens Balance - Beg. Of Year		375,414.91	220,029.20	114,992.00
Liens Executed During Fiscal Year	425089.43			
Interest & Costs Collected (After Lien Execution)	712.92	26,015.27	2,321.59	27,462.67
<b>TOTAL DEBITS</b>	<b>\$ 425,802.35</b>	<b>\$ 401,430.18</b>	<b>\$ 222,350.79</b>	<b>\$ 142,454.67</b>

## CREDITS

REMITTED TO TREASURER		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	Prior
Redemptions		63,980.19	194,450.57	121,814.21	61,797.30
Interest & Costs Collected (After Lien Execution)	#3190	712.92	26,015.27	2,321.59	27,462.67
Abatements of Unredeemed Liens		68.55	463.73		464.82
Liens Deeded to Municipality					
Unredeemed Liens Balance - End of Year	#1110	361,040.69	180,500.61	98,214.99	52,729.88
<b>TOTAL CREDITS</b>		<b>\$ 425,802.35</b>	<b>\$ 401,430.18</b>	<b>\$ 222,350.79</b>	<b>\$ 142,454.67</b>

## UTILITY ACCOUNTS Town of Peterborough Fiscal Year Ending 6/30/2011

		Debits Levies of: 2010/2011		
Uncollected Beginning of Year	\$94,786.77		Remitted to Treasurer During Yr:	\$1,439,602.73
Utility Credit Balance	(616.58)		Utilities Paid off by TOP at lien	\$54,204.20
Utilities Committed this Year:	\$1,503,125.43		Abatements Made:	\$25,237.19
Interest Billed	\$6,003.32		Uncollected End of Fiscal Year	\$86,438.56
Overpayments:	\$1,299.10		Utility Credit Balance	(884.64)
<b>TOTAL DEBITS</b>	<b>\$1,604,598.04</b>		<b>TOTAL CREDITS</b>	<b>\$1,604,598.04</b>

DIFFERENCE \$0.00

# TOWN CLERK'S FINANCIAL REPORT, FY 2011

RECEIPTS	AMOUNTS	DISBURSEMENTS	AMOUNTS
Dog Licenses	\$7,033.50	Dog License - Town Share	\$4,474.00
		Dog License - State Share	\$2,559.50
Automobiles	\$827,779.73	Automobiles	\$827,779.73
Boat Registrations	\$0.00	Boat Registrations	\$0.00
Marriages	\$2,650.00	Marriages - Town Share	\$371.00
		Marriages - State Share	\$2,279.00
Vital Statistics	\$19,660.00	Vital Statistics - Town Share	\$5,675.00
		Vital Statistics - State Share	\$13,985.00
Recycling Fees	\$3,404.00	Recycling Fees	\$3,404.00
Reclamation Trust	\$18,858.00	Reclamation Trust	\$18,858.00
Miscellaneous:		Miscellaneous:	
Dredge & Fill	\$10.00	Dredge & Fill	\$10.00
Pole License	\$30.00	Pole License	\$30.00
Filing Fees	\$24.00	Filing Fees	\$24.00
Misc Charges	\$0.00	Misc Charges	\$0.00
Articles of Agreement	\$25.00	Articles of Agreement	\$25.00
Title Applications	\$1,810.00	Title Applications	\$1,810.00
Uniform Commerical Code	\$1,200.00	Uniform Commercial Code	\$1,200.00
Decals	\$20,349.00	Decals	\$20,349.00
Civil Forfeiture	\$150.00	Civil Forfeiture	\$150.00
Notary Fees	\$266.00	Notary Fees	\$266.00
Dog Fines	\$88.00	Dog Fines	\$88.00
Copies	\$13.00	Copies	\$13.00
Misc Postage	\$80.90	Misc Postage	\$80.90
Bad Check Fees	\$394.28	Bad Check Fees	\$394.28
Interware Software	\$353.40	Interware Software	\$353.40
Reimb on TC & Elec Exp	\$689.80	Reimb on TC & Elec Exp	\$689.80
Bad Checks Not Reimbursed	-\$67.00	Bad Checks Not Reimbursed	-\$67.00
Refunds	-\$71.00	Refunds	-\$71.00
TOTAL RECEIPTS	\$904,730.61	TOTAL DISBURSEMENTS	\$904,730.61
Information:			

All dogs and wolf hybrids must be licensed by April 30th and a current rabies certificate must be filed  
Per RSA 468.13, a penalty of \$25.00 will be imposed for any dog or wolf hybrid not licensed by June

Office Hours:	Office Phone: (603) 924-8000, ext 105
Monday - Friday 8:00 AM to 4:15 PM	Office Fax: (603) 924-8001
Thursdays 8:00 AM to 6:30 PM	Email Address: lguyette@townofpeterborough.us



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## TOWN TREASURER'S REPORT, FISCAL YEAR ENDING JUNE 30, 2011

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Cash on Deposit - July 1, 2010		\$ 3,674,214.33
Receipts:		
Selectmen		15,630,641.11
Tax Collector - Linda Paris		
Property Taxes	\$14,486,234.12	
Interest & Penalties	65,285.10	
Property Tax Liens	394,342.08	
Yield Tax	4,906.35	
Excavation Tax	1,220.51	
Land Use Change	<u>11,202.00</u>	
14,963,190.16		
Utility Accounts		1,604,598.04
Town Clerk – Linda Guyette		
Motor Vehicle Registrations	\$827,779.73	
Boat Registrations	00.00	
Title Applications	1,810.00	
Vital Statistics	19,660.00	
Reclamation Trust	18,858.00	
Marriage Licenses	2,650.00	
Dog Licenses	7,033.50	
Dog Fines	88.00	
Civil Forfeitures	150.00	
UCC Filing Fees	1,200.00	
Decal Fees	20,349.00	
Recycling Fees	3,404.00	
Check Fines	394.28	
Notary Fees	266.00	
Miscellaneous Fees	<u>1,088.10</u>	<u>\$904,730.61</u>
Total Receipts:		\$36,777,374.54
Expenditures per Selectmen		- <u>28,874,254.15</u>
Cash on Deposit – June 30, 2011		\$ 7,903,120.10

Respectfully submitted

Kenneth A. Christian, Treasurer  
Jane P. Bowman, Deputy Treasurer



∞—————∞

2011

Vital Statistics

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*Birth and death are not two different states, but they are different aspects of the same state. There is as little reason to deplore the one as there is to be pleased over the other.*  
-Mahatma Gandhi

# VITAL STATISTICS - 2011 BIRTHS AND DEATHS

VITAL STATISTICS • 2011 BIRTHS				
Child's Name	Birth Date	Place of Birth	Father's/Partner's Name	Mother's Name
KURINSKAS, JULIET FRANCES	1/1/2011	PETERBOROUGH	KURINSKAS, JAY	KURINSKAS, KYMRA
GOODWIN, THOMAS JOSEPH	1/6/2011	PETERBOROUGH	GOODWIN JR, CHARLES	GOODWIN, REBECCA
BOICE, BRENTON SENA	2/5/2011	PETERBOROUGH	BOICE, DONALD	BOICE, RUTHANNE
BACON, LIAM MICHAEL	2/16/2011	PETERBOROUGH	BACON, JUSTIN	BACON, JOANNA
FAIRCLOTH, LEO CHASE JAMES	2/17/2011	PETERBOROUGH	FAIRCLOTH, JAMISON	WHITMAN, TONIA
CONWAY, OWEN JAMES	2/28/2011	PETERBOROUGH	CONWAY, STEVEN	BORKS, JESSICA
LUPA, JAMES SAWYER	3/14/2011	PETERBOROUGH	LUPA, SHAWN	LUPA, STEPHANIE
CROWLEY, JULIANNA SOPHIA	4/8/2011	PETERBOROUGH	CROWLEY, SEAN	CROWLEY, MARIA
CHARTIER, ISABELLE TESS	4/14/2011	PETERBOROUGH	CHARTIER, GREGORY	CHARTIER, NICOLE
LAKE, QUINN TREY	4/27/2011	PETERBOROUGH	LAKE III, ELMER	LAKE, MARY KATHERINE
ST LAURENT, AIDEN CHISTOPHER	5/2/2011	PETERBOROUGH	ST LAURENT, WAYNE	REDFIELD, KRISTA
CHRISTENSON, RYLAN AARON	5/8/2011	PETERBOROUGH	CHRISTENSON, AARON	DEROSIER, RACHEL
MAGNIFICO, Lyla KATERINA	5/21/2011	PETERBOROUGH	MAGNIFICO, MICHAEL	MAGNIFICO, ELISHA
FLETCHER, ALEXIS BROOK	5/25/2011	PETERBOROUGH	FLETCHER, LUCAS	FLETCHER, KIMBERLY
KING, CASSANDRA OLIVE	6/6/2011	PETERBOROUGH	KING, JEFFREY	KING, DEBRA
KAVENAGH, HEDI PATRICIA	6/15/2011	PETERBOROUGH	KAVENAGH, SHAUN	TAYLOR, NATASHA
GRUBBS, ARIANA MAE	6/23/2011	KEENE	GRUBBS, SHANE	QUINN, EMMA
ATWOOD, DOMINICK DEAN	7/27/2011	PETERBOROUGH	ATWOOD, PHILLIP	ATWOOD, BRITINI
BISHOP, SPENCER MARK	7/29/2011	PETERBOROUGH	BISHOP, STEPHEN	BISHOP, NICOLE
GONZALEZ, AVA BELLA	8/2/2011	PETERBOROUGH	GONZALEZ II, EDGAR	GONZALEZ, CHRISTINA
BLOHM, SIENA	8/4/2011	PETERBOROUGH	BLOHM, ERNESTO	BLOHM, EUGENIA
CLARK, KYLEE JIN	9/6/2011	PETERBOROUGH	CLARK, ROBERT	CLARK, JING YU
TAN, YING YI IRENE	9/8/2011	PETERBOROUGH	TAN, SEE KOK	HONG, LI QIN
HARVEY, ISAIAH MICHAEL	9/17/2011	PETERBOROUGH	HARVEY JR, JOHN	SILVER, EMILY
MEAS, KAYDEN	9/29/2011	PETERBOROUGH	ROEUN, MEAS	LY, SOPHEAP
TURNER, HENRY GEORGE	10/1/2011	PETERBOROUGH	TURNER, JASON	MCLEAN, CARIN
LAURENCELLE, MASON JAMES	10/12/2011	PETERBOROUGH	LAURENCELLE JR, RICHARD	LAURENCELLE, JODI
HEYWOOD II, SETH ISAAC	10/21/2011	KEENE		SCOTT, ERICKA
HURD, JACOB DAVID	10/24/2011	PETERBOROUGH	HURD, ADAM	HURD, MEGHAN
BERGERON, CRYSTAL LYN	10/31/2011	PETERBOROUGH	BERGERON, NATHAN	WILLIAMS, SANDRA
SHELTON, BRINLEY ROSE	11/6/2011	PETERBOROUGH	SHELTON, CHRISTOPHER	SHELTON, SARAH
SANTANA, ANNALYCE HELEN	11/15/2011	PETERBOROUGH	SANTANA, JOSEPH	YOUNG, ASHLEY
SEAVEY, JACKSON EMERY	11/16/2011	PETERBOROUGH	SEAVEY JR, RICHARD	STEELE, BRITTNEY
AUTH, RYDER GORDON	12/3/2011	PETERBOROUGH	AUTH, WILSON	RYDER, MONICA
YERARDI, RYAN WILLIAM	12/5/2011	PETERBOROUGH	YERARDI, DEREK	YERARDI, MEGAN
TAM, VIVIANE MAE	12/10/2011	MILFORD	TAM, MICHAEL	TAM, ELISABETH
LACROIX, VICTOR DANIEL	12/12/2011	PETERBOROUGH	LACROIX, MATTHEW	LACROIX, BIANCA
JOBIN, ELEANOR CLAIRE	12/22/2011	PETERBOROUGH	JOBIN, DENIS	JOBIN, JENNIFER

VITAL STATISTICS • 2011 DEATHS					
Decedent's Name	Date of Death	Place of Death	Father's/Partner's Name	Mother's/Partner's Name	Military
YEOMANS, CLINTON	1/15/2011	PETERBOROUGH	YEOMANS, HOWARD	BURKE, ELSIE	Y
HENSENS, LEO	1/21/2011	PETERBOROUGH	HENSENS, ANKE	UNKNOWN, LUCINA	Y
JOHNSTON, HELEN	1/22/2011	PETERBOROUGH	ERNST, WILLIAM	RAGSDALE, DESDEMONA	
CASS, MARY	1/30/2011	PETERBOROUGH	CASS, BURTON	O'CONNELL, MARY	
SHEA, NANCY	2/3/2011	PETERBOROUGH	SHEA, VINCENT	WHITNEY, MADELINE	
NELSON, BARBARA	2/4/2011	PETERBOROUGH	WHITTAKER, HAROLD	WILD, BARBARA	
OINONEN, FREDERICK	2/6/2011	PETERBOROUGH	OINONEN, MATTI	RELANDER, ELSA	
ROTH, ELMER	2/9/2011	JAFFREY	ROTH, CHARLES	HUNT, FLORENCE	Y
CHABOT, SIMONE	2/13/2011	PETERBOROUGH	MIVILLE, GEORGE	MARCOTTE, AURORA	
GARDNER, DORIS	2/15/2011	PETERBOROUGH	BALDWIN, CHARLES	MORRELL, EDITH	
TYLER, PHYLLIS	2/17/2011	PETERBOROUGH	TYLER, RUSSELL	POOLEY, FLORENCE	
GRAUER, ELLEN	2/25/2011	PETERBOROUGH	HARTSHORN, ARTHUR	MILBURN, MARGARET	
PARADISE, CATHERINE	3/7/2011	NASHUA	HIGGINS, PATRICK	LANE, MARY ELLEN	
HALSEY, EARLEEN	3/18/2011	PETERBOROUGH	GIBBS, CALIP	SALDER, CORALEE	
FRY, BETTY	3/20/2011	PETERBOROUGH	LARSON, GUSTAV	BROWN, ESTHER	
HANSEN, WALTER	3/20/2011	PETERBOROUGH	HANSEN, OTTO	UNKNOWN, KATHERINE	
HAULENBECK, LEONA	3/21/2011	PETERBOROUGH	SCHULTE, WILLIAM	FINE, OLIVE	

## VITAL STATISTICS - 2011 DEATHS

SCHWEITZER, MARY	3/22/2011	DUNBARTON	GILLESPIE, MARTIN	MATSON, LILA	Y
KELLEY JR, THOMAS	3/24/2011	PETERBOROUGH	KELLEY, THOMAS	MUNICH, MARTHA	
DAY SR, JOHN	3/28/2011	PETERBOROUGH	DAY, FRANKLIN	GUILD, MARION	Y
BURNS JR, FRANK	3/28/2011	PETERBOROUGH	BURNS SR, FRANK	HAMMOND, MAE	Y
LA PRADE, JUNE	3/29/2011	PETERBOROUGH	SMITH, AXEL	LARGESSE, ROSE	
DUNCKELMAN, IRVING	3/30/2011	PETERBOROUGH	DUNCKELMAN, HARRY	JAVAU, LOUISA	Y
DESCHENES, JEANNE	4/3/2011	PETERBOROUGH	LEONARD, WILLIAM	WALKER, WINNIE	
VEZINA, ROY	4/5/2011	PETERBOROUGH	VEZINA, ARMAND	PEREZ, ISABELLE	
MONTGOMERY, ELIZABETH	4/5/2011	PETERBOROUGH	COLBURN, FRANK	TOBIE, ALTHEA	
ROTH, RUTH	4/7/2011	PETERBOROUGH	SEIDL, FRANK	KRAUSE, ANNA	
ELLIOT, MARYBETH	4/11/2011	PETERBOROUGH	LAFFERTY, EDWARD	MATTHEWS, CAROLINE	
CARR, BROWNELL	4/12/2011	MANCHESTER	CARR, WILLARD	BROWNELL, SUSAN	Y
FRENCH, CYNTHIA	4/19/2011	MANCHESTER	HOWLAND, JOHN	THORUP, CAROL	
WRIGHT, HARRY	4/22/2011	PETERBOROUGH	WRIGHT, HARRY	PATINSKI, NELLIE	
HOLDEN, BRONISLAWA	4/26/2011	PETERBOROUGH	PESARCZYK, LAWRENCE	JOCHIM, THERESA	Y
CUMMINGS, JOANNE	5/3/2011	PETERBOROUGH	DEARBORN, JOSEPH	EMERY, INEZ	
REED, RICHARD	5/4/2011	PETERBOROUGH	REED, GEORGE	HOLTON, EUNICE	
HAMILTON, SHERYL	5/13/2011	NASHUA	OTERO, PETER	FRAZIER, HELEN	
LARSEN, HAROLD	5/14/2011	PETERBOROUGH	LARSEN, LARS	IVERSEN, MARTHA	Y
HERMAN, RUTH	5/17/2011	MANCHESTER	BARTLETT, WINTHROP	HOWKER, VIOLA	
TURNER, THELMA	5/18/2011	PETERBOROUGH	CLARK, FRANK	GREENWOOD, BERTHA	
SISCO, RITA	5/20/2011	PETERBOROUGH	DADY, EDWARD	SWANCUTT, FRANCIS	
NAIOL, DONALD	5/24/2011	PETERBOROUGH	NAIOL, ALBERT	WILLIAMS, MABEL	Y
HOYT, PHYLLIS	5/26/2011	PETERBOROUGH	HOYT, WILLIAM	TEELE, MABEL	
VON STADE, SUSAN	5/29/2011	PETERBOROUGH	RUSSELL, RENOUE	WESSELHOEFF, SUSAN	
DELILL, LUCINDA	5/30/2011	MERRIMACK	SANGERMANO, JOSEPH	SWEENEY, MINNIE	
JOHNS, ANDREW	6/2/2011	PETERBOROUGH	JOHNS, WILLIAM	SOCIAZ, HELEN	Y
CREIGHTON, EUGENE	6/2/2011	PETERBOROUGH	CREIGHTON, WALTER	PIPER, YVONNE	
WRIGHT SR, ALFRED	6/10/2011	PETERBOROUGH	WRIGHT, JAMES	PERKINS, ELLEN	
CROCKER, ENID	6/12/2011	PETERBOROUGH	JOHNSON, EVAL	MCWILLIAMS, FRANCES	
BAILEY, JOHN	6/12/2011	PETERBOROUGH	BAILEY, FRED	HAVEN, RUTH	
ERCOLINE, MARILYN	6/13/2011	PETERBOROUGH	PUTNAM, EDWIN	CATTON, AMELIA	
SCHWARTZ, LEWIS	6/18/2011	LEBANON	SCHWARTZ, JOSEPH	SELENGER, CHARLOTTE	Y
ROE, PRISCILLA	7/14/2011	PETERBOROUGH	REDFIELD, JOHN	PROSCHWITZ, ELLI	
MEAGHER, JOSEPH	7/20/2011	PETERBOROUGH	MEAGHER, EDWARD	KELLY, VERONICA	Y
MORRISON, FRANKLIN	7/21/2011	PETERBOROUGH	MORRISON, STILLMAN	BROWN, MILDRED	Y
CRAIG, BARBARA	7/29/2011	PETERBOROUGH	EAVES, HARLAND	TOWLE, ANNIE	
CHAMBERLAIN, JOANN	8/2/2011	LEBANON	CROSBY, MELVIN	BROWN, ELEANOR	
SURGENOR, DOUGLAS	8/6/2011	PETERBOROUGH	SURGENOR, WILLIAM	MAC NEVIN, FLORA	
BARTLETT, BRIAN	8/14/2011	PETERBOROUGH	BARTLETT, CHESTER	MCFARLAND, VIRGIE	
JAREST, FLORENCE	8/15/2011	PETERBOROUGH	BIGELOW, EDGAR	TURNER, MARIAN	
COMIRE, ROGER	8/17/2011	CONCORD	COMIRE SR, DONALD	GREGORY, NATHALIE	Y
BLUHM, HELEN	8/21/2011	PETERBOROUGH	BERRY, GORDON	DWIGHT, KATHARINE	
CORNWALL, WARNER	8/26/2011	PETERBOROUGH	CORNWALL, GEORGE	BROWN, DORIS	Y
HRASKY, WILLIAM	9/4/2011	PETERBOROUGH	HRASKY, ANTON	DANZER, SYLVIA	Y
NIEMI, MARION	9/20/2011	MANCHESTER	CARTER, FREDERICK	MACMAHON, RUTH	
DOANE, CARL	9/27/2011	PETERBOROUGH	DOANE, ERNEST	WEBBER, ETHEL	Y
SMITH, THOMAS	9/30/2011	MERRIMACK	SMITH, WALDO	GOLDEN, ADELE	Y
SISCO, ALAN	10/8/2011	PETERBOROUGH	SISCO, ROBERT	MCKEEVER, JUANITA	Y
ENEGUESS, ANN	10/13/2011	PETERBOROUGH	CAVANAUGH II, MATTHEW	KELLEHER, MARY	
CARDOZA, THELMA	10/18/2011	PETERBOROUGH	HARRIMAN, ARTHUR	CUNNINGHAM, MARY	
SIMONDS, WALTER	10/22/2011	PETERBOROUGH	SIMONDS, JAMES	WARDWELL, MARY	
LOY, ROBERT	10/22/2011	MERRIMACK	PUTERBAUGH, HENRY	WIGGINS, ETHEL	
GOODWIN, TOMMA	10/25/2011	PETERBOROUGH	ADAMS, VINCENT	SHELLEY, HELEN	
BASS, PERKINS	10/25/2011	PETERBOROUGH	BASS, ROBERT	BIRD, EDITH	Y
DUNCKELMAN, DOROTHY	10/26/2011	JAFFREY	HUSSEY, GEORGE	FLYNN, DOROTHY	
PULSFORD, PHYLLIS-LOU	10/30/2011	PETERBOROUGH	KEENE SR, CLYDE	JOHNSON, EFFIE	
CROOKER SR, DAVID	11/3/2011	PETERBOROUGH	CROOKER, ANDREW	TRAVIS, LIZZIE	Y
FIEDLER, HAROLD	11/6/2011	PETERBOROUGH	FIEDLER, JACOB	ROSENSTRAUCH, LILLIAN	Y
FAIRFIELD, WINSTON	11/7/2011	PETERBOROUGH	FAIRFIELD, EDMUND	NICKERSON, VELMA	Y
SYLVESTRE, EILEEN	11/8/2011	PETERBOROUGH	KELLY, THOMAS	MEUNCH, MARTHA	

## VITAL STATISTICS - 2011 DEATHS

CLARK, DONALD	11/9/2011	PETERBOROUGH	CLARK, ROBERT	SPAULDING, CLARA	
BREWSTER, JOAN	11/13/2011	PETERBOROUGH	BREWSTER, BENJAMIN	JESSOP, MARJORIE	
CERVO, NATHAN	11/22/2011	PETERBOROUGH	CERVO, NATALINO	PEPE, NICOLENA	
KELLNER, IRENE	11/22/2011	JAFFREY	LIPTROTT, ARTHUR	MELLOR, EVA N	
PIETERSE, WILLIAM	11/22/2011	PETERBOROUGH	PIETERSE, WILHELMUS	MINNA, ANNA	
HANSON, SCOTT	11/25/2011	PETERBOROUGH	HANSON, CLARENCE	BLANCHETTE, BARBARA	
BROWN, BRADFORD	12/2/2011	PETERBOROUGH	BROWN, PHILIP	CROSBY, HAZLA	
JOHNSON, HELEN	12/2/2011	PETERBOROUGH	JOHNSON, HIRAM	MACK, ALICE	
NICHOLS, PHYLLIS	12/5/2011	PETERBOROUGH	COLES, ALBERT	SATHERLY, KATE	
EARL, MARCIA	12/7/2011	PETERBOROUGH	DICKERSON, EZRA	VAUGHN, BEATRICE	
BUSENBARK, RICHARD	12/11/2011	PETERBOROUGH	BUSENBARK, RICHARD	YATES, EVELYN	
KEEFE, ANN	12/14/2011	PETERBOROUGH	O'SHEA, VINCENT	HOWLEY, ALICE	
EMERY, ADELINA	12/15/2011	PETERBOROUGH	BOCCELLI, MICHAEL	BOCCHINO, MARIA	
CABANA, WILFRED	12/20/2011	LEBANON	CABANA, ARTHUR	TARDIF, MARIA	Y
WHEELER, MARGERY	12/22/2011	PETERBOROUGH	JEWELL, CHESTER	SPINNEY, CARRIE	
HAYDEN-MACY, DEAN	12/23/2011	MANCHESTER	MACY, FREDERICK	HAYDEN, ESTELLE	
WARREN, ESTHER	12/26/2011	PETERBOROUGH	PERRY, EDWARD	ALLEN, OLIVE	
MCFADDEN, SHARON	12/27/2011	LEBANON	CLARK, THURMOND	UNKNOWN, ROSE	
BOUDAH, DAVID	12/27/2011	PETERBOROUGH	BOUDAH, KENNETH	COWAL, JULIE	Y
SNELLMAN, LILLIAN	12/28/2011	PETERBOROUGH	SNELLMAN, HANS	OLSON, RAGNHILD	Y
KATES, JEAN	12/30/2011	PETERBOROUGH	LEVINGSON, ISAAC	MEROWITZ, ELIZABETH	

## VITAL STATISTICS - MARRIAGES

### VITAL STATISTICS • 2011 MARRIAGES

Person A's Name	Person A's Residence	Date of Marriage	Place of Marriage	Person B's Name	Person B's Residence
THIBAUT, ERIK J	PETERBOROUGH	1/7/2011	PETERBOROUGH	GARFINKLE, GRETCHEN L	PETERBOROUGH
LATHROP, FRANCIS O	PETERBOROUGH	1/15/2011	NEW HAMPTON, NH	BILLIPP, ELIZABETH A	PETERBOROUGH
OSPINA GALLEGO, CARLOS A	HUDSON	2/15/2011	PETERBOROUGH	COUTURIER, LAUREN L	FRANCETOWN
PETERS, JEFFREY S	PETERBOROUGH	6/2/2011	PETERBOROUGH	PELTOKANGAS, ELIZABETH A	PETERBOROUGH
MOEDEBECK JR, WILLIAM M	PETERBOROUGH	6/4/2011	PETERBOROUGH	FEE, SHELLEY L	PETERBOROUGH
YERARDI, DEREK C	PETERBOROUGH	6/4/2011	PETERBOROUGH	VANHORN, MEGAN E	PETERBOROUGH
TOMLINSON, NATHAN A	PETERBOROUGH	6/9/2011	MERRIMACK	BRADFORD, HOLLY A	PETERBOROUGH
DONOHUE-ROLFE, ARTHUR M	PETERBOROUGH	6/11/2011	PETERBOROUGH	WELLS, STEPHANIE L	PETERBOROUGH
BATES, MATTHEW T	PETERBOROUGH	6/12/2011	PETERBOROUGH	BURELLE, TIFFANY M	PETERBOROUGH
VACCARO, CHRISTOPHER T	PETERBOROUGH	6/18/2011	PETERBOROUGH	AXE, CATHERINE J	PAWTUCKET, RI
HUNTER, LONO R	PETERBOROUGH	6/18/2011	PETERBOROUGH	KROODSMA, LARA I	PETERBOROUGH
BAGSBY, DILLON P	HOPKINTON	6/18/2011	PETERBOROUGH	CHRISTENSEN, BRITTANY L	PETERBOROUGH
HOLMES, HAROLD D	PETERBOROUGH	6/25/2011	FITZWILLIAM	ELLIS, DONNA E	PETERBOROUGH
DINEEN II, DANIEL A	PETERBOROUGH	6/25/2011	PETERBOROUGH	HAYES, SHELLEY	PETERBOROUGH
SARGENT II, JAMES E	PETERBOROUGH	7/9/2011	PETERBOROUGH	RICHARD, CHRISTINE M	PETERBOROUGH
BEAUDIN, MATTHEW S	PETERBOROUGH	7/9/2011	PETERBOROUGH	BLANCHETTE, ALEXIS L	HANCOCK
SEYMOUR, NICHOLAS C	PETERBOROUGH	7/9/2011	PETERBOROUGH	STONE, LEAH A	PETERBOROUGH
ATWOOD, PHILLIP A	PETERBOROUGH	7/24/2011	PETERBOROUGH	WOZNIAK, BRITINI D	PETERBOROUGH
BETZ, KARL F	PETERBOROUGH	7/30/2011	PETERBOROUGH	AIRI, LYNN M	PETERBOROUGH
DUNN, JEREMY N	HARRISVILLE	8/6/2011	PETERBOROUGH	DAVIS, REBECCA J	PETERBOROUGH
ACORN, DANIEL S	PETERBOROUGH	8/6/2011	PETERBOROUGH	PICKNELL, HEATHER A	PETERBOROUGH
ECCARD, PATRICK J	PETERBOROUGH	8/6/2011	PETERBOROUGH	SULLIVAN, ALYSSA A	PETERBOROUGH
BRAND, PETER A	ANTRIM	8/21/2011	ANTRIM	BRODER, AMANDA M	PETERBOROUGH
HURD, ADAM C	PETERBOROUGH	9/9/2011	PETERBOROUGH	SHUTERAN, MEGHAN A	PETERBOROUGH
DODGE JR, WILLIAM K	PETERBOROUGH	9/12/2011	GREENFIELD	BURNS, MARY E	PETERBOROUGH
THOMAS, WAYNE E	PETERBOROUGH	9/17/2011	PETERBOROUGH	FONTAINE, PERSIS D	DUBLIN
MERRY, MATTHEW E	PETERBOROUGH	9/18/2011	PETERBOROUGH	BURKE, CAITLYN A	PETERBOROUGH
RIEHL, WILLIAM S	PETERBOROUGH	9/24/2011	PETERBOROUGH	HUMMEL, ASHLEY	PETERBOROUGH
CREAMER, NATHAN A	PETERBOROUGH	9/30/2011	PETERBOROUGH	DENISON, BRIANNE M	PETERBOROUGH
ALDRICH, BENJAMIN S	PETERBOROUGH	10/6/2011	PETERBOROUGH	SPITZFADEN, SARAH D	PETERBOROUGH
GRAVES, STEVEN D	PETERBOROUGH	10/15/2011	PETERBOROUGH	LANIGAN, CATHERINE A	PETERBOROUGH
MILES, SCOTT B	NASHUA	10/16/2011	PETERBOROUGH	FOX, BARBARA A	PETERBOROUGH
DUPUIS, BENJAMIN A	PETERBOROUGH	11/12/2011	PETERBOROUGH	MORANG, SARAH L	MERRIMACK
KRAKOW, IVAN S	PETERBOROUGH	12/30/2011	PETERBOROUGH	CHIMSUWAN, ARISSARA	CHONBURI, THAILAND

**Town of Peterborough, NH**  
**Telephone Number Quick Reference**

**ALL POLICE/MEDICAL/FIRE EMERGENCIES**

**DIAL 911**

Police (non-emergency/business line)	924-8050
Fire/Ambulance (non-emergency/business line)	924-8090
Town House (including Select Board, Administration, Finance, Tax Collector, Town Clerk, Public Works, Assessing, Office of Community Development & Building Inspector)	924-8000
Highway & Utilities Department	924-8009
Recycling Center	924-8095
Library	924-8040
Recreation Department	924-8080
Food Pantry	924-3008