



Select Board  
Barbara A. Miller  
Ed Juengst  
Tyler Ward

Town  
Administrator  
Rodney Bartlett

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



2016 ANNUAL REPORTS  
OF THE OFFICIALS,  
DEPARTMENTS, AND COMMITTEES  
OF THE TOWN  
FOR THE CALENDAR YEAR ENDING  
DECEMBER 31, 2016

## How to Use This Report

This Town Report consists generally of four divided sections. The first section contains various reports and results of the 2016 Town Meeting. The 2017 Town Warrant begins on page 91. The proposed Fiscal Year 2018 Budget immediately follows. The Financials section for Fiscal Year 2016 begins on page 149, and third section which includes the Capital Improvement Plan (CIP), Tax and Town Debt information begins on page 242. Vital Statistics for 2016 follows in the last section.

*Bring this book to Town Meeting.*

## 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. Thanks go to all contributors to this Town Report.

**Photo credit:** Morgaine O'Connor, resident of Peterborough and ConVal High School Senior



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## IN MEMORIAM

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### *C. James Grant*

Jim Grant was the most recent recipient of the Governor Walter Peterson Medal, which honors residents for “Devotion, Integrity, Compassion, Citizenship, Respect and Honesty.” Jim personified these attributes in a way that has had a positive and lasting impact on Our Town. Jim loved Peterborough and everyone knew it because his license plate was “LUVPBRO”.

He co-founded the Society for Developmental Education, later known as Staff Development for Educators. Leading SDE, he soon became an internationally renowned educator and consultant. SDE was his major focus, but he had many interests, all aimed at benefitting others.

For more than 50 years, he was a firefighter and EMT for the Peterborough Fire Department. In 2008 he was named Deputy Fire Chief of the Peterborough Fire and Rescue. Jim was instrumental in the establishment of the Aquarius No. 1 Fire Museum, where the department’s 1914 American LaFrance is stored. Jim spent many hours working to keep that fire truck running. In addition, many times, from his own pocket, he supplied gas cards for members of the department who had to travel for cancer treatments.

Jim served for many years as head of the Salvation Army, founded the Peterborough Sunshine Fund and assisted the Peterborough Food Pantry. In 1971, he was instrumental in the founding of Monadnock Workshop, later renamed Monadnock Worksource.

He reinvigorated the annual Memorial Day and Veterans Day celebrations after 9-11 by soliciting volunteers to help. Many of these celebrations focused on personal recognition of veterans and their service. Townspeople soon came to these observances in droves. In 2004, he came up with the idea of adding a flag retirement ceremony to the Veterans Day observance. Residents also appreciated the celebration of the town’s 275th anniversary, which was Jim’s brainchild.

Jim is responsible for some of the commemorative plaques around town, including the one on the rededicated Veterans Way and on Derby Way, which memorializes Derby’s department store. He arranged for a State of New Hampshire Historic Marker at the cemetery on Old Street Road where William Diamond, the “Little Drummer Boy” of Revolutionary War fame, is buried.

Peterborough history was of great interest to Jim, who led the effort to move the town’s historic granite horse-watering trough to its current place of honor in front of the Town House.



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## TOWN OFFICIALS

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	Term Expires	A (Appointed) or E (Elected)
SELECT BOARD		
Miller, Barbara	2019	E
Ed Juengst, Jr.	2018	E
Tyler Ward	2017	E

### AGRICULTURAL COMMISSION

Cullinan, Gary	2018	A
Holmes, Ruth	2017	A
Lombard, Mike	2018	A
Sandi, John	2018	A
Walker, Alexandra	2017	A

### BUDGET COMMITTEE

Clark, Richard	2019	E
Hanson, Robert	2018	E
Henault, Ed	2017	E
Jones, Steve	2017	E
McIntire, Ronnie	2017	E
Parkhurst, Donald	2018	E
Patten, Roland, Chair	2018	E
Sliver, Mandy	2019	
Sullivan, Paul	2019	E

### BOARD OF ADJUSTMENT

Chatfield, Seth	2019	E
LaRoche, Peter	2017	E
Laurenitis, Loretta, Vice-Chair	2017	E
Leedberg, Peggy, Alternate	2017	E
Leishman, Peter	2018	E
Monahan, Sharon, Alternate	2017	E
Stewart, Jim, Chair	2018	E

### CAPITAL IMPROVEMENT COMMITTEE

Hanley, Donna	2017	A
Hanson, Robert	2017	A
Kelly, James	2017	A
MacDonald, Leandra	2017	A
Patten, Roland	2017	A
<b>Rode, Malcolm “Kim”</b>	2017	A
Stanbury, Susan	2017	A
Zeller, Alan, Chair	2017	A

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## TOWN OFFICIALS

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	Term Expires	A (Appointed) or E (Elected)
CEMETERY TRUSTEES		
Dunning, Richard	2017	E
Guyette, Linda	2019	E
LaRoche, C. Peter	2018	E

CODE OFFICER		
Carrara, Dario	N/A	A

COMMUNITY DEVELOPMENT DIRECTOR		
Throop, Peter	N/A	A

CONSERVATION COMMISSION		
Carr, Jo Anne, Alternate	2017	A
Corwin, Swift	2019	A
Dumas, Bryn	2017	A
Kerrick, John	2019	A
Lundsted, Matt	2017	A
Patterson, John. Co-Chair	2017	A
Von Mertens, Francie, Co-Chair	2018	A
Wood, Robert, Vice-Chair	2018	A

DOWNTOWN TIF ADVISORY BOARD		
Albridge, Jim	2017	A
Gregg, Cyrus, Chairman	2019	A
Robinson, Peter, Vice Chair	2018	A
Williams, Willard	2019	A

ECONOMIC DEVELOPMENT AUTHORITY		
Carpenter, Gary, Alternate	2017	A
Crocker, Jeffrey	2018	A
Galus, Jerry	2019	A
Garland, Jason	2018	A
Gregg, Cyrus	2017	A
Hamilton, Adam	2018	A
Kelly, James	2017	A
Pickering, Brian	2018	A
Robinson, Peter	2018	A
Schaefer, Martha	2017	A
Smith, David C	2018	A
Sterling, George, Chair	2019	A
Taylor, Hope	2017	A
Whitten, Charles	2017	A

FENCE VIEWERS COMMITTEE		
Franklin, John	2017	E
Patten, Roland	2017	E
Jim Grant	2017	E

FINANCE DIRECTOR		
Fox-Howard, Brenda	N/A	A

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## TOWN OFFICIALS, CONTINUED

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WALKER, EDMUND			FIRE CHIEF
			N/A
			A
	Term Expires		A (Appointed) or E (Elected)
			HERITAGE COMMISSION
Batten, Bruce	2018		A
Estes, Dick	2017		A
Kaiser, Debra	2018		A
Kirkpatrick, Sheila, Alternate	2019		A
<b>Olenik, Mary R. "Mose"</b>	2018		A
Shaughnessy, Peggy, Chair	2018		A
Stephenson, Melissa	2018		A
Ward, Doug	2019		A
			LIBRARY DIRECTOR
Chronopolous, Corinne	N/A		A
			LIBRARY TRUSTEES
Bowman, Ron	2017		E
Caplan, Debra, Alternate	2018		A
Hanson, Laura	2018		E
Patten, Marcia, Chair	2017		E
Struthers, Karen, Treasurer	2018		E
West, Jeanie	2019		E
			MASTER PLAN STEERING COMMITTEE
Alpaugh-Côté, Beth, Vice-Chair	2018		A
Cadorette, Teresa Mary	2017		A
Chollet, Sue, Chair	2018		A
Holt, Bob	2018		A
Kelly, James	2018		A
Vann, Ivy	2017		A
Zeller, Alan	2018		A
			MODERATOR
Runyon, L. Phillips	2018		E
			OPEN SPACE COMMITTEE
Henault, Ed, Chair	2017		A
Huberman, Anne	2018		A
Huberman, Joel	2018		A
Kaiser, Debby	2018		A
Von Mertens, Francie	2019		A
			PARKS COMMITTEE
Odgers, Maude	2018		A
Reeves, Terry	2018		A
Trowbridge, Laura	2018		A

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## TOWN OFFICIALS, CONTINUED

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	Term Expires	A (Appointed) or E (Elected)
PLANNING BOARD		
Clark, Rich	2018	E
Galus, Jerry	2019	E
Holt, Bob	2017	E
Hanlon, Joe	2019	E
Vann, Ivy, Chair	2017	E
Zeller, Alan	2018	E

POLICE CHIEF		
Guinard, Scott	N/A	A

RECREATION COMMITTEE		
Dunbar, Andrew, Chair	2017	E
Howarth, Stacey	2018	E
Kotula, Chris	2019	E
McClusky, Heather, Vice-Chair	2019	E
Russell, Howard	2017	E

RECREATION DIRECTOR		
King, Jeff	N/A	A

RECYCLING CENTER ADVISORY COMMITTEE		
Gomez, Eddie	2018	A
Laurenitis, Loretta	2017	A
Mansfield, Susan	2019	A
Taylor, Geoffrey	2019	A
Wood, Robert	2018	A

SOUTHWEST REGION PLANNING COMMISSION		
MacDonald, Leandra	2017	A
Mullins, Thomas	2018	A

SUPERVISORS OF THE CHECKLIST		
Lenox, Carol	2020	E
Sweet, Denise	2022	E
Sweet, William	2018	E

TAX COLLECTOR		
Marsh, Elizabeth	N/A	A

TOWN ADMINISTRATOR		
Bartlett, Rodney	N/A	A

TOWN CLERK		
Guyette, Linda	2018	E

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## TOWN OFFICIALS, CONTINUED

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	Term Expires	A (Appointed) or E (Elected)
TREASURER		
Hall, Jennifer, Deputy	N/A	A
Bowman, Jane	2018	E

### TRUSTEES OF THE TRUST FUND

Manns, Andrew	2019	E
Mullins, Thomas	2018	E
Picard, Russell	2017	E

### WEST PETERBOROUGH TIF ADVISORY BOARD

Burnett, Jack	2018	A
Birkebak, Todd	2018	A
Caron, Joyce	2018	A
Galus, Jerry, Chair	2018	A
Juengst Jr., Ed	2018	A
Judkins, Carter, Alternate	2018	A

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## HOW TO CONTACT TOWN OFFICIALS

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### Administration / Selectmen

Rodney Bartlett, Town Administrator  
Nicole MacStay, Deputy Town Administrator

Vanessa Amsbury-Bonilla,  
Kristen Bixby, 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@peterboroughnh.gov](mailto:administration@peterboroughnh.gov)  
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@peterboroughnh.gov](mailto:lsmith@peterboroughnh.gov)

### 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@peterboroughnh.gov](mailto:dcarrara@peterboroughnh.gov)

### Community Development (OCD)

Peter Throop, 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@peterboroughnh.gov](mailto:ocd@peterboroughnh.gov)

### Finance

Brenda Fox-Howard, Director  
Elizabeth Marsh, Tax Collector  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 103  
Hours: 8-4:30 M-F  
Email: [finance@peterboroughnh.gov](mailto:finance@peterboroughnh.gov)

### Fire and Rescue Department

Ed Walker, Fire Chief  
16 Summer Street  
Peterborough, NH 03458  
Emergencies: 911  
Non-Emergency Business: (603) 924-8090  
Email: [ewalker@peterboroughnh.gov](mailto:ewalker@peterboroughnh.gov)

### Health Department

Ed Walker, Health Officer  
16 Summer Street  
Peterborough, NH 03458  
Phone: (603) 924-8090  
Email: [ewalker@peterboroughnh.gov](mailto:ewalker@peterboroughnh.gov)  
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@peterboroughnh.gov](mailto:nmacstay@peterboroughnh.gov)

### Library

Corinne Chronopolous, Director  
Mary Hubbard, Assistant Director  
**Lisa Bearce, Children's 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@peterboroughnh.gov](mailto:library@peterboroughnh.gov)

### 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@peterboroughnh.gov](mailto:PoliceDepartment@peterboroughnh.gov)

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## HOW TO CONTACT TOWN OFFICIALS

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Public Works Department:  
Seth MacLean, Operations Manager  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 102  
Hours: M-F 8:00 a.m. to 4:30 p.m.  
Email: smaclean@peterboroughnh.gov

DPW Division Superintendents:  
Buildings & Grounds: David Croumie  
Phone: (603) 924-8000 x.101  
Highway & Utilities: Ron Dubois  
Phone: (603) 924-8009  
Recycling: Scott Bradford  
Phone: (603) 924-8095  
Utilities: Nate Brown  
Phone: (603) 831-1778

Recreation Department  
Jeff King, Director  
Lisa Koziell-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@peterboroughnh.gov

### **Town Clerk's Office**

Linda Guyette, Town Clerk  
1 Grove Street  
Peterborough, NH 03458  
Phone: (603) 924-8000 ext. 105  
Hours M-F 8:00 a.m. to 4:15 p.m.,  
Thursday 8:00 a.m. to 6:30 p.m.  
Email: lguyette@peterboroughnh.gov

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@peterboroughnh.gov





Results of the Annual  
Town Meeting  
May 10, 2016

*“We cannot seek achievement for ourselves and forget about progress and prosperity for our community... Our ambitions must be broad enough to include the aspirations and needs of others, for their sakes and for our own.”*  
Cesar Chavez

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## RESULTS OF THE 2016 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 *Tuesday, the 5th day of April 2016, at 7:00 p.m.* for the first session of the Annual Town Meeting (to deliberate on Articles 3-8).

You are hereby further notified to meet at the Town House in said Town on *Tuesday, the 10th day of May 2016, 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 1–8).

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 11th day of May 2016, at 7:00 p.m.*

### OFFICIAL BALLOT ARTICLES

May 10th, 2016

#### Election of Officers

##### Article 1. Election of Officers

SELECTMAN for Three Years;  
vote for not more than one  
Barbara A. Miller 578  
Anna M. Cote 122

TRUSTEE OF THE TRUST FUNDS for  
Three Years;  
vote for not more than one  
Andrew Manns 588

BUDGET COMMITTEE for Three Years;  
vote for not more than three  
Paul E. Sullivan 521  
Richard W. Clark III 494  
Mandy Sliver 479

ZONING BOARD OF ADJUSTMENT  
for Three Years;  
vote for not more than one  
Seth Chatfield 567

ZONING BOARD OF ADJUSTMENT  
for One Year; vote for not more than one  
Lauretta R. Laurenitis 550

CEMETERY TRUSTEE for Three Years;  
vote for not more than one  
Linda M. Guyette 604

FENCE VIEWER for One Year;  
vote for not more than three  
Roland Patten 553  
John H. Franklin 520  
Jim Grant 560

LIBRARY TRUSTEE for Three Years;  
vote for not more than one  
Jeanie Derrick West 465  
Andrew E. Dunbar 166

LIBRARY TRUSTEE for Two Years;  
Vote for not more than one  
Karen Struthers 568

PLANNING BOARD for Three Years;  
vote for not more than two  
Joseph Hanlon 508  
Gerald J. Galus 479

PLANNING BOARD for One Year;  
Vote for not more than one  
Robert Butler Holt 530

RECREATION COMMITTEE for Three  
Years;  
Vote for not more than two  
Heather McClusky 584  
Chris Kotula 36

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SUPERVISOR OF THE CHECKLIST  
for Six Years; Vote for not more than one  
Denise A. Sweet 588

SUPERVISOR OF THE CHECKLIST  
for Four Years;  
Vote for not more than one  
Carol A. Lenox 568

## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

### Other Official Ballot Articles

#### Article 2. Zoning Amendment – Amendments A through L

##### Planning Board Amendment A:

Are you in favor of the adoption of Amendment A as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend §245-12 “**Shoreland Conservation Zone**” by replacing the requirement of obtaining a Special Exception from the Zoning Board of Adjustment for cross-ings and other uses, with a requirement of obtaining a Conditional Use Permit from the Planning Board based on the same criteria as currently exists.

The purpose of this amendment is to make the procedures required for obtaining a Shoreland Conservation Zone approval consistent with those required for the Wet-land Protection Overlay Zone approval. This will simplify and streamline the appli-cation process while maintaining the same level of protection for the lands within Shoreland Conservation Zone.

Yes 583 No 94

##### Planning Board Amendment B:

Are you in favor of the adoption of Amendment B as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend §245-24.1 “**Accessory Dwelling Unit**” (sometimes referred to as an “in-law apartment”) by updating the definition of Accessory Dwelling Unit (ADU) and replacing the entire existing ordinance, make the ADU an allowed use by right, subject to standards set forth in the ordinance, and eliminating the requirement of obtaining a Special Exception. Changes to standards include allowing the maxi-mum size of an ADU to be up to 750 square feet or 30% of the size of the single-family dwelling, whichever is larger, and allowing not more than three (3) bed-rooms.

The effect of this amendment will be to bring the ordinance into compliance with recently adopted changes to the State Statute, the purpose of which is to “increase the supply of affordable housing opportunities...with minimal negative impact.” The amendment also seeks to addresses specific housing needs identified during the recent update of the Master Plan Vision Chapter.

Yes 606 No 82

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Planning Board Amendment C:

Are you in favor of the adoption of Amendment C as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To clarify the definition of “Bed and Breakfast Establishment” which is permitted within an owner-occupied single-family dwelling, and allow the use by Conditional Use Permit in the Family District, General Residence District and Rural District. This replaces the existing requirement of obtaining a special exception in the General Residence District. The ordinance also establishes a maximum of 12 guest bedrooms, and gives the Planning Board the authority to limit the number of bedrooms based on the compatibility of the proposal with the surrounding neighborhood. The Conditional Use Permit criteria would be the same as was previously established for Bed and Breakfast Establishments associated with Agricultural Business Enterprise Uses in the Rural District.

The intent of this amendment is to expand opportunities for lodging establishments in Peterborough as identified during the recent update of the Master Plan Vision Chapter, streamline the application process, and clarify the criteria and standards needed to provide appropriate protections to existing neighborhoods.

Yes 572    No 121

### Planning Board Amendment D:

Are you in favor of the adoption of Amendment D as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend §245-2 “Applicability” to by adding a paragraph addressing “Severability”.

The purpose of the amendment is to make it clear that if any provision of the Zoning Ordinance is declared to be invalid by a final court decision, the validity of the Ordinance as a whole will not be affected.

Yes 571    No 88

### Planning Board Amendment E:

Are you in favor of the adoption of Amendment E as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To add and modify definitions to §245-4 “Definitions” for “Dwelling, Two family”, “Impervious Surface”, “Impervious Cover”, and “Subdivision”. The definitions for “Impervious Surface” and “Subdivision” both exist either elsewhere in the Zoning Ordinance or in the Planning Board Regulations.

The effect of this amendment will also update both of these definitions to improve clarity.

Yes 591    No 67

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Planning Board Amendment F:

Are you in favor of the adoption of Amendment F as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend §245-5 **“Districts Established”** by adding a paragraph to clarify regulatory requirements for new condominium developments and condominium conversions of existing buildings.

The purpose of this amendment is to make it clear that condominium proposals must comply the zoning ordinance and are subject to applicable Subdivision and Site Plan Regulations and approvals.

Yes 603    No 69

### Planning Board Amendment G:

Are you in favor of the adoption of Amendment G as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-6 **“Family District”** by adding language to clarify that the existing minimum lot size standard of 50,000 square feet for siting a new two family homes also applies to the conversion of an existing single family home to a two family home.

The purpose of this amendment is to improve clarity of the ordinance.

Yes 576    No 114

### Planning Board Amendment H:

Are you in favor of the adoption of Amendment H as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-14.B. **“Ground Water Protection Overlay District”** by adding examples to the existing definition of **“Impervious Surface.”**

The purpose of this amendment is to increase the clarity of the definition and make it consistent with a definition that is proposed to be added in Amendment E to § 245-4 **“Definitions.”**

Yes 604    No 61

### Planning Board Amendment I:

Are you in favor of the adoption of Amendment I as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-15 **“Wetlands Protection Overlay District”** to add **“Restoration of a previously disturbed area within the District”** as a permitted use subject to conditional use permit.

The purpose of this amendment is to allow restoration activities in the Wetlands Protection Overlay District without needing to obtain a variance.

Yes 580    No 89

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Planning Board Amendment J:

Are you in favor of the adoption of Amendment J as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-24.3.D.1.e **“Wireless Communication Regulations”** by correcting a citation to the State Statute related to regional notification requirements.

The purpose of this amendment is to correct an error in the ordinance.

Yes 647 No 33

### Planning Board Amendment K:

Are you in favor of the adoption of Amendment K as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To amend § 245-33.D.5 **“Lighting and Glare”** to add **“LED”** as a permitted type of light source for exterior lighting.

The purpose of this amendment is to update the ordinance to reflect changes in technology.

Yes 626 No 66

### Citizen Petition Amendment L:

Are you in favor of the adoption of Amendment L as proposed by Citizen Petition for the Peterborough Zoning Ordinance as follows:

**To rezone land consisting of one (1) Parcel numbered “R003-024-000”** located on the east side of Route 202 south, from General Residence District to Business/Industrial District.

This land was previously within the Business/Industrial District and was rezoned by petition to General Residence District in 2012. The Planning Board supports this petition.

Yes 544 No 118

### Article 3. Budget for Fiscal Year 2017 - \$13,927,031

To see if the Town will vote to raise and appropriate the sum of Thirteen Million Nine Hundred Twenty Seven Thousand Thirty One Dollars (13,927,031) for the support of General Government, Water, and Wastewater. This represents the fiscal year 2017 budget period, July 1, 2016 to June 30, 2017. This article does not include appropriations in special or individual articles addressed separately.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Yes 582 No 102



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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Article 4. Financial Management Software/Hardware Capital Reserve Fund - \$43,113

To see if the Town will vote to raise and appropriate the sum of Forty Three Thousand One Hundred Thirteen Dollars (\$43,113) to be placed in the previously established **“Financial Management Software/Hardware Capital Reserve Fund”** for the purpose of the orderly replacement and/or upgrades of the present outdated Financial Management Software/Hardware Systems. This amount is partially paid by the water and sewer funds in the amount of \$18,152.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Yes 581 No 102

### Article 5. Geographic Information System Capital Reserve Fund - \$5,000

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in the previously established **“Geographic Information System Capital Reserve Fund”** for the purpose of upgrading and maintaining the aerial maps and planimetric data.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Yes 564 No 115

### Article 6. Study of the Withdrawal from the Contoocook Valley Regional School District

To see if the Town will vote to direct the School Board to conduct a study of the feasibility and suitability of the withdrawal of one or more member districts from the Contoocook Valley Regional School District.

Petition Warrant Article

The Select Board recommends this article by a vote of 3-0

The Budget Committee does not recommend this article by a vote of 2-3

Yes 328 No 376

### Article 7. Financial Support to Review the Withdrawal Study of the Town from Contoocook Valley Regional School District - \$20,000

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) for the purpose of contractual services to support the Town of Peterborough's review of the study of the feasibility and suitability of the withdrawal of one or more member districts from Contoocook Valley Regional School District.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 4-1

Yes 314 No 391

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### TOWN MEETING – OPEN SESSION

Wednesday, May 11, 2016

Upper Town Hall, 1 Grove Street, Peterborough, NH

#### Article 8. Main Street Bridge Reconstruction and Improvements to Route 202, Pine Street

To see if the Town will vote to raise and appropriate the sum of Five Million Six Hundred Ninety Three Thousand Dollars (\$5,693,000) for the purpose of designing, engineering constructing and replacing the Main Street Bridge and Improvements to Route 202, Pine Street, and to authorize the issuance of not more than One Million One Hundred Thirty Eight Thousand Dollars (\$1,138,000) of bonds or notes for such purpose in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Select Board to issue, negotiate, sell and deliver such bonds and/or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Select Board to apply for, obtain and accept Federal, State, or any and all other aid or revenue source that may be or may become available for said project and to comply with all laws applicable to said project; and to authorize the Select Board to pass any vote relative thereto and to take any and all action necessary to carry out any such vote or take any other action relative thereto and to take any and all action necessary to carry out any such vote or take any other action relative thereto; with \$4,554,400 to come from Federal Highway Administration/New Hampshire Department of Transportation Municipal Bridge Aid funds.

By ballot vote (Requires 2/3 vote).

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

By ballot vote (Requires 2/3 vote).

Motion: Select Board Chair Barbara Miller moved the article; Select Board member Tyler Ward seconded the motion.

Moderator Runyon indicated that there was an amendment to the article, basically a **'housekeeping' amendment to correct a typographical error in the original warrant article.**

Motion: Amendment #1 to Warrant Article 8 was moved by Barbara Miller, second by Tyler Ward.

Ms. Miller moved to amend the motion under Article 8 as follows:

To see if the Town will vote to raise and appropriate the sum of Five Million Six Hundred Ninety Three Thousand Dollars (\$5,693,000) for the purpose of designing, engineering constructing and replacing the Main Street Bridge and Improvements to Route 202, Pine Street, and to authorize the issuance of not more than One Million One Hundred Thirty Eight Thousand Six Hundred Dollars (\$1,138,600) of bonds or notes for such purpose in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Select Board to issue, negotiate, sell and deliver such bonds and/or notes and to determine the rate of interest thereon

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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and the maturity and other terms thereof; and to authorize the Select Board to apply for, obtain and accept Federal, State, or any and all other aid or revenue source that may be or may become available for said project and to comply with all laws applicable to said project; and to authorize the Select Board to pass any vote relative thereto and to take any and all action necessary to carry out any such vote or take any other action relative thereto and to take any and all action necessary to carry out any such vote or take any other action relative thereto; with \$4,554,400 to come from Federal Highway Administration/New Hampshire Department of Transportation Municipal Bridge Aid funds.

There were no speakers to the amendment.

Moderator Runyon asked the attending voters if they wanted to vote on the amendment at that time and, by a show of paddles, received an overwhelming approval.

Vote: By a show of paddles, Amendment #1 to Warrant Article 8 passed.

187 ballots cast:

YES 88

NO 0 (1 spoiled ballot – wrong color)

Warrant Article 8 passed successfully with more than the 2/3 required votes.

Article 9. Budget for Fiscal Year 2017 - \$13,927,031

To see if the Town will vote to raise and appropriate the sum of Thirteen Million Nine Hundred Twenty Seven Thousand Thirty One Dollars (13,927,031) for the support of General Government, Water, and Wastewater. This represents the fiscal year 2017 budget period, July 1, 2016 to June 30, 2017. This article does not include appropriations in special or individual articles addressed separately.

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

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Pursuant to the Peterborough Charter, the Official Ballot Session has adopted the annual budget by approving Article 3. Therefore, Article 9 was PASSED OVER.

Article 10. Union Street Bridge Reconstruction Capital Reserve Fund - \$60,000

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) 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 by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Motion: Select Board Chair Tyler Ward moved the article as read. Select Board member Ed Juengst seconded the motion. Mr. Ward spoke to the article.

The balance in the West Peterborough TIF is in excess of \$600,000. The original total budget estimate was \$1,650,000. Today's total budget estimate is \$1,838,125 (no contingency included).

With no speakers, the article to put to a voice vote.

Vote: By a show of paddles, the majority was in the affirmative and Warrant Article 10 was PASSED.

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Article 11. Union Street Bridge Reconstruction – \$300,000

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000) for the purpose of engineering and reconstruction of the Union Street Bridge and furthermore, to authorize the withdrawal of Sixty Thousand Dollars (\$60,000) from the previously established Union Street Bridge Reconstruction Capital Reserve Fund and the remaining \$240,000 to come from the NH Department of Transportation Municipal Bridge Aid Program. This Article has no effect on the tax rate.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-0

Motion: Select Board Chair Tyler Ward moved the article as read. Select Board member Ed Juengst seconded the motion. Mr. Ward spoke to the article.

Selectman Ward spoke to the article.

There was one speaker, Kathleen Allen, who asked why the bridge is already being **demolished if “the money part” hasn’t been finalized?** Mr. Ward explained that the contractor promised completion of the bridge before the end of 20-16 if they could start the project now.

With no additional speakers, the article to put to a voice vote.

Vote: By a show of paddles, the majority was in the affirmative and Warrant Article 11 was PASSED.

### Article 12. Transportation Improvement Capital Reserve Fund

To see if the Town will vote to adopt provisions of RSA 261:153 VI to collect an additional fee at the time of vehicle registration for the purpose of supporting a municipal and transportation improvement fund, which shall be a capital reserve fund established for this purpose. The maximum fee shall be \$5. And to see if the Town will authorize the establishment of a Capital Reserve Fund (pursuant to RSA Chapter 35) to be **known as the “Transportation Improvement Capital Reserve Fund” for the purpose of** transportation improvements as defined in RSA 261:153 VI and to designate the Board of Selectmen as agents to expend. This article voted by ballot

The Select Board recommends this article by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 3-2

This article was passed over because the enabling RSA 261:153 VI (c) (2) requires that a public hearing be posted between 15-30 days prior to the vote. Although there was a public meeting appointment, it was not noticed as a public hearing.

### Article 13. Economic Development Authority Support - \$48,000

To see if the Town will vote to raise and appropriate the sum of Forty Eight Thousand Dollars (\$48,000) for the purpose of a contractual service to support the Economic Development Authority in their efforts to promote business retention and new business development.

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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### Petition Warrant Article

The Select Board recommends this article by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 4-1

Motion: George Sterling moved the article as read; Jean Dietsch seconded the motion. Mr. Sterling spoke to the motion. In the 1970's the Peterborough Industrial Committee was responsible for bringing big business to the town, including Brookstone, EMS, NEBS, National Cash Register, and the Millard Group. However, since then, all but two of these large businesses has closed their Peterborough locations, leaving huge vacancies on the tax rolls and a surge in local unemployment.

Mr. Sterling introduced Jeanne Dietsch who spoke further to the article. Both large and small companies are critical to Peterborough's economy. The town's largest employers are in technical manufacturing and local services such as senior care, hospitals and education. However, Peterborough is competing with other cities and towns in NH, as well as with the rest of the U.S. and the world for companies and their employees. Peterborough's large employers needs skilled employees but the town must be able to supply affordable housing and quality of life to attract and keep them here. The town needs a system to track occupancies and vacancies – and to fill them. A system is needed to identify threats of job loss and to build 'stickiness'.

The Economic Development Authority's 3-year goals:

- ☐ Create new jobs and retain existing ones
- ☐ Lower the vacancy rate of commercial/industrial properties from 38% to 18%
- ☐ Attract and train a skilled and talented workforce to reside in the region
- ☐ Maintain a vibrant home business and telecommuter population that generates new business
- ☐ Increase tourism revenues by 25%
- ☐ Retain the Monadnock aesthetic, natural environment, culture and village life.

The 2-year EDA contract support plan:

- ☐ Raise visibility for Peterborough through an online presence that is designed to attract businesses, entrepreneurs and workforce.
- ☐ Create a system for tracking commercial occupancies and vacancies
- ☐ Identify complementary business targets and new venture opportunities
- ☐ Assure that an incubation space is available to support, mentor and build 'stickiness' in our growing entrepreneurial community
- ☐ Develop metrics to measure progress of the EDA's 3-year goal
- ☐ Consult with business owners to increase local business revenues; identifying opportunities for collaboration and cross-marketing
- ☐ Identify opportunities for state assistance in liaising with various local, state and federal agencies to meet PEDAs goals
- ☐ Draft policies and procedures, create support systems and communicate progress, opportunities, barriers, and solutions to the EDA

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## RESULTS OF THE 2016 TOWN MEETING, CONTINUED

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There were a number of speakers to the article. Carol Nelson verified that this was a 1-year contract at \$48,000. She also inquired as to the skill set required which was addressed by Pete Throop. Kathleen Allen asked what measure would be taken to address the perceived 10-year business life cycle.

Seth Chatfield said that the town needs to retain people who already live here and who may not have – or were able to afford – a college degree. He also pointed out that there is a need for affordable housing, an issue that was also addressed by Kathleen Allen. **Jim Orr asked why the current school district isn't addressing basic 'skills' that are needed by young people coming into the workforce today.** Ms. Dietsch responded that ConVal has an excellent vocational tech program.

Hope Taylor deemed that \$48,000 is a small amount to get this town rolling again. Sean Ryan, Executive Director for the Greater Peterborough Chamber of Commerce spoke to why we need an Economic Development Authority in Peterborough. He pointed out that when he moved here in 1994, there were 15 manufacturing companies here. There are now just nine.

Carol Nelson pointed out that the town paid \$75,000 to someone several years ago but questioned that we are now looking to pay only \$48,000? Seth Chatfield agreed, **are we paying enough to get this project done?** Jo Ellen D'Ambrosio asked **how they arrived** at the \$48,000 contract price.

**Bill Chatfield proposed to amend the contract price to \$70,000: "to see if the Town will vote to raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) for the purpose of a contractual service to support the Economic Development Authority in their efforts to promote business retention and new business development."**

Karl Kaiser spoke in favor of the project but reminded us not to forget the other attributes of living here.

With no other speakers, the amendment was put to a voice vote.

Vote: By a show of paddles, the majority was in the affirmative and the amendment to Warrant Article 13 was PASSED.

With no additional speakers, the article, as amended, was put to a voice vote.

Vote: By a show of paddles, the majority was in the affirmative and Warrant Article 13, as amended, was PASSED.

As there was no further business, Moderator Runyon asked for a motion to adjourn. By a show of paddles, the vote was manifested in favor of the motion. Meeting adjourned at 9:02 PM.

Total Registered Voters on Checklist: 5,168  
Total Registered Voters at Town Meeting: 90

Respectfully submitted,  
Linda M. Guyette  
Town Clerk



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# 2016 Administrative Reports



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*“There is immense power when a group of people with similar interests gets together to work toward the same goals.”*  
— Idowu Koyenikan



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## REPORT OF THE SELECT BOARD

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It has been an honor and privilege to serve as your Select Board this year. First, we want to recognize and thank our great staff. They are extremely knowledgeable, well experienced and dedicated to providing a high level of service to our residents.

Our Town Administrator Rodney Bartlett was nominated and selected to be the representative from New Hampshire to the Local Government Advisory Committee to the US EPA. Several elected officials including our own Barbara Miller, US Representative Ann Kuster, State Representative Peter Leishman and NH Commissioner of Department of Environmental Services, Thomas Burack, nominated Rodney. This is an honor for Rodney and recognition of his commitment to the environment, his extensive knowledge and his many accomplishments and a significant recognition for our town. Congratulations Rodney, we are proud of you!

Dario Carrara, our Building Inspector and Code Enforcement Officer was named 2016 Building Inspector of the Year by the New Hampshire Building Officials Association. Congratulations Dario for this well deserved recognition!

Our Finance Director Nancie Vaihinger announced her retirement effective 12/31/2016 after serving our community for 20 years. Thank you Nancie for your service to Peterborough! We welcomed our new Finance Director, Brenda Fox-Howard.

Thanks also to our many volunteers serving on various boards and committees helping to make Peterborough the great place that it is. Many of these volunteers have been doing so for years. In addition to those volunteers who are elected or appointed to boards and committees, many others work to maintain the beauty of our community, our parks, our historic buildings and our natural environment.

What follows is a summary of our activities and accomplishments of the past year and then our challenges and outlook for the future.

### ACTIVITIES & ACCOMPLISHMENTS

During this past year we worked closely with the ConVal School Administration and School Board to find ways to deal with the decreasing student enrollment and increasing costs to operate our schools. For some time the Select Board has been concerned that the school portion of the tax rate continues to rise even though enrollment is down. School costs account for nearly two-thirds of the tax rate. Partly due to our efforts to more aggressively call attention to this, the school board is undertaking two important studies that we hope will pave the way for some action. One is looking to determine if the current way the nine towns in the district are assessed for their share of the costs is fair and equitable and the second will seek to determine if there is educational equity among the eleven schools in the district. Once these studies are completed we are hopeful that the school board will consider options that will address issues of equity and the continuing decline in student enrollment. By having more face-to-face meetings with school officials, attending and participating in School Strategic Planning and Selectmen Advisory Committee meetings we are seeing encouraging results. Some specific things

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## REPORT OF THE SELECT BOARD

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we did to work more closely with school officials this past year included:

- We met with School Superintendent Kimberly Saunders so she could present her vision for our schools to become a model of educational excellence and to attain the goals outlined in the Strategic Plan.
- We met with our 4 School Board Representatives to share goals and find ways to work together.
- **To support ConVal's initiative to bring a satellite branch of Nashua Community College to Peterborough,** we provided letters of support to its President, Lucille Jordan and contacted other officials encouraging their support. If successful, this would benefit our economy and by providing high school students and others in the region the opportunity to obtain the job skills needed in our community. It would benefit others through an adult education program and lifelong learning opportunities.

We completed the sale of the G.A.R. Hall building to a young couple that will operate a brewery business there and in doing so we ensured the ongoing protection of this historic building with a strong building preservation easement. Selectman Tyler Ward first met with the buyers after hearing about their interest in opening a brewery business, and after realizing that they were a perfect fit for Peterborough, he told them about the availability of the G.A.R. Hall. This is another success in our effort to attract young entrepreneurs to Peterborough.

Peterborough Boards and Committees encourage having strong civic engagement by inviting the public to meetings, hearings and forums to seek input and provide guidance. Some examples during the past year include:

- Library Trustees and the 1833 Society held several meetings to share their vision for the Library of the Future
- The Master Plan Steering Committee held forums to seek public input as they work on updating the Visioning and Economic Vitality chapters of the plan. In February of 2017 about 90 residents attended a forum to narrow down priorities for potential inclusion in the Economic Vitality chapter. The focus was on attracting and retaining young families, development of more affordable workforce housing and generating ideas to ensure the ongoing economic vitality of Peterborough. The Select Board held a public hearing on improving safety and visibility at the 101, 123 and Old Street Road intersection.
- The Planning Board held three Public Hearings on a proposed zoning proposal that would allow for additional housing opportunities within the developed core of Peterborough that reflects changing household demographics. Public comment received helped in finalizing the proposal. If adopted this could lead to the creation of smaller, more affordable housing.

Peterborough continues to be a welcoming community. We were asked by the new Welcome Team to support their program and we directed them to our Economic Development Authority (EDA). They endorsed and sponsored their program. As a result **the Team has conducted two very successful "Welcome for Newcomers" events at the Town House Auditorium.**

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## REPORT OF THE SELECT BOARD

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Important planning activities have been ongoing during this past year including:

- Planning for the construction of the Main Street Bridge and for badly needed repairs to the Transcript and North Dams. This included working closely with the Library Trustees on the design of the bridge to ensure the best way to provide pedestrian crossings on both side of the bridge.
- Began planning activities to assist downtown businesses during the Main Street Bridge Construction project.
- Continued planning for the new River Front parking lot, park and pedestrian bridge with our landscape architect. Construction of the bridge and parking lot is expected to be completed in late 2017.

Other significant activities and accomplishments included:

- Held the Town Tax Rate to a 2.77% increase which is lower than 2.8% as estimated at last years Town Meeting
- Initiated a new, more efficient and complete Budget process designed to give our Board and the Budget Committee an earlier and more complete picture of the requests. This will enable us to more efficiently analyze and prepare the Budget.
- Sold two Town Properties and recovered all back taxes, fees and interest.
- The rebuilding of the Union Street Bridge was completed ahead of schedule and under budget.
- Took steps to conserve water due to the extended drought and completed improvements to the Summer Street well that will assist in improving our water supply.
- Moved Presidential election Voting to the Peterborough Community Center in order to provide easier access, improve parking and improve the flow during heavy voting periods. We received very positive and favorable feedback from the public.
- Worked with NH DOT on making safety and visibility improvements to the 101/123/Old Street Road intersection. Construction is expected to begin within the next year to make the needed improvements.
- Your Select Board and Town Administrator keep in contact with elected officials from the state and our congressional delegation to seek support on a wide range of issues and to advocate for things that will assist the town. In the past year we have met and communicated regularly with our State Senator Andy Sanborn, State Representatives Peter Leishman and Ivy Vann, Governor Maggie Hassan, **representatives from Congresswoman Annie Kuster's staff and other officials.**

### CHALLENGES & OUTLOOK FOR THE FUTURE

The outlook for our future contains some significant challenges and threats. Working together we can face these and help to ensure that our future will continue to look bright. The most significant challenge we face will be trying to balance providing and maintaining high levels of service and supporting our programs while facing increasing costs and decreasing revenues. The state is continuing the downshifting of costs to municipalities without providing additional financial aid to cover the new costs. Grants are more difficult to obtain and there are less opportunities to even apply for

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## REPORT OF THE SELECT BOARD

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grants. Changing times and uncertainty, increasingly more complex rules and regulations, ever rising costs for healthcare, education, operating and managing water and wastewater facilities and for maintaining roads and other infrastructure are all factors that will increase costs going forward.

Looking at our Capital Improvements funding requests for the next few years there are many infrastructure needs and projects on the horizon. These include major spending requests for new facility construction, infrastructure improvements, road maintenance, renovation of facilities and fire/rescue and DPW vehicle replacement.

If all these requests are approved we will increase our debt service and tax rate significantly.

In addition the School district will be requesting a significant bonding request next year to cover badly needed building improvements to our school buildings.

This will require us to prioritize and make difficult choices. We must recognize that we may not be able to afford to do all the things requested of us without overburdening taxpayers.

The second major challenge will be to find ways to ensure the continued economic vitality of Peterborough. Threats are on the horizon and include: an aging population, high vacancy rate in our commercial and office spaces, not enough skilled workers to fill available jobs, a lack of affordable rental units and homes for younger workers and not having broadband hi-speed internet access throughout the town.

A third challenge also gives us an opportunity and some things to think seriously about. We will need to develop plans to better prepare for climate change and how we can adapt to it. The recent drought and more frequent occurrences of extreme weather events are real examples of what can and will happen. We will need to be fully aware of all of our decisions regarding long-term infrastructure improvements including:

Making the right choices about which materials to use when paving roads and parking lots, for new construction, roofing, etc.

Considering using permaculture principles - working with natural forces - wind, sun, and water - to provide food, shelter, water and other needs with minimum labor and without depleting the land.

Considering landscaping ideas that use more native wildflowers instead of grass and use plants and shrubs that require less water

Generating more of our own power and having the proper storage capabilities.

Determining if our bridges, roads, water and sewer infrastructure need to be upgraded to withstand more flooding and other extreme events.

Continuing to be a leader and champion for the use of renewable energy and striving to continue to be "the greenest town in New Hampshire".

Fortunately we have hard working and talented staff and members of our Economic Development Authority, Master Plan Steering and Budget Committees and Planning Board

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## REPORT OF THE SELECT BOARD

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who have identified these challenges and have set goals to deal effectively with them.

Peterborough Select Board  
Ed Juengst, Chair  
Barbara A. Miller  
Tyler Ward



*Schoolhouse in Snow*  
*Photo credit: Morgaine O'Connor*  
*ConVal High School Senior*

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## REPORT OF THE TOWN ADMINISTRATOR

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The year 2016 is my first year as your Town Administrator. It has been a busy year with many challenges:

- budget concerns, both expenditures and revenues
- the Main Street Bridge project and its interaction with the Library of the Future Project
- the sale of the GAR Hall with all its complexities
- the continued design of the Riverwalk Park, pedestrian bridge over the Nubanusit Brook, and parking lot
- our first full year of operation of the one-megawatt solar array at the wastewater treatment facility, the first of its kind in New Hampshire and working with Ever-source and the PUC to fully work out the complex financial arrangements assisting redevelopment efforts on Route 202
- and my appointment to the national EPA Local Government Advisory Committee

Many challenges remain in front of us. The ongoing maintenance of our many assets is a critical concern financially and operationally. Do we repair, renovate, or replace infrastructure, and when do we do this? The Master Plan Committee provides guidance about **what the Town's infrastructure needs and goals are long term, and the Capital Improvements Plan (CIP) Committee plays a critical role in sorting out the "who, what, and when?" of asset management both large and small. We will continue to deepen and broaden the understanding of this long-term concern. Whether it is the Town House, Fire Station, Highway Garage, Police Station, roads, parks, dams, and all the assets we own, there are significant financial investment and maintenance costs. Guidance and direction from the Select Board and Budget Committee as well as the Master Plan and CIP committees will provide the parameters for the investment into our assets.**

Next steps for the administrative team include a full update of our roadway maintenance plan and the long-range financial needs, an update of our municipal facilities plan with its financial needs, and to incorporate these plans fully into the existing Capital Improvement Committee plan. There will be many difficult, complex, and far ranging decisions made to accomplish these goals. This effort will also include reaching out to the School District to understand better their asset management plans and financial projections.

Our commitment to energy conservation and renewable energies remains strong. We tap electric sources that include solar, wind, and hydroelectric, and continue to heat the Town House, Police Station, Community Center, and the Wastewater Treatment Facility with biomass. Not only are these sources of energy sustainable, but we consistently found that we can save tens of thousands of taxpayer dollars every year through our renewable energy programs.

**I am very excited about the opportunities in Peterborough's future. Our Town is a unique group of individuals, assets, cultural and artist groups, and many talented residents. I look forward to assisting and facilitating Our Town's future.**

Respectfully submitted,

Rodney Bartlett, Town Administrator





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2016

Department and  
Committee Reports

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*“I alone cannot change the world, but I can cast a stone  
across the waters to create many ripples.”*  
— Mother Teresa

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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 assessing office personnel. We remain open to any and all observations as to how we may better serve you.

We are proud to announce that we have published a new Enhanced Online Parcel Viewer (<https://webapps2.cgis-solutions.com/peterboroughnh/parcel/>) that includes property record cards, parcel maps, various property plans and Google Map/Street View.

There are approximately 2,800 parcels in town, representing a net valuation of \$621,738,895 which is a -.006% decrease from 2015.

In 2018, the town will be conducting a total revaluation, which is a State requirement of 5 year cycle revaluations.

**During 2017, we will begin the verification process for veteran's credits, tax-exempt properties and current use land classifications.**

**The Board of Selectmen retains Corcoran Consulting Associates, Inc. of Wolfeboro, NH to perform the duties and functions of Assessor's Agent and Town Appraiser.**

Please feel free to contact our office with any questions or concerns you may have.

Respectfully,

Leo Smith  
Assessing Clerk

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## CEMETERY TRUSTEES

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The Cemetery Trustees report that there were 19 burials during 2016. A total of 7 deeds (1 four-grave lot, 1 three-grave lot, 4 two-grave lots, and 1 one-grave lot) were sold by the Trustees in 2016.

In closing, the Trustees would like to recognize the fine work by the cemetery maintenance crew and David Croumie of Buildings and Grounds, who did an outstanding job during this past year in the upkeep and maintenance at the Concord Street, Pine Hill, and Old Street Road cemeteries.

Respectfully submitted,

Linda M. Guyette  
Richard Dunning  
C. Peter LaRoche  
Cemetery Trustees



*Downtown in Winter– Bowerbird and Friends*  
*Photo credit: Morgaine O'Connor*

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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.

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 Greater Peterborough Chamber of Commerce.

The OCD is staffed by three full-time and one part-time personnel: a Director, an Administrative Assistant, the Code Enforcement Officer/Building Inspector, and a GIS Specialist (split with public works). Below is a summary of staff activities for the year 2016.

### 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.

- Planning Board and any subcommittees thereof
- Zoning Board of Adjustment
- Master Plan Steering Committee and any subcommittees thereof
- Economic Development Authority and subcommittees thereof
- Greater Downtown TIF Advisory Board
- West Peterborough TIF Advisory Board
- Capital Improvements Committee
- Support on request to the Conservation Commission, the Open Space Committee, the Agricultural Commission, and the Heritage Commission.

Perhaps most importantly, the OCD staff is an active resource for citizens, landowners and developers, to answer questions, assist them in thinking through potential projects, and to help them navigate the development approval process. We work closely with applicants for both the Zoning Board of Adjustment and Planning Board approvals and encourage applicants to consult with Office of Community Development in the early stages of their project planning to ensure that the process is as efficient as possible.

### PROJECTS OF NOTE FOR 2016-2017

OCD provided support for the following projects this past year, some of which are

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## COMMUNITY DEVELOPMENT, CONTINUED

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detailed in the reports of the respective committees that were responsible for the particular project:

- A new zoning overlay district called the “Traditional Neighborhood Overlay District II” will be on the Official Ballot at the 2017 town meeting. This district is an extension of the previously adopted Traditional Neighbor Overlay Zone in that it seeks to allow for the creation and development of smaller lots (minimum lot size 5000 sqft), with the potential for higher density, and consistent traditional Peterborough residential building forms (maximum 40% lot coverage), in residential districts where a connection can be made the municipal water and sewer system.
- Planning Board Subdivision Regulations, and Planning Board Site Plan Regulations were amended to: address condominium subdivision and site plan requirements; clarify requirements for Conceptual Consultations, Minor Site Plan Review, and administrative approvals; clarify requirements for the forms of security that the Town will accept when developers are making improvements to the public infrastructure; and to correct minor inconsistencies with in the regulations.
- Economic Vitality Subcommittee formed to updating the Economic Vitality Chapter of the Master Plan. The subcommittee conducted interviews with 25 business and community organizations to develop an understanding of their needs, challenges, and opportunities, that if addressed would help strengthen Peterborough’s Economic Vitality. The Subcommittee then hosted a community wide forum to specifically address goals and actions related to themes that emerged from the interviews. The subcommittee is currently drafting plan and will be working with the Economic Development Authority to finalize goals, priorities and action plans.
- The Economic Development Authority has been extremely busy with a wide variety initiatives and the OCD staff has dedicated an extensive amount time to supporting these efforts. The OCD Director completed the UNH Cooperative Extension’s “Economic Development Academy” training program which has provided helpful perspectives and information to support the EDA’s work. Specific EDA initiatives are outlined in the EDA’s section of the Town Annual Report.
- Supported the Capital Improvements Committee in the development/maintenance of the annual Capital Improvements Program.

### 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. OCD staff and interns continued scanning planning board, zoning board of adjustment, and building files to make them available from our digital archives. This also includes scanning of septic plans, surveys, and subdivision plans, creating “links” in GIS to retrieve the scanned maps.

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## COMMUNITY DEVELOPMENT, CONTINUED

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### CODE ENFORCEMENT OFFICE

It was another active year for the building department. A total of 162 building permits (up from 141 in 2015) were issued, with a total estimated construction cost of approximately \$11,175,051.

- Notable projects for the year include:
- The completion of All Town convenience store and fueling station.
- The completion of the Scott Farrar Home.
- A chip drying facility at Froling Energy.
- The completion of a growing facility on Vose Farm Road.
- A new primary electrical room at NHBB

Below are summaries of the permits issued and activity:

Type of Permit		# of Permits	Estimated Cost
New Construction	Single Family	12	2,478,000
	Two Family		
	Multi Family		
	Non-residential	2	247,000
Additions & Renovations	Residential	107	2,151,601
	Non-residential	14	6,298,450
Demolition		4 (1 house)	
Permanent Sign		16	
Temporary Sign		12	
Home Business		3	

### Summary of Permits Issued

### 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,  
*Peter Throop, OCD Director*  
*Laura Norton, Administrative Assistant*  
*Dario Carrara, Code Enforcement Officer/Building Inspector*  
*Fash Farashahi, IT Director/GIS Specialist*

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## CONSERVATION COMMISSION

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Members of your Conservation Commission have expertise that includes forestry, water resources, environmental engineering, land use and economic planning, organizational consulting, agriculture and farm management—as professionals. Expertise gained in the field, committee room, and classroom includes town zoning and planning, town Master Plan process, bat and bird conservation, invasive plants, and conserving native pollinators.

The Commission did not initiate any major projects this past year, but gave extensive consideration and comment regarding the proposed downtown parking lot and park along the river; and the proposed Traditional Neighborhood Overlay Zone intended to direct residential development to existing residential areas rather than fragmenting the outlying rural areas.

Members volunteered on the Recycling Center Task Force and Contoocook-North Branch Local Rivers Advisory Committee, among others.

The usual, perennial tasks required attention: monitoring 20 conservation easement properties to ensure that the conservation values are being upheld as required by the easement deeds; monitoring timber-harvest Intent-to-Cut notifications to the town to ensure that wetlands impacts are avoided to the extent state law requires; stewardship of town conservation land including trails and maintaining open field, an important and disappearing habitat. Thanks go the good neighbors of the Cheney Avenue field for arranging annual mowing of the field and covering most of the mowing expenses.

As a special, perhaps nostalgic note, Conservation Commission members remember when people united out of concern for the visible threats to air and water quality, disappearing wildlife species, acid rain. Citizens spoke loud and clear, they took personal action to lessen their own environmental impacts as well as political action as voters. Important legislation was passed in the Nixon years. The same challenges persist, increased by development impacts over the decades and rapid climate change. Commission members encourage all to meet on the same thoughtful, non-partisan ground that led to important protection of air and water and soils some decades ago.

Bryn Dumas  
Jo Anne Carr, Alternate  
Swift Corwin  
John Kerrick, Secretary  
Matt Lundsted  
Cynthia Nichols, Alternate  
John Patterson, Co-chair  
Francie Von Mertens, Co-chair  
Robert Wood, Vice Chair  
Tyler Ward, Select Board Liaison

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## CONSERVATION COMMISSION, CONTINUED

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*As part of its stewardship of field habitat, ConCom and Open Space Committee members plucked milkweed pods to keep airborne seeds from spreading from the Fremont field to a neighbor's hayfield. ConCom manages the field for monarch butterflies and other pollinators. Common milkweed is a magnet for pollinators in its flowering stage and monarch caterpillars feed only on its leaves. The workgang found several monarch caterpillars in addition to the one shown here. Photos: Francie Von Mertens*





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## ECONOMIC DEVELOPMENT AUTHORITY

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The Peterborough Economic Development Authority has engaged the public, endorsed projects, and collaborated with state/regional organizations.

The most notable economic improvement in Peterborough is the reduction in vacant business space throughout town. We estimate that in 2015, 42% of business space was unoccupied. Today we see that number reduced to 36%. Though we cannot take full credit, our activities have certainly helped improve the vacancy situation in both store-front and industrial buildings.

The 2017 budget, beginning in July showed an appropriation of \$70,000 to aid the town in economic development. The initial idea was to hire a generalist consultant for 30 hours per week. Advice from the Department of Resources and Economic Development, along with UNH Development Services, suggested a different model. The hiring a variety of consultants that specialize in particular projects. The EDA decided to research the second model and develop specific projects with detailed request for proposals. This research has been done through Economic Development workshops at UNH, the Regional Issues Series with Greater Keene Chamber of Commerce, Guest speakers at EDA Board meetings, and engaging the public at the Economic Vitality forum for Peterborough (with over 150 participants).

There are a number of committees and ongoing discussions on economic topics, throughout the year, many of which will produce specific projects to use the funds allocated. To date the EDA has collaborated with the Greater Peterborough Chamber of Commerce, and is sharing the expense of a Tourism and Economic Conference, Participating with the Department of Resources and Economic Development as well. That shared expense is \$1095. The Chamber will provide travel and be manning the booth, representing retailers and hospitality vendors in Peterborough.

Through the course of 2016-17, The State of New Hampshire reported that the Monadnock Region has had the largest percentage increase in tourism for the state. This is in part due to the Office of Community Development and the Town Administrator working with the Greater Peterborough Chamber of Commerce in promoting Peterborough through free articles in many regional publications. Downtown Peterborough and Depot square welcomed numerous tour buses and individual visitors as a result.

We have all been enthusiastically encouraging Nashua Community College to bring a satellite campus to Peterborough. The EDA has collaborated with local high-tech manufacturers, hospital and retirement communities, to explain their needs for workforce training, so that local higher education can benefit young workers and start up families, without a one hour commute each way to class.

Our local larger employers have made it clear that younger starter workers will not take jobs here without a place to live. As our population ages and seeks to downsize, and as young workers get started, looking for housing within their budget, we find both groups are seeking exactly the same housing. A short supply and a high demand means smaller houses become more expensive, leaving less choice or no choice for young families. New construction is geared toward profit for the contractor, and contractors

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## ECONOMIC DEVELOPMENT AUTHORITY, CONT'D

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tend to build more expensive housing. This is a real challenge.

Main Street Bridge Closure: When the bridge goes down it cuts off a life line to the Downtown Businesses and their survival. The EDA is looking to promote the businesses who will be without drive by traffic for some 18 months. We must find ways to bring shoppers to the Downtown while the bridge and retaining wall on 202 are being rebuilt. Should we lose these valuable Downtown businesses, bringing vitality back to Main Street and Depot Square will be an even more uphill climb.

The EDA sent letters of support: for the House Bill and the Senate Bill allowing municipalities to bond the infrastructure for Internet access, a hydro power plant with a new patented design to be installed at the River Street location formally operated by Ken King, And the Nashua Community College satellite proposed for Peterborough.

We have a very active and vocal Broadband Committee. This committee petitioned the New Hampshire House and Senate Bills, on paper and in person, as well as many conversations with local providers large and small. We do not have much negotiation power with the large providers of television and phone service (Internet just happens to run on the same wire). Even though the Town grants a monopoly for cable television, the discussion of providing or improving the Internet to the rural parts of town are not on the table. This goes for phone service monopoly granted by the state of New Hampshire as well. Internet access is critical for our local businesses who often wish to have employees work from home, for our school children who get homework and research that must be done over the Internet, and to provide global access for our hi tech and healthcare industry, and for Peterborough's startup companies who find Peterborough a nurturing entrepreneurialism environment.

The Marketing Committee produced a five minute video on why people move to Peterborough and start businesses here. If you haven't seen it I encourage you to go to [www.peterboroughworks.com](http://www.peterboroughworks.com) and check it out. Pushing this video and the new website out to potential businesses and families that are considering moving to a new location is a project being considered right now by being Strategic Planning Committee. This Committee has also been instrumental in forming goals and objectives with metrics that help keep the EDA on track. The most important strategy this committee provided is to think **locally in economic activities. The reality is, it's highly unlikely for Peterborough to find a large manufacturer or distribution company to move here.** Our best bet and biggest bang for our budget dollars is to encourage, retain, and grow our existing local businesses.

This approach and strategy was driven home by the Business Survey Committee. This Committee went to businesses, and surveyed local employers to gain insight on their local strategy, what their biggest challenges were, and how the EDA and the Town could be of service. This meet and greet of local businesses on the Town's behalf will be an ongoing project.

Respectfully submitted,

George Sterling, Chair

Members: Peter Robinson, Vice Chair, Cyrus Gregg, Adam Hamilton, Chub Whitten, Jerry Galus, James Kelly, Martha Schaefer, Jason Garland. Alternates: Gary Carpenter, David Smith

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## EMERGENCY MANAGEMENT AGENCY

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Peterborough's Emergency Management Agency (PEMA) is headed up by fire chief Edmund Walker and is responsible for coordinating the town's response to major disasters. This includes natural disasters such as hurricanes, floods and severe winter storms, and human-caused disasters, like chemical spills.

A critical part of local Emergency Management is building partnerships. A significant amount of time is spent training and meeting with our partners including our State Homeland Security and Emergency Management liaison, members of the Monadnock Community Hospital's Emergency Response Team, the Greater Monadnock Public Health Network's Emergency Preparedness Coordinator, Tricia Wadleigh, and other local emergency management directors.

We were fortunate to not have had any incidents in 2016 requiring activation of the Town's Emergency Operations Center, however we were worked on the update of the Town's Hazard Mitigation Plan and the 2016 update was approved by FEMA in February. We also received a grant to assist us with updating the Town's Local Emergency Operations Plan (LEOP) which will be completed in 2017. Both of these plans can be found on our website [www.townofpeterborough.com](http://www.townofpeterborough.com).

While on the site, consider signing up for NIXLE emergency notifications. This free system provides our residents, and other who frequent town, with critical information in the event of a local emergency. You are also encouraged to sign up for NH Alerts, a free service to provide emergency NH Alerts by the New Hampshire Department of Safety, Division of Homeland Security and Emergency Management. Emergency and community messages are initiated by authorized public safety officials at the State level and severe weather warnings are initiated directly by the National Weather Service. Additional information is available at: <http://www.readynh.gov>.

I would encourage people to take an active role in their own personal preparedness. Numerous resources for both personal and business readiness can be found at [www.ready.gov](http://www.ready.gov) and [www.redcross.org](http://www.redcross.org).

PEMA would like to thank the following for their support throughout the year: Monadnock Community Hospital, Rivermead, Pheasantwood, Summerhill, Scott-Farrar, the ConVal School District, and other town departments.

Respectfully submitted,

Edmund M. Walker  
Emergency Management Director

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## FINANCE DEPARTMENT

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The demands currently being placed on all Government Finance municipal offices has been increasing dramatically over the past five years. This trend will continue to strengthen as we move forward and as modern technology improves across all government agencies. The Town of Peterborough has positioned itself for success in keeping with new financial software technology, upgrades to older less effective financial software and maintaining an educated and detail oriented staffing level.

### BUDGETING & ACCOUNTING

The greatest challenge which the Finance Department encountered during FY-2016 was the upgrades to the Financial Software package and certain re-training that was required to function at optimum capacity. While this was unanticipated, the financial staff has participated fully in the training made available through the software provider and will continue to enhance the usage of this upgraded software in the future.

Other additional challenges facing the Finance Department this Fiscal year which will continue through into the following Fiscal Years is budgetary restraints and new methods of budgeting for the next generations of Peterborough residents. This will be a new process improvement and way of thinking.

The departments have been and will be taking an even more active approach to budgeting for the future and a more minimalistic approach to actual basic needs for each division. Infrastructure has now and will continue to be the primary focus for the town and will be taking the very much needed front seat.

While this is a good development plan, it will not come without future sacrifice within other budgetary lines going forward. We have entered a new budgetary phase for the town.

The Finance Staff consists of, Laurie May, Beth Marsh, Linda Paris, Clarissa Johnson, Jane Bowman, Jennifer Hall, Brenda Fox-Howard

### TOWN TREASURER

Jane Bowman, performs the duties associated with Treasury Banking for the town. She is assisted by the Deputy Treasurer, Jennifer Hall.

### ACCOUNTS PAYABLE

Linda Paris, performs all duties associated with the processing of purchase requests and Accounts Payable. The total amount of transactions for the Accounts Payable period of FY 2016 was \$25,482,240.81 this includes paper check and ACH payment transactions for the department.

### CASH RECEIPTS / TAX COLLECTION / UTILITY SERVICES

Beth Marsh, is the Town of Peterborough Tax/Revenue Collector and the Deputy Tax/Revenue Collector for the Town is Clarissa Johnson. The Tax Collection section of the Finance Department has the primary responsibility to collect all Town Receipts,

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## FINANCE DEPARTMENT, CONTINUED

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**Tax Due** with exception of the funds collected by the Town Clerk's office. The total revenue collected for deposit in the Fiscal Year 2016 was \$33,483,485. This total includes receipts for tax, water and sewer usage fees, parking ticket violation fees, federal and state grant awards, departmental revenues and other miscellaneous revenues for other funds.

### Tax Collection:

Here are some miscellaneous Tax Collection facts for the FY 2016 year.

- 5,450 Tax Bills were mailed out to town residents
- \$19,129,090 was billed for property tax
- 462 Late Notices were distributed for both Tax & Utilities
- 240 Lien Notices were distributed for both Tax & Utilities
- 110 Lien Notices were filed against property owners for both Tax & Utility non-payment
- 110 Redemptions were issued toward Tax & Utility billings
- 14 Deed Notices were issued, 1 Property was processed
- 2 Gravel Tax Bills were generated, a total of \$576 was generated
- 19 Timber Tax Bills were issued in the amount of \$38,185

Other information regarding the Tax Department statistics can be found within the Tax Collectors Report located within the Annual Town Report.

### Utility Collection:

The finance office works together with the DPW (Department of Public Works) utility division to process the charges for the quarterly bills which are generated. The bills are based on usage information obtained from the Utility Division from meter usage readings. In 2016, the finance office mailed 7,374 utility bills to customers. The total amount invoiced for the Water & Sewer usage for 2016 was \$1,940,976.

The rate for Water usage is .06610 and the rate for Sewer usage is .05357. All quarterly bills are mailed to the owners of town properties who receive those services. Duplicate Bills are mailed to the third-party tenants if a written request is submitted by the owner of the property to the Tax Collector. More information regarding utility services and bills can be located on the Town of Peterborough web page.

[www.townofpeterborough.com](http://www.townofpeterborough.com)

The Town of Peterborough Finance Department takes great pride in providing quality financial data and customer service to Peterborough residents and fellow employees. If there are any ways in which we might be able to better serve the needs of the community or fellow employees, please let us know. We look forward to hearing of ways in which we might improve upon our services.

### PAYROLL & PERSONNEL

Laurie May, is the Town of Peterborough Payroll Analyst & Accountant. She performs all Payroll processing activities for the including annual reporting requirements to various government agencies. In FY 2016 there were a maximum of 236 employees which includes seasonal workers who are only on the payroll for 3-4 months of the year. The

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## FINANCE DEPARTMENT, CONTINUED

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regular Full Time employee head count for FY 2016 was 53, the part time total was 24, the seasonal total was 93 and we had 66 on-call Fire/Ambulance employees which also includes police.

The Affordable Care Act has generated an enormous amount of extra reporting and documentation along with additional weekly tracking and recording. This position continues to undergo change in duties as described and evolution as we move forward with various methods of processing our financial requirements. This position may eventually see additional metamorphosis in future years.

Respectfully submitted,  
Brenda Fox-Howard, Finance Director

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## FIRE AND RESCUE

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*The mission of the Peterborough Fire & Rescue (PFR) is to protect the lives and property of the people of Peterborough and Sharon from fires, natural and man-made disasters, and hazardous materials incidents; to save lives by providing emergency medical services; to prevent fires through prevention and education programs; to provide defense against terrorist attacks; and to provide a work environment that values cultural diversity and is free of harassment and discrimination. The Department is led by Chief Edmund Walker, Deputy Chiefs Brian Wall and Deputy Chief Joshua Patrick.*

In 2016 Peterborough Fire & Rescue responded to a total of 2,682 emergency calls and conducted over 9,000 non-emergency activities.

### Personnel

Like most call fire and EMS organizations PFR traditionally hires, and loses, a number of staff each year and 2016 was no exception. We had a total of 5 new hires and 8 resignations including firefighters, EMTs, paramedics, and our Administrative Assistant, Heather McClusky. Of particular note was the retirement of Assistant Chief Paul Thibault after 28 years of service. We also saw the loss of our longest standing member, Jim Grant, who passed away in July with 51 years of service. Among his accomplishments, Jim was a “charter” member of the Peterborough Fire Department Ambulance in 1972. I would like to personally thank both men for their service to the department and the citizens of Peterborough, as well as their guidance, advice and counsel.

### Special Events

Again this year the department assisted in multiple town events including Children in the Arts and the Memorial Day remembrance.

The department’s annual Awards and Recognition Ceremony was held in June with many members receiving awards commemorating their years of service as well as the many significant accomplishments achieved by our members. The Jere T. Morris Outstanding Member of the Year Award was presented to Nate Breckenridge, Per Diem Member of the Year was presented to Robert O. Johnson, and the Chiefs’ Award was presented to Thomas Wall.

We would like to thank all of our members for what they do day in and day out for the department and community.

### Emergency Medical Services (EMS) Division

Our EMS Division is managed by Deputy Chief Joshua Patrick who oversees our ambulance operations as well as the 35+ part-time and call members who staff our three (4) ambulances licensed at the advanced life support (ALS) level. Two (2) ambulances are staffed daily from 8:00am to 8:00pm and one (1) ambulance is staffed overnight with a second crew available to respond on an on-call basis from their homes. In addition to providing 9-1-1 service to the towns of Peterborough, Sharon, Dublin, Hancock, Greenfield and Franconia, we provide emergency and non-emergency transfers out of Monadnock Community Hospital, Cheshire Medical Center, and Dartmouth Hitchcock Medical Center. The majority of these transfers are for patients going to facilities that are able to provide a higher level of care than the local hospitals can provide. In 2016 our ambulance service responded to 1,381 emergency calls and conducted 918 transfers for a total of 2,299 EMS calls.

Due to the steadily increasing responsibility within our EMS division, the department

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## FIRE AND RESCUE, CONTINUED

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promoted two of our EMS providers to the rank of Lieutenant. Paramedic Matthew Robblee and Advanced EMT Jennifer Sandlin were both promoted on September 1. These positions increase the supervisory depth within the EMS division and will allow us to continue to meet our demands going forward.

### Fire Service Division

Deputy Chief Brian Wall oversees the operation of the fire side of PFR. PFRs 30 call firefighters responded to a total of 383 fire calls, including several multiple alarm fires. In this time of diminishing call firefighters, larger incidents like these highlight the importance of our mutual aid system which helps to ensure adequate resources are available to respond to emergency calls.

Members of our department participated in over 500 training classes for a total of 1,658 hours of training. These sessions ranged from reviewing the basics to water rescue, and live fire training at the New Hampshire Fire Academy. In addition, monthly and weekly department drill kept the members up to date on the many other facets of our job.

### Community Risk Reduction

The Community Risk Reduction (CRR) Group, formerly referred to as “Fire Prevention,” is overseen by Inspector Scott Symonds and brings together a number of fire department activities related to making the Town of Peterborough a safer place for residents, businesses and visitors. Going beyond the typical fire prevention functions, this group includes our public fire education programs, community first aid and CPR training, injury prevention, and a more pro-active approach with other community based groups to assist in maximizing our reach. We continue to work closely with the Code Enforcement Office to provide comprehensive plans review, inspections and investigation of fire safety violations. This year the Division conducted 78 formal inspections, over 175 consultations and plan reviews.

This past year FF John Curran continued with our community automatic external defibrillator (AED) program providing service and training across town.

As a safety reminder, PFR requests that each mailbox and home have four-inch numbers (preferably reflective) so that public safety officials can locate you quickly during an emergency. For information on placement, please call the fire station at 924-8090 X 2.

Please remember to go to the town website ([www.townofpeterborough.com](http://www.townofpeterborough.com)) and sign up for NIXLE emergency notifications. This free system provides our residents, and other who frequent town, with critical information in the event of a local emergency. You are also encouraged to sign up for NH Alerts, a free service to provide emergency NH Alerts by the New Hampshire Department of Safety, Division of Homeland Security and Emergency Management. Emergency and community messages are initiated by authorized public safety officials at the State level and severe weather warnings are initiated directly by the National Weather Service. Additional information is available at: <http://www.readynh.gov>.

### Fire & Rescue Association

The Peterborough Fire & Rescue Association continues to support the department;



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## FIRE AND RESCUE, CONTINUED

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providing over \$25,000 in funding through grants as well as many labor hours. These donations enabled the purchase of equipment and facilitated the upkeep of the station and grounds which would otherwise be impossible based on the town's current operating budget.

### Merton S. Dyer Aquarius # 1 Museum

Firefighter and Department Mechanic Meas Roeun, Museum Curator and Supt. David Skerry as well as a core group of dedicated members continue to oversee the museum and the rare artifacts that it holds.

Although the museum does not have formal hours, we would be happy to show you around at any time. Engraved bricks are still available for purchase. The purchase of these bricks helps support the operation of the museum. To learn more, stop by PFR Headquarters at 16 Summer Street or call 924-8090 X2.

### Explorers

Explorer Post 808 continues to provide an avenue for local youth to explore the fire and EMS services. In addition to learning about the profession, the Explorers provide much-needed services to the department and the community, including support at all emergency incidents and civic events in Town. All members attended regular training this year along with the firefighters and EMTs.

The Post is currently overseen by Lieutenant John Berube. The Explorer program provides young men and women with a chance to participate in, and learn about, firefighting, while also giving PFR and neighboring departments a "farm team" from which it can fill vacancies. The department thanks these young men and women, as well as their advisors 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,

Edmund M. Walker  
Brian Wall  
Josh Patrick  
Stephen Bolduc  
Bradley Winters  
Jonathan Sawyer  
John Berube  
Matthew Robblee  
Jennifer Sandlin  
Thomas Wall

Chief of Department  
Deputy Chief  
Deputy Chief  
Captain  
Captain  
Lieutenant  
Lieutenant  
Lieutenant  
Lieutenant  
Acting Lieutenant

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## HEALTH DEPARTMENT

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The Peterborough Health Department consists of the health officer, Edmund Walker, and deputy health officer, Dario Carrara, and exists to enforce applicable New Hampshire laws and administrative rules; serve as a liaison between state officials, local elected officials, and the community on issues concerning local environmental and public health; and finally as active participant in efforts to develop regional environmental and public health capacities.

Please remember to go to the town website ([www.townofpeterborough.com](http://www.townofpeterborough.com)) and sign up for NIXLE emergency notifications. This free system provides our residents, and other who frequent town, with critical information in the event of a local emergency. You are also encouraged to sign up for NH Alerts, a free service to provide emergency NH Alerts by the New Hampshire Department of Safety, Division of Homeland Security and Emergency Management. Emergency and community messages are initiated by authorized public safety officials at the State level and severe weather warnings are initiated directly by the National Weather Service. Additional information is available at: <http://www.readynh.gov>.

The Health Department completed the following activities for the year 2015:

Public School Inspections	3
Private School Inspections	3
Family Group Child Care Home Inspections	2
Day Care Inspections	5
Foster Care Inspections	8
Trash Complaints	0
Septic Consultations	0
Food Inspections / Fire	0
Asbestos Investigation	0
Other	9

For information on health issues you can contact Health Officer Ed Walker at 924-8090 x2 or Deputy Health Officer Dario Carrara at 924-8000 x118. You can also check the Town's website at [www.townofpeterborough.com](http://www.townofpeterborough.com) for additional information.

Respectfully Submitted,

Edmund M. Walker, Health Officer  
Dario Carrara, Deputy Health Officer

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## HERITAGE COMMISSION

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*The mission of the Peterborough Heritage Commission is to identify, preserve and protect the historical, architectural, cultural and social heritage of our town and to preserve historical landscapes, views, and buildings in their landscapes. These historical and natural resources reflect the spirit of our community and must be preserved for the appreciation and benefit of future generations.*

Our most significant efforts this year have focused on preserving the historic GAR Hall, one of the most notable features of the Peterborough skyline. Members of the Heritage Commission worked closely and at length with town administrator, Rodney Bartlett, and Jennifer Goodman, Executive Director of the New Hampshire Preservation Alliance, to negotiate a preservation easement which will stand the test of time. We wish to express our gratitude to Stan Fry and Cy Gregg and most especially to Erika Rosenfeld and Jeff Odland, owners of the Post and Beam Brewery, for embracing the spirit of preservation for this historic building.



*Photo credit:  
Tyler Ward*

We met with Jim Grant and the Patriotic Committee to discuss their plans to commemorate several historic locations. One of these was to mark the original site of the Wilson Tavern by enlisting the assistance of an Eagle Scout as a badge project. Presently there is a DAR marker on a boulder nearby but no parking and no easy way to locate the actual site. We consulted with Michelle Stahl of Monadnock Center for History and Culture to determine the scope of the research needed and to gather basic historical information. The Heritage Commission agreed to sponsor this project.

The Heritage Commission sponsored three photo exhibits in 2016. These shows featured many talented, local artists whose photographs of Peterborough were displayed on the walls of the Town House. In April we featured a guest photographer, Linda Greenwood whose photographs reveal both the power and beauty of our changing seasons.

The second show, entitled “Look Closer,” was on display from August through December. We were fortunate to have ten very talented and dedicated members of the Monadnock Camera Club who exhibited their photographs featuring intimate, close-ups of Peterborough’s rich architecture and breathtaking landscapes.

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## HERITAGE COMMISSION, CONTINUED

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Our most recent show features the extraordinary photographs of ConVal High School students. Their exhibit, entitled "Our Town through Our Eyes," opened on December 18, 2016 and will remain on display through March, 2017. We hope that you have been able take a moment to enjoy the art of Peterborough's greatest asset, our children.

The Demolition Review Committee, a sub-committee of the Heritage Commission, were involved in numerous demolition requests. This committee is made of four Heritage Commission members: Debby Kaiser, Sheila Kirkpatrick, Melissa Stephenson, and Doug Ward; along with three members of the Peterborough community: David Squier, Susan Phillips-Hungerford, and Matt Watkins. Their role is to determine whether a building slated for demolition has significant historical value. If, after clear and careful assessment, they see an opportunity to preserve an historic building either in part or whole, they make request to meet with owners to discuss alternatives.

The Heritage Commission works to fulfill its mission through public education, work with private citizens, and interaction with other boards, committees, and state agencies, in recognizing and protecting the historical and natural resources of Peterborough.

Respectfully Submitted,

Peggy Shaughnessy, Chair  
Melissa Stephenson, Secretary  
Mose Olenik, Treasurer  
Bruce Batten  
Dick Estes  
Debby Kaiser  
Sheila Kirkpatrick, Alternate  
Doug Ward, Alternate  
Tyler Ward, Select Board, Liaison

*Photo credit:  
"Grove Street"  
by Yvonne  
Gifford*

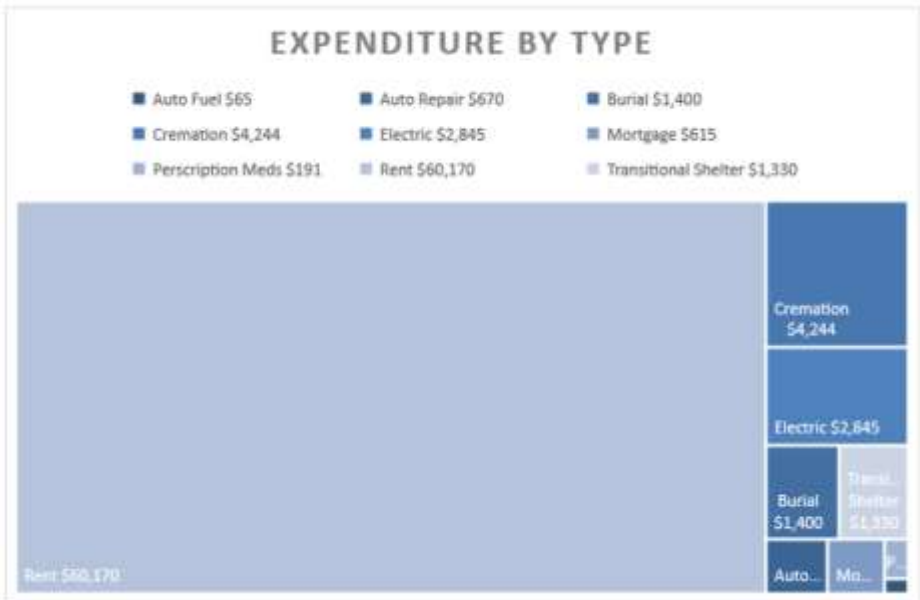


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## HUMAN SERVICES

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After years of declining demand on the Human Services budget thanks to a recovered local economy, requests for assistance have leveled off. In 2016 the Human Services Department had 113 active households, up from 97 in 2015. While number of households requesting assistance has increased, the amount of assistance provided has stayed relatively flat, increasing from \$68,500 in 2015 to \$71,300 in 2016. We primarily assisted with rental payments as well as electricity and other necessary expenses:

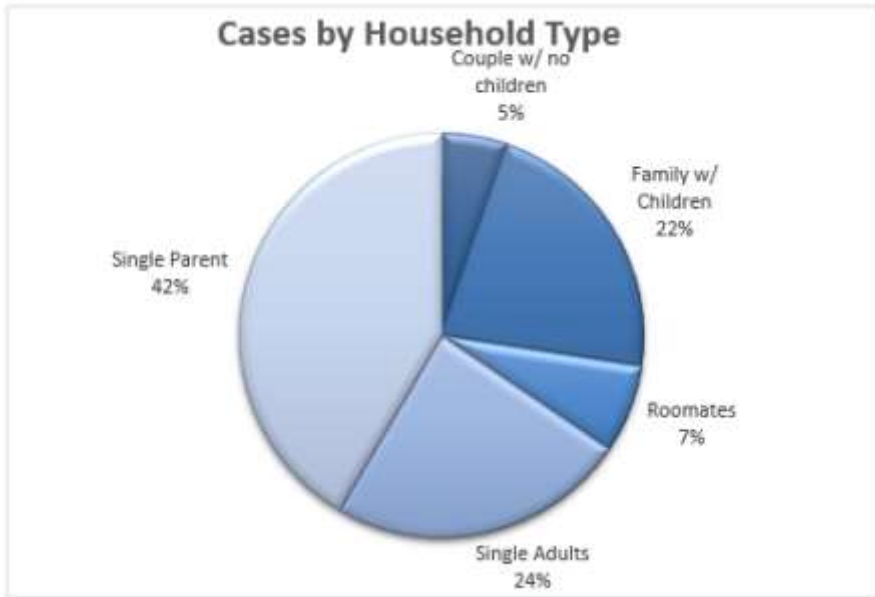


The Keep Peterborough Warm program which was co-founded by Walter Peterson Award winner Sue Chollet is an amazing resource for families who do not qualify for federally-funded fuel assistance but still need help keeping their homes heated during the winter. Grants of up to \$900.00 were given to families who qualified, with funds coming from many private donors as well as a very generous grants from the New Hampshire Charitable Foundation and other organizations. Those in need have also benefited from the donation of gift cards for gas, food and other daily essentials.

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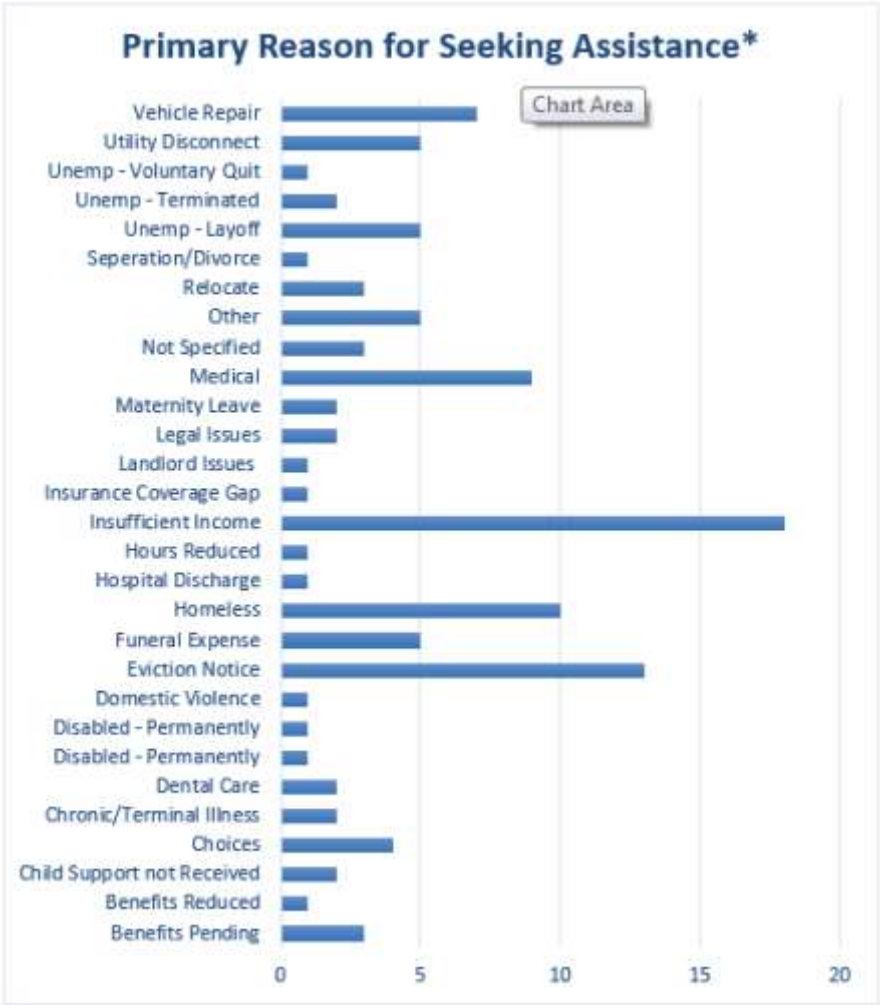
## HUMAN SERVICES

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We cannot thank enough the many individuals and organizations which have provided the goods and services that town welfare cannot. The Human Services Fund which operates the Peterborough Food Pantry has also provided invaluable assistance, as has the Monadnock Area Transitional Shelter, 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.

Respectfully Submitted,  
Nicole M. MacStay



*\*This reports the reasons that households sought assistance; it does not indicate whether assistance was given*

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## INFORMATION MANAGEMENT SYSTEMS

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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 access to necessary technology resources. 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 of all systems and remote administration of all Town computers.

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. We provide custom maps, data, and reports to staff members, volunteers and consulting engineers for projects. IMS staff also maintain the Town of Peterborough Geographic System (TOPGIS) through collaboration with the Office of Community Development, Department of Public Works, and Town Administration.

IMS personnel are Fash Farashahi (GIS/IT Director), Cole Royal (Network Administrator), and Tim Brezovec (PEG/IT Technician).

### 2016 Technology and GIS Accomplishments:

- Completed Private Fiber Connection between Town House, Fire, and Police stations

- Implemented Disaster Recover and Continuity Plan using fiber connections by installing data replication storage units at Town House and Police Station

- Developed Department Tech Plans for short term and long term goals

- Published new online/mobile Trails App and new comprehensive parcel viewer containing all assessing records, zoning, town owned lands, and open space data

- Replaced 3 Firewalls and 4 Switches

- Completed annual hardware asset inventory & verification

- Installed 2 Servers that host all town servers in virtualized environment

- Replacement Computers Installed:

  - 5 library staff

  - 3 finance staff

  - Finance Director

  - DPW Operations Manager

  - Code Officer

Respectfully submitted,  
Fash Farashahi



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## LIBRARY

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### State of the Library:

On behalf of the library staff and trustees, we thank the residents of Peterborough for a fantastic year at your library. New membership to the library was up by 18% in 2016 and visits to the library were up by 6%. We increased children's programming and had a 20% increase in attendance to programs that support early literacy. The library welcomed new Assistant Director Mary Hubbard, Community Art Coordinator Aimee LaRue, and Library Assistant Lauren Rettig.

The Library Project team has been hard at work behind the scenes to plan for the renovation of the PTL. The new PTL will feature the spaces our community asked for, including meeting spaces for tutors and student projects, a large fully tech-equipped meeting room for businesses and organizations, designated spaces for teens, safe program space for children, and a building that is accessible and flexible in its design. Ann Beha Architects were selected as the design architects for the final phase of the project. The Library Project team is excited to unveil plans to the public in late 2017. We are grateful to all of our volunteers, including our Board chair Ron McIntire, building committee chair Tina Kriebel, capital campaign chair Audrey White, and Honorary Chairs Stanley Fry, Cyrus Gregg, and Dorothy Peterson.

The library family was deeply saddened by the loss of our honorary chair Polly Guth in 2016.

### 24/7 Resources:

A [recent Pew Research report](#) found that **73% of adults say the label “lifelong learner” applies “very well” to them.**

PTL has quality 24/7 online resources available to our community of lifelong learners!



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## LIBRARY, CONTINUED

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After launching our new website in February, we had 41,450 visits in 2016. Users downloaded over 7,011 eBooks, accessed 40 online tests to prepare for tests like the GREs, health career tests, and the GED. 269 users accessed our online language learning tools and users streamed 153 films!

Librarians answered over 4,000 reference questions. We suggested books for students, assisted with research projects, helped with job applications and online forms, provided technology instruction, assisted with printing tax forms, and more!

We look forward to continuing to support your lifelong learning and adding new resources to our website in 2017!



### Collection:

We currently have 52,219 items in our collection and an additional 25,955 items available on NH Downloadable Books. We lent out 69,712 items this year, including our downloadable collection. If we assign a value of \$15.00 to each of those items, we saved our patrons \$1,028,130 in 2016.

A special collection was created to feature the important history of PTL as the FIRST public library supported by taxation in the United States. Intern Marika Labash finished indexing and rehousing the primary documents pertaining to our history. This collection is available to the public and researchers. In 2017, we will begin the process of digitizing key documents and photographs from this collection.

We lent out a combined 150 Museum Passes to the Museum of Fine Arts, Isabella Stewart Gardner Museum, Museum of Science, The Currier Art Museum, and the Mariposa Museum.

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## LIBRARY, CONTINUED

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### Programs:

We hosted 94 children/family programs and 63 programs for adults with a combined attendance of 3,961 people.

This year we hosted a Big Community Read in collaboration with Hancock Town Library and Jaffrey Public Library and supported by the NH Charitable Foundation. Together, our communities read local author Sy Montgomery's book, *The Soul of an Octopus: A Surprising Exploration into the Wonder of Consciousness*. The 8 week program featured events exploring the themes of conservation and animal consciousness. On Earth Day, over 100 people filled the Peterborough Town House to hear our keynote speaker, Sy Montgomery. The event was wonderful and we look forward to creating another Big Read event in 2018.

Our Children's Librarian, Lisa Bearce, assisted by Lisa Cutter, continues to build a quality early literacy program. By attending our weekly storytime session and special programming throughout the year, families are encouraged to build literacy skills together. Our robust Summer Reading program encourages reading to continue through the summer and avoid the "summer learning slide" while school is out.



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## LIBRARY

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PTL by the Numbers:

Days open for service:	313
Registered Patrons:	3,800*
Visits to the library:	71,555 times (11.4 visits per capita)
Public internet usage:	7,094 sessions
Total circulation:	69,712
Circulation of downloadable items:	7,011
Items Added to Collection:	3,549
Items Withdrawn	3,710

*\*Patrons inactive for 3 years are removed annually. This number does not include children under 5.*

Respectfully Submitted,  
Corinne Chronopoulos  
Library Director



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## LIBRARY TRUSTEES

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The Board of Trustees wishes to express its sincere appreciation to Library Director Corinne Chronopoulos and to the entire staff. They have worked diligently to reorganize as a team so they can provide top-notch services to the public.

Longtime trustee David Weir resigned in March 2016, and Treasurer Frank Karlicek indicated he would not be running for re-election. Trustees agreed that Corinne would purchase a gift of books for the financial and travel sections of the library in their honor.

Jeanie West and Karen Struthers were elected as trustees in May. Karen was named treasurer, while Laura Hanson continued as secretary and Marcia Patten continued as chair. Ron Bowman was named liaison to the Friends of the Library. At the request of the trustees, the Select Board named Deb Caplan an Alternate once again.

Trustees were pleased to meet Mary Hubbard, new assistant library director, who began her employment in July.

Trustees met with officials from Charter Trust in August. A portion of the library trust funds controlled by the trustees rests in two money market accounts awaiting use for the Library of the Future Project. In September, trustees budgeted \$200,000 from trust funds to be used for the library project.

In November, trustees named a two-member subcommittee, Jeanie West and Karen Struthers, to assess the status of the trust funds managed by the trustees. As part of budget preparations, the library requested \$15,000 to replace the roof on the Kyes-Sage House.

In October, the 1833 Society chose Ann Beha Architects (ABA) to handle the next phase of the Library of the Future Project. After meeting with Hoyle Tanner, the engineers in charge of the Main Street Bridge project, ABA suggested asking additional questions about the pedestrian bridge.

Subsequently, Town Administrator Rodney Bartlett reported meeting with representatives from the NH Department of Transportation. A new plan would widen the bridge by approximately five feet and eliminate the permanent pedestrian bridge, which instead would serve only during reconstruction of the main bridge. It appears these changes would delay the bid process from April 2018 to September 2018, which was not viewed as a problem. The library trustees voted to make a formal request that the town ask the NH DOT to reopen the process to reconsider and designate the pedestrian bridge as temporary.

## LIBRARY TRUSTEES - CONTINUED

Trustees anticipate this new bridge configuration will be more in keeping with the historical appearance of the Main Street Bridge area than the previous plan. The trustees wish to express their appreciation to the town and to the 1833 Society for making the pursuit of this change possible.

Respectfully submitted  
 Marcia Patten, Chair  
 Board of Library Trustees

PETERBOROUGH TOWN LIBRARY TRUSTEES					
FINANCIAL REPORT FISCAL 2015-2016					
Quarter Ending:	9/30/2015	12/31/2015	3/31/2016	6/30/2016	FISC YTD
<b>Income</b>					
LOTF Donations	40.00	150.00			190.00
1833 Society LOTF Leagal Fees	825.00				825.00
<b>Total Income</b>	<b>865.00</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1015.00</b>
Note: Reinvested dividends and interest are not considered income					
<b>Expenses</b>					
Legal Fees	825.00				825.00
Services	433.05				433.05
Gifts / Donations-1833 LOTF	40.00	150.00			190.00
<b>Total Expenses</b>	<b>1298.05</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1448.05</b>
<b>Account Balances</b>					
Quarter Ending:	9/30/2015	12/31/2015	3/31/2016	6/30/2016	FISC YTD
Checking	7,349.90	6,916.85	6,916.85	6,916.85	
Charter Trust Account	925,826.34	954,355.01	959,143.45	964,100.10	
<b>Total</b>	<b>933,176.24</b>	<b>961,271.86</b>	<b>966,060.30</b>	<b>971,016.95</b>	
<b>Beginning balance</b>	986,429.79	933,176.24	961,271.86	966,060.30	986,429.79
Plus: Income	865.00	150.00	-	-	1,015.00
Less: Expenses	1,298.05	(150.00)	-	-	1,148.05
Withdrawals From Charter Trust	-		-	-	-
Unrealized Gains/(Losses)	(55,416.60)	28,095.62	4,788.44	4,956.65	(17,575.89)
<b>Ending Balance</b>	<b>933,176.24</b>	<b>961,271.86</b>	<b>966,060.30</b>	<b>971,016.95</b>	<b>971,016.95</b>
<b>Less: Actual Ending Balance</b>	<b>933,176.24</b>	<b>961,271.86</b>	<b>966,060.30</b>	<b>971,016.95</b>	<b>971,016.95</b>
<b>Variance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# LIBRARY TRUSTEES FINANCIAL SUMMARY



## Town of Peterborough Library MS-9 for Year Ending June 30, 2016

				PRINCIPAL - ACCOUNT #000003375				INCOME - ACCOUNT #000003375				TOTAL			
				QUARTERLY (APR-JUN) TOTALS				QUARTERLY (APR-JUN) TOTALS							
DATE	TRUST NAME	PURPOSE	% OF TOTAL	BALANCE 04/01/16	NEW FUNDS	GAIN/LOSS	EXPEND	BALANCE 06/30/16	Gross Income	Transf Income	Fee Exp	BALANCE 06/30/16	BALANCE 06/30/16		
1993	Magraw	Library	12.86%	112,156.20	-	-	-	112,156.20	332.86	-	(165.50)	10,481.63	129,272.58		
1998	Magraw	Library	14.99%	130,608.76	-	-	-	130,608.76	354.82	-	(392.86)	12,409.32	143,068.04		
2003	Magraw	Library	38.24%	356,203.63	-	-	-	356,203.63	394.96	-	(401.90)	8,771.96	364,969.56		
	Blanchard	Library	14.37%	125,274.27	-	-	-	125,274.27	148.40	-	(384.86)	11,894.47	137,132.29		
	Pudsee	Library	2.45%	21,395.66	-	-	-	21,395.66	25.35	-	(31.57)	2,035.24	23,420.90		
	Collier	Library	0.14%	1,100.34	-	-	-	1,100.34	1.40	-	(1.74)	111.72	1,302.07		
	Nelson	Library	0.63%	5,471.40	-	-	-	5,471.40	6.48	-	(8.07)	517.92	5,989.52		
	Werner	Library	0.74%	6,463.91	-	-	-	6,463.91	7.65	-	(9.54)	611.66	7,073.57		
	Whitney	Library	0.41%	3,577.71	-	-	-	3,577.71	4.21	-	(5.25)	336.76	3,904.47		
	Darcy	Library	2.92%	25,401.31	-	-	-	25,401.31	30.20	-	(37.62)	2,412.92	27,904.23		
	Henderson	Library	0.96%	8,341.39	-	-	-	8,341.39	9.88	-	(12.33)	789.56	9,130.95		
	Potashman	Library	11.50%	98,605.69	-	-	-	98,605.69	116.74	-	(345.42)	9,272.89	107,378.58		
				100.0%	894,926.47	-	-	894,926.47	1,032.95	-	(1,264.73)	59,460.20	954,526.97		

# LIBRARY TRUSTEES FINANCIAL SUMMARY

## MS-10 Town of Peterborough Library Trust

HOW INVESTED		PRINCIPAL					INCOME	MARKET VALUE	
# of Shares or Other Units	Description of Investment (Names of Bonds, Stocks, Funds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Beginning Year Market Value	Year End Market Value
<b>MONEY MARKET FUNDS</b>									
250,000.00	NH Bank Money Market	-	250,000.00	-	-	-	250,000.00	131.82	250,000.00
376,692.17	Government II Money Market Fund	33,118.82	1,870,220.85	1.85	504,687.48	-	576,692.17	50.80	33,118.82
	<b>Total Cash &amp; Equivalents</b>	<b>33,118.82</b>	<b>1,888,738.82</b>	<b>1.85</b>	<b>504,687.48</b>	<b>-</b>	<b>826,692.17</b>	<b>384.37</b>	<b>33,118.82</b>

### CORPORATE & FOREIGN BONDS

25,000.00	State Street Corp 1.70% 11/30/23	-	26,113.00	-	-	-	26,113.00	408.54	-
25,000.00	AFLAC Inc 1.625% 11/15/24	-	25,000.25	-	-	-	25,900.25	396.20	-
25,000.00	CVS Health Corp 1.875% 07/15/25	-	25,821.25	-	-	-	25,821.25	347.14	-
-	United Health Group 1.31% 8/11/22	-	21,755.25	-	25,484.50	(378.75)	-	48.53	-
-	Brown Forman Corp 2.10% 05/15/2018	10,831.48	-	-	10,000.00	(31.48)	-	250.90	10,891.40
-	CompuLink Financial Services 06/01/17 1.425%	25,891.58	-	-	25,062.00	(23.58)	-	238.88	25,256.23
-	GE Cap Corp 1.625% 07/01/15	18,331.78	-	-	10,000.00	(133.78)	-	81.25	10,000.00
-	General Mills Inc 0.875% 01/29/26	27,814.75	-	-	23,000.00	(14.75)	-	218.56	25,020.75
-	Kellogg Co 1.875% 11/17/18	18,393.00	-	-	10,813.70	(589.30)	-	138.67	10,904.40
-	Walmart Stores Inc 2.21% 07/08/2017	18,856.78	-	-	10,000.00	(56.78)	-	112.00	10,001.00
	<b>Total Corporate &amp; Foreign Bonds</b>	<b>98,219.62</b>	<b>103,889.75</b>	<b>-</b>	<b>115,576.28</b>	<b>(889.28)</b>	<b>77,856.58</b>	<b>2,208.87</b>	<b>98,464.89</b>

### MUNICIPAL OBLIGATIONS

25,000.00	104 State Housing Finance Auth 7.70% 11/15/23	-	25,000.00	-	-	-	25,000.00	-	-
25,000.00	104 State Housing Finance Auth 7.90% 11/15/24	-	25,000.00	-	-	-	25,000.00	-	-

HOW INVESTED		PRINCIPAL					INCOME	MARKET VALUE	
# of Shares or Other Units	Description of Investment (Names of Bonds, Stocks, Funds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Beginning Year Market Value	Year End Market Value
-	CT State Housing Fin Auth 1.57% 11/15/23	10,000.00	-	-	10,000.00	-	-	81.08	10,033.50
-	Bachoco SRE GrO 2.35% 5/2/22	75,000.00	-	-	24,458.25	(545.75)	-	454.69	24,999.25
-	Auto Active MG GrO 5.30% 03/01/22	28,417.77	-	-	27,410.23	(2,007.52)	-	883.33	27,811.00
	<b>Total Municipal Obligations</b>	<b>65,417.77</b>	<b>50,000.00</b>	<b>-</b>	<b>61,868.50</b>	<b>(2,553.27)</b>	<b>50,000.00</b>	<b>1,429.62</b>	<b>62,834.75</b>

### EQUITY

-	Alkerm Ltd	10,334.87	-	-	13,282.98	4,357.89	-	508.08	17,118.00
-	Alkerm Inc	9,533.75	-	-	13,348.26	3,821.53	-	380.58	18,477.25
-	Air Products & Chemicals Inc	4,328.88	-	-	8,993.90	4,673.02	-	303.38	8,893.95
-	Apple Inc	20,307.89	-	-	44,722.87	34,414.88	-	436.86	52,678.50
-	AT&T Inc	7,362.70	-	-	10,159.91	2,796.61	-	282.00	10,658.00
-	Baker Hughes Inc	7,937.33	-	-	8,491.88	(1,455.63)	-	51.08	9,255.00
-	Caterpillar Inc	7,488.55	-	-	6,978.98	(510.57)	-	154.08	8,482.00
-	Chesapeake Corporation	11,693.64	-	-	13,761.73	2,068.08	-	231.78	14,952.85
-	ConocoPhillips	10,904.48	-	-	11,422.51	518.03	-	377.48	13,689.55
-	Danone & Co	8,304.24	-	-	6,783.87	481.11	-	308.00	8,734.50
-	Elanco Health Co Inc	12,848.18	-	-	28,536.89	15,677.83	-	187.08	28,535.00
-	Emerson Renewable Inc	3,910.39	-	-	6,827.37	2,716.98	-	128.58	6,687.00
-	Eno Post E De Nutrients & Co	4,308.41	-	-	8,080.12	3,771.71	-	209.58	7,963.75
-	Fluoro Mfg Corp	13,058.84	-	-	13,730.41	2,670.67	-	298.38	17,058.00
-	Freight - Middlemore Copper & Gold Inc Class B	8,753.37	-	-	1,733.97	(8,317.40)	-	42.18	3,734.00



# LIBRARY TRUSTEES FINANCIAL SUMMARY

HOW INVESTED		PRINCIPAL						INCOME	MARKET VALUE	
# of Shares or Other Units	Description of Investment (Names of Stocks, Bonds, Bonds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
-	General Electric Co.	3,932.43			11,319.13	3,388.72	-	238.73	9,963.73	-
-	Medvet Health Inc.	310.42			471.60	121.19	-	-	367.00	-
-	Intel Corp.	30,327.22			16,889.69	6,642.47	-	240.00	15,207.30	-
-	International Business Machines Corp.	34,321.73			11,499.75	(832.90)	-	240.00	16,264.00	-
-	Johnson & Johnson	7,877.34			11,856.33	3,778.39	-	302.30	15,127.10	-
-	Pfizer Inc. & Co.	19,368.72			32,534.48	13,165.88	-	440.00	32,896.00	-
-	Sealed Air Corp.	7,483.80			14,387.91	6,804.81	-	303.40	32,184.55	-
-	Sumitomo Mitsui Financial Group	11,478.00			12,671.78	691.78	-	-	11,321.00	-
-	Roche Co.	6,316.33			6,960.52	644.19	-	35.70	6,163.35	-
-	Italy SpA & Co.	7,756.11			19,361.89	11,203.78	-	225.00	18,783.25	-
-	Lenovo Co. Inc.	8,013.89			21,318.04	17,534.86	-	180.40	32,769.80	-
-	McDonald's Co. Inc.	3,774.82			4,372.59	597.77	-	41.80	4,209.40	-
-	McDonald's Inc.	12,850.90			19,356.82	6,683.92	-	287.10	15,686.55	-
-	McKesson Corporation	7,561.23			18,484.21	10,023.24	-	78.00	21,376.85	-
-	Mead Johnson Nutrition Co.	3,920.70			3,250.95	(669.75)	-	31.89	3,789.24	-
-	Maytag Co. Inc.	-	6,422.01		4,860.60	(1,561.41)	-	78.40	-	-
-	Merck & Co. Inc.	3,424.72			1,129.17	3,704.85	-	107.80	6,862.10	-
-	Nike Inc. CLB	32,223.27			30,889.42	18,788.81	-	211.20	25,924.80	-
-	Oracle Corporation	15,689.45			18,114.66	2,425.21	-	150.80	20,158.00	-
-	PepsiCo Inc.	8,345.00			12,752.11	4,407.11	-	182.90	32,134.20	-

HOW INVESTED		PRINCIPAL						INCOME	MARKET VALUE	
# of Shares or Other Units	Description of Investment (Names of Stocks, Bonds, Bonds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
-	Pfizer Inc.	3,899.72			12,880.78	6,992.08	-	224.00	13,412.00	-
-	PNC Financial Services Group	20,897.48			32,573.83	11,478.44	-	311.80	32,896.21	-
-	Procter & Gamble Co.	8,459.74			10,598.81	2,138.87	-	178.88	18,562.40	-
-	Quintana Inc.	18,632.48			12,107.28	(6,525.20)	-	240.00	15,857.10	-
-	Southern Company	4,556.07			6,458.78	1,902.71	-	151.80	5,886.00	-
-	United Technologies Corp.	8,421.00			9,105.82	2,880.82	-	128.80	11,891.00	-
-	US Airways	-	14,642.86		15,383.35	640.40	-	92.31	-	-
-	Vanguard Communications	6,413.38			11,400.84	4,987.45	-	218.75	11,632.38	-
-	Wal-Mart Stores Inc.	8,756.18			8,885.99	128.71	-	147.00	16,629.10	-
-	Wells Fargo & Co.	18,387.18			32,105.40	13,818.30	-	458.00	33,744.00	-
-	Walmart Stores Co. Class A	3,779.52	8,082.90		8,706.31	(56.30)	-	-	3,823.18	-
-	Xcel Co.	7,130.00			13,718.20	6,081.20	-	184.30	13,887.00	-
Total Equity Funds		214,867.49	26,047.86	-	408,767.42	118,848.89	-	8,818.42	664,479.74	-

## TAXABLE FIXED INCOME

-	Vanguard GBI-EM Fund Admiral #131	3,877.88			3,784.26	(93.62)	-	31.27	3,780.72	-
-	Vanguard Intermediate-Term Investment Grade Admiral Fund #171	3,876.21			3,438.99	(443.12)	-	97.22	3,486.52	-
-	Vanguard Intermediate-Term Investment Grade Fund #119	10,836.38			10,823.22	(13.16)	-	-	10,896.37	-
-	Vanguard Short-Term Investment Grade Fund Admiral #109	105,811.14			100,679.82	(5,131.32)	-	1,064.70	100,865.18	-
Total Taxable Fixed Income Funds		124,361.61	-	-	128,522.19	(5,643.82)	-	1,293.19	118,582.69	-

# LIBRARY TRUSTEES FINANCIAL SUMMARY

HOW INVESTED		PRINCIPAL					INCOME	MARKET VALUE		
# of Shares or Other Units	Description of Investment (Names of Funds, Stocks, Bonds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
	Banking Assistance Fees (1)							(5,344.13)		
TOTAL FUNDS		731,286.94	1,679,859.44	1.85	1,471,379.21	214,798.50	954,526.67	8,481.38	979,079.89	961,841.37

(1) \$5,344.13 Posted to Income



Depot Square  
Photo credit: Morgaine O'Connor

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## MASTER PLAN STEERING COMMITTEE

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The Master Plan Steering Committee meets in the Selectmen's room on the last Wednesday evening of the month at 5:45. All are welcome.

This year we have been moving forward from our Visioning Chapter of 2015 to the work of updating the most urgent needs of the Peterborough Master Plan. Having determined that Economic Vitality deserved our attention because of timing, we have turned to that update first. Our town is recovering from the 2008 economic recession. It is important to know where we stand, and what has to happen here in order to grow economically.

To accomplish a comprehensive update, we have appointed a strong Economic Vitality Subcommittee consisting of: Matt Waikin (Chair) James Kelly, Jeanne Dietsch, Joe Ierna, George Sterling, Dave Drasba, Mark Hatcher, Laura Gingras, Akhil Garland, Laura Hanley, and Ed Henault. The subcommittee developed a thoughtful process to get at the root of Peterborough's economic issues. Multiple interviews as well as data research has become the backbone of this future chapter.

In addition to planning for a schedule of future updating for the most needed information in master plan chapters, the Master Plan Steering Committee has tracked the work of the New Villages Project which will serve to partially inform the new Housing Chapter, our next update.

Beth Alpaugh-Cote

Sue Chollet

Co-chairs, Master Plan Steering Committee

Members: Bob Holt, James Kelly, Ivy Vann, Tyler Ward, Dr. Teresa Cadorette

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## OPEN SPACE COMMITTEE

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The Open Space Committee members are fully engaged beyond the context of the committee—working for greater housing diversity through the Master Plan process, as members of the Heritage Commission and Conservation Commission, advocating for sustainable communities within the context of a changing climate. All are linked with protecting open space with demonstrated natural resource value—agricultural soils, waterways and wetlands and their protective buffers, trails and scenic values, as well as room to roam for wildlife.

Working for quality of life for townspeople present and future takes many forms. The tried-and-true model of compact village surrounded by rural open space remains the goal, versus sprawl—residential as well as the more familiar commercial. Just as the Master Plan identifies areas appropriate for commercial/residential development, it identifies areas appropriate for permanent open space.

The Committee developed a website that tells stories of land conservation in town, the many families that have conserved their land as well as land conserved and owned by the town, and by area land trusts like the Harris Center. We hope you will spend some time exploring the site, and then perhaps explore some of the trails and lands described there. The internet address is easy: [peterboroughopenspace.org](http://peterboroughopenspace.org)

The Select Board meeting room at the Town House has photos of conservation lands in town, including photos of people instrumental in conserving them. Shown here are two favorites of longtime Select Board member Liz Thomas. She stands before an ancient black gum tree on the land she and her husband Stephen conserved, over 400 acres. Black gums (a.k.a. tupelo) are an exciting finding this far north. The other is Liz walking the trail at the town's Cunningham Pond town beach, a property she gave to the town when Peterborough was one of the few towns around without a town beach. As usual, a dog is at her side.

Peterborough has a long, strong tradition of land conservation that includes many families like the Thomases. The Open Space Committee meets the second Monday of each month. Visitors are always welcome, as is conversation about land conservation.

Ed Henault, Chair  
Anne Huberman  
Joel Huberman  
Debby Kaiser  
Francie Von Mertens

*Photo credit: Joanna Eldredge Morrissey*



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## PLANNING BOARD

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It was a quiet year for the Peterborough Planning Board, at least in terms of project approvals. In January 2016 the first project using the 2014 TND overlay zone was approved: Eight cottages of less than 2000 square feet each at the site of the former Catholic Church parking lot on Vine Street. As of March 2017, six residences are complete and the foundations for the last two have been poured.

GFA Credit Union received approval for a new bank building, complete with drive-thru, on the site of the former Gulf gas station at the southwest corner of Routes 202 and 101. Construction is expected to begin in April 2017. The GAR Hall on Grove Street was approved for renovation into a microbrewery in 2017 as well.

Those were the major projects seen by the board, along with a handful of one and two-lot subdivisions. In addition, two zoning ordinances put forward by the board in 2016 were passed at the 2016 Town Meeting. One allowed Accessory Dwelling Units in any residential district, subject to Conditional Use Permit, and the other altered the Bed and Breakfast ordinance to cover establishments with one to 12 rental rooms.

The board was occupied, however, with a major zoning project. In May of 2016 the town was approved for a Municipal Technical Assistance Grant, administered by Plan-NH and funded by the New Hampshire Housing Finance Authority. The grant proposal talked about writing new zoning code for Peterborough which would allow any **new development in town to match the town's existing neighborhoods.**

The grant stipulated that a citizen steering committee be created to manage the creation of the new zoning and that committee, headed by Sue Chollet, worked with planning consultant Carol Ogilvie and the NH Cooperative Extension Service to create a citizen outreach plan. The group met with citizens formally and informally to discuss what people wanted in new growth in Peterborough. Planning Board members went to many public events to have residents fill out written surveys and indicate preferences for building styles and sizes with a visual preference survey. The committee held a sit-down dinner in September with more than 65 members of the public, and a more informal dinner and conversation was held at the high school in October. Additionally, posters were put up around town asking people to say **"What Makes a Great Neighborhood."**

When all the information was collated and discussed with the steering committee and Ms. Ogilvie it became clear that what people wanted was to be able to build more of the traditional neighborhoods the town already had. With that in mind, the proposal before the town at town meeting in May 2017 is an extension of Traditional Neighborhood Design Overlay District passed in 2014. It features a 5000 square foot minimum lot size, a minimum of 50 feet of frontage, 40% maximum lot coverage, and requires that any new construction be connected to town water and sewer. It will be voted on at the May 2017 town meeting.

Respectfully submitted, Ivy Vann (planning board chair)

Members: Rich Clark, Jerry Galus, Joe Hanlon, Bob Holt. Alternates: Matthew Waitkins, Alan Zeller

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## POLICE DEPARTMENT

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### Chief's Message

I am pleased to present the 2016 Annual report to the citizens of Peterborough. It is my privilege to work alongside such a dedicated group of employees who are committed to our citizens. Our goal is to continue to provide a high level of customer service in an effort to increase our connection with the community. This requires a department-wide commitment to improving the quality of life, in partnership with our community, through fair and professional police services. The Peterborough Police Department is committed to treating all people

with dignity, fairness and respect. Along with protecting their rights and providing equal protection under the law.

Our best approach to serving our community is through collaboration with the citizens and fellow employees using the basic principles of community policing. The members of the Peterborough Police Department are committed to ensuring that we provide a safe community for all.

This report will give the reader a glimpse into the activities and services that were provided by our agency during the past year.

I would like to thank our Town Administrator, Rodney Bartlett, and our Select board, Edward Juengst, Tyler Ward and Barbara Miller for their guidance, support and belief in our abilities. To our citizens, businesses and fellow municipal departments, I thank you for your continued assistance and support in what we do.

Sincerely,

Scott M. Guinard  
Chief of Police

### 2016 New Hampshire Union Leader Hero Award

In May, Officer Christopher Martin was one of fourteen individuals to receive the annual Union Leader Hero Award. Officer Martin was chosen to receive this award for his courageous and professional conduct when faced with an individual who was pointed a loaded handgun at him. In a display of showing compassion for human life, Officer Martin was able to deescalate this situation, disarm and take custody of the suspect without having to resort to the use of deadly force. This required a lengthy stand off and negotiation which Officer Martin was successful at. Assisting with this incident were law enforcement officers from Peterborough, Hancock, Greenfield, Jaffrey and Rindge. The award was presented by Governor Maggie Hassan and Union Leader staff.

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## POLICE DEPARTMENT, CONTINUED

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*(Award ceremony at the State House in Concord, NH)*

*From left to right: Peterborough Officers - George Xenakis, Ashley Pepelis, Captain Ernest Belletete, Christopher Martin and Chief Scott Guinard)*

### National Drug Take Back:

For the twelfth consecutive year, the Police Department participated in two nationwide, one-day pharmaceutical drug take back events. In April, Peterborough Police collected 118 pound of unwanted pharmaceuticals and 120 pounds at the second event in October. To enhance our collection efforts of unwanted prescription drugs, we will be installing a permanent prescription drug drop box at the police station in 2017. The disposal box will be available to citizens on a daily basis.

### Work Place Violence and Security Assessments:

Throughout the year, specially trained department members have taught classes and provided training to many of the local businesses, religious facilities, library, and other entities on a variety of topics such as Workplace Safety and Violence, Active Shooter and Woman's Safety / Self Defense. Site Security Assessments were also conducted at a number of these locations.



# POLICE DEPARTMENT, CONTINUED

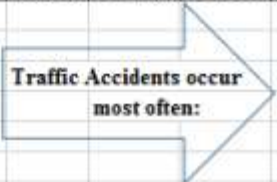
2016 CFS by Day and Time:

PETERBOROUGH POLICE DEPARTMENT								
CALLS FOR SERVICE BY DAY AND TIME								
HOURL	Sunday	Monday	Tuesday	Wednes- day	Thursday	Friday	Saturday	Total
12 AM - 1 AM	68	72	68	63	75	72	81	499
1 AM - 2 AM	23	32	17	20	15	13	23	143
2 AM - 3 AM	23	15	18	13	19	11	23	122
3 AM - 4 AM	51	44	50	52	42	58	49	346
4 AM - 5 AM	10	17	5	8	8	6	8	62
5 AM - 6 AM	6	11	6	2	5	8	7	45
6 AM - 7 AM	15	23	21	19	24	19	13	134
7 AM - 8 AM	8	29	48	36	34	23	18	196
8 AM - 9 AM	19	49	63	46	44	49	27	297
9 AM - 10 AM	40	44	70	44	76	60	72	406
10 AM - 11 AM	60	63	64	52	87	76	72	474
11 AM - 12 PM	43	70	54	62	88	79	65	461
12 PM - 1 PM	47	59	60	51	64	52	46	379
1 PM - 2 PM	60	75	48	60	84	72	68	467
2 PM - 3 PM	51	69	58	76	81	61	65	461
3 PM - 4 PM	60	54	64	76	69	81	42	446
4 PM - 5 PM	33	67	65	63	75	83	47	433
5 PM - 6 PM	39	80	90	85	87	100	54	535
6 PM - 7 PM	54	71	73	70	75	74	52	469
7 PM - 8 PM	41	72	64	71	51	56	27	382
8 PM - 9 PM	58	44	50	68	54	68	52	394
9 PM - 10 PM	41	61	59	56	64	67	56	404
10 PM - 11 PM	42	40	40	62	55	49	61	349
11 PM - 12 AM	45	42	55	53	35	47	50	327
<b>Total by Day</b>	<b>937</b>	<b>1203</b>	<b>1210</b>	<b>1208</b>	<b>1311</b>	<b>1284</b>	<b>1078</b>	<b>8231</b>
	<b>11.4%</b>	<b>14.6%</b>	<b>14.7%</b>	<b>14.7%</b>	<b>15.9%</b>	<b>15.6%</b>	<b>13.1%</b>	
The Day of the week with the Highest Call Volume is <b>Thursday</b> .								
The Day of the week with the Least Call Volume is <b>Sunday</b> .								
The Highest Call Volume occurred <b>Friday between 5 PM - 6 PM</b> .								
The Least Call Volume occurred <b>Wednesday between 5 AM - 6 AM</b>								



# POLICE DEPARTMENT, CONTINUED

2016 Traffic Accidents by Day and Time:

PETERBOROUGH POLICE DEPARTMENT								
TRAFFIC ACCIDENTS by Day and Time								
Hour	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
12 AM - 1 AM					1	1	1	3
1 AM - 2 AM						1	1	2
2 AM - 3 AM							2	2
3 AM - 4 AM	2					2		4
4 AM - 5 AM	1	2		1				4
5 AM - 6 AM		1	1		1	2		5
6 AM - 7 AM		2	1	2	3	1	2	11
7 AM - 8 AM	2	2	2	3	2	3	1	15
8 AM - 9 AM	1	1	3		3	9	1	18
9 AM - 10 AM		3	3	1	2		1	10
10 AM - 11 AM	3	7	2	2		3	4	21
11 AM - 12 PM	3	5	1	2	3	5	4	23
12 PM - 1 PM	3	2	6	1	1	3	2	18
1 PM - 2 PM	2	4	3	1	6	6	1	23
2 PM - 3 PM	1	1	3	3	8	6	1	23
3 PM - 4 PM	1	2	7	6	4	5	7	32
4 PM - 5 PM	3	4	8	4	4	3	3	29
5 PM - 6 PM	1	2	5	2	7	5	3	25
6 PM - 7 PM	3	4	5		2	6	5	25
7 PM - 8 PM			1	2	1	1	2	7
8 PM - 9 PM	2	1	2	1	1	2	1	10
9 PM - 10 PM		2	1	1	2	1	1	8
10 PM - 11 PM	1		1				1	3
11 PM - 12 AM	3	1				1		5
<b>Total by Day</b>	<b>32</b>	<b>46</b>	<b>55</b>	<b>32</b>	<b>51</b>	<b>66</b>	<b>44</b>	<b>326</b>
	9.8%	14.1%	16.9%	9.8%	15.6%	20.2%	13.5%	
				<b>FRIDAY (20.2 %)</b>  <b>BETWEEN THE HOURS OF</b>  <b>3:00 PM - 4:00 PM (9.8 %)</b>				

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## POLICE DEPARTMENT - CONTINUED

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### Activity Report

Calls for Service	8,231
Hours on Patrol	7,166
Hours on Administrative Duties	3,964
Hours on Investigations (cases)	3,108
Hours on Calls for Service	2,869
Hours on Reports	2,148
Hours in Training	427
Hours in Court	231
Miles Patrolled	103,992
Traffic Accidents	326
Fatal Motor Vehicle Accidents	0

### Reported and Investigated Crimes

Criminal Investigations	331
Security Checks on Properties	1,674
Assist Other Agencies (police, fire, ambulance)	417
Citizen assists (escorts, fingerprints, disabled motor vehicles, etc.)	383
Motor Vehicle Complaints	236
Animal Complaints	187
Drug / Narcotic Violations	75
Thefts	69
Juvenile Complaints	55
Unsecure Property Doors/Windows	49
Domestic Violence	48
Criminal Mischief (vandalism)	37
Assaults	35
Harassment	23
Driving While Intoxicated	23
Criminal Threatening	23
Identity Fraud	19
Protective Custody	16
Burglaries	8
Bad Checks	8
Sexual Assaults	4
Unlawful Possession of Alcohol	2
Other	
Motor Vehicle Offense Warnings	1,149
Arrests	154
Motor Vehicle Offense Citations	380
Parking Tickets	196

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## PUBLIC WORKS DEPARTMENT—ADMINISTRATION

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The Peterborough Department of Public Works is comprised of four divisions; Highway, Utilities, Facilities & Grounds, and Recycling. A centralized administrative unit **provides support and leadership for each of these divisions.** Peterborough's wastewater treatment facility is operated and maintained by the Utilities Division of Public Works. The performance of the wastewater facility has consistently satisfied our US E.P.A issued discharge permit since March of 2012.

The general responsibilities and daily maintenance tasks of the Public Works Department range considerably and directly impact many quality of life factors in our community. Some of these responsibilities include: winter operations, roadway maintenance, care for the public parks and cemeteries, the upkeep of town facilities and the common pathway, water supply and distribution, wastewater treatment and collection, and solid waste and recycling. The administrative unit of Public Works also works on a wide variety of projects related to capital improvement, community efficiency, budget management, community relations, and other public service improvements.

2016-2017 was an exciting year for Peterborough's Public Works Department. In addition to the many daily functions of the department, a range of notable achievements and accomplishments were also realized. A select few of these include:

- Completion of the Union St. Bridge reconstruction project;
- Development and implementation of Citizen Request Management System (CRM);
- Completion of the new Summer Street Well connection;

Our project schedule in 2017 and 2018 is full of many important community enhancing initiatives. Some of these include:

- Main St. Bridge reconstruction project;
- Development and implementation of a new software-driven roadway management system;
- Town House restoration project;

The Office of Community Development's GIS/IT Division continues to provide indispensable support to the Public Works Department by supplying a wide range of important information. The data and material support they provide includes: location information for all infrastructure assets, and production of high quality detailed maps and reports of existing streets and infrastructure assets (location, status, mileage, and other pertinent information). GIS/IT continues to be a leading force in moving the entire Public Works Department forward in the use of technology, enabling the Public Works Department to provide exemplary customer service to the residents of Peterborough.

I'm proud of the tireless efforts that all Public Works staff members contributed to achieve our department's goals in 2016. Our employees often work difficult hours and engage in many challenging tasks to preserve our community's quality of life and enhance everyday life for all. The Department of Public Works owes great thanks to all Town employees for their efforts in making this community a great place to live, work,

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## PUBLIC WORKS—ADMINISTRATION, CONTINUED

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and play. I would also like to thank our Select Board, Budget Committee, Town Administrator Bartlett, other town departments, and most importantly the residents of Peterborough for all their support. I know I speak for the entire Department when I say that it is a pleasure to work in the service of such a fine community.

Respectfully submitted,

*Seth M. MacLean*, Operations Manager for the Department of Public Works

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## PUBLIC WORKS—HIGHWAY DEPARTMENT

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Maybe it's my role as Highway Superintendent within the Department of Public Works, but driving around through different communities I can immediately determine whether a city or town has a healthy, well organized Public Works Department. To many, it may just be the sense that the town you live in or drive through is a nice town or a pretty town, to others it may just be a gratifying walk along a well-maintained path during an early fall morning. Managing a Highway Department is a house keeping adventure on a huge scale. Here in the Town of Peterborough, your Department is no different. On any giving day, we may be fixing roads, putting up signs, repairing equipment, or battling inclement weather.

Members of the Highway Division are to be commended for their 2016 accomplishments and continued dedication to the maintenance of our infrastructure. The diversity and can do approach as evidenced this year has been most appreciated.

Major projects accomplishments in 2016-2017 include:

- Sweeping up all town roads including chip stone to recycle for the following year
- Downtown pavement markings, crosswalks, line stripping parking spaces and signage
- Annual mowing of EMS and Scott Mitchell Landfills and rural roadsides
- 300 catch basins were cleaned and inspected
- Reconstructed several culverts and basins throughout the town
- **Paved 4300' on Old Street Rd.**
- West side of Union St. was completed.
- Graded dirt roads including Bass Rd. Bogle, Slab, Carley Rd. ext. and parking lots at the Recreation Department
- Chipsealed Upland Farm Rd., Old Sharon Rd., Morrison Rd, Parts of Powers Bridge Rd.
- Paving numerous trench excavations for utilities and storm drainage
- Assisted Utilities with repair to water mains. Gate valves, fire hydrants and emergency repairs of water mains
- Annual tree removal on roadsides

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## PUBLIC WORKS—HIGHWAY DEPARTMENT, CONTINUED

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- Maintained all street signs and responsible for US flags on holidays

In addition to the above, there are always many other somewhat less glamorous tasks that are performed on a regular basis. We get calls to remove dead animals on the road, pick up the trash on the side of the road, and we sweep the roads to name just a few.

The Highway Department, as always, is comprised of dedicated members who serve the town in emergencies of all kinds. Whether it is crashing ice storms or winter blizzards, they always respond on time 24 hours a day, seven days a week to ensure the safety to school buses, emergency vehicles, Fire, Police and the public.

I would like to thank the many people and subcontractors who assisted us throughout the year, especially in lieu of 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 is gratefully received. Community support and pride in the services we provide is the greatest motivation for the members of the Department. Finally, we thank the families of Department members. They adjust to the many hours put in, often at inconvenient times, and yet continue to support the ongoing commitment of the members of the Department.

Faithfully Submitted,  
Ron Dubois, Highway Superintendent



*Putnam Park*  
*Photo credit: Morgaine O'Connor*

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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 2016-2017, they also accomplished and assisted on many other projects including:**

- New water lines in the upper Pinehill cemetery and lower Pinehill cemetery.
- Painted the gazebo at Depot park.
- Moved offices at townhouse and repainted the offices.
- Rebuilt the office area at the highway garage.
- Added new plantings in Putnam park and Texiera park.
- Removed overgrown brush and vegetation at the library grounds.
- Repaired over 52 broken cemetery stones in town cemeteries.
- Cut the brush and grass to open the water right-of-way between Union Street and McDowell Road.
- Lined and added handicap parking spaces at town community center for the November voting.

The Facilities and Grounds Division worked throughout the 2016-2017 to assist and support the Recreation Department with their many projects, and also assisted the Highway Department with the winter operations. We would like to thank Marty Earley, Mike Ambrosini, Paul Garceau, Tim Rose, Gunner Buzzell 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—RECYCLING AND SOLID WASTE

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Once again, I must say that our community has again had an impressive recycling rate of 68% for 2016. This rate is a slightly down by 8% from 2015, primarily due to fact that we did not process the brush and lumber this year. Brush and lumber are very recyclable and reusable materials. However, by not processing these materials we did avoid approximately \$5,000.00.

The Recycling Center processed a total of 1,779.5 tons of MSW. Out of that figure, a total of 1,213.1 tons were recycled, the remaining 566.4 tons of MSW were land-filled, which is somewhat up from last year by 7.61 tons. Also, by recycling 1,213.1 tons instead of land-filling, we avoided paying \$115,244.50 in disposal fees.

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## PUBLIC WORKS—RECYCLING AND SOLID WASTE

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Along with the cost avoidance of \$115,244.50, in other words the impact of outstanding recycling efforts on your part, and a very successful Pay-As-You-Throw program that generated \$219,668.32 in revenue, this brings the total financial benefit for recycling to \$334,912.82 for 2016. With the recyclables market down and in constant fluctuation, raising revenues for commodities has been a difficult task. We are, however, off to a good start this year with the fiber markets; the price we receive per ton for our paper products has been on a steady incline. However, regardless of the revenue market -whether the market is up or down- it is very important to keep as much as possible out of the landfill.

The chart below illustrates the recycled tons and revenue generated for 2016:

ITEM	TONS	REVENUE
CARDBOARD	110.5	\$10,277.55
MIX PAPER	198.9	\$9,614.33
NEWSPAPER	46.7	\$3,638.40
PLASTICS	32.15	\$8,338.57
ALUMINUM CANS	8.47	\$5,635.60
STEEL CANS	12.32	\$641.70
SCRAP METAL	93.58	\$2,343.07
GLASS	273	\$0.00
TEXTILES	68.2	\$0.00
TIRES	7.46	\$123.00
BOOKS	11.78	\$0.00
FOOD/YARD WASTE	337.88	\$0.00
BRUSH & LUMBER	0	\$0.00
ELECTRONICS	12.14	(included in disposal fees)
AUTO/HOUSEHOLD BATTERIES	0	\$0.00
WASTE OIL	1550 gallons	\$0.00
ANTI-FREEZE	142 gallons	\$0.00
DISPOSAL FEES		\$39,164.23
PAY PER BAG SALES		\$80,330.00
TOWN OF SHARON		\$15,563.17
STICKERS		\$8,040.00
MISCELLANEOUS		\$18.70
RECLAMATION TRUST		\$30,940.00
REIMBURSEMENT OF EXPENSES		\$5,000
RETURNED CHECK FEES		\$0.00
TOTALS	1213.1 tons	\$219,668.32

\*This chart represents the calendar year, Jan-Dec of 2016

We also accepted the following items for recycling in 2016:

- 42 refrigerators & freezers
- 125 dehumidifiers & air conditioners
- 510 propane tanks
- 25 fire extinguishers

This year we purchased a new bucket-loader. It was purchased to replace an outdated machine that was smaller and not as capable for doing some of the

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## PUBLIC WORKS—RECYCLING AND SOLID WASTE, CONTINUED

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tasks here at the Center.

We have our first voluntary recycling committee this year. I would like to commend them for their euthanasic hard work with assisting in ways to find new markets and more items to recycle, and their fantastic ideas and thoughts of the future of the Recycling Center. They have been working with the State of NH and the Peterborough Police to set up a permanent prescription drug take back program, which should be in place by the end of April at the Peterborough PD.

I would like to thank my co-workers Cliff Monkton, Marshall Torsey, and our newest addition the recycling team Angela Poluchov, for their dedicated hard work. Angela started here in September; replacing Matt Blanchard.

Also, I would like to very much thank the residents and businesses of Peterborough and Sharon for their fantastic recycling efforts and ongoing support for the Recycling Center.

Respectfully Submitted,

*Scott A. Bradford*, Recycling Manager for the Department of Public Works

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## PUBLIC WORKS—UTILITIES

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The Peterborough Utilities division consists of six full-time and one part-time highly trained and qualified employees that maintain the water distribution system, sewer collection system, wastewater treatment facility, three gravel packed wells, and six sewer pump stations. Working in Utilities presents many challenges on a near daily basis, and often requires long and difficult hours dealing with unforeseen situations. In addition to the daily work, employees of the Utilities Division are required maintain licenses in both water distribution and wastewater treatment, which involves a minimum of 40 hours of classroom training bi-annually.

The Utilities Division completed many important initiatives in 2016, including:

- Grease reduction system at the Pheasant Rd pump station was overhauled to allow for greater control and reliability
- Mixers in the treatment basins at the WWTF were rebuilt and placed back in-service
- Cleaned ¼ of the sewer collection system with the towns jetter
- Cheney lift station generator was replaced due to its age and unreliability
- New Summer St. Well was installed and tested



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## PUBLIC WORKS—UTILITIES, CONTINUED

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- Installed a pump in the two remaining wastewater lagoons to pump them out in anticipation of closure
  - Numerous enhancement to the WWTF were developed and instituted
  - Meter change-out program continued and will continue throughout 2017
  - Radio-read units have been added to the water system, allowing the Department to read all the water meters in one day thus allowing for greater division efficiency
  - Over 300 backflow devices were tested and will continue to be tested to ensure the highest quality of water
  - Implemented a pretreatment program to help reduce grease in the sewer collection system and unwanted chemicals, metals, and organic overloads to the WWTF
- Numerous curb-stops and gate-valves that were repaired or replaced

The Utilities Department continues to do an excellent job maintaining all the sewer and water infrastructure, and answering the call whenever needed to support the Town of Peterborough. Division employees are to be commended for their firm commitment to providing the highest quality drinking water and discharge to the river. They are a vital component to the Department of Public Works.

I personally want to thank each member of the Utilities Department on their commitment to excellence. I also want to thank the Administration for their continued support for the Department. Without the support of the Administration, and the residents of Peterborough, we would be unable to provide the level of service that has come to be expected from the Utilities Division.

Respectfully submitted,

*Nate Brown*, Utilities Superintendent for the Department of Public Works

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## RECREATION COMMITTEE

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I would like to thank the other members of the Rec. Committee; Vice Chair Heather McClusky, Howard Russell, Chris Kotula, and Stacey Kolk, and Select Board member; Ed Juensgt, (who attends our meetings and lends sage advice); Department Director, Jeffrey M. King, and members of his staff: Lisa Koziell-Betz, (Program Coordinator), Lauren Martin, (Administrative Assistant), who takes our meeting minutes, and Facilities Manager Roland Patten, (who with his staff maintains our physical facilities in pristine shape), and Gloria Schultz, (who has taken the Senior Program to an even higher level of excellence.)

Your Recreation Committee meets monthly and works with Jeff, and his Department Staff, to lend advice and input from you, the Residents of Peterborough, to create, sustain and improve our Town's Recreation facilities, while always mindful that you, the Peterborough Residents, fund this Department with your taxes.

Under Jeff's leadership, with assistance from his staff, coaches, team officials and volunteer members of our community, our Recreation facilities has become the envy of others in NH and the best in the Monadnock Region.

In his report, as our Recreation Department Director, Jeff King has detailed many of the activities and events that we were able to either participate in or enjoy as spectators, this past year. I thank Jeff, and all his staff and volunteers for all their efforts in maintaining and creating these many recreational opportunities and facilities, which have continued to make Peterborough not only "A Good Town to live in," but a healthy and enjoyable town, as well.

I would like to note, that the Recreation Facilities, (not unlike the Library), are largely an opportunity to participate in, but one you can only appreciate and benefit from, if you do participate. I would also like to note that all of us are concerned with our health. But, did you know that if you are active in recreation, you can greatly improve your health, at any age? We all have the opportunity to make that choice to participate. I hope you do.

Thank you for the opportunity to serve you and Our Town,

Andrew Dunbar,  
Peterborough Recreation Committee Chair

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## RECREATION DEPARTMENT

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Two Thousand Sixteen, started out rough for the PRD, with a warmer than usual winter, but as the year progressed, things kept getting better and better! We hope you had an opportunity to participate with us in some capacity during the past year. If not, please check us out this coming year. We offer something for everyone and we hope to see you in 2017!

The winter of 2016 was, unfortunately, a bust for ice skating. Despite Bob Kruger's best effort, the weather was not very cooperative for us making it extremely difficult to string together multiple days of good skating. This, combined with increased vandalism and a lack of common sense from a few people, contributed to a lot fewer skating days during the season.

The warm winter also hurt our Friday Night Lights Ski Program at Crotched Mountain Ski & Ride. Participation was down significantly from 2015. This was also due, in part, to the fact that about half of last year's participants were 4<sup>th</sup> graders who are now at SMS and participate in their after school ski program on Tuesdays.



The Peterborough Community Center (PCC) hosted its first political rally during the 2016 Presidential primary race with candidate Senator Bernie Sanders' campaign renting the facility for the day. The event was very successful with over 600 people in attendance and generated almost \$1,000 in rental income for the facility. We hope to host more of these in the future as it is a great venue and these events can generate good revenue for the facility.



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## RECREATION DEPARTMENT-CONTINUED

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Speaking of the PCC, Roland Patten and Bob Kruger from our maintenance crew built an office for PRD staff in one of the storage areas so our staff now have a secure location from which to operate. The guys did a great job and it looks awesome!

In February, Director Jeff King, who serves as the Legislative Committee Chairman for the New Hampshire Recreation and Park Association, was authorized by the Select-board to testify before the NH House Judiciary Committee on behalf of the Town against House Bills 1687 and 1688 both of which would've opened up municipalities to liability from which they are currently immune. HB 1687 was killed in committee by a vote of 19:1 and HB 1688 was killed in committee by a vote of 18:2.

In March four Webelos II's from Cub Scout Pack 8, Sean Cronin, Daniel Easterling, Odin Gray, and James Powell, earned their Arrow of Light award, the highest award in the Cub Scout program, and crossed over into Boy Scouting, becoming members of Troop 8. Spring "sprang" so early in 2016, we actually had to bring our maintenance crew on three weeks early to make everything ready for all those with Spring Fever! They had to hustle, but as usual, they did a great job preparing all the grounds.



With the nicer weather arriving in April, we determined the ground was firm enough to have the famous "Croc Rock" delivered from Peterborough Marble & Granite Works. Our thanks to the Kaufhold family for not only donating the rock to our playground, but also for delivering it and setting it for us!

The croc rock wasn't the only addition to Adams Playground in 2016, however. We also worked with the Peterborough Town Library to install a "Little Library" by the pavilion so kids could take a book and leave a book. It has been a big hit thus far!



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## RECREATION DEPARTMENT-CONTINUED

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We continue to be impacted by the decline in local school-age population and an increased number of spring sports choices. Again, we were unable to field a 12U girls softball team, but we did have 10U and 8U teams participate in the MYSL. We'd like to thank Manhattan East and Bellows-Nichols Insurance for sponsoring our teams.



We had a new coordinator for our Boys Youth Lacrosse program, Dr. Terrence McNamara of Monadnock Orthopedic Associates. Terry jumped-in with both feet bringing a tremendous amount of enthusiasm to the program! Holly Macy, of the Dublin School, coached our U15 Girls team and did a great job for us. Emily Johnson coordinated our girls referees. Once again we are tremendously thankful to Brooks Johnson, Dublin School Athletic Director and the Dublin School for their support in providing home fields for our U13 and U15 youth lacrosse teams. Those fields, along with our small-sided field out by our Skate Park, have served the program well. Our youth lacrosse program, started by the PRD in 2004, has been a great way for our local young lacrosse players to develop.



We're also proud to say that we've developed some great coaches along the way! One of our former coaches, Jon Gullage, is now in his took the reins as ConVal High School Boys Varsity Coach and our former Girls Coordinator and coach, Derek Sorbello, is also now in his 3<sup>rd</sup> season as ConVal High School Girls Varsity Coach.

The PRD continues to work with our downtown businesses to offer events and help the local economy. For the first time, the annual Easter Egg Hunt was held in Depot Park followed by a scavenger hunt in the downtown businesses. It was a great event

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## RECREATION DEPARTMENT-CONTINUED

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and was followed up with our 2<sup>nd</sup> Annual Boo Night in Depot Square for Halloween where, despite the rainy weather, kids participated in Trunk or Treating, pumpkin bowling, and a costume contest while being entertained by Dr. Gasp! Thanks to Pelagia Vincent, the Depot Square and surrounding businesses for their support!



On May 15<sup>th</sup>, our Peterborough Scouting units did very well at the Mt Monadnock District Recognition Dinner! Toby Gray was Den Leader of the Year, Todd Powell was Committee Chairman of the Year, Jan Fischer Chris Edscorn were presented with District Awards of Merit, and Jeff King accepted the Chartered Organization of the Year award on behalf of the PRD. Also representing the PRD, Lauren Martin was presented with the District Shining Light award as well as a handsome Wood Badge course director's stave. This came on the heels of Lauren having the Daniel Webster Council's Silver Beaver award bestowed upon her, the Council's highest honor. We congratulate all our award-winners and thank them for their service to Scouting and to the Town.



In June, Boy Scout Troop 8 said goodbye to their Scoutmaster of the last five years, Mr. Chris Edscorn. We want to thank Chris for his service to Scouting and wish he and his family well on their new adventures in Georgia! Mr. Todd Powell took the reins as **Troop 8's newest Scoutmaster** and had a great first summer leading the Troop on an all-expenses paid trip to the 14,000 acre Summit Bechtel Reserve in West Virginia! It was an amazing experience that the boys will always remember.

As spring became summer, the Marshall-Thomas Cunningham Pond and Adams Playground began bursting with life and activity again. Once school was out, the Play-



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## RECREATION DEPARTMENT - CONTINUED

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ground Program and Summer Teen Challenge began. Both programs grew, having increased participation over last year. The Playground Program, in particular, did very well with weekly registrations being a bit hit!



Adams Pool was very busy again. Swim lesson participation and revenue was up again over the previous year. As we did the previous summer, we helped you beat the heat by keeping the pool open a week longer than usual.

Kathy Letourneau once again did a great job coordinating our Adult Softball League. Congratulations to Brady's American Grill, our A Division Champs, and the Ditch Pickles, B Division Champs!



The Marshall-Thomas Recreation Area at Cunningham Pond had another awesome season! Our stand-up paddleboards continued to drive our rental program and the beach is always a great place to be. We had 783 rentals which translated into \$3,916 in rental revenue for kayaks and paddleboards this summer.



During the week of August 22<sup>nd</sup>, the basketball court and tennis courts were repaired and resurfaced for the first time since 2002. Eight Pickleball courts were added onto the tennis courts as well and were very busy on a regular basis. Our

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## RECREATION DEPARTMENT - CONTINUED

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Pickleball program continues to increase in size and can be played indoors as well as outdoors so as soon as the weather grew colder, our Pickleballers moved inside to the PCC to continue their season through the winter.

For the first time ever, the Peterborough Community Center hosted an election! By all accounts, the election went very well and it is expected that this practice will continue in the future. Thanks to the PRD maintenance staff, Public Works and I.T. Departments for their assistance in preparing the facility for such a momentous occasion!



We finished up the year with our 3<sup>rd</sup> Annual Holiday Trees Festival! This was a great event headed up by our Administrative Assistant, Lauren Martin, along with Stacey



Kolk, Monica Riffle, Gloria Schultz, Deb Heath-Rogers, and Sue Shute. We over 40 trees again this year and was an awesome time!

Our Senior Programs Coordinator, Gloria Schultz, continues to offer lots of great activities including Senior Lunch, Meals on Wheels, Ethnic Food trips, Explore New England trips, Bingo, Cribbage, Mahjong, Tai Chi, Qi Gong, A Matter of Balance, Craft Corner, Darts, and, of course, Pickleball! We hope you'll come check out some of our offerings! You can check out the Peterborough Recreation Department Facebook page or go to [www.peterboroughrec.com](http://www.peterboroughrec.com) to look at all of our programs and register online!

We're proud to report that the PRD employed 37 people during the summer of 2015. Of those, 82% were Peterborough residents. We continue to be one of the leading employers of young people in the area. We did notice that with the decline in the unemployment rate, our staff turnover rate was higher than in past years. Returning employees accounted for 54% of our seasonal staff last year. Though still a majority, that was the smallest number of returning staff we've experienced in many years. I want to thank them for their support and dedication. I appreciate all that they do. The good news for those looking for summer employment is that we will likely be looking for summer help so we encourage prospective employees to fill out an application today!



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## RECREATION DEPARTMENT - CONTINUED

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Lastly, I'd like to thank our 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.

Respectfully submitted,



Jeffrey M. King, CPRP  
Recreation Director



*New PRD Tractor and landscaping trailer in their first event,  
Boo Night at Depot Square October 2016!*

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## TOWN CLERK

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When the early settlers came to America, one of the first offices established was that of the Clerk. Regarded 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 the office you visit each year to register your motor vehicles and license your dogs. When your family expands, it's where you can pick up your child's birth certificate. When you're preparing to marry, it's where you acquire a marriage license. And it's where you go to register to vote or file for candidacy for public office.

The Town Clerk is the chief record keeper for the town and is responsible for maintaining a chronological record of vital records pertaining to the town, including births, deaths, and marriages 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 collected over \$1,025,700 in motor vehicle registration revenues in FY2016, up nearly 109% from the previous year. Boat registrations brought in \$2,210. Vital records and marriage licenses generated over \$10,240 in additional revenue for the town. As required by state law, 1,249 dogs were licensed in FY2016, generating more than \$4,500 in revenue to the town, not including fines or civil forfeitures.

In addition to motor vehicle registration renewals, dog licenses and most vital records can be requested online through the town's eb2gov system.

The Peterborough Town Clerk's office is currently staffed by your full-time Clerk, Linda Guyette, and two part-time Deputy Clerks, Christina Gonzalez and Robert Lambert. 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.

For your convenience, 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

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## ZONING BOARD OF ADJUSTMENT

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The Zoning Board of Adjustment consists of 5 elected members and up to 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. Hearing notices, 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 often available on line. All hearings and meetings are open to the public.

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 their 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 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.

In 2016 the Board of acted on 7 applications. A summary of these applications are listed below:

[See next page for chart]

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## ZONING BOARD OF ADJUSTMENT

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Applicant	Application Type	Outcome
Case No. 1223 Conrad's Unisex Hair Salon	Variance to install a sign on a roof in the Commercial District, located at 209 Concord Street.	Granted
Case No. 1224 Scott Farrar Home	Special Exception to erect a Twenty square foot sign in the General Residence District, located at 11 Elm Street.	Granted
Case No. 1225 Jaqueline Goohs	Variance to allow a retail use of the property, and reduce the front building setback to 15 feet and the side building setback to 15 feet in the Family and Rural Districts, located at 139 Wilton Road.	Granted
Case No. 1226 Rick Hurst	Variance to operate a seasonal, outdoor, retail marketplace in the Business /Industrial District, located at 375 Jaffrey Road.	Granted
Case No. 1227 Wolf Creek Investments, LLC	Variance to allow the expanded use of a self-storage facility in the Rural District, located at 451 Hancock Road.	Granted
Case No. 1228 GFA Federal Credit Union	Variance to allow the use of an amplified PA or drive-thru type intercom in the Village Commercial District, located at 99 Grove Street.	Granted
Case No. 1229 Louise and George Gardos	Variance to allow more than 50% of the wetland, excluding the wetland buffer, to be used to satisfy the minimum lot size requirement when creating a new lot in the Rural District, located at 121 Old Town Farm Road.	Granted

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## ZONING BOARD OF ADJUSTMENT

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Respectfully submitted,

Jim Stewart, Chair

Board Members	Expiration of Term
Seth Chatfield	2019
Jim Stewart, Chair	2018
Peter Leishman	2018
Loretta Laurenitis, Vice Chair	2017
Peter LaRoche	2017
Alternates	
Peggy Leedberg	2019
Sharon Monahan	2019

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# EXECUTIVE COUNCILOR

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## STATE OF NEW HAMPSHIRE Executive Council

DAVID K. WHEELER  
EXECUTIVE COUNCILOR  
DISTRICT FIVE



STATE HOUSE ROOM 207  
107 NORTH MAIN STREET  
CONCORD, NH 03301  
WWW.NH.GOV/COUNCIL  
(603) 271-3632

**TO:** All Fifth District Cities and Towns  
**FROM:** Executive Councilor David K. Wheeler  
**End-of-Year Report 2016**

It is an honor to serve the thirty-three communities of District 5 as a member of New Hampshire Executive Council. Article 60 of the New Hampshire Constitution states in part, "There shall be biennially elected, by ballot, five councilors, for advising the governor in the executive part of government." The Executive Council serves much like a board of directors for our state, approving contracts, confirming the Governor's selections for key positions, confirming judicial appointments and helping manage state government.

In 2016, the Governor and Council considered 1,727 agenda items representing \$7.7 billion dollars in spending. We met in Concord for twenty meetings and in August, I hosted the regularly scheduled Governor and Council meeting in Nashua. It has been tradition that the summer meetings are held in the five districts to enable the local communities to see their government in action without having to travel to Concord.

The Council approved a significant funding request for Operation Granite Hammer, a program that supports local law enforcement in the fight against the opioid and fentanyl epidemic. In 2016, we also supported more than \$25 million dollars in funding for substance abuse prevention and treatment and recovery services. We will continue our fight to reduce the overdose deaths in our state.

The Executive Council authored the state's 10-year transportation plan that includes bridge repairs and paving projects to resurface 40% of rural roads over the next ten-year period.

I was proud to stand with you this year in opposition to the Kinder Morgan Pipeline. The proposed 420-mile natural gas pipeline running through this District would have defaced our landscape, affected our property values and implemented eminent domain takings.

I am also pleased to have voted for the confirmation of hundreds of ordinary citizens to serve in important positions in state government on various boards and commissions.

I look forward to serving another two-year term as your Executive Councilor, and I believe there's much we can accomplish if we work together. Please feel free to contact me anytime should you need assistance.

Sincerely Yours,

David K. Wheeler  
NH Executive Councilor, District 5



2017

# Town Meeting Warrant and Zoning Ballot



*“This world of ours... must avoid becoming a community  
of dreadful fear and hate, and be, instead, a proud con-  
federation of mutual trust and respect.”*

*Dwight D. Eisenhower*

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## 2017 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 4th day of April 2017, at 7:00 p.m.* for the first session of the Annual Town Meeting (to deliberate on Articles 3-11).

You are hereby further notified to meet at the Town House in said Town on *Tuesday, the 9th day of May 2017, 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 - 11).

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 10th day of May 2017, at 7:00 p.m.*

### **OFFICIAL BALLOT ARTICLES**

**May 9, 2017**

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

SELECTMAN for Three Years;

*vote for not more than one*

Tyler Ward

Andrea Cadwell

FENCE VIEWER for One Year;

*vote for not more than three*

John H. Franklin

Tracy Whittier Messer

Roland Patten

TRUSTEE OF THE TRUST FUNDS for  
Three Years;

*vote for not more than one*

Russell H. Picard

LIBRARY TRUSTEE for Three Years;

*Vote for not more than two*

Marcia Patten

Ronald C. Bowman

Christopher J. DiLoreto

BUDGET COMMITTEE for Three Years;

*vote for not more than three*

Edmund L. Henault

Ronnie M. McIntire

Carl C. Mabbs-Zeno

PLANNING BOARD for Three Years;

*vote for not more than two*

Robert "Bob" Holt

Ivy Vann

ZONING BOARD OF ADJUSTMENT for  
Three Years;

*vote for not more than two*

Charles "Peter" LaRoche

Margaret K. Leedberg

RECREATION COMMITTEE for Three  
Years;

*vote for not more than two*

Katharine "Kate" Coon

Andrew E. Dunbar

CEMETERY TRUSTEE for Three Years;

*vote for not more than one*

Richard Dunning



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## 2017 TOWN MEETING WARRANT, CONTINUED

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### Other Official Ballot Articles

#### Article 2. Zoning Amendments

Planning Board Amendment A: §245-15.4 Traditional Neighborhood Overlay Zone II

Are you in favor of the adoption of Amendment A as proposed by the Planning Board for the Peterborough Zoning Ordinance as follows:

To create a new section §245-15.4 **“Traditional Neighborhood Overlay Zone II”** to the Peterborough Zoning Ordinance, the purposes of which are to allow for higher density infilling of lots and additional residential housing in close proximity to the currently developed areas of Town where there are established subdivided neighborhoods, to allow for the creation of additional housing opportunities adjacent to the developed core of Peterborough, and to allow certain small-scale businesses as accessory uses to a residence. If this amendment passes, all references to §245-15.3 Traditional Neighborhood Overlay Zone will be renamed to the **“Traditional Neighborhood Overlay Zone I”**.

#### Article 3. Budget for Fiscal Year 2018 - \$14,847,037

To see if the Town will vote to raise and appropriate the sum of Fourteen Million Eight Hundred Forty-Seven Thousand Thirty-Seven Dollars (\$14,847,037) for the support of General Government, Water, and Wastewater. This represents the fiscal year 2018 budget period, July 1, 2017 to June 30, 2018. This article does not include appropriations in special or individual articles addressed separately.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 6-0

#### Article 4. Geographic Information System Capital Reserve Fund - \$10,000

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in the previously established **“Geographic Information System Capital Reserve Fund”** for the purpose of upgrading and maintaining the aerial maps and planimetric data.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 8-0

#### Article 5. Transportation Improvement Capital Reserve Fund

To see if the Town will vote to adopt provisions of RSA 261:153 VI to collect an additional fee for the purpose of supporting a municipal and transportation improvement fund, which shall be a capital reserve fund established for this purpose. The maximum fee shall be \$5; and to see if the Town will authorize the establishment of a Capital Reserve Fund (pursuant to RSA Chapter 35) to be known as the **“Transportation Improvement Capital Reserve Fund”** for the purpose of bicycle and pedestrian infrastructure improvements, but not to be used for general road improvements, and to designate the Board of Selectmen as agents to expend.

The Select Board recommends this article by a vote of 3-0

#### Article 6. Transfer from Cemetery Fund - \$3000

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## 2017 TOWN MEETING WARRANT, CONTINUED

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To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) 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 article by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 8-0

### Article 7. Winter Operations Expendable Trust Fund

To see if the Town will vote to authorize the establishment of the Winter Operations Expendable Trust Fund per RSA 31:19-a. The purpose of the Trust Fund shall be to support winter operations such as plowing, sanding, salting, snow removal, and other similar activities. This shall be an irrevocable trust fund, in which the principal and the interest may be appropriated and expended; and further to raise and appropriate the sum of Twenty-Three Thousand Five Hundred Dollars (\$23,500) toward this purpose, and to designate the Board of Selectmen as agents to expend.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 7-1

### Article 8. Discontinue Capital Reserve Funds

To see if the Town will vote to discontinue the following Capital Reserve Funds with said funds accumulated interest to date of withdrawal, to be transferred to the municipality's general fund:

Union Street Bridge Reconstruction, date of establishment 8/2/2006, approximate balance of Fifty Thousand, Three Hundred Seventy-Six Dollars and Seventy-Two cents (\$50,376.72)

Financial Hardware/Software Upgrade, date of establishment 8/29/12, approximate balance of Zero Dollars (\$0.00)

The Select Board recommends this article by a vote of 3-0

### Article 9. Resolution to Protect the Rights of Individuals – Article 1 (By Petition)

By petition of 25 or more eligible voters of the town of Peterborough, we urge that the town institute the following measure:

Article 1: Peterborough Town Officials shall not inquire into the immigration or citizenship status of an individual, except where the inquiry relates to a legitimate law enforcement purposed that is unrelated to the enforcement of a civil immigration law, or where required by state or federal law to verify eligibility for a benefit, service or license, conditioned on verification of certain status.

### Article 10. Resolution to Protect the Rights of Individuals – Article 2 (By Petition)

By petition of 25 or more eligible voters of the town of Peterborough, we urge that the town institute the following measure:

Article 2: The town of Peterborough affirms its commitment to the rights ensured by the First and Fourth Amendments to the Constitution of the United States of America and declares that in the town of (Peterborough) no person shall be required to declare

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## 2017 TOWN MEETING WARRANT, CONTINUED

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their religious or philosophical belief or affiliation, nor to sign a registry for any belief or affiliation.

### Article 11. Warrant Article (By Petition)

In order to ensure that Peterborough remain a safe and welcoming community for immigrants and be a Sanctuary City, the Town will direct that police officers and other town officials, in the performance of their routine duties in Peterborough will not ask any person about his or her immigration status and will refuse to share such information regarding any person with the United States Immigration and Customs(ICE) except in cases involving violent criminal activity or for violation of NH felony laws

The objective of this Town policy is to:

- Reserve resources of local law enforcement to the functions properly assigned to them.
- Encourage cooperation with law enforcement personnel by victims, witnesses and suspects of criminal activity, irrespective of their immigration status.
- Serve the interests of economic development of our Town.
- Preserve our diverse local cultural characteristics.
- Avoid undermining community relationships and family breakups.

### OPEN SESSION ARTICLES

May 10<sup>th</sup>, 2017

### Article 12. Renovations and Improvements to the Town House - \$1,000,000

To see if the Town will vote to raise and appropriate the sum of One Million Dollars (\$1,000,000) for the purpose of designing, engineering, constructing renovations and improvements to the Town House and to authorize the issuance of not more than \$1,000,000 of bonds or notes for such purpose in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Select Board to issue, negotiate, sell and deliver such bonds and/or notes and to determine the rate of interest thereon and the maturity and other terms thereof and to authorize the Select Board to apply for, obtain and accept Federal, State, or any and all other aid, grants, gifts or revenue source that may be or may become available for said project and to comply with all laws applicable to said project and to take any and all action necessary to carry out any vote hereunder or take any other action relative thereto. Without impairing the general obligation nature of the bonds and/or notes, it is intended that this appropriation will be supported by LCHIP funds.

By ballot vote (Requires 2/3 vote).

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 5-1

### Article 13. Budget for Fiscal Year 2018 - \$14,847,037

To see if the Town will vote to raise and appropriate the sum of Fourteen Million Eight Hundred Forty-Seven Thousand Thirty-Seven Dollars (\$14,847,037) for the support of General Government, Water, and Wastewater. This represents the fiscal year 2018 budget period, July 1, 2017 to June 30, 2018. This article does not include appropriations in special or individual articles addressed separately.

The Select Board recommends this appropriation by a vote of 3-0

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## 2017 TOWN MEETING WARRANT, CONTINUED

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The Budget Committee recommends this appropriation by a vote of 6-0

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

### Article 14. Sidewalk Tractor Lease Purchase - \$110,000

To see if the Town will vote to authorize the Select Board to enter into a lease purchase agreement for One Hundred Ten Thousand Dollars (\$110,000) for the purpose of lease purchasing a replacement sidewalk tractor for the Highway Department, and to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) for the first year's payment for that purpose.

(Two-Thirds Ballot Vote Required)

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 6-0

### Article 15. Self-Contained Breathing Apparatus Lease Purchase - \$270,000

To see if the Town will vote to authorize the Select Board to enter into a lease purchase agreement for Two Hundred Seventy Thousand Dollars (\$270,000) for the purpose of lease-purchasing Self-Contained Breathing Apparatus Fire Rescue Department, and to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) for the first year's payment for that purpose.

(Two-Thirds Ballot Vote Required)

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 6-0

### Article 16. Police Department Cruiser Lease Purchase - \$32,086

To see if the Town will vote to authorize the Select Board to enter into a two-year lease purchase agreement for Thirty-Two Thousand Eighty-Six Dollars (\$32,086) for the purpose of lease purchasing a replacement cruiser for the Police Department, and to raise and appropriate the sum of Sixteen Thousand Forty-Three Dollars (\$16,043) for the first year's payment for that purpose. This lease agreement contains a non-appropriation clause.

The Select Board recommends this appropriation by a vote of 3-0

The Budget Committee recommends this appropriation by a vote of 8-0

### Article 17. Use of Marshall-Thomas Recreation Facility (Cunningham Pond)

To see if the Town will vote to authorize the Recreation Committee, with concurrence from the Select Board, to regulate the use of the Marshall-Thomas Recreation Facility by non-residents to include rules, regulations, and fees.

The Select Board recommends this appropriation by a vote of 3-0



# FY 2018 Budget



*“The only purpose for which power can be rightfully exercised over any member of a civilized community, against his will, is to prevent harm to others. His own good, either physical or moral, is not sufficient warrant.”*

*John Stuart Mill*

# FY 2018 BUDGET MS-636

## Draft Budget - Not for Official Posting

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$149,355	\$149,988	\$180,810	\$0
4150-4151	Financial Administration	03	\$732,586	\$858,209	\$792,597	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense		\$75,000	\$71,823	\$0	\$0
4155-4159	Personnel Administration	03	\$0	\$0	\$34,147	\$0
4191-4193	Planning and Zoning	03	\$331,575	\$326,714	\$27,431	\$0
4194	General Government Buildings	03	\$297,125	\$341,977	\$302,136	\$0
4195	Cemeteries	03	\$0	\$0	\$80,267	\$0
4196	Insurance	03	\$126,705	\$79,942	\$56,919	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	03	\$218,991	\$193,227	\$540,757	\$0
<b>Public Safety</b>						
4210-4214	Police	03	\$1,688,299	\$1,573,168	\$1,871,420	\$0
4215-4219	Ambulance	03	\$37,500	\$37,500	\$50,000	\$0
4220-4229	Fire	03	\$623,304	\$552,000	\$667,517	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	03	\$17,701	\$23,568	\$19,399	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	03	\$1,612,941	\$1,522,252	\$1,622,060	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$0	\$0	\$43,700	\$0
4319	Other		\$0	\$0	\$0	\$0
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	03	\$337,127	\$320,448	\$62,500	\$0
4325	Solid Waste Cleanup		\$44,640	\$54,531	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation	03	\$0	\$0	\$355,931	\$0
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0

FY 2018 BUDGET MS-636, CONTINUED

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by BRA	Actual Expenditures	Appropriations Enacting FY (Recommended)	Appropriations Enacting FY (Not Recommended)
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4434	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	03	\$149,701	\$120,000	\$125,998	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	03	\$558,197	\$520,540	\$514,349	\$0
4550-4559	Library	03	\$0	\$0	\$652,104	\$0
4563	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	03	\$1,000	\$904	\$1,000	\$0
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$3,050	\$2,518	\$0	\$0
4619	Other Conservation	03	\$0	\$0	\$3,050	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	03	\$0	\$0	\$358,917	\$0
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal		\$521,817	\$540,983	\$0	\$0
4721	Long Term Bonds and Notes - Interest	03	\$231,774	\$236,462	\$1	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$68,448	\$19,662	\$0	\$0
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$636,000	\$303,606	\$0	\$0
4903	Buildings		\$206,000	\$191,255	\$0	\$0
4909	Improvements Other than Buildings		\$1,278,562	\$1,005,712	\$0	\$0
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund	03	\$2,551,620	\$2,257,410	\$2,759,160	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	03	\$0	\$0	\$1,938,239	\$0
4914S	To Proprietary Fund - Sewer	03	\$1,262,212	\$1,681,182	\$1,001,453	\$0
4914W	To Proprietary Fund - Water	03	\$995,914	\$982,247	\$685,175	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Total Proposed Appropriations</b>			<b>\$14,760,104</b>	<b>\$13,958,636</b>	<b>\$14,847,037</b>	<b>\$0</b>

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FY 2018 BUDGET MS-636, CONTINUED

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**Draft Budget - Not for Official Posting**

**Special Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
<b>Special Articles Recommended</b>						

**Individual Warrant Articles**

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>Individual Articles Recommended</b>						



# FY 2018 BUDGET MS-636, CONTINUED

## Draft Budget - Not for Official Posting

Revenues					
Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund	03	\$5,000	\$118	\$5,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$15,357	\$38,185	\$25,000
3186	Payment in Lieu of Taxes	03	\$30,000	\$31,013	\$29,300
3187	Excavation Tax	03	\$500	\$576	\$500
3189	Other Taxes	03	\$0	\$0	\$22,375
3190	Interest and Penalties on Delinquent Taxes	03	\$135,000	\$149,645	\$135,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	03	\$1,000	\$945	\$1,000
3220	Motor Vehicle Permit Fees	03	\$986,000	\$1,050,856	\$998,585
3230	Building Permits	03	\$25,000	\$25,099	\$48,125
3290	Other Licenses, Permits, and Fees	03	\$900	\$19,538	\$28,025
3311-3319	From Federal Government		\$248,800	\$38,313	\$0
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$310,174	\$310,174	\$333,268
3353	Highway Block Grant	03	\$182,697	\$187,107	\$576,832
3354	Water Pollution Grant		\$226,190	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$304	\$300	\$0
3357	Flood Control Reimbursement	03	\$41,384	\$0	\$62,500
3359	Other (Including Railroad Tax)	03	\$0	\$507,280	\$16,000
3379	From Other Governments	03	\$331,969	\$279,181	\$199,343
<b>Charges for Services</b>					
3401-3406	Income from Departments	03	\$377,017	\$276,714	\$129,967
3409	Other Charges	03	\$0	\$0	\$275,215
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	03	\$10,000	\$3,425	\$5,000
3502	Interest on Investments	03	\$15,000	\$18,343	\$1
3503-3509	Other	03	\$150,333	\$237,954	\$5,000
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	03	\$2,186,088	\$2,297,171	\$2,531,447
3913	From Capital Projects Funds	03	\$0	\$0	\$31,143
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	03	\$0	\$0	\$199,633
3914S	From Enterprise Funds: Sewer (Offset)	03	\$1,046,022	\$1,351,075	\$1,074,411
3914W	From Enterprise Funds: Water (Offset)	03	\$995,914	\$1,046,603	\$999,597
3915	From Capital Reserve Funds	03	\$105,000	\$212,000	\$100,000
3916	From Trust and Fiduciary Funds	03	\$225,420	\$197,584	\$103,350
3917	From Conservation Funds	03	\$0	\$0	\$113,684
<b>Other Financing Sources</b>					
3504	Proceeds from Long Term Bonds and Notes	03	\$1,143,562	\$0	\$23,500
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Total Estimated Revenues and Credits</b>			<b>\$8,794,631</b>	<b>\$8,279,199</b>	<b>\$8,072,801</b>

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FY 2018 BUDGET MS-636, CONTINUED

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**Draft Budget - Not for Official Posting**

Budget Summary		
Item	Prior Year	Enacting Year
Operating Budget Appropriations Recommended	\$13,927,031	\$14,847,037
Special Warrant Articles Recommended	\$6,149,113	\$0
Individual Warrant Articles Recommended	\$20,000	\$0
TOTAL Appropriations Recommended	\$20,096,144	\$14,847,037
Less: Amount of Estimated Revenues & Credits	\$13,748,994	\$8,072,801
Estimated Amount of Taxes to be Raised	\$6,347,150	\$6,774,236



*Unitarian Church  
Photo credit: Morgaine O'Connor*



# FY 2017 & 2018 Comparative Budgets



*“I know there is strength in the differences between us. I know  
there is comfort, where we overlap.”*  
— Ani DiFranco

# COMPARATIVE BUDGETS

ELECTIONS/REGISTRATION/VITALS EXPENDITURES				2017	2018	
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	BUDGET	BUDGET	VARIANCE
5001	61100	TOWN CLERK FUNCTIONS	SALARIES	90,619	94,823	4.64%
5005	61100	ELECTION ADMINISTRATION	SALARIES	200	200	0.00%
5010	61100	SUPERVISORS OF CHECKLIST	SALARIES	6,000	6,750	12.50%
			<b>Total</b>	<b>96,819</b>	<b>101,773</b>	<b>5.12%</b>
5001	62100	TOWN CLERK FUNCTIONS	HEALTH INSURANCE	22,030	23,330	5.90%
			<b>Total</b>	<b>22,030</b>	<b>23,330</b>	<b>5.90%</b>
5001	62150	TOWN CLERK FUNCTIONS	DENTAL INSURANCE	1,211	1,211	0.00%
			<b>Total</b>	<b>1,211</b>	<b>1,211</b>	<b>0.00%</b>
5001	62200	TOWN CLERK FUNCTIONS	LIFE INSURANCE	113	113	0.35%
			<b>Total</b>	<b>113</b>	<b>113</b>	<b>0.35%</b>
5001	62250	TOWN CLERK FUNCTIONS	DISABILITY INSURANCE	462	468	1.33%
			<b>Total</b>	<b>462</b>	<b>468</b>	<b>1.33%</b>
5001	62300	TOWN CLERK FUNCTIONS	PAYROLL TAXES	6,933	7,254	4.63%
5005	62300	ELECTION ADMINISTRATION	PAYROLL TAXES	15	15	2.00%
5010	62300	SUPERVISORS OF CHECKLIST	PAYROLL TAXES	459	516	12.50%
			<b>Total</b>	<b>7,407</b>	<b>7,786</b>	<b>5.11%</b>
5001	62375	TOWN CLERK FUNCTIONS	WORKERS COMPENSATION	154	174	13.05%
5005	62375	ELECTION ADMINISTRATION	WORKERS COMPENSATION	-	0	0.00%
5010	62375	SUPERVISORS OF CHECKLIST	WORKERS COMPENSATION	10	12	23.93%
			<b>Total</b>	<b>164</b>	<b>187</b>	<b>13.94%</b>
5001	62500	TOWN CLERK FUNCTIONS	RETIREMENT	6,337	6,827	7.73%
			<b>Total</b>	<b>6,337</b>	<b>6,827</b>	<b>7.73%</b>
5001	63250	TOWN CLERK FUNCTIONS	COMPUTER SERVICES	3,650	4,925	34.93%
5005	63250	ELECTION ADMINISTRATION	COMPUTER SERVICES	6,100	1,000	-83.61%
			<b>Total</b>	<b>9,750</b>	<b>5,925</b>	<b>-39.23%</b>
5001	63600	TOWN CLERK FUNCTIONS	TELEPHONE	650	650	0.00%
			<b>Total</b>	<b>650</b>	<b>650</b>	<b>0.00%</b>
5001	63900	TOWN CLERK FUNCTIONS	OTHER PROFESSIONAL SERVICES	15,000	20,000	33.33%
			<b>Total</b>	<b>15,000</b>	<b>20,000</b>	<b>33.33%</b>
5001	64315	TOWN CLERK FUNCTIONS	EQUIP REPAIR/MAINT	600	600	0.00%
			<b>Total</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
5001	65100	TOWN CLERK FUNCTIONS	PRINTING	500	500	0.00%
5005	65100	ELECTION ADMINISTRATION	PRINTING	2,000	1,200	-40.00%
5010	65100	SUPERVISORS OF CHECKLIST	PRINTING	600	300	-50.00%
			<b>Total</b>	<b>3,100</b>	<b>2,000</b>	<b>-35.48%</b>
5001	65200	TOWN CLERK FUNCTIONS	DUES & PUBLICATIONS	1,400	400	-71.43%
			<b>Total</b>	<b>1,400</b>	<b>400</b>	<b>-71.43%</b>
5001	65350	TOWN CLERK FUNCTIONS	ADVERTISING	500	500	0.00%
5010	65350	SUPERVISORS OF CHECKLIST	ADVERTISING	450	360	-20.00%
			<b>Total</b>	<b>950</b>	<b>860</b>	<b>-9.47%</b>
5005	65900	ELECTION ADMINISTRATION	OUTSIDE SERVICES	1,800	600	-66.67%
5010	65900	SUPERVISORS OF CHECKLIST	OUTSIDE SERVICES	900	480	-46.67%
			<b>Total</b>	<b>2,700</b>	<b>1,080</b>	<b>-60.00%</b>
5005	66100	ELECTION ADMINISTRATION	GENERAL SUPPLIES	200	200	0.00%
			<b>Total</b>	<b>200</b>	<b>200</b>	<b>0.00%</b>
5001	66150	TOWN CLERK FUNCTIONS	POSTAGE	3,000	2,400	-20.00%
5005	66150	ELECTION ADMINISTRATION	POSTAGE	600	100	-83.33%
5010	66150	SUPERVISORS OF CHECKLIST	POSTAGE	150	100	-33.33%
			<b>Total</b>	<b>3,750</b>	<b>2,600</b>	<b>-30.67%</b>
5001	66200	TOWN CLERK FUNCTIONS	OFFICE SUPPLIES	1,900	1,900	0.00%
5010	66200	SUPERVISORS OF CHECKLIST	OFFICE SUPPLIES	400	400	0.00%
			<b>Total</b>	<b>2,300</b>	<b>2,300</b>	<b>0.00%</b>
5001	68050	TOWN CLERK FUNCTIONS	MILEAGE	1,000	1,000	0.00%
			<b>Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
5001	68100	TOWN CLERK FUNCTIONS	STAFF DEVELOPMENT	1,500	1,500	0.00%
			<b>Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>TOTAL OPERATING BUDGET</b>				<b>\$ 177,443</b>	<b>\$ 180,810</b>	<b>1.90%</b>

## COMPARATIVE BUDGETS

### ELECTIONS/REGISTRATIONS/VITALS REVENUES

<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
TOWN CLERK FUNCTIONS	UCC FILINGS AND CERTIFIC.	1,000	1,000	0.00%
TOWN CLERK FUNCTIONS	MOTOR VEH./DECALS	22,500	23,175	3.00%
TOWN CLERK FUNCTIONS	MOTOR VEH./PERMITS-FEES	969,500	998,585	3.00%
TOWN CLERK FUNCTIONS	TITLE FEES	2,500	2,500	0.00%
TOWN CLERK FUNCTIONS	BOAT REGISTRATION FEES	2,500	2,500	0.00%
TOWN CLERK FUNCTIONS	DOG LICENSES	4,500	4,500	0.00%
TOWN CLERK FUNCTIONS	MARRIAGE LICENSES	500	500	0.00%
TOWN CLERK FUNCTIONS	RECYCLING FEES	3,700	3,700	0.00%
TOWN CLERK FUNCTIONS	VITAL STATISTICS	10,500	10,500	0.00%
TOWN CLERK FUNCTIONS	MISC CHARGES & FEES	200	200	0.00%
TOWN CLERK FUNCTIONS	NOTARY FEES	500	500	0.00%
TOWN CLERK FUNCTIONS	RETURN CK FEES	200	200	0.00%
TOWN CLERK FUNCTIONS	MISC LICENSES/PERMITS/FEE	300	300	0.00%
TOWN CLERK FUNCTIONS	DOG LICENSE FINES	100	100	0.00%
SUPERVISORS OF THE CHECKLIST	MISC. CHARGES & FEES	150	150	0.00%
		<u>\$ 1,018,650</u>	<u>\$ 1,048,410</u>	<u>2.92%</u>

## COMPARATIVE BUDGETS

### ADMINISTRATION EXPENDITURES

<u>BUDGET UNIT</u>	<u>ACCT NUMBER</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
01001	61100	ADMIN	SALARIES	194,430	190,705	-1.92%
01001	61199	ADMIN	CAFETERIA PLAN WAGES	-	-	0.00%
01001	62100	ADMIN	HEALTH INSURANCE	28,418	31,804	11.91%
01001	62150	ADMIN	DENTAL INSURANCE	1,562	1,441	-7.74%
01001	62200	ADMIN	LIFE INSURANCE	325	342	5.37%
01001	62250	ADMIN	DISABILITY INSURANCE	719	808	12.34%
01001	62300	ADMIN	PAYROLL TAXES	15,122	14,836	-1.89%
01001	62375	ADMIN	WORKER'S COMPENSATION	342	360	5.27%
01001	62500	ADMIN	RETIREMENT	22,521	22,634	0.50%
01001	63600	ADMIN	TELEPHONE	3,220	3,220	0.00%
01001	64315	ADMIN	EQUIP REPAIR/MAINT	1,632	1,632	0.00%
01001	64500	ADMIN	RENTALS & LEASES	4,597	4,597	0.00%
01001	65100	ADMIN	PRINTING	5,000	5,000	0.00%
01001	65200	ADMIN	DUES & PUBLICATIONS	8,567	7,744	-9.61%
01001	65350	ADMIN	ADVERTISING	2,000	2,000	0.00%
01001	66150	ADMIN	POSTAGE	5,000	5,000	0.00%
01001	66200	ADMIN	OFFICE SUPPLIES	1,600	1,600	0.00%
01001	66850	ADMIN	EQUIP/FURN/TOOLS	800	800	0.00%
01001	68050	ADMIN	MILEAGE	1,232	1,232	-0.04%
01001	68100	ADMIN	STAFF DEVELOPMENT	4,170	4,170	0.00%
<b>Total OPERATING EXPENDITURES</b>				<b>\$301,257</b>	<b>\$299,924</b>	<b>-0.44%</b>

### ADMINISTRATION REVENUES

<u>BUDGET UNIT</u>	<u>ACCOUNT NUMBER</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
01001	43210	ADMINISTRATION	FOREST RESERVE LANDS	290	290	0.00%
01001	43211	ADMINISTRATION	FLOOD CONTROL	35,767	35,767	0.00%
01001	44110	ADMINISTRATION	MISC. CHARGES & FEES	250	250	0.00%
01001	44130	ADMINISTRATION	REIMB ON EXPENSES	-	-	0.00%
<b>Total OPERATING BUDGET</b>				<b>\$ 36,307</b>	<b>\$ 36,307</b>	<b>0.00%</b>
<b>DEPARTMENT Total</b>				<b>\$ 36,307</b>	<b>\$ 36,307</b>	<b>0.00%</b>



# COMPARATIVE BUDGETS, CONTINUED

## FINANCIAL ADMINISTRATION EXPENDITURES

BUDGET UNIT	ACCT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
10014	61100	FA-ASSESSING	SALARIES	29,448	30,026	4.00%
10015	61100	FA-ACCTG/BUD/PERS	SALARIES	155,085	158,684	2.32%
10017	61100	FA-TAX COLLECTION	SALARIES	47,399	50,540	6.63%
			<b>SALARIES Total</b>	<b>231,932</b>	<b>239,250</b>	<b>3.41%</b>
10015	61199	FA-ACCTG/BUD/PERS	CAFETERIA PLAN WAGES	-	-	0.00%
10017	61199	FA-TAX COLLECTION	CAFETERIA PLAN WAGES	-	-	0.00%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
10014	62100	FA-ASSESSING	HEALTH INSURANCE	10,574	8,004	-19.03%
10015	62100	FA-ACCTG/BUD/PERS	HEALTH INSURANCE	37,604	37,807	0.30%
10017	62100	FA-TAX COLLECTION	HEALTH INSURANCE	19,533	20,385	4.36%
			<b>HEALTH INSURANCE Total</b>	<b>67,801</b>	<b>66,197</b>	<b>-1.48%</b>
10014	62150	FA-ASSESSING	DENTAL INSURANCE	581	373	-35.85%
10015	62150	FA-ACCTG/BUD/PERS	DENTAL INSURANCE	1,968	1,817	-7.66%
10017	62150	FA-TAX COLLECTION	DENTAL INSURANCE	1,067	1,043	-2.22%
			<b>DENTAL INSURANCE Total</b>	<b>3,616</b>	<b>3,233</b>	<b>-10.60%</b>
10014	62200	FA-ASSESSING	LIFE INSURANCE	54	57	5.00%
10015	62200	FA-ACCTG/BUD/PERS	LIFE INSURANCE	339	340	0.36%
10017	62200	FA-TAX COLLECTION	LIFE INSURANCE	111	117	5.81%
			<b>LIFE INSURANCE Total</b>	<b>504</b>	<b>514</b>	<b>2.07%</b>
10014	62250	FA-ASSESSING	DISABILITY INSURANCE	224	237	5.85%
10015	62250	FA-ACCTG/BUD/PERS	DISABILITY INSURANCE	894	905	1.25%
10017	62250	FA-TAX COLLECTION	DISABILITY INSURANCE	388	401	3.38%
			<b>DISABILITY INSURANCE Total</b>	<b>1,506</b>	<b>1,544</b>	<b>2.50%</b>
10014	62300	FA-ASSESSING	PAYROLL TAXES	2,253	2,343	3.96%
10015	62300	FA-ACCTG/BUD/PERS	PAYROLL TAXES	11,884	12,139	2.32%
10017	62300	FA-TAX COLLECTION	PAYROLL TAXES	3,626	3,886	6.63%
			<b>PAYROLL TAXES Total</b>	<b>17,743</b>	<b>18,348</b>	<b>3.41%</b>
10014	62375	FA-ASSESSING	WORKER'S COMPENSATION	51	58	13.44%
10015	62375	FA-ACCTG/BUD/PERS	WORKER'S COMPENSATION	296	296	11.12%
10017	62375	FA-TAX COLLECTION	WORKER'S COMPENSATION	82	96	16.98%
			<b>WORKER'S COMPENSATION Total</b>	<b>399</b>	<b>449</b>	<b>12.60%</b>
10014	62500	FA-ASSESSING	RETIREMENT	3,289	3,485	5.97%
10015	62500	FA-ACCTG/BUD/PERS	RETIREMENT	14,737	15,382	4.38%
10017	62500	FA-TAX COLLECTION	RETIREMENT	5,295	5,751	8.62%
			<b>RETIREMENT Total</b>	<b>23,321</b>	<b>24,619</b>	<b>5.56%</b>
10015	63200	FA-ACCTG/BUD/PERS	AUDITING	14,650	15,300	4.44%
			<b>AUDITING Total</b>	<b>14,650</b>	<b>15,300</b>	<b>4.44%</b>
10014	63250	FA-ASSESSING	COMPUTER SERVICES	14,197	12,844	-9.53%
10015	63250	FA-ACCTG/BUD/PERS	COMPUTER SERVICES	39,852	52,184	30.94%
			<b>COMPUTER SERVICES Total</b>	<b>54,049</b>	<b>65,028</b>	<b>20.31%</b>
10015	63600	FA-ACCTG/BUD/PERS	TELEPHONE	720	1,800	0.00%
10017	63600	FA-TAX COLLECTION	TELEPHONE	235	275	17.02%
			<b>TELEPHONE Total</b>	<b>955</b>	<b>2,075</b>	<b>117.40%</b>
10014	63700	FA-ASSESSING	RECORDING FEES	100	100	0.00%
10017	63700	FA-TAX COLLECTION	RECORDING FEES	800	800	0.00%
			<b>RECORDING FEES Total</b>	<b>900</b>	<b>900</b>	<b>0.00%</b>
10014	63900	FA-ASSESSING	OTHER PROFESSIONAL SERV.	80,000	80,000	33.33%
10015	63900	FA-ACCTG/BUD/PERS	OTHER PROFESSIONAL SERV.	200	-	-100.00%
10017	63900	FA-TAX COLLECTION	OTHER PROFESSIONAL SERV.	3,500	3,500	0.00%
			<b>OTHER PROFESSIONAL SERV. Total</b>	<b>83,700</b>	<b>83,500</b>	<b>31.08%</b>
10015	64315	FA-ACCTG/BUD/PERS	EQUIP REPAIR/MAINT	1,095	1,200	9.59%
10017	64315	FA-TAX COLLECTION	EQUIP REPAIR/MAINT	570	570	0.00%
			<b>EQUIP REPAIR/MAINT Total</b>	<b>1,665</b>	<b>1,770</b>	<b>6.31%</b>
10015	65100	FA-ACCTG/BUD/PERS	PRINTING	2,940	3,140	6.80%
10017	65100	FA-TAX COLLECTION	PRINTING	1,200	1,200	0.00%
			<b>PRINTING Total</b>	<b>4,140</b>	<b>4,340</b>	<b>4.83%</b>

# COMPARATIVE BUDGETS, CONTINUED

## FINANCIAL ADMINISTRATION EXPENDITURES

BUDGET UNIT	ACCT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
10014	65200	FA-ASSESSING	DUES & PUBLICATIONS	50	50	0.00%
10015	65200	FA-ACCTG/BUD/PERS	DUES & PUBLICATIONS	1,100	1,082	-10.76%
10017	65200	FA-TAX COLLECTION	DUES & PUBLICATIONS	100	100	0.00%
			<b>DUES &amp; PUBLICATIONS Total</b>	<b>1,340</b>	<b>1,212</b>	<b>-9.55%</b>
10015	65350	FA-ACCTG/BUD/PERS	ADVERTISING	250	250	0.00%
			<b>ADVERTISING Total</b>	<b>250</b>	<b>250</b>	<b>0.00%</b>
10014	66150	FA-ASSESSING	POSTAGE	400	500	25.00%
10017	66150	FA-TAX COLLECTION	POSTAGE	5,200	5,200	0.00%
			<b>POSTAGE Total</b>	<b>5,600</b>	<b>5,700</b>	<b>1.79%</b>
10014	66200	FA-ASSESSING	OFFICE SUPPLIES	100	100	0.00%
10015	66200	FA-ACCTG/BUD/PERS	OFFICE SUPPLIES	1,850	1,850	0.00%
10017	66200	FA-TAX COLLECTION	OFFICE SUPPLIES	850	850	0.00%
			<b>OFFICE SUPPLIES Total</b>	<b>2,800</b>	<b>2,800</b>	<b>0.00%</b>
10015	66850	FA-ACCTG/BUD/PERS	EQUIP/FURN/TOOLS	2,800	1,000	-64.29%
			<b>EQUIP/FURN/TOOLS Total</b>	<b>2,800</b>	<b>1,000</b>	<b>-64.29%</b>
10014	68050	FA-ASSESSING	MILEAGE	75	75	0.00%
10015	68050	FA-ACCTG/BUD/PERS	MILEAGE	750	750	0.00%
10017	68050	FA-TAX COLLECTION	MILEAGE	350	300	-14.29%
			<b>MILEAGE Total</b>	<b>1,175</b>	<b>1,125</b>	<b>-4.26%</b>
10014	68100	FA-ASSESSING	STAFF DEVELOPMENT	300	300	0.00%
10015	68100	FA-ACCTG/BUD/PERS	STAFF DEVELOPMENT	4,800	4,500	-6.25%
10017	68100	FA-TAX COLLECTION	STAFF DEVELOPMENT	875	875	0.00%
			<b>STAFF DEVELOPMENT Total</b>	<b>5,975</b>	<b>5,675</b>	<b>-5.02%</b>
10015	68115	FA-ACCTG/BUD/PERS	TUITION REIMBURSEMENT	2,375	2,375	0.00%
10017	68115	FA-TAX COLLECTION	TUITION REIMBURSEMENT	1,188	1,188	0.00%
			<b>TUITION REIMBURSEMENT Total</b>	<b>3,563</b>	<b>3,563</b>	<b>0.00%</b>
			<b>Total OPERATING EXPENDITURES</b>	<b>\$ 510,384</b>	<b>\$ 545,591</b>	<b>7.58%</b>
10022	67914	FA-SPECIAL ARTICLES	CR-SOFTWARE/HARDWARE UPGRADES	43,113	-	-100.00%
			<b>Total SPECIAL ARTICLES</b>	<b>43,113</b>	<b>-</b>	<b>-100.00%</b>
			<b>Total DEPARTMENT EXPENDITURES</b>	<b>\$ 553,497</b>	<b>\$ 545,591</b>	<b>-0.71%</b>

## FINANCIAL ADMINISTRATION REVENUES

BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
10017	41110	FIN ADM-TAX COLLECTION	IN LIEU OF TAXES	27,500	29,300	6.55%
10017	41115	FIN ADM-TAX COLLECTION	TIMBER YIELD TAX	28,000	25,000	-10.71%
10017	41118	FIN ADM-TAX COLLECTION	GRAVEL/PIT TAX	500	500	0.00%
10017	41120	FIN ADM-TAX COLLECTION	LAND USE CHANGE TAX	5,000	5,000	0.00%
10017	41310	FIN ADM-TAX COLLECTION	INTEREST: PROPERTY TAXES	135,000	135,000	0.00%
10015	43240	FIN ADM-ACCTG/BUD/PERS	MEALS AND ROOMS TAX	333,268	333,268	0.00%
10014	44110	FIN ADM-ASSESSING	MISC. CHARGES & FEES	150	150	0.00%
10015	44110	FIN ADM-ACCTG/BUD/PERS	MISC. CHARGES & FEES	125	125	0.00%
10017	44110	FIN ADM-TAX COLLECTION	MISC. CHARGES & FEES	2,025	2,100	3.70%
10015	45300	FIN ADM-ACCTG/BUD/PERS	INTEREST AND DIVIDENDS	17,500	20,000	14.29%
			<b>Total OPERATING BUDGET</b>	<b>\$549,068</b>	<b>\$550,443</b>	<b>0.25%</b>
10022	49140	FIN ADM-ACCTG/BUD/PERS	TRANSFER-CAPITAL RESERVE	-	-	0.00%
10022	49150	FIN ADM-ACCTG/BUD/PERS	TRANSFER-WATER	9,076	-	-100.00%
10022	49151	FIN ADM-ACCTG/BUD/PERS	TRANSFER-SEWER	9,076	-	-100.00%
			<b>Total SPECIAL ARTICLES</b>	<b>\$ 18,152</b>	<b>\$ -</b>	<b>-100.00%</b>
			<b>DEPARTMENT Total</b>	<b>\$567,220</b>	<b>\$550,443</b>	<b>-2.96%</b>



# COMPARATIVE BUDGETS, CONTINUED

<u>TECHNOLOGY</u>						
<u>Expenditures</u>						
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
20005	61100	IMS-OPERATIONS	SALARIES	49,677	52,146	4.97%
20005	62100	IMS-OPERATIONS	HEALTH INSURANCE	17,182	18,198	5.91%
20005	62150	IMS-OPERATIONS	DENTAL INSURANCE	884	884	0.00%
20005	62200	IMS-OPERATIONS	LIFE INSURANCE	108	110	1.95%
20005	62250	IMS-OPERATIONS	DISABILITY INSURANCE	327	331	1.19%
20005	62300	IMS-OPERATIONS	PAYROLL TAXES	3,800	3,969	4.96%
20005	62375	IMS-OPERATIONS	WORKERS COMPENSATION	77	84	9.71%
20005	62500	IMS-OPERATIONS	RETIREMENT	4,708	5,054	7.35%
20005	63250	IMS-OPERATIONS	COMPUTER SERVICES	2,500	2,500	0.00%
20005	63251	IMS-OPERATIONS	EMAIL/INTERNET	10,550	10,550	0.00%
20005	63252	IMS-OPERATIONS	WEB PAGE	2,200	2,250	2.27%
20005	63253	IMS-OPERATIONS	LICENSES/UPGRADES/SUPPORT	37,200	40,680	9.35%
20005	63600	IMS-OPERATIONS	TELEPHONE	1,650	1,650	0.00%
20005	66100	IMS-OPERATIONS	GENERAL SUPPLIES	6,000	6,000	0.00%
20005	66150	IMS-OPERATIONS	POSTAGE	75	75	0.00%
20005	68050	IMS-OPERATIONS	MILEAGE	600	600	0.00%
20005	68100	IMS-OPERATIONS	STAFF DEVELOPMENT	3,000	3,000	0.00%
TOTAL OPERATIONS				<u>\$140,538</u>	<u>\$148,101</u>	<u>5.38%</u>
20015	66631	IMS-OTHER CAPITAL OUTLAY	DESKTOP SYSTEMS	11,400	13,000	14.04%
20015	66632	IMS-OTHER CAPITAL OUTLAY	NETWORK IMPROVEMENTS	10,000	13,000	30.00%
20015	66633	IMS-OTHER CAPITAL OUTLAY	SERVERS	25,500	20,000	-21.57%
TOTAL CAPITAL OUTLAY				<u>\$ 46,900</u>	<u>\$ 46,000</u>	<u>-1.92%</u>
DEPARTMENTAL TOTAL				<u>\$187,438</u>	<u>\$194,101</u>	<u>3.55%</u>

## TECHNOLOGY

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
20005	44280	IMS-OPERATIONS	SALE OF MUNICIPAL ITEMS	145		-100.00%
TOTAL OPERATIONS				<u>\$ 145</u>	<u>\$ -</u>	<u>-100.00%</u>

# COMPARATIVE BUDGETS, CONTINUED

BUILDINGS & GROUNDS EXPENDITURES						
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
55300	61100	B&G-ADMINISTRATION	SALARIES	14,178	16,010	12.92%
55305	61100	B&G-MAINT.	SALARIES	95,565	104,259	8.48%
			<b>SALARIES Total</b>	<b>113,043</b>	<b>120,269</b>	<b>6.39%</b>
55300	61199	B&G-ADMINISTRATION	CAFETERIA PLAN WAGES	1,092	1,156	5.64%
55305	61199	B&G-MAINT.	CAFETERIA PLAN WAGES	1,000	2,074	107.40%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>2,092</b>	<b>3,230</b>	<b>54.39%</b>
55305	61500	B&G-MAINT.	OVERTIME	6,194	6,194	0.00%
55310	61500	B&G-SPECIAL SERVICES	OVERTIME	2,230	2,230	0.00%
			<b>OVERTIME Total</b>	<b>8,424</b>	<b>8,424</b>	<b>0.00%</b>
55305	61565	B&G-MAINT.	CALL IN TIME	1,776	1,776	0.00%
55310	61565	B&G-SPECIAL SERVICES	CALL IN TIME	-	-	0.00%
			<b>CALL IN TIME Total</b>	<b>1,776</b>	<b>1,776</b>	<b>0.00%</b>
55305	62100	B&G-MAINT.	HEALTH INSURANCE	27,776	26,047	-6.22%
			<b>HEALTH INSURANCE Total</b>	<b>27,776</b>	<b>26,047</b>	<b>-6.22%</b>
55305	62150	B&G-MAINT.	DENTAL INSURANCE	1,263	1,263	0.00%
			<b>DENTAL INSURANCE Total</b>	<b>1,263</b>	<b>1,263</b>	<b>0.00%</b>
55300	62200	B&G-ADMINISTRATION	LIFE INSURANCE	21	23	8.00%
55305	62200	B&G-MAINT.	LIFE INSURANCE	210	219	4.12%
			<b>LIFE INSURANCE Total</b>	<b>231</b>	<b>241</b>	<b>4.48%</b>
55300	62250	B&G-ADMINISTRATION	DISABILITY INSURANCE	52	54	1.79%
55305	62250	B&G-MAINT.	DISABILITY INSURANCE	897	930	3.73%
			<b>DISABILITY INSURANCE Total</b>	<b>949</b>	<b>1,024</b>	<b>7.89%</b>
55300	62300	B&G-ADMINISTRATION	PAYROLL TAXES	1,164	1,313	12.82%
55305	62300	B&G-MAINT.	PAYROLL TAXES	8,295	8,745	5.93%
55310	62300	B&G-SPECIAL SERVICES	PAYROLL TAXES	170	171	0.58%
			<b>PAYROLL TAXES Total</b>	<b>9,590</b>	<b>10,229</b>	<b>6.66%</b>
55300	62375	B&G-ADMINISTRATION	WORKERS COMPENSATION	184	263	33.33%
55305	62375	B&G-MAINT.	WORKERS COMPENSATION	2,749	3,179	15.66%
55310	62375	B&G-SPECIAL SERVICES	WORKERS COMPENSATION	40	44	10.19%
			<b>WORKERS COMPENSATION Total</b>	<b>2,973</b>	<b>3,507</b>	<b>17.95%</b>
55300	62500	B&G-ADMINISTRATION	RETIREMENT	1,706	1,953	14.50%
55305	62500	B&G-MAINT.	RETIREMENT	11,586	12,374	6.80%
55310	62500	B&G-SPECIAL SERVICES	RETIREMENT	249	254	1.92%
			<b>RETIREMENT Total</b>	<b>13,521</b>	<b>14,581</b>	<b>7.84%</b>
55300	63600	B&G-ADMINISTRATION	TELEPHONE	300	450	50.00%
55305	63600	B&G-MAINT.	TELEPHONE	1,625	1,625	0.00%
			<b>TELEPHONE Total</b>	<b>1,925</b>	<b>2,075</b>	<b>7.79%</b>
55305	63900	B&G-MAINT.	OTHER PROFESSIONAL SERV	230	-	-100.00%
			<b>OTHER PROFESSIONAL SERV Total</b>	<b>230</b>	<b>-</b>	<b>-100.00%</b>
55305	64100	B&G-MAINT.	ELECTRICITY	24,000	21,800	-9.17%
			<b>ELECTRICITY Total</b>	<b>24,000</b>	<b>21,800</b>	<b>-9.17%</b>
55305	64200	B&G-MAINT.	HEATING FUEL	16,646	16,525	-0.73%
			<b>HEAT &amp; OIL Total</b>	<b>16,646</b>	<b>16,525</b>	<b>-0.73%</b>
55305	64250	B&G-MAINT.	WATER & SEWER	3,100	2,000	-35.48%
			<b>WATER &amp; SEWER Total</b>	<b>3,100</b>	<b>2,000</b>	<b>-35.48%</b>
55305	64300	B&G-MAINT.	REPAIR & MAINT SERVICES	10,000	10,000	0.00%
			<b>REPAIR &amp; MAINT SERVICES Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
55300	64315	B&G-ADMINISTRATION	EQUIP REPAIR & MAINT SERVICES	250	250	0.00%
55330	64325	B&G-VEHICLE/EQUIP OPR	EQUIP REPAIR & MAINT SERVICES	250	250	0.00%
			<b>VEHICLE REPAIR/MAINT Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
55305	64500	B&G-MAINT.	RENTALS & LEASES	3,120	3,120	0.00%
			<b>RENTALS &amp; LEASES Total</b>	<b>3,120</b>	<b>3,120</b>	<b>0.00%</b>
55305	64600	B&G-MAINT.	SANITATION/RECYCLING SERV	450	450	0.00%
			<b>SANITATION/RECYCLING SERV Total</b>	<b>450</b>	<b>450</b>	<b>0.00%</b>
55305	65350	B&G-MAINT.	ADVERTISING	400	400	0.00%
			<b>ADVERTISING Total</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>
55305	65550	B&G-MAINT.	UNIFORM RENTALS	400	400	0.00%
			<b>UNIFORM RENTAL \$ Total</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>
55305	65900	B&G-MAINT.	OUTSIDE SERVICES	16,225	16,225	0.00%
			<b>OUTSIDE SERVICES Total</b>	<b>16,225</b>	<b>16,225</b>	<b>0.00%</b>
55305	66100	B&G-MAINT.	GENERAL SUPPLIES	19,500	19,500	0.00%
55330	66100	B&G-VEHICLE/EQUIP OPR	GENERAL SUPPLIES	1,500	2,400	60.00%
			<b>GENERAL SUPPLIES Total</b>	<b>21,000</b>	<b>21,900</b>	<b>4.29%</b>
55300	66150	B&G-ADMINISTRATION	POSTAGE	200	200	0.00%
			<b>POSTAGE Total</b>	<b>200</b>	<b>200</b>	<b>0.00%</b>
55300	66200	B&G-ADMINISTRATION	OFFICE SUPPLIES	100	100	0.00%
55305	66200	B&G-MAINT.	OFFICE SUPPLIES	300	300	0.00%
			<b>OFFICE SUPPLIES Total</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>
55330	66450	B&G-VEHICLE/EQUIP OPR	GASOLINE	785	250	-68.15%
			<b>GASOLINE Total</b>	<b>785</b>	<b>250</b>	<b>-68.15%</b>
55330	66480	B&G-VEHICLE/EQUIP OPR	DIESEL FUEL	4,500	5,300	17.78%

# COMPARATIVE BUDGETS, CONTINUED

## BUILDINGS & GROUNDS EXPENDITURES

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
55305	66550	B&G-MAINT.	DIESEL FUEL Total	4,500	5,300	17.78%
			EQUIP/FURN/TOOLS	3,000	2,000	-33.33%
			EQUIP/FURN/TOOLS Total	3,000	2,000	-33.33%
55300	68050	B&G-ADMINISTRATION	MILEAGE	300	300	0.00%
55305	68050	B&G-MAINT.	MILEAGE	200	200	0.00%
			MILEAGE Total	500	500	0.00%
55305	68100	B&G-MAINT.	STAFF DEVELOPMENT	1,000	1,000	0.00%
			STAFF DEVELOPMENT Total	1,000	1,000	0.00%
55305	68225	B&G-MAINT.	PROTECTIVE CLOTHING	200	200	0.00%
			PROTECTIVE CLOTHING Total	200	200	0.00%
			B&G OPERATIONS Total	291,000	295,556	1.52%
55397	63900	B&G-COMM. CTR	OTHER PROFESSIONAL SERV	400	400	0.00%
55397	64100	B&G-COMM. CTR	ELECTRICITY	800	950	18.75%
55397	64200	B&G-COMM. CTR	HEATING FUEL	3,900	3,900	0.00%
55397	64250	B&G-COMM. CTR	WATER & SEWER	300	300	0.00%
			B&G-COMM. CTR. Total	5,400	5,550	2.78%
55391	67200	B&G-FIXED ASSETS	BUILDINGS	50,000	-	-100.00%
55391	67400	B&G-FIXED ASSETS	VEHICLE/EQUIP/MACHINERY	-	65,000	100.00%
			FIXED ASSETS Total	50,000	65,000	30.00%
55395	67951	B&G-SPECIAL ARTICLES	TOWNHOUSE REHABILITATION	-	1,000,000	100.00%
			SPECIAL ARTICLE-Total	-	1,000,000	100.00%
			Department Total	\$ 346,400	\$ 1,267,156	294.66%

## BUILDINGS & GROUNDS REVENUES

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
55310	44428	B&G SPECIAL SERVICES	SPECIAL SERVICES	200	200	0.00%
55305	44430	B&G MAINTENANCE	MISC CHARGES & FEES	800	800	0.00%
55305	45405	B&G MAINTENANCE	RENTAL OF BUILDINGS	23,000	15,000	-34.78%
55305	45620	B&G MAINTENANCE	INSURANCE REIMBURSEMENTS	-	-	0.00%
55195	49125	B&G MAINTENANCE	TRANSFER-WP TIF	-	7,623	
55305	49124	B&G MAINTENANCE	TRANSFER-DOWNTOWN TIF	3,120	3,120	0.00%
97010	49127	B&G FIXED ASSETS	TRANSFER-REC REV FUND	4,269	842	-80.28%
55395	52100	B&G SPECIAL ARTICLES	PROCEEDS FROM BOND	-	750,000	100.00%
55395	43212	B&G SPECIAL ARTICLES	NHLCIP GRANT	-	250,000	100.00%
			B&G Total	31,389	1,027,585	3173.71%

## STREET LIGHTING EXPENDITURES

Budget Unit	Account Number	Account Title	2017 Budget	2018 Budget	Variance
55400	64100	ELECTRICITY	37,200	39,200	5.38%
55400	64315	EQUIP REPAIR/MAINT	1,000	1,000	0.00%
55400	66100	SUPPLIES	12,300	3,500	-71.54%
OPERATING EXPENDITURES			50,500	43,700	-13.47%
DEPARTMENT TOTAL			\$ 50,500	\$ 43,700	-13.47%

# COMPARATIVE BUDGETS, CONTINUED

## Expenditures

### CONSERVATION COMMISSION

Budget Unit	Account Number	Account Title	2017 Budget	2018 Budget	Variance
75001	63900	OTHER PROFESSIONAL SERVICES	1,050	1,050	0.00%
75001	65200	DUES & PUBLICATIONS	350	350	0.00%
75001	66200	OFFICE SUPPLIES	25	25	0.00%
75001	68100	STAFF DEVELOPMENT	300	300	0.00%
75001	68150	PUBLIC EDUCATION PROGRAMS	1,325	1,325	0.00%
		<b>OPERATING EXPENDITURES</b>	<b>3,050</b>	<b>3,050</b>	<b>0.00%</b>
<b>DEPARTMENT TOTAL</b>			<b>\$3,050</b>	<b>\$3,050</b>	<b>0.00%</b>

### GENERAL GOVERNMENT EXPENDITURE

BUDGET UNIT TITLE	ACCOUNT TITLE	2017 ORIG BUD	2018 BUDGET	OB to VARIANCE
MISCELLANEOUS	SALARIES	15,720	25,153	60.01%
INSURANCES & BONDS	HEALTH INSURANCE-ACA	51,000	51,000	0.00%
MISCELLANEOUS	PAYROLL TAXES	965	1,575	59.94%
INSURANCES & BONDS	UNEMPLOYMENT COMPENSATION	5,875	4,130	-29.70%
MISCELLANEOUS	WORKER'S COMPENSATION	140	245	75.24%
MISCELLANEOUS	RETIREMENT	2,334	3,940	68.82%
LEGAL	LEGAL FEES	75,000	75,000	0.00%
MISCELLANEOUS	OTHER PROFESSIONAL SERVICES	-	15,100	100.00%
INSURANCES & BONDS	PROPERTY & LIABILITY INSURANCE	52,205	56,919	9.03%
MISCELLANEOUS	OUTSIDE SERVICES	5,000	5,000	0.00%
MISCELLANEOUS	GENERAL SUPPLIES	2,000	2,000	0.00%
	<b>SUB-TOTAL-OGG</b>	<b>210,259</b>	<b>240,063</b>	<b>14.17%</b>
PATRIOTIC PURPOSES	OUTSIDE SERVICES	8,500	4,500	-47.06%
PATRIOTIC PURPOSES	GENERAL SUPPLIES	2,000	2,000	0.00%
PATRIOTIC PURPOSES	CONTRIBUTIONS	-	4,000	0.00%
	<b>SUB-TOTAL-PATRIOTIC PURPOSES</b>	<b>10,500</b>	<b>10,500</b>	<b>0.00%</b>
<b>Grand Total</b>		<b>220,759</b>	<b>250,563</b>	<b>13.50%</b>

### GENERAL GOVERNMENT REVENUE

BUDGET UNIT UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
30010	49122	INSURANCES & BONDS	TRANSFER FROM AMBULANCE FUND	39,000	39,000	0.00%
			<b>SUB-TOTAL-OGG</b>	<b>39,000</b>	<b>39,000</b>	<b>100.00%</b>
<b>Grand Total</b>				<b>39,000</b>	<b>39,000</b>	<b>0.00%</b>

ACA reimbursement based on hours worked in ambulance

# COMPARATIVE BUDGETS, CONTINUED

<u>HUMAN RESOURCES</u> <u>EXPENDITURES</u>					
<u>BUDGET</u>		<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>2017</u>	<u>2018</u>
<u>UNIT</u>	<u>ACCOUNT</u>	<u>TITLE</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>Budget</u>
25001	61100	HR ADMINISTRATION	SALARIES	-	18,600
25001	62100	HR ADMINISTRATION	HEALTH INSURANCE	-	4,302
25001	62150	HR ADMINISTRATION	DENTAL INSURANCE	-	198
25001	62200	HR ADMINISTRATION	LIFE INSURANCE	-	26
25001	62250	HR ADMINISTRATION	DISABILITY INSURANCE	-	125
25001	62300	HR ADMINISTRATION	PAYROLL TAXES	-	1,423
25001	62375	HR ADMINISTRATION	WORKERS COMPENSATION	-	35
25001	62500	HR ADMINISTRATION	RETIREMENT	-	2,117
25001	63300	HR ADMINISTRATION	MEDICAL SERVICES	-	4,416
25001	65100	HR ADMINISTRATION	PRINTING	-	100
25001	65200	HR ADMINISTRATION	DUES & PUBLICATIONS	-	190
25001	65350	HR ADMINISTRATION	ADVERTISING	-	\$300
25001	65900	HR ADMINISTRATION	OUTSIDE SERVICES	-	1,500
25001	66150	HR ADMINISTRATION	POSTAGE	-	200
25001	66200	HR ADMINISTRATION	OFFICE SUPPLIES	-	300
25001	66800	HR ADMINISTRATION	MEDICAL SUPPLIES	-	25
25001	68050	HR ADMINISTRATION	MILEAGE	-	150
25001	68100	HR ADMINISTRATION	STAFF DEVELOPMENT	-	150
<b>TOTAL OPERATING BUDGET</b>				-	<b>34,147</b>
<b>DEPARTMENTAL TOTAL</b>				<b>\$ -</b>	<b>\$ 34,147</b>



# COMPARATIVE BUDGETS, CONTINUED

			<u>POLICE DEPARTMENT</u>					
			<u>Expenditures</u>					
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE		
35001	81100	POLICE ADMIN	SALARIES	927,343	950,470	2.49%		
35015	81800	POLICE SPECIAL DETAILS	SALARIES	40,000	40,000	0.00%		
			<b>SALARIES Total</b>	<b>967,343</b>	<b>990,470</b>	<b>2.39%</b>		
35001	81189	POLICE ADMIN	CAFETERIA PLAN WAGES	2,904	951	-87.25%		
			<b>CAFETERIA PLAN WAGES Total</b>	<b>2,904</b>	<b>951</b>	<b>-87.25%</b>		
35002	81500	POLICE ADMIN	OVERTIME	91,500	98,500	7.65%		
			<b>OVERTIME Total</b>	<b>91,500</b>	<b>98,500</b>	<b>7.65%</b>		
35001	82100	POLICE ADMIN	HEALTH INSURANCE	203,146	218,205	7.41%		
			<b>HEALTH INSURANCE Total</b>	<b>203,146</b>	<b>218,205</b>	<b>7.41%</b>		
35001	82150	POLICE ADMIN	DENTAL INSURANCE	10,387	10,620	2.24%		
			<b>DENTAL INSURANCE Total</b>	<b>10,387</b>	<b>10,620</b>	<b>2.24%</b>		
35001	82200	POLICE ADMIN	LIFE INSURANCE	1,727	1,783	3.22%		
			<b>LIFE INSURANCE Total</b>	<b>1,727</b>	<b>1,783</b>	<b>3.22%</b>		
35001	82260	POLICE ADMIN	DISABILITY INSURANCE	6,485	6,801	4.87%		
			<b>DISABILITY INSURANCE Total</b>	<b>6,485</b>	<b>6,801</b>	<b>4.87%</b>		
35001	82300	POLICE ADMIN	PAYROLL TAXES	25,133	23,768	-5.43%		
35015	82300	POLICE SPECIAL DETAILS	PAYROLL TAXES	1,076	1,076	0.00%		
			<b>PAYROLL TAXES Total</b>	<b>26,209</b>	<b>24,844</b>	<b>-5.21%</b>		
35001	82375	POLICE ADMIN	WORKERS COMPENSATION	17,550	19,559	11.45%		
35015	82375	POLICE SPECIAL DETAILS	WORKERS COMPENSATION	751	812	8.14%		
			<b>WORKERS COMPENSATION Total</b>	<b>18,301</b>	<b>20,371</b>	<b>11.31%</b>		
35001	82500	POLICE ADMIN	RETIREMENT	234,552	278,519	19.75%		
35015	82500	POLICE SPECIAL DETAILS	RETIREMENT	8,442	9,418	11.58%		
			<b>RETIREMENT Total</b>	<b>242,994</b>	<b>287,937</b>	<b>18.50%</b>		
35001	83250	POLICE ADMIN	COMPUTER SERVICES	8,400	9,750	16.07%		
			<b>COMPUTER SERVICES Total</b>	<b>8,400</b>	<b>9,750</b>	<b>16.07%</b>		
35001	83300	POLICE ADMIN	MEDICAL SERVICES	3,000	3,000	0.00%		
			<b>MEDICAL SERVICES Total</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>		
35001	83325	POLICE ADMIN	VET SERVICES	1,500	1,500	0.00%		
			<b>VET SERVICES Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>		
35001	83420	POLICE ADMIN	DISPATCH SERVICES	38,500	38,500	0.00%		
			<b>DISPATCH SERVICES Total</b>	<b>38,500</b>	<b>38,500</b>	<b>0.00%</b>		
35001	83800	POLICE ADMIN	TELEPHONE	10,000	10,000	0.00%		
			<b>TELEPHONE Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>		
35001	83900	POLICE ADMIN	OTHER PROFESSIONAL SERV.	6,700	10,000	49.25%		
			<b>OTHER PROFESSIONAL SERV. Total</b>	<b>6,700</b>	<b>10,000</b>	<b>49.25%</b>		
35305	84100	POLICE-BUILDINGS/GROUNDS	ELECTRICITY	11,000	9,900	-10.00%		
			<b>ELECTRICITY Total</b>	<b>11,000</b>	<b>9,900</b>	<b>-10.00%</b>		
35305	84200	POLICE-BUILDINGS/GROUNDS	HEATING FUEL	9,000	9,000	0.00%		
			<b>HEATING FUEL Total</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>		
35305	84250	POLICE-BUILDINGS/GROUNDS	WATER & SEWER	1,200	1,200	0.00%		
			<b>WATER &amp; SEWER Total</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00%</b>		
35305	84300	POLICE-BUILDINGS/GROUNDS	BLDG REPAIR & MAINT SERVICES	11,065	8,700	-21.37%		
			<b>BLDG REPAIR &amp; MAINT SERVICES Total</b>	<b>11,065</b>	<b>8,700</b>	<b>-21.37%</b>		
35001	84315	POLICE ADMIN	EQUIP REPAIR/MAINT	5,000	5,000	0.00%		
			<b>EQUIP REPAIR/MAINT Total</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>		
35330	84325	POLICE-VEHICLE/EQUIP MAINT	VEHICLE REPAIR/MAINT	6,500	7,000	7.69%		
			<b>VEHICLE REPAIR/MAINT Total</b>	<b>6,500</b>	<b>7,000</b>	<b>7.69%</b>		
35001	84500	POLICE ADMIN	RENTALS & LEASES	2,500	2,500	0.00%		
			<b>RENTALS &amp; LEASES Total</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>		
35305	84600	POLICE-BUILDINGS/GROUNDS	SANITATION/RECYCLING SERV	400	400	0.00%		
			<b>SANITATION/RECYCLING SERV Total</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>		
35001	85100	POLICE ADMIN	PRINTING	1,000	1,000	0.00%		
			<b>PRINTING Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>		
35001	85200	POLICE ADMIN	DUES & PUBLICATIONS	4,500	4,500	0.00%		
			<b>DUES &amp; PUBLICATIONS Total</b>	<b>4,500</b>	<b>4,500</b>	<b>0.00%</b>		
35001	85350	POLICE ADMIN	ADVERTISING	300	350	16.67%		
			<b>ADVERTISING Total</b>	<b>300</b>	<b>350</b>	<b>16.67%</b>		
35305	85900	POLICE-BUILDINGS/GROUNDS	CONTRACTED SERVICES	500	500	0.00%		
			<b>CONTRACTED SERVICES Total</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>		
35001	86100	POLICE ADMIN	GENERAL SUPPLIES	2,500	2,500	0.00%		
35002	86100	POLICE ADMIN-TRAINING	GENERAL SUPPLIES	5,000	5,000	0.00%		

# COMPARATIVE BUDGETS, CONTINUED

## POLICE DEPARTMENT Expenditures

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
35016	66100	POLICE PISTOL PERMITS EXP	GENERAL SUPPLIES	500	500	0.00%
35305	66100	POLICE-BUILDINGS/GROUNDS	GENERAL SUPPLIES	6,200	6,400	3.23%
35330	66100	POLICE-VEHICLE/EQUIP MAINT	GENERAL SUPPLIES	15,000	16,000	6.67%
			<b>GENERAL SUPPLIES Total</b>	<b>29,200</b>	<b>30,400</b>	<b>4.11%</b>
35001	66150	POLICE ADMIN	POSTAGE	1,500	1,250	-16.67%
			<b>POSTAGE Total</b>	<b>1,500</b>	<b>1,250</b>	<b>-16.67%</b>
35001	66175	POLICE ADMIN	PURCHASE OF UNIFORMS	7,000	7,000	0.00%
			<b>PURCHASE OF UNIFORMS Total</b>	<b>7,000</b>	<b>7,000</b>	<b>0.00%</b>
35001	66200	POLICE ADMIN	OFFICE SUPPLIES	4,000	4,000	0.00%
			<b>OFFICE SUPPLIES Total</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
35330	66450	POLICE-VEHICLE/EQUIP MAINT	GASOLINE	33,000	28,000	-15.15%
			<b>GASOLINE Total</b>	<b>33,000</b>	<b>28,000</b>	<b>-15.15%</b>
35001	66850	POLICE ADMIN	EQUIP/FURN/TOOLS	5,500	10,000	81.82%
			<b>EQUIP/FURN/TOOLS Total</b>	<b>5,500</b>	<b>10,000</b>	<b>81.82%</b>
35001	68050	POLICE ADMIN	MILEAGE (includes car allowance)	4,045	3,490	-13.73%
			<b>MILEAGE Total</b>	<b>4,045</b>	<b>3,490</b>	<b>-13.73%</b>
35002	68100	POLICE ADMIN-TRAINING	STAFF DEVELOPMENT	3,000	5,000	66.67%
			<b>STAFF DEVELOPMENT Total</b>	<b>3,000</b>	<b>5,000</b>	<b>66.67%</b>
			<b>TOTAL OPERATING BUDGET</b>	<b>\$1,779,306</b>	<b>\$1,871,420</b>	<b>5.16%</b>
35020	67400	POLICE-FIXED ASSET	VEHICLES/EQUIP/MACHINERY	33,000	37,000	12.12%
			<b>TOTAL FIXED ASSETS</b>	<b>\$ 33,000</b>	<b>\$ 37,000</b>	<b>12.12%</b>
			<b>DEPARTMENT TOTAL</b>	<b>\$1,812,306</b>	<b>\$1,908,420</b>	<b>5.30%</b>

## POLICE DEPARTMENT Revenues

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
35016	42450	POLICE PISTOL PERMITS EXP	PISTOL PERMITS	500	500	0.00%
35001	43135	POLICE ADMIN	OTHER FEDERAL REVENUE	1,800	1,800	0.00%
35001	43252	POLICE ADMIN	STATE CONTRACT-MILLER ST PK	3,220	3,000	-6.83%
35001	43405	POLICE ADMIN	TOWN OF SHARON	68,072	104,559	8.83%
35001	44309	POLICE ADMIN	PARKING FINES	4,000	4,000	0.00%
35001	44310	POLICE ADMIN	ACCIDENT & OTHER REPORTS	2,500	2,500	0.00%
35001	44311	POLICE ADMIN	FINGERPRINTS	100	75	-25.00%
35001	44312	POLICE ADMIN	MISC LICENSES/PERMITS/FEE	100	200	100.00%
35001	44313	POLICE ADMIN	WITNESS FEES	400	350	-12.50%
35015	44315	POLICE SPECIAL DETAILS	SPECIAL DETAILS	40,000	45,000	12.50%
35001	44320	POLICE ADMIN	OTHER REVENUES	-	100	100.00%
35001	45505	POLICE ADMIN	FINES FROM THE COURT	1,200	1,200	0.00%
35330	45820	POLICE VEHICLE/EQUIP OPR	INSURANCE REIMBURSEMENTS	-	-	0.00%
			<b>TOTAL OPERATING</b>	<b>149,892</b>	<b>163,284</b>	<b>8.93%</b>
35020	44303	POLICE-FIXED ASSET	SALE OF POLICE CRUISER	5,000	5,000	0.00%
			<b>TOTAL FIXED ASSETS</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
			<b>TOTAL DEPARTMENT</b>	<b>154,892</b>	<b>168,284</b>	<b>8.65%</b>

# COMPARATIVE BUDGETS, CONTINUED

FIRE DEPARTMENT EXPENDITURE				2017	2018	
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	BUDGET	BUDGET	VARIANCE
40001	61100	FIRE ADMINISTRATION	SALARIES	47,538	47,843	0.64%
40003	61100	FIRE TRAINING	SALARIES	27,367	30,229	10.46%
40030	61100	FIRE-OPERATIONS	SALARIES	229,769	226,020	-1.64%
40005	61800	FIRE-SPECIAL DETAILS	SALARIES	2,000	5,000	150.00%
			<b>SALARIES Total</b>	<b>306,694</b>	<b>309,091</b>	<b>0.78%</b>
40001	61199	FIRE ADMINISTRATION	CAFETERIA PLAN WAGES	2,579	2,590	0.43%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>2,579</b>	<b>2,590</b>	<b>0.43%</b>
40003	61500	FIRE TRAINING	OVERTIME	2,400	2,400	0.00%
40030	61500	FIRE-OPERATIONS	OVERTIME	11,000	11,000	0.00%
			<b>OVERTIME Total</b>	<b>13,400</b>	<b>13,400</b>	<b>0.00%</b>
40001	62100	FIRE ADMINISTRATION	HEALTH INSURANCE	158	155	-1.84%
			<b>HEALTH INSURANCE Total</b>	<b>158</b>	<b>155</b>	<b>-1.84%</b>
40001	62150	FIRE ADMINISTRATION	DENTAL INSURANCE	605	605	0.08%
			<b>DENTAL INSURANCE Total</b>	<b>605</b>	<b>605</b>	<b>0.08%</b>
40001	62200	FIRE ADMINISTRATION	LIFE INSURANCE	170	170	0.06%
			<b>LIFE INSURANCE Total</b>	<b>170</b>	<b>170</b>	<b>0.06%</b>
40001	62250	FIRE ADMINISTRATION	DISABILITY INSURANCE	275	279	1.45%
			<b>DISABILITY INSURANCE Total</b>	<b>275</b>	<b>279</b>	<b>1.48%</b>
40001	62300	FIRE ADMINISTRATION	PAYROLL TAXES	3,747	1,030	-72.51%
40003	62300	FIRE TRAINING	PAYROLL TAXES	2,277	2,496	9.62%
40005	62300	FIRE-SPECIAL DETAILS	PAYROLL TAXES	163	383	150.00%
40030	62300	FIRE-OPERATIONS	PAYROLL TAXES	18,420	18,132	-1.56%
			<b>PAYROLL TAXES Total</b>	<b>24,597</b>	<b>22,041</b>	<b>-10.39%</b>
40001	62375	FIRE ADMINISTRATION	WORKER'S COMPENSATION	1,807	1,985	9.87%
40003	62375	FIRE TRAINING	WORKER'S COMPENSATION	1,040	1,254	20.61%
40005	62375	FIRE-SPECIAL DETAILS	WORKER'S COMPENSATION	76	207	173.00%
40030	62375	FIRE-OPERATIONS	WORKER'S COMPENSATION	8,732	9,379	7.41%
			<b>WORKER'S COMPENSATION Total</b>	<b>11,655</b>	<b>12,826</b>	<b>10.05%</b>
40001	62500	FIRE ADMINISTRATION	RETIREMENT	13,722	14,480	5.52%
			<b>RETIREMENT Total</b>	<b>13,722</b>	<b>14,480</b>	<b>5.52%</b>
40001	63250	FIRE ADMINISTRATION	COMPUTER SERVICES	3,200	3,200	0.00%
			<b>COMPUTER SERVICES Total</b>	<b>3,200</b>	<b>3,200</b>	<b>0.00%</b>
40030	63300	FIRE-OPERATIONS	MEDICAL SERVICES	8,700	6,340	-27.13%
			<b>MEDICAL SERVICES Total</b>	<b>8,700</b>	<b>6,340</b>	<b>-27.13%</b>
40030	63420	FIRE-OPERATIONS	DISPATCH SERVICES	25,273	25,273	0.00%
40200	63450	AMBULANCE TRANSFER	<b>AMBULANCE SERVICES</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
			<b>DISPATCH SERVICES Total</b>	<b>25,273</b>	<b>25,273</b>	<b>0.00%</b>
40001	63600	FIRE ADMINISTRATION	TELEPHONE	2,000	2,500	25.00%
			<b>TELEPHONE Total</b>	<b>2,000</b>	<b>2,500</b>	<b>25.00%</b>
40001	63900	FIRE ADMINISTRATION	OTHER PROFESSIONAL SERVICES	800	800	0.00%
			<b>OTHER PROFESSIONAL SERV Total</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>
40305	64100	FIRE-BUILDINGS/GROUNDS	ELECTRICITY	3,900	4,050	3.85%
			<b>ELECTRICITY Total</b>	<b>3,900</b>	<b>4,050</b>	<b>3.85%</b>
40305	64200	FIRE-BUILDINGS/GROUNDS	HEATING FUEL	3,770	3,500	-7.16%
			<b>HEATING FUEL Total</b>	<b>3,770</b>	<b>3,500</b>	<b>-7.16%</b>
40305	64250	FIRE-BUILDINGS/GROUNDS	WATER & SEWER	490	490	0.00%
			<b>WATER &amp; SEWER Total</b>	<b>490</b>	<b>490</b>	<b>0.00%</b>
40305	64300	FIRE-BUILDINGS/GROUNDS	REPAIR & MAINT SERVICES	4,000	4,000	0.00%
			<b>REPAIR &amp; MAINT SERVICES Total</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
40330	64315	FIRE-VEHICLE/EQUIP OPR	EQUIP REPAIR/MAINT	12,000	15,000	25.00%
			<b>EQUIP REPAIR/MAINT Total</b>	<b>12,000</b>	<b>15,000</b>	<b>25.00%</b>
40330	64325	FIRE-VEHICLE/EQUIP OPR	VEHICLE REPAIR/MAINT	27,000	27,000	0.00%
			<b>VEHICLE REPAIR/MAINT Total</b>	<b>27,000</b>	<b>27,000</b>	<b>0.00%</b>
40330	64350	FIRE-VEHICLE/EQUIP OPR	HYDRANTS REPAIR/MAINT	43,163	49,216	11.71%
			<b>HYDRANTS REPAIR/MAINT Total</b>	<b>43,163</b>	<b>49,216</b>	<b>11.71%</b>
40305	64800	FIRE-BUILDINGS/GROUNDS	SANITATION/RECYCLING SERV	400	400	0.00%



# COMPARATIVE BUDGETS, CONTINUED

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
40001	65100	FIRE ADMINISTRATION	SANITATION/RECYCLING SERV Total	400	400	0.00%
			PRINTING	500	500	0.00%
			PRINTING Total	500	500	0.00%
40030	65200	FIRE-OPERATIONS	DUES & PUBLICATIONS	1,250	1,250	0.00%
			DUES & PUBLICATIONS Total	1,250	1,250	0.00%
40001	65360	FIRE ADMINISTRATION	ADVERTISING	500	500	0.00%
			ADVERTISING Total	500	500	0.00%
40030	65900	FIRE-OPERATIONS	OUTSIDE SERVICES	1,500	-	-100.00%
			OUTSIDE SERVICES Total	1,500	-	-100.00%
40030	66100	FIRE-OPERATIONS	GENERAL SUPPLIES	7,050	7,050	0.00%
40305	66100	FIRE-BUILDINGS/GROUNDS	GENERAL SUPPLIES	1,850	1,850	0.00%
40330	66100	FIRE-VEHICLE/EQUIP OPR	GENERAL SUPPLIES	24,500	24,500	0.00%
			GENERAL SUPPLIES Total	33,400	33,400	0.00%
40001	66150	FIRE ADMINISTRATION	POSTAGE	250	250	0.00%
			POSTAGE Total	250	250	0.00%
40001	66175	FIRE ADMINISTRATION	PURCHASE OF UNIFORMS	500	500	0.00%
40030	66175	FIRE-OPERATIONS	PURCHASE OF UNIFORMS	4,000	7,000	75.00%
			PURCHASE OF UNIFORMS Total	4,500	7,500	66.67%
40001	66200	FIRE ADMINISTRATION	OFFICE SUPPLIES	1,500	1,500	0.00%
			OFFICE SUPPLIES Total	1,500	1,500	0.00%
40330	66450	FIRE-VEHICLE OPR/MAINT	GASOLINE	5,600	7,716	37.79%
			GASOLINE Total	5,600	7,716	37.79%
40330	66460	FIRE-VEHICLE OPR/MAINT	DIESEL FUEL	9,500	11,495	21.00%
			DIESEL FUEL Total	9,500	11,495	21.00%
40003	66100	FIRE TRAINING	STAFF DEVELOPMENT	12,000	12,000	0.00%
			STAFF DEVELOPMENT Total	12,000	12,000	0.00%
40030	66225	FIRE-OPERATIONS	PROTECTIVE CLOTHING	25,000	25,000	0.00%
			PROTECTIVE CLOTHING Total	25,000	25,000	0.00%
Sub-Total OPERATING				\$ 654,051	\$ 667,517	2.06%
Total Operating Less Ambulance				\$ 654,051	\$ 617,517	-5.59%
40014	67400	FIRE FIXED ASSETS	VEHICLES/MACH/EQUIP	\$ 65,000	\$ 115,000	76.92%
40014	67405	FIRE FIXED ASSETS	MISCELLANEOUS EQUIPMENT	\$ 200,000	\$ -	-100.00%
Total FIXED ASSETS				\$ 325,000	\$ 115,000	-64.62%
Total DEPARTMENTAL EXPENSES				\$ 979,051	\$ 782,517	-20.07%

## FIRE REVENUES

BUDGET UNIT	ACCOUNT	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
40001	43405	TOWN OF SHARON	63,052	67,002	6.28%
40001	44408	FIRE PLAN REVIEW	500	1,000	100.00%
40001	44408	FIRE INSPECTION FEES	1,000	500	-50.00%
40001	44415	FIRE ALARM REVENUE	10,600	10,600	0.00%
40005	44416	SPECIAL SERVICES	2,229	6,500	191.61%
40030	49154	TRANSFER FROM TRUST FUNDS	22,000	-	-100.00%
40001/40005	44050	INTEREST ON UNPAID BILLS	-	-	0.00%
Total OPERATING BUDGET			\$ 99,381	\$ 85,602	-13.86%
40014	43115	FEDERAL GRANT-DHS/FEMA	247,000	-	-100.00%
40014	49122	TRANSFER FROM AMBULANCE	-	57,500	100.00%
40014	49140	TRANSFER FROM CAPITAL RESERVE	35,000	-	-100.00%
Total FIXED ASSETS			\$ 282,000	\$ 57,500	-79.61%
Total DEPARTMENTAL REVENUE-CUR YR			\$ 381,381	\$ 143,102	-62.48%

# COMPARATIVE BUDGETS, CONTINUED

## EMERGENCY MANAGEMENT EXPENDITURES

<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>BUDGET</u>	<u>VARIANCE</u>
65100	61100	SALARIES	8,385	8,459	0.89%
65100	61199	CAFETERIA PLAN WAGES	516	518	0.39%
65100	62100	HEALTH INSURANCE	12	12	-1.64%
65100	62150	DENTAL INSURANCE	121	121	0.08%
65100	62200	LIFE INSURANCE	34	34	0.06%
65100	62250	DISABILITY INSURANCE	55	56	1.48%
65100	62300	PAYROLL TAXES	129	130	0.91%
65100	62375	WORKERS COMPENSATION	319	351	10.04%
65100	62500	RETIREMENT	2,445	2,698	10.33%
65100	63600	TELEPHONE	3,000	3,000	0.00%
65100	64315	EQUIP REPAIR/MAINT	850	850	0.00%
65100	65100	PRINTING	50	50	0.00%
65100	66150	POSTAGE	20	20	0.00%
65100	66200	OFFICE SUPPLIES	100	100	0.00%
65100	66850	EQUIP/FURN/TOOLS	2,000	2,000	0.00%
65100	68100	STAFF DEVELOPMENT	150	150	0.00%
65100	68225	PROTECTIVE CLOTHING	850	850	0.00%
<b>OPERATING EXPENDITURES</b>			<b>19,036</b>	<b>19,399</b>	<b>1.91%</b>

## EMERGENCY MANAGEMENT REVENUES

<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>BUDGET</u>	<u>VARIANCE</u>
65100	43253	OTHER INTERGOVERNMENTAL REVENUES	400	-	-100.00%
			<b>\$ 400</b>	<b>\$ -</b>	<b>-100.00%</b>

# COMPARATIVE BUDGETS, CONTINUED

## HUMAN SERVICES

<u>BUDGET UNIT</u>	<u>ACCOUNT NUMBER</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
60001	61100	ADMINISTRATION	SALARIES	15,874	16,880	6.34%
60001	62100	ADMINISTRATION	HEALTH INSURANCE	5,532	3,491	-38.90%
60001	62150	ADMINISTRATION	DENTAL INSURANCE	303	149	-50.80%
60001	62200	ADMINISTRATION	LIFE INSURANCE	28	23	-19.00%
60001	62250	ADMINISTRATION	DISABILITY INSURANCE	116	100	-13.73%
60001	62300	ADMINISTRATION	PAYROLL TAXES	1,214	1,291	6.37%
60001	62375	ADMINISTRATION	WORKERS COMPENSATION	98	108	9.81%
60001	62500	ADMINISTRATION	RETIREMENT	1,550	1,693	9.25%
60001	63250	ADMINISTRATION	COMPUTER SERVICES	400	400	100.00%
60001	63700	ADMINISTRATION	RECORDING FEES	50	50	0.00%
60001	64315	ADMINISTRATION	EQUIP REPAIR/MAINT	500	500	0.00%
60001	64500	ADMINISTRATION	RENTALS & LEASES	313	313	0.00%
60001	66150	ADMINISTRATION	POSTAGE	50	50	0.00%
60001	66200	ADMINISTRATION	OFFICE SUPPLIES	250	250	0.00%
60001	68050	ADMINISTRATION	MILEAGE	200	200	0.00%
60001	68100	ADMINISTRATION	STAFF DEVELOPMENT	500	500	0.00%
			<b>TOTAL ADMINISTRATION</b>	<b>26,978</b>	<b>25,998</b>	<b>-3.63%</b>
60002	69000	WELFARE	DIRECT RELIEF	80,000	80,000	0.00%
60002	69115	WELFARE	OTHER PUBLIC ASSISTANCE	20,000	20,000	0.00%
			<b>TOTAL WELFARE</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
			<b>TOTAL HUMAN SERVICES</b>	<b>126,978</b>	<b>125,998</b>	<b>-0.77%</b>

# COMPARATIVE BUDGETS, CONTINUED

## COMMUNITY DEVELOPMENT EXPENDITURES

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
15001	61100	OCD ADMINISTRATION	SALARIES	207,487	212,768	2.55%
15001	62100	OCD ADMINISTRATION	HEALTH INSURANCE	59,222	62,712	5.89%
15001	62150	OCD ADMINISTRATION	DENTAL INSURANCE	3,176	3,176	0.00%
15001	62200	OCD ADMINISTRATION	LIFE INSURANCE	640	647	1.06%
15001	62250	OCD ADMINISTRATION	DISABILITY INSURANCE	1,526	1,572	2.99%
15001	62300	OCD ADMINISTRATION	PAYROLL TAXES	15,873	16,277	2.54%
15001	62375	OCD ADMINISTRATION	WORKERS COMPENSATION	2,369	2,650	11.88%
15001	62500	OCD ADMINISTRATION	RETIREMENT	22,953	23,985	4.50%
15001	63250	OCD ADMINISTRATION	COMPUTER SERVICES	2,700	2,700	0.00%
15001	63600	OCD ADMINISTRATION	TELEPHONE	1,620	1,620	0.00%
15001	63700	OCD ADMINISTRATION	RECORDING FEES	250	250	0.00%
15001	63900	OCD ADMINISTRATION	OTHER PROFESSIONAL SERV.	1,800	1,800	0.00%
15001	64315	OCD ADMINISTRATION	EQUIP REPAIR/MAINT	1,500	1,500	0.00%
15011	64325	OCD-VEHICLE OPR/MAINT	VEHICLE REPAIR/MAINT	500	1,520	204.00%
15001	64500	OCD ADMINISTRATION	RENTALS & LEASES	200	-	-100.00%
15001	65100	OCD ADMINISTRATION	PRINTING	500	500	0.00%
15001	65200	OCD ADMINISTRATION	DUES & PUBLICATIONS	8,190	8,190	0.00%
15001	65350	OCD ADMINISTRATION	ADVERTISING	3,500	\$3,500	0.00%
15001	65600	OCD ADMINISTRATION	OUTSIDE SERVICES	2,000	2,000	0.00%
15001	65615	OCD ADMINISTRATION	INSPECTION SERVICES	2,000	2,000	0.00%
15001	66100	OCD ADMINISTRATION	GENERAL SUPPLIES	500	500	0.00%
15011	66100	OCD-VEHICLE OPR/MAINT	GENERAL SUPPLIES	250	250	0.00%
15001	66150	OCD ADMINISTRATION	POSTAGE	1,900	1,900	0.00%
15001	66200	OCD ADMINISTRATION	OFFICE SUPPLIES	1,600	1,600	0.00%
15011	66450	OCD-VEHICLE OPR/MAINT	GASOLINE	900	900	0.00%
15001	68050	OCD ADMINISTRATION	MILEAGE	900	900	0.00%
15001	68100	OCD ADMINISTRATION	STAFF DEVELOPMENT	3,500	3,500	0.00%
<b>TOTAL OPERATING BUDGET</b>				<b>347,556</b>	<b>358,917</b>	<b>3.27%</b>
15030	67400	OCD FIXED ASSETS	GIS-ORTHO DATA UPDATE	65,000	-	-100.00%
<b>FIXED ASSETS Total</b>				<b>65,000</b>	<b>-</b>	<b>100.00%</b>
15035	67992	OCD SPECIAL ARTICLES	GIS CAPITAL RESERVE	5,000	10,000	100.00%
<b>SPECIAL ARTICLES Total</b>				<b>5,000</b>	<b>10,000</b>	<b>100.00%</b>
<b>DEPARTMENTAL TOTAL</b>				<b>\$ 417,556</b>	<b>\$ 368,917</b>	<b>-11.65%</b>

## COMMUNITY DEVELOPMENT REVENUES

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
15001	42300	OCD-ADMINISTRATION	BUILDING PERMITS	20,000	20,000	0.00%
15001	42330	OCD-ADMINISTRATION	SIGN PERMITS	500	500	0.00%
15001	42335	OCD-ADMINISTRATION	DEMOLITION PERMITS	300	200	-33.33%
15001	44210	OCD-ADMINISTRATION	SUBDIVISION + LOT	500	500	0.00%
15001	44215	OCD-ADMINISTRATION	SITE PLAN REVIEW	3,000	3,000	0.00%
15001	44220	OCD-ADMINISTRATION	ZBA APPLICATIONS	1,200	1,000	-16.67%
15001	44230	OCD-ADMINISTRATION	MISCELLANEOUS	25	25	0.00%
15001	44240	OCD-ADMINISTRATION	OCD PRODUCTS	100	100	0.00%
15001	44245	OCD-ADMINISTRATION	INSPECTION SERVICES	2,000	2,000	0.00%
<b>OPERATING Total</b>				<b>27,625</b>	<b>27,325</b>	<b>-1.09%</b>
15030	49140	OCD FIXED ASSETS	TRANSFER FROM CAPITAL RESERVE	65,000	-	100.00%
<b>FIXED ASSETS Total</b>				<b>65,000</b>	<b>-</b>	<b>100.00%</b>
<b>Totals</b>				<b>92,625</b>	<b>27,325</b>	<b>-70.50%</b>



# COMPARATIVE BUDGETS, CONTINUED

		<u>HIGHWAY</u> <u>Expenditures</u>				
<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT</u> <u>TITLE</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>Budget</u>	<u>VARIANCE</u>
55001	81100	HIGHWAY-ADMIN.	SALARIES	21,032	23,810	9.14%
55005	81100	HIGHWAY OPERATIONS	SALARIES	428,293	441,142	3.45%
			<b>SALARIES Total</b>	<b>447,925</b>	<b>464,752</b>	<b>3.76%</b>
55001	81199	HIGHWAY-ADMIN.	CAFETERIA PLAN WAGES	1,092	1,158	5.84%
55005	81199	HIGHWAY OPERATIONS	CAFETERIA PLAN WAGES	8,528	9,582	12.38%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>9,620</b>	<b>10,738</b>	<b>11.62%</b>
55005	81500	HIGHWAY OPERATIONS	OVERTIME	50,000	50,000	0.00%
			<b>OVERTIME Total</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
55005	81580	HIGHWAY OPERATIONS	STAND BY TIME	14,700	14,700	0.00%
			<b>STAND BY TIME Total</b>	<b>14,700</b>	<b>14,700</b>	<b>0.00%</b>
55005	81585	HIGHWAY OPERATIONS	CALL IN TIME	7,600	7,600	0.00%
			<b>CALL IN TIME Total</b>	<b>7,600</b>	<b>7,600</b>	<b>0.00%</b>
55001	82100	HIGHWAY-ADMIN.	HEALTH INSURANCE	877	929	5.90%
55005	82100	HIGHWAY OPERATIONS	HEALTH INSURANCE	103,743	107,108	3.24%
			<b>HEALTH INSURANCE Total</b>	<b>104,620</b>	<b>108,037</b>	<b>3.27%</b>
55001	82150	HIGHWAY-ADMIN.	DENTAL INSURANCE	48	48	0.82%
55005	82150	HIGHWAY OPERATIONS	DENTAL INSURANCE	3,472	3,351	-3.48%
			<b>DENTAL INSURANCE Total</b>	<b>3,520</b>	<b>3,400</b>	<b>-3.42%</b>
55001	82200	HIGHWAY-ADMIN.	LIFE INSURANCE	34	35	6.73%
55005	82200	HIGHWAY OPERATIONS	LIFE INSURANCE	788	778	1.10%
			<b>LIFE INSURANCE Total</b>	<b>802</b>	<b>813</b>	<b>1.34%</b>
55001	82250	HIGHWAY-ADMIN.	DISABILITY INSURANCE	117	118	1.15%
55005	82250	HIGHWAY OPERATIONS	DISABILITY INSURANCE	3,831	3,879	1.32%
			<b>DISABILITY INSURANCE Total</b>	<b>3,748</b>	<b>3,787</b>	<b>1.31%</b>
55001	82300	HIGHWAY-ADMIN.	PAYROLL TAXES	1,855	1,805	9.13%
55005	82300	HIGHWAY OPERATIONS	PAYROLL TAXES	38,878	40,100	3.14%
			<b>PAYROLL TAXES Total</b>	<b>40,533</b>	<b>41,905</b>	<b>3.39%</b>
55001	82375	HIGHWAY-ADMIN.	WORKERS COMPENSATION	188	234	24.31%
55005	82375	HIGHWAY OPERATIONS	WORKERS COMPENSATION	16,893	18,787	12.81%
			<b>WORKERS COMPENSATION Total</b>	<b>16,881</b>	<b>19,031</b>	<b>12.74%</b>
55001	82500	HIGHWAY-ADMIN.	RETIREMENT	2,418	2,857	11.21%
55005	82500	HIGHWAY OPERATIONS	RETIREMENT	53,584	58,220	4.92%
			<b>RETIREMENT Total</b>	<b>56,000</b>	<b>58,907</b>	<b>5.19%</b>
55005	83250	HIGHWAY OPERATIONS	COMPUTER SERVICES	1,400	1,400	0.00%
			<b>COMPUTER SERVICES Total</b>	<b>1,400</b>	<b>1,400</b>	<b>0.00%</b>
55005	83300	HIGHWAY OPERATIONS	MEDICAL SERVICES	500	100	-80.00%
			<b>MEDICAL SERVICES Total</b>	<b>500</b>	<b>100</b>	<b>-80.00%</b>
55001	83800	HIGHWAY-ADMIN.	TELEPHONE	300	300	0.00%
55005	83800	HIGHWAY OPERATIONS	TELEPHONE	3,240	3,600	11.11%
			<b>TELEPHONE Total</b>	<b>3,540</b>	<b>3,900</b>	<b>10.17%</b>
55005	83700	HIGHWAY-OPERATIONS	RECORDING FEES	100	100	0.00%
			<b>RECORDING FEES Total</b>	<b>100</b>	<b>100</b>	<b>0.00%</b>
55005	83900	HIGHWAY-OPERATIONS	OTHER PROFESSIONAL SERV	2,300	2,400	4.35%
			<b>OTHER PROFESSIONAL SERV. Total</b>	<b>2,300</b>	<b>2,400</b>	<b>4.35%</b>
55005	84100	HIGHWAY OPERATIONS	ELECTRICITY	6,000	6,900	15.00%
			<b>ELECTRICITY Total</b>	<b>6,000</b>	<b>6,900</b>	<b>15.00%</b>
55150	84200	HIGHWAY-B&G	HEATING FUEL	15,900	15,750	-0.94%
			<b>HEATING FUEL Total</b>	<b>15,900</b>	<b>15,750</b>	<b>-0.94%</b>
55150	84250	HIGHWAY-B&G	WATER & SEWER	550	750	36.36%
			<b>WATER &amp; SEWER Total</b>	<b>550</b>	<b>750</b>	<b>36.36%</b>
55150	84300	HIGHWAY-B&G	BLDG-REPAIR & MAINT SERVICES	4,000	4,000	0.00%
			<b>REPAIR &amp; MAINT SERVICES Total</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
55001	84315	HIGHWAY-ADMIN.	EQUIP REPAIR/MAINT	100	100	0.00%
55005	84315	HIGHWAY OPERATIONS	EQUIP REPAIR/MAINT	100	100	0.00%
55100	84315	HIGHWAY-VEHICLE/EQUIP	EQUIP REPAIR/MAINT	19,000	20,000	5.26%
55150	84315	HIGHWAY-B&G	EQUIP REPAIR/MAINT	300	500	66.67%
			<b>EQUIP REPAIR/MAINT Total</b>	<b>19,400</b>	<b>20,600</b>	<b>6.19%</b>
55100	84325	HIGHWAY-VEHICLE/EQUIP	VEHICLE REPAIR/MAINT	30,000	31,000	3.33%

# COMPARATIVE BUDGETS, CONTINUED

BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
			VEHICLE REPAIR/MAINT Total	30,000	31,000	3.33%
55005	64500 HIGHWAY OPERATIONS		RENTALS & LEASES	3,000	3,000	0.00%
			RENTALS & LEASES Total	3,000	3,000	0.00%
55150	64500 HIGHWAY-B&G		SANITATION/HIGHWAY SERV	130	180	38.46%
			SANITATION/HIGHWAY SERV Total	130	180	38.46%
55001	65200 HIGHWAY-ADMIN.		DUES & PUBLICATIONS	100	100	0.00%
			DUES & PUBLICATIONS Total	100	100	0.00%
55001	65350 HIGHWAY-ADMIN.		ADVERTISING	500	700	40.00%
			ADVERTISING Total	500	700	40.00%
55005	65550 HIGHWAY OPERATIONS		UNIFORM RENTALS	1,650	1,650	0.00%
			UNIFORM RENTALS Total	1,650	1,650	0.00%
55005	65600 HIGHWAY OPERATIONS		OUTSIDE SERVICES	25,000	25,000	0.00%
55026	65600 HIGHWAY-SNOW REMOVAL		OUTSIDE SERVICES	60,000	60,000	0.00%
55091	65600 HIGHWAY-NHDOT HWY CONST.		OUTSIDE SERVICES	450,000	450,000	0.00%
			OUTSIDE SERVICES Total	535,000	535,000	0.00%
55005	66100 HIGHWAY OPERATIONS		GENERAL SUPPLIES	50,200	55,000	9.56%
55026	66100 HIGHWAY-SNOW REMOVAL		GENERAL SUPPLIES	10,000	10,000	0.00%
55100	66100 HIGHWAY-VEHICLE/EQUIP		GENERAL SUPPLIES	20,000	15,000	-25.00%
55150	66100 HIGHWAY-B&G		GENERAL SUPPLIES	3,000	3,000	0.00%
			GENERAL SUPPLIES Total	83,200	83,000	-0.24%
55001	66150 HIGHWAY-ADMIN.		POSTAGE	400	300	-25.00%
			POSTAGE Total	400	300	-25.00%
55001	66200 HIGHWAY-ADMIN.		OFFICE SUPPLIES	100	100	0.00%
55005	66200 HIGHWAY OPERATIONS		OFFICE SUPPLIES	400	700	75.00%
			OFFICE SUPPLIES Total	500	800	60.00%
55026	66325 HIGHWAY-SNOW REMOVAL		SALT	60,000	60,000	0.00%
			SALT Total	60,000	60,000	0.00%
55100	66450 HIGHWAY-VEHICLE/EQUIP		GASOLINE	22,500	18,900	-16.00%
			GASOLINE Total	22,500	18,900	-16.00%
55100	66460 HIGHWAY-VEHICLE/EQUIP		DIESEL FUEL	50,000	41,000	-18.00%
			DIESEL FUEL Total	50,000	41,000	-18.00%
55005	66800 HIGHWAY OPERATIONS		MEDICAL SUPPLIES	500	1,000	100.00%
			MEDICAL SUPPLIES Total	500	1,000	100.00%
55150	66850 HIGHWAY-B&G		EQUIP/FURN/TOOLS	3,000	3,000	0.00%
			EQUIP/FURN/TOOLS Total	3,000	3,000	0.00%
55001	68050 HIGHWAY-ADMIN.		MILEAGE	500	350	-30.00%
55005	68050 HIGHWAY-OPERATIONS		MILEAGE	100	100	0.00%
			MILEAGE Total	600	450	-25.00%
55001	68100 HIGHWAY-ADMIN.		STAFF DEVELOPMENT	1,000	500	-50.00%
55005	68100 HIGHWAY OPERATIONS		STAFF DEVELOPMENT	1,000	1,000	0.00%
			STAFF DEVELOPMENT Total	2,000	1,500	-25.00%
55005	68225 HIGHWAY OPERATIONS		PROTECTIVE CLOTHING	800	800	0.00%
			PROTECTIVE CLOTHING Total	800	800	0.00%
			OPERATION Total	1,903,619	1,622,060	-1.15%
55190	67400 HIGHWAY FIXED ASSETS		VEHICLES/MACHINERY & EQUIPMENT	65,000	160,000	148.15%
55190	67500 HIGHWAY FIXED ASSETS		INFRASTRUCTURES	20,000	-	-100.00%
55190	67515 HIGHWAY FIXED ASSETS		SIDEWALKS	20,000	20,000	0.00%
			FIXED ASSETS Total	105,000	180,000	71.43%
			TOTAL OPERATING BUDGET	1,708,619	1,802,060	5.47%

# COMPARATIVE BUDGETS, CONTINUED

ACCOUNT	BUDGET UNIT TITLE	HIGHWAY Revenue ACCOUNT TITLE	2017	2018	VARIANCE
			BUDGET	Budget	
43215	HIGHWAY-NHDOT OPERATIONS	HIGHWAY BLOCK GRANT	187,307	187,307	0.00%
43420	HIGHWAY-VEHICLE OPR/MAINT	CONVAL SCHOOL DISTRICT	22,000	18,700	-15.00%
44805	HIGHWAY-SNOW REMOVAL	SNOW REMOVAL SERVICES	12,500	14,000	12.00%
44810	HIGHWAY-NHDOT OPERATIONS	REIMB ON EXPENSES	-	-	0.00%
OPERATION Total			221,807	220,007	-0.81%
49124	HIGHWAY-FIXED ASSETS	TRANSFER-DOWNTOWN TIF	40,000	20,000	-50.00%
49143	HIGHWAY-FIXED ASSETS	TRANSFER-CR-FLEET MANAGEMENT	-	-	100.00%
FIXED ASSETS Total			40,000	20,000	-50.00%
45701	WINTER OPS EXP TRUST FUND	PROCEED FROM CARRY OVER	-	23,500	100.00%
52100	HIGHWAY-SPECIAL ARTICLES	PROCEEDS FROM BOND	-	-	100.00%
52100	HIGHWAY-SPECIAL ARTICLES	PROCEEDS FROM BOND	-	-	100.00%
52100	HIGHWAY-SPECIAL ARTICLES	PROCEEDS FROM BOND	-	-	100.00%
SPECIAL ARTICLES Total			-	23,500	100.00%
DEPARTMENT CURRENT YEAR			\$ 261,807	\$ 263,507	0.65%
49125	HIGHWAY-SPECIAL ARTICLES	TRANSFER-WPTIF (2017)	60,000	41,202	-31.33%
43205	HIGHWAY-SPECIAL ARTICLES	BRIDGE GRANT- MAIN ST (2010)	62,183	-	-100.00%
43222	HIGHWAY-SPECIAL ARTICLES	BRIDGE GRANT-UNION (2013)	587,838	-	-100.00%
43223	HIGHWAY-SPECIAL ARTICLES	BRIDGE GRANT-UNION (2017)	240,000	-	-100.00%
49141	HIGHWAY-SPECIAL ARTICLES	TRANSFER-CAPITAL RES-MAIN (2010)	97,810	-	-100.00%
49142	HIGHWAY-SPECIAL ARTICLES	TRANSFER-CAPITAL RES-UNION (2013)	232,445	-	-100.00%
49145	HIGHWAY-SPECIAL ARTICLES	TRANSFER-CAPITAL RES-UNION (2017)	60,000	-	-100.00%
SPECIAL ARTICLES-PRIOR YRS Total			1,260,054	41,202	-96.73%
DEPARTMENT Total			\$ 1,581,861	\$ 304,709	-80.74%

NOTE: All the Projects that contain a bond will be moved to a capital project fund due to the use of bond funds.

# COMPARATIVE BUDGETS, CONTINUED

		RECYCLING EXPENDITURES				
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
55200	51100	RECYCLING-ADMIN.	SALARIES	14,178	16,010	12.92%
55215	51100	RECYCLING	SALARIES	134,315	137,828	2.61%
			<b>SALARIES Total</b>	<b>148,493</b>	<b>153,838</b>	<b>3.60%</b>
55200	51199	RECYCLING-ADMIN.	CAFETERIA PLAN	1,092	1,156	5.84%
			<b>CAFETERIA PLAN Total</b>	<b>1,092</b>	<b>1,156</b>	<b>5.84%</b>
55215	51500	RECYCLING	OVERTIME	2,250	2,700	20.00%
			<b>OVERTIME Total</b>	<b>2,250</b>	<b>2,700</b>	<b>20.00%</b>
55215	51585	RECYCLING	CALL IN TIME	750	750	0.00%
			<b>CALL IN TIME Total</b>	<b>750</b>	<b>750</b>	<b>0.00%</b>
55215	52100	RECYCLING	HEALTH INSURANCE	49,038	51,919	5.88%
			<b>HEALTH INSURANCE Total</b>	<b>49,038</b>	<b>51,919</b>	<b>5.88%</b>
55215	52150	RECYCLING	DENTAL INSURANCE	2,236	2,236	0.01%
			<b>DENTAL INSURANCE Total</b>	<b>2,236</b>	<b>2,236</b>	<b>0.01%</b>
55200	52200	RECYCLING-ADMIN.	LIFE INSURANCE	21	23	8.00%
55215	52200	RECYCLING	LIFE INSURANCE	274	277	1.28%
			<b>LIFE INSURANCE Total</b>	<b>295</b>	<b>300</b>	<b>1.75%</b>
55200	52250	RECYCLING-ADMIN.	DISABILITY INSURANCE	118	94	-20.84%
55215	52250	RECYCLING	DISABILITY INSURANCE	1,104	1,202	9.92%
			<b>DISABILITY INSURANCE Total</b>	<b>1,222</b>	<b>1,296</b>	<b>6.06%</b>
55200	52300	RECYCLING-ADMIN.	PAYROLL TAXES	1,088	1,225	12.58%
55215	52300	RECYCLING	PAYROLL TAXES	10,588	10,880	2.81%
			<b>PAYROLL TAXES Total</b>	<b>11,673</b>	<b>12,121</b>	<b>3.84%</b>
55200	52375	RECYCLING-ADMIN.	WORKERS COMPENSATION	184	390	118.98%
55215	52375	RECYCLING	WORKERS COMPENSATION	3,854	3,740	-2.90%
			<b>WORKERS COMPENSATION Total</b>	<b>3,838</b>	<b>4,139</b>	<b>7.84%</b>
55200	52500	RECYCLING-ADMIN.	RETIREMENT	1,311	1,555	18.57%
55215	52500	RECYCLING	RETIREMENT	14,299	15,088	5.38%
			<b>RETIREMENT Total</b>	<b>15,610</b>	<b>16,622</b>	<b>6.48%</b>
55215	53300	RECYCLING	MEDICAL SERVICES	35	75	114.29%
			<b>MEDICAL SERVICES Total</b>	<b>35</b>	<b>75</b>	<b>114.29%</b>
55215	53800	RECYCLING	TELEPHONE	1,100	1,300	18.18%
			<b>TELEPHONE Total</b>	<b>1,100</b>	<b>1,300</b>	<b>18.18%</b>
55215	53900	RECYCLING	OTHER PROFESSIONAL SERVICES	175	220	25.71%
			<b>OTHER PROFESSIONAL SERVICES Total</b>	<b>175</b>	<b>220</b>	<b>25.71%</b>
55215	54100	RECYCLING	ELECTRICITY	6,600	6,100	-7.58%
			<b>ELECTRICITY Total</b>	<b>6,600</b>	<b>6,100</b>	<b>-7.58%</b>
55250	54200	RECYCLING-B&G	HEATING FUEL	6,200	6,000	-3.23%
			<b>HEATING FUEL Total</b>	<b>6,200</b>	<b>6,000</b>	<b>-3.23%</b>
55250	54250	RECYCLING-B&G	WATER & SEWER	200	175	-12.50%
			<b>WATER &amp; SEWER Total</b>	<b>200</b>	<b>175</b>	<b>-12.50%</b>
55250	54300	RECYCLING-B&G	BLDG REPAIR & MAINT SERVICES	2,500	2,500	0.00%
			<b>REPAIR &amp; MAINT SERVICES Total</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>
55240	54315	RECYCLING-VEHICLE/EQUIP	EQUIP REPAIR/MAINT	4,500	4,000	-11.11%
55250	54315	RECYCLING-B&G	EQUIP REPAIR/MAINT	4,500	4,500	0.00%
			<b>EQUIP REPAIR/MAINT Total</b>	<b>9,000</b>	<b>8,500</b>	<b>-5.56%</b>
55215	54500	RECYCLING	RENTALS & LEASES	2,300	2,600	13.04%
			<b>RENTALS &amp; LEASES Total</b>	<b>2,300</b>	<b>2,600</b>	<b>13.04%</b>
55215	54800	RECYCLING	SANITATION/RECYCLING SERV	34,000	37,000	8.82%
55225	54800	RECYCLING-HAZARDOUS WASTE	SANITATION/RECYCLING SERV	-	6,000	100.00%
			<b>SANITATION/RECYCLING SERV Total</b>	<b>34,000</b>	<b>43,000</b>	<b>26.47%</b>
55215	55100	RECYCLING	PRINTING	600	700	16.67%
			<b>PRINTING Total</b>	<b>600</b>	<b>700</b>	<b>16.67%</b>
55215	55200	RECYCLING	DUES & PUBLICATIONS	494	-	-100.00%
			<b>DUES &amp; PUBLICATIONS Total</b>	<b>494</b>	<b>-</b>	<b>-100.00%</b>
55215	55350	RECYCLING	ADVERTISING	25	100	300.00%
			<b>ADVERTISING Total</b>	<b>25</b>	<b>100</b>	<b>300.00%</b>
55215	55550	RECYCLING	UNIFORM RENTALS	750	756	0.80%
			<b>UNIFORM RENTALS Total</b>	<b>750</b>	<b>756</b>	<b>0.80%</b>
55250	55900	RECYCLING-B&G	OUTSIDE SERVICES	18,000	23,935	32.97%
			<b>OUTSIDE SERVICES Total</b>	<b>18,000</b>	<b>23,935</b>	<b>32.97%</b>
55215	56100	RECYCLING	GENERAL SUPPLIES	3,450	3,650	5.80%
55240	56100	RECYCLING-VEHICLE/EQUIP	GENERAL SUPPLIES	700	700	0.00%
55250	56100	RECYCLING-B&G	GENERAL SUPPLIES	4,000	2,500	-37.50%
			<b>GENERAL SUPPLIES Total</b>	<b>8,150</b>	<b>6,850</b>	<b>-15.95%</b>
55215	56150	RECYCLING	POSTAGE	60	50	-16.67%
			<b>POSTAGE Total</b>	<b>60</b>	<b>50</b>	<b>-16.67%</b>
55215	56200	RECYCLING	OFFICE SUPPLIES	300	300	0.00%



# COMPARATIVE BUDGETS, CONTINUED

			RECYCLING EXPENDITURES			
BUDGET UNIT	ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
55240	66460	RECYCLING-VEHICLE/EQUIP	OFFICE SUPPLIES Total	300	300	0.00%
			DIESEL FUEL	1,400	1,350	-3.57%
			DIESEL FUEL Total	1,400	1,350	-3.57%
55215	66800	RECYCLING	MEDICAL SUPPLIES	75	75	0.00%
			MEDICAL SUPPLIES Total	75	75	0.00%
55215	66050	RECYCLING	MILEAGE	1,350	1,000	-25.93%
			MILEAGE Total	1,350	1,000	-25.93%
55215	66100	RECYCLING	STAFF DEVELOPMENT	925	630	-31.89%
			STAFF DEVELOPMENT Total	925	630	-31.89%
55215	66225	RECYCLING	PROTECTIVE CLOTHING	600	640	6.67%
			PROTECTIVE CLOTHING Total	600	640	6.67%
			OPERATIONS Total	331,336	355,931	7.42%
55290	67400	RECYCLING-FIXED ASSETS	VEHICLE/EQUIP/MACHINERY	70,000	33,000	-52.89%
			VEHICLE/EQUIP/MACHINERY Total	70,000	33,000	-52.89%
			Grand Total	\$ 401,336	\$ 388,931	-3.09%

			<u>RECYCLING REVENUES</u>			
<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
55215	43405	RECYCLING	TOWN OF SHARON	17,273	17,222	-0.30%
55215	44651	RECYCLING	NEWSPAPER	2,090	2,870	37.32%
55215	44653	RECYCLING	SCRAP METALS	1,750	1,250	-28.57%
55215	44656	RECYCLING	MIXED OFFICE	8,200	10,250	25.00%
55215	44657	RECYCLING	OCC SALES	8,910	8,840	-3.03%
55215	44658	RECYCLING	PLASTICS	10,200	6,400	-37.25%
55215	44659	RECYCLING	STICKERS	7,500	7,500	0.00%
55215	44661	RECYCLING	ALUMINUM CANS	13,000	5,040	-61.23%
55215	44662	RECYCLING	TIN CANS	560	910	62.50%
55215	44663	RECYCLING	MISCELLANEOUS	600	-	-100.00%
55215	44664	RECYCLING	TIRES	100	120	20.00%
55200	44666	RECYCLING-ADMIN	REIMB ON EXPENSES	-	-	0.00%
55215	44667	RECYCLING	RETURN CK FEES	54	52	-3.70%
55215	44677	RECYCLING	DISPOSAL COLLECTION FEES	36,300	39,262	8.13%
55215	49152	RECYCLING	RECLAMATION TRUST	1,400	1,400	0.00%
			OPERATING REVENUES	107,937	100,906	-6.51%
55290	49152	RECYCLING-FIXED ASSETS	RECLAMATION TRUST	30,000	30,000	100.00%
			FIXED ASSETS Total	30,000	30,000	100.00%
			Totals	\$ 137,937	\$ 130,906	-5.10%

## COMPARATIVE BUDGETS, CONTINUED

### PAY AS YOU THROW REVENUES

<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
55280	44675	PAY AS YOU THROW	PAY PER BAG	77,960	77,950	-0.01%
55280	45300	PAY AS YOU THROW	INTEREST INCOME	40	50	25.00%
<b>Totals</b>				<b>78,000</b>	<b>78,000</b>	<b>0.00%</b>

### PAY AS YOU THROW EXPENDITURES

<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 BUDGET</u>	<u>VARIANCE</u>
55280	64600	PAY AS YOU THROW	SANITATION SERVICES	60,000	\$61,000	1.67%
55280	66100	PAY AS YOU THROW	GENERAL SUPPLIES	18,000	\$17,000	-5.56%
<b>Grand Total</b>				<b>78,000</b>	<b>78,000</b>	<b>0.00%</b>

### POST CLOSURE Expenditures

<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 Budget</u>	<u>VARIANCE</u>
55470	68905	POST CLOSURE GROUNDWATER MONITORING		53,900	62,500	15.96%
<b>OPERATIONS Total</b>				<b>\$ 53,900</b>	<b>\$ 62,500</b>	<b>15.96%</b>

### POST CLOSURE Revenues

<u>BUDGET UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT TITLE</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 Budget</u>	<u>VARIANCE</u>
55470	45700	POST CLOSURE CONTRIBUTIONS-NHBB		26,950	31,250	15.96%
55470	49154	POST CLOSURE TRANSFER FROM EXP TRUST FC		26,950	31,250	15.96%
<b>OPERATING COST Total</b>				<b>53,900</b>	<b>62,500</b>	<b>15.96%</b>

# COMPARATIVE BUDGETS, CONTINUED

<b>PARK MAINTENANCE EXPENDITURES</b>						
<b>BUDGET UNIT</b>	<b>ACCOUNT</b>	<b>BUDGET UNIT TITLE</b>	<b>ACCOUNT TITLE</b>	<b>2017 BUDGET</b>	<b>2018 Budget</b>	<b>VARIANCE</b>
77005	61100	PARK MAINTENANCE	SALARIES	38,055	39,059	8.33%
77005	61190	PARK MAINTENANCE	CAFETERIA PLAN WAGES	1,258	2,608	107.47%
77005	61500	PARK MAINTENANCE	OVERTIME	-	-	0.00%
77005	62100	PARK MAINTENANCE	HEALTH INSURANCE	4,005	25	-99.38%
77005	62150	PARK MAINTENANCE	DENTAL INSURANCE	183	183	-0.21%
77005	62200	PARK MAINTENANCE	LIFE INSURANCE	33	42	27.97%
77005	62250	PARK MAINTENANCE	DISABILITY INSURANCE	148	174	17.24%
77005	62300	PARK MAINTENANCE	PAYROLL TAXES	2,854	3,187	11.88%
77005	62375	PARK MAINTENANCE	WORKERS COMPENSATION	875	824	22.00%
77005	62500	PARK MAINTENANCE	RETIREMENT	1,799	2,273	26.37%
77005	64250	PARK MAINTENANCE	WATER & SEWER	1,000	600	-40.00%
77010	64315	PARKS-VEHICLE/EQUIP OPR	EQUIP REPAIR/MAINT	1,000	1,000	0.00%
77010	64325	PARKS-VEHICLE/EQUIP OPR	VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
77005	64900	PARK MAINTENANCE	SANITATION/RECYCLING SERV	600	600	0.00%
77005	65550	PARK MAINTENANCE	UNIFORM RENTALS	100	100	0.00%
77005	65900	PARK MAINTENANCE	OUTSIDE SERVICES	2,000	2,000	0.00%
77005	66100	PARK MAINTENANCE	GENERAL SUPPLIES	10,000	10,000	0.00%
77010	66100	PARKS-VEHICLE/EQUIP OPR	GENERAL SUPPLIES	650	650	0.00%
77035	66100	PARKS BEAUTIFICATION	GENERAL SUPPLIES	4,000	4,000	100.00%
77010	66450	PARKS-VEHICLE/EQUIP OPR	GASOLINE	600	300	-62.50%
77010	66480	PARKS-VEHICLE/EQUIP OPR	DIESEL FUEL	1,600	1,600	0.00%
77005	66850	PARK MAINTENANCE	EQUIP/FURN/TOOLS	4,700	4,700	0.00%
<b>OPERATING EXPENDITURES \$</b>				<b>74,958</b>	<b>75,420</b>	<b>0.62%</b>
77025	67400	PARKS-FIXED ASSETS	VEHICLE/EQUIP/MACHINERY	-	-	100.00%
<b>FIXED ASSETS-Total</b>				<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Grand Total</b>				<b>\$74,958</b>	<b>\$75,420</b>	<b>0.62%</b>

## PARKS REVENUES

Account	Title	2017 BUDGET	2017 YTD	2018 Budget	VARIANCE
77035 45746	NH CHARITABLE FOUNDATION	4,000	7,848	4,000	0.00%
77005 45820	INSURANCE REIMBURSEMENTS	-	318	-	0.00%
	West Peterborough TIF Transfer			22626	
	PARKS TOTAL	\$4,000	\$8,167	\$26,626	100.00%

# COMPARATIVE BUDGETS, CONTINUED

## RECREATION DEPARTMENT EXPENDITURES

BUDGET UNIT	BUDGET UNIT ACCOUNT	BUDGET UNIT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
70001	61100 RECREATION ADMINISTRATION	SALARIES	148,894	149,055	2.17%
70007	61100 RECREATION PROGRAMS	SALARIES	15,912	27,625	73.61%
70010	61100 AQUATIC PROGRAMS	SALARIES	64,593	65,548	1.54%
70305	61100 RECREATION BLDG & GRDS	SALARIES	50,325	52,194	3.59%
		SALARIES TOTAL	279,724	288,422	10.12%
70001	61199 RECREATION ADMINISTRATION	CAFETERIA PLAN WAGES	2,563	594	-76.83%
		CAFETERIA PLAN WAGES TOTAL	2,563	594	-76.83%
70010	61500 AQUATIC PROGRAMS	OVERTIME	-	-	0.00%
70305	61500 RECREATION BLDG & GRDS	OVERTIME	500	500	0.00%
		OVERTIME TOTAL	500	500	0.00%
70001	62100 RECREATION ADMINISTRATION	HEALTH INSURANCE	30,253	32,033	5.88%
		HEALTH INSURANCE TOTAL	30,253	32,033	5.88%
70001	62150 RECREATION ADMINISTRATION	DENTAL INSURANCE	1,584	1,584	-0.02%
		DENTAL INSURANCE TOTAL	1,584	1,584	-0.02%
70001	62200 RECREATION ADMINISTRATION	LIFE INSURANCE	453	449	-0.92%
		LIFE INSURANCE TOTAL	453	449	-0.92%
70001	62250 RECREATION ADMINISTRATION	DISABILITY INSURANCE	965	978	1.37%
		DISABILITY INSURANCE TOTAL	965	978	1.37%
70001	62300 RECREATION ADMINISTRATION	PAYROLL TAXES	11,357	11,448	0.80%
70007	62300 RECREATION PROGRAMS	PAYROLL TAXES	2,117	2,113	-0.19%
70010	62300 AQUATIC PROGRAMS	PAYROLL TAXES	4,941	5,037	1.98%
70305	62300 RECREATION BLDG & GRDS	PAYROLL TAXES	3,555	4,012	12.99%
		PAYROLL TAXES TOTAL	21,970	22,611	2.91%
70001	62375 RECREATION ADMINISTRATION	WORKERS COMPENSATION	2,355	2,437	3.48%
70007	62375 RECREATION PROGRAMS	WORKERS COMPENSATION	285	548	89.59%
70010	62375 AQUATIC PROGRAMS	WORKERS COMPENSATION	1,524	1,597	4.76%
70305	62375 RECREATION BLDG & GRDS	WORKERS COMPENSATION	920	1,239	34.67%
		WORKERS COMPENSATION TOTAL	5,084	5,819	14.46%
70001	62400 RECREATION ADMINISTRATION	RETIREMENT	14,033	14,564	3.78%
		RETIREMENT TOTAL	14,033	14,564	3.78%
70010	63150 AQUATIC PROGRAMS	FINANCIAL CHARGES AND FEES	100	100	0.00%
		FINANCIAL CHARGES AND FEES TOTAL	100	100	0.00%
70001	63250 RECREATION ADMINISTRATION	COMPUTER SERVICES	6,100	6,100	0.00%
		COMPUTER SERVICES TOTAL	6,100	6,100	0.00%
70001	63300 RECREATION ADMINISTRATION	MEDICAL SERVICES	1,000	200	-80.00%
		MEDICAL SERVICES TOTAL	1,000	200	-80.00%
70001	63600 RECREATION ADMINISTRATION	TELEPHONE	3,600	3,600	0.00%
		TELEPHONE TOTAL	3,600	3,600	0.00%
70001	63900 RECREATION ADMINISTRATION	OTHER PROFESSIONAL SERV.	3,996	3,996	0.00%
70305	63900 RECREATION BLDG & GRDS	OTHER PROFESSIONAL SERV.	3,300	2,300	-30.30%
		OTHER PROFESSIONAL SERV. TOTAL	7,296	6,296	-13.71%
70305	64100 RECREATION BLDG & GRDS	ELECTRICITY	16,000	16,400	25.00%
		ELECTRICITY TOTAL	16,000	16,400	25.00%
70305	64200 RECREATION BLDG & GRDS	HEATING FUEL	925	1,121	20.80%
		HEATING FUEL TOTAL	925	1,121	20.80%
70305	64250 RECREATION BLDG & GRDS	WATER & SEWER	8,000	10,000	25.00%
		WATER & SEWER TOTAL	8,000	10,000	25.00%
70305	64300 RECREATION BLDG & GRDS	REPAIR & MAINT SERVICES	8,500	8,500	0.00%
		REPAIR & MAINT SERVICES TOTAL	8,500	8,500	0.00%
70001	64315 RECREATION ADMINISTRATION	EQUIP REPAIR/MAINT	1,000	1,000	0.00%
70330	64315 RECREATION VEHICLE/EQUIP	EQUIP REPAIR/MAINT	2,600	2,600	0.00%
		EQUIP REPAIR/MAINT TOTAL	3,600	3,600	0.00%
70330	64325 RECREATION VEHICLE/EQUIP	VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
		VEHICLE REPAIR/MAINT TOTAL	1,500	1,500	0.00%
70305	64500 RECREATION BLDG & GRDS	RENTALS & LEASES	600	600	0.00%
		RENTALS & LEASES TOTAL	600	600	0.00%
70305	64600 RECREATION BLDG & GRDS	SANITATION/RECYCLING SERV	1,300	1,300	0.00%
		SANITATION/RECYCLING SERV TOTAL	1,300	1,300	0.00%
70007	65100 RECREATION PROGRAMS	PRINTING	4,500	4,500	0.00%
		PRINTING TOTAL	4,500	4,500	0.00%
70001	65200 RECREATION ADMINISTRATION	DUES & PUBLICATIONS	1,350	699	-48.22%
		DUES & PUBLICATIONS TOTAL	1,350	699	-48.22%
70001	65350 RECREATION ADMINISTRATION	ADVERTISING	1,650	1,650	0.00%
		ADVERTISING TOTAL	1,650	1,650	0.00%

# COMPARATIVE BUDGETS, CONTINUED

BUDGET UNIT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
70305	6600 RECREATION BLDG & GRDS	OUTSIDE SERVICES	18,900	1,100	-94.18%
		OUTSIDE SERVICES TOTAL	18,900	1,100	-94.18%
70001	66100 RECREATION ADMINISTRATION	GENERAL SUPPLIES	-	-	0.00%
70007	66100 RECREATION PROGRAMS	GENERAL SUPPLIES	7,000	7,000	0.00%
70305	66100 RECREATION BLDG & GRDS	GENERAL SUPPLIES	18,500	21,500	16.22%
70330	66100 RECREATION VEHICLE/EQUIP	GENERAL SUPPLIES	500	500	0.00%
		GENERAL SUPPLIES TOTAL	26,000	29,000	11.54%
70001	66150 RECREATION ADMINISTRATION	POSTAGE	850	850	0.00%
		POSTAGE TOTAL	850	850	0.00%
70001	66175 RECREATION ADMINISTRATION	PURCHASE OF UNIFORMS	500	500	0.00%
70007	66175 RECREATION PROGRAMS	PURCHASE OF UNIFORMS	2,000	2,000	0.00%
70305	66175 RECREATION BLDG & GRDS	PURCHASE OF UNIFORMS	500	500	0.00%
		PURCHASE OF UNIFORMS TOTAL	3,000	3,000	0.00%
		OFFICE SUPPLIES	2,000	2,500	25.00%
		OFFICE SUPPLIES TOTAL	2,000	2,500	25.00%
70330	66450 RECREATION VEHICLE/EQUIP	GASOLINE	3,300	3,000	-9.09%
		GASOLINE TOTAL	3,300	3,000	-9.09%
70330	66460 RECREATION VEHICLE/EQUIP	DIESEL FUEL	500	500	0.00%
		DIESEL FUEL TOTAL	500	500	0.00%
70007	66800 RECREATION PROGRAMS	MEDICAL SUPPLIES	1,000	1,000	0.00%
		MEDICAL SUPPLIES TOTAL	1,000	1,000	0.00%
70305	66850 RECREATION BLDG & GRDS	EQUIP/FURN/TOOLS	1,000	1,000	0.00%
		EQUIP/FURN/TOOLS TOTAL	1,000	1,000	0.00%
70007	66855 RECREATION PROGRAMS	ISABELLE MILLER PROGRAMS	20,000	20,000	0.00%
		ISABELLE MILLER PROGRAMS Total	20,000	20,000	0.00%
70001	68050 RECREATION ADMINISTRATION	MILEAGE	2,000	2,000	0.00%
		MILEAGE TOTAL	2,000	2,000	0.00%
70001	68100 RECREATION ADMINISTRATION	STAFF DEVELOPMENT	5,833	4,969	-14.81%
		STAFF DEVELOPMENT TOTAL	5,833	4,969	-14.81%
			\$ 505,580	\$ 521,035	3.38%
70020	67400 REC-FIXED ASSET	VEHICLES/MACHINERY/EQUIP	-	14,000	100.00%
		TOTAL FIXED ASSETS	\$ -	\$ 14,000	100.00%
70007	75112 REC-OPERATING TRANSFERS	REC REVOLVING FUND SUBSIDY	19,259	17,890	-7.11%
		REC REVOLVING FUND SUBSIDY	\$ 19,259	\$ 17,890	-7.11%
		TOTAL DEPARTMENTAL BUDGET	\$ 525,238	\$ 552,925	5.67%

## RECREATION DEPARTMENT REVENUE

ACCOUNT	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
44050 RECREATION B&G		INTEREST ON UNPAID BILLS	-	-	0.00%
44710 RECREATION PROGRAMS		PROGRAM INCOME	2,500	2,500	0.00%
44715 RECREATION PROGRAMS		MISC CHARGES & FEES	750	750	0.00%
44720 RECREATION AQUATIC PROGS		POOL REGISTRATIONS	22,500	22,500	0.00%
45405 RECREATION ADMINISTRATION		RENTAL OF FACILITIES	1,000	1,000	0.00%
		DEPARTMENTAL OPERATING Total	26,750	26,750	0.00%
49140 RECREATION-FIXED ASSET		TRANSFER FR CAPITAL RESERVE	-	11,143	100.00%
49155 RECREATION-FIXED ASSET		ISABELLE F. MILLER	20,000	20,000	0.00%
		FIXED ASSETS Total	20,000	31,143	55.72%
		DEPARTMENTAL CR YR Total	46,750	57,893	23.84%
		TOTAL DEPARTMENT	\$ 46,750	\$ 57,893	23.84%



# COMPARATIVE BUDGETS, CONTINUED

RECREATION REVOLVING FUND					
EXPENDITURES					
BUDGET UNIT	ACCOUNT	ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
70500	61100 RECREATION PROGRAMS	SALARIES	52,967	60,866	14.91%
70500	61500 RECREATION PROGRAMS	OVERTIME	500	500	0.00%
70500	62300 RECREATION PROGRAMS	PAYROLL TAXES	4,090	4,694	14.78%
70500	62375 RECREATION PROGRAMS	WORKERS COMPENSATION	919	1,154	25.61%
70500	63150 RECREATION PROGRAMS	FINANCIAL CHARGES & FEES	750	750	0.00%
70500	63900 RECREATION PROGRAMS	OTHER PROFESSIONAL SERVICES	750	1,000	33.33%
70500	64500 RECREATION PROGRAMS	RENTALS & LEASES	500	500	0.00%
70500	65100 RECREATION PROGRAMS	PRINTING	3,500	3,500	0.00%
70500	65200 RECREATION PROGRAMS	DUES & PUBLICATIONS	200	1,000	400.00%
70500	65350 RECREATION PROGRAMS	ADVERTISING	250	300	20.00%
70500	65900 RECREATION PROGRAMS	CONTRACTED SERVICES	24,000	24,000	0.00%
70500	66100 RECREATION PROGRAMS	GENERAL SUPPLIES	2,000	25,000	1150.00%
70500	66150 RECREATION PROGRAMS	POSTAGE	150	150	0.00%
70500	66450 RECREATION PROGRAMS	GASOLINE	500	500	0.00%
70500	66050 RECREATION PROGRAMS	MILEAGE	200	200	0.00%
70500	66100 RECREATION PROGRAMS	STAFF DEVELOPMENT	250	1,000	300.00%
70500	66165 RECREATION PROGRAMS	ADMISSIONS	10,000	20,000	100.00%
70500	66250 RECREATION PROGRAMS	MISCELLANEOUS	250	750	200.00%
70500	64325 REC-VEHICLE/EQUIP OPR	VEHICLE REPAIR & MAINT	500	500	0.00%
PROGRAM TOTAL			\$ 102,276	\$ 145,365	43.11%
70510	61100 COMMUNITY CENTER	SALARIES	16,623	-	-100.00%
70510	62300 COMMUNITY CENTER	PAYROLL TAXES	1,272	-	-100.00%
70510	62375 COMMUNITY CENTER	WORKERS COMPENSATION	301	-	-100.00%
70510	63250 COMMUNITY CENTER	COMPUTER SERVICES	1,000	1,500	50.00%
70510	63900 COMMUNITY CENTER	OTHER PROFESSIONAL SERVICES	1,000	500	-50.00%
70510	64100 COMMUNITY CENTER	ELECTRICITY	2,000	2,500	25.00%
70510	64200 COMMUNITY CENTER	HEATING FUEL	11,000	7,000	-36.36%
70510	64250 COMMUNITY CENTER	WATER & SEWER	600	600	0.00%
70510	64300 COMMUNITY CENTER	BLDG-REPAIR & MAINT SERV	1,000	3,000	200.00%
70510	64500 COMMUNITY CENTER	RENTALS & LEASES	500	500	0.00%
70510	64600 COMMUNITY CENTER	SANITATION/RECYCLING SERV	200	200	0.00%
70510	65900 COMMUNITY CENTER	OUTSIDE SERVICES	3,000	4,000	33.33%
70510	66100 COMMUNITY CENTER	GENERAL SUPPLIES	3,000	3,500	16.67%
70510	66650 COMMUNITY CENTER	EQUIP/FURN/TOOLS	1,000	2,500	150.00%
COMMUNITY CTR TOTAL			\$ 42,496	\$ 25,800	-39.29%
97225	75101 OPERATING TRANSFERS	TRANSFER TO THE GENERAL FUND	4,269	642	-80.28%
OPERATING TRANSFERS TOTAL			\$ 4,269	\$ 642	-80.28%
TOTAL DEPARTMENTAL BUDGET			\$ 149,041	\$ 173,007	16.08%

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## COMPARATIVE BUDGETS, CONTINUED

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### RECREATION REVOLVING FUND REVENUES

<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>Budget</u>	<u>VARIANCE</u>
70500	44705	SALE OF MUNICIPAL ASSETS	500	500	0.00%
70500	44709	SCHOLARSHIP PROGRAM	1,500	1,500	0.00%
70500	44710	PROGRAM INCOME	103,182	128,517	24.55%
70500	45300	INTEREST & DIVIDENDS	100	100	0.00%
		<b>PROGRAM Total</b>	<b>105,282</b>	<b>130,617</b>	<b>24.06%</b>
70510	44715	MISC CHARGES AND FEES	500	500	0.00%
70510	45405	RENTAL OF BUILDINGS	24,000	24,000	0.00%
		<b>COMMUNITY CTR Total</b>	<b>24,500</b>	<b>24,500</b>	<b>0.00%</b>
70500	49101	TRANSFER FROM GENERAL FUND	19,259	17,890	-7.11%
		<b>OPERATING TRANSFERS Total</b>	<b>19,259</b>	<b>17,890</b>	<b>-7.11%</b>
		<b>TOTAL DEPARTMENT</b>	<b>\$ 149,041</b>	<b>\$ 173,007</b>	<b>16.08%</b>

# COMPARATIVE BUDGETS, CONTINUED

## AMBULANCE FUND

ORGANIZATION	ACCOUNT	TITLE	CURRENT YEAR FY2017	RECOMMENDED FY2018
40100	61100	911 CALLS ADMIN SALARIES	94,189	96,488
40110	61100	TRANSFERS-ADMIN SALARIES	70,128	72,137
40102	61100	911 CALLS TRAININ SALARIES	29,005	27,331
40113	61100	TRANSFERS-TRAININ SALARIES	8,330	10,023
40111	61100	TRANSFERS-OPERATI SALARIES	230,018	245,468
40130	61100	911 CALLS OPERATI SALARIES	363,120	391,974
40100	61199	911 CALLS ADMIN CAFETERIA PLAN	1,032	1,036
40110	61199	TRANSFERS-ADMIN CAFETERIA PLAN	1,032	1,036
40102	61500	911 CALLS TRAININ OVERTIME	830	1,880
40113	61500	TRANSFERS-TRAININ OVERTIME	3,400	1,240
40111	61500	TRANSFERS-OPERATI OVERTIME	3,400	10,323
40130	61500	911 CALLS OPERATI OVERTIME	10,300	44,087
40103	61800	911 CALLS SPECIAL DETAIL WA	1,440	300
40100	62100	911 CALLS ADMIN HEALTH INSURANCE	14,288	62,892
40110	62100	TRANSFERS-ADMIN HEALTH INSURANCE	10,430	46,168
40100	62130	911 CALLS ADMIN DENTAL INSURANCE	983	1,799
40110	62130	TRANSFERS-ADMIN DENTAL INSURANCE	787	2,613
40100	62200	911 CALLS ADMIN LIFE INSURANCE	217	474
40110	62200	TRANSFERS-ADMIN LIFE INSURANCE	159	331
40100	62230	911 CALLS ADMIN DISABILITY INSURA	281	1,671
40110	62230	TRANSFERS-ADMIN DISABILITY INSURA	438	1,166
40100	62300	911 CALLS ADMIN PAYROLL TAXES	1,284	3,240
40110	62300	TRANSFERS-ADMIN PAYROLL TAXES	4,513	2,613
40102	62300	911 CALLS TRAININ PAYROLL TAXES	2,218	1,230
40113	62300	TRANSFERS-TRAININ PAYROLL TAXES	1,032	882
40111	62300	TRANSFERS-OPERATI PAYROLL TAXES	18,009	19,268
40130	62300	911 CALLS OPERATI PAYROLL TAXES	31,317	33,404
40103	62300	911 CALLS SPECIAL PAYROLL TAXES	110	38
40111	62330	TRANSFERS-OPERATI UNEMPLOYMENT COMP	678	678
40130	62330	911 CALLS OPERATI UNEMPLOYMENT COMP	984	1,323
40100	62375	911 CALLS ADMIN WORKER'S COMPENSA	2,301	3,039
40110	62375	TRANSFERS-ADMIN WORKER'S COMPENSA	1,832	3,686
40102	62375	911 CALLS TRAININ WORKER'S COMPENSA	664	689
40113	62375	TRANSFERS-TRAININ WORKER'S COMPENSA	191	231
40111	62375	TRANSFERS-OPERATI WORKER'S COMPENSA	3,288	6,138
40130	62375	911 CALLS OPERATI WORKER'S COMPENSA	8,318	9,803
40103	62375	911 CALLS SPECIAL WORKER'S COMPENSA	33	13
40100	62500	911 CALLS ADMIN RETIREMENT	13,397	28,314
40110	62500	TRANSFERS-ADMIN RETIREMENT	9,043	15,381
40100	63130	911 CALLS ADMIN FINANCIAL CHARGES	1,000	1,100
40111	63130	TRANSFERS-OPERATI FINANCIAL CHARGES	830	730
40100	63200	911 CALLS ADMIN AUDITING SERVICES	1,030	1,100
40111	63200	TRANSFERS-OPERATI AUDITING SERVICES	1,030	1,100
40100	63230	911 CALLS ADMIN COMPUTER SERVICES	1,000	2,000
40110	63230	TRANSFERS-ADMIN COMPUTER SERVICES	800	1,300
40111	63200	TRANSFERS-OPERATI MEDICAL SERVICES	1,740	1,300
40130	63300	911 CALLS OPERATI MEDICAL SERVICES	2,184	1,700
40130	63330	911 CALLS OPERATI LEGAL FEES	4,000	1,000
40130	63420	911 CALLS OPERATI DISPATCH SERVICES	31,318	31,318
40100	63600	911 CALLS ADMIN TELEPHONE	2,380	2,380
40111	63600	TRANSFERS-OPERATI TELEPHONE	1,720	1,720
40100	63900	911 CALLS ADMIN OTHER PROFESSIONA	33,300	33,750
40111	63900	TRANSFERS-OPERATI OTHER PROFESSIONA	43,100	45,000
40130	64100	911 CALLS-BUILDIN ELECTRICITY	2,340	2,340
40130	64100	TRANSFERS-BUILDIN ELECTRICITY	1,560	1,600
40130	64200	911 CALLS-BUILDIN HEATING FUEL	2,280	2,300
40130	64200	TRANSFERS-BUILDIN HEATING FUEL	1,310	1,600
40130	64230	911 CALLS-BUILDIN WATER & SEWER	400	400
40130	64230	TRANSFERS-BUILDIN WATER & SEWER	260	260
40130	64300	911 CALLS-BUILDIN BLDG-REPAIR & MAI	900	900
40130	64300	TRANSFERS-BUILDIN BLDG-REPAIR & MAI	600	600
40140	64315	911 CALLS VEH/EQU EQUIP REPAIR/MAIN	1,100	8,300
40113	64315	TRANSFERS-VEH/EQU EQUIP REPAIR/MAIN	3,000	12,000
40140	64325	911 CALLS VEH/EQU VEHICLE REPAIR/MA	6,600	13,300
40113	64325	TRANSFERS-VEH/EQU VEHICLE REPAIR/MA	4,400	7,300
40130	64800	911 CALLS-BUILDIN SANITATION/RECYCL	210	210
40130	64800	TRANSFERS-BUILDIN SANITATION/RECYCL	127	127
40111	64800	TRANSFERS-OPERATI PROPERTY & LIABIL	2,375	2,069
40130	64800	911 CALLS OPERATI PROPERTY & LIABIL	2,375	3,070
40111	65200	TRANSFERS-OPERATI DUES & PUBLICATIO	230	230
40140	66100	911 CALLS VEH/EQU GENERAL SUPPLIES	8,480	13,130
40130	66100	911 CALLS-BUILDIN GENERAL SUPPLIES	900	2,730
40102	66100	911 CALLS TRAININ GENERAL SUPPLIES	980	1,400
40111	66100	TRANSFERS-OPERATI GENERAL SUPPLIES	640	1,000
40113	66100	TRANSFERS-VEH/EQU GENERAL SUPPLIES	3,633	3,300
40130	66100	TRANSFERS-BUILDIN GENERAL SUPPLIES	600	1,000



## COMPARATIVE BUDGETS, CONTINUED

### AMBULANCE FUND, CONTINUED

ORGANIZATION	ACCOUNT	TITLE	CURRENT YEAR FY2017	RECOMMENDED FY2018
40100	86120	911 CALLS ADMIN POSTAGE	120	150
40110	86120	TRANSFERS-ADMIN POSTAGE	80	80
40111	86175	TRANSFERS-OPERATI PURCHASE OF UNIFO	1,200	1,200
40130	86175	911 CALLS OPERATI PURCHASE OF UNIFO	1,800	1,800
40100	86200	911 CALLS ADMIN OFFICE SUPPLIES	840	950
40110	86200	TRANSFERS-ADMIN OFFICE SUPPLIES	260	260
40140	86480	911 CALLS VEH/EQU DIESEL FUEL	9,208	9,750
40111	86480	TRANSFERS-VEH/EQU DIESEL FUEL	6,139	6,500
40111	86800	TRANSFERS-OPERATI MEDICAL SUPPLIES	3,040	20,500
40130	86800	911 CALLS OPERATI MEDICAL SUPPLIES	7,500	23,830
40100	88050	911 CALLS ADMIN MILEAGE	41	40
40110	88050	TRANSFERS-ADMIN MILEAGE	41	40
40100	88100	911 CALLS TRAININ STAFF DEVELOPMENT	7,200	7,500
40111	88100	TRANSFERS-OPERATI STAFF DEVELOPMENT	4,800	5,000
40111	88113	TRANSFERS-OPERATI TUITION REIMBURSE	4,000	6,000
40111	88223	TRANSFERS-OPERATI PROTECTIVE CLOTHI	800	800
40130	88223	911 CALLS OPERATI PROTECTIVE CLOTHI	1,200	1,000
40100	88230	911 CALLS ADMIN MISCELLANEOUS	100	0
40133	73400	911 CALLS-DEET SE LEASE PURCHASE PA	23,755	33,780
40137	73400	TRANSFERS-DEET SE LEASE PURCHASE PA	15,837	22,510
40125	67400	TRANSFERS-FIXED A VEHICLES/EQUIP/MA	33,628	8,000
40120	67400	911 CALLS-FIXED A VEHICLES/EQUIP/MA	30,441	12,000
97220	75101	OPERATING TRANSFE TRANSFER TO GENER	18,500	37,900
97221	75101	OPERATING TRANSFE TRANSFER TO GENER	18,500	38,600
			<b>1,361,287</b>	<b>1,656,369</b>

### AMBULANCE TAX SUPPORTED

ORGANIZATION	ACCOUNT	TITLE	CURRENT YEAR FY2017	RECOMMENDED FY2018
40100	43410	911 CALLS ADMIN OTHER TOWNS	191,810	260,564
40100	43415	911 CALLS ADMIN TOWN OF PETERBORO	50,000	50,000
40100	44455	911 CALLS ADMIN MISC. CHARGES & F	125	125
40100	44460	911 CALLS ADMIN AMBULANCE SERVICE	442,076	518,649
40111	44460	TRANSFERS-OPERATI AMBULANCE SERVICE	625,427	815,891
40100	44461	911 CALLS ADMIN REFUNDS/UNCOLLECT	-3,000	-3,000
40111	44461	TRANSFERS-OPERATI REFUNDS/UNCOLLECT	-2,000	-2,000
40103	44465	911 CALLS SPECIAL SPECIAL SERVICES	1,500	590
40100	45300	911 CALLS ADMIN INTEREST AND DIVI	500	500
40110	45300	TRANSFERS-ADMIN INTEREST AND DIVI	0	50
40100	45715	911 CALLS ADMIN PRIVATE CONTRIBUT	15,000	15,000
40120	49154	TRANSFER FROM TRUST		
40125	45715	TRANSFERS-FIXED A PRIVATE CONTRIBUT	40,000	0
40125	49154	TRANSFER FROM TRUST		
97220	49101	OPERATING TRANSFE TRANSFER FROM GEN	1,385	0
97221	49101	OPERATING TRANSFE TRANSFER FROM GEN	464	0
			<b>1,361,287</b>	<b>1,656,369</b>

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## COMPARATIVE BUDGETS, CONTINUED

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### ECONOMIC DEVELOPMENT (EDA) EXPENDITURES

Budget Unit	Account Number	Account Title	2017 Budget	2018 Budget	Variance
79001	61100	SALARIES & WAGES	12,542	11,528	-8.09%
79001	62300	PAYROLL TAXES	959	882	-8.04%
79001	62375	WORKERS COMPENSATION	21	21	0.78%
79001	65900	CONTRACTED SERVICES	10,000	10,000	0.00%
79001	66100	GENERAL SUPPLIES	4,000	4,000	0.00%
79001	68100	STAFF DEVELOPMENT	1,000	1,000	0.00%
<b>OPERATING EXPENDITURES</b>			<b>28,522</b>	<b>27,431</b>	<b>-3.83%</b>
79025	67946	EDA SUPPORT	70,000	-	-100.00%
			<b>70,000</b>	<b>-</b>	<b>-100.00%</b>
<b>DEPARTMENT TOTAL</b>			<b>\$98,522</b>	<b>\$27,431</b>	<b>-72.16%</b>

### ECONOMIC DEVELOPMENT (EDA) REVENUES

Budget Unit	Account Number	Account Title	2017 Budget	2018 Budget	Variance
79001	45700	CONTRIBUTIONS & DONATIONS	5,000	-	-100.00%
79001	45746	NH CHARITABLE FOUNDATION	-	-	0.00%
<b>OPERATING EXPENDITURES</b>			<b>5,000</b>	<b>-</b>	<b>-100.00%</b>
<b>DEPARTMENT TOTAL</b>			<b>\$5,000</b>	<b>\$-</b>	<b>-100.00%</b>

## COMPARATIVE BUDGETS, CONTINUED

### CEMETERY

ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
SALARIES	1,740	1,828	5.07%
SALARIES	24,951	26,085	4.55%
<b>SALARIES Total</b>	<b>26,691</b>	<b>27,914</b>	<b>4.58%</b>
CAFETERIA PLAN WAGES	308	638	107.19%
<b>CAFETERIA PLAN WAGES Total</b>	<b>308</b>	<b>638</b>	<b>107.19%</b>
OVERTIME	111	111	0.00%
<b>OVERTIME Total</b>	<b>111</b>	<b>111</b>	<b>0.00%</b>
HEALTH INSURANCE	1,024	48	-95.29%
<b>HEALTH INSURANCE Total</b>	<b>1,024</b>	<b>48</b>	<b>-95.29%</b>
DENTAL INSURANCE	45	45	-0.62%
<b>DENTAL INSURANCE Total</b>	<b>45</b>	<b>45</b>	<b>-0.62%</b>
LIFE INSURANCE	8	10	29.28%
<b>LIFE INSURANCE Total</b>	<b>8</b>	<b>10</b>	<b>29.28%</b>
DISABILITY INSURANCE	36	42	18.04%
<b>DISABILITY INSURANCE Total</b>	<b>36</b>	<b>42</b>	<b>18.04%</b>
PAYROLL TAXES	133	140	5.16%
PAYROLL TAXES	1,940	2,053	5.82%
<b>PAYROLL TAXES Total</b>	<b>2,073</b>	<b>2,193</b>	<b>5.77%</b>
WORKERS COMPENSATION	3	3	9.69%
WORKERS COMPENSATION	483	551	14.00%
<b>WORKERS COMPENSATION Total</b>	<b>486</b>	<b>554</b>	<b>13.97%</b>
RETIREMENT	427	507	18.70%
<b>RETIREMENT Total</b>	<b>427</b>	<b>507</b>	<b>18.70%</b>
OTHER PROFESSIONAL SERV	250	250	0.00%
<b>OTHER PROF SERVICES Total</b>	<b>250</b>	<b>250</b>	<b>0.00%</b>
WATER & SEWER	3,000	2,100	-30.00%
<b>WATER &amp; SEWER Total</b>	<b>3,000</b>	<b>2,100</b>	<b>-30.00%</b>
EQUIP REPAIR/MAINT	1,000	1,000	0.00%
<b>EQUIP REPAIR/MAINT Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
VEHICLE REPAIR/MAINT	1,500	1,500	0.00%
<b>VEHICLE REPAIR/MAINT Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
GRAVE OPENINGS	10,000	10,000	0.00%
<b>GRAVE OPENINGS Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
SANITATION/RECYCLING SERV	40	40	0.00%
<b>SANITATION/RECYCLING SERV Tot</b>	<b>40</b>	<b>40</b>	<b>0.00%</b>
UNIFORM RENTALS	25	25	0.00%
<b>UNIFORM RENTALS Total</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
OUTSIDE SERVICES	3,000	3,000	0.00%
OUTSIDE SERVICES	4,000	9,040	126.00%
<b>OUTSIDE SERVICES Total</b>	<b>7,000</b>	<b>12,040</b>	<b>72.00%</b>
GENERAL SUPPLIES	13,000	13,000	0.00%
GENERAL SUPPLIES	500	500	0.00%
<b>GENERAL SUPPLIES Total</b>	<b>13,500</b>	<b>13,500</b>	<b>0.00%</b>
POSTAGE	25	25	0.00%
<b>POSTAGE Total</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
OFFICE SUPPLIES	25	25	0.00%
<b>OFFICE SUPPLIES Total</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
GASOLINE	800	300	-62.50%
<b>GASOLINE Total</b>	<b>800</b>	<b>300</b>	<b>-62.50%</b>
DIESEL FUEL	1,600	600	-62.50%
<b>DIESEL FUEL Total</b>	<b>1,600</b>	<b>600</b>	<b>-62.50%</b>
EQUIP/FURN/TOOLS	3,800	3,800	100.00%

## COMPARATIVE BUDGETS, CONTINUED

### CEMETERY

ACCOUNT TITLE	2017 BUDGET	2018 Budget	VARIANCE
EQUIP/FURN/TOOLS Total	3,800	3,800	100.00%
OPERATING EXPENDITURES Total	73,774	77,267	4.73%
VEHICLE/EQUIP/MACHINERY	-	-	100.00%
FIXED ASSETS-Total	-	-	100.00%
CEMETERY TRANSFER		3,000	100.00%
CEMETERY TRANSFER Total	-	3,000	100.00%
Grand Total	\$ 73,774	\$ 80,267	8.80%
Department Total w/o CIP	73,774	77,267	4.73%

### CEMETERY REVENUES

Account	Title	2017 BUDGET	2018 Budget	VARIANCE
45001	45700 CONTRIBUTIONS & DONATIONS	17,000	17,000	0.00%
45001	45815 CEMETERY BURIALS	10,000	10,000	0.00%
45001	49154 TRANSFER FROM GENERAL FUND	46,774	50,267	7.47%
45009	31225 CEMETERY TRUSTEES FUND BALANCE	-	3,000	#DIV/0!
	CEMETERY TOTAL	\$73,774	\$80,267	8.80%

# COMPARATIVE BUDGETS, CONTINUED

			<u>LIBRARY</u> <u>Expenditures</u>			
<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT</u> <u>TITLE</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>Budget</u>	<u>VARIANCE</u>
50001	61100	LIBRARY ADMINISTRATION	SALARIES	327,440	337,039	2.93%
			<b>SALARIES Total</b>	<b>327,440</b>	<b>337,039</b>	<b>2.93%</b>
	61100	LIBRARY ADMINISTRATION	CAFETERIA PLAN	-	3,591	100.00%
			<b>CAFETERIA PLAN Total</b>	<b>-</b>	<b>3,591</b>	<b>100.00%</b>
50001	62100	LIBRARY ADMINISTRATION	HEALTH INSURANCE	88,119	78,664	-10.70%
			<b>HEALTH INSURANCE Total</b>	<b>88,119</b>	<b>78,664</b>	<b>-10.70%</b>
50001	62150	LIBRARY ADMINISTRATION	DENTAL INSURANCE	4,844	4,006	-17.31%
			<b>DENTAL INSURANCE Total</b>	<b>4,844</b>	<b>4,006</b>	<b>-17.31%</b>
50001	62200	LIBRARY ADMINISTRATION	LIFE INSURANCE	688	687	-0.16%
			<b>LIFE INSURANCE Total</b>	<b>688</b>	<b>687</b>	<b>-0.16%</b>
50001	62250	LIBRARY ADMINISTRATION	DISABILITY INSURANCE	2,015	1,973	-2.08%
			<b>DISABILITY INSURANCE Total</b>	<b>2,015</b>	<b>1,973</b>	<b>-2.08%</b>
50001	62300	LIBRARY ADMINISTRATION	PAYROLL TAXES	25,049	29,099	16.17%
			<b>PAYROLL TAXES Total</b>	<b>25,049</b>	<b>29,099</b>	<b>16.17%</b>
50001	62375	LIBRARY ADMINISTRATION	WORKERS COMPENSATION	557	626	12.33%
			<b>WORKERS COMPENSATION Total</b>	<b>557</b>	<b>626</b>	<b>12.33%</b>
50001	62500	LIBRARY ADMINISTRATION	RETIREMENT	27,202	27,895	2.55%
			<b>RETIREMENT Total</b>	<b>27,202</b>	<b>27,895</b>	<b>2.55%</b>
50001	63150	LIBRARY ADMINISTRATION	FINANCIAL CHARGES & FEES	25	25	0.00%
			<b>FINANCIAL CHARGES &amp; FEES Total</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
50005	63250	LIBRARY OPERATIONS	COMPUTER SERVICES	8,000	8,000	0.00%
			<b>COMPUTER SERVICES Total</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
50001	63350	LIBRARY ADMINISTRATION	LEGAL COST	8,940	2,000	-77.63%
			<b>LEGAL COST Total</b>	<b>8,940</b>	<b>2,000</b>	<b>-77.63%</b>
50001	63600	LIBRARY ADMINISTRATION	TELEPHONE	3,300	3,300	0.00%
50010	63600	LIBRARY-KEYES-SAGE HOUSE	TELEPHONE	200	100	-50.00%
			<b>TELEPHONE Total</b>	<b>3,500</b>	<b>3,400</b>	<b>-2.86%</b>
50005	63900	LIBRARY OPERATIONS	OTHER PROFESSIONAL SERV.	2,327	2,300	-1.16%
			<b>OTHER PROFESSIONAL SERV. Total</b>	<b>2,327</b>	<b>2,300</b>	<b>-1.16%</b>
50010	64100	LIBRARY-KEYES-SAGE HOUSE	ELECTRICITY	800	720	20.00%
50305	64100	LIBRARY-BUILDINGS/GROUNDS	ELECTRICITY	13,000	13,000	0.00%
			<b>ELECTRICITY Total</b>	<b>13,600</b>	<b>13,720</b>	<b>0.88%</b>
50010	64200	LIBRARY-KEYES-SAGE HOUSE	HEATING FUEL	3,000	3,000	0.00%
50305	64200	LIBRARY-BUILDINGS/GROUNDS	HEATING FUEL	16,000	17,000	-10.53%
			<b>HEATING FUEL Total</b>	<b>22,000</b>	<b>20,000</b>	<b>-9.09%</b>
50010	64250	LIBRARY-KEYES-SAGE HOUSE	WATER & SEWER	850	850	0.00%
50305	64250	LIBRARY-BUILDINGS/GROUNDS	WATER & SEWER	2,500	2,500	0.00%
			<b>WATER &amp; SEWER Total</b>	<b>3,350</b>	<b>3,350</b>	<b>0.00%</b>
50010	64300	LIBRARY-KEYES-SAGE HOUSE	REPAIR & MAINT SERVICES	500	11,500	2200.00%
50305	64300	LIBRARY-BUILDINGS/GROUNDS	REPAIR & MAINT SERVICES	4,000	4,000	0.00%
			<b>REPAIR &amp; MAINT SERVICES Total</b>	<b>4,500</b>	<b>15,500</b>	<b>244.44%</b>
50005	64315	LIBRARY OPERATIONS	EQUIP REPAIR/MAINT	450	500	11.11%
50305	64315	LIBRARY-BUILDINGS/GROUNDS	EQUIP REPAIR/MAINT	4,000	4,000	0.00%
			<b>EQUIP REPAIR/MAINT Total</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
50305	64600	LIBRARY-BUILDINGS/GROUNDS	SANITATION/RECYCLING SERV	500	400	-20.00%
			<b>SANITATION/RECYCLING SERV Total</b>	<b>500</b>	<b>400</b>	<b>-20.00%</b>
50001	65200	LIBRARY ADMINISTRATION	DUES & PUBLICATIONS	1,000	1,000	0.00%
			<b>DUES &amp; PUBLICATIONS Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
50001	65350	LIBRARY ADMINISTRATION	ADVERTISING	1,500	1,500	0.00%
			<b>ADVERTISING Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
50001	65900	LIBRARY ADMINISTRATION	OUTSIDE SERVICES	-	5,400	100.00%
50305	65900	LIBRARY-BUILDINGS/GROUNDS	OUTSIDE SERVICES	18,900	12,800	-33.33%
			<b>OUTSIDE SERVICES Total</b>	<b>18,900</b>	<b>18,800</b>	<b>-4.76%</b>
50001	66100	LIBRARY ADMINISTRATION	GENERAL SUPPLIES	1,000	1,000	0.00%
50005	66100	LIBRARY OPERATIONS	GENERAL SUPPLIES	1,000	1,000	0.00%
50305	66100	LIBRARY-BUILDINGS/GROUNDS	GENERAL SUPPLIES	1,050	1,000	-4.78%
			<b>GENERAL SUPPLIES Total</b>	<b>3,050</b>	<b>3,000</b>	<b>-1.64%</b>
50005	66150	LIBRARY OPERATIONS	POSTAGE	1,000	1,000	0.00%
			<b>POSTAGE Total</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
50005	66200	LIBRARY OPERATIONS	OFFICE SUPPLIES	7,500	7,500	0.00%



## COMPARATIVE BUDGETS, CONTINUED

			<u>LIBRARY</u> <u>Expenditures</u>			
<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT</u> <u>TITLE</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>Budget</u>	<u>VARIANCE</u>
50005	06700	LIBRARY OPERATIONS	OFFICE SUPPLIES Total	7,500	7,500	0.00%
			BOOKS & PERIODICALS	5,000	5,000	0.00%
			BOOKS & PERIODICALS Total	5,000	5,000	0.00%
50005	06705	LIBRARY OPERATIONS	BOOKS-(ADULTS)	15,000	15,000	0.00%
			BOOKS-(ADULTS) Total	15,000	15,000	0.00%
50005	06710	LIBRARY OPERATIONS	BOOKS-(CHILDREN)	12,500	12,500	0.00%
			BOOKS-(CHILDREN) Total	12,500	12,500	0.00%
50005	06715	LIBRARY OPERATIONS	REFERENCE	12,000	12,000	0.00%
			REFERENCE Total	12,000	12,000	0.00%
50005	06720	LIBRARY OPERATIONS	BINDERY	300	300	0.00%
			BINDERY Total	300	300	0.00%
50005	06730	LIBRARY OPERATIONS	AUDIO VISUAL-ADULTS	7,000	6,000	-14.29%
			AUDIO VISUAL-ADULTS Total	7,000	6,000	-14.29%
50005	06735	LIBRARY OPERATIONS	AUDIO VISUAL-CHILDREN	2,000	2,000	0.00%
			AUDIO VISUAL-CHILDREN Total	2,000	2,000	0.00%
50001	08050	LIBRARY ADMINISTRATION	MILEAGE	1,500	1,500	0.00%
			MILEAGE Total	1,500	1,500	0.00%
50001	08100	LIBRARY ADMINISTRATION	STAFF DEVELOPMENT	4,000	4,000	0.00%
			STAFF DEVELOPMENT Total	4,000	4,000	0.00%
50005	08170	LIBRARY OPERATIONS	ADULT PROGRAMMING	2,000	3,000	50.00%
			ADULT PROGRAMMING Total	2,000	3,000	50.00%
50005	08175	LIBRARY OPERATIONS	CHILDREN PROGRAMMING	2,000	2,000	0.00%
			CHILDREN PROGRAMMING Total	2,000	2,000	0.00%
OPERATING EXPENDITURES Total				643,356	652,104	1.36%
50020	07200	LIBRARY-FIXED ASSETS	BUILDINGS	315,670	200,000	-36.64%
			BUILDINGS Total	315,670	200,000	-36.64%
DEPARTMENT Total				959,026	852,104	-11.15%

### LIBRARY DEPARTMENT

#### Revenues

<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>ACCOUNT</u> <u>TITLE</u>	<u>2017</u> <u>BUDGET</u>	<u>2018</u> <u>Budget</u>	<u>VARIANCE</u>
50005	44515	NON-RESIDENT CARDS	2,300	2,300	0.00%
50005	44520	NON-RESIDENT CARDS-SHARON	10,560	10,560	0.00%
50005	44530	BOOK SALES	800	800	0.00%
50005	45300	INTEREST AND DIVIDENDS	15	15	0.00%
50305	45405	RENTAL OF BUILDINGS	7,500	8,000	6.67%
50005	45715	PRIVATE CONTRIBUTIONS	100	250	150.00%
50005	45720	GRIMSHAW TRUST FUND	1,500	1,500	0.00%
50005	45725	WONDERS TRUST FUND	5,100	5,300	3.92%
50005	45800	OTHER MISC. REVENUE	1,500	11,300	653.33%
50001	49153	TRANSFER FR LIBRARY TRUST	300,000	200,000	-33.33%
50005	49154	TRANSFER FR TRUST FUNDS	18,000	19,000	5.56%
TOTALS			\$ 347,375	\$ 259,025	-25.43%

## COMPARATIVE BUDGETS, CONTINUED

### HERITAGE COMMISSION

Budget Unit	Account Number	Account Title	2017 Budget	2018 Budget	Variance
74001	63900	OTHER PROFESSIONAL SERVICES	500	500	0.00%
74001	66100	GENERAL SUPPLIES	500	500	0.00%
		<b>OPERATING EXPENDITURES</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
		<b>DEPARTMENT TOTAL</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>0.00%</b>

### PEG STATION

#### Expenditures

<u>ACCOUNT</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 Budget</u>	<u>VARIANCE</u>
61100	SALARIES	17,569	18,393	4.69%
62100	HEALTH INSURANCE	2,655	2,809	5.82%
62150	DENTAL INSURANCE	145	145	0.22%
62200	LIFE INSURANCE	13	13	2.40%
62250	DISABILITY INSURANCE	52	53	1.60%
62300	PAYROLL TAXES	1,344	1,407	4.69%
62375	WORKERS COMPENSATION	26	30	14.60%
62500	RETIREMENT	656	700	6.68%
63900	OTHER PROFESSIONAL SERVICES	2,000	2,000	0.00%
66850	EQUIP/FURN/TOOLS	5,312	5,312	0.00%
	<b>Grand Total</b>	<b>\$29,772</b>	<b>\$30,863</b>	<b>3.66%</b>

### PEG STATION

#### Revenues

<u>ACCOUNT</u>	<u>ACCOUNT TITLE</u>	<u>2017 BUDGET</u>	<u>2018 Budget</u>	<u>VARIANCE</u>
42439	CABLE FRANCHISE FEE	29,772	30,863	3.66%
	<b>Totals</b>	<b>29,772</b>	<b>30,863</b>	<b>3.66%</b>

# COMPARATIVE BUDGETS, CONTINUED

				<u>WATER DIVISION</u> <u>Expenditures</u>		
BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
10810	81100	WATER-UTILITY BILLING	SALARIES	31,094	32,818	4.90%
55800	81100	WATER-ADMINISTRATION	SALARIES	23,593	27,348	16.09%
55810	81100	WATER-OPERATIONS	SALARIES	142,858	152,775	6.87%
			<b>SALARIES Total</b>	<b>197,615</b>	<b>212,739</b>	<b>7.65%</b>
10810	81199	WATER-UTILITY BILLING	CAFETERIA PLAN WAGES	-	-	0.00%
55800	81199	WATER-ADMINISTRATION	CAFETERIA PLAN WAGES	1,082	1,156	5.84%
55810	81199	WATER-OPERATIONS	CAFETERIA PLAN WAGES	2,679	5,479	112.48%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>3,671</b>	<b>6,635</b>	<b>80.74%</b>
55810	81500	WATER-OPERATIONS	OVERTIME	8,000	8,000	0.00%
			<b>OVERTIME Total</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
55810	81560	WATER-OPERATIONS	STAND BY TIME	6,600	6,600	0.00%
			<b>STAND BY TIME Total</b>	<b>6,600</b>	<b>6,600</b>	<b>0.00%</b>
55810	81565	WATER-OPERATIONS	CALL IN TIME	1,500	1,500	0.00%
			<b>CALL IN TIME Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
10810	82100	WATER-UTILITY BILLING	HEALTH INSURANCE	10,885	11,357	4.52%
55800	82100	WATER-ADMINISTRATION	HEALTH INSURANCE	8,579	2,220	-66.28%
55810	82100	WATER-OPERATIONS	HEALTH INSURANCE	36,805	28,833	-20.42%
			<b>HEALTH INSURANCE Total</b>	<b>54,049</b>	<b>40,510</b>	<b>-23.05%</b>
10810	82150	WATER-UTILITY BILLING	DENTAL INSURANCE	618	601	-2.78%
55800	82150	WATER-ADMINISTRATION	DENTAL INSURANCE	48	48	0.02%
55810	82150	WATER-OPERATIONS	DENTAL INSURANCE	3,472	1,842	-46.96%
			<b>DENTAL INSURANCE Total</b>	<b>4,138</b>	<b>2,491</b>	<b>-39.80%</b>
10810	82200	WATER-UTILITY BILLING	LIFE INSURANCE	68	69	1.75%
55800	82200	WATER-ADMINISTRATION	LIFE INSURANCE	34	36	6.73%
55810	82200	WATER-OPERATIONS	LIFE INSURANCE	318	301	-5.29%
			<b>LIFE INSURANCE Total</b>	<b>420</b>	<b>407</b>	<b>-3.18%</b>
10810	82250	WATER-UTILITY BILLING	DISABILITY INSURANCE	227	235	3.62%
55800	82250	WATER-ADMINISTRATION	DISABILITY INSURANCE	117	116	-1.15%
55810	82250	WATER-OPERATIONS	DISABILITY INSURANCE	1,345	1,589	18.17%
			<b>DISABILITY INSURANCE Total</b>	<b>1,689</b>	<b>1,943</b>	<b>15.04%</b>
10810	82300	WATER-UTILITY BILLING	PAYROLL TAXES	2,379	2,495	4.89%
55800	82300	WATER-ADMINISTRATION	PAYROLL TAXES	1,888	2,180	15.61%
55810	82300	WATER-OPERATIONS	PAYROLL TAXES	12,384	13,338	7.88%
			<b>PAYROLL TAXES Total</b>	<b>16,629</b>	<b>18,014</b>	<b>8.33%</b>
55810	82350	WATER-OPERATIONS	UNEMPLOYMENT COMPENSATION	904	142	-84.25%
			<b>UNEMPLOYMENT COMPENSATION Total</b>	<b>904</b>	<b>142</b>	<b>-84.25%</b>
10810	82375	WATER-UTILITY BILLING	WORKER'S COMPENSATION	59	67	12.80%
55800	82375	WATER-ADMINISTRATION	WORKER'S COMPENSATION	183	470	156.82%
55810	82375	WATER-OPERATIONS	WORKER'S COMPENSATION	2,550	3,029	18.51%
			<b>WORKER'S COMPENSATION Total</b>	<b>2,798</b>	<b>3,566</b>	<b>27.44%</b>
10810	82500	WATER-UTILITY BILLING	RETIREMENT	2,851	3,112	9.15%
55800	82500	WATER-ADMINISTRATION	RETIREMENT	1,859	3,244	65.57%
55810	82500	WATER-OPERATIONS	RETIREMENT	17,408	17,895	2.45%
			<b>RETIREMENT Total</b>	<b>22,276</b>	<b>24,251</b>	<b>8.86%</b>
10810	83200	WATER-UTILITY BILLING	AUDITING SERVICES	2,625	2,750	4.78%
			<b>AUDITING SERVICES Total</b>	<b>2,625</b>	<b>2,750</b>	<b>4.76%</b>
10810	83250	WATER-UTILITY BILLING	COMPUTER SERVICES	20,555	22,138	7.69%
55810	83250	WATER-OPERATIONS	COMPUTER SERVICES	2,000	3,000	50.00%
			<b>COMPUTER SERVICES Total</b>	<b>22,555</b>	<b>25,138</b>	<b>11.44%</b>
55810	83300	WATER-OPERATIONS	MEDICAL SERVICES	300	300	0.00%
			<b>MEDICAL SERVICES Total</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
10810	83800	WATER-UTILITY BILLING	TELEPHONE	188	188	-0.27%
55800	83800	WATER-ADMINISTRATION	TELEPHONE	300	300	0.00%
55810	83800	WATER-OPERATIONS	TELEPHONE	2,000	2,000	0.00%
			<b>TELEPHONE Total</b>	<b>2,488</b>	<b>2,488</b>	<b>-0.02%</b>
55800	83900	WATER-ADMINISTRATION	OTHER PROFESSIONAL SERV.	2,500	2,500	0.00%
55815	83900	WATER-SCADA	OTHER PROFESSIONAL SERV.	3,000	3,000	0.00%



# COMPARATIVE BUDGETS, CONTINUED

				<u>WATER DIVISION</u>			
				<u>Expenditures</u>			
BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE	
55510	53930	WATER-OPERATIONS	OTHER PROFESSIONAL SERV. Total	5,500	5,500	0.00%	
			SDWA TESTING	720	720	0.00%	
			SDWA TESTING Total	720	720	0.00%	
55550	54100	WATER-BUILDINGS & GROUNDS	ELECTRICITY	70,000	80,300	14.71%	
			ELECTRICITY Total	70,000	80,300	14.71%	
55550	54200	WATER-BUILDINGS & GROUNDS	HEATING FUEL	3,250	3,450	6.15%	
			HEATING FUEL Total	3,250	3,450	6.15%	
55550	54250	WATER-BUILDINGS & GROUNDS	WATER & SEWER	0,900	10,500	8.08%	
			WATER & SEWER Total	9,900	10,500	6.06%	
10510	54315	WATER-UTILITY BILLING	EQUIP REPAIR/MAINT	583	825	41.51%	
55500	54315	WATER-ADMINISTRATION	EQUIP REPAIR/MAINT	100	100	0.00%	
55510	54315	WATER-OPERATIONS	EQUIP REPAIR/MAINT	2,000	2,000	0.00%	
55515	54315	WATER-SCADA	EQUIP REPAIR/MAINT	2,000	2,000	0.00%	
55530	54315	WATER-WELLS	EQUIP REPAIR/MAINT	2,000	4,000	100.00%	
55550	54315	WATER-BUILDINGS & GROUNDS	EQUIP REPAIR/MAINT	3,000	5,000	66.67%	
			EQUIP REPAIR/MAINT Total	9,683	13,925	43.81%	
55550	54325	WATER-VEHICLE MAINTENANCE	VEHICLE REPAIR/MAINT	4,200	5,000	19.05%	
			VEHICLE REPAIR/MAINT Total	4,200	5,000	19.05%	
55545	54350	WATER-HYDRANTS	HYDRANTS	2,000	2,000	0.00%	
			HYDRANTS Total	2,000	2,000	0.00%	
55510	55500	WATER-OPERATIONS	SANITATION/RECYCLING SERVICE	-	750	100.00%	
			SANITATION/RECYCLING SERVICE Total	-	750	100.00%	
55550	54300	WATER-BUILDINGS & GROUNDS	PROPERTY INSURANCE	22,594	24,302	7.55%	
			PROPERTY INSURANCE Total	22,594	24,302	7.55%	
10510	55100	WATER-UTILITY BILLING	PRINTING	585	585	0.00%	
55510	55100	WATER-OPERATIONS	PRINTING	1,000	1,000	0.00%	
			PRINTING Total	1,585	1,585	0.00%	
10510	55200	WATER-UTILITY BILLING	DUES & PUBLICATIONS	25	25	0.00%	
55500	55200	WATER-ADMINISTRATION	DUES & PUBLICATIONS	50	50	0.00%	
55510	55200	WATER-OPERATIONS	DUES & PUBLICATIONS	750	750	0.00%	
			DUES & PUBLICATIONS Total	825	825	0.00%	
10510	55350	WATER-UTILITY BILLING	ADVERTISING	13	13	-3.85%	
55500	55350	WATER-ADMINISTRATION	ADVERTISING	120	120	0.00%	
55510	55350	WATER-OPERATIONS	ADVERTISING	250	250	0.00%	
			ADVERTISING Total	383	383	-0.13%	
55510	55550	WATER-OPERATIONS	UNIFORM RENTALS	400	700	75.00%	
			UNIFORM RENTAL S Total	400	700	75.00%	
55510	55500	WATER-OPERATIONS	OUTSIDE SERVICES	27,000	27,000	0.00%	
55530	55500	WATER-WELLS	OUTSIDE SERVICES	8,000	8,000	0.00%	
55535	55500	WATER-MAINS	OUTSIDE SERVICES	8,000	21,000	162.50%	
55540	55500	WATER-METERS	OUTSIDE SERVICES	250	250	0.00%	
			OUTSIDE SERVICES Total	43,250	56,250	30.06%	
55510	55100	WATER-OPERATIONS	GENERAL SUPPLIES	23,000	29,000	26.09%	
55515	55100	WATER-SCADA	GENERAL SUPPLIES	2,500	2,500	0.00%	
55535	55100	WATER-MAINS	GENERAL SUPPLIES	5,000	5,000	0.00%	
55540	55100	WATER-METERS	GENERAL SUPPLIES	15,000	15,000	0.00%	
55545	55100	WATER-HYDRANTS	GENERAL SUPPLIES	3,000	3,000	0.00%	
55550	55100	WATER VEHICLE/EQUIP OPR	GENERAL SUPPLIES	3,000	3,000	0.00%	
55550	55100	WATER-BUILDINGS & GROUNDS	GENERAL SUPPLIES	1,000	1,000	0.00%	
			GENERAL SUPPLIES Total	52,500	58,500	11.43%	
10510	55150	WATER-UTILITY BILLING	POSTAGE	2,345	2,345	0.00%	
55510	55150	WATER-OPERATIONS	POSTAGE	1,200	1,200	0.00%	
			POSTAGE Total	3,545	3,545	0.00%	
10510	55200	WATER-UTILITY BILLING	OFFICE SUPPLIES	500	500	20.00%	
55500	55200	WATER-ADMINISTRATION	OFFICE SUPPLIES	100	100	0.00%	
55510	55200	WATER-OPERATIONS	OFFICE SUPPLIES	500	500	0.00%	
			OFFICE SUPPLIES Total	1,100	1,200	9.09%	
55550	55450	WATER-VEHICLE MAINTENANCE	GASOLINE	1,100	1,800	72.73%	

# COMPARATIVE BUDGETS, CONTINUED

				<u>WATER DIVISION</u>		
				<u>Expenditures</u>		
BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE
55650	88480	WATER-VEHICLE MAINTENANCE	GASOLINE Total	1,100	1,900	72.73%
			DIESEL FUEL	4,000	3,700	-7.50%
55610	88675	WATER-OPERATIONS	DIESEL FUEL Total	4,000	3,700	-7.50%
			CHEMICALS	40,000	45,000	12.50%
55610	88650	WATER-OPERATIONS	CHEMICALS Total	40,000	45,000	12.50%
			EQUIP/FURN/TOOLS	4,000	3,000	-25.00%
10610	88050	WATER-UTILITY BILLING	EQUIP/FURN/TOOLS Total	4,000	3,000	-25.00%
55600	88050	WATER-ADMINISTRATION	MILEAGE	83	75	19.05%
55610	88050	WATER-OPERATIONS	MILEAGE	200	200	0.00%
			MILEAGE	200	200	0.00%
			MILEAGE Total	463	475	2.59%
10610	88100	WATER-UTILITY BILLING	STAFF DEVELOPMENT	100	100	0.00%
55600	88100	WATER-ADMINISTRATION	STAFF DEVELOPMENT	500	500	0.00%
55610	88100	WATER-OPERATIONS	STAFF DEVELOPMENT	2,500	2,500	0.00%
			STAFF DEVELOPMENT Total	3,100	3,100	0.00%
55610	88225	WATER-OPERATIONS	PROTECTIVE CLOTHING	500	500	0.00%
			PROTECTIVE CLOTHING Total	500	500	0.00%
10610	88115	WATER-UTILITY BILLING	TUITION REIMBURSEMENT	594	594	-0.04%
			TUITION REIMBURSEMENT Total	594	594	-0.04%
			TOTAL OPERATING COST	632,450	685,175	8.17%
55620	87400	WATER-CAP OUT-FIXED ASSET	VEHICLES/EQUIP/MACHINERY	32,500	50,000	53.85%
55620	87800	WATER-CAP OUT-FIXED ASSET	IMPROVEMENTS-WATER SYSTEM	30,000	30,000	0.00%
			TOTAL FIXED ASSETS	62,500	80,000	28.00%
55690	75201	NON-OPERATING REV (EXP)	GOB PRINCIPAL	188,822	192,468	1.52%
55690	75301	NON-OPERATING REV (EXP)	GOB - LT INTEREST	105,321	98,113	-6.84%
55690	75600	NON-OPERATING REV (EXP)	DEPRECIATION EXPENSE	-	-	0.00%
			TOTAL NON-OPERATING	294,943	290,510	-1.47%
			TOTAL DEPART OPR EXPENDITURES	\$ 990,893	\$ 1,055,785	6.55%
10625	75101	WATER-SPECIAL ARTICLES	TRANSFER TO GENERAL FUND	9,076	-	-100.00%
			TOTAL SPECIAL ARTICLES	9,076	-	-100.00%
			TOTAL DEPARTMENTAL EXPENDITURES	\$ 999,969	\$ 1,055,785	5.58%

## COMPARATIVE BUDGETS, CONTINUED

				<u>WATER FUND REVENUES</u>		
BUDGET		BUDGET UNIT	ACCOUNT	2017	2018	
<u>UNIT</u>	<u>ACCOUNT</u>	<u>TITLE</u>	<u>TITLE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>VARIANCE</u>
10610	44805	WATER-UTILITY BILLING	WATER USE CHARGES	921,247	966,677	4.93%
10610	44815	WATER-UTILITY BILLING	WATER HYDRANTS	50,000	58,464	16.93%
10610	44819	WATER-UTILITY BILLING	BACKFLOW TESTING FEES	13,200	13,530	2.50%
10610	44820	WATER-UTILITY BILLING	MAIN LINE EXTENSION PMTS	-	314	100.00%
10610	44825	WATER-UTILITY BILLING	MISCELLANEOUS CHARGES	5,000	5,125	2.50%
10610	44827	WATER-UTILITY BILLING	RETURN CK FEES	50	50	0.00%
10610	44830	WATER-UTILITY BILLING	CONNECTION FEES	5,000	5,125	2.50%
10610	44835	WATER-UTILITY BILLING	INTEREST-UNPAID BALANCES	4,000	4,000	0.00%
		<b>WATER-UTILITY BILLING Total</b>		<b>998,497</b>	<b>1,053,285</b>	<b>5.49%</b>
55960	45300	NON-OPERATING REV (EXP)	INTEREST AND DIVIDENDS	1,100	2,500	127.27%
97500	49101	NON-OPERATING REV (EXP)	TRANSFER FROM GENERAL FUND	372	-	-100.00%
		<b>NON-OPERATING REV (EXP) Total</b>		<b>1,472</b>	<b>2,500</b>	<b>127.27%</b>
		<b>TOTAL DEPARTMENTAL OPR REVENUES</b>		<b>999,969</b>	<b>1,055,785</b>	<b>5.58%</b>

# COMPARATIVE BUDGETS, CONTINUED

BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	SEWER FUND Expenditures		
				2017 BUDGET	2018 BUDGET	VARIANCE
10710	61100	SEWER-UTILITY BILLING	SALARIES	31,094	32,618	4.90%
55700	61100	SEWER-ADMINISTRATION	SALARIES	23,563	27,814	18.04%
55710	61100	SEWER-OPERATIONS	SALARIES	182,330	206,943	13.50%
			<b>SALARIES Total</b>	<b>236,987</b>	<b>267,375</b>	<b>12.82%</b>
10710	61199	SEWER-UTILITY BILLING	CAFETERIA PLAN WAGES	-	-	0.00%
55700	61199	SEWER-ADMINISTRATION	CAFETERIA PLAN WAGES	1,092	1,156	5.84%
55710	61199	SEWER-OPERATIONS	CAFETERIA PLAN WAGES	2,063	4,383	112.49%
			<b>CAFETERIA PLAN WAGES Total</b>	<b>3,155</b>	<b>5,539</b>	<b>75.57%</b>
55710	61500	SEWER-OPERATIONS	OVERTIME	2,738	2,738	-0.01%
			<b>OVERTIME Total</b>	<b>2,738</b>	<b>2,738</b>	<b>-0.01%</b>
55710	61560	SEWER-OPERATIONS	STAND BY TIME	7,000	7,000	0.00%
			<b>STAND BY TIME Total</b>	<b>7,000</b>	<b>7,000</b>	<b>0.00%</b>
55710	61565	SEWER-OPERATIONS	CALL IN TIME	1,500	1,500	0.00%
			<b>CALL IN TIME Total</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
10710	62100	SEWER-UTILITY BILLING	HEALTH INSURANCE	10,865	11,357	4.52%
55700	62100	SEWER-ADMINISTRATION	HEALTH INSURANCE	6,575	2,220	-66.26%
55710	62100	SEWER-OPERATIONS	HEALTH INSURANCE	55,566	34,757	-37.45%
			<b>HEALTH INSURANCE Total</b>	<b>73,010</b>	<b>48,333</b>	<b>-33.80%</b>
10710	62150	SEWER-UTILITY BILLING	DENTAL INSURANCE	618	601	-2.78%
55700	62150	SEWER-ADMINISTRATION	DENTAL INSURANCE	48	48	0.02%
55710	62150	SEWER-OPERATIONS	DENTAL INSURANCE	3,632	2,051	-43.53%
			<b>DENTAL INSURANCE Total</b>	<b>4,298</b>	<b>2,700</b>	<b>-37.18%</b>
10710	62200	SEWER-UTILITY BILLING	LIFE INSURANCE	68	69	1.75%
55700	62200	SEWER-ADMINISTRATION	LIFE INSURANCE	34	36	6.73%
55710	62200	SEWER-OPERATIONS	LIFE INSURANCE	399	381	-4.40%
			<b>LIFE INSURANCE Total</b>	<b>501</b>	<b>487</b>	<b>-2.80%</b>
10710	62250	SEWER-UTILITY BILLING	DISABILITY INSURANCE	227	235	3.62%
55700	62250	SEWER-ADMINISTRATION	DISABILITY INSURANCE	117	118	1.15%
55710	62250	SEWER-OPERATIONS	DISABILITY INSURANCE	1,717	1,589	-7.43%
			<b>DISABILITY INSURANCE Total</b>	<b>2,061</b>	<b>1,943</b>	<b>-5.73%</b>
10710	62300	SEWER-UTILITY BILLING	PAYROLL TAXES	2,379	2,485	4.89%
55700	62300	SEWER-ADMINISTRATION	PAYROLL TAXES	1,886	2,216	17.51%
55710	62300	SEWER-OPERATIONS	PAYROLL TAXES	14,964	17,026	13.78%
			<b>PAYROLL TAXES Total</b>	<b>19,229</b>	<b>21,738</b>	<b>13.05%</b>
55710	62350	SEWER-OPERATIONS	UNEMPLOYMENT COMPENSATION	904	142	-84.25%
			<b>UNEMPLOYMENT COMPENSATION Total</b>	<b>904</b>	<b>142</b>	<b>-84.25%</b>
10710	62375	SEWER-UTILITY BILLING	WORKER'S COMPENSATION	59	67	12.80%
55700	62375	SEWER-ADMINISTRATION	WORKER'S COMPENSATION	163	478	161.03%
55710	62375	SEWER-OPERATIONS	WORKER'S COMPENSATION	3,022	3,043	0.69%
			<b>WORKER'S COMPENSATION Total</b>	<b>3,244</b>	<b>3,587</b>	<b>8.56%</b>
10710	62500	SEWER-UTILITY BILLING	RETIREMENT	2,851	3,112	9.15%
55700	62500	SEWER-ADMINISTRATION	RETIREMENT	1,831	3,297	80.05%
55710	62500	SEWER-OPERATIONS	RETIREMENT	21,449	21,731	1.31%
			<b>RETIREMENT Total</b>	<b>26,131</b>	<b>28,140</b>	<b>7.69%</b>
10710	63200	SEWER-UTILITY BILLING	AUDITING SERVICES	6,125	2,750	-55.10%
			<b>AUDITING SERVICES Total</b>	<b>6,125</b>	<b>2,750</b>	<b>-55.10%</b>
10710	63250	SEWER-UTILITY BILLING	COMPUTER SERVICES	20,555	22,136	7.69%
55710	63250	SEWER-OPERATIONS	COMPUTER SERVICES	2,000	3,000	50.00%
			<b>COMPUTER SERVICES Total</b>	<b>22,555</b>	<b>25,136</b>	<b>11.44%</b>
55710	63300	SEWER-OPERATIONS	MEDICAL SERVICES	300	300	0.00%
			<b>MEDICAL SERVICES Total</b>	<b>300</b>	<b>300</b>	<b>0.00%</b>
55710	63500	SEWER-OPERATIONS	ENGINEERING	20,000	20,000	0.00%
			<b>ENGINEERING Total</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
10710	63600	SEWER-UTILITY BILLING	TELEPHONE	188	188	-0.27%
55700	63600	SEWER-ADMINISTRATION	TELEPHONE	300	500	66.67%
55710	63600	SEWER-OPERATIONS	TELEPHONE	8,400	7,400	-11.90%
			<b>TELEPHONE Total</b>	<b>8,888</b>	<b>8,088</b>	<b>-9.01%</b>
10710	63700	SEWER-UTILITY BILLING	RECORDING FEES	25	25	0.00%
			<b>RECORDING FEES Total</b>	<b>25</b>	<b>25</b>	<b>0.00%</b>
55710	63900	SEWER-OPERATIONS	OTHER PROFESSIONAL SERV.	8,000	8,000	0.00%
55715	63900	SEWER-SCADA	OTHER PROFESSIONAL SERV.	3,000	3,000	0.00%
			<b>OTHER PROFESSIONAL SERV. Total</b>	<b>11,000</b>	<b>11,000</b>	<b>0.00%</b>
55760	64100	SEWER-BUILDINGS & GROUNDS	ELECTRICITY	65,000	65,000	0.00%
55717	64100	SEWER-SOLAR SYSTEM	ELECTRICITY	-	100,700	100.00%
			<b>ELECTRICITY Total</b>	<b>65,000</b>	<b>165,700</b>	<b>154.15%</b>
55760	64200	SEWER-BUILDINGS & GROUNDS	HEATING FUEL	19,000	19,000	0.00%
			<b>HEATING FUEL Total</b>	<b>19,000</b>	<b>19,000</b>	<b>0.00%</b>
55760	64250	SEWER-BUILDINGS & GROUNDS	WATER & SEWER	10,400	12,000	15.38%
			<b>WATER &amp; SEWER Total</b>	<b>10,400</b>	<b>12,000</b>	<b>15.38%</b>



# COMPARATIVE BUDGETS, CONTINUED

				SEWER FUND Expenditures			
BUDGET UNIT	ACCOUNT NUMBER	BUDGET UNIT TITLE	ACCOUNT TITLE	2017 BUDGET	2018 BUDGET	VARIANCE	
10710	64315	SEWER-UTILITY BILLING	EQUIP REPAIR/MAINT	553	525	41.51%	
55700	64315	SEWER-ADMINISTRATION	EQUIP REPAIR/MAINT	100	100	0.00%	
55750	64315	SEWER-VEHICLE/EQUIP OPR	EQUIP REPAIR/MAINT	5,000	5,000	0.00%	
55715	64315	SEWER-SCADA	EQUIP REPAIR/MAINT	2,000	2,000	0.00%	
			EQUIP REPAIR/MAINT Total	7,653	7,525	3.15%	
55750	64325	SEWER-VEHICLE/EQUIP OPR	VEHICLE REPAIR/MAINT	7,000	5,000	14.29%	
			VEHICLE REPAIR/MAINT Total	7,000	5,000	14.29%	
55760	64300	SEWER-BUILDINGS & GROUNDS	BLDG-REPAIR & MAINT	2,800	5,000	78.57%	
			BLDG REPAIR/MAINT Total	2,800	5,000	78.57%	
55760	64395	SEWER-BUILDINGS & GROUNDS	LIFT STNS REPAIR/MAINT	12,000	12,000	0.00%	
			LIFT STNS REPAIR/MAINT Total	12,000	12,000	0.00%	
55710	64600	SEWER-OPERATIONS	SANITATION/RECYCLING SERV	1,650	1,650	0.00%	
55760	64500	SEWER-BUILDINGS & GROUNDS	SANITATION/RECYCLING SERV Total	1,650	1,650	0.00%	
			PROPERTY INSURANCE	39,650	42,209	6.37%	
			PROPERTY INSURANCE Total	39,650	42,209	6.37%	
10710	65100	SEWER-UTILITY BILLING	PRINTING	390	390	0.00%	
55710	65100	SEWER-OPERATIONS	PRINTING	500	500	0.00%	
			PRINTING Total	890	890	0.00%	
55700	65200	SEWER-ADMINISTRATION	DUES & PUBLICATIONS	50	50	0.00%	
55710	65200	SEWER-OPERATIONS	DUES & PUBLICATIONS	300	1,200	300.00%	
			DUES & PUBLICATIONS Total	350	1,250	257.14%	
10710	65350	SEWER-UTILITY BILLING	ADVERTISING	25	13	-50.00%	
55710	65350	SEWER-OPERATIONS	ADVERTISING	1,200	300	-75.00%	
			ADVERTISING Total	1,225	313	-74.49%	
55710	65550	SEWER-OPERATIONS	UNIFORM RENTALS	500	600	20.00%	
			UNIFORM RENTAL \$ Total	500	600	20.00%	
55710	65900	SEWER-OPERATIONS	OUTSIDE SERVICES	12,000	12,000	0.00%	
55745	65900	SEWER-TREATMENT PLANT	OUTSIDE SERVICES	96,000	96,000	0.00%	
55760	65900	SEWER-BUILDINGS & GROUNDS	OUTSIDE SERVICES	5,000	5,000	0.00%	
			OUT SIDE SERVICES Total	113,000	113,000	0.00%	
55710	66100	SEWER-OPERATIONS	GENERAL SUPPLIES	20,000	25,000	25.00%	
55715	66100	SEWER-SCADA	GENERAL SUPPLIES	2,500	2,500	0.00%	
55745	66100	SEWER-TREATMENT PLANT	GENERAL SUPPLIES	1,000	3,000	200.00%	
55750	66100	SEWER-VEHICLE/EQUIP OPR	GENERAL SUPPLIES	2,000	2,000	0.00%	
55760	66100	SEWER-BUILDINGS & GROUNDS	GENERAL SUPPLIES	10,000	8,000	-20.00%	
			GENERAL SUPPLIES Total	35,500	40,500	14.08%	
10710	66150	SEWER-UTILITY BILLING	POSTAGE	1,564	1,564	0.00%	
55710	66150	SEWER-OPERATIONS	POSTAGE	500	500	0.00%	
			POSTAGE Total	2,064	2,064	0.00%	
10710	66200	SEWER-UTILITY BILLING	OFFICE SUPPLIES	500	600	20.00%	
55700	66200	SEWER-ADMINISTRATION	OFFICE SUPPLIES	100	100	0.00%	
55710	66200	SEWER-OPERATIONS	OFFICE SUPPLIES	1,000	1,000	0.00%	
			OFFICE SUPPLIES Total	1,600	1,700	6.25%	
55750	66450	SEWER-VEHICLE/EQUIP OPR	GASOLINE	1,500	1,300	-13.33%	
			GASOLINE Total	1,500	1,300	-13.33%	
55750	66460	SEWER-VEHICLE/EQUIP OPR	DIESEL FUEL	6,000	4,800	-20.00%	
			DIESEL FUEL Total	6,000	4,800	-20.00%	
55710	66660	SEWER-OPERATIONS	LAB SUPPLIES	7,000	7,000	0.00%	
			LAB SUPPLIES Total	7,000	7,000	0.00%	
55710	66675	SEWER-OPERATIONS	CHEMICALS	51,000	56,000	9.80%	
			CHEMICAL \$ Total	51,000	56,000	9.80%	
55710	66850	SEWER-OPERATIONS	EQUIP/FURN/TOOLS	4,000	4,000	0.00%	
			EQUIP/FURN/TOOLS Total	4,000	4,000	0.00%	
10710	68050	SEWER-UTILITY BILLING	MILEAGE	63	75	19.05%	
55700	68050	SEWER-ADMINISTRATION	MILEAGE	63	63	0.00%	
55710	68050	SEWER-OPERATIONS	MILEAGE	100	100	0.00%	
			MILEAGE Total	226	238	5.31%	
10710	68100	SEWER-UTILITY BILLING	STAFF DEVELOPMENT	100	100	0.00%	
55700	68100	SEWER-ADMINISTRATION	STAFF DEVELOPMENT	1,500	1,500	0.00%	
55710	68100	SEWER-OPERATIONS	STAFF DEVELOPMENT	3,000	3,000	0.00%	
			STAFF DEVELOPMENT Total	4,600	4,600	0.00%	
55710	68225	SEWER-OPERATIONS	PROTECTIVE CLOTHING	600	600	0.00%	
			PROTECTIVE CLOTHING Total	600	600	0.00%	
10710	68115	SEWER-UTILITY BILLING	TUITION REIMBURSEMENT	594	594	-0.04%	
			TUITION REIMBURSEMENT Total	594	594	-0.04%	
TOTAL OPERATING COST				845,533	1,001,453	18.44%	
55720	67400	SEWER-CAP OUT-FIXED ASSET	VEHICLES/EQUIP/MACHINERY	32,500	50,000	53.85%	
55720	67535	SEWER-CAP OUT-FIXED ASSET	IMPROVEMENTS-CAOM	30,000	30,000	0.00%	
TOTAL FIXED ASSETS				62,500	80,000	28.80%	

# COMPARATIVE BUDGETS, CONTINUED

				<u>SEWER FUND</u> <u>Expenditures</u>		
<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u> <u>NUMBER</u>	<u>BUDGET UNIT</u> <u>TITLE</u>	<u>ACCOUNT</u> <u>TITLE</u>	2017 <u>BUDGET</u>	2018 <u>BUDGET</u>	<u>VARIANCE</u>
55790	75201	NON-OPERATING REV (EXP)	GOB PRINCIPAL	193,189	198,895	2.95%
55790	75301	NON-OPERATING REV (EXP)	GOB - LT INTEREST	188,037	182,241	-3.08%
55790	75500	NON-OPERATING REV (EXP)	DEPRECIATION EXPENSE	-	-	0.00%
			<b>TOTAL NON-OPERATING</b>	<b>381,226</b>	<b>381,136</b>	<b>-0.02%</b>
10725	75101	UB-SPECIAL ARTICLES	TRANSFER TO GENERAL FUND	9,078	-	-100.00%
			<b>TOTAL SPECIAL ARTICLES</b>	<b>9,078</b>	<b>-</b>	<b>-100.00%</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES-CYR</b>				<b>\$ 1,298,335</b>	<b>\$ 1,462,585</b>	<b>12.65%</b>

				<u>SEWER FUND</u> <u>Revenues</u>		
<u>BUDGET</u> <u>UNIT</u>	<u>ACCOUNT</u>	<u>BUDGET UNIT</u> <u>TITLE</u>	<u>ACCOUNT</u> <u>TITLE</u>	2017 <u>BUDGET</u>	2018 <u>BUDGET</u>	<u>VARIANCE</u>
10710	44555	SEWER-UTILITY BILLING	SEWER USE CHARGES	1,064,898	1,120,918	5.26%
10710	44870	SEWER-UTILITY BILLING	MAIN LINE EXTENSION PMTS	-	471	100.00%
10710	44873	SEWER-UTILITY BILLING	CONNECTION FEES	5,000	5,125	2.50%
10710	44880	SEWER-UTILITY BILLING	INTEREST-UNPAID BALANCES	2,000	2,000	0.00%
		<b>SEWER-UTILITY BILLING Total</b>		<b>1,072,486</b>	<b>1,129,114</b>	<b>5.28%</b>
55710	43217	SEWER-OPERATIONS	NHDES GRANTS	3,875	3,875	0.00%
55717	45650	SEWER-SOLAR SYSTEM	MISC REVENUE-EVERSOURCE	-	108,900	100.00%
55710		SEWER-OPERATIONS	SEWER SEPTAGE FEES	-	1,400	100.00%
		<b>SEWER OPERATIONS Total</b>		<b>3,875</b>	<b>113,975</b>	<b>3001.36%</b>
55790	43220	NON-OPERATING REV (EXP)	NHDES-SAG GRANT	219,877	217,000	-1.31%
55790	45300	NON-OPERATING REV (EXP)	INTEREST AND DIVIDENDS	1,925	2,500	29.87%
97510	49101	NON-OPERATING REV (EXP)	TRANSFER FROM GENERAL FUND	372	-	-100.00%
		<b>NON-OPERATING REV (EXP) Total</b>		<b>222,174</b>	<b>219,500</b>	<b>-1.20%</b>
<b>TOTAL DEPARTMENTAL REVENUES</b>				<b>\$ 1,298,335</b>	<b>\$ 1,462,589</b>	<b>12.65%</b>



# Financials, Part I:

Revenue Status Reports,  
Expenditure Status Reports *and*  
Tax Increment Finance District Balance  
Sheets *for*  
*Year Ending June 30, 2016*



# REVENUE STATUS REPORT - FISCAL YEAR 2016

Department	Original Budget	Current Budget	YTD Revenue	Balance	YTD/BUD
Buildings & Grounds	\$45,745.00	\$45,745.00	\$42,417.61	\$3,327.39	92.73%
Cemetery Fund	\$32,000.00	\$32,000.00	\$34,189.67	(\$2,189.67)	106.84%
Community Development	\$31,550.00	\$29,125.00	\$29,461.08	(\$364.08)	101.15%
Debt Service	\$368,014.00	\$368,014.00	\$381,349.56	(\$13,335.56)	103.62%
EDA	\$0.00	\$0.00	\$4,189.94	(\$4,189.94)	0.00%
Elections/Registrations/Vitals	\$587,000.00	\$587,000.00	\$1,074,547.92	(\$87,547.92)	108.87%
Emergency Management	\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%
Financial Administration	\$540,355.00	\$573,296.00	\$669,409.90	(\$96,113.90)	116.77%
Fire Department	\$547,208.00	\$547,208.00	\$238,507.07	\$308,700.93	43.59%
Highway	\$2,320,132.00	\$2,338,835.00	\$1,374,393.85	\$964,441.15	58.76%
IMS	\$0.00	\$0.00	\$17,535.00	(\$17,535.00)	0.00%
Landfill Post Closure	\$44,640.00	\$44,640.00	\$53,827.79	(\$9,187.79)	120.58%
Library Fund	\$119,075.00	\$119,075.00	\$114,927.31	\$4,147.69	96.52%
Other General Government	\$169,278.00	\$169,278.00	\$113,750.34	\$55,527.66	67.20%
Parks	\$0.00	\$0.00	\$3,056.00	(\$3,056.00)	0.00%
Police Department	\$151,252.00	\$151,252.00	\$205,571.91	(\$54,319.91)	135.91%
Recreation Department	\$96,250.00	\$96,250.00	\$61,114.41	\$35,135.59	63.50%
Recycling	\$136,571.00	\$136,571.00	\$110,273.16	\$26,297.84	80.74%
Street Lighting	\$0.00	\$0.00	\$7,365.53	(\$7,365.53)	0.00%
<b>Sub-Total (Tax Funds)</b>	<b>\$5,659,070.00</b>	<b>\$5,638,289.00</b>	<b>\$4,543,388.05</b>	<b>\$1,094,900.95</b>	<b>80.58%</b>

Ambulance 911 Calls	\$826,089.00	\$826,727.00	\$905,344.03	(\$78,617.03)	109.51%
Ambulance Transfers	\$649,795.00	\$649,433.00	\$659,352.47	(\$9,619.47)	101.53%
Children and the Arts	\$0.00	\$0.00	\$20,277.60	(\$20,277.60)	0.00%
Community Center Renovation Fund	\$0.00	\$0.00	\$120.00	(\$120.00)	0.00%
Downtown TIF District	\$0.00	\$0.00	\$301.10	(\$301.10)	0.00%
Land Acquisition & Management Fund	\$0.00	\$0.00	\$1,577.73	(\$1,577.73)	0.00%
Parcels and Parking Lot CP	\$1,143,562.00	\$1,143,562.00	\$0.00	\$1,143,562.00	0.00%
Pay As You Throw Fund	\$78,500.00	\$78,500.00	\$82,503.41	(\$4,003.41)	105.10%
PEG Station Rev Fund	\$18,835.00	\$18,835.00	\$13,052.97	\$5,782.03	69.30%
Recreation Revolving Fund	\$199,673.00	\$199,673.00	\$184,613.77	\$15,059.23	92.46%
Robbe Farm/Legacy Capital Project	\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%
Sewer Fund	\$1,475,083.00	\$1,475,768.00	\$2,289,205.21	(\$813,437.21)	155.12%
Union Street Capital Project	\$0.00	\$0.00	\$2,847.70	(\$2,847.70)	0.00%
Water Fund	\$1,635,514.00	\$1,636,800.00	\$1,746,292.08	(\$49,692.08)	102.93%
West Peterborough TIF District	\$0.00	\$0.00	\$1,268.96	(\$1,268.96)	0.00%
<b>Sub-Total (Non Tax Funds)</b>	<b>\$6,286,451.00</b>	<b>\$6,289,098.00</b>	<b>\$6,097,335.03</b>	<b>\$191,762.97</b>	<b>96.99%</b>
<b>TOTAL</b>	<b>\$11,945,521.00</b>	<b>\$11,927,387.00</b>	<b>\$10,640,723.08</b>	<b>\$1,286,663.92</b>	<b>89.21%</b>



# REVENUE STATUS REPORT, CONTINUED

## AMBULANCE 911

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43410	OTHER TOWNS	\$160,876.00	\$160,876.00	\$160,876.00	\$0.00	100.00%
43415	TOWN OF PETERBOROUGH	\$37,500.00	\$37,500.00	\$37,500.00	\$0.00	100.00%
44455	MISC. CHARGES & FEES	\$125.00	\$125.00	\$260.13	(\$135.13)	208.10%
44456	REIMB ON LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44458	REIMB ON EXPENSES	\$0.00	\$0.00	\$2,455.29	(\$2,455.29)	0.00%
44460	AMBULANCE SERVICE FEES	\$503,000.00	\$503,000.00	\$534,541.12	(\$31,541.12)	106.27%
44461	REFUNDS/UNCOLLECTIBLES	(\$3,000.00)	(\$3,000.00)	(\$6,045.43)	\$3,045.43	201.51%
44465	SPECIAL SERVICES	\$1,578.00	\$1,578.00	\$2,273.04	(\$695.04)	144.05%
45300	INTEREST AND DIVIDENDS	\$500.00	\$500.00	\$422.93	\$77.07	84.59%
45715	PRIVATE CONTRIBUTIONS	\$15,000.00	\$15,000.00	\$7,635.00	\$7,365.00	50.90%
OPERATING REVENUES		\$715,579.00	\$715,579.00	\$739,918.08	(\$24,339.08)	103.40%
44435	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$21,750.00	(\$21,750.00)	0.00%
49154	TRANSFER FR TRUST FUND	\$51,500.00	\$51,500.00	\$84,065.95	(\$33,165.95)	164.40%
FIXED ASSETS		\$51,500.00	\$51,500.00	\$106,415.95	(\$54,915.95)	206.63%
49101	TRANSFER FROM GENERAL	\$0.00	\$638.00	\$0.00	\$638.00	0.00%
49122	TRANSFER FROM AMBULAN	\$59,010.00	\$59,010.00	\$59,010.00	\$0.00	100.00%
TRANSFERS IN/OUT		\$59,010.00	\$59,648.00	\$59,010.00	\$638.00	98.93%
TOTAL		\$826,089.00	\$826,727.00	\$905,344.03	(\$78,617.03)	109.51%

## AMBULANCE TRANSFERS

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44458	REIMB ON EXPENSES	\$0.00	\$0.00	\$2,081.90	(\$2,081.90)	0.00%
44460	AMBULANCE SERVICE FEES	\$559,295.00	\$559,295.00	\$618,994.54	(\$59,699.54)	110.67%
44461	REFUNDS/UNCOLLECTIBLES	(\$2,000.00)	(\$2,000.00)	(\$5,249.61)	\$3,249.61	262.48%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$165.00	(\$165.00)	0.00%
OPERATING REVENUES		\$557,295.00	\$557,295.00	\$615,991.83	(\$58,696.83)	110.53%
49154	TRANSFER FR TRUST FUND	\$51,500.00	\$0.00	\$0.00	\$0.00	0.00%
OPERATING REVENUES		\$51,500.00	\$0.00	\$0.00	\$0.00	0.00%
44435	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$18,250.00	(\$18,250.00)	0.00%
45715	PRIVATE CONTRIBUTIONS	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	0.00%
49154	TRANSFER FR TRUST FUND	\$0.00	\$51,500.00	\$25,110.64	\$26,389.36	48.76%
FIXED ASSETS		\$40,000.00	\$91,500.00	\$43,360.64	\$48,139.36	47.39%
49101	TRANSFER FROM GENERAL	\$0.00	\$638.00	\$0.00	\$638.00	0.00%
TRANSFERS IN/OUT		\$0.00	\$638.00	\$0.00	\$638.00	0.00%
TOTAL		\$848,795.00	\$649,433.00	\$659,352.47	(\$9,919.47)	101.53%

## BUILDINGS & GROUNDS

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43250	OTHER STATE GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
44425	REIMB ON EXPENSES	\$0.00	\$0.00	\$4,418.63	(\$4,418.63)	0.00%
44428	SPECIAL SERVICES	\$200.00	\$200.00	\$400.00	(\$200.00)	200.00%
44430	MISC CHARGES & FEES	\$800.00	\$800.00	\$0.00	\$800.00	0.00%
45405	RENTAL OF FACILITIES	\$22,000.00	\$22,000.00	\$17,392.50	\$4,607.50	79.06%
45820	INSURANCE REIMBURSEME	\$0.00	\$0.00	\$4,991.58	(\$4,991.58)	0.00%
45850	MISC REVENUE-EVERSOURCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49124	TRANSFER-DOWNTOWN TIF	\$3,120.00	\$3,120.00	\$3,472.80	(\$352.80)	111.31%
OPERATING REVENUES		\$26,120.00	\$26,120.00	\$30,665.51	(\$4,545.51)	117.40%
43250	OTHER STATE GRANTS	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
45755	PUC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49127	TRANSFER FROM REC REV I	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FIXED ASSETS		\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00%
49127	TRANSFER FROM REC REV I	\$9,625.00	\$9,625.00	\$1,752.10	\$7,872.90	18.20%
TRANSFERS IN/OUT		\$9,625.00	\$9,625.00	\$1,752.10	\$7,872.90	18.20%
TOTAL		\$45,745.00	\$45,745.00	\$42,417.61	\$3,327.39	92.73%

# REVENUE STATUS REPORT, CONTINUED

## CHILDREN AND THE ARTS

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44710	PROGRAM INCOME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$7.60	(\$7.60)	0.00%
45713	DONATIONS-CHILDREN&ARTS	\$0.00	\$0.00	\$10,270.00	(\$10,270.00)	0.00%
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$10,000.00	(\$10,000.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$20,277.60	(\$20,277.60)	0.00%
TOTAL		\$0.00	\$0.00	\$20,277.60	(\$20,277.60)	0.00%

## CEMETERY

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$1.25	(\$1.25)	0.00%
45700	CONTRIBUTIONS & DONATIONS	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	100.00%
45805	CEMETERY ANNUAL CARE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45806	ABATEMENTS & REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45810	CEMETERY-PERPETUAL CARE	\$0.00	\$0.00	\$850.00	(\$850.00)	0.00%
45811	GRAVE LOTS	\$0.00	\$0.00	\$1,350.00	(\$1,350.00)	0.00%
45815	CEMETERY-BURIALS	\$10,000.00	\$10,000.00	\$14,255.00	(\$4,255.00)	142.55%
45820	INSURANCE REIMBURSEMENTS	\$0.00	\$0.00	\$733.42	(\$733.42)	0.00%
49154	TRANSFER FR TRUST FUNDS	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
OPERATING REVENUES		\$32,000.00	\$32,000.00	\$34,189.67	(\$2,189.67)	106.84%
TOTAL		\$32,000.00	\$32,000.00	\$34,189.67	(\$2,189.67)	106.84%

## COMMUNITY CENTER RENOVATION FUND

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44708	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$120.00	(\$120.00)	0.00%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$120.00	(\$120.00)	0.00%
TOTAL		\$0.00	\$0.00	\$120.00	(\$120.00)	0.00%

## DEBT SERVICE

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45105	BETTERMENT ASSESS-ROADWAY	\$25,000.00	\$25,000.00	\$38,507.84	(\$13,507.84)	154.03%
45715	PRIVATE CONTRIBUTIONS	\$103,013.00	\$103,013.00	\$103,013.36	(\$0.36)	100.00%
49124	TRANSFER-DOWNTOWN TIF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49125	TRANSFER-W PETERBORO TIF	\$240,001.00	\$240,001.00	\$239,628.36	\$172.64	99.93%
OPERATING REVENUES		\$368,014.00	\$368,014.00	\$381,349.56	(\$13,335.56)	103.62%
TOTAL		\$368,014.00	\$368,014.00	\$381,349.56	(\$13,335.56)	103.62%

## DOWNTOWN TIF DISTRICT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$301.10	(\$301.10)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$301.10	(\$301.10)	0.00%
TOTAL		\$0.00	\$0.00	\$301.10	(\$301.10)	0.00%

## REVENUE STATUS REPORT, CONTINUED

### ECONOMIC DEVELOPMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$4,189.94	(\$4,189.94)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$4,189.94	(\$4,189.94)	0.00%
TOTAL		\$0.00	\$0.00	\$4,189.94	(\$4,189.94)	0.00%

### EMERGENCY MANAGEMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43128	HAZARD MITIGATION FEDERAL	\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%
TOTAL		\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%

### FINANCIAL ADMINISTRATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
41110	IN LIEU OF TAXES	\$30,000.00	\$30,000.00	\$31,013.00	(\$1,013.00)	103.38%
41115	TIMBER YIELD TAX	\$5,000.00	\$15,357.00	\$38,184.85	(\$22,827.85)	248.65%
41116	GRAVEL/PIT TAXES	\$0.00	\$500.00	\$575.52	(\$75.52)	115.10%
41120	LAND USE CHANGE TAX	\$5,000.00	\$5,000.00	\$235.00	\$4,765.00	4.70%
41310	INT/PEN. PROPERTY TAXES	\$135,000.00	\$135,000.00	\$153,389.37	(\$18,389.37)	113.62%
43210	FOREST RESERVE LANDS	\$167.00	\$304.00	\$300.08	\$3.92	98.71%
43211	FLOOD CONTROL REIMB GRT	\$17,538.00	\$41,364.00	\$39,164.78	\$2,219.22	94.64%
43240	MEALS AND ROOMS TAX GRANT	\$312,069.00	\$310,174.00	\$310,173.79	\$0.21	100.00%
44105	NOTARY FEES	\$50.00	\$50.00	\$36.00	\$14.00	72.00%
44110	MISC. CHARGES & FEES	\$2,275.00	\$2,275.00	\$2,230.00	\$45.00	98.02%
44125	RETURN CK FEES	\$104.00	\$100.00	\$54.00	\$46.00	54.00%
44130	REIMB ON EXPENSES	\$0.00	\$0.00	\$318.53	(\$318.53)	0.00%
45300	INTEREST AND DIVIDENDS	\$15,000.00	\$15,000.00	\$18,342.65	(\$3,342.65)	122.28%
49140	TRANSFER FR CAP RESERVE	\$0.00	\$0.00	\$57,240.33	(\$57,240.33)	0.00%
OPERATING REVENUES		\$522,203.00	\$555,144.00	\$651,257.90	(\$96,113.90)	117.31%
49150	TRANSFER FROM WATER FD	\$9,076.00	\$9,076.00	\$9,076.00	\$0.00	100.00%
49151	TRANSFER FROM SEWER FD	\$9,076.00	\$9,076.00	\$9,076.00	\$0.00	100.00%
SPECIAL ARTICLES		\$18,152.00	\$18,152.00	\$18,152.00	\$0.00	100.00%
TOTAL		\$540,355.00	\$573,296.00	\$669,409.90	(\$96,113.90)	116.77%

# REVENUE STATUS REPORT, CONTINUED

## FIRE

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43405	TOWN OF SHARON	\$57,382.00	\$57,382.00	\$51,647.42	\$5,734.58	90.01%
44050	INTEREST ON UNPAID BILLS	\$0.00	\$0.00	(\$15.00)	\$15.00	0.00%
44405	MISC. CHARGES & FEES	\$500.00	\$500.00	\$180.95	\$319.05	36.19%
44406	FIRE PLAN REVIEW	\$500.00	\$500.00	\$910.00	(\$410.00)	182.00%
44408	FIRE INSPECTION FEES	\$1,000.00	\$1,000.00	\$1,480.00	(\$480.00)	148.00%
44410	REIMB ON EXPENSES	\$0.00	\$0.00	\$1,530.94	(\$1,530.94)	0.00%
44415	FIRE ALARM REVENUE	\$10,600.00	\$10,600.00	\$9,151.00	\$1,449.00	86.33%
44416	SPECIAL SERVICES	\$2,226.00	\$2,226.00	\$221.76	\$2,004.24	9.96%
45700	CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	0.00%
45850	MISC REVENUE-EVERSOURCE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49122	TRANSFER FROM AMBULANCE	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
49154	TRANSFER FR TRUST FUND	\$22,000.00	\$22,000.00	\$0.00	\$22,000.00	0.00%
49156	HELEN BROWN FUND	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
OPERATING REVENUES		\$134,208.00	\$134,208.00	\$70,107.07	\$64,100.93	52.24%
43115	DHS/FEMA GRANT	\$247,000.00	\$247,000.00	\$0.00	\$247,000.00	0.00%
45200	SALE OF CAPITAL ASSETS	\$0.00	\$0.00	\$2,400.00	(\$2,400.00)	0.00%
45700	CONTRIBUTIONS & DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49122	TRANSFER FROM AMBULANCE	\$83,000.00	\$83,000.00	\$83,000.00	\$0.00	100.00%
49143	TRANSFER FR CAP RES-FM	\$100,000.00	\$0.00	\$0.00	\$0.00	0.00%
49156	HELEN BROWN FUND	\$83,000.00	\$83,000.00	\$83,000.00	\$0.00	100.00%
FIXED ASSETS		\$513,000.00	\$413,000.00	\$160,400.00	\$244,600.00	40.77%
TOTAL		\$647,208.00	\$547,208.00	\$238,507.07	\$308,700.93	43.59%

## HIGHWAY

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43115	DHS/FEMA GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43215	HIGHWAY BLOCK GRANT	\$163,994.00	\$162,697.00	\$187,107.09	(\$4,410.09)	102.41%
43405	TOWN OF SHARON	\$0.00	\$0.00	\$2,075.84	(\$2,075.84)	0.00%
43420	CONVAL SCHOOL DISTRICT	\$24,400.00	\$24,400.00	\$17,031.52	\$7,368.48	69.80%
44605	SNOW REMOVAL SERVICES	\$12,500.00	\$12,500.00	\$13,000.00	(\$500.00)	104.00%
44610	REIMBURSEMENT ON EXPENSE	\$0.00	\$0.00	\$12,125.00	(\$12,125.00)	0.00%
45620	INSURANCE REIMBURSEMENT	\$0.00	\$0.00	\$3,870.00	(\$3,870.00)	0.00%
OPERATING REVENUES		\$200,894.00	\$219,597.00	\$235,209.45	(\$15,612.45)	107.11%
49124	TRANSFER-DOWNTOWN TIF	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
49143	TRANSFER FR CAP RES-FM	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	100.00%
FIXED ASSETS		\$100,000.00	\$100,000.00	\$80,000.00	\$20,000.00	80.00%
43205	BRIDGE GRANT-MAIN ST-200	\$228,576.00	\$228,576.00	\$166,413.12	\$62,162.88	72.80%
43218	BRIDGE GRANT-UNION 2011	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	100.00%
43222	BRIDGE GRANT-UNION 2013	\$1,200,000.00	\$1,200,000.00	\$832,164.33	\$367,835.67	52.68%
49124	TRANSFER-DOWNTOWN TIF	\$58,650.00	\$58,650.00	\$58,650.00	\$0.00	100.00%
49141	TRFR FR CAP RES-MAIN-201	\$142,012.00	\$142,012.00	\$44,402.25	\$97,609.75	31.27%
49142	TRFR-CAP RES-UNION-2013	\$270,000.00	\$270,000.00	\$37,554.70	\$232,445.30	13.91%
SPECIAL ARTICLES		\$2,019,238.00	\$2,019,238.00	\$1,059,184.40	\$960,053.60	52.45%
TOTAL		\$2,320,132.00	\$2,338,835.00	\$1,374,393.85	\$964,441.15	58.76%

## INFORMATION MGMT SYSTEMS

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43250	OTHER STATE GRANTS	\$0.00	\$0.00	\$17,535.00	(\$17,535.00)	0.00%
44260	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$35.00	(\$35.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$17,535.00	(\$17,535.00)	0.00%
TOTAL		\$0.00	\$0.00	\$17,535.00	(\$17,535.00)	0.00%



# REVENUE STATUS REPORT, CONTINUED

## LAND ACQUISITION MANAGEMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44277	MISC. CHARGES & FEES	\$0.00	\$0.00	\$1,522.00	(\$1,522.00)	0.00%
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$55.73	(\$55.73)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$1,577.73	(\$1,577.73)	0.00%
TOTAL		\$0.00	\$0.00	\$1,577.73	(\$1,577.73)	0.00%

## LANDFILL CLOSURE

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45700	CONTRIBUTIONS & DONATIONS	\$22,320.00	\$22,320.00	\$26,914.05	(\$4,594.05)	120.58%
49154	TRANSFER FR TRUST FUNDS	\$22,320.00	\$22,320.00	\$26,913.74	(\$4,593.74)	120.58%
OPERATING REVENUES		\$44,640.00	\$44,640.00	\$53,827.79	(\$9,187.79)	120.58%
TOTAL		\$44,640.00	\$44,640.00	\$53,827.79	(\$9,187.79)	120.58%

## LIBRARY

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44515	NON-RESIDENT CARDS	\$3,000.00	\$3,000.00	\$1,632.00	\$1,368.00	54.40%
44520	NON-RESIDENT CARDS-SHARON	\$10,560.00	\$10,560.00	\$10,560.00	\$0.00	100.00%
44530	BOOK SALES	\$800.00	\$800.00	\$740.51	\$59.49	92.56%
45300	INTEREST AND DIVIDENDS	\$15.00	\$15.00	\$74.39	(\$59.39)	495.93%
45405	RENTAL OF FACILITIES	\$6,500.00	\$6,500.00	\$7,770.00	(\$1,270.00)	119.54%
45715	PRIVATE CONTRIBUTIONS	\$100.00	\$100.00	\$3,059.95	(\$2,959.95)	3059.95%
45720	GRIMSHAW TRUST FUND	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	100.00%
45725	WONDERS TRUST FUND	\$5,100.00	\$5,100.00	\$5,747.52	(\$647.52)	112.70%
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$6,000.00	(\$6,000.00)	0.00%
45800	OTHER MISC. REVENUE	\$1,500.00	\$1,500.00	\$1,937.90	(\$437.90)	129.19%
49153	TRANSFER FR LIBRARY TRUST	\$72,000.00	\$0.00	\$0.00	\$0.00	0.00%
49154	TRANSFER FR TRUST FUNDS	\$18,000.00	\$18,000.00	\$19,481.12	(\$1,481.12)	108.23%
OPERATING REVENUES		\$119,075.00	\$47,075.00	\$58,503.39	(\$11,428.39)	124.28%
49153	TRANSFER FR LIBRARY TRUST	\$0.00	\$72,000.00	\$56,423.92	\$15,576.08	78.37%
FIXED ASSETS		\$0.00	\$72,000.00	\$56,423.92	\$15,576.08	78.37%
TOTAL		\$119,075.00	\$119,075.00	\$114,927.31	\$4,147.69	96.52%

## COMMUNITY DEVELOPMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42300	BUILDING PERMITS	\$25,000.00	\$21,475.00	\$24,434.45	(\$2,959.45)	113.78%
42330	SIGN PERMITS	\$600.00	\$600.00	\$415.00	\$185.00	69.17%
42335	DEMOLITION PERMITS	\$300.00	\$300.00	\$250.00	\$50.00	83.33%
44050	INTEREST ON UNPAID BILLS	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
44210	SUBDIVISION + LOT LINE AD	\$500.00	\$500.00	\$418.00	\$82.00	83.60%
44215	SITE PLAN REVIEW	\$2,000.00	\$2,675.00	\$2,054.48	\$620.52	76.80%
44220	ZBA APPLICATIONS	\$1,000.00	\$1,000.00	\$1,448.00	(\$448.00)	144.80%
44230	MISCELLANEOUS	\$25.00	\$25.00	\$10.00	\$15.00	40.00%
44235	REIMB ON EXPS-OC	\$0.00	\$0.00	\$15.15	(\$15.15)	0.00%
44240	OC	\$100.00	\$525.00	\$416.00	\$109.00	79.24%
44245	INSPECTION SERVICES	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
45746	NH CHARITABLE FOUNDATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
OPERATING REVENUES		\$31,550.00	\$29,125.00	\$29,461.08	(\$336.08)	101.15%
TOTAL		\$31,550.00	\$29,125.00	\$29,461.08	(\$336.08)	101.15%

# REVENUE STATUS REPORT, CONTINUED

## OTHER GENL GOVERNMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43430	OTHER INTERG REVENUE	\$142,278.00	\$142,278.00	\$97,011.46	\$45,266.54	68.18%
44110	MISC. CHARGES & FEES	\$0.00	\$0.00	(\$75.00)	\$75.00	0.00%
44155	REIMB ON EXPENSES	\$0.00	\$0.00	\$3,828.74	(\$3,828.74)	0.00%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$600.00	(\$600.00)	0.00%
45800	OTHER MISC. REVENUE	\$0.00	\$0.00	\$6,824.84	(\$6,824.84)	0.00%
45820	INSURANCE REIMBURSEMENTS	\$0.00	\$0.00	\$5,430.30	(\$5,430.30)	0.00%
45825	SCHOOLCARE INS REIMB	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49122	TRANSFER FROM AMBULANCE	\$27,000.00	\$27,000.00	\$0.00	\$27,000.00	0.00%
OPERATING REVENUES		\$169,278.00	\$169,278.00	\$113,620.34	\$55,657.66	67.12%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$130.00	(\$130.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$130.00	(\$130.00)	13000.00%
TOTAL		\$169,278.00	\$169,278.00	\$113,750.34	\$55,527.66	67.20%

## PARCELS AND PARKING LOT CP

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
52100	PROCEEDS FROM GOB	\$1,143,562.00	\$1,143,562.00	\$0.00	\$1,143,562.00	0.00%
SPECIAL ARTICLES		\$1,143,562.00	\$1,143,562.00	\$0.00	\$1,143,562.00	0.00%

## PARKS

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45820	INSURANCE REIMBURSEMENTS	\$0.00	\$0.00	\$3,056.00	(\$3,056.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$3,056.00	(\$3,056.00)	0.00%
TOTAL		\$0.00	\$0.00	\$3,056.00	(\$3,056.00)	0.00%

## PAY AS YOU THROW

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44050	INTEREST ON UNPAID BILLS	\$20.00	\$20.00	\$26.60	(\$6.60)	133.00%
44675	PAY PER BAG SALES	\$78,430.00	\$78,430.00	\$82,402.00	(\$3,972.00)	105.06%
45300	INTEREST AND DIVIDENDS	\$50.00	\$50.00	\$74.81	(\$24.81)	149.62%
OPERATING REVENUES		\$78,500.00	\$78,500.00	\$82,503.41	(\$4,003.41)	105.10%
TOTAL		\$78,500.00	\$78,500.00	\$82,503.41	(\$4,003.41)	105.10%

## PEG STATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42439	CABLE FRANCHISE FEE	\$18,834.00	\$18,835.00	\$13,052.97	\$5,782.03	69.30%
OPERATING REVENUES		\$18,834.00	\$18,835.00	\$13,052.97	\$5,782.03	69.30%
TOTAL		\$18,834.00	\$18,835.00	\$13,052.97	\$5,782.03	69.30%

# REVENUE STATUS REPORT, CONTINUED

## POLICE

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42450	PISTOL PERMITS	\$400.00	\$400.00	\$1,200.00	(\$800.00)	300.00%
43135	OTHER FEDERAL REVENUE	\$1,800.00	\$1,800.00	\$1,739.43	\$60.57	96.64%
43208	MISC POLICE GRANTS	\$0.00	\$0.00	\$4,128.95	(\$4,128.95)	0.00%
43252	STATE CONTRACT-MILLER PK	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43405	TOWN OF SHARON	\$92,802.00	\$92,802.00	\$93,339.96	(\$537.96)	100.58%
44305	REIMB ON EXPS	\$0.00	\$0.00	\$483.30	(\$483.30)	0.00%
44309	PARKING FINES	\$4,000.00	\$4,000.00	\$3,835.00	\$165.00	95.88%
44310	ACCIDENT & OTHER REPORTS	\$2,500.00	\$2,500.00	\$2,245.00	\$255.00	89.80%
44311	FINGERPRINTS	\$100.00	\$100.00	\$70.00	\$30.00	70.00%
44312	MISC LICENSES/PERMITS/FEE	\$50.00	\$50.00	\$200.00	(\$150.00)	400.00%
44313	WITNESS FEES	\$400.00	\$400.00	\$346.75	\$53.25	86.69%
44315	SPECIAL DETAILS	\$40,000.00	\$40,000.00	\$95,205.00	(\$55,205.00)	238.01%
45505	FINES FROM THE COURT	\$1,200.00	\$1,200.00	\$1,753.52	(\$553.52)	146.13%
OPERATING REVENUES		\$143,252.00	\$143,252.00	\$204,546.91	(\$61,294.91)	142.79%
44303	SALE OF POLICE CRUISERS	\$8,000.00	\$8,000.00	\$1,025.00	\$6,975.00	12.81%
FIXED ASSETS		\$8,000.00	\$8,000.00	\$1,025.00	\$6,975.00	12.81%
TOTAL		\$151,252.00	\$151,252.00	\$205,571.91	(\$54,319.91)	135.91%

## RECREATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44050	INTEREST ON UNPAID BILLS	\$0.00	\$0.00	\$232.00	(\$232.00)	0.00%
44702	REIMBURSEMENTS/REFUNDS	\$0.00	\$0.00	(\$43.00)	\$43.00	0.00%
44710	PROGRAM INCOME	\$2,000.00	\$2,000.00	\$3,948.00	(\$1,948.00)	197.40%
44715	MISC CHARGES & FEES	\$1,000.00	\$1,000.00	\$1,756.00	(\$756.00)	175.60%
44720	POOL REGISTRATIONS	\$22,500.00	\$22,500.00	\$22,896.85	(\$396.85)	101.76%
44728	REIMB ON EXPENSES	\$0.00	\$0.00	\$410.90	(\$410.90)	0.00%
45405	RENTAL OF FACILITIES	\$750.00	\$750.00	\$4,009.50	(\$3,259.50)	534.60%
OPERATING REVENUES		\$26,250.00	\$26,250.00	\$33,210.25	(\$6,960.25)	126.52%
49127	TRANSFER FROM REC REV FD	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
49140	TRANSFER FR CAP RESERVE	\$25,000.00	\$25,000.00	\$24,459.16	\$540.84	97.84%
49154	TRANSFER FR TRUST FUNDS	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
49155	TRANSF FR ISABELLE MILLER	\$20,000.00	\$20,000.00	\$3,445.00	\$16,555.00	17.23%
FIXED ASSETS		\$70,000.00	\$70,000.00	\$27,904.16	\$42,095.84	39.86%
TOTAL		\$96,250.00	\$96,250.00	\$61,114.41	\$35,135.59	63.50%

## RECREATION REVOLVING

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44702	REIMBURSEMENTS/REFUNDS	\$0.00	\$0.00	(\$25.00)	\$25.00	0.00%
44709	SCHOLARSHIP PROGRAM	\$1,000.00	\$1,000.00	\$1,663.00	(\$663.00)	166.30%
44710	PROGRAM INCOME	\$158,082.00	\$158,082.00	\$136,518.77	\$21,563.23	86.36%
44715	MISC CHARGES & FEES	\$0.00	\$0.00	\$2,761.72	(\$2,761.72)	0.00%
45300	INTEREST AND DIVIDENDS	\$100.00	\$100.00	\$147.32	(\$47.32)	147.32%
45405	RENTAL OF FACILITIES	\$24,000.00	\$24,000.00	\$27,556.96	(\$3,556.96)	114.82%
45715	PRIVATE CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49101	TRANSFER FROM GENERAL FD	\$15,991.00	\$15,991.00	\$15,991.00	\$0.00	100.00%
OPERATING REVENUES		\$199,173.00	\$199,173.00	\$184,613.77	\$14,559.23	92.69%
44705	SALE OF MUNICIPAL ASSETS	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
FIXED ASSETS		\$500.00	\$500.00	\$0.00	\$500.00	0.00%
TOTAL		\$199,673.00	\$199,673.00	\$184,613.77	\$15,059.23	92.46%



# REVENUE STATUS REPORT, CONTINUED

## RECYCLING

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
43405	TOWN OF SHARON	\$15,107.00	\$15,107.00	\$15,563.17	(\$456.17)	103.02%
44651	NEWSPAPER	\$3,500.00	\$3,500.00	\$3,808.00	(\$308.00)	108.80%
44653	SCRAP METALS	\$3,500.00	\$3,500.00	\$3,188.96	\$313.04	91.06%
44656	MIXED OFFICE	\$5,760.00	\$5,760.00	\$7,696.50	(\$1,936.50)	133.62%
44657	OCC SALES	\$8,900.00	\$8,900.00	\$9,664.88	(\$764.88)	108.59%
44658	PLASTICS	\$11,400.00	\$11,400.00	\$8,338.57	\$3,061.43	73.15%
44659	STICKERS	\$190.00	\$190.00	\$7,293.00	(\$7,103.00)	3838.42%
44661	ALUMINUM CANS	\$6,600.00	\$6,600.00	\$5,635.60	\$964.40	85.39%
44662	TIN CANS	\$2,520.00	\$2,520.00	\$641.70	\$1,878.30	25.46%
44663	MISCELLANEOUS ITEMS	\$600.00	\$600.00	\$70.77	\$529.23	11.80%
44664	TIRES	\$72.00	\$72.00	\$98.00	(\$26.00)	136.11%
44666	REIMB ON EXPENSES	\$0.00	\$0.00	\$20.00	(\$20.00)	0.00%
44667	RETURN CK FEES	\$52.00	\$52.00	\$85.00	(\$33.00)	163.46%
44677	DISPOSAL COLLECTION FEE	\$40,270.00	\$40,270.00	\$42,264.51	(\$1,994.51)	104.95%
45700	CONTRIBUTIONS & DONATIC	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49152	TRANSFER FR RECLAM TRU	\$9,100.00	\$9,100.00	\$906.50	\$7,193.50	11.10%
OPERATING REVENUES		\$108,571.00	\$108,571.00	\$105,273.16	\$1,297.84	98.78%
45700	CONTRIBUTIONS & DONATIC	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	0.00%
49152	TRANSFER FR RECLAM TRU	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
FIXED ASSETS		\$30,000.00	\$30,000.00	\$5,000.00	\$25,000.00	16.67%
TOTAL		\$136,571.00	\$136,571.00	\$110,273.16	\$26,297.84	80.74%

## ROBBE FARM/LEGACY CP

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
52100	PROCEEDS FROM GOB	\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%
SPECIAL ARTICLES		\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%
TOTAL		\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%

## SEWER

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44879	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	(\$1,439.00)	\$1,439.00	0.00%
45275	GAIN/LOSS SALE-FIX ASSET	\$0.00	\$0.00	\$1,439.00	(\$1,439.00)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43113	USDA RURAL DEV GRANT	\$212,871.00	\$212,871.00	\$490,233.31	(\$277,362.31)	230.30%
SPECIAL ARTICLES		\$212,871.00	\$212,871.00	\$490,233.31	(\$277,362.31)	230.30%
43217	NHDES GRANTS-OPERATING	\$3,675.00	\$3,675.00	\$3,504.00	\$171.00	95.35%
43220	NHDES GRANTS-SAG	\$223,000.00	\$212,515.00	\$222,686.00	(\$10,171.00)	104.79%
44855	SEWER USE CHARGES	\$1,025,243.00	\$1,035,728.00	\$967,575.20	\$168,152.80	83.76%
44870	MAIN LINE EXTENSION PMTS	\$444.00	\$444.00	\$471.28	(\$27.28)	106.14%
44873	CONNECTION FEES	\$5,000.00	\$5,000.00	\$14,110.00	(\$9,110.00)	282.20%
44875	MISCELLANEOUS CHARGES	\$50.00	\$50.00	\$318.19	(\$268.19)	632.38%
44876	REIMB ON EXPENSES	\$0.00	\$0.00	\$994.95	(\$994.95)	0.00%
44879	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$40.00	(\$40.00)	0.00%
44880	INTEREST-UNPAID BALANCE	\$2,600.00	\$2,600.00	\$2,946.85	(\$346.85)	113.34%
45820	INSURANCE REIMBURSEME	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45850	MISC REVENUE-EVERSOURE	\$0.00	\$0.00	\$53,627.80	(\$53,627.80)	0.00%
49140	TRANSFER FR CAP RESERV	\$0.00	\$0.00	\$6,560.00	(\$6,560.00)	0.00%
OPERATING REVENUES		\$1,260,012.00	\$1,260,012.00	\$1,172,832.27	\$87,179.73	93.08%
45300	INTEREST AND DIVIDENDS	\$2,200.00	\$2,200.00	\$3,004.90	(\$804.90)	136.59%
45700	CONTRIBUTIONS & DONATIC	\$0.00	\$0.00	\$290,024.00	(\$290,024.00)	0.00%
NON-OPERATING REVENUES		\$2,200.00	\$2,200.00	\$293,028.90	(\$290,828.90)	13319.50%
49101	TRANSFER FROM GENERAL	\$0.00	\$685.00	\$0.00	\$685.00	0.00%
49159	TRANSFER FR GOVT WIDE	\$0.00	\$0.00	\$333,110.73	(\$333,110.73)	0.00%
TRANSFERS IN/OUT		\$0.00	\$685.00	\$333,110.73	(\$332,425.73)	48829.30%
TOTAL		\$1,475,083.00	\$1,475,768.00	\$2,289,205.21	(\$813,437.21)	155.12%



# REVENUE STATUS REPORT, CONTINUED

## STREET LIGHTING

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44425	REIMB ON EXPENSES	\$0.00	\$0.00	\$85.53	(\$85.53)	0.00%
45620	INSURANCE REIMBURSEME	\$0.00	\$0.00	\$7,280.00	(\$7,280.00)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$7,365.53	(\$7,365.53)	0.00%
TOTAL		\$0.00	\$0.00	\$7,365.53	(\$7,365.53)	0.00%

## ELECTIONS/REGISTRATION/VT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
42115	UCC FILINGS AND CERTIFIC	\$1,000.00	\$1,000.00	\$945.00	\$55.00	94.50%
42205	MOTOR VEH /DECALS	\$21,500.00	\$21,500.00	\$21,968.80	(\$468.80)	102.18%
42210	MOTOR VEH /PERMITS-FEES	\$910,000.00	\$940,000.00	\$1,024,300.33	(\$84,300.33)	108.97%
42220	TITLE FEES	\$2,100.00	\$2,100.00	\$2,452.00	(\$352.00)	116.76%
42225	BOAT REGISTRATION FEES	\$2,000.00	\$2,000.00	\$2,135.06	(\$135.06)	106.75%
42405	DOG LICENSES	\$4,500.00	\$4,500.00	\$4,501.50	(\$1.50)	100.03%
42415	MARRIAGE LICENSES	\$500.00	\$500.00	\$377.00	\$123.00	75.40%
42430	RECYCLING FEES	\$3,600.00	\$3,600.00	\$3,635.50	(\$35.50)	100.89%
42435	VITAL STATISTICS	\$10,500.00	\$10,500.00	\$9,824.00	\$676.00	93.56%
43253	OTHER INTERGOVT STATE RV	\$0.00	\$0.00	\$344.50	(\$344.50)	0.00%
43420	CONVAL SCHOOL DISTRICT	\$0.00	\$0.00	\$2,167.48	(\$2,167.48)	0.00%
44352	MISC CHARGES & FEES	\$150.00	\$150.00	\$75.00	\$75.00	50.00%
44362	MISC CHARGES & FEES	\$350.00	\$350.00	\$448.73	(\$98.73)	128.21%
44363	NOTARY FEES	\$300.00	\$300.00	\$360.00	(\$60.00)	120.00%
44364	RETURN CK FEES	\$200.00	\$200.00	\$162.00	\$38.00	81.00%
44365	MISC LICENSES/PERMITS/FEE	\$200.00	\$200.00	\$721.00	(\$521.00)	360.50%
44366	DOG LICENSE FINES	\$100.00	\$100.00	\$130.00	(\$30.00)	130.00%
OPERATING REVENUES		\$957,000.00	\$967,000.00	\$1,074,547.92	(\$87,547.92)	108.87%
TOTAL		\$957,000.00	\$967,000.00	\$1,074,547.92	(\$87,547.92)	108.87%

## UNION ST INFRASTRUCTURE CP

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44610	REIMBURSEMENT ON EXPENSES	\$0.00	\$0.00	\$2,847.70	(\$2,847.70)	0.00%
SPECIAL ARTICLES		\$0.00	\$0.00	\$2,847.70	(\$2,847.70)	0.00%
TOTAL		\$0.00	\$0.00	\$2,847.70	(\$2,847.70)	0.00%

# REVENUE STATUS REPORT, CONTINUED

## WATER

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
44845	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	(\$1,439.00)	\$1,439.00	0.00%
45275	GAIN/LOSS SALE-FIX ASSET	\$0.00	\$0.00	\$1,439.00	(\$1,439.00)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$0.00	\$0.00	0.00%
52100	PROCEEDS FROM GOB	\$700,000.00	\$700,000.00	\$700,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$700,000.00	\$700,000.00	\$700,000.00	\$0.00	100.00%
44805	WATER USE CHARGES	\$914,475.00	\$914,475.00	\$921,604.20	(\$7,129.20)	100.78%
44815	WATER HYDRANTS	\$50,000.00	\$50,000.00	\$47,923.00	\$2,077.00	95.85%
44819	BACKFLOW TESTING FEES	\$13,000.00	\$13,000.00	\$16,710.96	(\$3,710.96)	128.55%
44820	MAINLINE EXTENSION PMTS	\$314.00	\$314.00	\$314.16	(\$0.16)	100.05%
44825	MISCELLANEOUS CHARGES	\$5,000.00	\$5,000.00	\$10,283.94	(\$5,283.94)	205.68%
44827	RETURN CK FEES	\$25.00	\$25.00	\$81.00	(\$56.00)	324.00%
44830	CONNECTION FEES	\$8,000.00	\$8,000.00	\$24,461.66	(\$16,461.66)	305.77%
44835	INTEREST-UNPAID BALANCE	\$4,000.00	\$4,000.00	\$5,001.60	(\$1,001.60)	125.04%
44840	REIMBURSEMENT ON EXPEI	\$0.00	\$0.00	\$313.20	(\$313.20)	0.00%
44845	SALE OF MUNICIPAL ITEMS	\$0.00	\$0.00	\$126.37	(\$126.37)	0.00%
45820	INSURANCE REIMBURSEMEI	\$0.00	\$0.00	\$1,932.44	(\$1,932.44)	0.00%
45850	MISC REVENUE-EVERSOURE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49140	TRANSFER FR CAP RESERV	\$0.00	\$0.00	\$8,560.00	(\$8,560.00)	0.00%
OPERATING REVENUES		\$994,814.00	\$994,814.00	\$1,035,312.53	(\$40,498.53)	104.07%
45300	INTEREST AND DIVIDENDS	\$1,100.00	\$1,100.00	\$4,650.63	(\$3,550.63)	422.78%
53100	REBATE ON REFUNDING BD	\$0.00	\$0.00	\$6,328.92	(\$6,328.92)	0.00%
NON-OPERATING REVENUES		\$1,100.00	\$1,100.00	\$10,979.55	(\$9,879.55)	998.14%
49101	TRANSFER FROM GENERAL	\$0.00	\$686.00	\$0.00	\$686.00	0.00%
TRANSFERS IN/OUT		\$0.00	\$686.00	\$0.00	\$686.00	0.00%
TOTAL		\$1,695,914.00	\$1,696,600.00	\$1,746,292.08	(\$49,682.08)	102.93%

## WPTIF DISTRICT

Acct	Title	2016 Orig Budget	Current Budget	YTD Revenues	Balance	YTD/ BUD
45300	INTEREST AND DIVIDENDS	\$0.00	\$0.00	\$1,268.96	(\$1,268.96)	0.00%
OPERATING REVENUES		\$0.00	\$0.00	\$1,268.96	(\$1,268.96)	0.00%
TOTAL		\$0.00	\$0.00	\$1,268.96	(\$1,268.96)	0.00%

# EXPENDITURE STATUS REPORT

Department	Original Budget	Budget	YTD Expenditures	Balance	YTD%BD
Ambulance Tax Supported	\$37,600.00	\$37,600.00	\$37,600.00	\$0.00	100.00%
Buildings & Grounds	\$387,125.00	\$387,125.00	\$274,067.13	\$226,067.37	94.19%
Cemetery Fund	\$78,103.00	\$78,103.00	\$80,887.40	\$16,410.80	79.76%
Community Development	\$348,675.00	\$360,237.00	\$349,147.11	\$2,089.39	98.40%
Conservation Commission	\$3,060.00	\$3,060.00	\$2,517.97	\$532.33	82.56%
Debt Service	\$773,038.00	\$825,038.00	\$737,106.71	\$35,932.29	96.60%
DTTF District	\$81,770.00	\$81,770.00	\$82,123.30	\$19,647.30	\$19,647.30
Economic Development	\$0.00	\$5,000.00	\$9,199.03	(\$4,199.03)	183.98%
Elections/Registrations/Vitals	\$148,366.00	\$161,321.00	\$144,027.82	\$7,333.08	96.19%
Emergency Management	\$17,701.00	\$18,834.00	\$23,286.76	(\$5,372.76)	129.51%
Financial Administration	\$775,700.00	\$775,535.00	\$835,541.86	(\$106,953.86)	113.74%
Fire Department	\$1,048,304.00	\$1,060,918.00	\$787,704.14	\$283,214.38	73.00%
Heritage Commission	\$1,000.00	\$1,000.00	\$900.61	\$99.49	90.36%
Highway	\$2,803,334.00	\$2,825,879.00	\$2,417,887.84	\$1,210,471.06	96.84%
Human Services	\$148,701.00	\$148,701.00	\$118,375.55	\$32,325.45	78.07%
Information Systems	\$167,338.00	\$168,864.00	\$194,866.67	(\$35,291.67)	122.10%
Landfill Closure Division	\$44,840.00	\$44,840.00	\$62,800.06	(\$18,180.06)	113.23%
Library Fund	\$705,820.00	\$705,183.00	\$638,235.43	\$21,307.52	96.92%
Other General Government	\$284,887.00	\$256,322.00	\$175,044.37	\$89,777.13	74.23%
Parks	\$88,723.00	\$88,723.00	\$84,620.96	\$4,302.06	92.39%
Police Department	\$1,219,268.00	\$1,322,869.00	\$1,894,904.37	\$127,764.13	92.99%
Recreation Department	\$569,474.00	\$682,086.00	\$638,191.86	\$25,373.06	96.40%
Recycling	\$407,127.00	\$407,127.00	\$382,348.96	\$44,330.06	93.89%
Street Lighting	\$43,800.00	\$43,800.00	\$44,689.70	(\$999.70)	102.39%
WTFIF	\$240,001.00	\$240,001.00	\$239,523.38	\$172.84	99.80%
<b>Sub-Total (Tax Funds)</b>	<b>\$11,777,402.00</b>	<b>\$11,843,966.00</b>	<b>\$10,093,903.03</b>	<b>\$1,756,061.92</b>	<b>96.13%</b>

Ambulance 911 Calls	\$328,053.00	\$326,727.00	\$316,014.34	\$11,712.78	98.58%
Ambulance Transfers	\$848,795.00	\$849,433.00	\$676,335.60	\$72,587.50	82.87%
Children and The Arts	\$0.00	\$0.00	\$18,044.86	(\$18,044.86)	0.00%
Community Center Reno Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land Acquisition and Management	\$0.00	\$0.00	\$5,908.06	(\$5,908.06)	0.00%
Parcels and Parking Lot CP	\$1,143,682.00	\$1,143,682.00	\$275,689.95	\$267,371.02	24.11%
Pay As You Throw Fund	\$75,600.00	\$75,600.00	\$74,832.15	\$5,667.36	96.33%
PEG Station Rev Fund	\$18,335.00	\$18,335.00	\$21,340.04	(\$3,005.04)	115.96%
Recreation Revolving Fund	\$198,873.00	\$198,873.00	\$156,230.35	\$44,382.16	77.77%
Robbe Farm/Legacy Lane Rd Const CP	\$200,000.00	\$200,000.00	\$190,679.00	\$9,322.00	96.29%
Sewer Fund	\$2,143,380.00	\$2,144,078.00	\$1,780,721.12	\$353,348.38	82.12%
Union St Infrastructure Capital Project	\$870,438.00	\$870,438.00	\$657,514.32	\$112,971.13	\$112,971.13
Water Fund	\$1,677,914.00	\$1,678,900.00	\$992,186.73	\$686,444.22	68.11%
<b>Sub-Total (Non Tax Funds)</b>	<b>\$7,807,348.00</b>	<b>\$7,908,394.00</b>	<b>\$5,441,434.19</b>	<b>\$2,182,489.31</b>	<b>71.60%</b>

<b>Total</b>	<b>\$18,384,942.00</b>	<b>\$19,462,349.00</b>	<b>\$16,530,327.27</b>	<b>\$3,932,621.73</b>	<b>79.83%</b>
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# EXPENDITURE STATUS REPORT, CONTINUED

## AMBULANCE TRANSFERS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$337,874.00	\$338,355.00	\$261,822.61	\$76,532.39	77.38%
61199	CAFETERIA PLAN	\$1,040.00	\$1,040.00	\$1,241.45	(\$201.45)	119.37%
61500	OVERTIME	\$4,700.00	\$4,700.00	\$9,488.88	(\$4,788.88)	201.89%
62100	HEALTH INSURANCE	\$5,919.00	\$5,919.00	\$8,874.13	(\$2,955.13)	149.93%
62150	DENTAL INSURANCE	\$663.00	\$663.00	\$686.36	(\$23.36)	103.52%
62200	LIFE INSURANCE	\$151.00	\$151.00	\$146.83	\$4.17	97.24%
62250	DISABILITY INSURANCE	\$417.00	\$417.00	\$404.19	\$12.81	96.93%
62300	PAYROLL TAXES	\$25,495.00	\$25,502.00	\$19,783.85	\$5,718.15	77.58%
62350	UNEMPLOYMENT COMPENSATIC	\$370.00	\$370.00	\$711.14	(\$341.14)	192.20%
62375	WORKER'S COMPENSATION	\$6,324.00	\$6,334.00	\$5,194.74	\$1,139.26	82.01%
62500	RETIREMENT	\$9,202.00	\$9,342.00	\$11,074.87	(\$1,732.87)	118.55%
63150	FINANCIAL CHARGES & FEES	\$500.00	\$500.00	\$720.98	(\$220.98)	144.20%
63200	AUDITING SERVICES	\$1,050.00	\$1,050.00	\$1,142.31	(\$92.31)	108.79%
63250	COMPUTER SERVICES	\$1,000.00	\$1,000.00	\$128.00	\$872.00	12.80%
63300	MEDICAL SERVICES	\$2,164.00	\$2,164.00	\$1,322.90	\$841.10	61.13%
63600	TELEPHONE	\$1,800.00	\$1,800.00	\$1,676.15	\$123.85	93.12%
63900	OTHER PROFESSIONAL SERV.	\$43,100.00	\$43,100.00	\$49,191.87	(\$6,091.87)	114.13%
64100	ELECTRICITY	\$1,615.00	\$1,615.00	\$2,366.19	(\$751.19)	146.51%
64200	HEATING FUEL	\$2,064.00	\$2,064.00	\$1,760.03	\$303.97	85.27%
64250	WATER & SEWER	\$330.00	\$330.00	\$194.84	\$135.16	59.04%
64300	BLDG-REPAIR & MAINT SERV	\$750.00	\$750.00	\$814.32	(\$64.32)	108.58%
64315	EQUIP REPAIR/MAINT	\$5,000.00	\$5,000.00	\$638.48	\$4,361.52	12.77%
64325	VEHICLE REPAIR/MAINT	\$5,500.00	\$5,500.00	\$7,726.55	(\$2,226.55)	140.48%
64600	SANITATION/RECYCLING SERV	\$175.00	\$175.00	\$625.22	(\$450.22)	357.27%
64800	PROPERTY & LIABILITY INS	\$3,266.00	\$3,266.00	\$3,266.00	\$0.00	100.00%
65200	DUES & PUBLICATIONS	\$250.00	\$250.00	\$0.00	\$250.00	0.00%
66100	GENERAL SUPPLIES	\$13,300.00	\$13,300.00	\$4,939.82	\$8,360.18	37.14%
66150	POSTAGE	\$50.00	\$50.00	\$105.43	(\$55.43)	210.86%
66175	PURCHASE OF UNIFORMS	\$0.00	\$0.00	\$2,065.57	(\$2,065.57)	0.00%
66200	OFFICE SUPPLIES	\$700.00	\$700.00	\$649.77	\$50.23	92.82%
66460	DIESEL FUEL	\$19,200.00	\$19,200.00	\$9,530.25	\$9,669.75	49.64%
66800	MEDICAL SUPPLIES	\$6,000.00	\$6,000.00	\$7,895.81	(\$1,895.81)	131.60%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$1,100.74	(\$1,100.74)	0.00%
68050	MILEAGE	\$172.00	\$172.00	\$44.12	\$127.88	25.65%
68100	STAFF DEVELOPMENT	\$7,500.00	\$7,500.00	\$10,069.78	(\$2,569.78)	134.26%
68115	TUITION REIMBURSEMENTS	\$4,000.00	\$4,000.00	\$904.65	\$3,095.35	22.62%
68225	PROTECTIVE CLOTHING	\$0.00	\$0.00	\$682.54	(\$682.54)	0.00%
OPERATING EXPENDITURES		\$511,641.00	\$512,279.00	\$428,991.37	\$83,287.63	83.74%
75400	LEASE PURCHASE PAYMENTS	\$15,844.00	\$15,844.00	\$15,844.03	(\$0.03)	100.00%
OPERATING EXPENDITURES		\$15,844.00	\$15,844.00	\$15,844.03	(\$0.03)	100.00%

## AMBULANCE TRANSFERS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$0.00	\$0.00	\$35,990.10	(\$35,990.10)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$35,990.10	(\$35,990.10)	3599010.00%
75101	TRANSFER TO GENERAL FUND	\$62,300.00	\$62,300.00	\$36,000.00	\$26,300.00	57.78%
75104	TRANSFER TO AMBULANCE FD	\$59,010.00	\$59,010.00	\$59,010.00	\$0.00	100.00%
OPERATING EXPENDITURES		\$121,310.00	\$121,310.00	\$95,010.00	\$26,300.00	78.32%
TOTAL DEPARTMENTAL EXPENDITURES		\$648,795.00	\$649,433.00	\$575,835.50	\$73,597.50	88.67%



# EXPENDITURE STATUS REPORT, CONTINUED

## AMBULANCE 911 CALLS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$501,345.00	\$501,827.00	\$432,051.70	\$69,775.30	86.10%
61199	CAFETERIA PLAN	\$1,040.00	\$1,040.00	\$1,241.45	(\$201.45)	119.37%
61500	OVERTIME	\$4,000.00	\$4,000.00	\$15,479.02	(\$11,479.02)	386.98%
61800	SPECIAL DETAIL WAGES	\$1,440.00	\$1,440.00	\$1,710.00	(\$270.00)	118.75%
62100	HEALTH INSURANCE	\$9,511.00	\$9,511.00	\$10,374.07	(\$863.07)	109.07%
62150	DENTAL INSURANCE	\$750.00	\$750.00	\$880.16	(\$130.16)	117.35%
62200	LIFE INSURANCE	\$204.00	\$204.00	\$200.83	\$3.17	98.45%
62250	DISABILITY INSURANCE	\$551.00	\$551.00	\$542.79	\$8.21	98.51%
62300	PAYROLL TAXES	\$37,649.00	\$37,656.00	\$33,366.18	\$4,289.82	88.61%
62350	UNEMPLOYMENT COMPENSATION	\$370.00	\$370.00	\$711.14	(\$341.14)	192.20%
62375	WORKER'S COMPENSATION	\$9,723.00	\$9,733.00	\$8,107.06	\$1,625.94	83.29%
62500	RETIREMENT	\$12,543.00	\$12,683.00	\$12,257.61	\$425.39	96.65%
63150	FINANCIAL CHARGES & FEES	\$1,000.00	\$1,000.00	\$1,081.58	(\$81.58)	108.16%
63200	AUDITING SERVICES	\$1,050.00	\$1,050.00	\$1,142.30	(\$92.30)	108.79%
63250	COMPUTER SERVICES	\$1,000.00	\$1,000.00	\$722.00	\$278.00	72.20%
63300	MEDICAL SERVICES	\$2,164.00	\$2,164.00	\$1,935.30	\$228.70	89.43%
63350	LEGAL FEES	\$7,000.00	\$7,000.00	\$2,095.48	\$4,904.52	29.94%
63420	DISPATCH SERVICES	\$51,518.00	\$51,518.00	\$47,931.84	\$3,586.16	93.04%
63600	TELEPHONE	\$2,500.00	\$2,500.00	\$5,424.71	(\$2,924.71)	216.99%
63900	OTHER PROFESSIONAL SERV.	\$33,300.00	\$33,300.00	\$42,738.74	(\$9,438.74)	128.34%
64100	ELECTRICITY	\$1,615.00	\$1,615.00	\$2,366.17	(\$751.17)	146.51%
64200	HEATING FUEL	\$2,064.00	\$2,064.00	\$2,422.39	(\$358.39)	117.36%
64250	WATER & SEWER	\$330.00	\$330.00	\$292.23	\$37.77	88.55%
64300	BLDG-REPAIR & MAINT SERV	\$750.00	\$750.00	\$1,221.48	(\$471.48)	162.86%
64315	EQUIP REPAIR/MAINT	\$3,500.00	\$3,500.00	\$936.71	\$2,563.29	26.76%
64325	VEHICLE REPAIR/MAINT	\$5,500.00	\$5,500.00	\$12,069.46	(\$6,569.46)	219.44%
64600	SANITATION/RECYCLING SERV	\$175.00	\$175.00	\$938.06	(\$763.06)	536.03%
64800	PROPERTY & LIABILITY INS	\$3,266.00	\$3,266.00	\$3,266.00	\$0.00	100.00%
66100	GENERAL SUPPLIES	\$13,300.00	\$13,300.00	\$12,754.06	\$545.94	95.90%
66150	POSTAGE	\$150.00	\$150.00	\$105.43	\$44.57	70.29%
66175	PURCHASE OF UNIFORMS	\$0.00	\$0.00	\$3,005.03	(\$3,005.03)	0.00%
66200	OFFICE SUPPLIES	\$700.00	\$700.00	\$1,002.09	(\$302.09)	143.16%
66460	DIESEL FUEL	\$11,092.00	\$11,092.00	\$3,171.76	\$7,920.24	28.60%
66800	MEDICAL SUPPLIES	\$6,250.00	\$6,250.00	\$17,179.81	(\$10,929.81)	274.88%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$1,651.11	(\$1,651.11)	0.00%
68050	MILEAGE	\$172.00	\$172.00	\$44.12	\$127.88	25.65%
68100	STAFF DEVELOPMENT	\$7,000.00	\$7,000.00	\$7,364.62	(\$364.62)	105.21%
68225	PROTECTIVE CLOTHING	\$0.00	\$0.00	\$1,023.82	(\$1,023.82)	0.00%
68250	MISCELLANEOUS	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
OPERATING EXPENDITURES		\$734,622.00	\$735,261.00	\$690,808.31	\$44,452.69	93.95%

## AMBULANCE 911 CALLS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75400	LEASE PURCHASE PAYMENTS	\$23,766.00	\$23,766.00	\$23,766.04	(\$0.04)	100.00%
OPERATING EXPENDITURES		\$23,766.00	\$23,766.00	\$23,766.04	(\$0.04)	100.00%
67400	VEHICLES/EQUIP/MACHINERY	\$0.00	\$0.00	\$53,439.89	(\$53,439.89)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$53,439.89	(\$53,439.89)	5343989.00%
75101	TRANSFER TO GENERAL FUND	\$67,700.00	\$67,700.00	\$47,000.00	\$20,700.00	69.42%
OPERATING EXPENDITURES		\$67,700.00	\$67,700.00	\$47,000.00	\$20,700.00	69.42%
TOTAL DEPARTMENTAL EXPENDITURES		\$826,088.00	\$826,727.00	\$815,014.24	\$11,712.76	98.58%

# EXPENDITURE STATUS REPORT, CONTINUED

## AMBULANCE TAX SUPPORTED

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63450	AMBULANCE SERVICES	\$37,500.00	\$37,500.00	\$37,500.00	\$0.00	100.00%
OPERATING EXPENDITURES		\$37,500.00	\$37,500.00	\$37,500.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$37,500.00	\$37,500.00	\$37,500.00	\$0.00	100.00%

## BUILDINGS & GROUNDS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$121,881.00	\$121,881.00	\$124,154.25	(\$2,273.25)	101.87%
61199	CAFETERIA PLAN	\$19.00	\$19.00	\$1,543.34	(\$1,524.34)	8122.84%
61500	OVERTIME	\$8,258.00	\$8,258.00	\$7,849.14	\$408.86	95.05%
61565	CALL IN TIME	\$1,741.00	\$1,741.00	\$3,202.08	(\$1,461.08)	183.92%
62100	HEALTH INSURANCE	\$30,297.00	\$30,297.00	\$27,119.87	\$3,177.13	89.51%
62150	DENTAL INSURANCE	\$1,738.00	\$1,738.00	\$1,261.16	\$476.84	72.56%
62200	LIFE INSURANCE	\$260.00	\$260.00	\$238.16	\$21.84	91.60%
62250	DISABILITY INSURANCE	\$948.00	\$948.00	\$962.28	(\$14.28)	101.51%
62300	PAYROLL TAXES	\$10,091.00	\$10,091.00	\$10,015.58	\$75.42	99.25%
62375	WORKER'S COMPENSATION	\$2,759.00	\$2,759.00	\$2,523.36	\$235.64	91.46%
62500	RETIREMENT	\$14,427.00	\$14,427.00	\$13,830.13	\$596.87	95.86%
63600	TELEPHONE	\$1,600.00	\$1,600.00	\$2,263.26	(\$663.26)	141.45%
63900	OTHER PROFESSIONAL SERV.	\$630.00	\$630.00	\$298.90	\$331.10	47.44%
64100	ELECTRICITY	\$24,450.00	\$24,450.00	\$22,523.61	\$1,926.39	92.12%
64200	HEATING FUEL	\$22,030.00	\$22,030.00	\$16,055.24	\$5,974.76	72.88%
64250	WATER & SEWER	\$3,200.00	\$3,200.00	\$1,865.51	\$1,334.49	58.30%
64300	BLDG-REPAIR & MAINT SERV	\$5,000.00	\$5,000.00	\$10,330.69	(\$5,330.69)	206.61%
64315	EQUIP REPAIR/MAINT	\$250.00	\$250.00	\$0.00	\$250.00	0.00%
64325	VEHICLE REPAIR/MAINT	\$1,000.00	\$1,000.00	\$200.23	\$799.77	20.02%
64500	RENTALS & LEASES	\$3,120.00	\$3,120.00	\$2,172.80	\$947.20	69.64%
64600	SANITATION/RECYCLING SERV	\$600.00	\$600.00	\$205.49	\$394.51	34.25%
65350	ADVERTISING	\$400.00	\$400.00	\$419.22	(\$19.22)	104.81%
65550	UNIFORM RENTALS	\$400.00	\$400.00	\$308.48	\$91.52	77.12%
65900	CONTRACTED SERVICES	\$12,550.00	\$12,550.00	\$15,644.51	(\$3,094.51)	124.66%
60100	GENERAL SUPPLIES	\$21,000.00	\$21,000.00	\$15,208.38	\$5,791.62	72.42%
66150	POSTAGE	\$50.00	\$50.00	\$237.70	(\$187.70)	475.40%
66200	OFFICE SUPPLIES	\$400.00	\$400.00	\$1,438.22	(\$1,038.22)	359.56%
66450	GASOLINE	\$1,391.00	\$1,391.00	\$740.28	\$650.72	53.22%
66460	DIESEL FUEL	\$3,135.00	\$3,135.00	\$2,739.46	\$395.54	87.38%
66850	EQUIP/FURN/TOOLS	\$2,000.00	\$2,000.00	\$5,038.74	(\$3,038.74)	251.94%
68050	MILEAGE	\$300.00	\$300.00	\$120.46	\$179.54	40.15%
68100	STAFF DEVELOPMENT	\$1,000.00	\$1,000.00	\$778.69	\$221.31	77.87%
68225	PROTECTIVE CLOTHING	\$200.00	\$200.00	\$66.91	\$133.09	33.46%
OPERATING EXPENDITURES		\$297,125.00	\$297,125.00	\$291,356.13	\$5,768.87	98.06%
67200	BUILDINGS	\$40,000.00	\$40,000.00	\$30,339.63	\$9,660.37	75.85%
67400	VEHICLES/EQUIP/MACHINERY	\$60,000.00	\$60,000.00	\$52,371.37	\$7,628.63	87.29%
FIXED ASSETS		\$100,000.00	\$100,000.00	\$82,711.00	\$17,289.00	82.71%

## CHILDREN AND THE ARTS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
65100	PRINTING	\$0.00	\$0.00	\$625.50	(\$625.50)	0.00%
65350	ADVERTISING	\$0.00	\$0.00	\$366.03	(\$366.03)	0.00%
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$14,489.58	(\$14,489.58)	0.00%
66100	GENERAL SUPPLIES	\$0.00	\$0.00	\$573.54	(\$573.54)	0.00%
66150	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
OPERATING EXPENDITURES		\$0.00	\$0.00	\$16,044.65	(\$16,044.65)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$16,044.65	(\$16,044.65)	0.00%



# EXPENDITURE STATUS REPORT, CONTINUED

## CEMETERY

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$28,006.00	\$28,006.00	\$20,876.75	\$7,129.25	74.54%
61199	CAFETERIA PLAN	\$6.00	\$6.00	\$3.60	\$2.40	60.00%
61500	OVERTIME	\$109.00	\$109.00	\$8.53	\$100.47	7.83%
62100	HEALTH INSURANCE	\$967.00	\$967.00	\$863.87	\$103.13	89.34%
62150	DENTAL INSURANCE	\$52.00	\$52.00	\$44.28	\$7.72	85.15%
62200	LIFE INSURANCE	\$7.00	\$7.00	\$7.09	(\$0.09)	101.29%
62250	DISABILITY INSURANCE	\$33.00	\$33.00	\$31.97	\$1.03	96.88%
62300	PAYROLL TAXES	\$2,151.00	\$2,151.00	\$1,591.19	\$559.81	73.97%
62375	WORKER'S COMPENSATION	\$459.00	\$459.00	\$309.35	\$149.65	67.40%
62500	RETIREMENT	\$411.00	\$411.00	\$223.66	\$187.34	54.42%
63250	COMPUTER SERVICES	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
63900	OTHER PROFESSIONAL SERV.	\$156.00	\$156.00	\$264.83	(\$108.83)	169.76%
64250	WATER & SEWER	\$3,000.00	\$3,000.00	\$1,188.62	\$1,811.38	39.62%
64315	EQUIP REPAIR/MAINT	\$1,000.00	\$1,000.00	\$991.61	\$8.39	99.16%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$369.96	\$1,130.04	24.66%
64450	GRAVE OPENINGS	\$10,000.00	\$10,000.00	\$14,255.00	(\$4,255.00)	142.55%
64600	SANITATION/RECYCLING SERV	\$40.00	\$40.00	\$31.06	\$8.94	77.65%
65100	PRINTING	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
65550	UNIFORM RENTALS	\$25.00	\$25.00	\$12.47	\$12.53	49.88%
65900	CONTRACTED SERVICES	\$14,600.00	\$14,600.00	\$6,965.00	\$7,635.00	47.71%
66100	GENERAL SUPPLIES	\$4,000.00	\$4,000.00	\$2,087.17	\$1,912.83	52.18%
66150	POSTAGE	\$50.00	\$50.00	\$12.15	\$37.85	24.30%
66200	OFFICE SUPPLIES	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
66450	GASOLINE	\$785.00	\$785.00	\$371.68	\$413.32	47.35%
66460	DIESEL FUEL	\$1,626.00	\$1,626.00	\$923.50	\$702.50	56.80%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$2,264.06	(\$2,264.06)	0.00%
OPERATING EXPENDITURES		\$74,108.00	\$74,108.00	\$58,697.40	\$15,410.60	79.20%
67923	TRANSFER OF FUND BAL-CEM	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$76,108.00	\$76,108.00	\$60,697.40	\$15,410.60	79.75%

## COMMUNITY CENTER RENOVATION FUND

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67200	BUILDINGS	\$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	\$0.00	\$0.00	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$0.00	\$0.00	0.00%

## CONSERVATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$1,050.00	\$1,050.00	\$1,224.67	(\$174.67)	116.64%
65200	DUES & PUBLICATIONS	\$360.00	\$360.00	\$363.00	(\$13.00)	103.71%
66200	OFFICE SUPPLIES	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
68100	STAFF DEVELOPMENT	\$300.00	\$300.00	\$120.00	\$180.00	40.00%
68150	PUBLIC EDUCATION PROGRAMS	\$1,325.00	\$1,325.00	\$810.00	\$515.00	61.13%
OPERATING EXPENDITURES		\$3,050.00	\$3,050.00	\$2,517.67	\$532.33	82.56%
TOTAL DEPARTMENTAL EXPENDITURES		\$3,050.00	\$3,050.00	\$2,517.67	\$532.33	82.56%



## EXPENDITURE STATUS REPORT, CONTINUED

### DEBT SERVICE

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75201	GOB-LT PRINCIPAL	\$621,817.00	\$501,817.00	\$501,891.47	(\$74.47)	100.01%
75220	OTHER LT DEBT-PRIN	\$0.00	\$20,000.00	\$39,091.74	(\$19,091.74)	195.46%
75301	GOB-LT INTEREST	\$231,774.00	\$226,774.00	\$226,461.89	\$312.11	99.86%
75315	OTHER LT DEBT-INTEREST	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
75400	LEASE PURCHASE PAYMENTS	\$19,448.00	\$69,448.00	\$19,661.61	\$49,786.39	28.31%
OPERATING EXPENDITURES		\$773,039.00	\$823,039.00	\$787,106.71	\$35,932.29	95.63%
TOTAL DEPARTMENTAL EXPENDITURES		\$773,039.00	\$823,039.00	\$787,106.71	\$35,932.29	95.63%

### DOWNTOWN TIF DISTRICT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75101	TRANSFER TO GENERAL FUND	\$81,770.00	\$81,770.00	\$62,122.80	\$19,647.20	75.97%
OPERATING EXPENDITURES		\$81,770.00	\$81,770.00	\$62,122.80	\$19,647.20	75.97%
TOTAL DEPARTMENTAL EXPENDITURES		\$81,770.00	\$81,770.00	\$62,122.80	\$19,647.20	75.97%

### ECONOMIC DEVELOPMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
62300	PAYROLL TAXES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
62375	WORKER'S COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
65100	PRINTING	\$0.00	\$0.00	\$1,911.99	(\$1,911.99)	0.00%
65900	CONTRACTED SERVICES	\$0.00	\$3,750.00	\$6,800.00	(\$3,050.00)	181.33%
66100	GENERAL SUPPLIES	\$0.00	\$1,250.00	\$487.04	\$762.96	38.96%
OPERATING EXPENDITURES		\$0.00	\$5,000.00	\$9,199.03	(\$4,199.03)	183.83%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$5,000.00	\$9,199.03	(\$4,199.03)	183.83%

### EMERGENCY MANAGEMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$7,823.00	\$8,064.00	\$8,127.87	(\$63.87)	100.79%
61199	CAFETERIA PLAN	\$339.00	\$339.00	\$476.34	(\$137.34)	140.51%
62100	HEALTH INSURANCE	\$12.00	\$12.00	\$6.50	\$5.50	54.17%
62150	DENTAL INSURANCE	\$0.00	\$0.00	\$119.88	(\$119.88)	0.00%
62200	LIFE INSURANCE	\$32.00	\$32.00	\$32.40	(\$0.40)	101.25%
62250	DISABILITY INSURANCE	\$51.00	\$51.00	\$52.39	(\$1.39)	102.73%
62300	PAYROLL TAXES	\$113.00	\$116.00	\$121.55	(\$5.55)	104.78%
62375	WORKER'S COMPENSATION	\$324.00	\$333.00	\$312.68	\$20.32	93.90%
62500	RETIREMENT	\$2,281.00	\$2,351.00	\$2,387.65	(\$36.65)	101.56%
63600	TELEPHONE	\$3,000.00	\$3,000.00	\$2,563.36	\$436.64	85.45%
63900	OTHER PROFESSIONAL SERV.	\$0.00	\$0.00	\$7,500.00	(\$7,500.00)	0.00%
64315	EQUIP REPAIR/MAINT	\$850.00	\$850.00	\$1,550.00	(\$700.00)	182.35%
65100	PRINTING	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
66150	POSTAGE	\$20.00	\$20.00	\$0.00	\$20.00	0.00%
66200	OFFICE SUPPLIES	\$100.00	\$100.00	\$146.14	(\$46.14)	146.14%
66850	EQUIP/FURN/TOOLS	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	0.00%
68100	STAFF DEVELOPMENT	\$150.00	\$150.00	\$0.00	\$150.00	0.00%
68225	PROTECTIVE CLOTHING	\$856.00	\$856.00	\$0.00	\$856.00	0.00%
OPERATING EXPENDITURES		\$17,701.00	\$18,024.00	\$23,396.76	(\$5,372.76)	129.79%
TOTAL DEPARTMENTAL EXPENDITURES		\$17,701.00	\$18,024.00	\$23,396.76	(\$5,372.76)	129.79%

# EXPENDITURE STATUS REPORT, CONTINUED

## FINANCIAL ADMINISTRATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$372,571.00	\$374,995.00	\$388,356.27	(\$13,361.27)	103.56%
61199	CAFETERIA PLAN	\$4,947.00	\$4,947.00	\$2,502.47	\$2,444.53	50.59%
62100	HEALTH INSURANCE	\$56,953.00	\$56,953.00	\$81,883.87	(\$24,930.87)	143.77%
62150	DENTAL INSURANCE	\$5,186.00	\$5,186.00	\$5,106.36	\$79.64	98.46%
62200	LIFE INSURANCE	\$809.00	\$809.00	\$815.68	(\$6.68)	100.83%
62250	DISABILITY INSURANCE	\$2,165.00	\$2,165.00	\$2,237.86	(\$72.86)	103.37%
62300	PAYROLL TAXES	\$30,459.00	\$30,647.00	\$31,275.49	(\$628.49)	102.05%
62375	WORKER'S COMPENSATION	\$606.00	\$610.00	(\$338.71)	\$948.71	-55.53%
62500	RETIREMENT	\$55,631.00	\$56,903.00	\$60,178.70	(\$4,275.70)	107.65%
63200	AUDITING SERVICES	\$14,650.00	\$14,650.00	\$14,836.90	(\$186.90)	101.28%
63250	COMPUTER SERVICES	\$53,110.00	\$53,110.00	\$117,710.43	(\$64,600.43)	221.64%
63600	TELEPHONE	\$4,175.00	\$4,175.00	\$4,418.24	(\$243.24)	105.83%
63700	RECORDING FEES	\$1,100.00	\$1,100.00	\$530.59	\$569.41	48.24%
63900	OTHER PROFESSIONAL SERV.	\$64,150.00	\$64,150.00	\$90,446.90	(\$26,296.90)	140.99%
64315	EQUIP REPAIR/MAINT	\$3,239.00	\$3,239.00	\$1,560.32	\$1,688.68	47.86%
64500	RENTALS & LEASES	\$4,672.00	\$4,672.00	\$3,949.86	\$722.14	84.54%
65100	PRINTING	\$8,940.00	\$8,940.00	\$3,968.67	\$4,971.33	44.39%
65200	DUES & PUBLICATIONS	\$10,842.00	\$10,842.00	\$7,809.69	\$3,032.31	72.03%
65350	ADVERTISING	\$2,250.00	\$2,250.00	\$1,346.84	\$903.16	59.86%
66150	POSTAGE	\$10,350.00	\$10,350.00	\$7,513.21	\$2,836.79	72.59%
66200	OFFICE SUPPLIES	\$4,400.00	\$4,400.00	\$2,751.60	\$1,648.40	62.54%
66850	EQUIP/FURN/TOOLS	\$1,800.00	\$1,800.00	\$806.85	\$993.15	44.83%
68050	MILEAGE	\$4,174.00	\$4,174.00	\$2,484.83	\$1,689.17	59.53%
68100	STAFF DEVELOPMENT	\$11,845.00	\$11,845.00	\$8,639.56	\$3,205.44	72.94%
68115	TUITION REIMBURSEMENTS	\$3,563.00	\$3,563.00	\$1,646.18	\$1,916.82	46.20%
OPERATING EXPENDITURES		\$732,587.00	\$735,475.00	\$842,428.66	(\$106,953.66)	114.54%
67914	CR-SOFTWARE/HARDWARE UPG	\$43,113.00	\$43,113.00	\$43,113.00	\$0.00	100.00%
SPECIAL ARTICLES		\$43,113.00	\$43,113.00	\$43,113.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$775,700.00	\$778,588.00	\$885,541.66	(\$106,953.66)	113.74%

# EXPENDITURE STATUS REPORT, CONTINUED

## FIRE

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$289,029.00	\$290,233.00	\$311,339.62	(\$21,106.62)	107.27%
61199	CAFETERIA PLAN	\$1,693.00	\$1,693.00	\$2,382.21	(\$689.21)	140.71%
61500	OVERTIME	\$11,000.00	\$11,000.00	\$11,804.44	(\$804.44)	107.31%
61800	SPECIAL DETAIL WAGES	\$2,000.00	\$2,000.00	\$210.00	\$1,790.00	10.50%
62100	HEALTH INSURANCE	\$140.00	\$140.00	\$32.50	\$107.50	23.21%
62150	DENTAL INSURANCE	\$0.00	\$0.00	\$599.52	(\$599.52)	0.00%
62200	LIFE INSURANCE	\$162.00	\$162.00	\$162.00	\$0.00	100.00%
62250	DISABILITY INSURANCE	\$257.00	\$257.00	\$261.99	(\$4.99)	101.94%
62300	PAYROLL TAXES	\$20,880.00	\$20,697.00	\$22,236.02	(\$1,539.02)	107.44%
62375	WORKER'S COMPENSATION	\$10,482.00	\$10,525.00	\$11,822.07	(\$1,297.07)	112.32%
62500	RETIREMENT	\$12,634.00	\$12,965.00	\$11,937.77	\$1,047.23	91.94%
63250	COMPUTER SERVICES	\$3,200.00	\$3,200.00	\$610.00	\$2,590.00	19.06%
63300	MEDICAL SERVICES	\$8,672.00	\$8,672.00	\$1,649.30	\$7,022.70	19.02%
63420	DISPATCH SERVICES	\$25,273.00	\$25,273.00	\$24,692.16	\$580.84	97.70%
63500	ENGINEERING SERVICES	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	100.00%
63600	TELEPHONE	\$2,000.00	\$2,000.00	\$2,645.72	(\$645.72)	132.29%
63650	ALARM SYSTEMS	\$1,500.00	\$1,500.00	\$1,591.78	(\$91.78)	106.12%
63900	OTHER PROFESSIONAL SERV.	\$764.00	\$764.00	\$630.31	\$233.69	69.41%
64100	ELECTRICITY	\$3,230.00	\$3,230.00	\$4,146.44	(\$916.44)	128.37%
64200	HEATING FUEL	\$4,128.00	\$4,128.00	\$3,045.44	\$1,082.56	73.78%
64250	WATER & SEWER	\$489.00	\$489.00	\$745.44	(\$256.44)	152.44%
64300	BLDG-REPAIR & MAINT SERV	\$4,000.00	\$4,000.00	\$508.95	\$3,491.05	12.72%
64315	EQUIP REPAIR/MAINT	\$10,000.00	\$10,000.00	\$12,104.48	(\$2,104.48)	121.04%
64325	VEHICLE REPAIR/MAINT	\$27,000.00	\$27,000.00	\$21,428.56	\$5,571.44	79.37%
64350	HYDRANT REPAIR/MAINT	\$37,203.00	\$37,203.00	\$37,203.00	\$0.00	100.00%
64355	HYDRANT UPGRADES	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
64600	SANITATION/RECYCLING SERV	\$400.00	\$400.00	\$390.72	\$9.28	97.68%
65100	PRINTING	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
65200	DUES & PUBLICATIONS	\$1,000.00	\$1,000.00	\$1,553.00	(\$553.00)	155.30%
65350	ADVERTISING	\$500.00	\$500.00	\$102.50	\$397.50	20.50%
66100	GENERAL SUPPLIES	\$33,400.00	\$28,400.00	\$17,870.34	\$10,529.66	62.92%
66150	POSTAGE	\$250.00	\$250.00	\$111.51	\$138.49	44.60%
66175	PURCHASE OF UNIFORMS	\$7,500.00	\$7,500.00	\$1,299.40	\$6,200.60	17.33%
66200	OFFICE SUPPLIES	\$1,500.00	\$1,500.00	\$494.78	\$1,005.22	32.99%
66450	GASOLINE	\$6,888.00	\$6,888.00	\$3,165.32	\$3,722.68	45.95%
66460	DIESEL FUEL	\$13,830.00	\$13,830.00	\$3,070.21	\$10,759.79	22.20%
66850	EQUIP/FURN/TOOLS	\$0.00	\$0.00	\$5,484.30	(\$5,484.30)	0.00%
68100	STAFF DEVELOPMENT	\$12,000.00	\$12,000.00	\$12,102.02	(\$102.02)	100.85%
68225	PROTECTIVE CLOTHING	\$25,000.00	\$25,000.00	\$32,915.40	(\$7,915.40)	131.66%
OPERATING EXPENDITURES		\$623,304.00	\$619,919.00	\$602,249.22	\$17,669.78	97.15%
67200	BUILDINGS	\$166,000.00	\$166,000.00	\$160,914.92	\$5,085.08	96.94%
67400	VEHICLE/EQUIP/MACHINERY	\$260,000.00	\$260,000.00	\$0.00	\$260,000.00	0.00%
67405	MISCELLANEOUS EQUIPMENT	\$0.00	\$5,000.00	\$4,540.00	\$460.00	90.80%
FIXED ASSETS		\$426,000.00	\$431,000.00	\$165,454.92	\$265,545.08	38.39%

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
TOTAL DEPARTMENTAL EXPENDITURES		\$1,049,304.00	\$1,050,919.00	\$767,704.14	\$283,214.86	73.05%



# EXPENDITURE STATUS REPORT, CONTINUED

## HERITAGE COMMISSION

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$500.00	\$500.00	\$375.95	\$124.05	75.19%
65200	DUES & PUBLICATIONS	\$0.00	\$0.00	\$220.00	(\$220.00)	0.00%
66100	GENERAL SUPPLIES	\$500.00	\$500.00	\$307.56	\$192.44	61.51%
OPERATING EXPENDITURES		\$1,000.00	\$1,000.00	\$903.51	\$96.49	90.26%
TOTAL DEPARTMENTAL EXPENDITURES		\$1,000.00	\$1,000.00	\$903.51	\$96.49	90.26%

## HIGHWAY

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$429,643.00	\$430,102.00	\$440,815.86	(\$10,713.86)	102.49%
61199	CAFETERIA PLAN	\$6,541.00	\$6,541.00	\$6,812.50	(\$271.50)	104.15%
61500	OVERTIME	\$50,000.00	\$50,000.00	\$33,882.78	\$16,117.22	67.77%
61580	STAND BY TIME	\$14,700.00	\$14,700.00	\$15,366.47	(\$666.47)	104.53%
61565	CALL IN TIME	\$7,600.00	\$7,600.00	\$3,172.87	\$4,427.13	41.75%
62100	HEALTH INSURANCE	\$100,771.00	\$100,771.00	\$96,279.68	\$4,491.32	95.54%
62150	DENTAL INSURANCE	\$4,368.00	\$4,368.00	\$3,429.80	\$938.20	78.52%
62200	LIFE INSURANCE	\$746.00	\$746.00	\$772.28	(\$26.28)	103.52%
62250	DISABILITY INSURANCE	\$3,516.00	\$3,516.00	\$3,555.08	(\$39.08)	101.11%
62300	PAYROLL TAXES	\$38,899.00	\$38,934.00	\$36,460.80	\$2,473.20	93.65%
62375	WORKER'S COMPENSATION	\$14,411.00	\$14,411.00	\$12,389.47	\$2,021.53	85.97%
62500	RETIREMENT	\$55,476.00	\$55,527.00	\$53,511.01	\$2,015.99	96.37%
63250	COMPUTER SERVICES	\$1,900.00	\$1,900.00	\$10,647.00	(\$8,747.00)	560.37%
63300	MEDICAL SERVICES	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
63600	TELEPHONE	\$3,300.00	\$3,300.00	\$4,143.69	(\$843.69)	125.57%
63700	RECORDING FEES	\$0.00	\$0.00	\$25.00	(\$25.00)	0.00%
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$2,505.36	(\$505.36)	125.27%
64100	ELECTRICITY	\$6,200.00	\$6,200.00	\$6,399.70	(\$199.70)	103.22%
64200	HEATING FUEL	\$15,000.00	\$15,000.00	\$9,363.25	\$5,636.75	62.42%
64250	WATER & SEWER	\$550.00	\$550.00	\$748.30	(\$198.30)	136.05%
64300	BLDG-REPAIR & MAINT SERV	\$5,200.00	\$5,200.00	\$3,449.39	\$1,750.61	66.33%
64315	EQUIP REPAIR/MAINT	\$14,700.00	\$14,700.00	\$20,115.38	(\$5,415.38)	136.84%
64325	VEHICLE REPAIR/MAINT	\$10,800.00	\$10,800.00	\$32,474.02	(\$21,674.02)	300.69%
64500	RENTALS & LEASES	\$3,000.00	\$3,000.00	\$5,500.00	(\$2,500.00)	183.33%
64600	SANITATION/RECYCLING SERV	\$120.00	\$120.00	\$231.08	(\$111.08)	192.57%
65200	DUES & PUBLICATIONS	\$100.00	\$100.00	\$65.00	\$35.00	65.00%
65350	ADVERTISING	\$500.00	\$500.00	\$710.88	(\$210.88)	142.18%
65550	UNIFORM RENTALS	\$1,650.00	\$1,650.00	\$1,512.04	\$137.96	91.64%
65900	CONTRACTED SERVICES	\$525,000.00	\$535,000.00	\$534,051.24	\$948.76	99.82%
66100	GENERAL SUPPLIES	\$85,200.00	\$94,400.00	\$75,083.13	\$19,316.87	79.54%
66150	POSTAGE	\$400.00	\$400.00	\$274.60	\$125.40	68.65%
66200	OFFICE SUPPLIES	\$500.00	\$500.00	\$1,030.84	(\$530.84)	206.17%
66325	SALT	\$65,000.00	\$65,000.00	\$38,167.56	\$26,832.44	58.72%
66450	GASOLINE	\$25,000.00	\$25,000.00	\$17,955.47	\$7,044.53	71.82%
66460	DIESEL FUEL	\$51,000.00	\$51,000.00	\$25,474.00	\$25,526.00	49.95%
66800	MEDICAL SUPPLIES	\$500.00	\$500.00	\$100.35	\$399.65	20.07%
66850	EQUIP/FURN/TOOLS	\$1,000.00	\$1,000.00	\$8,665.00	(\$5,665.00)	666.50%
68050	MILEAGE	\$1,000.00	\$1,000.00	\$188.65	\$811.35	18.87%
68100	STAFF DEVELOPMENT	\$2,500.00	\$2,500.00	\$1,011.57	\$1,488.43	40.46%
68225	PROTECTIVE CLOTHING	\$850.00	\$850.00	\$653.79	\$196.21	76.92%
OPERATING EXPENDITURES		\$1,550,141.00	\$1,569,886.00	\$1,504,994.89	\$64,891.11	95.87%
67400	VEHICLES/EQUIP/MACHINERY	\$150,000.00	\$150,000.00	\$148,689.00	\$1,311.00	99.13%
67515	SIDEWALKS	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	0.00%

# EXPENDITURE STATUS REPORT, CONTINUED

## HIGHWAY

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
FIXED ASSETS		\$190,000.00	\$190,000.00	\$148,689.00	\$41,311.00	78.26%
67905	GAR/RIVERWK PRKG LOT-2015	\$58,650.00	\$58,650.00	\$58,650.00	\$0.00	100.00%
67943	UNION BRIDGE CONST (2013)	\$1,451,465.00	\$1,451,465.00	\$498,037.15	\$952,427.85	34.38%
67987	CR-FLEET MANAGEMENT	\$80,000.00	\$80,000.00	\$80,000.00	\$0.00	100.00%
67998	MAIN ST BRIDGE (2009)	\$278,078.00	\$278,078.00	\$126,236.90	\$151,841.10	45.40%
SPECIAL ARTICLES		\$1,868,193.00	\$1,868,193.00	\$763,924.05	\$1,104,268.95	40.89%
TOTAL DEPARTMENTAL EXPENDITURES		\$3,608,334.00	\$3,628,079.00	\$2,417,607.94	\$1,210,471.06	66.64%

## HUMAN SERVICES

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$28,066.00	\$28,066.00	\$21,580.31	\$6,485.69	76.89%
61199	CAFETERIA PLAN	\$1,116.00	\$1,116.00	\$605.01	\$510.99	54.21%
62100	HEALTH INSURANCE	\$51.00	\$51.00	\$3,117.25	(\$3,066.25)	6112.25%
62150	DENTAL INSURANCE	\$452.00	\$452.00	\$284.36	\$167.64	62.91%
62200	LIFE INSURANCE	\$59.00	\$59.00	\$34.20	\$24.80	57.97%
62250	DISABILITY INSURANCE	\$168.00	\$168.00	\$119.48	\$48.52	71.12%
62300	PAYROLL TAXES	\$2,426.00	\$2,426.00	\$1,972.01	\$453.99	81.29%
62375	WORKER'S COMPENSATION	\$112.00	\$112.00	\$105.67	\$6.43	94.26%
62500	RETIREMENT	\$5,088.00	\$5,088.00	\$4,698.19	\$389.81	92.34%
63250	COMPUTER SERVICES	\$0.00	\$0.00	\$387.00	(\$387.00)	0.00%
63700	RECORDING FEES	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
64315	EQUIP REPAIR/MAINT	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
64500	RENTALS & LEASES	\$313.00	\$313.00	\$0.00	\$313.00	0.00%
66150	POSTAGE	\$150.00	\$150.00	\$64.55	\$85.45	43.03%
66200	OFFICE SUPPLIES	\$250.00	\$250.00	\$172.86	\$77.14	69.14%
68050	MILEAGE	\$400.00	\$400.00	\$88.24	\$311.76	22.06%
68100	STAFF DEVELOPMENT	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
69000	DIRECT RELIEF	\$90,000.00	\$90,000.00	\$66,122.64	\$23,877.36	73.47%
69115	OTHER PUBLIC ASSISTANCE	\$20,000.00	\$20,000.00	\$17,523.88	\$2,476.12	87.62%
OPERATING EXPENDITURES		\$149,701.00	\$149,701.00	\$116,875.55	\$32,825.45	78.07%
TOTAL DEPARTMENTAL EXPENDITURES		\$149,701.00	\$149,701.00	\$116,875.55	\$32,825.45	78.07%

# EXPENDITURE STATUS REPORT, CONTINUED

## INFORMATION MGMT SYSTEMS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$40,128.00	\$40,611.00	\$50,484.17	(\$9,873.17)	124.31%
61500	OVERTIME	\$0.00	\$0.00	\$82.71	(\$82.71)	0.00%
62100	HEALTH INSURANCE	\$16,174.00	\$16,174.00	\$16,142.10	\$31.90	99.80%
62150	DENTAL INSURANCE	\$1,074.00	\$1,074.00	\$935.16	\$138.84	87.07%
62200	LIFE INSURANCE	\$74.00	\$74.00	\$118.90	(\$44.90)	160.68%
62250	DISABILITY INSURANCE	\$88.00	\$88.00	\$335.11	(\$247.11)	380.81%
62300	PAYROLL TAXES	\$3,070.00	\$3,107.00	\$3,341.00	(\$234.00)	107.53%
62375	WORKER'S COMPENSATION	\$59.00	\$60.00	\$76.26	(\$16.26)	127.10%
62500	RETIREMENT	\$4,482.00	\$4,536.00	\$4,624.32	(\$88.32)	101.95%
63250	COMPUTER SERVICES	\$2,500.00	\$2,500.00	\$350.04	\$2,149.96	14.00%
63251	EMAIL/INTERNET	\$10,550.00	\$10,550.00	\$8,078.43	\$2,471.57	76.57%
63252	WEB PAGE	\$1,000.00	\$2,200.00	\$2,200.00	\$0.00	100.00%
63253	LICENSES/UPGRADES/SUPPORT	\$12,265.00	\$12,265.00	\$28,920.71	(\$16,655.71)	235.80%
63600	TELEPHONE	\$1,650.00	\$1,650.00	\$2,504.45	(\$854.45)	151.78%
66100	GENERAL SUPPLIES	\$6,000.00	\$6,000.00	\$5,231.30	\$768.70	87.19%
66150	POSTAGE	\$75.00	\$75.00	\$61.45	\$13.55	81.93%
66631	DESKTOP SYSTEMS	\$19,600.00	\$19,600.00	\$19,390.01	\$209.99	98.93%
66632	NETWORK IMPROVEMENTS	\$14,500.00	\$14,500.00	\$37,146.34	(\$22,646.34)	256.18%
66633	SERVERS	\$21,000.00	\$21,000.00	\$12,181.99	\$8,818.01	58.01%
68050	MILEAGE	\$600.00	\$600.00	\$968.14	(\$368.14)	161.36%
68100	STAFF DEVELOPMENT	\$3,000.00	\$3,000.00	\$1,782.98	\$1,217.02	59.43%
OPERATING EXPENDITURES		\$157,889.00	\$159,664.00	\$194,955.57	(\$35,291.57)	122.10%
TOTAL DEPARTMENTAL EXPENDITURES		\$157,889.00	\$159,664.00	\$194,955.57	(\$35,291.57)	122.10%

## LAND ACQUISITION MANAGEMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
63900	OTHER PROFESSIONAL SERV.	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$5,731.87	(\$5,731.87)	0.00%
66100	GENERAL SUPPLIES	\$0.00	\$0.00	\$174.19	(\$174.19)	0.00%
FIXED ASSETS		\$0.00	\$0.00	\$5,906.06	(\$5,906.06)	0.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$0.00	\$0.00	\$5,906.06	(\$5,906.06)	0.00%

## LANDFILL

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
68905	GROUND MONITORING	\$44,640.00	\$44,640.00	\$52,800.05	(\$8,160.05)	118.28%
OPERATING EXPENDITURES		\$44,640.00	\$44,640.00	\$52,800.05	(\$8,160.05)	118.28%
TOTAL DEPARTMENTAL EXPENDITURES		\$44,640.00	\$44,640.00	\$52,800.05	(\$8,160.05)	118.28%



# EXPENDITURE STATUS REPORT, CONTINUED

## LIBRARY

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$322,304.00	\$288,704.00	\$294,206.33	(\$5,502.33)	101.91%
62100	HEALTH INSURANCE	\$69,951.00	\$69,951.00	\$65,274.15	\$4,676.85	93.31%
62150	DENTAL INSURANCE	\$4,849.00	\$4,849.00	\$3,750.75	\$1,098.25	77.35%
62200	LIFE INSURANCE	\$639.00	\$639.00	\$584.46	\$54.54	91.46%
62250	DISABILITY INSURANCE	\$1,838.00	\$1,838.00	\$1,598.99	\$239.01	87.00%
62300	PAYROLL TAXES	\$24,656.00	\$24,821.00	\$20,779.32	\$4,041.68	83.72%
62375	WORKER'S COMPENSATION	\$483.00	\$486.00	\$446.03	\$39.97	91.78%
62500	RETIREMENT	\$28,048.00	\$28,290.00	\$25,122.87	\$3,167.13	88.80%
63150	FINANCIAL CHARGES & FEES	\$25.00	\$25.00	\$76.23	(\$51.23)	304.92%
63250	COMPUTER SERVICES	\$8,000.00	\$8,000.00	\$8,899.38	\$1,100.62	86.24%
63300	MEDICAL SERVICES	\$0.00	\$0.00	\$112.00	(\$112.00)	0.00%
63350	LEGAL FEES	\$0.00	\$35,763.00	\$39,923.56	(\$4,160.56)	111.63%
63600	TELEPHONE	\$1,500.00	\$1,500.00	\$2,270.03	(\$770.03)	151.34%
63900	OTHER PROFESSIONAL SERV.	\$2,327.00	\$2,327.00	\$832.63	\$1,494.37	35.78%
63902	PROF SERV-COMMUNITY READ	\$0.00	\$0.00	\$5,993.39	(\$5,993.39)	0.00%
64100	ELECTRICITY	\$14,500.00	\$14,500.00	\$9,812.38	\$4,687.62	67.67%
64200	HEATING FUEL	\$22,000.00	\$22,000.00	\$11,767.25	\$10,232.75	53.49%
64250	WATER & SEWER	\$3,000.00	\$3,000.00	\$2,447.52	\$552.48	81.58%
64300	BLDG-REPAIR & MAINT SERV	\$20,500.00	\$20,500.00	\$25,679.33	(\$5,179.33)	125.27%
64315	EQUIP REPAIR/MAINT	\$6,100.00	\$6,100.00	\$1,187.17	\$4,912.83	19.46%
64600	SANITATION/RECYCLING SERV	\$500.00	\$500.00	\$101.26	\$398.74	20.25%
65200	DUES & PUBLICATIONS	\$1,000.00	\$1,000.00	\$280.00	\$720.00	28.00%
65350	ADVERTISING	\$300.00	\$300.00	\$903.82	(\$603.82)	301.27%
65900	CONTRACTED SERVICES	\$85,900.00	\$13,900.00	\$40,123.40	(\$26,223.40)	288.66%
66100	GENERAL SUPPLIES	\$3,500.00	\$3,500.00	\$9,544.91	(\$6,044.91)	272.71%
66150	POSTAGE	\$1,400.00	\$1,400.00	\$506.14	\$893.86	36.15%
66200	OFFICE SUPPLIES	\$7,500.00	\$7,500.00	\$4,931.24	\$2,568.76	65.75%
66700	BOOKS & PERIODICALS	\$10,000.00	\$10,000.00	\$7,056.32	\$2,943.68	70.56%
66705	BOOKS-(ADULTS)	\$22,000.00	\$22,000.00	\$16,194.24	\$5,805.76	73.61%
66710	BOOKS-(CHILDREN)	\$9,500.00	\$9,500.00	\$9,049.80	\$450.20	95.26%
66715	REFERENCE	\$12,000.00	\$12,000.00	\$7,443.69	\$4,556.31	62.03%
66720	BINDERY	\$300.00	\$300.00	\$0.00	\$300.00	0.00%
66730	AUDIO VISUAL-ADULTS	\$9,000.00	\$9,000.00	\$4,388.59	\$4,611.41	48.76%
66735	AUDIO VISUAL-CHILDREN	\$2,000.00	\$2,000.00	\$1,943.60	\$56.40	97.18%
68050	MILEAGE	\$2,000.00	\$2,000.00	\$599.19	\$1,400.81	29.96%
68100	STAFF DEVELOPMENT	\$4,000.00	\$4,000.00	\$3,591.00	\$409.00	89.78%
68170	ADULT PROGRAMMING	\$2,000.00	\$2,000.00	\$2,299.09	(\$299.09)	114.95%
68175	CHILDREN PROGRAMMING	\$2,000.00	\$2,000.00	\$2,216.78	(\$216.78)	110.84%
68250	MISCELLANEOUS	\$0.00	\$0.00	\$18.58	(\$18.58)	0.00%
OPERATING EXPENDITURES		\$705,620.00	\$636,193.00	\$629,955.42	\$6,237.58	99.02%
67200	BUILDINGS	\$0.00	\$72,000.00	\$56,430.06	\$15,569.94	78.38%
FIXED ASSETS		\$0.00	\$72,000.00	\$56,430.06	\$15,569.94	78.38%
TOTAL DEPARTMENTAL EXPENDITURES		\$705,620.00	\$708,193.00	\$686,385.48	\$21,807.52	96.92%



# EXPENDITURE STATUS REPORT, CONTINUED

## COMMUNITY DEVELOPMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$197,865.00	\$200,943.00	\$201,197.03	(\$254.03)	100.13%
62100	HEALTH INSURANCE	\$55,747.00	\$55,747.00	\$55,482.50	\$264.50	99.53%
62150	DENTAL INSURANCE	\$3,841.00	\$3,841.00	\$3,139.00	\$702.00	81.72%
62200	LIFE INSURANCE	\$554.00	\$554.00	\$631.66	(\$77.66)	114.02%
62250	DISABILITY INSURANCE	\$1,444.00	\$1,444.00	\$1,509.88	(\$65.88)	104.56%
62300	PAYROLL TAXES	\$15,137.00	\$15,372.00	\$13,852.51	\$1,519.49	90.12%
62375	WORKER'S COMPENSATION	\$2,199.00	\$2,204.00	\$2,199.61	\$4.39	99.80%
62500	RETIREMENT	\$21,878.00	\$22,222.00	\$22,593.16	(\$371.16)	101.67%
63250	COMPUTER SERVICES	\$3,000.00	\$3,000.00	\$1,600.00	\$1,400.00	53.33%
63600	TELEPHONE	\$1,620.00	\$1,620.00	\$2,611.00	(\$991.00)	161.17%
63700	RECORDING FEES	\$250.00	\$250.00	\$279.67	(\$29.67)	111.87%
63900	OTHER PROFESSIONAL SERV.	\$2,000.00	\$2,000.00	\$181.30	\$1,818.70	9.07%
64315	EQUIP REPAIR/MAINT	\$1,300.00	\$1,300.00	\$2,407.60	(\$1,107.60)	185.20%
64325	VEHICLE REPAIR/MAINT	\$500.00	\$500.00	\$40.00	\$460.00	8.00%
64500	RENTALS & LEASES	\$0.00	\$0.00	\$110.00	(\$110.00)	0.00%
65100	PRINTING	\$100.00	\$100.00	\$0.00	\$100.00	0.00%
65200	DUES & PUBLICATIONS	\$8,190.00	\$8,190.00	\$11,537.74	(\$3,347.74)	140.88%
65350	ADVERTISING	\$2,000.00	\$2,000.00	\$3,097.68	(\$1,097.68)	154.88%
65900	CONTRACTED SERVICES	\$2,300.00	\$2,300.00	\$7,200.00	(\$4,900.00)	313.04%
65915	INSPECTION SERVICES	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
66100	GENERAL SUPPLIES	\$750.00	\$750.00	\$546.70	\$203.30	72.89%
66150	POSTAGE	\$1,400.00	\$1,400.00	\$550.84	\$849.16	39.35%
66200	OFFICE SUPPLIES	\$1,600.00	\$1,600.00	\$427.20	\$1,172.80	26.70%
66450	GASOLINE	\$1,000.00	\$1,000.00	\$537.19	\$462.81	53.72%
68050	MILEAGE	\$1,000.00	\$1,000.00	\$224.83	\$775.17	22.48%
68100	STAFF DEVELOPMENT	\$3,900.00	\$3,900.00	\$1,190.01	\$2,709.99	30.51%
OPERATING EXPENDITURES		\$331,575.00	\$335,237.00	\$333,147.11	\$2,089.89	99.38%
67992	GIS CAPITAL RESERVE	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	100.00%
SPECIAL ARTICLES		\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	100.00%
TOTAL DEPARTMENTAL EXPENDITURES		\$346,575.00	\$350,237.00	\$348,147.11	\$2,089.89	99.40%

## OTHER GENL GOVERNMENT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$21,307.00	\$2,683.00	\$0.00	\$2,683.00	0.00%
62100	HEALTH INSURANCE	\$36,000.00	\$36,000.00	\$23.92	\$35,976.08	0.07%
62300	PAYROLL TAXES	\$1,304.00	\$191.00	\$0.00	\$191.00	0.00%
62350	UNEMPLOYMENT COMPENSATIC	\$5,625.00	\$5,625.00	\$3,946.12	\$1,678.88	70.15%
62375	WORKER'S COMPENSATION	\$244.00	\$109.00	\$0.00	\$109.00	0.00%
62500	RETIREMENT	\$3,247.00	\$334.00	\$0.00	\$334.00	0.00%
63350	LEGAL FEES	\$75,000.00	\$75,000.00	\$71,823.46	\$3,176.54	95.76%
63900	OTHER PROFESSIONAL SERV.	\$12,000.00	\$12,000.00	\$11,615.00	\$385.00	96.79%
64800	PROPERTY & LIABILITY INS	\$87,080.00	\$87,080.00	\$75,972.40	\$11,107.60	87.24%
65900	CONTRACTED SERVICES	\$11,250.00	\$6,300.00	\$3,025.97	\$3,274.03	48.03%
66100	GENERAL SUPPLIES	\$1,250.00	\$0.00	\$100.00	(\$100.00)	0.00%
OPERATING EXPENDITURES		\$254,307.00	\$225,322.00	\$166,506.87	\$58,815.13	73.90%
65900	CONTRACTED SERVICES	\$8,500.00	\$8,500.00	\$5,738.00	\$2,762.00	67.51%
66100	GENERAL SUPPLIES	\$2,000.00	\$2,000.00	\$2,800.00	(\$800.00)	140.00%
OPERATING EXPENDITURES		\$10,500.00	\$10,500.00	\$8,538.00	\$1,962.00	81.31%
TOTAL DEPARTMENTAL EXPENDITURES		\$264,807.00	\$235,822.00	\$175,044.87	\$60,777.13	74.23%

# EXPENDITURE STATUS REPORT, CONTINUED

## PARKS

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$33,905.00	\$33,905.00	\$30,982.06	\$2,922.94	91.38%
61199	CAFETERIA PLAN	\$23.00	\$23.00	\$14.40	\$8.60	62.61%
61500	OVERTIME	\$0.00	\$0.00	\$148.50	(\$148.50)	0.00%
62100	HEALTH INSURANCE	\$3,782.00	\$3,782.00	\$3,599.50	\$182.50	95.17%
62150	DENTAL INSURANCE	\$214.00	\$214.00	\$184.44	\$29.56	86.19%
62200	LIFE INSURANCE	\$29.00	\$29.00	\$29.43	(\$0.43)	101.48%
62250	DISABILITY INSURANCE	\$133.00	\$133.00	\$133.23	(\$0.23)	100.17%
62300	PAYROLL TAXES	\$2,644.00	\$2,644.00	\$2,391.14	\$252.86	90.44%
62375	WORKER'S COMPENSATION	\$563.00	\$563.00	\$316.10	\$246.90	56.15%
62500	RETIREMENT	\$1,669.00	\$1,669.00	\$2,092.57	(\$423.57)	125.38%
64250	WATER & SEWER	\$1,300.00	\$1,300.00	\$491.35	\$808.65	37.80%
64315	EQUIP REPAIR/MAINT	\$1,000.00	\$1,000.00	\$989.64	\$10.36	98.96%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$1,909.14	(\$409.14)	127.28%
64600	SANITATION/RECYCLING SERV	\$500.00	\$500.00	\$655.98	(\$155.98)	131.20%
65550	UNIFORM RENTALS	\$100.00	\$100.00	\$52.48	\$47.52	52.48%
65900	CONTRACTED SERVICES	\$2,000.00	\$2,000.00	\$90.00	\$1,910.00	4.50%
66100	GENERAL SUPPLIES	\$13,750.00	\$13,750.00	\$17,342.70	(\$3,592.70)	126.13%
66450	GASOLINE	\$785.00	\$785.00	\$417.22	\$367.78	53.15%
66460	DIESEL FUEL	\$1,626.00	\$1,626.00	\$923.49	\$702.51	56.80%
66850	EQUIP/FURN/TOOLS	\$3,200.00	\$3,200.00	\$1,757.58	\$1,442.42	54.92%
OPERATING EXPENDITURES		\$68,723.00	\$68,723.00	\$64,520.95	\$4,202.05	93.88%
TOTAL DEPARTMENTAL EXPENDITURES		\$68,723.00	\$68,723.00	\$64,520.95	\$4,202.05	93.88%

## PAY AS YOU THROW

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
64600	SANITATION/RECYCLING SERV	\$61,000.00	\$61,000.00	\$60,595.95	\$404.05	99.34%
66100	GENERAL SUPPLIES	\$17,500.00	\$17,500.00	\$14,236.20	\$3,263.80	81.35%
OPERATING EXPENDITURES		\$78,500.00	\$78,500.00	\$74,832.15	\$3,667.85	95.33%
TOTAL DEPARTMENTAL EXPENDITURES		\$78,500.00	\$78,500.00	\$74,832.15	\$3,667.85	95.33%

## PEG STATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$5,705.00	\$5,705.00	\$14,631.05	(\$8,926.05)	256.46%
62100	HEALTH INSURANCE	\$2,498.00	\$2,498.00	\$2,483.40	\$14.60	99.42%
62150	DENTAL INSURANCE	\$177.00	\$177.00	\$143.88	\$33.12	81.29%
62200	LIFE INSURANCE	\$12.00	\$12.00	\$12.42	(\$0.42)	103.50%
62250	DISABILITY INSURANCE	\$49.00	\$49.00	\$49.74	(\$0.74)	101.51%
62300	PAYROLL TAXES	\$436.00	\$436.00	\$1,042.69	(\$606.69)	239.15%
62375	WORKER'S COMPENSATION	\$9.00	\$9.00	\$22.15	(\$13.15)	246.11%
62500	RETIREMENT	\$637.00	\$637.00	\$647.10	(\$10.10)	101.59%
63900	OTHER PROFESSIONAL SERV.	\$4,000.00	\$4,000.00	\$1,716.88	\$2,283.12	42.92%
66850	EQUIP/FURN/TOOLS	\$5,312.00	\$5,312.00	\$1,090.73	\$4,221.27	20.53%
OPERATING EXPENDITURES		\$18,835.00	\$18,835.00	\$21,840.04	(\$3,005.04)	115.95%
TOTAL DEPARTMENTAL EXPENDITURES		\$18,835.00	\$18,835.00	\$21,840.04	(\$3,005.04)	115.95%

# EXPENDITURE STATUS REPORT, CONTINUED

## POLICE

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$885,899.00	\$888,524.00	\$807,918.64	\$80,605.36	90.93%
61199	CAFETERIA PLAN	\$193.00	\$193.00	\$1,630.21	(\$1,437.21)	844.67%
61500	OVERTIME	\$3,000.00	\$3,000.00	\$7,398.30	(\$4,398.30)	246.61%
61505	REGULAR OVERTIME	\$67,500.00	\$67,500.00	\$71,417.08	(\$3,917.08)	105.80%
61540	HOLIDAY OVERTIME	\$21,000.00	\$21,000.00	\$21,650.51	(\$650.51)	103.10%
61800	SPECIAL DETAIL WAGES	\$40,000.00	\$40,000.00	\$57,625.50	(\$17,625.50)	144.06%
62100	HEALTH INSURANCE	\$180,915.00	\$180,915.00	\$173,048.46	\$7,866.54	95.65%
62150	DENTAL INSURANCE	\$12,280.00	\$12,280.00	\$9,082.55	\$3,197.45	73.96%
62200	LIFE INSURANCE	\$1,560.00	\$1,560.00	\$1,551.42	\$8.58	99.45%
62250	DISABILITY INSURANCE	\$5,849.00	\$5,849.00	\$5,898.13	(\$49.13)	100.84%
62300	PAYROLL TAXES	\$25,774.00	\$25,812.00	\$18,423.28	\$7,388.72	71.37%
62375	WORKER'S COMPENSATION	\$15,942.00	\$15,987.00	\$14,516.58	\$1,470.42	90.80%
62500	RETIREMENT	\$231,507.00	\$232,199.00	\$236,843.01	(\$4,644.01)	102.00%
63250	COMPUTER SERVICES	\$8,040.00	\$8,040.00	\$8,368.75	(\$328.75)	104.09%
63300	MEDICAL SERVICES	\$3,000.00	\$3,000.00	\$180.00	\$2,820.00	6.00%
63325	VET SERVICES	\$1,500.00	\$1,500.00	\$869.00	\$631.00	57.93%
63420	DISPATCH SERVICES	\$37,000.00	\$37,000.00	\$34,434.00	\$2,566.00	93.06%
63600	TELEPHONE	\$10,000.00	\$10,000.00	\$9,623.59	\$376.41	96.24%
63900	OTHER PROFESSIONAL SERV.	\$6,700.00	\$6,700.00	\$1,212.68	\$5,487.32	18.10%
64100	ELECTRICITY	\$11,000.00	\$11,000.00	\$8,838.69	\$2,161.31	80.35%
64200	HEATING FUEL	\$5,600.00	\$5,600.00	\$4,762.96	\$837.04	85.05%
64250	WATER & SEWER	\$1,000.00	\$1,000.00	\$1,321.71	(\$321.71)	132.17%
64300	BLDG-REPAIR & MAINT SERV	\$3,500.00	\$3,500.00	\$1,295.23	\$2,204.77	37.01%
64315	EQUIP REPAIR/MAINT	\$3,000.00	\$3,000.00	\$3,552.20	(\$552.20)	118.41%
64325	VEHICLE REPAIR/MAINT	\$7,000.00	\$7,000.00	\$2,179.56	\$4,820.44	31.14%
64500	RENTALS & LEASES	\$2,500.00	\$2,500.00	\$2,317.17	\$182.83	92.69%
64600	SANITATION/RECYCLING SERV	\$400.00	\$400.00	\$136.76	\$263.24	34.19%
65100	PRINTING	\$1,200.00	\$1,200.00	\$84.00	\$1,116.00	7.00%
65200	DUES & PUBLICATIONS	\$3,500.00	\$3,500.00	\$4,265.59	(\$765.59)	121.87%
65350	ADVERTISING	\$300.00	\$300.00	\$321.20	(\$21.20)	107.07%
65900	CONTRACTED SERVICES	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
66100	GENERAL SUPPLIES	\$29,100.00	\$29,100.00	\$19,939.06	\$9,160.94	68.52%
66150	POSTAGE	\$1,500.00	\$1,500.00	\$714.79	\$785.21	47.65%
66175	PURCHASE OF UNIFORMS	\$7,000.00	\$7,000.00	\$7,042.87	(\$42.87)	100.61%
66200	OFFICE SUPPLIES	\$4,000.00	\$4,000.00	\$3,221.61	\$778.39	80.54%
66450	GASOLINE	\$37,000.00	\$37,000.00	\$15,336.95	\$21,663.05	41.45%
66850	EQUIP/FURN/TOOLS	\$5,500.00	\$5,500.00	\$5,807.08	(\$307.08)	105.58%
68050	MILEAGE	\$4,000.00	\$4,000.00	\$2,088.24	\$1,911.76	52.21%
68100	STAFF DEVELOPMENT	\$3,000.00	\$3,000.00	\$325.00	\$2,675.00	10.83%
OPERATING EXPENDITURES		\$1,688,259.00	\$1,691,659.00	\$1,565,242.36	\$126,416.64	92.53%
67300	OTHER IMPROVEMENTS	\$95,000.00	\$95,000.00	\$94,510.00	\$490.00	99.48%
67400	VEHICLES/EQUIP/MACHINERY	\$36,000.00	\$36,000.00	\$35,152.51	\$847.49	97.65%
FIXED ASSETS		\$131,000.00	\$131,000.00	\$129,662.51	\$1,337.49	98.98%
TOTAL DEPARTMENTAL EXPENDITURES		\$1,819,259.00	\$1,822,659.00	\$1,694,904.87	\$127,754.13	92.99%



# EXPENDITURE STATUS REPORT, CONTINUED

## RECREATION

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$267,827.00	\$270,007.00	\$272,563.41	(\$2,556.41)	100.95%
61199	CAFETERIA PLAN	\$370.00	\$370.00	\$2,597.94	(\$2,227.94)	702.15%
61500	OVERTIME	\$500.00	\$500.00	\$1,323.57	(\$823.57)	264.71%
62100	HEALTH INSURANCE	\$28,478.00	\$28,478.00	\$28,402.01	\$75.99	99.73%
62150	DENTAL INSURANCE	\$1,907.00	\$1,907.00	\$1,384.00	\$523.00	72.57%
62200	LIFE INSURANCE	\$414.00	\$414.00	\$424.23	(\$10.23)	102.47%
62250	DISABILITY INSURANCE	\$903.00	\$903.00	\$920.11	(\$17.11)	101.89%
62300	PAYROLL TAXES	\$20,556.00	\$20,723.00	\$20,605.90	\$117.10	99.43%
62375	WORKER'S COMPENSATION	\$4,423.00	\$4,423.00	\$3,988.95	\$434.05	90.19%
62500	RETIREMENT	\$13,428.00	\$13,672.00	\$13,899.99	(\$227.99)	101.67%
63150	FINANCIAL CHARGES & FEES	\$0.00	\$0.00	\$207.97	(\$207.97)	0.00%
63250	COMPUTER SERVICES	\$6,100.00	\$6,100.00	\$4,844.94	\$1,255.06	79.43%
63300	MEDICAL SERVICES	\$0.00	\$0.00	\$1,456.00	(\$1,456.00)	0.00%
63600	TELEPHONE	\$3,800.00	\$3,800.00	\$3,222.49	\$377.51	89.51%
63900	OTHER PROFESSIONAL SERV.	\$3,896.00	\$3,896.00	\$4,610.68	(\$914.68)	124.75%
64100	ELECTRICITY	\$17,000.00	\$17,000.00	\$18,156.90	(\$1,156.90)	106.81%
64200	HEATING FUEL	\$1,208.00	\$1,208.00	\$1,390.60	(\$182.60)	115.12%
64250	WATER & SEWER	\$12,000.00	\$12,000.00	\$6,707.26	\$5,292.74	55.89%
64300	BLDG-REPAIR & MAINT SERV	\$8,500.00	\$8,500.00	\$4,798.44	\$3,701.56	56.45%
64315	EQUIP REPAIR/MAINT	\$3,800.00	\$3,800.00	\$1,334.10	\$2,465.90	35.11%
64325	VEHICLE REPAIR/MAINT	\$1,500.00	\$1,500.00	\$1,465.63	\$34.37	97.71%
64500	RENTALS & LEASES	\$600.00	\$600.00	\$114.90	\$485.10	19.15%
64600	SANITATION/RECYCLING SERV	\$1,700.00	\$1,700.00	\$1,369.34	\$330.66	80.55%
65100	PRINTING	\$4,500.00	\$4,500.00	\$882.00	\$3,618.00	19.60%
65200	DUES & PUBLICATIONS	\$1,076.00	\$1,076.00	\$1,333.28	(\$257.28)	123.91%
65350	ADVERTISING	\$1,650.00	\$1,650.00	\$407.69	\$1,242.31	24.71%
65900	CONTRACTED SERVICES	\$0.00	\$0.00	\$2,765.29	(\$2,765.29)	0.00%
66100	GENERAL SUPPLIES	\$27,500.00	\$27,500.00	\$30,768.57	(\$3,268.57)	111.89%
66150	POSTAGE	\$850.00	\$850.00	\$483.06	\$366.94	56.83%
66175	PURCHASE OF UNIFORMS	\$3,000.00	\$3,000.00	\$1,791.29	\$1,208.71	59.71%
66200	OFFICE SUPPLIES	\$2,000.00	\$2,000.00	\$2,445.99	(\$445.99)	122.30%
66450	GASOLINE	\$3,300.00	\$3,300.00	\$2,401.98	\$898.02	72.79%
66460	DIESEL FUEL	\$500.00	\$500.00	\$103.69	\$396.31	20.74%
66800	MEDICAL SUPPLIES	\$1,000.00	\$1,000.00	\$741.42	\$258.58	74.14%
66850	EQUIP/FURN/TOOLS	\$1,500.00	\$1,500.00	\$2,375.73	(\$875.73)	158.38%
66855	MILLER FUND PROGRAMS	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%
68050	MILEAGE	\$2,000.00	\$2,000.00	\$1,740.62	\$259.38	87.03%
68100	STAFF DEVELOPMENT	\$6,097.00	\$6,097.00	\$3,266.82	\$2,830.18	53.58%
75112	TRANSFER TO REC REV FD	\$15,991.00	\$15,991.00	\$15,991.00	\$0.00	100.00%
OPERATING EXPENDITURES		\$469,474.00	\$492,065.00	\$463,287.79	\$28,777.21	94.15%
67400	VEHICLES/EQUIP/MACHINERY	\$60,000.00	\$60,000.00	\$59,459.16	\$540.84	99.10%
67550	ISABELLE MILLER PROGRAMS	\$20,000.00	\$0.00	\$3,445.00	(\$3,445.00)	0.00%
FIXED ASSETS		\$80,000.00	\$60,000.00	\$62,904.16	(\$2,904.16)	104.84%
67915	CR-REC EQUIPMENT REP	\$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%

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
TOTAL DEPARTMENTAL EXPENDITURES		\$559,474.00	\$562,065.00	\$536,191.95	\$25,873.05	95.40%

# EXPENDITURE STATUS REPORT, CONTINUED

## RECREATION REVOLVING

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$65,302.00	\$65,302.00	\$57,488.67	\$7,815.33	88.03%
61500	OVERTIME	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
62300	PAYROLL TAXES	\$5,034.00	\$5,034.00	\$4,397.72	\$636.28	87.36%
62375	WORKER'S COMPENSATION	\$1,037.00	\$1,037.00	\$962.36	\$74.64	92.80%
63150	FINANCIAL CHARGES & FEES	\$1,000.00	\$1,000.00	\$2,634.72	(\$1,634.72)	263.47%
63250	COMPUTER SERVICES	\$1,000.00	\$1,000.00	\$1,220.64	(\$220.64)	122.06%
63900	OTHER PROFESSIONAL SERV.	\$1,500.00	\$1,500.00	\$1,193.47	\$306.53	79.56%
64100	ELECTRICITY	\$2,000.00	\$2,000.00	\$2,492.59	(\$492.59)	124.63%
64200	HEATING FUEL	\$11,000.00	\$11,000.00	\$6,299.05	\$4,700.95	57.26%
64250	WATER & SEWER	\$600.00	\$600.00	\$492.72	\$107.28	82.12%
64300	BLDG-REPAIR & MAINT SERV	\$1,000.00	\$1,000.00	\$2,891.23	(\$1,891.23)	289.12%
64325	VEHICLE REPAIR/MAINT	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
64500	RENTALS & LEASES	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
64600	SANITATION/RECYCLING SERV	\$400.00	\$400.00	\$69.58	\$330.42	17.40%
65100	PRINTING	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	0.00%
65200	DUES & PUBLICATIONS	\$500.00	\$500.00	\$890.40	(\$390.40)	178.08%
65350	ADVERTISING	\$550.00	\$550.00	\$292.80	\$257.20	53.24%
65900	CONTRACTED SERVICES	\$30,000.00	\$30,000.00	\$29,394.29	\$605.71	97.98%
66100	GENERAL SUPPLIES	\$41,000.00	\$41,000.00	\$29,783.42	\$11,216.58	72.64%
66150	POSTAGE	\$150.00	\$150.00	\$0.00	\$150.00	0.00%
66450	GASOLINE	\$2,200.00	\$2,200.00	\$0.00	\$2,200.00	0.00%
66850	EQUIP/FURN/TOOLS	\$4,000.00	\$4,000.00	\$239.98	\$3,760.02	6.00%
68050	MILEAGE	\$250.00	\$250.00	\$80.50	\$169.50	32.20%
68100	STAFF DEVELOPMENT	\$500.00	\$500.00	\$1,058.15	(\$558.15)	211.63%
68165	ADMISSIONS	\$10,000.00	\$10,000.00	\$11,466.91	(\$1,466.91)	114.67%
68250	MISCELLANEOUS	\$25.00	\$25.00	\$181.55	(\$156.55)	726.20%
OPERATING EXPENDITURES		\$185,048.00	\$185,048.00	\$153,528.75	\$31,519.25	82.97%
75101	TRANSFER TO GENERAL FUND	\$14,625.00	\$14,625.00	\$1,752.10	\$12,872.90	11.98%
OPERATING EXPENDITURES		\$14,625.00	\$14,625.00	\$1,752.10	\$12,872.90	11.98%
TOTAL DEPARTMENTAL EXPENDITURES		\$199,673.00	\$199,673.00	\$155,280.85	\$44,392.15	77.77%

# EXPENDITURE STATUS REPORT, CONTINUED

## RECYCLING

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$155,929.00	\$155,929.00	\$151,167.31	\$4,761.69	96.95%
61199	CAFETERIA PLAN	\$0.00	\$0.00	\$692.30	(\$692.30)	0.00%
61500	OVERTIME	\$1,600.00	\$1,600.00	\$1,343.43	\$256.57	83.96%
61565	CALL IN TIME	\$700.00	\$700.00	\$752.22	(\$52.22)	107.46%
62100	HEALTH INSURANCE	\$50,304.00	\$50,304.00	\$47,343.32	\$2,960.68	94.11%
62150	DENTAL INSURANCE	\$2,808.00	\$2,808.00	\$2,179.24	\$628.76	77.61%
62200	LIFE INSURANCE	\$323.00	\$323.00	\$301.68	\$21.32	93.40%
62250	DISABILITY INSURANCE	\$1,222.00	\$1,222.00	\$1,242.25	(\$20.25)	101.66%
62300	PAYROLL TAXES	\$12,104.00	\$12,104.00	\$10,749.52	\$1,354.48	88.81%
62375	WORKER'S COMPENSATION	\$3,427.00	\$3,427.00	\$3,233.89	\$193.11	94.37%
62500	RETIREMENT	\$16,420.00	\$16,420.00	\$15,993.34	\$426.66	97.40%
63300	MEDICAL SERVICES	\$35.00	\$35.00	\$0.00	\$35.00	0.00%
63600	TELEPHONE	\$1,100.00	\$1,100.00	\$1,221.84	(\$121.84)	111.08%
63900	OTHER PROFESSIONAL SERV.	\$175.00	\$175.00	\$219.62	(\$44.62)	125.50%
64100	ELECTRICITY	\$6,050.00	\$6,050.00	\$5,742.22	\$307.78	94.91%
64200	HEATING FUEL	\$6,000.00	\$6,000.00	\$4,762.18	\$1,237.82	79.37%
64250	WATER & SEWER	\$175.00	\$175.00	\$160.72	\$14.28	91.84%
64300	BLDG REPAIR & MAINT SERV	\$6,500.00	\$6,500.00	\$6,618.69	(\$118.69)	101.83%
64315	EQUIP REPAIR/MAINT	\$8,500.00	\$8,500.00	\$6,032.07	\$2,467.93	70.97%
64500	RENTALS & LEASES	\$2,100.00	\$2,100.00	\$4,187.00	(\$2,087.00)	199.38%
64600	SANITATION/RECYCLING SERV	\$39,000.00	\$39,000.00	\$32,159.55	\$6,840.45	82.46%
64610	SANITATION FEES	\$0.00	\$0.00	\$300.00	(\$300.00)	0.00%
65100	PRINTING	\$400.00	\$400.00	\$499.55	(\$99.55)	124.89%
65200	DUES & PUBLICATIONS	\$340.00	\$340.00	\$0.00	\$340.00	0.00%
65350	ADVERTISING	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
65550	UNIFORM RENTALS	\$775.00	\$775.00	\$656.36	\$118.64	84.69%
65900	CONTRACTED SERVICES	\$11,200.00	\$11,200.00	\$13,605.17	(\$2,405.17)	121.47%
66100	GENERAL SUPPLIES	\$5,050.00	\$5,050.00	\$7,884.51	(\$2,834.51)	156.13%
66150	POSTAGE	\$40.00	\$40.00	\$127.83	(\$87.83)	319.58%
66200	OFFICE SUPPLIES	\$300.00	\$300.00	\$345.63	(\$45.63)	115.21%
66460	DIESEL FUEL	\$1,350.00	\$1,350.00	\$881.49	\$468.51	65.30%
66800	MEDICAL SUPPLIES	\$75.00	\$75.00	\$49.98	\$25.02	66.64%
68050	MILEAGE	\$1,200.00	\$1,200.00	\$915.49	\$284.51	76.29%
68100	STAFF DEVELOPMENT	\$600.00	\$600.00	\$335.80	\$264.20	55.97%
68225	PROTECTIVE CLOTHING	\$1,300.00	\$1,300.00	\$1,053.75	\$246.25	81.06%
OPERATING EXPENDITURES		\$337,127.00	\$337,127.00	\$322,757.95	\$14,369.05	95.74%
67400	VEHICLES/EQUIP/MACHINERY	\$70,000.00	\$70,000.00	\$39,489.00	\$30,511.00	56.41%
FIXED ASSETS		\$70,000.00	\$70,000.00	\$39,489.00	\$30,511.00	56.41%
TOTAL DEPARTMENTAL EXPENDITURES		\$407,127.00	\$407,127.00	\$362,246.95	\$44,880.05	88.98%

## ROBBE FARM/LEGACY CAPITAL PROJECT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67907	ROBBE FARM RD PAVING 2014	\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%
SPECIAL ARTICLES		\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%
TOTAL DEPARTMENTAL EXPENDITURES		\$200,000.00	\$200,000.00	\$190,578.00	\$9,422.00	95.29%



# EXPENDITURE STATUS REPORT, CONTINUED

## SEWER

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$63,250.00	\$63,250.00	\$63,250.00	\$0.00	100.00%
67535	IMPROVEMENTS-SEWER SYSTEM	\$15,000.00	\$15,000.00	\$8,900.00	\$6,100.00	59.33%
FIXED ASSETS		\$78,250.00	\$78,250.00	\$72,150.00	\$6,100.00	92.20%
67999	TREATMENT PLANT (2009)	\$881,181.00	\$881,181.00	\$178,549.16	\$702,631.84	20.26%
75101	TRANSFER TO GENERAL FUND	\$9,076.00	\$9,076.00	\$9,076.00	\$0.00	100.00%
SPECIAL ARTICLES		\$890,257.00	\$890,257.00	\$187,625.16	\$702,631.84	21.08%
61100	SALARIES	\$254,632.00	\$255,208.00	\$226,196.46	\$29,011.54	88.63%
61199	CAFETERIA PLAN	\$680.00	\$680.00	\$728.15	(\$68.15)	110.33%
61500	OVERTIME	\$1,500.00	\$1,500.00	\$5,218.46	(\$3,718.46)	347.90%
61560	STAND BY TIME	\$7,000.00	\$7,000.00	\$10,233.99	(\$3,233.99)	146.20%
61565	CALL IN TIME	\$1,500.00	\$1,500.00	\$204.61	\$1,295.39	13.64%
62100	HEALTH INSURANCE	\$60,367.00	\$60,367.00	\$47,352.52	\$13,014.48	78.44%
62125	POSTEMPLOYMENT HEALTH INS	\$0.00	\$0.00	\$2,502.57	(\$2,502.57)	0.00%
62150	DENTAL INSURANCE	\$4,296.00	\$4,296.00	\$2,927.88	\$1,368.12	68.16%
62200	LIFE INSURANCE	\$454.00	\$454.00	\$438.58	\$15.42	96.60%
62250	DISABILITY INSURANCE	\$1,814.00	\$1,814.00	\$1,715.52	\$98.48	94.57%
62300	PAYROLL TAXES	\$20,295.00	\$20,339.00	\$17,515.03	\$2,823.97	86.12%
62350	UNEMPLOYMENT COMPENSATION	\$630.00	\$630.00	\$449.80	\$180.20	71.40%
62375	WORKER'S COMPENSATION	\$3,150.00	\$3,151.00	\$937.41	\$2,213.59	29.75%
62500	RETIREMENT	\$28,291.00	\$28,355.00	\$24,600.56	\$3,754.44	86.76%
63200	AUDITING SERVICES	\$5,625.00	\$5,625.00	\$3,378.72	\$2,246.28	60.07%
63250	COMPUTER SERVICES	\$19,119.00	\$19,119.00	\$8,503.07	\$10,615.93	44.47%
63300	MEDICAL SERVICES	\$200.00	\$200.00	\$97.50	\$102.50	48.75%
63600	TELEPHONE	\$8,987.00	\$8,987.00	\$7,349.39	\$1,637.61	81.78%
63700	RECORDING FEES	\$25.00	\$25.00	\$0.00	\$25.00	0.00%
63900	OTHER PROFESSIONAL SERV.	\$6,000.00	\$6,000.00	\$10,831.93	(\$4,831.93)	180.53%
64100	ELECTRICITY	\$85,000.00	\$85,000.00	\$173,678.80	(\$88,678.80)	204.33%
64200	HEATING FUEL	\$18,680.00	\$18,680.00	\$12,325.25	\$6,354.75	65.98%
64250	WATER & SEWER	\$10,000.00	\$10,000.00	\$11,818.02	(\$1,818.02)	118.18%
64300	BLDG REPAIR & MAINT SERV	\$500.00	\$500.00	\$714.35	(\$214.35)	142.87%
64315	EQUIP REPAIR/MAINT	\$602.00	\$602.00	\$784.02	(\$182.02)	130.24%
64325	VEHICLE REPAIR/MAINT	\$5,200.00	\$5,200.00	\$2,725.96	\$2,474.04	52.42%
64395	LIFT STNS REPAIR/MAINT	\$10,000.00	\$10,000.00	\$11,474.19	(\$1,474.19)	114.74%
64600	SANITATION/RECYCLING SERV	\$1,650.00	\$1,650.00	\$1,500.00	\$150.00	90.91%
64800	PROPERTY & LIABILITY INS	\$7,620.00	\$7,620.00	\$18,036.50	(\$10,416.50)	236.70%
65100	PRINTING	\$930.00	\$930.00	\$366.57	\$563.43	39.42%
65200	DUES & PUBLICATIONS	\$375.00	\$375.00	\$379.25	(\$4.25)	101.13%
65350	ADVERTISING	\$125.00	\$125.00	\$1,165.24	(\$1,040.24)	932.19%
65550	UNIFORM RENTALS	\$920.00	\$920.00	\$343.97	\$576.03	37.39%
65900	CONTRACTED SERVICES	\$102,000.00	\$102,000.00	\$117,853.53	(\$15,853.53)	115.54%
66100	GENERAL SUPPLIES	\$26,000.00	\$26,000.00	\$37,244.70	(\$11,244.70)	143.25%
66150	POSTAGE	\$1,964.00	\$1,964.00	\$1,143.75	\$820.25	58.24%
66200	OFFICE SUPPLIES	\$1,100.00	\$1,100.00	\$1,692.76	(\$592.76)	153.89%
66450	GASOLINE	\$1,500.00	\$1,500.00	\$603.19	\$896.81	40.21%
66460	DIESEL FUEL	\$5,000.00	\$5,000.00	\$3,091.68	\$1,908.32	61.83%
66660	LAB SUPPLIES	\$7,600.00	\$7,600.00	\$2,846.76	\$4,753.24	34.83%
66675	CHEMICALS	\$51,000.00	\$51,000.00	\$42,049.14	\$8,950.86	82.45%
66850	EQUIP/FURN/TOOLS	\$5,500.00	\$5,500.00	\$5,760.32	(\$260.32)	104.73%
68050	MILEAGE	\$825.00	\$825.00	\$263.74	\$561.26	31.97%
68100	STAFF DEVELOPMENT	\$3,200.00	\$3,200.00	\$2,267.98	\$932.02	70.87%
68115	TUITION REIMBURSEMENTS	\$594.00	\$594.00	\$45.75	\$548.25	7.70%
68225	PROTECTIVE CLOTHING	\$600.00	\$600.00	\$261.25	\$338.75	43.54%
OPERATING EXPENDITURES		\$773,030.00	\$773,715.00	\$821,418.82	(\$47,703.82)	106.17%
75201	GOB-LT PRINCIPAL	\$204,229.00	\$204,229.00	\$0.00	\$204,229.00	0.00%
75210	NOTES PAY. LT PRINCIPAL	\$3,001.00	\$3,001.00	\$0.00	\$3,001.00	0.00%
75301	GOB-LT INTEREST	\$194,518.00	\$194,518.00	\$192,170.75	\$2,347.25	98.79%
75310	NOTES PAYABLE-LT INTEREST	\$108.00	\$108.00	\$2,212.85	(\$2,104.85)	2048.94%
75800	DEPRECIATION EXPENSE	\$0.00	\$0.00	\$485,153.54	(\$485,153.54)	0.00%
OTHER EXPENDITURES		\$401,856.00	\$401,856.00	\$679,537.14	(\$277,681.14)	169.10%
TOTAL DEPARTMENTAL EXPENDITURES		\$2,143,393.00	\$2,144,078.00	\$1,760,731.12	\$383,346.88	82.12%



## EXPENDITURE STATUS REPORT, CONTINUED

### STREET LIGHTING

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
64100	ELECTRICITY	\$39,600.00	\$39,600.00	\$37,015.34	\$2,584.66	93.47%
64315	EQUIP REPAIR/MAINT	\$1,000.00	\$1,000.00	\$7,280.00	(\$6,280.00)	728.00%
66100	GENERAL SUPPLIES	\$3,000.00	\$3,000.00	\$303.36	\$2,696.64	10.11%
OPERATING EXPENDITURES		\$43,600.00	\$43,600.00	\$44,598.70	(\$998.70)	102.29%
TOTAL DEPARTMENTAL EXPENDITURES		\$43,600.00	\$43,600.00	\$44,598.70	(\$998.70)	102.29%

### ELECTIONS/REGISTRATION/VT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
61100	SALARIES	\$93,234.00	\$94,887.00	\$90,600.21	\$4,286.79	95.48%
62100	HEALTH INSURANCE	\$20,737.00	\$20,737.00	\$20,695.04	\$41.96	99.80%
62150	DENTAL INSURANCE	\$1,470.00	\$1,470.00	\$1,199.04	\$270.96	81.57%
62200	LIFE INSURANCE	\$108.00	\$108.00	\$108.00	\$0.00	100.00%
62250	DISABILITY INSURANCE	\$434.00	\$434.00	\$440.55	(\$6.55)	101.51%
62300	PAYROLL TAXES	\$7,132.00	\$7,258.00	\$6,708.11	\$549.89	92.42%
62375	WORKER'S COMPENSATION	\$139.00	\$141.00	\$139.12	\$1.88	98.67%
62500	RETIREMENT	\$6,001.00	\$6,186.00	\$6,281.33	(\$95.33)	101.54%
63250	COMPUTER SERVICES	\$6,200.00	\$6,200.00	\$5,671.00	\$529.00	91.47%
63600	TELEPHONE	\$300.00	\$300.00	\$1,042.41	(\$742.41)	347.47%
64315	EQUIP REPAIR/MAINT	\$600.00	\$600.00	\$392.85	\$207.15	65.48%
65100	PRINTING	\$3,000.00	\$3,000.00	\$1,254.48	\$1,745.52	41.82%
65200	DUES & PUBLICATIONS	\$500.00	\$500.00	\$1,271.45	(\$771.45)	254.29%
65350	ADVERTISING	\$850.00	\$850.00	\$1,031.98	(\$181.98)	121.41%
65900	CONTRACTED SERVICES	\$2,050.00	\$2,050.00	\$1,562.23	\$487.77	76.21%
66100	GENERAL SUPPLIES	\$200.00	\$200.00	\$11.00	\$189.00	5.50%
66150	POSTAGE	\$2,350.00	\$2,350.00	\$3,430.10	(\$1,080.10)	145.96%
66200	OFFICE SUPPLIES	\$1,700.00	\$1,700.00	\$1,700.16	(\$0.16)	100.01%
68050	MILEAGE	\$1,000.00	\$1,000.00	\$414.80	\$585.20	41.48%
68100	STAFF DEVELOPMENT	\$1,200.00	\$1,200.00	\$84.06	\$1,115.94	7.01%
68250	MISCELLANEOUS	\$150.00	\$150.00	\$0.00	\$150.00	0.00%
OPERATING EXPENDITURES		\$149,355.00	\$151,321.00	\$144,037.92	\$7,283.08	95.19%
TOTAL DEPARTMENTAL EXPENDITURES		\$149,355.00	\$151,321.00	\$144,037.92	\$7,283.08	95.19%

### UNION ST CAPITAL PROJECT

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67947	UNION ST PROJECT (2014)	\$670,486.00	\$670,486.00	\$557,514.82	\$112,971.18	83.15%
SPECIAL ARTICLES		\$670,486.00	\$670,486.00	\$557,514.82	\$112,971.18	83.15%
TOTAL DEPARTMENTAL EXPENDITURES		\$670,486.00	\$670,486.00	\$557,514.82	\$112,971.18	83.15%

## EXPENDITURE STATUS REPORT, CONTINUED

## WATER

Acct	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
67400	VEHICLES/EQUIP/MACHINERY	\$63,250.00	\$63,250.00	\$63,250.00	\$0.00	100.00%
67800	CAPITAL CONSTRUCTION	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	0.00%
FIXED ASSETS		\$93,250.00	\$93,250.00	\$63,250.00	\$30,000.00	67.83%
67909	SUMMER ST WELL-PH-2015	\$682,000.00	\$682,000.00	\$0.00	\$682,000.00	0.00%
75101	TRANSFER TO GENERAL FUND	\$9,076.00	\$9,076.00	\$9,076.00	\$0.00	100.00%
SPECIAL ARTICLES		\$691,076.00	\$691,076.00	\$9,076.00	\$682,000.00	1.31%
61190	SALARIES	\$213,931.00	\$214,507.00	\$212,433.00	\$2,074.00	99.03%
61199	CAFETERIA PLAN	\$774.00	\$774.00	\$7,269.77	(\$6,495.77)	939.25%
61500	OVERTIME	\$8,000.00	\$8,000.00	\$5,839.77	\$2,160.23	73.00%
61560	STAND BY TIME	\$6,600.00	\$6,600.00	\$8,689.94	(\$2,089.94)	131.67%
61565	CALL IN TIME	\$1,500.00	\$1,500.00	\$1,210.86	\$289.14	80.72%
62100	HEALTH INSURANCE	\$51,877.00	\$51,877.00	\$40,399.85	\$11,477.15	77.88%
62125	POSTEMPLOYMENT HEALTH INS	\$0.00	\$0.00	\$2,502.57	(\$2,502.57)	0.00%
62150	DENTAL INSURANCE	\$4,098.00	\$4,098.00	\$2,678.76	\$1,419.24	65.37%
62200	LIFE INSURANCE	\$384.00	\$384.00	\$414.51	(\$30.51)	107.95%
62250	DISABILITY INSURANCE	\$1,814.00	\$1,814.00	\$1,629.08	\$184.92	89.81%
62300	PAYROLL TAXES	\$17,656.00	\$17,700.00	\$17,077.98	\$622.02	96.49%
62350	UNEMPLOYMENT COMPENSATIC	\$830.00	\$830.00	\$449.80	\$180.20	71.40%
62375	WORKER'S COMPENSATION	\$2,740.00	\$2,742.00	\$1,682.97	\$1,059.03	61.38%
62500	RETIREMENT	\$24,426.00	\$24,490.00	\$24,053.92	\$436.08	98.22%
63200	AUDITING SERVICES	\$2,625.00	\$2,625.00	\$3,049.77	(\$424.77)	116.18%
63250	COMPUTER SERVICES	\$19,719.00	\$19,719.00	\$7,864.52	\$11,854.48	39.88%
63300	MEDICAL SERVICES	\$300.00	\$300.00	\$97.50	\$202.50	32.50%
63600	TELEPHONE	\$1,787.00	\$1,787.00	\$2,873.21	(\$886.21)	149.59%
63900	OTHER PROFESSIONAL SERV.	\$2,500.00	\$2,500.00	\$1,811.45	\$688.55	72.46%
63915	POLICE SPECIAL DETAILS	\$500.00	\$500.00	\$0.00	\$500.00	0.00%
63930	SOWA TESTING SERVICES	\$720.00	\$720.00	\$360.00	\$360.00	50.00%
64100	ELECTRICITY	\$76,000.00	\$76,000.00	\$79,455.91	(\$3,455.91)	104.55%
64200	HEATING FUEL	\$3,000.00	\$3,000.00	\$2,566.26	\$433.74	85.54%
64250	WATER & SEWER	\$8,900.00	\$8,900.00	\$10,405.42	(\$1,505.42)	116.91%
64315	EQUIP REPAIR/MAINT	\$10,596.00	\$10,596.00	\$10,076.73	\$519.27	95.10%
64325	VEHICLE REPAIR/MAINT	\$4,200.00	\$4,200.00	\$4,061.62	\$138.38	96.71%
64350	HYDRANT REPAIR/MAINT	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
64800	PROPERTY & LIABILITY INS	\$7,620.00	\$7,620.00	\$10,270.00	(\$2,650.00)	134.78%
65100	PRINTING	\$695.00	\$695.00	\$1,181.69	(\$486.69)	170.03%
65200	DUES & PUBLICATIONS	\$825.00	\$825.00	\$944.25	(\$119.25)	114.45%
65350	ADVERTISING	\$375.00	\$375.00	\$224.28	\$150.72	59.81%
65550	UNIFORM RENTALS	\$300.00	\$300.00	\$544.33	(\$244.33)	181.44%
65900	CONTRACTED SERVICES	\$36,250.00	\$36,250.00	\$60,326.74	(\$24,076.74)	166.42%
66100	GENERAL SUPPLIES	\$42,500.00	\$42,500.00	\$47,294.50	(\$4,794.50)	111.28%
66150	POSTAGE	\$3,546.00	\$3,546.00	\$2,413.43	\$1,132.57	68.06%
66200	OFFICE SUPPLIES	\$850.00	\$850.00	\$1,685.39	(\$835.39)	198.28%
66450	GASOLINE	\$1,200.00	\$1,200.00	\$2,078.15	(\$878.15)	173.18%
66460	DIESEL FUEL	\$4,000.00	\$4,000.00	\$3,082.31	\$917.69	77.06%
66675	CHEMICALS	\$42,000.00	\$42,000.00	\$61,932.47	(\$9,932.47)	123.65%
66850	EQUIP/FURN/TOOLS	\$4,500.00	\$4,500.00	\$1,060.07	\$3,439.93	23.56%
68050	MILEAGE	\$225.00	\$225.00	\$267.79	(\$42.79)	119.02%
68100	STAFF DEVELOPMENT	\$2,150.00	\$2,150.00	\$2,344.07	(\$194.07)	109.03%
68115	TUITION REIMBURSEMENTS	\$594.00	\$594.00	\$45.75	\$548.25	7.70%
68225	PROTECTIVE CLOTHING	\$300.00	\$300.00	\$240.00	\$60.00	80.00%
OPERATING EXPENDITURES		\$615,207.00	\$615,893.00	\$634,690.39	(\$18,797.39)	103.05%
75201	GOB-LT PRINCIPAL	\$183,369.00	\$183,369.00	\$0.00	\$183,369.00	0.00%
75210	NOTES PAY-LT PRINCIPAL	\$667.00	\$667.00	\$0.00	\$667.00	0.00%
75301	GOB-LT INTEREST	\$94,310.00	\$94,310.00	\$103,764.61	(\$9,454.61)	110.03%
75310	NOTES PAYABLE-LT INTEREST	\$35.00	\$35.00	\$18.77	\$16.23	53.63%
75800	DEPRECIATION EXPENSE	\$0.00	\$0.00	\$181,356.01	(\$181,356.01)	0.00%
OTHER EXPENDITURES		\$278,381.00	\$278,381.00	\$285,139.39	(\$6,758.39)	102.43%
TOTAL DEPARTMENTAL EXPENDITURES		\$1,677,914.00	\$1,678,600.00	\$992,155.78	\$686,444.22	59.11%

EXPENDITURE STATUS REPORT, CONTINUED

WPTIF DISTRICT						
Acct.	Title	2016 Orig Budget	Current Budget	YTD Enc + Exp	Balance	YTD/ BUD
75101	TRANSFER TO GENERAL FUND	\$240,001.00	\$240,001.00	\$239,828.36	\$172.64	99.93%
OPERATING EXPENDITURES		\$240,001.00	\$240,001.00	\$239,828.36	\$172.64	99.93%
TOTAL DEPARTMENTAL EXPENDITURES		\$240,001.00	\$240,001.00	\$239,828.36	\$172.64	99.93%



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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, 2016



# INDEPENDENT AUDITOR'S REPORT

**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Roberts & Greene, PLLC

#### INDEPENDENT AUDITOR'S REPORT

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, 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *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, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the major governmental funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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*Town of Peterborough  
Independent Auditor's Report*

#### *Other Matters*

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, other postemployment benefits schedule of funding progress, schedule of the Town's proportionate share of the net pension liability, and the schedule of the Town's pension contributions on pages 3-13 and 52-54 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 and economic 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.

##### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining nonmajor and individual general fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor and individual general fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

April 7, 2017

*Roberts & Greene, PLLC*

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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The Town of Peterborough, New Hampshire, offers visitors and the citizens of the Town a financial statement narrative overview. This is an analysis of the financial activities of the Town of Peterborough for the fiscal year starting July 1, 2015 and ending June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information located within the financial statements. All amounts, unless otherwise stated, 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 and Annual Audit. The basic financial statements comprise three components:

- Government financial statements
- Fund financial statements
- Notes to the financial statements

This report also contains other supplementary information in addition to the basic financial statements such as statistics detailing, general population fluctuations, infrastructure changes and overall economic condition indicators.

**Town Government Financial Statements:** The government financial statements are comprised of the Statement of Net Position 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 position presents information on all assets and liabilities, including capital assets and long-term liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items which will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government 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 functions include water and sewer activities.

**Fund Financial Statements:** The fund financial statements focus on current available resources and are organized and operated on a *Fund Basis*. 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 funds can be divided into three basic sub-categories:

- Governmental Funds
- Proprietary Funds
- 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.

The focus of governmental funds is narrower than that of the government-wide financial statements, therefore 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 \$32,281,688 (i.e., net position), an increase of \$1,384,445 in comparison to the prior year restated net position. Of the net position amount, \$3,751,103 (unrestricted net position) 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 \$9,184,569 an increase of \$42,734 in comparison with the prior year restated fund balances. Approximately \$8,368,203 is the reserve of fund balance; \$3,363,125 is the non-spendable fund balance; \$1,506,881 is the restricted fund balance; \$3,123,228 is the committed fund balance; and \$374,969 is the assigned fund balance. The remaining \$816,366 net unassigned fund balance is the General Fund unassigned fund balance of \$1,092,057, which is an increase of \$771,693 in comparison to the prior year and the Parking Lot Capital Project (Other Governmental Funds) unassigned fund balance of (\$275,691), due to the Town having not yet received the long-term debt proceeds, as the short-term loan caused a deficit due to higher interest rates.

\*A breakdown of fund equity by fund and activity is detailed in the notes to the financial statements.

At the close of the current fiscal year, the Town's total long-term debt was \$17,027,682 a decrease of \$13,039 in comparison to the prior year. The key factor for the decrease is the net of the payments made on the Town's existing loans and the bond anticipation note for the parking lot capital project.

Due to the requirements of GASB 68, the Town is required to record the Town's proportionate share of the net New Hampshire Retirement System (NHRSS) pension liability. The reported net pension liability for the Town is \$5,031,870. A detailed explanation is in the notes to the financial statements (IV.B).

### GOVERNMENT FINANCIAL ANALYSIS

The following is a summary of government-wide financial data for the current and the prior fiscal year. Unearned revenue is now reported separate from liabilities in accordance with GASB 65.

	Governmental Activities		Business-Type Activities		Totals	
	2015	2016	2015	2016	2015	2016
Current and Other Assets	\$19,387,491	\$20,324,668	\$2,464,790	\$6,365,484	\$21,752,281	\$26,690,152
Capital Assets	19,406,477	20,721,204	18,113,048	18,268,249	37,519,525	38,989,473
Total Assets	<u>\$38,693,968</u>	<u>\$41,045,872</u>	<u>\$20,577,838</u>	<u>\$24,633,733</u>	<u>\$59,271,806</u>	<u>\$65,679,625</u>
Deferred Outflows of Resources	<u>\$453,721</u>	<u>\$470,701</u>	<u>\$16,866</u>	<u>\$48,655</u>	<u>\$490,587</u>	<u>\$528,446</u>
Long-term Liabilities Outstanding	\$12,786,041	\$12,561,539	\$9,191,671	\$9,498,013	\$21,977,712	\$22,059,552
Other Liabilities	497,612	1,384,740	389,127	236,206	886,739	1,620,946
Total Liabilities	<u>\$13,283,653</u>	<u>\$13,946,279</u>	<u>\$9,580,798</u>	<u>\$9,734,219</u>	<u>\$22,864,451</u>	<u>\$23,680,498</u>
Deferred Inflows of Resources	<u>\$9,854,715</u>	<u>\$10,103,808</u>	<u>\$108,487</u>	<u>\$147,077</u>	<u>\$9,963,202</u>	<u>\$10,245,885</u>
Net Position:						
Invested in Capital Assets, Net	\$11,031,396	\$14,919,832	\$9,280,697	\$9,246,808	\$20,312,093	\$24,166,640
Restricted	4,919,921	4,363,945	297,000	-	5,216,921	4,363,945
Unrestricted	78,004	(1,808,201)	1,296,757	5,559,304	1,374,761	3,751,103
Total Net Position	<u>\$16,029,321</u>	<u>\$13,475,576</u>	<u>\$10,874,454</u>	<u>\$14,806,117</u>	<u>\$26,993,775</u>	<u>\$32,281,688</u>
Revenues:						
Program Revenues:						
Charges for Services	\$1,512,874	\$1,616,038	\$1,907,754	\$1,906,276	\$3,420,628	\$3,522,314
Operating Grants and Contributions	690,731	768,039	1,502,791	111,183	2,193,522	\$79,222
Capital Grants and Contributions	233,098	493,060	-	-	233,098	493,060

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## MANAGEMENT'S DISCUSSION AND ANALYSIS

<b>General Revenues:</b>						
Property Taxes	6,034,587	6,484,114	-	-	6,034,587	6,484,114
Other Taxes	170,676	219,655	-	-	170,676	219,655
Licenses and Permits	1,044,517	1,113,469	-	-	1,044,517	1,113,469
Grants & Contributions not restricted to Specific Programs	363,594	349,639	-	290,024	363,594	639,663
Transfers	17,500	5,032	(17,500)	(5,032)	-	-
Other	<u>498,864</u>	<u>414,692</u>	<u>5,902</u>	<u>70,747</u>	<u>504,766</u>	<u>485,430</u>
<b>Total Revenues</b>	<b><u>\$10,566,441</u></b>	<b><u>\$11,463,738</u></b>	<b><u>\$3,398,947</u></b>	<b><u>\$ 2,373,108</u></b>	<b><u>\$13,965,388</u></b>	<b><u>\$13,836,036</u></b>

Transfer of Assets	=	<u>(333,111)</u>	=	<u>333,111</u>	<u>\$-</u>	<u>\$</u>
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	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total</b>	
	2015	2016	2015	2016	2015	2016
<b>Expenses:</b>						
General Government	\$2,092,729	\$2,194,480	\$ -	\$ -	\$2,092,729	\$2,194,480
Public Safety	3,334,598	3,374,901	-	-	3,334,598	3,374,901
Highway & Streets	2,175,559	1,942,560	-	-	2,175,559	1,942,560
Sanitation	205,880	389,995	-	-	205,880	389,995
Welfare	127,252	119,116	-	-	127,252	119,116
Culture & Recreation	1,451,089	1,521,074	-	-	1,451,089	1,521,074
Conservation	13,126	11,175	-	-	13,126	11,175
Capital Outlay	244,433	46,230	-	-	244,433	46,230
Interest in long-term debt	186,641	214,012	-	-	186,641	214,012
Water operations	-	-	953,488	966,842	953,488	966,842
Sewer Operations	-	-	<u>2,640,599</u>	<u>1,672,106</u>	<u>2,640,599</u>	<u>1,672,106</u>
<b>Total Expenses</b>	<b><u>\$9,831,307</u></b>	<b><u>\$9,813,543</u></b>	<b><u>\$3,594,087</u></b>	<b><u>\$2,638,948</u></b>	<b><u>\$13,425,394</u></b>	<b><u>\$12,452,491</u></b>
Other Financing Sources—net proceeds	-	-	-	-	-	-
Change in net position	\$735,134	\$1,317,084	\$(195,140)	\$67,361	\$539,994	\$1,384,445
Net Position—Beginning of Year (Restated)	<u>15,294,187</u>	<u>16,158,492</u>	<u>11,069,594</u>	<u>14,738,751</u>	<u>26,363,781</u>	<u>30,897,243</u>
<b>Net Position—End of Year</b>	<b><u>\$16,029,321</u></b>	<b><u>\$17,475,576</u></b>	<b><u>\$10,874,454</u></b>	<b><u>\$14,806,112</u></b>	<b><u>\$26,903,775</u></b>	<b><u>\$32,281,688</u></b>

As noted earlier, net position 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 position was \$ 32,281,688, an increase of \$1,384,445 from the prior year restated net position (See Note III.D.).

The largest portion of the Town's net position, \$24,166,640 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.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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An additional portion of net position, \$4,363,945 represents resources that are subject to external restrictions on how they may be used. \$2,857,064 of this amount is the non-spendable endowments in the permanent funds (the Library Trust for \$1,044,813; Cemetery Trust for \$692,424; recreation and culture for \$198,280; Public Safety for \$859,507 and the General Government for \$62,040.); \$1,125,255 for various governmental funds (Library fund for \$1,023,281, Union Street Improvements fund for \$101,842, and Community Center Renovation fund for \$132); and \$381,626 in the expendable permanent funds (general government-\$314,349, public safety-\$52,033, and culture and recreation-\$15,244). The unrestricted net position amount of \$3,751,103, consist of \$1,130,557 in the water fund, \$4,428,747 in the sewer fund and \$(1,808,201) in the governmental activities. In the governmental activities, there is \$1,547,802 in the unrestricted net position which is set aside for capital reserves-\$990,267, Town Expendable Trusts of \$50,879, Landfill Pollution Expendable Trust of \$265,334, Town Reclamation Trust of \$85,234, Cemetery Expendable of \$85,519, and Isabelle Miller Trust of \$70,569. These amounts are offset by the compensated absences and net pension liability.

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 2016 in the amount of \$35,751 of which \$30,746 was for governmental activities and \$5,005 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 an increase in net position of \$1,317,084. Key elements of this increase are as follows.

Net Change in fund balances of governmental funds	\$ 42,734
Net of Capital Outlay and Depreciation Expenses (Capital Outlay exceeded Depreciation Expense for Current Fiscal Year)	962,145
Net effect of capital assets decreasing net position	(43,954)
Revenues not considered available	(209,711)
Long-term debt which has no effect on net position	388,389
Expenses not required for use of current financial resources	4,646
Net of pension contributions and cost of pension benefits	<u>172,835</u>
Total	<u>\$ 1,317,084</u>

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

Business-type activities for the year overall resulted in an increase in net position of \$67,361. The following is a summary of the increase in net position by fund:

Water	\$ 64,356
Sewer	<u>3,005</u>
Total	<u>\$ 67,361</u>

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

### **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.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### MANAGEMENT'S DISCUSSION AND ANALYSIS

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As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$9,184,569, an increase of \$42,734 in comparison with the restated fund balance in the prior year.

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 \$1,092,057, while total fund balance was \$3,435,370. 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 general fund expenditures. Total general fund expenditures would include distribution of taxes to the School, County and State. Refer to the table below.

<u>General Fund</u>	<u>6/30/15</u>	<u>6/30/16</u>	<u>Change</u>	<u>% of Expenditures</u>
Unassigned Fund Balance	\$ 544,846	\$ 1,092,057	\$547,211	3.7%
Total Fund Balance*	2,929,599	3,435,370	505,771	11.6 %

\*Includes Capital Reserves, Town Expendable Trusts, Landfill Pollution Abatement Expendable Trust, Town Reclamation Trust, Isabelle Miller Trust, Cemetery Expendable Trust, compensated absences and net pension liability.

The unassigned fund balance amount is less than the Town of Peterborough's Fiscal Policy minimum of five (5) percent of gross appropriations including town, county, school, and state. There are no significant limitations on the use of General Fund resources.

The total fund balance for the General Fund increased in the amount of \$505,771 during the current fiscal year. Part of the change is that equity for July 1, 2015 was restated. Key factors in this change are as follows:

Excess Revenues over/under Expenditures	\$ 31,036
Other Financing Sources	<u>\$ 474,735</u>
Total	<u>\$ 505,771</u>

On a GAAP Basis, the notable expenditures more than the budget are Highway and Streets \$(102,883) and the General Government \$(51,993). The Highway and Streets excess occurred due to snow removal expenditures. General Government excess occurred due to the upgrading of the Financial Management Software and Hardware from Unix to Windows which was offset by a transfer from Capital Reserve.

The notable revenue receipts exceeding the budget were licenses, permits and fees \$69,652 and charge for services \$108,405. These two revenues offset the expenditures in highway and streets. The other revenue receipts exceeding the budget were taxes-\$7,643 and intergovernmental-\$6,612. Miscellaneous revenues did not meet the budget by \$(11,467) and Other Financing Sources -\$18,416).

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 position of the enterprise funds at the end of the year amounted to \$5,559,304 an increase of \$4,262,547 in comparison with the prior year of \$1,296,757. The unrestricted net position is \$1,130,557 in the water fund and \$4,428,747 in the sewer fund. Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets:** Total investment in capital assets for governmental and business-type activities at year-end amounted to \$37,868,765 (net of accumulated depreciation), an increase of \$1,940,025 from the prior year. The increase includes net of the depreciation and retirement of the capital assets and the addition of the Union Street Improvements Project. The Town of Peterborough's investment in capital assets for the current year was \$19,587,034 (51.7%) for governmental activities and \$18,281,731 (48.3%) 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:**

\$91,147.00	PD Parking Lot-PD	\$11,988.00	Fire Alarm System-Fire
\$10,710.00	Thermal Imaging Camera-FD	\$18,605.00	Access Control System-Fire
\$39,989.00	Mitsubishi Forklift-Recycling	\$6,163.33	AirVac Installation-Fire
\$39,650.80	John Deere Loader-Recreation	\$6,163.33	AirVac Installation-Fire
\$4,200.00	9' Fisher Plow-Hwy	\$6,163.34	AirVac Installation-Fire
\$48,171.37	2015 Ford F-350-Hwy	\$8,409.91	Bathroom Renovations-Fire
\$34,066.51	Police Cruiser-PD	\$7,090.50	Used Ambulance -Amb
\$29,086.00	Police Cruiser-PD	\$14,600.00	Ambulance Stretcher-Amb
\$7,706.00	Konica Minolta C368-Recreation	\$499,037.15	CIP Union Bridge Construction
\$10,995.00	Autopulse Resuscitation-Amb	\$62,863.71	CIP Main Street Bridge
\$10,995.00	Autopulse Resuscitation-Amb	\$333,110.73	Union St Sewer Lines-W/S
\$40,449.65	Cardiac Monitor-Amb	\$50,481.03	10 Street Lights-Hwy
\$40,449.65	Cardiac Monitor-Amb	\$216,246.36	Sidewalk w/ reset curb-Hwy
\$40,449.65	Cardiac Monitor-Amb	\$1,484,429.06	Union St Middle Segment-Hwy
\$40,449.65	Cardiac Monitor-Amb	\$456,968.16	Drainage Union St Middle
\$116,768.00	2016 Freightliner-DPW	\$38,021.70	Legacy Lane-Hwy
\$11,999.00	Stainless Sander-DPW	\$143,556.30	Robbe Farm Road-Hwy
\$28,785.00	HVAC System-Fire	\$9,000.00	Sidewalk on Legacy Lane-Hwy
\$13,435.00	Surveillance System-Fire	\$72,740.97	CIP Riverwalk Lot

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

\$179,318.98	Summer Street Well Replacement-CIP
\$19,276.00	New Generator-Cheney Lift Station-sewer
\$290,024.00	Church Street Lift Station-Donation

**Long-term debt:** At the end of the current fiscal year, total long-term debt outstanding on bonds and notes payable was \$14,166,729, 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 \$5,150,118 (36.4%) was for the governmental activities and the amount of \$9,016,611 (63.6%) was for business activities. The total long-term debt outstanding for the pensions is \$5,031,870.

Additional information on capital assets (Note III.A.3.), long-term debt (Note III.B.) and retirement pensions (Note IV.B.) 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

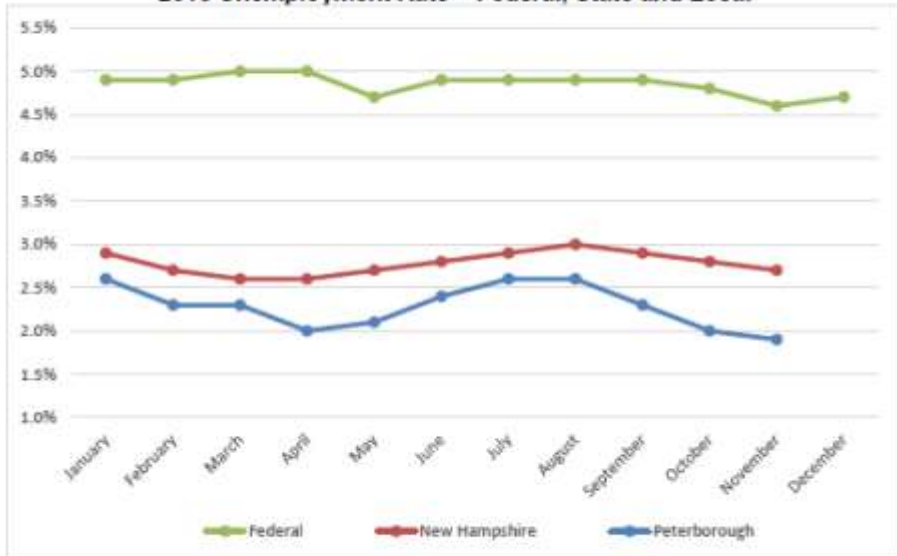
##### **Employment:**

The local area employment has predominantly recovered from the recession. Area employers such as NHBB, MCH, RiverMead, and a wide variety of small businesses have helped to drive Peterborough's unemployment rate consistently below 2.75%, a figure substantially lower than the national average.

The primary focus is now turned towards attracting and retaining the skilled workforce that local employers need to maintain what has been established.

While local business has been experiencing a somewhat steady trend of rising, it is a very delicate balance within the scope of being considered a long-term trend at this stage.

**2016 Unemployment Rate – Federal, State and Local**



Source: NH Employment Security <http://www.nhes.nh.gov/>  
U.S Bureau of Labor Statistics <http://www.bls.gov/>

## INDEPENDENT AUDITOR'S REPORT, CONTINUED MANAGEMENT'S DISCUSSION AND ANALYSIS

### 2016 Tax Rate:

Managing the ongoing impact of the school budget, particularly in terms of public perception, continues to be a challenge. The school maintains the largest portion of the tax rate consistently. However, the tax levy has never been coupled to the school district's spending. However, the tax bills are issued and collected by the town, which is usually viewed by the public as being associated with increases to general municipal spending. This then leads Municipal officials to restrain spending increases more than they may have otherwise. If the school budget were to undergo the same scrutiny as the General Government budget, the town would most certainly be in a stronger more efficient position.



Rate Change Detail	2015 Tax Rate	2016 Tax Rate	% Change +/-
School-Local & State	18.31	19.14	4.5%
Town	10.06	10.34	2.8%
County	1.34	1.36	1.5%
<b>Totals &gt;&gt;&gt;&gt;&gt;</b>	<b>29.71</b>	<b>30.84</b>	<b>3.8%</b>

Additionally, there have been concurrent trends of an aging population and a diminishing school population. More households now qualify for elderly exemptions than ever before, this has increased the tax burden on the middle-class families and created increased pressure on younger middle income families to relocate outside of the Peterborough community. These issues have become more pressing with each year that passes, the larger community will be forced to tackle the challenges of managing change and will hopefully consider consolidation of the school district. The existing school system was built for population trends of the past. The community now needs to reflect on having the ability to provide services that more accurately reflect current and future aging demographics and existing needs of the current community (as noted below).

In the category of Adults Aged 60 or Over:

- 2010 - 925 Adults Over Age 60
- 2015 - 1343 Adults Over Age 60

In the category of Children up to Age 19:

- 2010 - 496 Children Under the age of 19
- 2015 - 398 Children Under the age of 19

*\*Information taken from the Government Census Bureau*



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## STATEMENT OF NET ASSETS, JUNE 30, 2015

### Municipal Indicators:

- 162 building permits were issued in 2016, relatively consistent with prior years. However, 12 permits went to new single family construction, 2 were for new commercial construction, and the remainder were made up of residential and commercial additions and renovations. Total estimated construction costs were \$11,175,051.

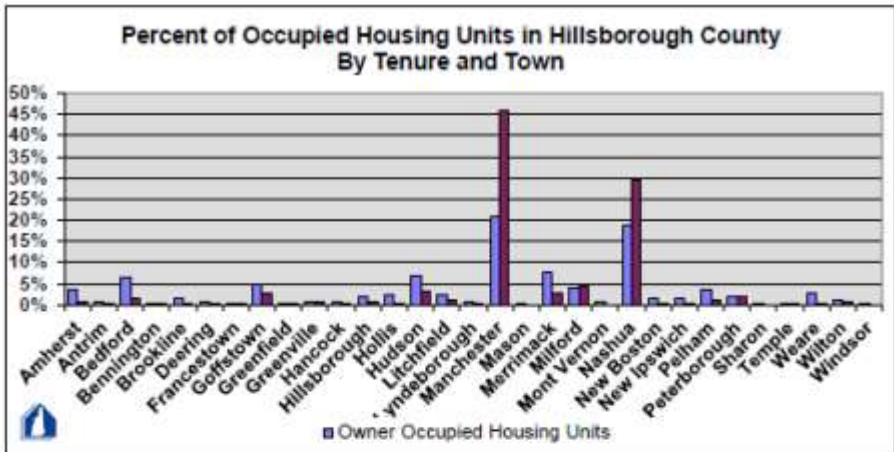
#### Notable construction projects for the year include:

- Then completion of All Town convenience store and fueling station
- The completion of the Scott Farrar Home
- A chip drying facility at Froling Energy
- The completion of a growing facility on Vose Farm Road
- A new primary electrical room at NHBB

Subject	Peterborough town, Hillsborough County, New Hampshire	
	Owner-occupied housing units with a mortgage	
	Estimate	Margin of Error
Owner-occupied housing units with a mortgage	1,346	±170
VALUE		
Less than \$50,000	0.0%	±2.2
\$50,000 to \$99,999	2.0%	±2.3
\$100,000 to \$149,999	7.7%	±5.2
\$150,000 to \$199,999	18.0%	±7.2
\$200,000 to \$299,999	44.9%	±9.6
\$300,000 to \$499,999	21.4%	±7.8
\$500,000 or more	5.6%	±3.7
Median (dollars)	240,000	±17,393
MORTGAGE STATUS		
With either a second mortgage, or home equity loan, but not both	21.4%	±8.2
Second mortgage only	3.0%	±4.6
Home equity loan only	17.0%	±7.0
Both second mortgage and home equity loan	1.0%	±1.6
No second mortgage and no home equity loan	77.0%	±8.4
HOUSEHOLD INCOME IN THE PAST 12 MONTHS (IN 2010 INFLATION-ADJUSTED DOLLARS)		
Less than \$10,000	1.2%	±1.8
\$10,000 to \$24,999	1.4%	±2.3
\$25,000 to \$34,999	6.5%	±4.6
\$35,000 to \$49,999	9.2%	±5.1
\$50,000 to \$74,999	17.3%	±7.0
\$75,000 to \$99,999	24.3%	±8.5
\$100,000 to \$149,999	16.1%	±6.6
\$150,000 or more	20.9%	±6.4
Median household income (dollars)	\$1,085	±8,342

Data source United States Census Bureau

INDEPENDENT AUDITOR'S REPORT, CONTINUED  
STATEMENT OF NET ASSETS, JUNE 30, 2015



<http://www.nhhfa.org/housing-data-demographics.cfm>

#### Tax Rate Summary

The net uncollected tax for FY2016 was \$507,051.61 which equates to 5% overall uncollected for the Fiscal Year 2016. This is consistent with the last 4 fiscal years.

#### 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:

Brenda Fox-Howard, Director of Finance  
Town of Peterborough  
1 Grove Street  
Peterborough, New Hampshire 03458





# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## EXHIBIT 1 TOWN OF PETERBOROUGH, NEW HAMPSHIRE Statement of Net Position June 30, 2016

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 9,904,281	\$ 1,960,575	\$ 11,864,856
Investments	6,701,742	88,054	6,789,796
Intergovernmental receivable	283,265	3,717,809	4,001,074
Other receivables, net of allowances for uncollectibles	2,467,608	561,747	3,029,355
Inventory	7,679	-	7,679
Prepaid items	1,074,852	37,239	1,112,151
Tax deeded property held for resale	281,777	-	281,777
Capital assets, not being depreciated:			
Land	2,674,320	173,385	3,047,705
Construction in progress	1,167,811	197,319	1,365,130
Capital assets, net of accumulated depreciation:			
Land improvements	856,351	-	856,351
Buildings and building improvements	2,983,586	9,556,435	12,542,021
Machinery, vehicles and equipment	2,345,319	377,803	2,723,122
Infrastructure	10,097,281	7,939,052	18,036,333
Improvements other than buildings	-	22,275	22,275
Total assets	41,045,672	24,633,753	65,679,425
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	679,791	48,655	526,446
<b>LIABILITIES</b>			
Accounts payable	57,280	51,351	108,631
Accrued salaries and benefits	83,457	10,491	93,948
Contract payable	13,977	-	13,977
Accrued interest payable	34,891	74,364	109,255
Intergovernmental payable	1,806	-	1,806
Retainage payable	40,344	-	40,344
Performance and escrow deposits	9,421	-	9,421
Bond anticipation note payable	1,143,562	-	1,143,562
Other current liabilities	-	100,000	100,000
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	388,253	332,811	721,064
Unamortized bond premium	17,612	1,617	19,229
Capital leases payable	54,101	-	54,101
Compensated absences	50,205	-	50,205
Accrued landfill postclosure care costs	56,850	-	56,850
Due in more than one year:			
Bonds and notes payable	4,791,865	8,683,800	13,445,665
Unamortized bond premium	179,158	3,234	182,392
Capital leases payable	3,647	-	3,647
Compensated absences	501,359	35,024	536,383
Other postemployment benefits payable	272,703	36,595	309,296
Accrued landfill postclosure care costs	1,648,650	-	1,648,650
Net pension liability	4,626,938	404,032	5,031,870
Total liabilities	13,946,279	9,734,219	23,680,498
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	436,548	37,960	474,508
Unearned revenue	9,667,260	104,117	9,771,377
Total deferred inflows of resources	10,103,808	142,077	10,245,885
<b>NET POSITION</b>			
Net investment in capital assets	14,919,832	9,246,808	24,166,640
Restricted for:			
Endowments:			
Nonexpendable	2,857,064	-	2,857,064
Expendable	381,626	-	381,626
Other purposes	1,125,255	-	1,125,255
Unrestricted	(1,808,201)	5,559,304	3,751,103
Total net position	\$ 17,475,576	\$ 14,806,112	\$ 32,281,688

The notes to the financial statements are an integral part of this statement.

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## EXHIBIT 2 TOWN OF PETERBOROUGH, NEW HAMPSHIRE Statement of Activities For the Fiscal Year Ended June 30, 2016

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,194,480	\$ 17,654	\$ 90,007	\$ -	\$ (2,086,819)	\$ -	\$ (2,086,819)
Public safety	3,374,901	1,218,916	483,425	-	(1,672,560)	-	(1,672,560)
Highways and streets	1,942,560	25,211	187,107	-	(1,730,242)	-	(1,730,242)
Sanitation	389,995	171,205	-	-	(218,790)	-	(218,790)
Welfare	119,116	-	-	-	(119,116)	-	(119,116)
Culture and recreation	1,521,074	383,052	-	-	(1,338,022)	-	(1,338,022)
Conservation	11,175	-	7,500	-	(3,675)	-	(3,675)
Interest on long-term debt	214,012	-	-	-	(214,012)	-	(214,012)
Capital outlay	46,230	-	-	493,060	446,830	-	446,830
Total governmental activities	<u>9,813,543</u>	<u>3,616,038</u>	<u>768,039</u>	<u>493,060</u>	<u>(6,936,406)</u>	<u>-</u>	<u>(6,936,406)</u>
Business-type activities:							
Water department	966,842	1,020,972	-	-	-	54,130	54,130
Sewer department	1,672,106	885,304	111,183	-	-	(675,619)	(675,619)
Total business-type activities	<u>2,638,948</u>	<u>1,906,276</u>	<u>111,183</u>	<u>-</u>	<u>-</u>	<u>(621,489)</u>	<u>(621,489)</u>
Total primary government	<u>\$ 12,452,491</u>	<u>\$ 5,522,314</u>	<u>\$ 879,222</u>	<u>\$ 493,060</u>	<u>(6,936,406)</u>	<u>(621,489)</u>	<u>(7,557,895)</u>
General revenues:							
Property taxes					6,484,114	-	6,484,114
Other taxes					219,655	-	219,655
Licenses and permits					1,113,469	-	1,113,469
Grants and contributions not restricted to specific programs					349,639	290,024	639,663
Miscellaneous					414,692	70,747	485,439
Transfers					5,032	(5,032)	-
Total general revenues and transfers					<u>8,586,601</u>	<u>355,739</u>	<u>8,942,340</u>
Special item - transfer of assets					(333,111)	-	-
Change in net position					1,317,084	67,361	1,384,445
Net position, beginning, as restated, see Note III.D.1.					<u>16,158,492</u>	<u>14,738,751</u>	<u>30,897,243</u>
Net position, ending					<u>\$ 17,475,576</u>	<u>\$ 14,806,112</u>	<u>\$ 32,281,688</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## EXHIBIT 3 TOWN OF PETERBOROUGH, NEW HAMPSHIRE Balance Sheet Governmental Funds June 30, 2016

	General	Ambulance	Permanent	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 6,189,788	\$ 252,027	\$ 167,785	\$ 3,294,681	\$ 9,904,281
Investments	3,471,254	-	3,070,905	159,583	6,701,742
Receivables, net of allowance for uncollectibles:					
Taxes	2,144,413	-	-	-	2,144,413
Accounts	102,825	134,633	-	15,277	252,735
Intergovernmental	169,507	113,758	-	-	283,265
Liens	70,460	-	-	-	70,460
Interfund receivable	-	-	-	118	118
Inventory	-	-	-	7,679	7,679
Prepaid items	1,190,648	-	-	9,204	1,199,852
Tax deeded property held for resale	281,777	-	-	-	281,777
<b>Total assets</b>	<b>\$ 13,620,672</b>	<b>\$ 500,418</b>	<b>\$ 3,238,690</b>	<b>\$ 3,486,542</b>	<b>\$ 20,846,322</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 49,707	\$ 813	\$ -	\$ 6,760	\$ 57,280
Accrued salaries and benefits	63,474	10,344	-	9,639	83,457
Contracts payable	-	-	-	13,977	13,977
Intergovernmental payable	1,808	-	-	-	1,808
Retainage payable	-	-	-	40,344	40,344
Interfund payable	118	-	-	-	118
Escrow and performance deposits	9,421	-	-	-	9,421
Bond anticipation note payable	-	-	-	1,143,562	1,143,562
<b>Total liabilities</b>	<b>124,528</b>	<b>11,157</b>	<b>-</b>	<b>1,214,282</b>	<b>1,349,967</b>
<b>Deferred inflows of resources:</b>					
Deferred revenue	10,060,774	33,841	-	217,171	10,311,786
<b>Fund balances:</b>					
Nonspendable	506,061	-	2,857,064	-	3,363,125
Restricted	-	-	381,626	1,125,255	1,506,881
Committed	1,462,283	455,420	-	1,205,525	3,123,228
Assigned	374,969	-	-	-	374,969
Unassigned	1,092,057	-	-	(275,691)	816,366
<b>Total fund balances</b>	<b>3,435,370</b>	<b>455,420</b>	<b>3,238,690</b>	<b>2,055,089</b>	<b>9,184,569</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 13,620,672</b>	<b>\$ 500,418</b>	<b>\$ 3,238,690</b>	<b>\$ 3,486,542</b>	<b>\$ 20,846,322</b>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 4**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2016**

Total fund balances of governmental funds (Exhibit 3)		\$ 9,184,569
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 37,868,765	
Less accumulated depreciation	<u>(17,544,097)</u>	
		20,324,668
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal and interest on debt		(125,000)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivable	\$ (118)	
Payable	<u>118</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Deferred tax revenue	\$ 502,946	
Deferred ambulance revenue	33,841	
Deferred liens	70,460	
Deferred miscellaneous revenue	<u>37,279</u>	
		644,526
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(34,891)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 5,150,118	
Unamortized bond premium	196,770	
Capital leases outstanding	57,948	
Compensated absences payable	551,564	
Other postemployment benefits payable	272,701	
Accrued landfill postclosure care costs	1,705,500	
Net pension liability	<u>4,626,938</u>	
		(12,561,539)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 479,791	
Deferred inflows of resources related to pensions	<u>(436,548)</u>	
		43,243
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 17,475,576</u></u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 5**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Fiscal Year Ended June 30, 2016**

	General	Ambulance	Permanent	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 6,347,992	\$ -	\$ -	\$ 408,555	\$ 6,756,547
Licenses, permits and fees	1,133,469	-	-	-	1,133,469
Intergovernmental	1,343,912	198,376	-	-	1,542,288
Charges for services	306,500	1,192,079	-	236,253	1,734,832
Miscellaneous	305,417	53,019	90,007	88,792	537,235
Total revenues	<u>9,417,290</u>	<u>1,443,474</u>	<u>90,007</u>	<u>733,600</u>	<u>11,684,371</u>
<b>Expenditures:</b>					
Current:					
General government	2,021,880	-	5,256	69,202	2,096,338
Public safety	2,186,236	1,253,943	-	-	3,440,179
Highways and streets	1,522,252	-	-	-	1,522,252
Sanitation	374,579	-	-	76,350	451,329
Welfare	120,808	-	-	-	120,808
Culture and recreation	1,109,886	-	-	246,901	1,356,787
Conservation	2,318	-	-	3,906	6,424
Debt service:					
Principal	540,983	-	-	-	540,983
Interest	226,462	-	-	-	226,462
Other	19,662	-	-	-	19,662
Capital outlay	1,260,588	-	-	638,563	1,899,151
Total expenditures	<u>9,386,754</u>	<u>1,253,943</u>	<u>5,256</u>	<u>1,036,922</u>	<u>11,682,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>31,036</u>	<u>189,531</u>	<u>84,751</u>	<u>(303,322)</u>	<u>1,996</u>
<b>Other financing sources (uses):</b>					
Transfers in	483,433	109,777	-	70,190	663,400
Transfers out	(44,404)	(83,000)	(231,682)	(299,282)	(658,366)
Inception of capital leases	35,706	-	-	-	35,706
Total other financing sources and uses	<u>474,735</u>	<u>26,777</u>	<u>(231,682)</u>	<u>(229,092)</u>	<u>40,738</u>
Net change in fund balances	505,771	216,308	(146,931)	(532,414)	42,734
Fund balances, beginning, as restated, see Note III.D.1.	<u>2,929,594</u>	<u>239,112</u>	<u>3,385,621</u>	<u>2,587,503</u>	<u>9,141,835</u>
Fund balances, ending	<u>\$ 3,435,370</u>	<u>\$ 455,420</u>	<u>\$ 3,238,690</u>	<u>\$ 2,055,089</u>	<u>\$ 9,184,569</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 6**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund*  
*Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2016*

Net change in fund balances of governmental funds (Exhibit 5)	\$ 42,734
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.	
Capitalized capital outlay	\$ 1,951,573
Depreciation expense	<u>(989,428)</u>
	962,145
The net effect of transactions involving capital asset disposals is to decrease net position.	(43,954)
Transfers in and out between governmental funds are eliminated on the operating statement.	
Transfers in	\$ (658,368)
Transfers out	<u>658,368</u>
	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.	
Change in deferred tax revenue	\$ (53,382)
Change in deferred ambulance revenue	(89,008)
Change in deferred insurance proceeds	(8,227)
Change in other deferred revenue	<u>(59,094)</u>
	(209,711)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
Issuance of bonds	\$ (190,578)
Inception of capital lease	(35,706)
Repayment of bond and note principal	540,344
Amortization of bond premium	17,612
Repayment of capital lease principal	<u>56,717</u>
	388,389
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.	
Increase in accrued interest expense	\$ (11,685)
Increase in compensated absences payable	(27,823)
Increase/Decrease in other postemployment benefits payable	(10,746)
Decrease in accrued landfill postclosure care costs	<u>75,000</u>
	4,646
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.	
Town pension contributions	\$ 479,791
Cost of benefits earned, net of employee contributions	<u>(306,956)</u>
	172,835
Change in net position of governmental activities (Exhibit 2)	<u>\$ 1,317,084</u>



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## EXHIBIT 7 TOWN OF PETERBOROUGH, NEW HAMPSHIRE General Fund

### Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) For the Fiscal Year Ended June 30, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 6,301,443	\$ 6,301,443	\$ 6,295,214	\$ (6,229)
Licenses, permits and fees	1,012,900	1,012,900	1,096,438	83,538
Intergovernmental	1,115,328	1,581,628	1,322,355	(259,273)
Charges for services	377,017	377,017	276,714	(100,303)
Miscellaneous	175,333	175,333	259,724	84,391
Total revenues	8,982,021	9,448,321	9,250,445	(197,876)
<b>EXPENDITURES</b>				
Current:				
General government	1,933,337	1,933,337	2,008,035	(74,698)
Public safety	2,366,764	2,366,764	2,190,978	175,786
Highways and streets	1,612,941	1,612,941	1,543,598	69,343
Sanitation	381,767	381,767	382,299	(532)
Welfare	149,701	149,701	120,808	28,893
Culture and recreation	559,197	1,148,315	1,119,886	28,429
Conservation	3,050	3,050	2,518	532
Debt service:				
Principal	521,817	521,817	540,983	(19,166)
Interest on long-term debt	231,774	231,774	226,462	5,312
Interest on tax anticipation note	69,448	69,448	19,662	49,786
Capital outlay	977,000	1,550,300	1,224,882	325,418
Total expenditures	8,806,796	9,969,214	9,380,111	589,103
Excess (deficiency) of revenues over (under) expenditures	175,225	(520,893)	(129,666)	391,227
Other financing sources (uses):				
Transfers in	722,616	829,616	810,017	(19,599)
Transfers out	(897,841)	(308,723)	(179,397)	129,326
Total other financing sources and uses	(175,225)	520,893	630,620	109,727
Net change in fund balance	\$ -	\$ -	500,954	\$ 500,954
Decrease in nonspendable fund balance			4,074	
Increase in assigned fund balance			(50,000)	
Unassigned fund balance, beginning, as restated			1,177,254	
Unassigned fund balance, ending			<u>\$ 1,632,282</u>	

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 8**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Ambulance Fund**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (GAAP Basis)*  
*For the Fiscal Year Ended June 30, 2016*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Intergovernmental	\$ 198,376	\$ 198,376	\$ -
Charges for services	1,118,008	1,192,079	74,071
Miscellaneous	55,500	53,019	(2,481)
Total revenues	<u>1,371,884</u>	<u>1,443,474</u>	<u>71,590</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	<u>1,344,884</u>	<u>1,253,943</u>	<u>90,941</u>
Excess of revenues over expenditures	<u>27,000</u>	<u>189,531</u>	<u>162,531</u>
Other financing sources (uses):			
Transfers in	103,000	109,777	6,777
Transfers out	(130,000)	(83,000)	47,000
Total other financing sources and uses	<u>(27,000)</u>	<u>26,777</u>	<u>53,777</u>
Net change in fund balance	<u>\$ -</u>	<u>216,308</u>	<u>\$ 216,308</u>
Fund balance, beginning		<u>239,112</u>	
Fund balance, ending		<u><u>\$ 455,420</u></u>	

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 9**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2016**

	Business-type Activities - Enterprise Funds		
	Water Department	Sewer Department	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 1,197,686	\$ 762,889	\$ 1,960,575
Investments	64,273	23,781	88,054
Accounts receivable	310,520	251,227	561,747
Intergovernmental receivable	-	3,717,809	3,717,809
Prepaid items	25,325	11,974	37,299
Noncurrent assets:			
Land	158,779	14,606	173,385
Construction in progress	197,319	-	197,319
Buildings	-	10,687,727	10,687,727
Machinery and equipment	420,507	605,272	1,025,779
Other improvements	-	27,000	27,000
Infrastructure	9,047,900	6,441,689	15,489,589
Less accumulated depreciation	(3,243,303)	(6,089,227)	(9,332,530)
Total assets	<u>8,179,006</u>	<u>16,454,747</u>	<u>24,633,753</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>24,054</u>	<u>24,601</u>	<u>48,655</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	15,609	35,742	51,351
Accrued salaries and benefits	5,230	5,261	10,491
Accrued interest payable	8,937	65,427	74,364
Accrued liability	100,000	-	100,000
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	139,622	193,189	332,811
Unamortized bond premium	1,617	-	1,617
Due in more than one year:			
Bonds and notes payable	2,609,091	6,074,709	8,683,800
Unamortized bond premium	3,234	-	3,234
Compensated absences	17,868	17,156	35,024
Other postemployment benefits payable	18,985	17,610	36,595
Net pension liability	201,575	203,357	404,932
Total liabilities	<u>3,121,768</u>	<u>6,612,451</u>	<u>9,734,219</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	104,117	-	104,117
Deferred amounts related to pensions	<u>18,980</u>	<u>18,980</u>	<u>37,960</u>
Total deferred inflows of resources	<u>123,097</u>	<u>18,980</u>	<u>142,077</u>
<b>NET POSITION</b>			
Net investment in capital assets	3,827,638	5,419,170	9,246,808
Unrestricted	<u>1,130,557</u>	<u>4,428,747</u>	<u>5,559,304</u>
Total net position	<u>\$ 4,958,195</u>	<u>\$ 9,847,917</u>	<u>\$ 14,806,112</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 10**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures and Changes in Net Position*  
*Proprietary Funds*  
*For the Fiscal Year Ended June 30, 2016*

	Business-type Activities - Enterprise Funds		
	Water Department	Sewer Department	Total
Operating revenues:			
Charges for services	\$ 1,020,972	\$ 885,304	\$ 1,906,276
Miscellaneous	7,373	54,733	62,106
Total operating revenues	<u>1,028,345</u>	<u>940,037</u>	<u>1,968,382</u>
Operating expenses:			
Plant operation and maintenance	688,032	992,568	1,680,600
Depreciation expense	181,356	485,154	666,510
Total operating expenses	<u>869,388</u>	<u>1,477,722</u>	<u>2,347,110</u>
Operating income (loss)	<u>158,957</u>	<u>(537,685)</u>	<u>(378,728)</u>
Non-operating revenue (expense):			
Contributions	-	290,024	290,024
Intergovernmental	-	111,183	111,183
Interest income	5,369	3,272	8,641
Interest expense	(97,454)	(194,384)	(291,838)
Transfer to other funds	(9,076)	(9,076)	(18,152)
Transfer from other funds	6,560	6,560	13,120
Total nonoperating income (expense)	<u>(94,601)</u>	<u>207,579</u>	<u>112,978</u>
Special item - transfer of assets	<u>-</u>	<u>333,111</u>	<u>333,111</u>
Net change in fund balances	64,356	3,005	67,361
Net position, beginning, as restated, see Note III.D.1.	<u>4,893,839</u>	<u>9,844,912</u>	<u>14,738,751</u>
Net position, ending	<u>\$ 4,958,195</u>	<u>\$ 9,847,917</u>	<u>\$ 14,806,112</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 11**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Fiscal Year Ended June 30, 2016**

	Business-type Activities - Enterprise Funds		
	Water	Sewer	
	Department	Department	Total
Cash flows from operating activities:			
Receipts from customers and users	\$ 1,043,877	\$ 956,787	\$ 2,000,664
Payments to suppliers and employees	(702,211)	(1,001,234)	(1,703,445)
Net cash provided (used) by operating activities	341,666	(44,447)	297,219
Cash flows from non-capital financing activities:			
Transfers from other funds	6,560	6,560	13,120
Transfers to other funds	(9,076)	(9,076)	(18,152)
Net cash used by non-capital financing activities	(2,516)	(2,516)	(5,032)
Cash flows from capital and related financing activities:			
Purchase of capital assets	(179,319)	(433,219)	(612,538)
Proceeds from contributions	-	290,024	290,024
Proceeds from state grants	-	716,423	716,423
Proceeds from long-term debt	700,000	-	700,000
Principal paid on bonds and notes	(203,074)	(207,230)	(410,304)
Interest paid on bonds and notes	(96,144)	(233,954)	(330,098)
Net cash provided by capital and related financing activities	221,463	132,044	353,507
Cash flows from investing activities:			
Interest and dividends received	5,369	3,272	8,641
Sale of investments	5,704	2,132	7,836
Net cash provided from investing activities	11,073	5,404	16,477
Increase in cash	571,686	90,485	662,171
Cash and cash equivalents, beginning	626,000	672,404	1,298,404
Cash and cash equivalents, ending	\$ 1,197,686	\$ 762,889	\$ 1,960,575
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ 158,957	\$ (537,685)	\$ (378,728)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation expense	181,356	485,154	666,510
Decrease in accounts receivable	8,049	16,750	24,799
Increase in prepaid items	(5,515)	(617)	(6,132)
Increase in accounts payable	4,233	7,196	11,429
Decrease in accrued liabilities	(12,897)	(15,245)	(28,142)
Increase in deferred revenue	7,483	-	7,483
Total adjustments	182,709	493,238	675,947
Net cash provided (used) by operating activities	\$ 341,666	\$ (44,447)	\$ 297,219

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 12**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

	Private Purpose Trust	Agency
<b>Assets:</b>		
Cash and cash equivalents	\$ 69,343	\$ 1,372,893
Investments	917,041	389,726
Total assets	<u>986,384</u>	<u>1,762,619</u>
<b>Liabilities:</b>		
Accounts payable	-	19,774
Due to other governmental units	-	1,469,660
Due to developers	-	273,185
Total liabilities	<u>-</u>	<u>1,762,619</u>
<b>Net position:</b>		
Held in trust for specific purposes	<u>\$ 986,384</u>	<u>\$ -</u>

**EXHIBIT 13**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Fiscal Year Ended June 30, 2016**

	Private Purpose Trust
<b>Additions:</b>	
Investment earnings:	
Interest and dividends	\$ 53,574
Net change in fair value of investments	(18,816)
Total additions	<u>34,758</u>
<b>Deductions:</b>	
Trust distributions	<u>4,200</u>
Change in net position	30,558
Net position, beginning	955,826
Net position, ending	<u>\$ 986,384</u>



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

### **I. Summary of Significant Accounting Principles**

#### **I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Peterborough (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2016.

#### **I.B. Financial Reporting Entity – Basis of Presentation**

##### **I.B.1. Entity Defined**

The Town of Peterborough is a municipal corporation governed by a board of selectmen consisting of three members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

##### **I.B.2. Government-Wide and Fund Financial Statements**

###### *Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Individual funds are not displayed. 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. Individual funds are not displayed.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
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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 enterprise funds are charges to users for sales and services and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### *Fund Financial Statements*

Fund financial statements are provided for governmental, proprietary 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 in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

### *I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. As well, the proprietary funds apply all Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued in or before 1989, unless those pronouncements conflict with or contradict the GASB.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met. The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be available if they are collected within 60 days of the end of the fiscal year. However, for purposes of setting the tax rate, unavailable property taxes are not deferred in accordance with the direction of the New Hampshire Department of Revenue Administration.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
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Expenditures are recorded when the related fund liability is incurred, except for general obligation debt principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts, charges for services, and investment income. In general, other revenues are recognized when cash is received.

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 needed.

### **I.B.4. Fund Types and Major Funds**

#### *Governmental Funds*

The Town reports the following major governmental funds:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

*Ambulance Fund* – This special revenue fund is used to account for financial transactions of the Town's emergency medical services.

*Permanent Fund* – The permanent fund is used to account for financial assets held by the trustees of trust funds, from which only the income, and not principal, is used for supporting Town purposes.

The Town also reports eleven nonmajor governmental funds.

#### *Proprietary Funds*

The Town reports the following major enterprise funds:

*Water Department* – Accounts for all revenues and expenses related to the Town's water treatment and distribution operations.

*Sewer Department* – Accounts for all revenues and expenses related to the Town's sewage disposal operations.

#### *Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
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*Agency Funds* – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for performance bonds held in escrow, and amounts held by the trustees of trust funds that belong to the Contoocook Valley Regional School District.

### **I.C. Assets, Liabilities, and Net Position or Fund Equity**

#### **I.C.1. Cash and Investments**

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

#### **I.C.2. Inventory 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 reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, with the exception of prepaid debt, which reduces the long-term liability in government-wide and proprietary fund financial statements.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
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### ***I.C.3. Capital Assets and Depreciation***

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide and proprietary fund financial statements. Donated assets are stated at fair value on the date donated. The Town generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	20
Buildings and building improvements	20-100
Sewer system	10-50
Water system	20-75
Machinery, vehicles and equipment	5-15
Infrastructure	40

### ***I.C.4. Restricted Assets***

The Town has segregated certain funds of the Water Department as an accrued liability that is restricted for the upgrading of the water quality at one of the Town's wells.

### ***I.C.5. Long-Term Debt***

In the government-wide and proprietary fund financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

### ***I.C.6. Compensated Absences***

Full-time, permanent employees are granted vacation benefits in varying amounts to specified maximums based on the number of years in employment. Employees who are eligible for vacation benefits and whose employment is terminated for any reason are paid an amount equal to all accumulated vacation pay earned but not taken.

Full-time, permanent employees are granted sick leave at a rate of one and one-half days 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 for accumulated sick leave shall not exceed 960 hours.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
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For employees hired prior to December 31, 1997, the hours accumulated under the previous compensated absences system (PDOs or Banked Paid Days Off) carryover and can be used for extended illness, injury or vacation leave with written approval of the Department head. At termination of employment, employees are reimbursed for any unused PDO's limited to a total of 960 hours of combined accumulated PDOs and sick leave, with the payment made first from the PDO bank and then from the accumulated sick leave.

Compensated absences are reported as accrued in the government-wide and proprietary fund financial statements. Governmental funds report only matured compensated absences payable to currently terminated employees which are included in wages and benefits expenditures.

### ***I.C.7. Equity***

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for endowments, which consists of the balance of the permanent funds where the principal must be permanently invested and the income is to be used for Town purposes.
- Restricted for other purposes, which consists of the balance of the capital projects and special revenue funds whose revenues are restricted by enabling legislation and state laws.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, which consists of inventory, prepaid items, and endowments.
- Restricted, which represents the expendable income from permanent funds and the library fund, whose use is limited by law; and balances for which the intended use has been established by enabling legislation through Town Meeting vote.
- Committed, which consists of balances for which the intended use has been established by Town Meeting, or by the Board of Selectmen, and would require an equally formal action to remove those commitments.
- Assigned, which consists of balances for which the intended use is established by the Board of Selectmen in the form of encumbrances.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
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- Unassigned, which represents the remaining fund balance in the General Fund in excess of the nonspendable, restricted, committed and assigned balances; and the deficit fund balance reported in the GAR Hall Parking Lot Capital Project Fund.

### **I.D. Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

## **II. Stewardship, Compliance and Accountability**

### **II.A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General, Water, Sewer and Ambulance Funds, as well as the nonmajor Cemetery, Recreation, Pay As You Throw, and PEG Funds. Project length budgets are adopted for the Capital Projects Funds. Unless encumbered, all appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. In fiscal year 2016, the Town did not use any of the unassigned fund balance from 2015 for this purpose.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balances and do not constitute expenditures or liabilities because the amounts will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, water distribution and treatment, welfare, culture and recreation, conservation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

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## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### II.B. Reconciliation of General Fund Budgetary Basis to GAAP

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 10,060,462
Adjustments:	
Basis difference:	
Capital lease inception	35,706
Tax revenue deferred in the prior year	556,328
Tax revenue deferred in the current year	(502,946)
Other revenue deferred in the prior year	96,373
Other revenue deferred in the current year	(37,279)
Perspective difference:	
Revenue from Capital Reserve Fund	9,198
Revenue from Town Expendable Trust Fund	3,678
Revenue from Isabelle Miller Fund	21,999
Revenue from Landfill Expendable Trust Fund	1,332
Revenue from Town Reclamation Trust Fund	18,162
Transfer from Expendable Trust Funds	(326,584)
Per Exhibit 5 (GAAP basis)	<u>\$ 9,936,429</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 9,559,508
Adjustments:	
Basis difference:	
Encumbrances, beginning	245,406
Encumbrances, ending	(274,969)
Capital lease inception	35,706
Perspective difference:	
Transfers to Proprietary Funds	13,120
Transfers to Expendable Trust Funds	(148,113)
Per Exhibit 5 (GAAP basis)	<u>\$ 9,430,658</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 1,632,282
Adjustments:	
Basis difference:	
Deferred tax revenue, GAAP basis	(502,946)
Other deferred revenue, GAAP basis	(37,279)
Per Exhibit 3 (GAAP basis)	<u>\$ 1,092,057</u>

### II.C. Deficit Fund Balance

The GAR Hall Parking Lot Capital Project Fund reports a deficit fund balance of \$275,691 as of June 30, 2016. The deficit occurred because of the short-term bond anticipation note liability and will be made up through the issuance of general obligation debt in fiscal year 2017.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
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### III. Detailed Notes on Funds and Government-Wide Statements

#### III.A. Assets

##### III.A.1. Investments

As of June 30, 2016, the Town's reporting entity had the following investments:

Municipal Obligations	\$ 170,197
U.S. Treasury Obligations	1,533,318
Mutual Funds	274,689
Common Stock	2,311,515
Corporate Bonds	801,199
New Hampshire Public Deposit Investment Pool	3,005,645
	<u>\$ 8,096,563</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 6,701,742
Proprietary funds - statement of net position (Exhibit 9)	88,054
Fiduciary funds - statement of fiduciary net position (Exhibit 12)	1,306,767
Total	<u>\$ 8,096,563</u>

#### *Investment Risks*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. New Hampshire law limits investments to those described in Note I.C.1. The Town does not have an investment policy that places any further restrictions on its investment choices.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town does not have an investment policy that addresses limiting interest rate risk.

**Custodial Credit Risk** is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities in the possession of an outside party. Of the Town's \$8,096,563 of investments, \$3,387,402 has exposure to custodial credit risk because the related securities are uninsured and uncollateralized.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
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### III.A.2. *Receivables, Uncollectible Accounts and Deferred Revenue*

#### *Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received by the due date. The first billing is an estimate only based on half of the previous year's billing. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien is executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes. Properties not redeemed within two years of the date of the tax lien are deeded to the Town. During the current year, the tax collector executed a lien for uncollected 2015 property taxes on April 19th.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Contoocook Valley Regional School District, and Hillsborough County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2015, upon which the 2016 property tax levy was based was:

For the New Hampshire education tax	\$ 616,071,751
For all other taxes	\$ 625,546,951

The tax rates and amounts assessed for the year ended June 30, 2016 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$10.06	\$ 6,298,464
School portion:		
State of New Hampshire	\$2.49	1,532,314
Local	\$15.82	9,894,478
County portion	\$1.34	836,151
Total property taxes assessed		<u>\$ 18,561,407</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

The following details the taxes receivable at year-end:

Property:	
Levy of 2016	\$ 1,574,324
Unredeemed (under tax lien):	
Levy of 2015	309,440
Levy of 2014	174,882
Levy of 2013	80,159
Timber	2,980
Betterment assessments	2,628
Taxes receivable	<u>\$ 2,144,413</u>

### Other Receivables and Uncollectible Accounts

Significant receivables include charges for ambulance services and water and sewer rents. These funds report accounts receivable net of any allowance for uncollectible amounts and revenues net of uncollectibles. The allowance amount consists of ambulance charges that are expected to be written off as bad debt based on the historical write-off rates. Related amounts are shown in the following table:

	Governmental Funds	Enterprise Funds
Accounts	\$ 400,352	\$ 561,747
Intergovernmental	283,265	-
Liens	70,460	-
Less: allowance for uncollectible amounts	(147,617)	-
Net total receivables	<u>\$ 606,460</u>	<u>\$ 561,747</u>

### Deferred Revenue

Deferred revenue of \$10,311,786 in the governmental funds at June 30, 2016 represents \$33,841 of ambulance service charges, \$37,279 of miscellaneous receivables and \$502,946 of property taxes receivable that were not collected within 60 days of year-end, and therefore, are deferred in accordance with generally accepted accounting principles; \$194,917 of grant receipts whose corresponding expenditures have not yet been incurred; \$9,443,289 of property taxes assessed for fiscal year 2017; \$70,460 of elderly/disabled and welfare liens not redeemed within 60 days; \$17,934 in unapplied tax and accounts receivable credits to be applied to future levies; \$10,560 for an intergovernmental payment for FY 2017 received in advance; and \$560 in miscellaneous items.



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### III.A.3. Capital Assets

#### Changes in Capital Assets:

The following tables provide a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 2,584,721	\$ 289,599	\$ -	\$ 2,874,320
Construction in progress	2,709,634	978,912	(2,520,735)	1,167,811
Total capital assets not being depreciated	<u>5,294,355</u>	<u>1,268,511</u>	<u>(2,520,735)</u>	<u>4,042,131</u>
Being depreciated:				
Land improvements	1,273,361	91,147	-	1,364,508
Buildings and building improvements	5,014,895	129,887	-	5,144,782
Machinery, vehicles and equipment	6,067,424	584,060	(313,906)	6,337,578
Infrastructure	18,581,063	2,398,703	-	20,979,766
Total capital assets being depreciated	<u>30,936,743</u>	<u>3,203,797</u>	<u>(313,906)</u>	<u>33,826,634</u>
Total all capital assets	<u>36,231,098</u>	<u>4,472,308</u>	<u>(2,834,641)</u>	<u>37,868,765</u>
Less accumulated depreciation:				
Land improvements	(447,195)	(60,962)	-	(508,157)
Buildings and building improvements	(2,024,567)	(136,629)	-	(2,161,196)
Machinery, vehicles and equipment	(3,801,349)	(460,862)	269,952	(3,992,259)
Infrastructure	(10,551,510)	(330,975)	-	(10,882,485)
Total accumulated depreciation	<u>(16,824,621)</u>	<u>(989,428)</u>	<u>269,952</u>	<u>(17,544,097)</u>
Net book value, capital assets being depreciated	<u>14,112,122</u>	<u>2,214,369</u>	<u>(43,954)</u>	<u>16,282,537</u>
Net book value, all capital assets	<u>\$ 19,406,477</u>	<u>\$ 3,482,880</u>	<u>\$ (2,564,689)</u>	<u>\$ 20,324,668</u>



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Balance, beginning	Additions	Deletions	Balance, ending
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 173,385	\$ -	\$ -	\$ 173,385
Construction in progress	18,000	179,319	-	197,319
Total capital assets not being depreciated	<u>191,385</u>	<u>179,319</u>	<u>-</u>	<u>370,704</u>
Being depreciated:				
Sewer system	16,533,281	623,135	-	17,156,416
Water system	9,047,900	-	-	9,047,900
Machinery, vehicles and equipment	1,046,715	19,276	(40,212)	1,025,779
Total capital assets being depreciated	<u>26,627,896</u>	<u>642,411</u>	<u>(40,212)</u>	<u>27,230,095</u>
Total all capital assets	<u>26,819,281</u>	<u>821,730</u>	<u>(40,212)</u>	<u>27,600,799</u>
Less accumulated depreciation:				
Sewer system	(5,261,092)	(439,677)	-	(5,700,769)
Water system	(2,819,440)	(164,345)	-	(2,983,785)
Machinery, vehicles and equipment	(625,700)	(62,488)	40,212	(647,976)
Total accumulated depreciation	<u>(8,706,232)</u>	<u>(666,510)</u>	<u>40,212</u>	<u>(9,332,530)</u>
Net book value, capital assets being depreciated	<u>17,921,664</u>	<u>(24,099)</u>	<u>-</u>	<u>17,897,565</u>
Net book value, all capital assets	<u>\$ 18,113,049</u>	<u>\$ 155,220</u>	<u>\$ -</u>	<u>\$ 18,268,269</u>

### Depreciation Expense

Depreciation expense was charged to functions and activities of the Town as follows:

Governmental activities:	
General government	\$ 88,701
Public safety	251,498
Highways and streets	450,078
Sanitation	19,427
Culture and recreation	176,973
Conservation	2,751
Total depreciation expense	<u>\$ 989,428</u>
Business-type activities:	
Sanitation	\$ 485,154
Water distribution and treatment	181,356
Total depreciation expense	<u>\$ 666,510</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### III.B. Liabilities

#### III.B.1. Short-Term Borrowing

On February 19, 2016, the Town issued \$1,143,562 in a bond anticipation note, with an interest rate of 1.20%. The balance was still outstanding at June 30, 2016, and was subsequently paid off in July 2016.

#### III.B.2. Long-Term Borrowing

General obligation bonds and notes are approved by the voters and repaid with general revenues (property taxes). These notes are backed by the full faith and credit of the Town. Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2016	Current Portion
Governmental activities:						
General obligation bonds/notes payable:						
West Peterborough TIF	\$ 2,500,000	2010	2024	4.48	\$ 1,379,312	\$ 172,414
Connector Road	\$ 1,000,000	2010	2023	4.57	570,499	77,378
Road Paving	\$ 250,000	2012	2017	2.17	50,000	50,000
Adams Pool Renovation	\$ 1,200,000	2013	2027	2.44	813,820	80,000
Union Street Infrastructure	\$ 2,435,000	2015	2036	5.10	2,185,000	-
Robbe Farm Rd. - Legacy Lane	\$ 190,576	2016	2026	3.50	151,487	8,461
					<u>5,150,118</u>	<u>388,253</u>
Unamortized bond premium					<u>196,770</u>	<u>17,612</u>
Capital leases payable:						
Ambulance	\$ 115,800	2015	2017	2.64	38,591	38,591
Recreation Copier	\$ 7,706	2016	2019	4.00	5,617	1,770
Police Cruiser	\$ 28,000	2016	2017	1.77	13,740	13,740
					<u>57,948</u>	<u>54,101</u>
Compensated absences payable:						
Vested sick leave					160,509	15,854
Accrued vacation leave					391,055	34,351
					<u>551,564</u>	<u>50,205</u>
Other postemployment benefits payable					<u>272,701</u>	-
Accrued landfill postclosure care costs					<u>1,705,500</u>	<u>56,850</u>
Net pension liability					<u>4,626,918</u>	-
					<u>\$ 12,561,539</u>	<u>\$ 567,021</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2016	Current Portion
Business-type activities:						
General obligation bonds/notes payable:						
Treatment Plant	\$ 6,986,000	2012	2039	4.48	\$ 6,267,898	\$ 193,189
Water-Hunt Well Bond	\$ 1,500,000	1999	2019	4.57	225,000	75,000
Water Refunding Bonds	\$ 1,557,200	2009	2037	0.04	1,359,000	-
NHSHRF (Drinking Bond)	\$ 597,500	2012	2031	0.03	483,769	25,813
Water Bond 2016	\$ 700,000	2016	2031	0.03	680,944	38,809
					<u>9,016,611</u>	<u>332,811</u>
Unamortized bond premium					<u>4,851</u>	<u>1,617</u>
Compensated absences payable:						
Vested sick leave					11,052	-
Accrued vacation leave					<u>23,972</u>	<u>-</u>
					<u>35,024</u>	<u>-</u>
Other postemployment benefits payable					36,595	-
Net pension liability					<u>404,932</u>	<u>-</u>
					<u>\$ 9,498,013</u>	<u>\$ 334,428</u>

### Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2016:

	General Obligation Bonds/Notes Payable	Unamortized Bond Premium	Capital Leases Payable	Compensated Absences Payable	Other Postemployment Benefits Payable	Accrued Landfill Postclosure Care Costs	Net Pension Liability	Total
Governmental activities:								
Balance, beginning	\$ 5,499,894	\$ 214,382	\$ 78,959	\$ 523,641	\$ 241,955	\$ 1,780,500	\$ 4,542,031	\$ 12,881,352
Additions	190,578	-	35,706	27,923	30,746	-	84,907	369,660
Reductions	(940,944)	(17,617)	(36,717)	-	-	(75,000)	-	(1,090,678)
Balance, ending	<u>\$ 5,150,118</u>	<u>\$ 196,770</u>	<u>\$ 57,948</u>	<u>\$ 551,564</u>	<u>\$ 272,701</u>	<u>\$ 1,705,500</u>	<u>\$ 4,626,938</u>	<u>\$ 12,561,539</u>

	General Obligation Bonds/Notes Payable	Unamortized Bond Premium	Compensated Absences Payable	Other Postemployment Benefits Payable	Net Pension Liability	Total
Business-type activities:						
Balance, beginning	\$ 8,726,933	\$ 6,468	\$ 37,690	\$ 31,589	\$ 394,960	\$ 9,197,640
Additions	700,000	-	-	5,006	9,972	714,978
Reductions	(410,322)	(1,617)	(2,666)	-	-	(414,605)
Balance, ending	<u>\$ 9,016,611</u>	<u>\$ 4,851</u>	<u>\$ 35,024</u>	<u>\$ 36,595</u>	<u>\$ 404,932</u>	<u>\$ 9,498,013</u>

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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

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## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### *Debt Service Requirements to Maturity*

The annual debt service requirements to maturity for the bonds and notes outstanding as of year-end are as follow:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2017	\$ 388,253	\$ 109,724	\$ 497,977
2018	471,732	190,634	662,366
2019	476,122	170,314	646,436
2020	480,676	149,837	630,513
2021	485,506	129,085	614,591
2022-2026	1,754,009	367,936	2,121,945
2027-2031	613,820	159,638	773,458
2032-2036	480,000	39,360	519,360
Totals	<u>\$ 5,150,118</u>	<u>\$ 1,316,528</u>	<u>\$ 6,466,646</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2017	\$ 332,811	\$ 232,243	\$ 565,054
2018	391,483	280,354	671,837
2019	401,382	267,077	668,459
2020	335,477	254,047	589,524
2021	344,894	243,990	588,884
2022-2026	1,886,105	1,047,613	2,933,718
2027-2031	2,167,667	760,024	2,927,691
2032-2036	1,992,955	443,285	2,436,240
2037-2039	1,163,837	118,799	1,282,636
Totals	<u>\$ 9,016,611</u>	<u>\$ 3,647,432</u>	<u>\$ 12,664,043</u>

The future minimum lease obligations for the capital leases of the governmental activities are as follow:

December 31,	Principal	Interest	Total
2017	\$ 54,101	\$ 2,812	\$ 56,913
2018	1,870	219	2,089
2019	1,977	112	2,089
Totals	<u>\$ 57,948</u>	<u>\$ 3,143</u>	<u>\$ 61,091</u>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### III.C. Balances and Transfers – Payments Within the Reporting Entity

#### III.C.1. *Receivables and Payables*

Generally, outstanding balances between funds reported as "interfund receivables/payables" include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as "interfund receivables/payables." The \$118 due to the Nonmajor Funds from the General Fund represents 50% of the land use change tax collected during the year.

#### III.C.2. *Transfers*

Transfers within the reporting entity are substantially for the purposes of distributing taxes to the fund for which the appropriation was made, and distributing trust income and certain voted amounts to the applicable fund. The government-wide statement of activities eliminates transfers reported within the governmental activities columns.

The following schedule reports transfers within the reporting entity:

	Transfers in:					Total
	General Fund	Water Department Fund	Sewer Department Fund	Ambulance Fund	Nonmajor Governmental Funds	
Transfers out:						
General fund	\$ -	\$ 6,560	\$ 6,560	\$ -	\$ 31,284	\$ 44,404
Water department fund	9,076	-	-	-	-	9,076
Sewer department fund	9,076	-	-	-	-	9,076
Ambulance fund	83,000	-	-	-	-	83,000
Permanent fund	82,999	-	-	109,777	38,906	231,682
Nonmajor governmental funds	299,282	-	-	-	-	299,282
	<u>\$ 483,433</u>	<u>\$ 6,560</u>	<u>\$ 6,560</u>	<u>\$ 109,777</u>	<u>\$ 70,190</u>	<u>\$ 676,520</u>

The total amount transferred from the Ambulance Fund to the General Fund represents a voted appropriation. The amounts transferred from the Nonmajor Funds to the General Fund represents \$239,828 from the West Peterborough TIF District for the annual debt payment, \$57,702 from the Downtown TIF District for sanitation expenditures and \$1,752 from the Recreation Revolving Fund for budget transfers. The amount transferred from the General Fund to the Nonmajor Funds represents \$15,293 for cemetery maintenance and \$15,991 to the Recreation Revolving Fund. The amount transferred from the Permanent Fund to the General Fund of \$82,999 represents voted appropriations, and the amount to the Nonmajor Funds represents \$21,906 to the Library Fund, and \$17,000 to the Cemetery Maintenance Fund. The amounts transferred to the General Fund from the Water and

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Sewer Departments and the amount transferred from the Permanent Fund to the Ambulance Fund represent voted appropriations.

### III.D. Fund Equity

#### III.D.1. Restatement of Beginning Equity

Equity at July 1, 2015 was restated to reflect the following adjustments:

	Governmental Activities	Business-type Activities	General Fund	Water Fund	Sewer Fund
To record receivables for bridge projects	\$ 224,482	\$ -	\$ 224,482	\$ -	\$ -
To record additional compensated absences	(95,311)	(5,969)	-	(2,986)	(2,983)
To record long-term receivable	-	3,870,266	-	-	3,870,266
Net position/fund balance, as previously reported	16,029,321	10,874,454	2,705,117	4,896,825	5,977,629
Net position/fund balance, as restated	<u>\$ 16,158,492</u>	<u>\$ 14,738,751</u>	<u>\$ 2,929,599</u>	<u>\$ 4,893,839</u>	<u>\$ 9,844,912</u>

#### III.D.2. Components of Fund Equity

The components of fund balance, as described in note I.C.7, are classified for the following purposes:

	General Fund	Ambulance Fund	Permanent Fund	Nonmajor Funds
<b>Nonspendable:</b>				
Endowments	\$ -	\$ -	\$ 2,857,064	\$ -
Prepaid items	224,284	-	-	-
Tax deeded property	281,777	-	-	-
Total nonspendable	<u>506,061</u>	<u>-</u>	<u>2,857,064</u>	<u>-</u>
<b>Restricted:</b>				
General government	-	-	314,349	-
Public safety	-	-	52,033	-
Culture and recreation	-	-	15,244	1,023,281
Capital outlay	-	-	-	101,974
Total restricted	<u>-</u>	<u>-</u>	<u>381,626</u>	<u>1,125,255</u>
<b>Committed:</b>				
General government	136,113	-	-	124,473
Public safety	-	455,420	-	-
Sanitation	265,334	-	-	31,391
Culture and recreation	70,569	-	-	88,566
Conservation	-	-	-	110,142
Capital outlay	990,267	-	-	850,953
Total committed	<u>1,462,283</u>	<u>455,420</u>	<u>-</u>	<u>1,205,525</u>
<b>Assigned:</b>				
General government	170,600	-	-	-
Public safety	30,249	-	-	-
Highways and streets	156,800	-	-	-
Sanitation	7,320	-	-	-
Culture and recreation	10,000	-	-	-
Total assigned	<u>374,969</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned	<u>1,092,057</u>	<u>-</u>	<u>-</u>	<u>(275,691)</u>
Total fund balance	<u>\$ 3,435,370</u>	<u>\$ 455,420</u>	<u>\$ 3,238,690</u>	<u>\$ 2,055,089</u>

#### III.D.3. Restricted Net Position

The government-wide statement of net position includes restricted net position of \$3,238,690 for public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures and \$1,125,255 restricted by bond covenants, grantors and contributors.



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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

### **IV. Other Information**

#### **IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the general fund. During the fiscal year, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex) Property/Liability and Workers' Compensation Programs, which are considered public entity risk pools, currently operating as common risk management and insurance programs for member governmental entities.

The Primex Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Workers' compensation and property/liability coverage is provided from July 1 through June 30. Primex provided property coverage in varying amounts, employer's liability coverage of \$2,000,000, and statutory coverage for workers' compensation.

Contributions paid in 2016 to be recorded as an insurance expenditure/expense totaled \$75,972. There were no unpaid contributions for the year ended June 30, 2016. The Town paid \$51,285 for workers' compensation for the fiscal year ended June 30, 2016. The agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

#### **IV.B. Retirement Pensions**

##### *General Information about the Pension Plan*

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at [www.nhrs.org](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police, fire personnel, and other employees for the fiscal year were 11.55%, 11.8%, and 7% of gross earnings, respectively. The rates of contribution for pension and the medical subsidy were 26.38% for police, 29.16% for fire personnel, and 11.17% for other employees. Employer contributions from the Town during the fiscal years 2014, 2015 and 2016 were \$470,043, \$490,587 and \$528,446 respectively. The amounts are paid on a monthly basis as due.

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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

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## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### *Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2016, the Town reported a liability of \$5,031,870 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2015, the Town's proportion was 0.1270%, which was a decrease of 0.0045% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized pension expense of \$333,647. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 229,607
Net differences between projected and actual earnings on pension plan investments	-	134,483
Difference between expected and actual experience	-	110,419
Town contributions subsequent to the measurement date	528,446	-
	<u>\$ 528,446</u>	<u>\$ 474,509</u>

The Town reported \$528,446 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2017.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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### TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ended June 30,	
2016	\$ (152,807)
2017	(152,807)
2018	(152,807)
2019	7,763
2020	(23,851)
	<u>\$ (474,509)</u>

#### *Actuarial Assumptions*

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.75%
Salary increases	5.8% average, including inflation
Investment rate of return	7.75% per year

Mortality rates were based on the RP-2000 Mortality Table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

#### *Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75%) or one percentage point higher (8.75%) than the current rate.

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Town's proportionate share of net pension liability	<u>\$ 6,623,799</u>	<u>\$ 5,031,870</u>	<u>\$ 3,674,736</u>

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016

### IV.C. Contingent Liabilities

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

### IV.D. Other Postemployment Benefits

#### *Plan Description*

As required by N.H. RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*, the Town provides its eligible retirees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the active employees are subsidizing the retirees. As of July 1, 2016, there were eleven retirees and spouses, and forty-two active employees participating in the plan.

The following is a brief description of the retiree medical plan:

- |                |   |
|----------------|---|
| a. Plan Types: | Medical<br>Pre 65 retirees have their choice of Cigna POS Open Access, Cigna HMO Open Access, and Cigna HMO Open Access +.<br>Post 65 retirees must enroll in Cigna 65+.                    |
| b. Eligibility | Group 1:<br>Non-Police and Fire:<br><u>Hired before 7/1/2011</u><br>Age 60 or older with no minimum service<br><u>Hired on or after 7/1/2011</u><br>Age 65 or older with no minimum service |

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# INDEPENDENT AUDITOR'S REPORT, CONTINUED

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## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Group 2:

Police and Fire:

Hired before 7/1/2011

Age 60 or older with no minimum service; or  
if vested\* before 1/1/2012, age 45 with 20 years of service; or  
if not vested\* before 1/1/2012, then:

Years of Service on 1/1/2012	Minimum Eligible Age	Minimum Eligible Years of Service
At least 8 but less than 10 years	46	21
At least 6 but less than 8 years	47	22
At least 4 but less than 6 years	48	23
At least 4 years	49	24

\*Group 2 employees are vested at age 60, or at 10 years of service

Hired on or after 7/1/2011

Age 52.5 years old with 25 years of service

- c. Benefit/Cost Sharing                      The retiree is responsible for the full price of the medical premium.
- d. Spouse Benefit                              Yes
- e. Surviving Spouse Benefit                Yes
- f. Annual Medical Premiums 2016    July 2015-June 2016

	<u>Single</u>	<u>2-Person</u>	<u>Family</u>
Cigna POS Open Access	\$10,698.00	\$21,396.00	\$28,884.00
Cigna HMO Open Access	\$9,552.00	\$19,104.00	\$25,788.00
Cigna Open Access+	\$8,838.00	\$17,676.00	\$23,862.00
Cigna Union	\$8,700.00	\$17,988.00	\$22,056.00
65+ w/ Rx	\$5,040.00	\$10,080.00	
65+ No Rx	\$2,496.00	\$4,992.00	



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

## TOWN OF PETERBOROUGH, NEW HAMPSHIRE NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2016

### Annual OPEB Cost and Net OPEB Obligation

7/1/2015-6/30/2016

1. Annual Required Contribution (ARC)	\$61,031
2. Interest on net OPEB Obligation	10,942
3. Adjustment to ARC	<u>(14,700)</u>
4. Annual OPEB Cost (Expense)	57,273
5. Contribution made (assumed middle of year)*	<u>(21,522)</u>
6. Increase in net OPEB Obligation	35,751
7. Net OPEB Obligation – beginning of year	<u>273,544</u>
8. Net OPEB Obligation – end of year	<u>\$309,295</u>

\* Contribution made was assumed to equal Expected Benefit Payments

The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal years 2010, 2011, 2012, 2013, 2014, 2015 and 2016 are as follow:

Fiscal Year <u>Ending</u>	Annual OPEB <u>Cost</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation</u>	Covered <u>Payroll</u>	OPEB Cost % <u>of Pay</u>
6/30/2010	\$67,793	42.8%	\$79,028	\$2,475,332	2.74%
6/30/2011	\$68,186	50.6%	\$112,696	\$2,537,215	2.69%
6/30/2012	\$74,422	41.5%	\$156,245	\$2,637,744	2.80%
6/30/2013	\$77,628	49.3%	\$195,636	\$2,743,254	2.80%
6/30/2014	\$80,828	48.1%	\$237,624	\$2,811,835	2.90%
6/30/2015	\$54,943	34.6%	\$273,544	\$2,721,976	2.00%
6/30/2016	\$57,273	37.6%	\$309,295	\$2,901,626	2.00%

### Methods and Assumptions

Interest Rate	4.00%
2014 Medical Trend Rates	9.00%
Ultimate Medical Trend Rate	5.00%
Year Ultimate Trend Rates Reached	2018
Actuarial Cost Method	Entry Age Normal
The remaining amortization period at 6/30/15	22.04
Annual Payroll Increase	2.50%



# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 14**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Other Postemployment Benefits*  
*Schedule of Funding Progress*  
*For the Fiscal Year Ended June 30, 2016*

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll (AAL)
7/1/2008	\$ -	\$ 514,809	\$ 514,809	0.00%	\$ 2,414,958	21.30%
7/1/2009	\$ -	\$ 553,784	\$ 553,784	0.00%	\$ 2,475,332	22.37%
7/1/2010	\$ -	\$ 590,676	\$ 590,676	0.00%	\$ 2,984,518	19.79%
7/1/2011	\$ -	\$ 601,730	\$ 601,730	0.00%	\$ 2,721,228	22.11%
7/1/2012	\$ -	\$ 642,527	\$ 642,527	0.00%	\$ 3,043,860	21.11%
7/1/2013	\$ -	\$ 678,650	\$ 678,650	0.00%	\$ 3,105,679	21.85%
7/1/2014	\$ -	\$ 439,119	\$ 439,119	0.00%	\$ 3,215,586	13.66%
7/1/2015	\$ -	\$ 472,473	\$ 472,473	0.00%	\$ 3,432,128	13.77%

**EXHIBIT 15**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Pension Liability*  
*New Hampshire Retirement System*

	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.1270%	0.1315%	0.1342%
Town's proportionate share of the net pension liability	\$ 5,031,870	\$ 4,936,991	\$ 5,775,826
Town's covered-employee payroll	\$ 3,432,128	\$ 3,215,586	\$ 3,105,679
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	146.61%	153.53%	185.98%
Plan fiduciary net position as a percentage of the total pension liability	65.47%	66.32%	59.82%

**EXHIBIT 16**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Schedule of the Town's Pension Contributions*  
*New Hampshire Retirement System*

	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Contractually required contribution	\$ 528,446	\$ 490,587	\$ 470,043
Contribution in relation to the contractually required contribution	(528,446)	(490,587)	(470,043)
Contribution deficiency	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$ 3,432,128	\$ 3,215,586	\$ 3,105,679
Contributions as a percentage of covered-employee payroll	15.40%	15.26%	15.13%

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## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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**TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

The Schedule of Funding Progress, Schedule of the Town's Proportionate Share of the Net Pension Liability and the Schedule of the Town's Pension Contributions are meant to present related information for ten years. Because this is the eighth year and second year, respectively, that the Town has presented this information, a limited number of years are reported. An additional year's information will be added each year until there are ten years presented.

COMBINING NON MAJOR AND INDIVIDUAL GENERAL FUND SCHEDULES

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 17**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*Managerial Governmental Funds*  
**Cash/ing Balance Sheet**  
**June 30, 2016**

	Special Revenue Funds					Capital Projects Funds					
	Pay At Yr Thru	Recreation Revolving	Conservation Commission	Community Maintenance	FEE	West Peterborough TIF	Downtown TIF	GAR Hall Parking Lot	Community Center Renovations	Union Street Improvements	Total
<b>ASSETS</b>											
Cash and cash equivalents	\$ 894,619	\$ 94,210	\$ 110,024	\$ 64,080	\$ 22,592	\$ 838,461	\$ 218,543	\$ 867,871	\$ 132	\$ 156,163	\$ 3,294,681
Investments	135,249	-	-	24,334	-	-	-	-	-	-	139,583
Accounts receivable	-	1,176	-	270	18,831	-	-	-	-	-	19,277
Interfund receivable	-	-	118	-	-	-	-	-	-	-	118
Inventory	-	7,679	-	-	-	-	-	-	-	-	7,679
Prepaid items	9,204	-	-	-	-	-	-	-	-	-	9,204
Total assets	\$ 1,039,072	\$ 94,210	\$ 110,142	\$ 88,684	\$ 36,763	\$ 838,461	\$ 218,543	\$ 867,871	\$ 132	\$ 156,163	\$ 3,486,542
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>											
<b>Liabilities:</b>											
Accounts payable	\$ 471	\$ 5,110	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,760
Accrued salaries and benefits	4,760	4,019	-	684	176	-	-	-	-	-	9,639
Contracts payable	-	-	-	-	-	-	-	-	-	18,977	18,977
Retainage payable	-	-	-	-	-	-	-	-	-	40,344	40,344
Bond anticipation note payable	-	-	-	-	-	-	-	1,143,567	-	-	1,143,567
Total liabilities	5,231	5,144	-	738	176	-	-	1,143,567	-	54,321	1,314,202
<b>Deferred inflows of resources:</b>											
Deferred revenue	10,560	500	-	60	-	154,358	53,693	-	-	-	217,171
<b>Fund balances:</b>											
Restricted	1,023,281	-	-	-	-	-	-	-	132	101,842	1,125,255
Committed	81,891	88,566	110,142	87,886	36,587	684,103	166,850	(275,691)	-	-	1,305,535
Unassigned	-	-	-	-	-	-	-	(275,691)	-	-	(275,691)
Total fund balances	1,023,281	88,566	110,142	87,886	36,587	684,103	166,850	(275,691)	132	101,842	2,055,089
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,039,072	\$ 94,210	\$ 110,142	\$ 88,684	\$ 36,763	\$ 838,461	\$ 218,543	\$ 867,871	\$ 132	\$ 156,163	\$ 3,486,542

INDEPENDENT AUDITOR'S REPORT, CONTINUED

EXHIBIT 18  
TOWN OF PETERBOROUGH, NEW HAMPSHIRE  
Nursing for Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016

	Social Revenue Funds					Capital Projects Funds				
	Pay At The Throw	Recreation Resolving	Conservation Commission	Cemetery Maintenance	West Presborough TIF	Downtown TIF	GAR Hall Parking Lot	Community Center Renovations	Union Street Improvements	Total
REVENUES										
Taxes	\$ -	\$ -	\$ 318	\$ -	\$ -	\$ 308,717	\$ 99,720	\$ -	\$ -	\$ 408,435
Charges for services	12,933	140,918	-	-	-	-	-	-	-	236,253
Miscellaneous	9,982	27,705	1,577	18,306	26,882	1,268	801	-	2,848	88,792
Total revenues	22,915	368,623	1,695	18,306	26,882	309,986	100,021	-	2,848	733,600
EXPENDITURES										
Current:										
General government	-	-	-	46,807	22,395	-	-	-	-	69,202
Sanitation	76,850	-	-	-	-	-	-	-	-	76,850
Culture and recreation	93,872	113,529	-	-	-	-	-	-	-	207,401
Conservation	-	-	5,906	-	-	-	-	-	-	5,906
Capital outlay	-	-	-	-	-	-	-	275,691	362,877	638,563
Total expenditures	170,722	213,529	5,906	46,807	22,395	-	-	275,691	362,877	1,058,927
Excess (deficiency) of revenues over (under) expenditures	(147,807)	(15,094)	(4,211)	(28,501)	4,487	(309,986)	(100,021)	(275,691)	120	(303,327)
Other financing sources (uses):										
Transfers in	21,906	15,991	-	32,298	-	-	-	-	-	70,195
Transfers out	-	(1,751)	-	-	(239,828)	(17,792)	-	-	-	(259,362)
Total other financing sources and uses	21,906	14,240	-	32,298	(239,828)	(17,792)	-	-	-	(228,682)
Net change in fund balances	(145,901)	(29,333)	(4,211)	(4,803)	4,487	(549,814)	(117,813)	(275,691)	120	(532,644)
Fund balances, beginning	1,071,832	25,287	114,533	84,994	30,100	611,943	174,531	-	12	2,587,509
Fund balances, ending	\$ 1,023,281	\$ 8,954	\$ 110,322	\$ 80,191	\$ 35,587	\$ 62,129	\$ 56,718	\$ (275,691)	\$ 132	\$ 2,054,865

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 15**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2016**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 6,115,586	\$ 6,075,077	\$ (39,909)
Land use change	5,000	118	(4,882)
Timber	15,357	38,185	22,828
Excavation	500	576	76
Payments in lieu of taxes	30,000	31,013	1,013
Interest and penalties on delinquent taxes	135,000	149,645	14,645
<b>Total taxes</b>	<b>6,301,443</b>	<b>6,295,214</b>	<b>(6,229)</b>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	1,000	945	(55)
Motor vehicle permits	986,000	1,050,856	64,856
Building permits	25,000	25,099	99
Other	900	19,538	18,638
<b>Total licenses, permits and fees</b>	<b>1,012,900</b>	<b>1,096,438</b>	<b>83,538</b>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	310,174	310,174	-
Highway block grant	182,697	187,107	4,410
State and federal forest land	304	300	(4)
Flood control reimbursement	41,384	39,165	(2,219)
Bridge aid	435,500	434,747	(753)
Department of Transportation	-	27,500	27,500
Federal sources:			
Public safety grants	1,800	5,868	4,068
FEMA	247,000	-	(247,000)
Main St. bridge aid	30,800	30,813	13
Hazard mitigation	-	7,500	7,500
Other governments	331,969	279,181	(52,788)
<b>Total intergovernmental</b>	<b>1,581,628</b>	<b>1,322,355</b>	<b>(259,273)</b>
<b>Charges for services:</b>			
Income from departments	377,017	276,714	(100,303)
<b>Miscellaneous:</b>			
Special assessments	-	38,508	38,508
Sale of property	10,000	3,425	(6,575)
Interest on investments	15,000	18,345	3,345
Rent of property	-	21,402	21,402
Fines and forfeits	-	1,754	1,754
Insurance dividends and reimbursements	-	24,618	24,618
Contributions and donations	150,333	144,847	(5,486)
Other	-	6,825	6,825
<b>Total miscellaneous</b>	<b>175,333</b>	<b>259,724</b>	<b>84,391</b>
<b>Other financing sources:</b>			
Transfers in:			
Expendable trust fund	437,420	409,584	(27,836)
Nonmajor funds	392,196	400,433	8,237
<b>Total other financing sources</b>	<b>829,616</b>	<b>810,017</b>	<b>(19,599)</b>
<b>Total revenues and other financing sources</b>	<b>\$ 10,277,937</b>	<b>\$ 10,060,462</b>	<b>\$ (217,475)</b>

# INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 20**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
*General Fund*  
*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2016*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive/ Negative
<b>Current:</b>					
General government:					
Election and registration	-	149,355	149,988	-	(633)
Financial administration	21,899	732,586	858,209	30,867	(134,597)
Legal	-	75,000	71,823	-	3,177
Planning and zoning	-	331,575	326,714	-	4,861
General government buildings	34,100	297,125	341,977	-	(10,752)
Insurance, not otherwise allocated	-	128,701	79,942	-	48,763
Other	28,452	218,991	198,227	39,783	14,483
Total general government	84,441	1,933,337	2,021,880	70,600	(74,698)
Public safety:					
Police	25,507	1,688,259	1,575,168	25,000	113,598
Ambulance	-	37,500	37,500	-	-
Fire	-	628,304	552,000	5,249	66,055
Emergency management	-	17,701	28,568	-	(5,867)
Total public safety	25,507	2,366,764	2,186,236	30,249	175,786
Highways and streets	135,454	1,612,941	1,522,252	156,800	69,343
Sanitation:					
Solid waste disposal	-	337,127	320,448	7,320	9,359
Solid waste clean-up	-	44,640	54,531	-	(9,891)
Total sanitation	-	381,767	374,979	7,320	(5,822)
Welfare:					
Administration and direct assistance	-	149,701	120,808	-	28,893
Culture and recreation:					
Parks and recreation	-	358,197	520,540	10,000	27,637
Other	-	1,000	904	-	96
Total culture and recreation	-	1,148,315	1,109,886	10,000	28,429
Conservation	-	3,050	2,518	-	532
Debt service:					
Principal	-	521,817	540,983	-	(19,166)
Interest	-	231,774	226,462	-	5,312
Other	-	69,448	19,662	-	49,786
Total debt service	-	823,039	787,107	-	35,932
Capital outlay:					
Machinery, vehicles and equipment	-	636,000	303,606	-	332,394
Buildings	-	206,000	191,255	-	14,745
Improvements other than buildings	-	708,300	730,021	-	(21,721)
Total capital outlay	-	1,550,300	1,224,882	-	325,418
Other financing uses:					
Transfers out:					
Expendable trust funds	-	148,113	148,113	-	-
Nonmajor funds	-	160,610	31,284	-	129,326
Total other financing uses	-	308,723	179,397	-	129,326
<b>Total encumbrances, appropriations, expenditures and other financing uses</b>	<b>\$ 245,406</b>	<b>\$ 10,277,937</b>	<b>\$ 9,529,945</b>	<b>\$ 274,969</b>	<b>\$ 718,429</b>



## INDEPENDENT AUDITOR'S REPORT, CONTINUED

**EXHIBIT 21**  
**TOWN OF PETERBOROUGH, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended June 30, 2016**

Unassigned fund balance, beginning		\$	1,177,254
Changes:			
Budget summary:			
Revenue deficit (Exhibit 18)	\$	(217,475)	
Unexpended balance of appropriations (Exhibit 19)		718,429	
Budget surplus			500,954
Decrease in nonspendable fund balance			4,074
Increase in assigned fund balance			(50,000)
Unassigned fund balance, ending		\$	1,632,282



### Roberts & Greene, PLLC

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

In planning and performing our audit of 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, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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 internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the board of selectmen, and others within the Town of Peterborough, and is not intended to be, and should not be, used by anyone other than these specified parties.

April 7, 2017

*Roberts & Greene, PLLC*



# 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 2018-2021

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## EXECUTIVE SUMMARY

The FY 2018-2023 CIP is a comprehensive six-year plan designed to identify projects and the associated funding 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 FY18 amounts to \$1,287,185 after anticipated revenues, an increase of \$231,956, or 22% above last year's budget approved at Town Meeting, driven in part by a Debt Service increase of 29%. Department requests this year increased by 17%, due in part to decreasing the CIP for FY2017 by 11% through one time reductions in expenditures and increases in offsets, and by delaying the purchase of a 6-wheel truck to FY 2018. Debt Service will continue to rise through FY2020. As has often been noted by the CIP Committee at public meetings, the model of moving essential infrastructure expenditures to out years does not serve the town in the long run. This Committee continues to urge the Budget Committee and Select Board to support CIP requests in the face of an increasing tax rate driven in part to rising Operations expenses and Debt Service. The Committee works hard to maintain a level impact from year to year, but we also recognize that there may be no way to both serve the needs of the community and the tax rate, and are committed to the sustaining the former.

In addition to the 6-year plan, the Town Administrator and Director of Community Development also presented the committee with an updated long-range look at possible Capital Improvement bond requests through 2040, such as a new Safety Facility, Broadband infrastructure improvements, the anticipated bonding of Town House renovations and for the first-time possible future bond for the "Library of the Future" project. The Town will be required to look into the future and attempt to determine what the Town of Peterborough will likely need for the next 50 years, and make thoughtful recommendations on these large increases to the Town's debt burden, while also taking a realistic view of how much debt can be serviced while still maintaining existing infrastructure and a responsible tax rate.

As always, the Committee thanks the Town's department heads, who thoroughly research and provide the level of detail and justification needed for us to make recommendations to Budget Committee, and who also do their utmost to find appropriate grants and other funds to help offset the burden on the taxpayers. As a result, we are able to make informed recommendations without unnecessary deliberations.

The CIP Committee looks forward to presenting this plan for your consideration

# CAPITAL IMPROVEMENT PLAN, FY 2018-2021

and welcomes any suggestions or comments. (Please note that the plan that follows does not reflect all changes made through the Budget Process and therefore may appear differently in the final proposed budget appearing in the Annual Report.)

Respectfully Submitted, Capital Improvement Committee  
*Roland Patten, Chair (Budget Committee)*  
*Robert Hanson, Vice-Chair*  
*Leandra MacDonald (Former Planning Board)*  
*Roland Patten (Budget Committee)*  
*James Kelly (Master Plan Steering Committee, Economic Development Authority)*  
*Susan Stanbury*  
*Donna Hanley*  
*Kim Rodes*  
*Alan Zeller*



# CAPITAL IMPROVEMENT PLAN, FY 2018-2021

## CIP SUMMARY: NET TOTALS BY DEPARTMENT

Department - (Net of Offsets)	FY 17 TM	FY 18 Proposed	FY 19	FY 20	FY 21	FY 22	FY 23
- Highway	\$ 267,303	\$ 317,693	\$ 317,693	\$ 317,693	\$ 317,693	\$ 337,693	\$ 337,693
- Buildings/Grounds	\$ 50,000	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -
- Recycling	\$ 40,000	\$ 33,000	\$ 55,000	\$ -	\$ -	\$ 60,000	\$ -
- Equipment	\$ 65,000	\$ 225,000	\$ 171,000	\$ 325,000	\$ 460,000	\$ 440,000	\$ 225,000
PUBLIC WORKS (Total)	\$ 422,303	\$ 575,693	\$ 543,693	\$ 657,693	\$ 777,693	\$ 837,693	\$ 562,693
FIRE DEPARTMENT	\$ 78,000	\$ 57,500	\$ 200,000	\$ 35,000	\$ -	\$ -	\$ 360,000
POLICE DEPARTMENT	\$ 28,000	\$ 28,000	\$ 28,000	\$ 25,000	\$ 28,000	\$ 25,000	\$ 28,000
RECREATION	\$ 18,300	\$ 2,857	\$ 14,000	\$ 14,000	\$ 20,000	\$ 21,000	\$ 20,000
INFO. TECHNOLOGY	\$ 37,500	\$ 38,000	\$ 35,000	\$ 46,500	\$ 43,500	\$ 47,500	\$ 45,000
COMMUNITY DEV.	\$ 5,000	\$ 15,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
FINANCE DEPARTMENT	\$ 24,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ -
Total Before Debt Service	\$ 614,064	\$ 717,050	\$ 860,693	\$ 818,193	\$ 909,193	\$ 988,193	\$ 1,055,693
Percent Change	-22%	17%	20%	-5%	11%	9%	7%
DEBT SERVICE (Net of Offsets)	\$ 441,165	\$ 570,135	\$ 690,347	\$ 932,021	\$ 876,302	\$ 820,810	\$ 760,810
Percent Change	10%	29%	21%	35%	-6%	-6%	-7%
GRAND TOTAL	\$ 1,055,229	\$ 1,287,185	\$ 1,551,040	\$ 1,750,214	\$ 1,785,495	\$ 1,809,003	\$ 1,816,503
Percent Change	-11%	22%	20%	13%	2%	1%	0%

# CAPITAL IMPROVEMENT PLAN, FY 2018-2021

## FY 2018 PROJECTS BY DEPARTMENT

Department	Project	FY 18 Proposed	Offset	Amount from Taxation	Method of Financing
Library	Library of the Future	\$ 200,000	\$ 200,000	\$ -	Fundraising
Fire	Command Vehicle	\$ 65,000	\$ 32,500	\$ 32,500	50% Taxation, 50% Ambulance Fund
Fire	Station Generator	\$ 50,000	\$ 25,000	\$ 25,000	50% Taxation, 50% Ambulance Fund
Fire	SCBA & Cylinders	\$ 270,000	\$ 270,000	\$ -	Lease Purchase
Police	Cruisers - Purchase (1 per yr)	\$ 33,000	\$ 5,000	\$ 28,000	Used Vehicles sale; Taxation
Police	Cruisers - 2 yr Lease (every other yr)	\$ 32,086	\$ 32,086	\$ -	Lease Purchase
OCD	GIS - Capital Reserve	\$ 15,000	\$ -	\$ 15,000	Taxation
IT	Technology Plan	\$ 38,000	\$ -	\$ 38,000	Taxation
Recreation	R4 - Utility Vehicle - John Deere Gator	\$ 14,000	\$ 11,143	\$ 2,857	Capital Reserve; Taxation
DPW	Under Ground Utilities for Main Street Bridge	\$ 460,000	\$ 460,000	\$ -	Bond
DPW	Downtown Storm water Separation	\$ 35,000	\$ -	\$ 35,000	Taxation
DPW	Roadway Repaving	\$ 450,000	\$ 187,307	\$ 262,693	NHDOT Block Grant; Taxation
DPW	Sidewalks	\$ 40,000	\$ 20,000	\$ 20,000	GOTIF; Taxation
DPW	Transcript Dam Rehabilitation (Bond) - Est.	\$ 300,000	\$ 300,000	\$ -	Bond
DPW	North Peterborough Dam (Bond) - Est.	\$ 750,000	\$ 750,000	\$ -	Bond
DPW	Town House Rehabilitation	\$ 1,000,000	\$ 1,000,000	\$ -	Bond (50% grant possible)
DPW	1977 Aluminum Bailer	\$ 33,000	\$ -	\$ 33,000	Taxation
DPW	H2 - 2004 Freightliner FL-80	\$ 160,000	\$ -	\$ 160,000	Taxation
DPW	H13 - 1996 Trackless MT-5 /Attach. A-F	\$ 110,000	\$ 110,000	\$ -	Lease Purchase
DPW	B2 - Ford F 250 4x4	\$ 65,000	\$ -	\$ 65,000	Taxation
	Total FY 2018 Department Projects	\$ 4,120,086	\$ 3,403,036	\$ 717,050	
	Total FY 2018 Debt Service	\$ 991,568	\$ 421,433	\$ 570,135	
	<b>Grand Total</b>	<b>\$ 5,111,654</b>	<b>\$ 3,824,469</b>	<b>\$ 1,287,185</b>	



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## MS-9 REPORT-COMMON FUND

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Date	Trust Name	Purpose	Balance 6/30/16	Prin. & Income 6/30/2016
1921	Cemeteries	Cemetery	586,155.67	836,258.27
1921	Adams, John Q	Worthy poor	3,247.01	3,359.09
1921	Bass, Edith Bird	Worthy poor	21,715.50	29,927.80
1921	Brooks/Guyette/Nichols	Scholarship	272.95	406.87
1921	Hovey, Almon T	Worthy poor	4,389.18	4,558.09
1921	Hurlin, Lucy	Scholarship	7,043.17	8243.07
1921	Nichols, Adelbert S	School	48,191.68	79,814.74
1921	George E Nye Memorial	School	4,051.48	7,022.67
1921	Overseer of Poor Fund	Poor	4,790.65	6,025.29
1921	Osgood Fund	Worthy poor	4,386.44	4,537.85
1921	Adelia Dodge Starret Fund	School	6,881.99	11,920.93
1921	Upton Malinda	Worthy poor	5,138.02	5,315.36
1921	Wilson, Harriet M	School	14,510.86	24,631.21
1921	Wilson, Harriet	Worthy poor	9,179.36	10,002.28
1921	Earley, Michele	Scholarship	(0.01)	(0.08)
1921	Blanchette, Daniel A.	Scholarship	14,222.24	19,684.60
1921	Raymond G. Edwards	Scholarship	6,544.28	7,242.77
1921	Florence D. Fitts	Ambulance	13,686.84	20,511.25
1921	Bruce Wayne Russell Tr	Scholarship	10,818.28	18,251.27
1921	Teixeira Park Fund	Maintenance	21,388.24	34,721.86
1921	Pops Wescott	Scholarship	46,575.39	54,090.46
1921	Helen W. Brown	Rescue	348,873.58	356,110.57
1921	Helen W. Brown	Fire Dept	357,546.86	384,181.19
1921	Margaret H. Lewis	Fire Dept	7,448.28	10,839.57
1921	Edwin H. Taylor Fund	Hospital, HS, Park, Playground	32,880.83	35,297.10
1921	Emigene L. Taylor Fund	Hospital, HS, Park, Playground	134,968.85	145,457.23
1921	Arthur N. Daniels/Conval	Scholarship	206,860.56	223,320.48
1921	Arthur N. Daniels/Hancock	Scholarship	222,277.77	347,425.10
2013	Conval Student's Scholar	Scholarship	2,827.37	3,018.15

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## MS-9 REPORT-LIBRARY FUNDS

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Date	Trust Name	Balance Principal 6/30/2016	Total 6/30/2016
3/12/68	Abbot, Abiel & Smith, Saml	17,448.31	17,448.31
3/12/68	Morison George Abbot	18,485.36	18,485.37
6/28/56	Ola Myhaver Memorial	3,000.91	3,000.92
3/16/82	Bellofatto, Joseph	32,273.46	32,273.45
1921	Carnegie, Andrew	37,195.86	37,195.85
5/23/12	French, Henry	1,800.51	1,800.50
1955	Hamilton, George A	6,316.02	6,316.02
3/11/41	Jones, Eben W.	440,497.33	440,497.26
11/17/66	Kinch, Barbara A	54,062.67	54,062.83
7/1/05	Livingston, Susan	1,800.49	1,800.49
1914	McGilvary, D. F.	162,074.57	162,074.52
7/1/26	Morison, Robert S.	6,001.68	6,001.68
	Richardson, Amanda	5,227.45	5,227.45
4/26/62	Scott, Jennie S.	18,485.36	18,485.36
1/31/1877	Smith, James	99,690.54	99,690.52
11/30/1898	Washburn, Henry	1,500.38	1,500.39
	Weston Memorial	555.02	555.02
	Wilson, Harriet	3,697.01	3,697.01

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## MS-9 REPORT-LANDFILL POLLUTION ABATEMENT FUND

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Trust Name	Purpose	Balance 6/30/16 Principal	Total 6/30/2016
Landfill Pollution Abatement	Expendable	270,156.22	276,246.22

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## MS-9 REPORT-EXPENDABLE FUNDS

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Date	Trust Name	Balance 6/30/16 Principal	Total 6/30/2016
1921	Isabelle Miller Fund	73,552.17	73,731.79
2005	Fire and Ambulance Fund	0	0
2005	Peterborough General Purpose	9,650.75	10,920.01
2005	Albert Noone Fund	3,415.86	39,764.87

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## MS-9 REPORT-CAPITAL RESERVE FUNDS

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Date	Trust Name	Balance 6/30/16	Total Principal 6/30/2016
	Bridge Restoration	97,870.23	102,209.97
	Cemetery Expendable	83,800.65	85,193.42
	Land Acquisition	386,249.15	392,129.69
	Reclamation	79,195.54	79,850.46
	Sewer Department	63,506.22	83,257.92
2002	Special Education	515,856.74	517,820.49
2002	Water Department	193,565.23	225,020.97
2006	Union Street Bridge Reconstr.	232,451.23	238,298.40
2008	Geo Info System Fund	60,000.00	61,039.99
2008	Fleet Mgmt Fund	85,712.23	89,413.43
2005	Athletic Co-curricular	100,000.00	100,006.93
2008	Adams Pool Improvement	22,743.09	23,150.54
2012	Software	10,824.20	10,853.45
2012	Rec Equipment	35,000.00	35,354.30
2014	Fire Dept Fleet MGMT	100,000.00	100,210.21
2014	ConVal Health Maintenance	200,000.00	200,085.86

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## 2016 SEWER AND WATER FUNDS - NOTES AND BONDS

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### **Water Fund Outstanding Long Term USRD Bonds June 30, 2016**

1999 General Obligation Bond for 20 Years  
Variable Interest Rate-4% to 4.8% Original Amount  
Hunt Well and Water Main Upgrades 1,500,000  
\$89,194 due on principal plus interest  
Balance of Bonds 246,488

#### 2016 General Obligation Bond for 30 Years

Original Amount 700,000  
\$28,637 due on principal plus interest Interest Rate  
at 2.7509%  
Water - Summer Street Well Balance of Bond 690,619  
Original Amount - 24 Years Refunding Bond. 1,557,200  
Water Improvements/West Peterborough Tank  
\$40,829 Variable principal and interest  
amounts - Balance of Bonds 1,459,000

#### 2012 NHDES Promissary Note for 20 Years

ARRA Grant for 50% Principal Reduction  
Original Amount @ 3.104% 1,159,000  
Water System Improvements Variable principal  
and interest amounts Balance of Bonds 508,805  
Interest Rate

### **Sewer Fund Outstanding Long Term Bonds and Notes June 30, 2016**

Variable Interest Rate to Maximum of 3%  
2012 General Obligation Bond for 27 Years  
Original Amount 6,986,000  
Treatment Facility  
\$381,226.00 payment for principal and interest  
Balance of Bonds 6,727,260

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## LONG TERM DEBT-GOVERNMENTAL FUNDS

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### **Governmental Funds Outstanding Bonds and Notes June 30, 2016**

#### 2010 General Obligation Bond for 10 yrs

Interest Rate of 4.48%

Original Amount	2,500,000
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WPTIF Infrastructure Improvement Bond

\$232,007 due on principal plus interest

Balance of Note	1,464,144
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\*Paid by WPTIF District

#### 2010 General Obligation Bond for 13 yrs

Interest Rate of 4.57%

Original Amount	1,000,000
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Monadnock Community Hospital Connector Rd

\$103,013 due on principal and interest

Balance of Note	618,080
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\*Paid by Monadnock Community Hospital

#### 2011 General Obligation Bond For 5 yrs.

Interest Rate of 2.17%

Original Amount	250,000
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Road Repaving

\$52,170 due on principal plus interest Balance  
of Bond

51,085
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#### 2013 General Obligation Bond for 25 yrs.

Interest Rate of 2.44%

Original Amount	1,200,000
-----------------	-----------

Adams Pool Renovation

\$101,809 due on principal plus interest

Balance of Bond	744,202
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#### 2014 General Obligation Bond for 20 yrs.

Interest Rate of 3.3073%

Original Amount	2,635,000
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Union Street Improvements

\$131,598 due on principal plus interest	2,340,528
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# PAYROLL: FISCAL YEAR 2016 TOWN EMPLOYEE WAGES

2016 TOWN EMPLOYEE WAGES			
EMPLOYEE	WAGES	EMPLOYEE	WAGES
<b><u>FIRE &amp; AMBULANCE:</u></b>		<b><u>FIRE &amp; AMBULANCE (continued):</u></b>	
Alix, K.	1,643	Roehn, M.	6,703
Anderson, J.	647	Roggenkamp, J.	36,312
Anderson, T.	20,739	Sandlin, J.	10,193
Baker, D.	13,948	Sawyer, J.	10,417
Ball, T.	4,493	Shaw, B.	3,485
Beaumont, T.	1,399	Skerry, D.	14,529
Berube, J.	42,061	Skiff, T.	248
Berube, R.	3,074	Somero, V.	544
Blood, K.	17	Stanley, M.	3,128
Bolduc, S.	52,767	Stewart, P.	781
Boutwell, C.	1,568	Sullivan, T.	190
Bowman, E.	683	Sweeney, S.	6,130
Breckenridge, N.	8,314	Symonds, S.	30,126
Cole, R.	6,366	Thibault, P.	9,070
Curran, J.	17,808	Thompson, S.	1,426
Dardas, T.	53,045	Walker, E.	83,633
Daughen, R.	208	Wall, B.	62,105
Demaio, F.	10,177	Wall, T.	29,086
Dion, G.	59	Warner, J.	6,525
Dubois, B.	1,219	Wilson, C.	4,130
Dupuis, C.	335	Winters, B.	16,713
Duval, J. J.	229	Winters, J.	703
Ferreira, K.	33,249		
Fletcher, A.	8,083	<b><u>CEMETERY:</u></b>	
Grant, C.	1,359	Guyette, L.	1,740
Hampson, J.	5,069		
Hardman, C.	7,639	<b><u>LIBRARY:</u></b>	
Hart, Justin	28,875	Bearce, L.	47,522
Hobbs, S.	37,018	Chronopoulos, C.	77,590
Hutchinson, M.	2,949	Cutter, L.	28,046
Johnson, R.	50,428	Gourlay, B.	1,008
Kavenagh, B.	2,383	Hackert, B.	31,172
Kelly, M.	969	Harrison, A.	19,591
Kiniry, B.	88	Hurley, S.	317
Koslowsky, J.	10,708	Kepner, L.	70,524
Kruger, B.	165	Langille, B.	1,755
Layne, Richard	2,830	Newman, M.	1,640
Lewandowski, S.	11,967	Norton, S.	11,557
Lundsted, C.	2,180	Taft, T.	1,025
Martin, A.	4,355	Thompson, L.	522
Martin, D.	19,059	Young, D.	6,582



## PAYROLL: FY 2016 TOWN EMPLOYEE WAGES, CONTINUED

### Fire and Ambulance (Continued)

Martin, M.	857		
Martin, S.	1,444		
McClusky, H.	21,077		
McNally, L.	8,564		
Merrill Jr, A.	3,785		
Nolte, J.	435		
Norton, L.	32,653		
Ott, M.	1,702		
Packard, S.	627		
Papagni, T.	5,176		
Parkhurst, D.	7,682		
Patrick, J.	53,131		
Phillips-Merrill, J.	206		
Pilcher, T.	428		
Quinn, T.	6,622		
Requa, B.	312		
Robblee, M.	48,951		
Rode, M.	6,510		
Rodenhiser, K.	1,594		
<b>Note: Includes base wages plus all overtime</b>			
<b>FINANCIAL ADMINISTRATION:</b>			
		Amsbury-Bonilla, V.	16,940
		Bartlett, R.	75,861
		Bowman, J.	2,000
		Brenner, P.	98,504
		Guinard, A.	6,576
		Hall, J.	1,500
		Hanson, L.	683
		Johnson, C.	36,538
		Juengst, E.	2,185
		MacStay, N.	63,778
		Marsh, E.	50,604
		May, L.	58,298
		Miller, B.	2,731
		Paris, L.	18,561
		Rode, M.	1,086
		Smith, L.	59,247
		Vahinger, N.	97,338
		Ward, T.	2,185

# PAYROLL: FY 2016 TOWN EMPLOYEE WAGES, CONTINUED

2016 TOWN EMPLOYEE WAGES			
EMPLOYEE	WAGES	EMPLOYEE	WAGES
<b><u>PUBLIC WORKS:</u></b>		<b><u>RECREATION (continued):</u></b>	
Ambrosini, M.	13,847	Daisy, C.	2,197
Bartlett, R.	39,826	Dell, I.	428
Bergeron, P.	53,907	Dugas, S.	807
Blanchard, M.	8,397	Dunn, M.	3,717
Blanchette, A.	39,887	Eaton, R.	12,424
Boutwell, C.	1,583	Ellerkamp, G.	331
Bradford, S.	53,388	Ellerkamp, O.	2,106
Brown, N.	68,799	Forrest, D.	2,745
Buzzell, G.	10,967	Gard, A.	3,422
Carland, A.	43,066	Garfinkle, H.	1,697
Croumie, D.	70,230	Henry, R.	221
Descoteau, R.	9,038	Hurley, S.	431
Dubois, R.	74,977	Kania, C.	3,701
Earley, M.	33,234	Kania, J.	1,921
Garceau, P.	14,818	Kelly, E.	4,054
Gonthier, L.	25,923	King, J.	74,460
Gregory, L.	30,008	Kozielle-Betz, L.	46,738
Hartwell, J.	52,598	Kruger, R.	15,112
James, T.	401	Leandri, S.	821
Jarest, J.	35,682	Ledger, K.	644
Lemay, D.	50,203	Lowe, M.	5,226
MacLean, S.	56,080	Macphee, W.	3,367
Monkton, C.	38,180	Magee, B.	1,851
Roeun, M.	56,201	Martin, L.	25,058
Roeun, S.	41,709	McCall, A.	463
Rose, T.	7,819	McCole, R.	3,605
Rota, J.	3,079	McGovern, J.	431
Torsey, M.	33,950	Nerz, J.	497
Warpola, R.	44,197	Patten, R.	16,076
West, M.	63,029	Pierce, A.	4,569
Young, G.	57,931	Putnam, C.	531
<b><u>COMMUNITY DEVELOPMENT:</u></b>		Reeves, T.	3,408
Carrara, D.	61,165	Sawyer, L.	5,338
Norton, L.	42,002	Schultz, G.	12,874
Throop, P.	79,580	Sell, K.	43
Weeks, T.	550	Shearer, K.	398
<b><u>ELECTION/REG/VITALS:</u></b>		Smith, C.	2,840
Guyette, L.	56,484	Sorbello, S.	311
Lambert, R.	19,929	Stewart, M.	5,788
Lenox, C.	2,000	Tourgee, M.	3,102
McCall, G.	9,855	Trowbridge, C.	93

# PAYROLL: FY 2016 TOWN EMPLOYEE WAGES, CONTINUED

## Elections/Vitals—continued

Patten, R.	100	Twitchell, E.	5,840
Pryor, M.	312	Westover, M.	2,767
Sweet, D.	2,000	Zanga, Haley	1,275
Sweet Sr, W.	2,000	Zanga, Hannah	1,151
<b><u>IMS:</u></b>		<b><u>POLICE DEPARTMENT:</u></b>	
Bixby, K.	4,054	Bean, L.	48,667
Brezovek, T.	18,408	Bell, D.	62,088
Farashahi, F.	67,174	Belletete, E.	109,103
Fournier, J.	10,033	Boggis, V.	82,752
Pappas, J.	4,693	Chapdelaine, M.	84,970
Royal, C.	48,481	Coyne, D.	1,828
<b><u>RECREATION:</u></b>		Edsall, C.	71,276
Ambrosini, J.	5,586	Emond III, L.	30,502
Ambrosini, M.	315	Guinard, S.	114,439
Bacon, I.	840	Hamlin, J.	4,219
Bell, K.	4,559	Kirouac-Little, T.	361
Bell, N.	3,323	Kolb, M.	71,361
Bernier, T.	2,052	Lepine, J.	1,698
Bosk, K.	14,648	Martin, C.	63,566
Bosk, R.	5,347	Nelson, R.	83,930
Clark, J.	247	Pepelis, A.	62,680
Close, M.	6,239	Sullivan, K.	6,800
Crowley, Z.	256	Weston, J.	1,560
Cutting, C.	1,741	Xenakis, G.	71,071
Cutting, J.	428	Note: Includes base wages plus all overtime	

## SCHEDULE OF TOWN-OWNED PROPERTY

<u>SIZE</u>	<u>PARCEL ID</u>	<u>LOCATION</u>	<u>Reference Name</u>
22.44AcC	R011-041-000	Off Scott Mitchell	Scott Mitchell Open Space
4.21AcC	R011-035-000	Scott Mitchell Road	Common Path (Old Rail)
1.61AcC	R012-045-000	Greenfield Road	Greenfield Rd Tax Deed
122.3 AcC	R011-042-000	Scott Mitchell Road	Hancock Rd Open Space
79.46+/- Ac	R011-057-048	Contoocook Lane	Peterfield Open Space
29.66AcC	R011-039-000	Scott Mitchell Road	Scott Mitchell Open Space
174,786+/- SF	R012-013-033	Brian Road	Brian Rd Open Space
8+/- Ac	R011-016-100	Route 202 North	Off Hancock Rd Open Space
7.04+/- Ac	R011-024-000	Route 202 North	Cass Open Space
8.14AcC	R012-015-200	Burke Road	Burke Rd Open Space
73.54AcC	R011-036-000	Scott Mitchell Road	Recycling Center and Old Landfill
47.36AcC	R012-061-000	Gulf Road	Open Space
6.01+/- Ac	R011-019-100	Route 202 North	Hancock Rd Tax Deed
8.09+/- Ac	R011-025-100	Route 202 (Hancock Rd)	Hancock Rd Open Space
0.23AcC	R011-023-000	Route 202 (Hancock Rd)	Hancock Rd Tax Deed
5.09+/- Ac	R011-027-000	Route 202 North	Cass Open Space
40.64+/- Ac	R011-025-000	Route 202 (Hancock Rd)	Hancock Rd Open Space
66.9AcC	R012-060-000	Gulf Road	Open Space
8.86+/- Ac	R011-011-200	Middle Hancock Road	Off Hancock Rd Open Space
21.26+/- Ac	R011-011-500	Middle Hancock Road	Beaman Lumber Open Space
0.04AcC	U017-047-000	Grove Street	Fernald Park
2.99AcC	U018-115-000	Grove Street	Police Station
3.38 Ac	R011-050-001	Route 202 (Hancock Rd)	Common Path (Old Rail)
27.3+/- Ac	R011-049-000	Route 202 North	Polplar Land
10.88 Ac	R011-051-002	Southfield Land	Southfield Lane Water Dept
61.75AcC	R008-017-000	Route 202 North	Sewer Treatment Plant
15.88AcC	U009-030-000	Pheasant Road	Sewer Treatment Plant
0.55AcC	U009-029-000	Pheasant Road	Former Utilities Office
0.28AcC	U017-126-000	Summer Street	Fire Dept Parking
1.41 Ac	U010-069-000	Keenan Drive	Mercer Park
7.71AcC	U008-026-000	Route 202 North	River Buffer
0.96AcC	U008-028-000	Route 136	Greenfield Rd Tax Deed
1.79AcC	U008-027-000	Greenfield Road	River Buffer
10.38+/- Ac	U011-006-000	Hunt Road	Hunt Well (Offline)
16.45+/- Ac	U008-034-100	Greenfield Road	Sawmill Property
0.11+/- Ac	U008-034-200	Greenfield Road	Sawmill Property
38.53AcC	U011-012-000	Summer Street	Summer St Water Dept
0.67AcC	U008-004-000	Hunt Road	Wilder Park (North Dam)
0.683 Ac	U008-003-111	Old Greenfield Road	Stone Ridge Open Space
1.50AcC	U004-001-100	Old Street Road	Old Street Cemetery
12+/- Ac	R001-039-000	Cunningham Pond Road	Town Beach (Markshall Thomas Park)
3.12+/- Ac	R004-004-004	Old Town Farm Road	Fremont Field
3.12+/- Ac	R004-004-005	Old Town Farm Road	Fremont Field
6.31 Ac	R003-027-000	Route 202 South	Water Dept (Monitor Well)
1.70+/- Ac	R005-018-000	Sand Hill Road	Sand Hill Tank
4.49AcC	U014-011-000	Summer Street	Summer St Water Dept Land
35.50AcC	U015-024-000	Sand Hill Road	Pine Hill Cemetery
0.29AcC	U014-010-000	Summer Street	Common Path Parking



## SCHEDULE OF TOWN-OWNED PROPERTY, CONTINUED

4.30AcC	U032-013-100	May Street	West Peterborough Tank
18.44 Ac	R005-017-000	Reynolds Drive	Reynolds Drive Open Space
2.00AcC	U030-002-000	Union Street	Teixeira Park
12.48AcC	U024-010-000	Union Street	Adams Playground
0.61AcC	U016-047-000	Summer Street	Summer St Water Dept Land
56.21AcC	U027-012-000	Dublin Road	Hall Property Open Space
48.95AcC	U027-024-000	Dublin Road	Hall Property Open Space
10.54AcC	U017-125-000	Summer Street	Fire Station
3.25AcC	U016-000-000	Concord Street	Village Yard Cemetery
9.33AcC	U024-008-000	Union Street	Ecco & Picard Fields
25.523 Ac	R008-003-110	Old Greenfield Road	Stone Ridge Open Space
26.72AcC	U023-033-000	Elm Street	Highway Bard
0.11AcC	U017-124-000	Summer Street	Aquaris Musuem
0.30AcC	U017-141-000	Concord Street	Library Parking
0.76AcC	U017-139-000	Concord Street	Library
0.29AcC	U017-052-000	Grove Street	Town House
0.97AcC	U017-003-000	Granite Street	Buffer Land
0.39AcC	U017-071-000	Depot Street	Depot Parking
1.57AcC	U023-022-000	Route 101 (Dublin Rd)	Eneguess Open Space
2.24AcC	U017-046-000	Grove Street	Putnam Park
0.17AcC	U017-020-000	Grove Street	Boccell Park
0.73AcC	U017-021-000	Grove Street	G.A.R. Hall
7.14AcC	U002-004-000	Cheney Avenue	Cheney Tank
0.23+/- Ac	U018-114-000	Grove Street	Police Dept
22.02AcC	U002-040-000	Old Street Road	Niemela Open Space
1.22 Ac	U002-045-000	Cheney Avenue	Cheney Ave Open Space
120+/- Ac	R001-029-000	East Mountain Road	Kane Open Space
12.9+/- Ac	U001-002-100	Grove Street	Wheeler Trail
1.48AcC	U019-046-000	Route 101 (Wilton Rd)	Open Space
151+/- Ac	R004-004-001	Old Jaffrey Road	Fremont Field
15+/- Ac	R001-028-000	East Mountain Road	Kane Open Space
21.5+/- Ac	R004-004-006	Old Jaffrey Road	Fremont Field Trails
0.95AcC	R002-010-000	Route 101 (Wilton Rd)	Cunningham Pond Tank
0.35AcC	R003-021-000	Jaffrey Road	Land Buffer
4.25AcC	R003-039-100	Old Sharon Road	Moore Open Space
0.69+/- Ac	R003-039-000	Old Sharon Road	South Well
1.88AcC	R002-022-000	Elm Hill Road	Historic Water Supply
7.81+/- Ac	U008-034-300	Greenfield Road	Sawmill Property
1.0+/- Ac	R012-035-000	Route 136	Tax Deed
79.9AcC	U010-035-000	Nichols Road	Tarbell Well and Buffer Land
11.6+/- Ac	U010-037-000	Off Nichols Road	North Well
23.24AcC	R012-063-000	Gulf Road	Open Space
No Land	U019-002-001	Route 101 (Wilton Rd)	Old Pumphouse (Leased Land)
1.00+/- Ac	R011-057-049	Contoocook Land	Peterfield Open Space
1.47 Ac	U017-010-002	Depot Street	Depot Parking & Depot Park
0.25AcC	U016-020-000	Summer Street	Summer St – Tax Deed
1.00+/- Ac	R011-057-049	Contoocook Land	Peterfield Open Space
14.93+/-Ac	R011-028-000	Route 202 (Hancock Rd)	Hancock Rd Open Space

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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)	(14,274 acres)	\$1,106,250
Conservation Easement		
Discretionary Easement	(30 acres)	\$10,660
Discretionary Preservation Easement	(.3 acre total)	\$10,535
Residential	(4,408 acres)	\$111,141,740
Commercial / Industrial	(631 acres)	\$27,202,740
Total Value of Taxable Land	(19,343.3 acres)	\$139,471,925
Tax Exempt & Non-Taxable Land	(3,944 acres)	\$25,192,980

Value of Buildings Only		
Residential		\$370,381,542
Manufactured Housing		\$440,900
Commercial / Industrial		\$106,935,517
Discretionary Preservation Easement	9 granted	\$55,311
Total of Taxable Buildings		\$477,813,270
Tax Exempt & Non-Taxable Buildings		\$96,812,300

Public Utilities		\$9,500,400
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Total Valuation before Exemptions		\$626,785,595
Disabled Veterans	1 granted	\$30,000
Blind Exemptions	2 granted	\$30,000
Elderly Exemptions	40 granted	\$4,973,700
Total Dollar Amount of Exemptions		\$5,003,700

Net Valuation on Which Tax Rate is Computed		\$621,738,895
for Municipal, County & Local Education Tax		
(this includes utility values which are not included		
For State education tax rate determination)		
Less Utilities		-9,500,400
Net Valuation without Utilities		\$612,238,495

Farm Land Current Use	1,058 acres	\$378,710
Forest Land Current Use	5,437	\$419,160
Forest Land with Stewardship	6,781	\$290,870
Unproductive Land	998	\$17,510
Total of Current Use	14,274	\$1,106,250



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## 2016 TAX RATE CALCULATION

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### Tax Rate Breakdown Municipal Tax Rate Calculation

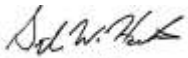
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$6,427,104	\$621,738,895	\$10.34
County	\$846,256	\$621,738,895	\$1.36
Local Education	\$10,353,288	\$621,738,895	\$16.65
State Education	\$1,524,124	\$612,238,495	\$2.49
Total	\$19,150,772		\$30.84

### Village Tax Rate Calculation

Jurisdiction	Tax effort	Valuation	Tax Rate
Total	\$0		\$0

### Tax Commitment Calculation

Total Municipal Tax Effort	\$19,150,772
War Service Credits	(\$127,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$19,023,772



Stephan Hamilton  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration

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## 2016 TAX RATE CALCULATION

### Appropriations and Revenues Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$20,097,144	
Net Revenues (Not incl. Fund Balance		\$(13,796,331)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		\$100,000
War Service Credits	\$127,000	
Special Adjustment	\$0	
Actual Overlay Used	\$98,291	
Net Required Local Tax Effort		\$6,427,104

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$846,256	
Net Required County Tax Effort		\$846,256

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$14,014,434	
Net Education Grant		(\$2,137,022)
Locally Retained State Education Tax		(\$1,524,124)
Net Required Local Education Tax Effort		\$10,353,288
State Education Tax	\$1,524,124	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort		\$1,524,124

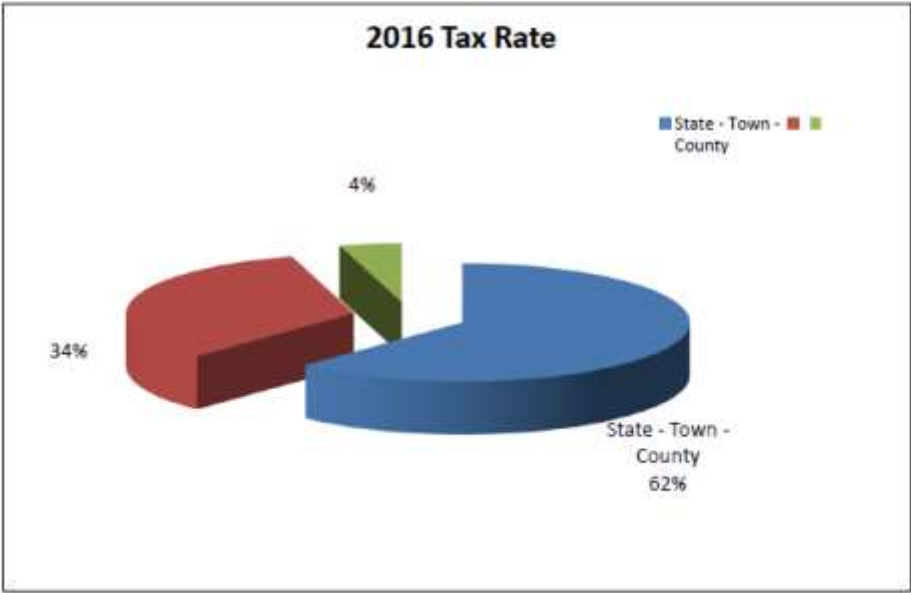
### Valuation—Municipal

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$621,738,895	%625,546,951
Total Assessment Valuation without Utilities	\$612,238,495	\$616,071,751

2016 TAX RATE CALCULATION

TOWN OF PETERBOROUGH

School / Local & State - Town - County	2015 Tax Rate	2016 Tax Rate	% Increase - Decrease
	18.31	19.14	4.5%
	10.06	10.34	2.8%
	1.34	1.36	1.5%
	29.71	30.84	3.8%



# TAX COLLECTOR'S REPORT (MS-61)



**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**MS-61**

## Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

### Instructions

#### Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

#### For Assistance Please Contact:

**NH DRA Municipal and Property Division**  
Phone: (603) 230-5090  
Fax: (603) 230-5947  
<http://www.revenue.nh.gov/mun-prop/>

### ENTITY'S INFORMATION ⓘ

Municipality:

County:

Report Year:

### PREPARER'S INFORMATION ⓘ

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)

# TAX COLLECTOR'S REPORT (MS-61), CONTINUED



**New Hampshire**  
Department of  
Revenue Administration

**2016  
MS-61**

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2015	Year: 2014	Year: 2013	
Property Taxes	3110		\$1,815,145.60			
Resident Taxes	3180					
Land Use Charge Taxes	3120					
Yield Taxes	3185		\$1,848.81			
Excavation Tax	3167					
Other Taxes	3189					
Property Tax Credit Balance <sup>(1)</sup>			(\$22,977.54)			
Other Tax or Charges Credit Balance <sup>(2)</sup>						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies
		2015	
Property Taxes	3110	\$9,433,362.34	\$9,695,727.54
Resident Taxes	3180		
Land Use Charge Taxes	3120	\$235.00	
Yield Taxes	3185	\$9,722.38	\$28,462.55
Excavation Tax	3167	\$875.62	
Other Taxes	3189		
<input type="checkbox"/> Utility Charge	4388		\$44,216.40
<input type="checkbox"/> Refrayment Tax		\$46,434.14	
<input type="button" value="Add Line"/>			

Overpayment Refunds	Account	Levy for Year of this Report	2015	2014	2013
Property Taxes	3110		\$82,089.15	\$8,296.85	
Resident Taxes	3180				
Land Use Charge Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3167				
<input type="checkbox"/>					
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190	\$30.34	\$61,089.95		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$9,483,365.64</b>	<b>\$11,505,546.55</b>	<b>\$9,296.35</b>	

# TAX COLLECTOR'S REPORT (MS-61), CONTINUED



**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**MS-61**

Credits				
Remitted to Treasurer	Levy for Year of this Report	2015	Prior Levies 2014	2013
Property Taxes	\$7,076,973.17	\$10,901,210.14		
Resident Taxes				
Land Use Charge Taxes	\$235.00			
Yield Taxes	\$6,741.82	\$23,545.56		
Interest (Include Lien Conversion)	\$8.34	\$53,971.23		
Penalties	\$27.00	\$6,025.24		
Excavation Tax	\$575.52			
Other Taxes				
Conversion to Lien (Principal Only)		\$453,715.16		
<input type="checkbox"/> Refinement Taxes	\$45,896.33			
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatement Made	Levy for Year of this Report	2015	Prior Levies 2014	2013
Property Taxes		\$75,170.30	\$6,293.35	
Resident Taxes				
Land Use Charge Taxes				
Yield Taxes		\$6,297.95		
Excavation Tax				
Other Taxes				
<input type="checkbox"/> <input type="button" value="Add Line"/>				
Current Levy Default		\$5,180.91		



**New Hampshire**  
Department of  
Revenue Administration

**2016**  
**MS-61**

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2015	Prior Levies 2014	2013
Property Taxes	\$1,574,329.51			
Resident Taxes				
Land Use Charge Taxes				
Yield Taxes	\$2,560.48			
Excavation Tax				
Other Taxes	\$2,627.55			
Property Tax Credit Balance <sup>(1)</sup>	(\$17,934.34)			
Other Tax or Charges Credit Balance <sup>(2)</sup>				
<b>Total Credits</b>	<b>\$6,492,365.64</b>	<b>\$11,905,846.55</b>	<b>\$6,293.35</b>	



# TAX COLLECTOR'S REPORT (MS-61), CONTINUED



**New Hampshire**  
Department of  
Revenue Administration

**2016  
MS-61**

Summary of Debits				
Last Year's Levy	Prior Levies (Please Specify Years)			
	Year: 2014	Year: 2013	Year: 2012	
Unredeemed Liens Balance - Beginning of Year	\$301,815.09	\$159,814.65	\$61,123.34	
Levies Executed During Fiscal Year	\$462,112.37			
Interest & Costs Collected (After Lien Execution)	\$3,939.37	\$33,353.73	\$34,351.38	
<input type="text"/>				
<input type="button" value="Add Line"/>				
<b>Total Debits</b>	<b>\$466,051.74</b>	<b>\$415,368.82</b>	<b>\$194,165.83</b>	

Summary of Credits				
Last Year's Levy	Prior Levies			
	2014	2013	2012	
Redemptions	\$152,872.71	\$201,462.72	\$29,412.81	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3199	\$3,939.37	\$33,353.73	\$34,351.38	
<input type="text"/>				
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens		\$87.02		
Liens Deeded to Municipality		\$5,362.78	\$5,242.08	
Unredeemed Liens Balance - End of Year #1110	\$309,430.66	\$174,881.67	\$86,159.56	
<b>Total Credits</b>	<b>\$466,051.74</b>	<b>\$415,368.82</b>	<b>\$194,165.83</b>	

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TAX COLLECTOR'S REPORT (MS-61), CONTINUED

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**UTILITY ACCOUNTS**  
**Town of Peterborough**  
**Fiscal Year Ending 6/30/2016**

	Debits Levies of: 2015/2016
Uncollected Beginning of Year	\$86,724.02
Utility Credit Balance	(2,396.05)
Utilities Committed this Year:	\$1,940,976.41
Interest Billed	\$7,855.03
Overpayments:	\$33,557.87
<b>TOTAL DEBITS</b>	<b>\$2,066,717.28</b>
Remitted to Treasurer During Yr:	\$1,927,299.17
Utilities Paid off by TOP at lien	\$44,216.40
Abatements Made:	\$16,622.45
Uncollected End of Fiscal Year	\$88,458.12
Utility Credit Balance	(9,878.86)
<b>TOTAL CREDITS</b>	<b>\$2,066,717.28</b>
<b>DIFFERENCE</b>	<b>\$0.00</b>
TAX COLLECTOR'S SIGNATURE <u>Elyse Maudslowe</u>	DATE <u>8/17/16</u>

# TOWN CLERK'S FINANCIAL REPORT, FY 2016

RECEIPTS	AMOUNTS	DISBURSEMENTS	AMOUNTS
Dog Licenses	\$7,079.00	Dog License - Town Share	\$4,501.50
		Dog License - State Share	\$2,577.50
Automobiles	\$1,391,795.30	Automobiles - Town Share	\$1,025,762.41
		Automobiles - State Share	\$366,032.89
Boat Registrations	\$2,209.64	Boat Registrations	\$2,209.64
Marriages	\$3,030.00	Marriages - Town Share	\$427.00
		Marriages - State Share	\$2,603.00
Vital Statistics	\$20,050.00	Vital Statistics - Town Share	\$9,816.00
		Vital Statistics - State Share	\$10,234.00
Recycling Fees	\$3,635.00	Recycling Fees	\$3,635.00
Reclamation Trust	\$17,031.00	Reclamation Trust	\$17,031.00
	\$2,452.00	Title Applications	\$2,452.00
Miscellaneous:		Miscellaneous:	
Pole License	\$40.00	Pole License	\$40.00
Filing Fees	\$6.00	Filing Fees	\$6.00
Misc Charges	\$0.00	Misc Charges	\$0.00
Articles of Agreement	\$25.00	Articles of Agreement	\$25.00
Uniform Commerical Code	\$945.00	Uniform Commercial Code	\$945.00
Decals	\$22,137.00	Decals	\$22,137.00
Civil Forfeiture	\$650.00	Civil Forfeiture	\$650.00
Notary Fees	\$360.00	Notary Fees	\$360.00
Dog Fines	\$130.00	Dog Fines	\$130.00
Copies	\$24.00	Copies	\$24.00
Misc Postage	\$424.73	Misc Postage	\$424.73
Returned Check Fees	\$162.00	Returned Check Fees	\$162.00
Reimb on TC & Elec Exp	\$1,417.48	Reimb on TC & Elec Exp	\$1,417.48
Returned Checks Not Reimbursed	\$0.00	Returned Checks Not Reimbursed	\$0.00
Refunds	-\$838.56	Refunds	-\$838.56
MV Registrations - Other Towns	-\$321.00	MV Registrations - Other Towns	-\$321.00
TOTAL RECEIPTS	\$1,472,443.59	TOTAL DISBURSEMENTS	\$1,472,443.59







2016  
Vital Statistics



*“All goes onward and outward, nothing collapses,  
And to die is different from what any one supposed, and  
luckier.”*

— Walt Whitman



# VITAL STATISTICS - 2016 BIRTHS

## BIRTHS

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
HUSSEY, SHAUN MALACHI	1/8/2016	NASHUA	HUSSEY, ERIC	MCINTYRE, GABRIELE
MARTIN, JULIA PATRICIA	1/15/2016	NASHUA	MARTIN, DAVID	MARTIN, JESSICA
NUNEZ, JAMESON PAUL	1/29/2016	CONCORD	NUNEZ JR, PAUL	DESMARAS, SAMANTHA
BUTTERWORTH, AARON MARSHALL	2/10/2016	PETERBOROUGH		ESTY, ANITA
STICKNEY, MIA ROSE	2/28/2016	PETERBOROUGH		STICKNEY, LEAH
STRUTT, CONNER ALLEN	3/1/2016	PETERBOROUGH	STRUTT, MARK	STRUTT, JOANNA
WARNER, ELLEN ELIZABETH	3/5/2016	PETERBOROUGH	WARNER, MATTHEW	WARNER, ELIZABETH
BERUBE, GEORGE DAVID	3/9/2016	PETERBOROUGH	BERUBE, JOHN	BERUBE, SERENA
MCLEAVY, LEONA SKYE RAE	3/12/2016	PETERBOROUGH	BADARACCO, NICHOLAS	MCLEAVY, AUTUMN
GEIGER, NICHOLAS MARK	3/21/2016	MANCHESTER	GEIGER, NICHOLAS	COUTURIER, HEATHER
STRUTTMAN, ELLA LEE	4/18/2016	PETERBOROUGH	STRUTTMAN, JAMES	STRUTTMAN, MANDY
SIPE, MOLLY NORINE	4/18/2016	PETERBOROUGH	SIPE, JOSHUA	SIPE, ASHLEY
GRIFFITHS, WENDY LAYNE	5/2/2016	PETERBOROUGH	GRIFFITHS, RYAN	GRIFFITHS, ALICIA
PARKS, KEANNA LEE	5/3/2016	LEBANON	PARKS, NICHOLAS	CABANA, KAYLA
ANTONELLI, CALYER MATTIAS	5/3/2016	PETERBOROUGH	ANTONELLI, PHILIP	JOHANSSON-ANTONELLI, ELIN
SNITKO, SIDDHA MADRY	5/29/2016	KEENE	SNITKO, TYLER	BUCCZYNSKI, CARRIE
BELL, SKYLER ELIZABETH	6/6/2016	PETERBOROUGH	BELL, DAVID	BELL, ASHLEY
REQUA, CHIARA ELISE	6/9/2016	PETERBOROUGH	REQUA, BRANDON	REQUA, CAROLINE
KAUFHOLD, WESTON HANS	6/11/2016	PETERBOROUGH	KAUFHOLD, BRODERICK	PIGNATIELLO, JILL
BRACE, RACHEL DIANE	6/17/2016	PETERBOROUGH	BRACE, KEVIN	BRACE, JENNIFER
TURNER, LELAND EDRICK	6/18/2016	CONCORD	TURNER, EVAN	JOHNSON CORRIVEAU, BRITTNEY
DUNNING, BRAYDEN ELIJAH	6/20/2016	PETERBOROUGH	DUNNING, ADAM	DUNNING, SARAH
CORMIER, MAREK ALEXANDER	6/25/2016	KEENE	CORMIER, EVAN	CORMIER, BRIANNE
FAVREAU, BRODY NELSON	6/26/2016	PETERBOROUGH	FAVREAU, ERIC	VANHORN, TERESA
PARENTEAU, BROOKE ANNE	7/4/2016	LEBANON	PARENTEAU II, STEPHEN	LEVITZ, DANIELLE
WEBSTER, RYLEE QUINN	7/9/2016	PETERBOROUGH	WEBSTER, TYLER	SPICER, AMIE
THOMPSON, EVELYN GENEVIEVE	8/1/2016	PETERBOROUGH	THOMPSON, DOUGLAS	KOTRBA, JENNA
HAYNES, THEA ADELINE	8/11/2016	PETERBOROUGH	HAYNES, BENJAMIN	HAYNES, SARAH
LECOMTE, TRISTAN JUDE	8/16/2016	PETERBOROUGH		RODGERS, JOLENE
THESSSEN, ADALEINE ELIZABETH	8/18/2016	PETERBOROUGH	THESSSEN, BRIAN	THESSSEN, LAUREN
NASON, SAVANNAH MAE	8/19/2016	KEENE	NASON, ANDREW	NASON, KRYSTAL
LEBLANC, ARIEL ROSE	8/23/2016	PETERBOROUGH	LEBLANC, JESSE	HOWARD, SARAH
FISCHER, LUCIUS GAGE	9/11/2016	SWANZEY	FISCHER, TRINITY	GONZALEZ, STACEY
SMITH, EISLEY ROSE	9/15/2016	NASHUA	SMITH, ANDREW	SMITH, TIANA
GOETSCH, CHARLOTTE MADISON	9/22/2016	PETERBOROUGH	GOETSCH, STEVEN	GOETSCH, KATIE
MAGEE, MABEL MARIE	9/28/2016	MANCHESTER	MAGEE IV, GEORGE	WRIGHT, NICOLE
ROY-LAROCHE, RUBEN DAVID	10/4/2016	PETERBOROUGH	LAROCHE, CHARLES	ROY, MEGAN
HUDSON, JOHN ROBERT	10/13/2016	PETERBOROUGH	HUDSON, TODD	HUDSON, ERIN
HICKS-GREENOUGH, JAMES RANDAL	11/1/2016	PETERBOROUGH	HICKS-GREENOUGH, RANDALL	MARCHAND, SABRINA
EVANS, THEODORE RICHARD	11/4/2016	PETERBOROUGH	EVANS, PHILIP	EVANS, ALISON
GIFFORD, RONAN ISAAH	11/9/2016	PETERBOROUGH	GIFFORD, MATTHEW	GIFFORD, JESSICA
RUSHALKO, JACKSON ROBERT	11/11/2016	MANCHESTER	RUSHALKO, PATRICK	OHNESORGE, OLIVIA
KANDOLL, BLIX ADAYA	11/11/2016	PETERBOROUGH	KANDOLL, JOSHUA	KANDOLL, CHELSEA
PATTEN, SAWYER MICHAEL	11/17/2016	PETERBOROUGH	PATTEN, SHANE	PATTEN, SADIE
OAKLEY, AUSTIN JAMES	11/19/2016	PETERBOROUGH	OAKLEY, KYLE	OAKLEY, KRISTEN
CRONIN, MOLLY RILEY	12/2/2016	PETERBOROUGH	CRONIN, JOHN	CRONIN, RACHAEL
HIERS, PARKER CHRISTINE	12/13/2016	PETERBOROUGH	HIERS, SHAWN	HIERS, KATIE

# VITAL STATISTICS - 2016 DEATHS

Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name	Military
MOORE, DENNIS	1/3/2016	MILFORD	MOORE, CHARLES	BELLEMARE, THERESA	Y
BRODERICK, H	1/6/2016	PETERBOROUGH	KENNARD, ROBERT	WELLS, HENRIETTA	N
BIENIEK JR, WALTER	1/7/2016	PETERBOROUGH	BIENIEK SR, WALTER	ZEMOCIAK, HELEN	N
KNIGHT, BERNADETTE	1/8/2016	PETERBOROUGH	DUVAL, SALLUSTE	BERNIER, ANTOINETTE	N
STEVENSON, JOHN	1/10/2016	PETERBOROUGH	STEVENSON, ROBERT	MCKNIGHT, MARION	Y
SEGALL, DOROTHY	1/11/2016	KEENE	SULZBACHER, HENRY	FISHER, ETHEL	N
BELCHER, HELEN	1/16/2016	JAFFREY	BRADBURY, GEORGE	MABEE, ELSIE	N
GRANT, CLAUDIA	1/28/2016	PETERBOROUGH	SUDSBURY, GORDON	THOMPSON, GRACE	N
GEE SR, EDWARD	2/2/2016	PETERBOROUGH	GEE, ANDREW	PROCTOR, BERNICE	Y
INMAN, JOHN	2/3/2016	PETERBOROUGH	INMAN JR, JAMES	MACDOWELL, MADELINE	N
PORTER, RICHARD	2/4/2016	PETERBOROUGH	PORTER SR, OSCAR	RUDKIN, ESTHER	Y
BEYER, MARY	2/8/2016	PETERBOROUGH	WINSOR, FREDERICK	RITCHIE, MARY	N
DANFORTH, MERIDAY	2/27/2016	PETERBOROUGH	WEBB, OBIE	BOUCHER, HELEN	N
LEGNARD, JAMES	3/1/2016	PETERBOROUGH	LEGNARD, JAMES	MCGOVERN, MARY	Y
HAMPSON, EDWARD	3/17/2016	PETERBOROUGH	HAMPSON, NISHAN	NAKASHIAN, PRAPEON	Y
KILVERT JR, BENJAMIN	3/23/2016	PETERBOROUGH	KILVERT SR, BENJAMIN	FOSS, HELEN	Y
GALLAGHER, NANCY	3/24/2016	PETERBOROUGH	TIPERT, L HOWARD	LACH, HELENA	N
GOVEY, JOHN	3/24/2016	PETERBOROUGH	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
TOZZINI, GINO	3/24/2016	PETERBOROUGH	TOZZINI, BRUNO	DE BASTRIANI, EUFRASIA	Y
MASSE, ALBERT	3/29/2016	PETERBOROUGH	MASSE, HENRI	CORMIER, BELLA	Y
KOELLER III, FRANCIS	3/29/2016	PETERBOROUGH	KOELLER, FRANCIS	FERRE, LILLIAN	Y
MAYER, RICHARD	3/29/2016	PETERBOROUGH	MAYER, ROBERT	WINTER, ELSIE	Y
DAVIS, ERNEST	3/31/2016	PETERBOROUGH	DAVIS, EDWARD	DAVIS, DAGNON	Y
SKINNER, EDITH	4/1/2016	PETERBOROUGH	SYKES, ROBERT	BRAY, ALICE	N
CARRARA, FRANCESCO	4/3/2016	PETERBOROUGH	CARRARA, LUIGI	BONALDI, VALENTINA	N
NADEAU, PAULINE	4/9/2016	PETERBOROUGH	CHOINIERE, ERNEST	ARMSTRONG, EVA	N
DORR, DAVID	4/12/2016	PETERBOROUGH	DORR, HARRY	STRICKLAND, CAROLINE	Y
MERLUZZI, CARL	4/17/2016	PETERBOROUGH	MERLUZZI, PETER	SWARTZ, HELEN	Y
CUTLER, NANCY	5/1/2016	PETERBOROUGH	SMITH, SYDNEY	PERRY, DAISY	N
SYMONDS, KATHERINE	5/1/2016	PETERBOROUGH	AYER, PERCY	SAVAGE, HELEN	N
FORREST, MARY ANN	5/3/2016	PETERBOROUGH	CELLINI, MAURO	CASSELLI, ELVIRA	N
AVERY, ELIZABETH	5/3/2016	PETERBOROUGH	WIRTH, CARL	MEYER, CORA	N
WOODBURY JR, PHILIP	5/3/2016	CONCORD	WOODBURY SR, PHILIP	RUMRILL, RUTH	Y
FREDERICKS, LOUISE	5/4/2016	PETERBOROUGH	LERCH, KARL	EAVES, RACHEL	N
SMYTHE-GREEN, SHERRY	5/5/2016	PETERBOROUGH	SMYTHE, LESTER	FAREK, ALMA	N
STEWART, HAROLD	5/7/2016	PETERBOROUGH	STEWART, HAROLD	PRINCE, THELMA	Y
TURNER, CHARLES	5/7/2016	PETERBOROUGH	TURNER, LEON	JACKSON, CLARA	Y
MARAY, PAUL	5/9/2016	PETERBOROUGH	MARAY, TOM	GILLOCK, SUNNY	N
RIZZO, DONNA	5/10/2016	PETERBOROUGH	JAYROE, FREDERICK	RHODES, EVELYN	N
HASTINGS, FLORENCE	5/16/2016	PETERBOROUGH	AMES, WARREN	CHAPIN, MARION	N
STEVENSON, MARGARET	5/18/2016	PETERBOROUGH	MCDUGALL, KENNETH	JOHNSON, OLIVE	N
EDGETT, MARY	5/20/2016	PETERBOROUGH	CURLEY, WILLIAM	TEAHEN, NORA	N
GERSTEIN, JANE	5/22/2016	PETERBOROUGH	CARCO, SABASTIAN	DONARUMMA, MARIA	N
GAPP, LORRAINE	5/24/2016	PETERBOROUGH	BLISSEL, CHARLES	HANNON, NORA	N
BOUDRIEU, LENA	5/26/2016	PETERBOROUGH	MORIN, JOSEPH	GARNEAU, CLAUDIA	N
COOMAN, DANIEL	5/26/2016	LEBANON	COOMAN, HARRY	LAFFERTY, MARYBETH	N
BRACE, RETA	5/27/2016	PETERBOROUGH	POWERS, CHARLES	HARNEY, MARGARET	N
PROVENCAL, MARIE	5/28/2016	PETERBOROUGH	WATTS, RAYMOND	GRIER, MABEL	N
HYMAN, BERNICE	6/15/2016	PETERBOROUGH	COOKSON, EARL	KIRK, BERTHA	N
STRANG, LORRAINE	6/19/2016	PETERBOROUGH	JOHNSON, CLARENCE	SWANSON, CLARA	N
WEEKS, CHERYL	6/20/2016	PETERBOROUGH	WARE SR, EDSON	SMITH, GERALDINE	N

## VITAL STATISTICS - 2015 DEATHS

UECKER, VIRGINIA	6/30/2016	PETERBOROUGH	MILLER, KENNETH	GRIFFITH, ELIZABETH	N
CHEVALIER, WILLIAM	7/2/2016	MANCHESTER	CHEVALIER, CHARLES	MARTIN, ISABEL	Y
KEREAZIS, KATHLEEN	7/5/2016	PETERBOROUGH	KEENAN, MARTIN	AUSTIN, HELEN	N
COFFIN JR, GEORGE	7/10/2016	PETERBOROUGH	COFFIN, GEORGE	RAVEN, LOUISA	Y
TOZZINI, CAMILLA	7/16/2016	PETERBOROUGH	MURPHY, EUGENE	SPONSKY, MARY	N
MAGNIFICO, ANNETTE	7/17/2016	PETERBOROUGH	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
GRANT, CHARLES	7/26/2016	PETERBOROUGH	GRANT, BERTRICE	DOLAN, MARJORIE	N
STANNARD, EMMA	7/28/2016	PETERBOROUGH	ABBOTT, GEORGE	EDGERTON, CHLOA	N
TAYLOR, MELVIN	7/28/2016	PETERBOROUGH	TAYLOR, ADOLPHUS	ROBIDOUX, MARY	Y
BRUMAGHIM, MARION	7/30/2016	PETERBOROUGH	GRIPPO, JOHN	BOROWSKI, JOSEPHINE	N
PERRY JR, WILLIAM	8/13/2016	PETERBOROUGH	PERRY, EDWARD	FLEMISTER, NELL	Y
KEOUGH, PETER	8/30/2016	HARRISVILLE	KEOUGH, DONALD	TARR, JEANETTE	N
SAARI, CAROLYN	9/1/2016	MANCHESTER	SAARI, JOHN	BAIN, INA	N
CARR, MARGARET	9/2/2016	PETERBOROUGH	SAMUELSON, PETER	SHANNON, MARGARET	N
LAFLEUR, LEE	9/5/2016	PETERBOROUGH	LAFLEUR, ALBION	GRANT, DORIS	Y
MARSHALL, ROSE	9/6/2016	PETERBOROUGH	KIERNAN, JOSEPH	UMSTEADT, LILLIE	N
PETERSON, DORIS	9/10/2016	PETERBOROUGH	BOUCHER, NAPOLEON	DUPUIS, FLORISCA	N
MARBLE, ELIZABETH	9/12/2016	PETERBOROUGH	MARBLE, JOHN	WHITRIDGE, ELIZABETH	N
HEANEY, ELAINE	9/20/2016	PETERBOROUGH	PROCTOR, ARTHUR	COLWELL, INEZ	N
O'BRIEN, LEONA	9/21/2016	PETERBOROUGH	LETOURNEAU, ALFRED	JONCAS, MARIE	N
DESROSIERES, MARGENETTE	9/24/2016	PETERBOROUGH	PELLETIER, EDWARD	LE CLERC, ELIZA	N
SIEKMAN JR, WARREN	9/25/2016	PETERBOROUGH	SIEKMAN SR, WARREN	JONES, ELIZABETH	N
WHITNEY, DAVID	9/29/2016	PETERBOROUGH	WHITNEY, WINSTON	WHITE, MARILYN	N
ELDRED, PRISCILLA	10/5/2016	PETERBOROUGH	PERKINS, WESLEY	WASON, HAZEL	N
BOWSER, NORMA	10/6/2016	PETERBOROUGH	MARTIN, LANSING	RING, EDNA	N
YOUNG, BRUCE	10/8/2016	PETERBOROUGH	YOUNG, EDWARD	BRANCHI, THERESA	Y
KINGSTON, ROBERT	10/11/2016	CONCORD	FORMAN, EMANUEL	SLOVAK, GENEVIEVE	Y
ISAAC, ANN	10/11/2016	PETERBOROUGH	ROSE, HARRY	RAMAGE, ELIZABETH	N
CREIGHTON, PATRICIA	10/13/2016	PETERBOROUGH	SUTTON, THOMAS	LEMOI, LILLIAN	N
LEIGHTON, CAROL	10/17/2016	PETERBOROUGH	ERICKSON, HAROLD	RECOR, CATHRYN	N
BLAKE, RUSSELL	10/20/2016	PETERBOROUGH	BLAKE, LESTER	BERRY, HELEN	N
POWELL JR, RALPH	11/3/2016	PETERBOROUGH	POWELL SR, RALPH	GLUCK, ROSAMOND	Y
SABINE, GARDNER	11/6/2016	PETERBOROUGH	SEWARD, HALVOR	MACPHERSON, LISBETH	Y
LAFLEUR, PEARL	11/8/2016	PETERBOROUGH	RAISANEN, ARNE	KORPI, MARTHA	N
HENDERSON, ROBERT	11/16/2016	PETERBOROUGH	HENDERSON, ROBERT	WARD, MARGARET	Y
LEARY, DANIEL	11/20/2016	PETERBOROUGH	LEARY, JOHN	GOTZ, MARION	Y
PETERS, ROBERT	11/23/2016	PETERBOROUGH	PETERS, ROBERT	IRWIN, RACHAEL	Y
ROY, ALBERT	11/28/2016	PETERBOROUGH	ROY, CLEMENT	DEMERS, CEDULIE	Y
WEIR, MELVIN	12/1/2016	PETERBOROUGH	WEIR, JOHN	MACNAUGHTON, ELSIE	N
MCLEAN, HILIA	12/8/2016	PETERBOROUGH	RAJANIEMI, ANDREW	KAKAHNEN, NELMA	N
HASKELL, AURORA	12/13/2016	PETERBOROUGH	BROWN, ZAC	HASKELL, BRIANNA	N
HUNTER, WILLIAM	12/15/2016	MERRIMACK	HUNTER, FRANCES	KERSHAW, MARGARET	N
WHITFIELD, EILEEN	12/20/2016	PETERBOROUGH	WEHRMEYER, BENJAMIN	GORTH, CHRISTINE	N
AUSTERMAN, ELIZABETH	12/23/2016	JAFFREY	DORT, JOSEPH	WHITE, SARAH	N
STEWART, NANCY	12/24/2016	PETERBOROUGH	MAGOON, DAVID RICH, DORIS	N	
WINCHESTER, ELLEN	12/25/2016	PETERBOROUGH	STANCS, ALBERT	DOWNEY, HELEN	N
CRANE, BARBARA	12/29/2016	HANCOCK	COHEN, HERMAN	STEIN, ELIZABETH	N



## VITAL STATISTICS - MARRIAGES

Person A's Name and Residence	Person B's Name and Residence	Place of Marriage	Date of Marriage
FITTANTE, VINCENT J PETERBOROUGH	PARRI, DONNA M PETERBOROUGH	PETERBOROUGH	1/9/2016
SCANLAN, ANDREW W PETERBOROUGH	MEANY, JESSICA K PETERBOROUGH	NELSON	1/16/2016
STRUTTMAN, JAMES L PETERBOROUGH	ROYEA, MANDY L PETERBOROUGH	PETERBOROUGH	2/29/2016
HUI, TAN WAI PETERBOROUGH	HONG, ANNA J PETERBOROUGH	PETERBOROUGH	5/21/2016
GALLANT, DANIEL M PLAISTOW	LANTZ, KATHERINE E PETERBOROUGH	PETERBOROUGH	5/28/2016
CHAPLIN, MICHAEL L PETERBOROUGH	BROWN, KRYSTINE S PETERBOROUGH	PETERBOROUGH	6/4/2016
BOYLE, TIMOTHY K PETERBOROUGH	SOMERO, SEIJAT PETERBOROUGH	KEENE	6/11/2016
BUSHEY JR, GARRY F PETERBOROUGH	HYVONEN, DANIELA I PETERBOROUGH	PETERBOROUGH	6/14/2016
MYERS, BRIAN V PETERBOROUGH	KRISS, KARA J PETERBOROUGH	PETERBOROUGH	6/23/2016
MORRIS, LOWELL F PETERBOROUGH	BOSWORTH, HEIDI A PETERBOROUGH	FRANCESTOWN	6/24/2016
QUINN, KENNETH M PETERBOROUGH	BENNETT, DEBORAH L PETERBOROUGH	TEMPLE	6/25/2016
BERGIN, MARK S PETERBOROUGH	COKER-CRONIN, KATHERINE PETERBOROUGH	PETERBOROUGH	6/27/2016
HORNER, TODD R PETERBOROUGH	CHEROFF, ROBIN E PETERBOROUGH	HARRISVILLE	7/30/2016
HALL, TYLER G PETERBOROUGH	NICOLAI, ANNA L PETERBOROUGH	LACONIA	8/12/2016
OAKLEY, KYLE V PETERBOROUGH	PINEAULT, KRISTEN M PETERBOROUGH	RINDGE	8/21/2016
MOFFITT, BRANDON J PETERBOROUGH	LABASH, ZOE A PETERBOROUGH	PETERBOROUGH	9/3/2016
GIFFORD, MATTHEW A PETERBOROUGH	YEARY, JESSICA L PETERBOROUGH	JACKSON	9/21/2016
POWERS, ROBERT W PETERBOROUGH	ERWIN, KELLY K PETERBOROUGH	PETERBOROUGH	10/1/2016
D'AMBROISE, BRADLEY A PETERBOROUGH	CUNNINGHAM, SANDRA R PETERBOROUGH	JACKSON	10/1/2016
MARINI, DANIEL L PETERBOROUGH	HOBDAI, KATHERINE L PETERBOROUGH	RINDGE	10/14/2016

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