

**Town of Auburn
Board of Selectmen
November 4, 2019
Town Hall**

7:00 p.m.

() Call to Order – Pledge of Allegiance

Approval of Accounts Payable Manifest for the Week of November 4, 2019
Approval of Consent Agenda – Week of November 4, 2019

() Appointments with the Board

() FY 2020 Town Budget Presentations

- Health Officer – Paul Raiche
- Conservation Commission – Jeff Porter
- Patriotic Purposes – Auburn's 175th Anniversary

() New Business

Status of FY 2020 Budget
FY 2018 Audit Report
2019 Household Hazardous Waste Collection Event

() Old Business

Allocation of 2019 Municipal Aid from State of New Hampshire
Addition to Police Department

() Report / Comments of Ex-officio Board Representatives

() Other Business

() Next Meetings / Events

Monday, November 18, 2019 – Board of Selectmen's Meeting – 7:00 PM*

*Quarterly Meeting with Auburn School Board

Monday, November 25, 2019 – Board of Selectmen's Meeting – 7:00 PM

() Minutes

- October 28, 2019 Public Meeting

() Adjourn

Note: "Any person with a disability who wishes to attend this public meeting and needs to be provided reasonable accommodations in order to participate, please contact the Board of Selectmen's Secretary at (603) 483-5052 x100, so that arrangements can be made."

2020 PROPOSED HEALTH ADMINISTRATION TOWN OF AUBURN

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------------------------------------|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|-----------|-------------|-------------|
| | | Expend | Expend | Expend | Budgeted | Expend YTD | Dept/Comm | % Chg | BOS | Budget Comm |
| | | 2016 | 2017 | 2018 | 2019 | 2019 | Request | 19/20 | Approved | Approved |
| | | | | | | | 2020 | | 2020 | 2020 |
| | | As of December | As of December | As of December | As of December | As of October | | | | |
| General Fund | | | | | | | | | | |
| Health Administration | | | | | | | | | | |
| 1 01-4411-2-250-1 | Health Mileage | 17.28 | 8.42 | 0.00 | 100.00 | 0.00 | 100.00 | | | |
| 2 01-4411-6-645-1 | Health Dues & Memberships | 105.00 | 255.00 | 70.00 | 255.00 | 35.00 | 255.00 | | | |
| Health Administration Total | | 122.28 | 263.42 | 70.00 | 355.00 | 35.00 | 355.00 | 0% | 0.00 | 0.00 |
| Grand Total: | | 122.28 | 263.42 | 70.00 | 355.00 | 35.00 | 355.00 | 0% | 0.00 | 0.00 |

2020 PROPOSED CONSERVATION ADMINISTRATION

TOWN OF AUBURN

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|------------------------------------|------------------------|---|----------------|----------------|-----------------|---------------|-----------------|-----------|-------------|-------------|
| | | Expended | Budgeted | Expended | Budgeted | Expended YTD | Dept/Comm | % Chg | BOS | Budget Comm |
| | | 2016 | 2017 | 2018 | 2019 | 2019 | Request | 19/20 | Approved | Approved |
| | | | | | | | 2020 | | 2020 | 2020 |
| | | As of December | As of December | As of December | As of December | As of October | | | | |
| General Fund | | | | | | | | | | |
| Conservation Administration | | | | | | | | | | |
| 1 | 01-4611-3-390-0 | Conservation Professional Services | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | | |
| | Narrative for Column # | 6 | | | | | | | | |
| | Unchanged | | | | | | | | | |
| 2 | 01-4611-3-390-2 | Conservation Maps & Supplies | 0.00 | 0.00 | 0.00 | 350.00 | 195.40 | 350.00 | | |
| | Narrative for Column # | 6 | | | | | | | | |
| | Unchanged | | | | | | | | | |
| 3 | 01-4611-6-645-1 | Conservation Education | 82.00 | 175.00 | 0.00 | 500.00 | 0.00 | 500.00 | | |
| | Narrative for Column # | 6 | | | | | | | | |
| | Unchanged | | | | | | | | | |
| 4 | 01-4611-6-645-2 | Conservation Dues & Memberships | 353.00 | 333.00 | 353.00 | 600.00 | 350.00 | 600.00 | | |
| | Narrative for Column # | 6 | | | | | | | | |
| | Unchanged | | | | | | | | | |
| 5 | 01-4611-6-660-1 | Conservation Natural Resource Inventory | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | | |
| | Narrative for Column # | 6 | | | | | | | | |
| | Unchanged | | | | | | | | | |
| Grand Total: | | 435.00 | 508.00 | 353.00 | 1,951.00 | 545.40 | 1,951.00 | 0% | 0.00 | 0.00 |

BUDGET COMPARISON -- FY '19 and FY '20 RUNNING TOTAL

| Department | 2019 Budget | 2020 BOS Proposed | 2020 Bud Com | Difference |
|---------------------------------|--------------------|--------------------------|---------------------|-------------------|
| Executive | 279,499 | 283,396 | 9,650 | |
| Election & Registration | 89,647 | 114,956 | 44,550 | |
| Financial Administration | 107,854 | 100,890 | 45,800 | |
| Legal Expense | 36,000 | 30,000 | 30,000 | (6,000) |
| Personnel Administration | 406,379 | 464,479 | 381,738 | |
| Planning & Zoning | 49,151 | 49,151 | | |
| General Government Buildings | 139,230 | 100,939 | 82,442 | |
| Cemeteries | 33,960 | 34,382 | | |
| Insurance | 112,024 | 117,595 | 117,595 | 5,571 |
| Regional Associations | 9,313 | 9,337 | 9,337 | 24 |
| Other General Government | 115,437 | 111,871 | 111,870 | |
| Police | 1,283,215 | 1,287,489 | 233,351 | |
| Ambulance | 84,735 | 86,858 | | |
| Fire | 476,189 | 506,945 | | |
| Building Inspection | 72,518 | 73,404 | | |
| Emergency Management | 3 | 1,804 | | |
| Other Public Safety (Details) | 1,000 | 1,000 | 1,000 | 0 |
| Highways & Streets | 997,997 | 1,007,255 | 1,005,002 | |
| Street Lighting | 18,000 | 14,000 | 14,000 | (4,000) |
| Solid Waste | 22,401 | 22,051 | 22,051 | (350) |
| Health Officer | 2,638 | 2,343 | | |
| Animal Control | 21,266 | 21,929 | 2,390 | |
| Health Agencies | 5,875 | 5,875 | 5,875 | 0 |
| Public Assistance | 17,001 | 15,501 | 15,500 | |
| Intergovernmental Welfare | 4,471 | 4,471 | 4,471 | 0 |
| Parks & Recreation | 125,867 | 117,487 | | |
| Library | 183,324 | 203,099 | | |
| Patriotic Purposes | 6,500 | 6,500 | 11,500 | |
| Conservation Commission | 2,571 | 639 | | |
| Debt Service | 3 | 3 | 3 | 0 |
| <u>Capital Outlay</u> | | | | |
| Fire Truck | 120,910 | 120,910 | | |
| Road Reconstruction | 650,000 | | | |
| Recreation Improvement | 91,332 | 38,700 | | |
| TOTAL | \$5,566,310 | \$4,955,259 | \$2,148,125 | (\$4,755) |
| Special Warrant Articles | | | | |
| Collective Bargaining Agreement | 46,052 | 14,842 | | |
| Building Rehabilitation CRF | 60,000 | 0 | | |
| Property Improvement ETF | 50,000 | 0 | | |
| GRAND TOTAL | \$5,722,362 | \$4,970,101 | \$2,148,125 | (\$4,755) |

As of October 28, 2019 Board of Selectmen's Meeting
As of October 31, 2019 Budget Committee Meeting
As of October 30, 2019 Joint Personnel Board Meeting

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|-----------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Finance Director | 59,592 | 62,147 | 63,668 | 66,081 | 50,621 | 67,701 | 67,701 | 2% | 68,576 | |
| Finance Assistant | 45,645 | 46,444 | 46,472 | 46,486 | 34,387 | 45,016 | 45,016 | -3% | 45,672 | |
| Town Administrator | 82,025 | 83,942 | 86,877 | 90,767 | 69,906 | 92,744 | 92,744 | 2% | 94,174 | |
| Land Use Coordinator | 44,510 | 45,217 | 46,693 | 51,708 | 38,139 | 50,691 | 50,691 | -2% | 51,705 | |
| BOS Secretary | - | - | - | 3,000 | 957 | 2,000 | 2,000 | -33% | 2,000 | |
| Highway Safety Secretary | 107 | 8 | 60 | 310 | 90 | 200 | 200 | -35% | 205 | |
| Assessing Coordinator | - | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| Selectman Chair Stipend | 3,080 | 3,099 | 3,381 | 3,590 | 2,683 | 3,590 | 3,590 | 0% | 3,684 | |
| Selectman Seat Two | 2,814 | 2,831 | 3,088 | 3,279 | 2,450 | 3,279 | 3,279 | 0% | 3,365 | |
| Selectman Seat Three | 2,814 | 2,831 | 3,088 | 3,279 | 2,450 | 3,279 | 3,279 | 0% | 3,365 | |
| Trustee of Trust Funds | 276 | 292 | 301 | 311 | - | 311 | 311 | 0% | 319 | |
| Trustee of Cemeteries | 600 | - | 400 | 662 | - | 662 | 662 | 0% | 679 | |
| Selectmen Expenses | 3,750 | 3,750 | 3,750 | 3,750 | 2,813 | 3,750 | 3,750 | 0% | 3,750 | 3,750 |
| Town Report | 1,172 | 2,043 | 1,451 | 2,000 | 2,000 | 2,000 | 1,500 | -25% | 1,500 | 1,500 |
| Voter Guide | 3,290 | 3,700 | 3,903 | 4,275 | 4,275 | 4,275 | 4,400 | 3% | 4,400 | 4,400 |
| Executive Department Tot | 249,676 | 256,303 | 263,131 | 279,499 | 210,770 | 279,500 | 279,125 | 0% | 283,396 | 9,650 |
| Deputy Town Clerk | 8,294 | 9,177 | 5,824 | 16,108 | 6,251 | 10,031 | 10,031 | -38% | 10,227 | |
| Town Clerk/Tax Collector | 4,113 | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| Town Clerk Salary | 53,362 | 54,010 | 56,007 | 57,988 | 44,368 | 58,830 | 58,830 | 1% | 60,178 | |
| Election Personnel | - | 4,975 | 6,300 | 3,000 | 2,300 | 14,500 | 14,500 | 383% | 14,500 | |
| Checklist Supervisors | 5,187 | 2,884 | 3,148 | 950 | 1,169 | 6,500 | 6,500 | 584% | 6,500 | 6,500 |
| Booths - Set Up | 1,630 | - | - | - | - | - | - | - | - | |
| Ballots | 5,248 | - | - | - | - | - | - | - | - | |
| Record Preservation | - | 7,600 | 3,630 | 4,000 | - | 4,000 | 4,000 | 0% | 4,000 | |
| Town Clerk Dues & | 1,038 | 1,692 | 1,801 | 3,000 | 1,661 | 3,000 | 3,600 | 20% | 3,600 | |
| Law Books | 779 | 1,294 | 64 | 1,100 | 798 | 1,100 | 1,000 | -9% | 1,000 | |
| Election Expenses | - | 4,596 | 6,179 | 3,000 | 3,537 | 14,500 | 14,500 | 383% | 14,500 | |
| Dog Tags | 412 | 412 | 418 | 500 | - | 500 | 450 | -10% | 450 | |
| Election, Regis & Vital Sta | 80,062 | 86,640 | 83,371 | 89,647 | 60,084 | 112,962 | 113,412 | 27% | 114,956 | 6,500 |
| Deputy Tax Collector | 7,526 | 6,230 | 2,781 | 8,054 | 2,506 | 5,015 | 5,015 | -38% | 5,114 | |
| Deputy Treasurer Stipend | 311 | 330 | 340 | 351 | - | 351 | 351 | 0% | 360 | |
| Budget Committee Sec | - | 1,000 | 135 | 1,034 | - | 1,034 | 1,034 | 0% | 1,061 | |
| Tax Collector Salary | 39,687 | 41,167 | 42,690 | 44,057 | 33,668 | 44,847 | 44,847 | 2% | 45,725 | |
| Treasurer Stipend | 2,361 | 2,516 | 2,643 | 2,758 | 2,061 | 2,759 | 2,759 | 0% | 2,830 | |
| Audit | 13,819 | 11,500 | 11,950 | 13,000 | 11,400 | 13,000 | 13,000 | 0% | 13,000 | 13,000 |
| Deed Research | 210 | 320 | 528 | 550 | 720 | 550 | 750 | 36% | 750 | 750 |
| Annual Assessing Update | 28,175 | 27,425 | 88,459 | 34,000 | 28,616 | 34,000 | 28,000 | -18% | 28,000 | 28,000 |
| Tax Bill Printing | 3,495 | 2,777 | 2,853 | 3,050 | 2,381 | 3,050 | 3,100 | 2% | 3,100 | 3,100 |
| Tax Collector Education | 946 | 870 | 946 | 1,000 | 730 | 1,000 | 950 | -5% | 950 | 950 |
| Financial Administration T | 96,529 | 94,135 | 153,325 | 107,854 | 82,082 | 105,606 | 99,806 | -7% | 100,890 | 45,800 |
| Legal Expenditures | 15,943 | 35,207 | 22,269 | 30,000 | 8,324 | 30,000 | 25,000 | -17% | 25,000 | 25,000 |
| Labor Relations | 4,863 | 6,231 | 8,002 | 6,000 | 1,866 | 6,000 | 5,000 | -17% | 5,000 | 5,000 |
| Legal Expenditures Total | 20,806 | 41,438 | 30,271 | 36,000 | 10,190 | 36,000 | 30,000 | -17% | 30,000 | 30,000 |
| Health Insurance (All | 258,985 | 275,746 | 298,270 | 285,092 | 225,520 | 342,688 | 342,688 | 20% | 342,688 | |
| Dental Insurance (All | 15,113 | 15,719 | 15,914 | 16,396 | 14,408 | 18,543 | 18,543 | 13% | 18,543 | |
| Disability Insurance (All | 7,131 | 6,832 | 7,348 | 8,457 | 5,582 | 8,221 | 8,221 | -3% | 8,221 | |
| Life Insurance (All | 2,150 | 3,276 | 2,329 | 2,841 | 2,883 | 2,686 | 2,686 | -5% | 2,686 | |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|--------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| General SS | 27,115 | 26,862 | 28,162 | 32,691 | 21,907 | 33,200 | 33,200 | 2% | 33,841 | |
| Medicare | 6,065 | 6,286 | 6,465 | 7,918 | 5,126 | 7,765 | 7,765 | -2% | 7,914 | |
| Retirement Group I | 40,361 | 40,205 | 40,835 | 42,084 | 31,905 | 40,294 | 40,294 | -4% | 41,006 | |
| Longevity Pay | 9,900 | 9,600 | 9,850 | 10,900 | 1,000 | 9,600 | 9,600 | -12% | 9,600 | |
| Personnel Administration | 366,821 | 384,525 | 409,174 | 406,379 | 308,332 | 462,997 | 462,997 | 14% | 464,479 | - |
| Planning & Zoning Secr | - | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| P/Z Mileage | 530 | 263 | - | 500 | 284 | 500 | 500 | 0% | 500 | |
| P/Z Engineering Services | 596 | 378 | - | 3,000 | - | 3,000 | 3,000 | 0% | 3,000 | |
| P/Z Legal Expenditures | 15,918 | 14,656 | 12,605 | 20,000 | 2,920 | 20,000 | 20,000 | 0% | 20,000 | |
| P/Z Maps | - | (650) | 650 | 650 | - | 650 | 650 | 0% | 650 | |
| Master Plan & Regulatory | 7,823 | 32,879 | 8,371 | 20,000 | 4,442 | 20,000 | 20,000 | 0% | 20,000 | |
| P/Z Recording Fees | 82 | - | - | 250 | - | 250 | 250 | 0% | 250 | |
| P/Z Printing | - | - | 547 | 1,000 | - | 1,000 | 1,000 | 0% | 1,000 | |
| P/Z Dues,Workshops | 655 | 50 | 270 | 1,200 | 125 | 1,200 | 1,200 | 0% | 1,200 | |
| P/Z Books | 917 | 168 | - | 500 | 175 | 500 | 500 | 0% | 500 | |
| P/Z Printed Forms & | - | - | - | 50 | - | 50 | 50 | 0% | 50 | |
| P/Z Legal Ads | 2,674 | 2,791 | 3,594 | 2,000 | 2,967 | 2,000 | 2,000 | 0% | 2,000 | |
| Planning & Zoning Total | 29,196 | 50,535 | 26,036 | 49,151 | 10,913 | 49,151 | 49,151 | 0% | 49,151 | - |
| Janitorial Salary | 11,198 | 11,023 | 14,850 | 22,970 | 8,770 | 18,389 | 18,389 | -20% | 18,497 | |
| Town Hall Tele/Internet | - | 4,595 | 3,701 | 4,500 | 3,199 | 4,400 | 4,400 | -2% | 4,400 | 4,400 |
| Highway Tele/Internet | - | 1,070 | 1,254 | 1,200 | 777 | 1,300 | 1,300 | 8% | 1,300 | 1,300 |
| PD/ACO Tele/Internet | - | 9,932 | 9,552 | 10,000 | 6,996 | 10,200 | 10,200 | 2% | 10,200 | 10,200 |
| FD/OEM Tele/Internet | - | 7,059 | 7,954 | 7,500 | 5,316 | 6,000 | 6,000 | -20% | 6,000 | 6,000 |
| P & R Tele/Internet | - | (13) | - | 100 | - | 1 | 1 | -99% | 1 | 1 |
| Town Hall Electric | 6,501 | 4,264 | 5,083 | 4,800 | 2,290 | 3,800 | 3,800 | -21% | 3,800 | 3,800 |
| Highway Electric | - | 2,562 | 2,641 | 3,000 | 2,137 | 4,000 | 4,000 | 33% | 3,500 | 3,500 |
| Safety Complex Electric | - | 13,098 | 14,104 | 13,500 | 8,963 | 13,500 | 13,500 | 0% | 13,500 | 13,500 |
| Pingree Hill Electric | - | 1,994 | 2,448 | 2,500 | 1,635 | 2,500 | 2,500 | 0% | 2,500 | 2,500 |
| P & R Electric | - | 2,093 | 2,201 | 2,200 | 1,494 | 2,200 | 2,200 | 0% | 2,200 | 2,200 |
| Town Hall Heating | 10,418 | 2,377 | 4,018 | 5,200 | 2,367 | 4,500 | 4,500 | -13% | 4,500 | 4,500 |
| Highway Heating | - | 6,661 | 3,427 | 4,500 | 2,627 | 5,000 | 5,000 | 11% | 4,500 | 4,500 |
| Safety Complex Heating | - | 8,862 | 12,484 | 14,000 | 8,139 | 15,000 | 15,000 | 7% | 14,000 | 14,000 |
| Pingree Hill Heating | - | 2,129 | 3,182 | 3,000 | 2,272 | 3,000 | 3,000 | 0% | 3,000 | 3,000 |
| Repairs & Maintenance | 7,760 | 2,760 | 2,530 | 4,900 | 3,513 | 4,900 | 4,900 | 0% | 4,900 | 4,900 |
| Municipal Property Mow | 25,991 | 25,807 | 27,980 | 30,000 | 26,652 | 30,000 | 34,900 | 16% | | |
| Plant Costs | 1,856 | 4,975 | 4,498 | 4,660 | 4,271 | 4,660 | 5,000 | 7% | 3,740 | 3,740 |
| Bottled Water | 274 | 326 | 153 | 300 | 35 | 300 | 1 | -100% | 1 | 1 |
| Janitorial Supplies | 126 | 565 | 46 | 400 | 17 | 400 | 250 | -38% | 400 | 400 |
| Government Buildings & M | 64,122 | 112,138 | 122,105 | 139,230 | 91,470 | 134,050 | 138,841 | 0% | 100,939 | 82,442 |
| Cemetery Secretary/Adm | 163 | - | - | 250 | - | 250 | 250 | 0% | 257 | |
| Cemetery Salary/Wage | 2,680 | 1,186 | 755 | 600 | - | 600 | 600 | 0% | 616 | |
| Cemetery Mowing | 11,855 | 12,505 | 14,010 | 12,000 | 10,781 | 12,000 | 12,200 | 2% | 12,200 | |
| Cemetery Fertilization | 1,130 | 1,130 | 3,784 | 10,010 | 5,005 | 10,010 | 10,010 | 0% | 10,010 | |
| Cemetery Property Maint | - | 8,836 | 1,946 | 6,500 | - | 6,500 | 6,500 | 0% | 6,500 | |
| Cemetery Mapping | 6,133 | 1,023 | 813 | 1,200 | - | 1,200 | 1,200 | 0% | 1,200 | |
| Robie Cemetery | - | - | - | 2,000 | 1,150 | 2,000 | 2,000 | 0% | 2,000 | |
| Longmeadow Cemetery | - | 4,456 | 5,336 | - | - | - | - | 0% | - | |
| Cemetery Supplies | 722 | 93 | 246 | 600 | - | 600 | 600 | 0% | 600 | |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|---------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Cemetery Miscellaneous | - | 207 | - | 300 | - | 300 | 300 | 0% | 300 | |
| Cemetery Mileage | - | - | 446 | 300 | - | 300 | 500 | 67% | 500 | |
| Cemetery Dues&Member | 50 | 50 | 80 | 200 | 120 | 200 | 200 | 0% | 200 | |
| Cemeteries Total | 22,733 | 29,484 | 27,416 | 33,960 | 17,056 | 33,960 | 34,360 | 1% | 34,382 | - |
| Municipal Property Liab | 63,935 | 34,910 | 70,714 | 71,375 | 68,519 | 73,025 | 73,025 | -100% | 73,025 | |
| Unemployment Comp | - | 92 | 1,191 | 1,191 | 1,191 | 926 | 926 | -100% | 926 | |
| Workers' Compensation | 16,913 | 38,071 | 40,160 | 36,458 | 25,444 | 43,602 | 43,602 | -100% | 40,644 | |
| Insurance Retention | 8,033 | 1,190 | 2,326 | 3,000 | 620 | 3,000 | 3,000 | -100% | 3,000 | |
| Insurance Total | 88,881 | 74,263 | 114,391 | 112,024 | 95,774 | 120,553 | 120,553 | 8% | 117,595 | - |
| NH Municipal Association | 4,831 | 5,049 | 5,269 | 5,400 | 5,483 | 5,555 | 5,555 | 3% | 5,555 | 5,555 |
| Southern NH Planning | 3,268 | 3,412 | 3,560 | 3,913 | 3,713 | 3,782 | 3,782 | -3% | 3,782 | 3,782 |
| Advertising & Regional As | 8,099 | 8,461 | 8,829 | 9,313 | 9,196 | 9,337 | 9,337 | 0% | 9,337 | 9,337 |
| Village Crier Editor | 1,597 | 1,257 | 587 | 1 | - | 1 | 1 | 0% | 1 | |
| General Reimbursement | 4,137 | 4,246 | 3,809 | 3,700 | 2,989 | 3,700 | 4,000 | 8% | 4,000 | 4,000 |
| General Consulting Serv | 14,529 | 36,058 | 15,713 | 20,490 | 5,520 | 20,490 | 20,630 | 1% | 20,630 | 20,630 |
| Contracts Software&Maint | 44,729 | 31,691 | 35,005 | 41,525 | 44,031 | 33,619 | 33,619 | -19% | 33,619 | 33,619 |
| Tax Map Update | 7,900 | 5,250 | 1,800 | 6,100 | 6,380 | 6,100 | 6,100 | 0% | 6,100 | 6,100 |
| General Recording Fees | 563 | 298 | 253 | 450 | 246 | 450 | 400 | -11% | 400 | 400 |
| Bank Charges/Fees | 141 | 393 | 397 | 320 | - | 320 | 320 | 0% | 320 | 320 |
| General Internet Services | 1,071 | - | 10 | - | - | - | - | - | - | - |
| General Telephone | 4,507 | (14) | 389 | - | - | - | - | - | - | - |
| General Office Equipment | 4,447 | 6,081 | 5,616 | 5,500 | 155 | 5,500 | 6,000 | 9% | 6,000 | 6,000 |
| Copy Machine Lease | 1,188 | 1,128 | 654 | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Newsletter | 16,193 | 19,355 | 18,424 | 18,500 | 17,156 | 22,000 | 22,000 | 19% | 22,000 | 22,000 |
| General Postage | 6,516 | 7,468 | 6,527 | 7,000 | 5,434 | 7,000 | 7,000 | 0% | 7,000 | 7,000 |
| Conferences, Seminars& | 1,006 | 1,345 | 2,830 | 4,000 | 2,409 | 4,000 | 4,000 | 0% | 4,000 | 4,000 |
| General Office Supplies | 5,715 | 4,832 | 5,231 | 6,000 | 4,626 | 6,000 | 6,000 | 0% | 6,000 | 6,000 |
| General Advertising | 755 | 583 | 298 | 600 | - | 600 | 550 | -8% | 550 | 550 |
| Miscellaneous Budget | 377 | 959 | 1,452 | 1,250 | 39 | 1,250 | 1,250 | 0% | 1,250 | 1,250 |
| General Government Tota | 115,369 | 120,931 | 98,992 | 115,437 | 88,985 | 111,031 | 111,871 | -3% | 111,871 | 111,870 |
| Police Chief Salary | 83,672 | 83,851 | 85,576 | 129,000 | 107,892 | 89,553 | 89,553 | -31% | 90,710 | |
| Full Time Officers Wages | 219,438 | 233,251 | 298,615 | 309,601 | 250,754 | 351,023 | 351,023 | 13% | 351,023 | |
| Records Manager | 36,225 | 39,914 | 39,292 | 46,290 | 32,497 | 45,447 | 45,447 | -2% | 46,413 | |
| Office Manager Wage | 47,035 | 48,764 | 50,331 | 54,745 | 40,472 | 54,919 | 54,919 | 0% | 56,086 | |
| Police Lieutenant Wage | 78,084 | 77,312 | 79,890 | 81,387 | 61,659 | 85,003 | 85,003 | 4% | 86,030 | |
| Police Sergeants Wages | 72,449 | 49,558 | 71,193 | 79,548 | 58,229 | 141,396 | 141,396 | 78% | 141,396 | |
| Police Sergeant Wages | 35,382 | 75,922 | 78,980 | 78,488 | 47,636 | - | - | -100% | - | |
| Part Time Officers Wages | 111,040 | 73,620 | 48,667 | 78,949 | 30,393 | 56,082 | 56,082 | -29% | 56,082 | |
| DWI & Sobriety | 3,631 | 2,832 | 2,696 | 5,000 | 1,652 | 5,000 | 5,000 | 0% | 5,000 | 5,000 |
| Selective Traffic Control | 3,281 | 5,741 | 4,305 | 4,000 | 4,943 | 4,000 | 4,000 | 0% | 4,000 | 4,000 |
| Police Witness Fees | 1,992 | 1,944 | 1,297 | 2,000 | 480 | 2,000 | 2,000 | 0% | 2,000 | 2,000 |
| PD OHRV | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Shift Differential | 4,911 | 6,351 | 6,771 | 6,500 | 5,032 | 7,000 | 7,000 | 8% | | |
| Police SS | 9,805 | 8,859 | 8,118 | 11,073 | 6,129 | 9,974 | 9,974 | -10% | 10,130 | |
| Police Medicare | 9,180 | 9,067 | 9,877 | 12,781 | 8,196 | 12,319 | 12,319 | -4% | 12,387 | |
| Police Retirement | 139,641 | 159,137 | 194,610 | 207,544 | 154,456 | 202,822 | 202,822 | -2% | 203,681 | |
| Police Uniforms | 7,291 | 8,005 | 6,280 | 9,150 | 5,173 | 9,150 | 9,400 | 3% | 9,400 | 9,400 |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|----------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Police Computer Serv | 48,146 | 22,386 | 43,513 | 23,100 | 14,774 | 23,100 | 23,500 | 2% | 23,100 | 23,100 |
| Police Custodial Services | 6,750 | 7,019 | 7,536 | 7,120 | 5,445 | 7,120 | 7,120 | 0% | 7,120 | 7,120 |
| Police Medical Services | 2,676 | 1,350 | 1,267 | 1,200 | 980 | 1,200 | 1,200 | 0% | 1,200 | 1,200 |
| Police Court Prosecutor | 15,167 | 19,000 | 19,000 | 19,100 | 15,834 | 20,000 | 20,000 | 5% | 20,000 | 20,000 |
| Police Radar | 970 | 991 | 1,334 | 950 | 710 | 950 | 850 | -11% | 850 | 850 |
| Police Radio Maintenance | 6,470 | 8,299 | 6,151 | 5,050 | 3,372 | 5,050 | 5,000 | -1% | 5,000 | 5,000 |
| Police Training | 2,886 | 5,581 | 4,696 | 5,000 | 3,609 | 5,000 | 4,550 | -9% | 4,550 | 4,550 |
| Police Photography | 32 | 347 | 282 | 300 | 371 | 300 | 300 | 0% | 300 | 300 |
| Police Public Relations | 3,567 | 3,143 | 3,527 | 3,500 | 3,259 | 3,500 | 3,500 | 0% | 3,500 | 3,500 |
| Police Plant Costs | 8,038 | 8,268 | 9,197 | 7,800 | 7,396 | 7,800 | 7,800 | 0% | 7,380 | 7,380 |
| Police Equipment | 7,495 | 5,144 | 6,974 | 6,000 | 4,208 | 6,000 | 6,200 | 3% | 6,200 | 6,000 |
| Police Office Equipment | 6,883 | 1,741 | 2,030 | 2,000 | 1,877 | 2,000 | 2,000 | 0% | 2,000 | 2,000 |
| Police Postage | 279 | 559 | 479 | 600 | 493 | 600 | 600 | 0% | 600 | 600 |
| Police Subscriptions | 3,720 | 3,982 | 4,096 | 4,000 | 3,419 | 4,000 | 4,000 | 0% | 4,000 | 4,000 |
| Police Firearms | 5,518 | 6,658 | 5,685 | 5,800 | 6,144 | 5,800 | 5,800 | 0% | 5,800 | 5,800 |
| Police Supplies | 2,220 | 587 | 1,990 | 2,250 | 976 | 2,250 | 2,250 | 0% | 2,250 | 2,250 |
| Police Canine Supplies | 2,822 | 2,481 | 3,033 | 3,000 | 1,907 | 3,000 | 3,000 | 0% | 3,000 | 3,000 |
| Police Commission Exp | 8,861 | - | - | 100 | - | 100 | 100 | 0% | 100 | 100 |
| Police Office Supplies | 2,094 | 1,609 | 2,202 | 2,250 | 1,834 | 2,250 | 2,250 | 0% | 2,250 | 2,250 |
| Police Advertising | 124 | 80 | 200 | 200 | - | 200 | 200 | 0% | 200 | 200 |
| Police Other Contingen | 317 | 56 | 177 | 200 | 171 | 200 | 200 | 0% | 200 | 200 |
| Police Cruisers | 57,617 | 69,092 | 73,493 | 74,640 | 59,496 | 74,640 | 74,500 | 0% | 74,500 | 74,500 |
| Police Motorcycle | 3,852 | 3,885 | 3,095 | 3,500 | 3,485 | 3,500 | 3,500 | 0% | 3,500 | 3,500 |
| Police Cruiser Maint | 13,966 | 10,570 | 11,713 | 10,550 | 8,064 | 10,500 | 10,550 | 0% | 10,550 | 10,550 |
| Police Cruiser Fuel | 18,685 | 19,464 | 23,347 | 25,000 | 16,310 | 25,000 | 24,500 | -2% | 25,000 | 25,000 |
| Police Department Total | 1,092,209 | 1,086,422 | 1,221,515 | 1,329,267 | 979,727 | 1,289,749 | 1,289,409 | -3% | 1,287,489 | 233,351 |
| Derry Ambulance Service | 72,803 | 80,083 | 83,896 | 84,735 | 84,735 | 86,585 | 86,858 | 3% | 86,858 | |
| Ambulance Total | 72,803 | 80,083 | 83,896 | 84,735 | 84,735 | 86,585 | 86,858 | 3% | 86,858 | - |
| Fire Full Time Salaries | 117,398 | 117,148 | 115,854 | 130,217 | 82,259 | 138,044 | 138,044 | 6% | 141,323 | |
| Fire Chief Salary | - | - | - | 28,005 | 21,119 | 35,000 | 35,000 | 25% | 35,750 | |
| Fire Personnel Stipend | 57,587 | 63,759 | 42,809 | 47,863 | 37,495 | 51,863 | 51,863 | 8% | 51,863 | |
| Fire Per Diem Firefighters | - | - | - | - | - | - | 19,968 | 100% | | |
| Fire SS | 1,978 | 1,430 | 1,555 | 3,339 | 3,192 | 3,216 | 3,216 | -4% | 3,216 | |
| Fire Medicare | 1,752 | 1,723 | 1,703 | 2,996 | 1,804 | 3,269 | 3,269 | 9% | 3,328 | |
| Fire Retirement (Group II) | 29,629 | 33,144 | 36,372 | 40,526 | 20,566 | 41,704 | 41,704 | 3% | 42,694 | |
| Fire Occupational Health | 1,000 | - | 242 | 1,000 | - | 1,000 | 4,430 | 343% | 3,205 | |
| Forest Fires | - | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| Fire Equipment Maint | 4,196 | 1,035 | 5,013 | 4,500 | 3,131 | 4,500 | 4,500 | 0% | 4,500 | |
| Fire Radio Repair | 861 | 1,111 | 199 | 1,000 | 2,347 | 1,000 | 1,000 | 0% | 1,000 | |
| Derry Dispatch | 43,757 | 45,945 | 48,242 | 53,830 | 52,711 | 55,772 | 55,772 | 4% | 55,772 | |
| Fire & Rescue Training | 17,473 | 13,516 | 4,356 | 20,300 | 5,953 | 20,300 | 20,300 | 0% | 17,500 | |
| Fire Hazmat | 6,290 | 6,557 | 6,624 | 6,700 | 7,249 | 6,700 | 7,249 | 8% | 7,249 | |
| Fire Building Maintenance | 9,465 | 11,479 | 18,341 | 10,000 | 17,360 | 10,000 | 18,697 | 87% | 18,697 | |
| Fire Prevention | - | - | - | - | - | - | 1,500 | 100% | 1,500 | |
| Fire & Rescue New Equip | 33,384 | 19,282 | 14,307 | 16,000 | 9,014 | 16,000 | 15,896 | -1% | 15,896 | |
| Fire New Radios | 4,214 | 3,444 | 2,714 | 7,700 | - | 7,700 | 7,700 | 0% | 7,700 | |
| Fire SCBA Maintenance | 4,384 | 3,638 | 2,147 | 5,000 | 2,064 | 5,000 | 6,130 | 23% | 6,130 | |
| Fire Water Hydrants | 12,133 | 9,806 | 11,946 | 13,112 | 6,720 | 13,900 | 13,112 | 0% | 13,112 | |
| Fire Dues, Subscription & | 2,413 | 4,023 | 3,047 | 5,000 | 5,383 | 5,000 | 4,600 | -8% | 4,600 | |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|---------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Fire Rescue Supplies | 1,990 | 4,692 | 2,060 | 3,000 | 1,731 | 3,000 | 3,000 | 0% | 3,000 | |
| Fire Protective Clothing | 12,198 | 10,136 | 14,600 | 14,000 | 10,619 | 14,000 | 21,250 | 52% | 16,950 | |
| Fire Office & Cleaning | 3,522 | 2,501 | 2,887 | 2,500 | 442 | 2,500 | 2,500 | 0% | 2,500 | |
| Fire Misc Grant | 7,972 | 7,236 | 10,067 | 5,000 | 5,970 | 5,000 | 5,000 | 0% | 5,000 | |
| Fire Dry Hydrants | 666 | 521 | - | 2,000 | 45 | 2,000 | 2,000 | 0% | 2,000 | |
| Fire Information Tech | - | - | 7,887 | 5,000 | 5,310 | 5,000 | 5,560 | 11% | 5,560 | |
| Fire Truck Lease/Purc | 13,025 | 6,513 | - | - | - | - | - | 0% | - | |
| Fire Truck Maintenance | 18,283 | 19,099 | 44,346 | 38,600 | 31,369 | 38,600 | 42,200 | 9% | 27,900 | |
| Fire Apparatus Fuel | 8,056 | 7,697 | 7,673 | 9,000 | 5,998 | 9,000 | 9,000 | 0% | 9,000 | |
| Fire Department Total | 413,624 | 395,435 | 404,990 | 476,189 | 339,850 | 499,069 | 544,461 | 14% | 506,945 | - |
| BI Salary | 53,532 | 54,858 | 56,065 | 60,218 | 44,768 | 59,736 | 59,736 | -1% | 61,104 | |
| BI Engineering Services | - | - | - | 500 | - | 500 | 500 | 0% | 500 | |
| BI Legal Expenditure | 4,715 | 5,438 | (863) | 5,000 | (1,060) | 5,000 | 5,000 | 0% | 5,000 | |
| BI Cell Phone Reimb | 420 | 600 | 600 | 600 | 350 | 600 | 600 | 0% | 600 | |
| BI Office Equipment | - | 410 | 450 | 500 | - | 500 | 500 | 0% | 500 | |
| BI Dues, Workshop | 3,608 | 1,080 | 3,235 | 3,500 | 1,420 | 3,500 | 3,500 | 0% | 3,500 | |
| BI Books | 391 | 241 | 502 | 500 | 621 | 500 | 500 | 0% | 500 | |
| BI Safety Equipment | 129 | 110 | - | 150 | - | 150 | 150 | 0% | 150 | |
| BI Printing, Forms & | 253 | 351 | - | 300 | - | 300 | 300 | 0% | 300 | |
| BI Vehicle Repairs & | 671 | 816 | 158 | 750 | 65 | 750 | 750 | 0% | 750 | |
| BI Fuel/Mileage | 555 | 518 | 586 | 500 | 395 | 500 | 500 | 0% | 500 | |
| Building Inspection Total | 64,273 | 64,422 | 60,734 | 72,518 | 46,558 | 72,036 | 72,036 | -1% | 73,404 | - |
| OEM (FEMA) Exp | - | - | 40,286 | 1 | - | 1 | 1 | 0% | 1 | |
| OEM Training | 42 | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| OEM Public Media | - | - | 8,100 | - | - | - | - | 0% | 1 | |
| OEM Communications | 857 | (54) | - | - | - | - | - | 0% | 1 | |
| OEM Equipment & Gear | 397 | 293 | - | 1 | - | 1 | 4,600 | 100% | 1,800 | |
| Emergency Management | 1,297 | 239 | 48,386 | 3 | - | 3 | 4,602 | 100% | 1,804 | - |
| Town Details | 1,084 | - | 245 | 1,000 | 500 | 1,000 | 1,000 | 0% | 1,000 | 1,000 |
| Other Public Safety Total | 1,084 | - | 245 | 1,000 | 500 | 1,000 | 1,000 | 0% | 1,000 | 1,000 |
| Highway Road Agent | 1,890 | 1,902 | 2,063 | 2,195 | 1,640 | 2,195 | 2,195 | 0% | 2,253 | |
| Highway Shimming | 120,088 | 99,806 | 131,411 | 180,000 | 6,927 | 180,000 | 180,000 | 0% | 180,000 | |
| Highway Spr/Sum Storms | 5,604 | 16,715 | 7,475 | 8,500 | 2,980 | 8,500 | 8,500 | 0% | 8,500 | |
| Highways Summer Subs | 148,494 | 193,003 | 172,832 | 138,000 | 175,212 | 138,000 | 150,000 | 9% | 150,000 | |
| Highway Road Striping | 16,830 | 8,570 | 20,679 | 20,000 | 20,260 | 20,000 | 21,000 | 5% | 21,000 | |
| Highway Tree/Brush Cut | 32,295 | 42,640 | 32,333 | 42,000 | 33,031 | 42,000 | 42,000 | 0% | 42,000 | |
| Highway Crack Sealing | - | - | - | 1 | - | 1 | 1 | 0% | 1 | |
| Highway Cold Patch | 4,644 | 4,991 | 9,268 | 4,800 | 19,127 | 4,800 | 5,000 | 4% | 5,000 | |
| Highway Summer Gravel | 25,992 | 41,803 | 1,146 | 1 | 1,768 | 1 | 1 | 0% | 1 | |
| Highway Summer Misc | 2,352 | 1,444 | 120 | 3,000 | 16,944 | 3,000 | 3,000 | 0% | 3,000 | |
| Highway Winter Subs | 312,207 | 496,593 | 389,852 | 382,000 | 274,828 | 382,000 | 382,000 | 0% | 382,000 | |
| Highway Winter Salt | 139,807 | 174,254 | 203,179 | 180,000 | 120,596 | 180,000 | 170,000 | -6% | 170,000 | |
| Highway Winter Sand | - | - | 1,694 | 5,000 | 4,114 | 5,000 | 5,000 | 0% | 5,000 | |
| Highway Winter Repairs | 8,424 | 6,006 | 13,103 | 8,000 | 7,593 | 8,000 | 9,000 | 13% | 9,000 | |
| Highway Bridge & Culvert | 6,059 | 7,225 | 6,602 | 5,000 | - | 5,000 | 5,000 | 0% | 5,000 | |
| Highway Guardrails, Gate | 250 | - | - | 1,000 | - | 1,000 | 1,000 | 0% | 1,000 | |
| Highway Signs & Safety | 988 | 4,616 | 1,637 | 3,500 | 2,196 | 3,500 | 3,500 | 0% | 3,500 | |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|-----------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Highway Special Grants | - | 76,615 | 4,569 | - | - | - | - | 0% | - | - |
| Highway Catch Basin | 2,100 | 4,295 | 5,040 | 5,000 | 357 | 5,000 | 5,000 | 0% | 5,000 | - |
| Highway Storm Water | 27,409 | 14,749 | 2,238 | 10,000 | 5,960 | 10,000 | 15,000 | 50% | 15,000 | - |
| Highways & Streets Total | 855,433 | 1,195,226 | 1,005,239 | 997,997 | 693,532 | 997,997 | 1,007,197 | 0% | 1,007,255 | - |
| Public Street Lighting | 13,035 | 13,964 | 12,703 | 18,000 | 10,095 | 14,000 | 14,000 | -22% | 14,000 | 14,000 |
| Street Lighting Total | 13,035 | 13,964 | 12,703 | 18,000 | 10,095 | 14,000 | 14,000 | -22% | 14,000 | 14,000 |
| Solid Waste Hazardous | 7,558 | 10,267 | 7,927 | 10,400 | 5,551 | 10,400 | 10,050 | -3% | 10,050 | 10,050 |
| Landfill Monitoring | 4,300 | 9,100 | 10,200 | 12,000 | 7,900 | 12,000 | 12,000 | 0% | 12,000 | 12,000 |
| Roadside PickUp Cont | 200 | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Solid Waste Disposal Total | 12,058 | 19,367 | 18,127 | 22,401 | 13,451 | 22,401 | 22,051 | -2% | 22,051 | 22,051 |
| Health Officer Stipend | 1,483 | 1,624 | 1,672 | 1,728 | 864 | 1,728 | 1,728 | 0% | 1,773 | - |
| Deputy Health Officer | 475 | 522 | 537 | 555 | 278 | 555 | 555 | 0% | 570 | - |
| Health Mileage | 17 | 8 | - | 100 | - | 100 | 100 | 0% | - | - |
| Health Dues & Member | 105 | 255 | 70 | 255 | 35 | 255 | 255 | 0% | - | - |
| Health Fuel/Mileage | - | - | 50 | - | - | - | - | 0% | - | - |
| Health Administration Total | 2,080 | 2,409 | 2,329 | 2,638 | 1,177 | 2,638 | 2,638 | 0% | 2,343 | - |
| Animal Control Salary | 17,014 | 17,386 | 18,093 | 18,826 | 14,398 | 19,148 | 19,148 | 2% | 19,539 | - |
| Animal Control Mileage | 708 | 748 | 679 | 600 | 655 | 600 | 600 | 0% | 600 | 600 |
| Animal Control Medical | - | - | - | 200 | - | 200 | 200 | 0% | 200 | 200 |
| Animal Control Vet Charge | 322 | 65 | 210 | 300 | 54 | 300 | 300 | 0% | 300 | 300 |
| Animal Control Boarding | 400 | 255 | 215 | 300 | 205 | 300 | 300 | 0% | 300 | 300 |
| Animal Control Education | 250 | 150 | 300 | 250 | 300 | 250 | 250 | 0% | 250 | 250 |
| Animal Control Dues | - | 40 | 40 | 40 | - | 40 | 40 | 0% | 40 | 40 |
| Animal Control Misc | 658 | 821 | 358 | 750 | 244 | 750 | 700 | -7% | 700 | 700 |
| Animal & Pest Control Total | 19,352 | 19,464 | 19,895 | 21,266 | 15,855 | 21,588 | 21,538 | 1% | 21,929 | 2,390 |
| Visiting Nurse | 2,500 | 2,500 | - | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 2,500 | 2,500 |
| Child and Family Services | 1,000 | 500 | 500 | 500 | 500 | 500 | 500 | 0% | 500 | 500 |
| Home Health & Hospice | 500 | 1,000 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0% | 1,000 | 1,000 |
| Lamprey Health Care | 500 | 500 | 500 | 500 | - | 500 | 500 | 0% | 500 | 500 |
| Social Services-Meals on | 1,114 | 1,300 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 0% | 1,375 | 1,375 |
| Health Agencies & Hospice | 5,614 | 5,800 | 3,375 | 5,875 | 4,375 | 5,875 | 5,875 | 0% | 5,875 | 5,875 |
| General Welfare Assist | 6,892 | 15,431 | 8,877 | 17,000 | 150 | 17,000 | 15,500 | -9% | 15,500 | 15,500 |
| Welfare Officer Stipend | 1,925 | 1,985 | 335 | 1 | - | 1 | 1 | 0% | 1 | - |
| Direct Assistance Total | 8,817 | 17,416 | 9,211 | 17,001 | 150 | 17,001 | 15,501 | -9% | 15,501 | 15,500 |
| RCCAP | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 0% | 4,471 | 4,471 |
| Intergovernmental Welfare | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 4,471 | 0% | 4,471 | 4,471 |
| Recreation Senior Trips | 8,809 | 6,588 | 6,124 | 7,000 | 4,527 | 7,000 | 7,000 | 0% | 7,000 | - |
| Recreation Family Events | 14,949 | 13,552 | 15,158 | 15,350 | 12,936 | 15,350 | 15,350 | 0% | 15,350 | - |
| Recreation Basketball | - | 448 | 829 | 600 | - | 600 | - | -100% | - | - |
| Recreation Ski Program | 2,656 | 2,800 | 2,659 | 2,800 | 2,757 | 2,800 | 2,800 | 0% | 2,800 | - |
| Recreation Community | 400 | 188 | 207 | 250 | 178 | 250 | 250 | 0% | 250 | - |
| Recreation Soccer Prog | 1,010 | 825 | 1,899 | 1,950 | 1,683 | 1,950 | 1,900 | -3% | 1,900 | - |
| Recreation Senior Dinners | 1,159 | 1,429 | 1,652 | 1,800 | 420 | 1,800 | 1,800 | 0% | 1,800 | - |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|-----------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Recreation Coordinator | 3,628 | 12,034 | 16,951 | 21,024 | 15,561 | 30,748 | 30,748 | 46% | 31,632 | |
| Recreation Maintenance | 25,802 | 23,510 | 24,746 | 29,318 | 24,407 | 28,876 | 28,876 | -2% | 29,658 | |
| Recreational Fuel & Maint | 1,197 | 2,108 | 2,608 | 1,800 | 1,805 | 1,800 | 2,240 | 24% | 2,240 | |
| Recreation Playground & | 4,211 | 2,289 | 1,628 | 3,000 | 1,222 | 3,000 | 3,000 | 0% | 3,000 | |
| Recreation General Maint | 21,986 | 7,418 | 20,327 | 27,275 | 21,613 | 27,275 | 14,666 | -46% | 13,837 | |
| Recreation Ice Rink | 1,184 | 2,503 | 2,211 | 4,000 | - | 4,000 | 650 | -84% | 200 | |
| Recreation Trash Remova | - | 170 | 682 | 600 | 102 | 600 | 600 | 0% | 600 | |
| Recreation Chemical Toile | 6,224 | 5,381 | 6,225 | 5,400 | 5,010 | 5,400 | 6,520 | 21% | 6,520 | |
| Recreation Tools | - | - | 5,416 | 3,500 | 2,582 | 3,500 | 1,000 | -71% | 500 | |
| Recreation Office Supplies | 751 | 144 | 92 | 200 | - | 200 | 200 | 0% | 200 | |
| Parks & Recreation Total | 93,965 | 81,389 | 109,414 | 125,867 | 94,804 | 135,149 | 117,600 | -7% | 117,487 | - |
| Librarian Salaries | 49,796 | 51,843 | 53,700 | 56,137 | 44,340 | 66,126 | 66,126 | 18% | 66,980 | |
| Library Assistant Salaries | 34,189 | 37,413 | 41,707 | 54,450 | 35,219 | 57,534 | 57,534 | 6% | 58,859 | |
| Library Technical AssisT | 7,941 | 8,853 | 8,661 | 9,426 | 6,916 | 9,618 | 9,618 | 2% | 9,790 | |
| Library SS | 5,426 | 5,808 | 6,172 | 7,441 | 5,122 | 8,263 | 8,263 | 11% | 8,409 | |
| Library Medicare | 1,270 | 1,358 | 1,444 | 1,740 | 1,198 | 1,933 | 1,933 | 11% | 1,967 | |
| Library Retirement | 5,562 | 5,845 | 6,116 | 6,271 | 5,013 | 7,386 | 7,386 | 18% | 7,482 | |
| Library Operating Exp | 37,181 | 35,635 | 41,665 | 47,859 | 47,859 | 47,859 | - | | - | |
| Library Utilities | - | - | - | - | - | - | 8,900 | | 8,900 | |
| Library Maintenance | - | - | - | - | - | - | 7,250 | | 9,250 | |
| Library Computer System | - | - | - | - | - | - | 7,000 | | 7,000 | |
| Library Equip&Furnishing | - | - | - | - | - | - | 1 | | 1 | |
| Library Training & Semina | - | - | - | - | - | - | 2,300 | | 2,300 | |
| Library Programs | - | - | - | - | - | - | 1,150 | | 1,150 | |
| Library Lending Materials | - | - | - | - | - | - | 18,512 | | 18,512 | |
| Library Supplies | - | - | - | - | - | - | 2,500 | -1% | 2,500 | |
| Library Total | 141,365 | 146,756 | 159,465 | 183,324 | 145,668 | 198,719 | 198,473 | 8% | 203,099 | - |
| Flags | 1,899 | 1,483 | 757 | 1,500 | 570 | 1,500 | 1,500 | 0% | 1,500 | |
| Auburn Historical Assoc | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0% | 5,000 | |
| Patriotic Purposes Total | 6,899 | 6,483 | 5,757 | 6,500 | 5,570 | 6,500 | 6,500 | 0% | 6,500 | - |
| Conservation Secretary | 397 | 416 | 434 | 620 | 46 | 620 | 620 | 0% | 639 | |
| Conservation Professional | - | - | - | 500 | - | 500 | 500 | 0% | | |
| Conservation Maps & | - | - | - | 350 | 195 | 350 | 350 | 0% | | |
| Conservation Education | 82 | 175 | - | 500 | - | 500 | 500 | 0% | | |
| Conservation Dues & Men | 353 | 333 | 353 | 600 | 350 | 600 | 600 | 0% | | |
| Conservation Natural Resc | - | - | - | 1 | - | 1 | 1 | 0% | | |
| Conservation Administrati | 832 | 924 | 787 | 2,571 | 591 | 2,571 | 2,571 | 0% | 639 | - |
| Long Term Bond Principle | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Principle on LT Bonds & N | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Long Term Bond Interest | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Interest on LT Bonds & Nc | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Tax Anticipation Interest | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Interest on Tax Anticipatio | - | - | - | 1 | - | 1 | 1 | 0% | 1 | 1 |
| Mosquito Control (WA#7/1 | 34,575 | - | - | - | - | - | - | | | |

2020 Full Budget

| Description | Expended 2016 | Expended 2017 | Expended 2018 | Budgeted 2019 Budget | Expenses 2019 YTD | Default Budget | Dept/Comm 2020 | Dept/PY Budget % Chg | BOS 2020 | Budget 2020 |
|---------------------------|------------------|------------------|------------------|-------------------------|----------------------|-------------------|-------------------|-------------------------|-------------|----------------|
| Recreation Improvements | 59,189 | 23,923 | 18,845 | 91,332 | 81,279 | - | 88,500 | -3% | 38,700 | |
| Land & Improvements Tot | 93,764 | 23,923 | 18,845 | 91,332 | 81,279 | - | 88,500 | -3% | 38,700 | - |
| Fire Apparatus Lease/Purc | 72,696 | 72,696 | 172,696 | 120,910 | 120,909 | 120,910 | 120,910 | -6% | 120,910 | |
| Machinery, Vehicles & Eq | 72,696 | 72,696 | 172,696 | 120,910 | 120,909 | 120,910 | 120,910 | -6% | 120,910 | - |
| Fire Station #2 Repairs | | | | | | | 56,680 | 100% | | |
| Building Improvements | | | | | | | 56,680 | 100% | | |
| Improvements Other than | - | 3,622 | 78,778 | - | - | - | - | | | |
| Road Reconstruction | 936,031 | 752,627 | 659,034 | 650,000 | 423,861 | 650,000 | 650,000 | 0% | | |
| Old Candia & Raymond R | 13,411 | 120,724 | - | - | - | - | - | | | |
| Improvements Other Than | 949,442 | 876,973 | 737,811 | 650,000 | 423,861 | 650,000 | 650,000 | 0% | - | - |
| Capital Project Transfers | - | - | - | - | - | - | 29,000 | 100% | | |
| To Capital Projects Total | - | - | - | - | - | - | 29,000 | 100% | - | - |
| Capital Reserve Transfers | 84,000 | 59,900 | 197,879 | 110,000 | 110,000 | - | 102,000 | -7% | | |
| To Capital Reserves Total | 84,000 | 59,900 | 197,879 | 110,000 | 110,000 | - | 102,000 | -7% | - | - |
| General Fund Total | 5,151,407 | 5,432,614 | 5,634,811 | 5,722,362 | 4,162,009 | 5,603,411 | 5,913,326 | 3% | 4,955,260 | 594,240 |

t Requested

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen
Town of Auburn, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Auburn, New Hampshire (the Town) as of and for the year ended December 31, 2018, 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 organization, and is not intended to be, and should not be, used by anyone other than these specified parties.



Manchester, New Hampshire
October 21, 2019

October 21, 2019

To the Board of Selectmen
Town of Auburn, New Hampshire

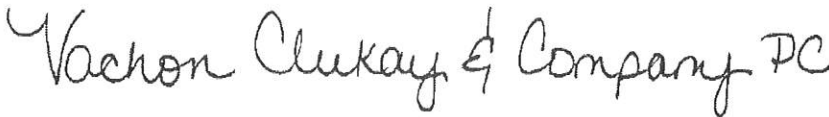
In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Auburn, New Hampshire for the year ended December 31, 2018, we considered the Town's internal control structure to determine audit procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that represent opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. We previously reported on the Town's internal control structure in our report dated October 21, 2019. This letter does not affect that report or our report on the basic financial statements dated October 21, 2019.

We have already discussed these comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of the matters, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,



Vachon Clukay & Company PC

CREDIT CARDS

Observation

As part of our audit procedures, we examined monthly statements for all credit cards held by the Town and compared charges on the statements to supporting documentation. In performing these procedures, we noted that there was a lack of supporting documentation and approval for several purchases.

Implication

A lack of sufficient supporting documentation to substantiate credit card purchases increases the risk that inappropriate or fraudulent purchases may go undetected.

Recommendation

We recommend that all credit card purchases have supporting documentation or receipts submitted to the finance office.

LIBRARY GENERAL LEDGER

Observation

During our audit of the Town's records, we noted an unidentified variance of the Library's general ledger. The unidentified variance was between the change in cash balance per accounting system reports and the change in cash per the Library's summary of revenues and expenditures.

Implication

Due to the limited functionality of the Library's accounting software, a report detailing the revenues and expenditures and changes in fund balance which reconciles to the changes in cash balances is unable to be produced. This creates increased difficulty in preparing annual financial statements in accordance with Generally Accepted Accounting Principles, as the summary report of receipts and disbursements prepared by the Library was found to not reconcile to the changes in cash balances per the existing accounting software. Failure to reconcile the revenues and expenditures to the changes in cash balances increases the risk that activity may be misstated.

Recommendation

We recommend the Library evaluate its process and procedures for reconciling its revenues and expenditures to changes in its cash accounts. We also recommend that the Library evaluate the capabilities of its existing accounting software in meeting the needs of external financial reporting.

October 21, 2019

To the Board of Selectmen
Town of Auburn, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Auburn, New Hampshire (the Town) for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 7, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Auburn, New Hampshire are described in Note 1 to the financial statements. During the year ended December 31, 2018, the Town adopted and implemented provisions of GASB Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as it pertains to its cost-sharing multiple-employer defined benefit OPEB plan. Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the financial statements and is described in Note 15 to the basic financial statements. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, each major fund and the aggregate remaining fund information's financial statements were:

Management's estimate of the allowance for uncollectible taxes receivable is based on taxpayer bankruptcies, abatements subsequently issued, historical collection levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that they are reasonable in relation to the financial statements taken as a whole. Additionally, management's estimates of the useful lives of depreciable capital assets and the liability for landfill postclosure care costs are based on historical utilization of assets, necessary improvements and replacements, and future monitoring and maintenance costs provided by the Town's engineering firm, respectively. We evaluated the key factors and assumptions used to develop the depreciable useful lives of capital assets and the liability

for landfill postclosure care costs in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant estimates also include actuarial assumptions used in determining pension and other postemployment benefit costs which are based on plan audited financial statements. We evaluated the assumptions used in the plan audited financial statements to determine that they are reasonable in relation to the financial statements as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

As discussed in Note 2 to the basic financial statements, the Town has not implemented all provisions of GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The single employer plan provisions of GASB Statement 75 were required to be implemented by the Town during the year ended December 31, 2018

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

The following material adjustment in the General Fund was detected and corrected as a result of audit procedures:

- To reduce current year overlay by \$139,550 for refund of land-use change tax accrued as refundable in the prior year.

The following material adjustments in the Aggregate Remaining Funds was detected and corrected as a result of audit procedures:

- To restore beginning fund balance, and interfund receivable due from the General Fund, in the conservation fund in the amount of \$188,353.
- To record an interfund receivable in the conservation fund for current year land-use change tax revenue collected by the general fund in the amount of \$228,000.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The Town did not adopt all provisions of GASB 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the current year which resulted in an adverse opinion on the Governmental Activities.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor governmental fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared

and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Selectmen and management of the Town of Auburn, New Hampshire and is not intended to be, and should not be, used by anyone other than these specified parties.


Very truly yours,

Vachon Clukay & Company PC

RAYMOND PUBLIC WORKS
4 Epping Street
Raymond, New Hampshire 03077
Telephone (603) 895-7036
Fax (603) 895-7064
dogrady@raymondnh.gov

Date: October 29, 2019

To: Bill Herman, Auburn Town Administrator
Christopher Sterndale, Nottingham Town Administrator

From: Denise OGrady, Public Works Assistant 

Subject: HHW Collection 2019

The participation and costs associated with this year's collection event where as follows:

Participation: Total household participation from all three towns was 350, with 118 (33.4285%) from Raymond, 132 (37.7142%) from Auburn, and 101 (28.8571%) from Nottingham.

Grant Funds: The state reimbursement this year was 17 cents per capita. I used the same populations derived from the US Census Bureau for the three participating towns. Raymond was 10,285, Auburn was 5,359, and Nottingham was 4,993, for a total of 20,637. The grant appropriation of \$3191 is divided as follows: Raymond \$1066.7034; Auburn - \$1203.4601; and Nottingham - \$920.8300.

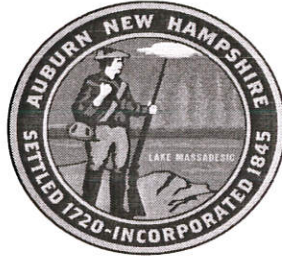
Cost Share: The invoice for the collection event from ACV Enviro is \$13,025. Based upon the participation percentages, the raw cost per community is as follows: Raymond \$4354.0621; Auburn - \$4912.2745 and Nottingham - \$3758.6372

The final community cost is their raw cost minus the corresponding communities grant share which works out as follows:

| | | | | | |
|-------------------|-------------|---|-------------|---|---------------------------|
| Raymond | \$4354.0621 | - | \$1066.7034 | = | <u>\$3287.3587</u> |
| Auburn | \$4912.2745 | - | \$1203.4601 | = | <u>\$3708.8144</u> |
| Nottingham | \$3758.6372 | - | \$ 920.8300 | = | <u>\$2837.8072</u> |

Town of Auburn

Town Hall
47 Chester Road
P.O. Box 309
Auburn, NH 03032



Town Administrator

William G. Herman, CPM
Phone: (603) 483-5052 Ext. 111
Fax: (603) 483-0518
E-Mail:
townadmin@townofauburnnh.com

To: Board of Selectmen

From: Bill Herman, CPM, Town Administrator

Date: October 31, 2019

Re: Municipal Aid Funds 2019

To follow-up on discussions from the past several Board meetings, we are focusing on the Municipal Aid funds the Town of Auburn has received from the State of New Hampshire totaling \$43,330.77. As these funds came well after the Town's 2019 budgeting process, the Board is empowered to treat them as unanticipated revenues and spend them on items outside of the current budget.

At your meeting on October 28, 2019, the Board allocated \$19,500 of these funds to be used towards the addition to the police department.

This leaves a balance of \$23,830.77 for the Board to allocate towards other items or projects. We need to have the Board make a determination on the use of these funds so we can timely schedule this year the formal public hearing required for the Board to accept and expend unanticipated revenues (RSA 31:95-b). In addition, we need to provide adequate time to perform work, make a purchase or initiate a contract to ensure the funds are either spent or encumbered by December 31st.

If I understood the overall discussion held on October 28th, I believe the potential projects that may still be under consideration for funding from this source at this point include:

- | | |
|---------------------------------------|----------|
| ➤ Insulation of Safety Complex: | \$18,315 |
| ➤ Repairs to Pingree Hill Station: | \$28,000 |
| ➤ Conversion of Street Lights to LED: | \$24,880 |

There may possibly be other items Board members have in mind for these funds beyond this list above.

At this point, we are in need of the Board to make a determination of what they want to do with these specific funds so we have adequate time to do what is required to make those things happen timely within 2019.

Thank you for your consideration.

**Town of Auburn
Board of Selectmen
October 28, 2019
7:00 PM
Minutes**

Selectmen Present: Richard Eaton, Keith Leclair and Todd Bedard

Others Present Road Agent Michael Dross, Linda Dross, Dan Carpenter, President, Auburn Historical Society; Police Chief Ray Pelton, Parks & Recreation Commissioners Patricia Rousseau, Marge McEvoy, Mary Royer and Zach Eaton, Nancy Mayland, Jim Thompson, Parks & Recreation Coordinator Amy Lachance, Alan Villeneuve, Library Director Kathy Gowney, Town Treasurer Walter Milne, Russell Sullivan, Susan Goodhue, Paula Marzloff, Michael Rolfe, Tom LaCroix, Town Administrator William Herman and Nancy Hoijer, Recording Secretary

Call to Order – Pledge of Allegiance

Mr. Eaton called the meeting to order at 7:00 PM and led the Pledge of Allegiance.

Approval of Payroll Manifest for the Week of October 28, 2019 - \$49,673.80

Mr. Leclair motioned to approve the Payroll Manifest for the Week of October 28, 2019 in the amount of \$49,673.80. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Approval of Accounts Payable Manifest for the Week of October 28, 2019 - \$500,000.

Mr. Leclair motioned to approve the Accounts Payable Manifest for the Week of October 28, 2019 in the amount of \$500,000. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Approval of Consent Agenda for the Week of October 28, 2019

Mr. Eaton read out loud and offered for inspection a copy of the Consent Agenda for the Week of October 28, 2019 some of which included: one (1) abatement/refund request; and one (1) application for property tax credit/exemption – veteran's credit.

Mr. Leclair motioned to approve the Consent Agenda for the Week of October 28, 2019. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Appointments with the Board

Auburn 175th Anniversary – Dan Carpenter and Auburn Historical Association

Mr. Carpenter indicated there is interest in having a State of New Hampshire Historical Marker established in Auburn during the Town's 175th Anniversary to recognize the Underhill Tool Mill and history. Mr. Carpenter indicated he has done some research into the program and found the State erects 10 historic markers per year, but securing one of those is a very competitive process that takes time. The other option is for the Town to cover the costs of the marker, which would be between \$1,500 and \$2,000.

To mark the 175th Anniversary, the thought is the marker could be erected in the right-of-way near the mill site and be unveiled during the 2020 Duck Race. The Auburn Historical Association has just acquired a collection of more than 250 Underhill tools which could be put on display, in addition to having a blacksmith doing a demonstration to explain how the tools were made and how they were used.

Mr. Carpenter indicated there is an 85 word limitation for the marker, and he has been struggling with the potential wording. Mr. Herman indicated he was aware of the program and thought it was a competitive process that likely would not work for the timing of having the marker in place for September 2020. If it is a project the Board supported, he could certainly work with Auburn Historical Association to develop the application and the potential wording for the marker. He suggested they should determine who the applicant would be – the Town of Auburn or Auburn Historical Association.

Mr. Carpenter indicated they would like to budget \$2,000 for the 175th Anniversary for this purpose. The Selectmen agreed they would see how the remaining budgets presented goes before making a final decision.

FY 2020 Town Budget Presentations

Highways and Streets – Road Agent Mike Dross

Road Agent Mike Dross presented the proposed Highways & Roads budget for FY2020 in the amount of \$1,005,002 which is a 1% increase over last year.

Mr. Dross noted some of the budget lines were combined and should be separated out such as Summer Storms and Summer Subcontractor and catch basins. The contractor who does the roadside mowing is \$17,500 of the \$42,000 tree and brush clearing account. Mr. Leclair advised him to catch the big numbers.

Mr. Leclair questioned the salt/sand line. Mr. Dross explained he has a supply on hand before winter begins and replenishes that in January. Mr. Dross noted winter repairs is up \$1,000 which is for the cutting edge of plows that are \$900 ea.

Mr. Dross noted some private detention ponds are not being maintained by the owners and they should be notified of their responsibility.

Mr. Leclair motioned to approve the FY 2020 Highways & Roads budget in the amount of \$1,005,002. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Road Reconstruction – Road Agent Mike Dross

Mr. Dross reported in 2020 he was looking at working on a section of Pingree Hill Road which includes repairing or replacing eight catch basins, reconstructing Squirrel Drive, and possibly a portion of Calef Road. Mr. Leclair requested Mr. Dross get a list of roads, the length of road, an accurate estimate for the catch basins and an estimated cost for working on those two sections of road, in addition to the top coat paving for the Lakeview Way, Spofford Road and the intersection of Coleman Road, Dearborn Road and Old Candia Road for the budget.

Mr. Dross noted paving will be this week on the base coat for the intersection with Old Candia Road, and he may need a police detail to keep it from being dug up, until midnight, so the fine grading will not be messed up before the hot top is laid.

Parks & Recreation – Amy Lachance & Parks & Recreation Commission

Amy Lachance presented the Parks & Recreation proposed budget for FY2020 in the amount of \$57,986 which is a decrease from the current year.

Mrs. Lachance discussed difficulty in repairing the existing skating rinks which she would like to have done for Winter Carnival. The fixes that were tried last year did not work and NH Blacktop told them not to waste their money. Storage would be an issue with the drop and go rinks and plowing. Liners would need replacing each year. A small rink would cost \$7-8,000 each. Mrs. Lachance indicated the plan is to determine what a permanent fix might be and to work it into the Capital Improvement Plan next year. The Winter Carnival has been in February and when it freezes and warms and thaws and refreezes the rink leaks out the side. They are planning on holding the 2020 Winter Carnival in January when they may have better luck with the rink.

Mrs. Lachance noted the mileage line is up due to the costs associated with the new truck. Mr. Leclair requested Mrs. Lachance have the mileage use of the truck before going to the Budget Committee.

Mr. Leclair recommended removing the \$829 for the pop-up tent and \$450 for the extra six replacement light bulbs for the skating rink and decreasing tools by \$500.

Mr. Leclair motioned to approve the FY2020 Parks & Recreation budget in the amount of \$56,197. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Recreational Improvements – Amy Lachance & Parks & Recreation Commission

Amy Lachance together with Commissioners Margie McEvoy, Zachery Eaton, Patricia Rousseau and Mary Royer presented the Recreation Improvements proposed budget for FY2020 in the amount of \$88,500 which is a decrease from the current year.

Zachery Eaton provided a quote from Londonderry Fence Co., dated August 20, 2019 in the amount of \$33,000 for fence and backstop for the softball field at Wayne R. Eddows Memorial Fields.

Richard Eaton and Mr. Leclair noted it would be nice to get another quote. Zachary Eaton indicated he had contacted four vendors and met three on site, but only one submitted a proposal. He also noted he did research online with several suppliers and determined just the cost of materials was close to the cost proposal received. He noted he can get more quotes, but was not sure when.

Zachery Eaton provided information on upgrading the security cameras at Eddows Fields. There was a theft incident this year and the video was blurry. The proposal is to add eight 16 channel cameras and support system for \$1,200, which could be installed by Parks & Rec. Mr. Leclair questioned how and where the storage of video would be. Mr. Eaton indicated Internet service would be added this year. Right now, the system loops every 30 days.

Mrs. Lachance and Mrs. McEvoy talked about the need for a storage shed. They are currently using one 10x15 self-storage unit in addition to space under the front porch at the Town Hall. Remaining items are stored at various homes. It was suggested the storage unit was not convenient as things need to be pulled out of the shed just to get to whatever needs to be accessed. Mrs. Lachance reported the Commission is requesting to have a 10x15 storage shed either at Severance School if that works out or at the Safety Complex. Richard Eaton felt 10x15 would be too small and they'd be back in a short time for additional space. He recommends a 20x40 garage be built at the Safety Complex, which he estimated to cost \$40,000. He said the extra space could be shared with the fire and police departments, who could also help keep an eye on it. Richard Eaton noted when the old Fire Station was sold, the Selectmen indicated the funds were promised to Parks & Recreation to replace the storage space they had in the old building. Mr. Leclair noted when the issue was presented to the voters in 2017, the warrant article did not pass by a significant margin. The reasons were likely many including the way it was presented, the wording of the warrant article, the amount requested and the fact it was not recommended by the Budget Committee.

Zachery Eaton discussed the proposal for lights at the softball fields. He indicated there were still funds remaining in this year's appropriation to have the poles for the softball lights installed, and he intended to make that happen. Based on the cost of the fixtures installed this year at the soccer field and providing for a slide price increase, the softball lights were estimated to cost \$49,800.

Mrs. McEvoy noted there was a hole in the fence at Circle of Fun to be repaired which could be done when the other fence is installed for \$500.

Mr. Leclair questioned removing the \$4,000 line for the proposed shed or taking it from somewhere else. The light poles for Eddows Field could be done with the funds remaining in this year's Recreation Improvement budget.

Mr. Leclair noted he was struggling with spending \$50,000 for the softball field lights which isn't used that much. Mary Royer asked about revenue from softball tournaments. Mr. Leclair noted he had experience with those, and the revenue would not be enough. Mr. Leclair recommended removing this item, and Zachery Eaton agreed the softball backstop and fence was of a higher priority than the lights if they had to choose between them.

Mr. Leclair motioned to approve the FY2020 Recreational Improvements budget in the amount of \$38,700. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Personnel Administration – Insurances – Bill Herman

Mr. Herman presented the proposed Insurances portion of the Personnel Administration budget for FY2020 in the amount of \$372,138 which overall reflects a 19% increase over the current year. This account covers the cost of health, dental, disability and life insurance benefits. Mr. Herman provided the Board with a copy of the Medical Rate Exhibit from HealthTrust dated October 7, 2019 which reflects a 0.9% rate increase effective July 2020. Mr. Herman explained the bulk of the budget increase is due to having more employees on the plan or employees whose level of coverage has changed from the current year.

Mr. Leclair motioned to approve the FY2020 Health, Dental & Disability Insurance budget in the amount of \$372,138. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Insurance – Bill Herman

Mr. Herman presented the proposed Insurance budget for FY2020 in the amount of \$117,596 which represents an overall eight percent increase over the current year.

Mr. Herman provided the Board with Contribution Summaries from Primex relative to the January 1, 2020 through December 31, 2020 renewal period which compared contributions for FY2019 and a breakdown by departments for Worker's Compensation, Property & Liability, and Unemployment Compensation.

Mr. Herman particularly noted in CY 2019 the member contribution for Worker's Compensation was \$43,373 compared to \$43,602 for CY 2020. However, due to a premium holiday issued at the end of 2017 in the amount of nearly \$18,000, it reflected as a credit against the 2018 costs reducing the actual payment for the 2018 coverage. He noted that large a credit is not available this year, making the increase look much larger than it actually is.

Mr. Leclair motioned to approve the FY2020 Insurances portion of the Personnel Administration budget in the amount of \$117,596. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

New Business

Street Lights LED Conversion

Mr. Herman provided the Board with a memorandum dated October 26, 2019 concerning the potential conversion of street lights to LED Units including a quote from Pine Ridge Technologies, Inc., dated October 21, 2019 which indicates the capital cost of replacing the 82 street lights scattered throughout the community is \$24,880. A rebate of \$8,200 from Eversource towards this effort would reduce the actual capital expense to \$16,680. Eversource has also estimated the Town would realize a 40% reduction in energy costs which is estimated to be an annual savings of \$3,783.60. Based on these numbers, it is estimated the payback to the Town for this investment would be 4.5 years.

Mr. Eaton thought it was a good idea. Mr. Leclair asked where funding would come from, which Mr. Herman indicated the Board would need to determine whether this becomes a budget item or potentially a project done through one of the Town reserve funds.

Mr. Eaton recommended a work session to discuss this project and the other capital projects being discussed.

Mr. Bedard is in support of this effort and recommended securing other quotes before any work is done.

Mr. Villeneuve asked how the funding and rebate would work. Mr. Herman noted the best way is to pay the full cost of the project and then to bring the rebate payment in as a revenue source against the project. But it is possible to have the rebate paid directly to the chosen vendor with the Town paying the balance of the cost.

2019 Landfill Monitoring Report

Mr. Herman provided the Board with a memorandum dated October 24, 2019 relative to Landfill Monitoring Wells Sampling 2019 together with the report received from Stantec Consultants documenting the data from the April 2019 sampling from the four monitoring wells and two surface water sampling locations on the Town's closed landfill property, and Stantec's recommendations.

Mr. Herman indicated the State Legislature has recently changed the acceptable levels for PFCS/PFAS which will need to be addressed in the Town's application for renewal of its Groundwater Management Permit which expires on March 23, 2020. Stantec will be submitting the required renewal on behalf of the Town in December 2019.

Mr. Dross asked if other communities were involved in a lawsuit. Mr. Herman advised that yes, as have a number of private concerns. The suit indicates the Legislature did not follow the required process in adopting the Administrative Rules, in addition to the new levels not being based on science. There is also a question of the new standards establishing an unfunded mandate by the State to municipalities, which is contrary to the provisions of Article 28-a of the New Hampshire Constitution. The lawsuit is in the very early stages.

Resignation of Town Employee

Mr. Herman provided the Board with a copy of a letter or resignation from the Deputy Town Clerk/Tax Collector Lauren Fanning effective immediately.

Mr. Bedard motioned to accept the resignation of Deputy Town Clerk & Tax Collector Lauren Fanning. Mr. Leclair seconded the motion, with all in favor, the motion passed unanimously.

Old Business

Motion for Funding of Addition to Police Department

Mr. Herman provided a memorandum dated October 27, 2019 relative to the potential funding for completion of the addition to the Auburn Police Department based on the overall discussions at the Board's October 21st meeting.

Mr. Eaton provided a revised estimate of the breakdown of costs for Phase II to the Police Department at Safety Complex dated October 19, 2019 totaling \$38,388.75. The Board discussed the material cost of the catch basins added to the parking lot area which totaled \$786.83 and agreed the expense should be included in the total project cost for the addition to the Police Department. Mr. Leclair thanked Mr. Dross and Mr. Rolfe for donating their work to install the drainage system.

It was also noted that of the anticipated cost of \$47,200 for Phase I of the project, the actual cost came in at \$42,468.79 realizing a savings of \$4,731.21.

Based on all of this information, it was determined the full cost for Phase I and Phase II of the addition to the Police Department would total \$81,644.37.

Mr. Leclair motioned to approve a total project budget of \$81,644.37 for Phase 1 and Phase II for the addition to the Auburn Police Department. With the initial \$47,200

already authorized from the Town Building Rehabilitation Capital Reserve Fund, the remaining balance will be funded by \$19,500 from the 2019 Municipal Aid from the State of New Hampshire and up to \$15,000 from the Police Detail Revolving Fund with the money from the Police Detail Revolving Fund to be the last source of funds to be used for these two phases of this project. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Potential Capital Projects and Funding

The Board resumed their discussion from their October 21, 2019 meeting of potential capital project costs and funding sources.

Of the potential projects it was noted the completion of the addition to the police department and softball field backstop and fencing at Eddows Field have already been addressed. This would leave the replacement of doors at the highway garage (\$2,500), insulation of the safety complex (which Mr. Eaton reported would be \$18,315), repairs to Pingree Hill Station (total estimate of 56,860), Library property expansion assessment (\$30,500) and a storage garage for Parks & Recreation (\$40,000).

Mr. Leclair noted repairs to the Pingree Hill Station could be reduced by removing the \$23,680 estimate for siding and reducing appliances and cabinets from \$10,000 to \$5,000. This reduces the proposed repairs total to \$28,000. All were in agreement they would like to see quotes obtained by Chief Williams for the repairs proposed at the Pingree Hill Station.

Mr. Leclair noted the Library expansion assessment is going to be coming before the Board in the operating budget and could be handled at that time. The Board also thought the Highway Department doors could be managed through existing accounts.

Overall, that left the insulation of the Safety Complex and the repairs to the Pingree Hill Fire Station as projects to further consider for potential funding from the remaining 2019 Municipal Aid from the State of New Hampshire. With \$19,500 committed to the addition to the Police Department, the remaining Municipal Aid funds totals \$23,830.77. The Board will discuss this at their next meeting.

Addition to Police Department

Mr. Eaton reported the walls have been sprayed, the ceiling will be done Wednesday, drywall on Thursday, cabinets have been ordered, the flooring is in and the completion date is still estimated to be December 15th.

Mr. Eaton attended a Cub Scout meeting on October 24, 2019 at the Safety Complex on behalf of the Board of Selectmen. The Scouts had to discuss a community issue. Mr. Eaton used the police addition as an example, and the Scouts also able to take a tour of the addition.

Report/Comments of Ex-Officio Board Representatives

Mr. Leclair noted Planning Board meets again November 6, 2019.

Other Business

Next Meetings/Events

Monday, November 4, 2019 – Board of Selectman's Meeting – 7:00 PM

Monday, November 18, 2019 – Board of Selectman's Meeting – 7:00 PM

Mr. Eaton noted he will be going on a site walk to inspect Copley Court and Nathaniel Way on October 29th with Road Agent, Building Inspector, Land Use Administrator and Stantec.

Mr. Herman noted the Joint Personnel Board will be meeting on October 30th at 7 PM.

Minutes

- October 21, 2019 Public Meeting

Mr. Leclair recommended an amendment to Page Two to adjust a statement attributed to Mr. Eaton to be attributed to Mr. Leclair.

Mr. Leclair motioned to approve the minutes of the October 21, 2019 Public Meeting as amended. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Adjourn

Mr. Bedard motioned to adjourn the meeting at 9:09 PM. Mr. Bedard seconded the motion, with all in favor, the motion passed unanimously.

Respectfully submitted,

Nancy J. Hoijer,
Recording Secretary