

**Town of Auburn
BUDGET COMMITTEE
Town Hall
October 18, 2018**

7:00 PM

Election of Committee Chair and Vice Chair

2018 Tax Rate Presentation

Presentation of Overall 2019 Town Budget:

- Bill Herman and Adele Frisella

General Committee Discussion on Approach to 2019 Budget

Other Business:

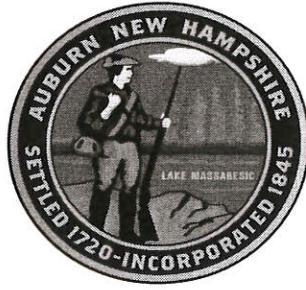
Next Meeting: Thursday, November 1, 2018 at 7:00 PM

Adjourn:

Note: "Any person with a disability who wishes to attend this public meeting and needs to be provided a reasonable accommodation in order to participate, please call the Town Hall (603) 483-5052, or contact the Committee Secretary so that arrangements can be made."

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, Town Administrator

Date: October 12, 2018

Re: 2018 Tax Rate

On October 11th, the Town received the 2018 property tax rate from the NH Department of Revenue Administration – which totals \$17.06 per thousand.

This is a 19.3% reduction from the 2017 tax rate of \$21.15, which closely correlates to the approximate 21% increase in overall assessed values as a result of the revaluation performed in 2018.

Attached is the formal breakdown of the tax rate document received from NHDRA for your information and review.

It is anticipated that with the tax rate in hand, the work to prepare a warrant for the second issue property tax bills and print the bills so they can be mailed will be completed so that tax bills would be in the mail by November 1st, if not possibly even in late October.

Thank you for your consideration.



Tax Rate Breakdown Auburn

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,835,227	\$845,294,116	\$3.36
County	\$768,316	\$845,294,116	\$0.91
Local Education	\$9,181,657	\$845,294,116	\$10.86
State Education	\$1,604,438	\$829,190,516	\$1.93
Total	\$14,389,638		\$17.06

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$14,389,638
War Service Credits	(\$175,000)
Village District Tax Effort	
Total Property Tax Commitment	\$14,214,638

Stephan Hamilton
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

10/11/2018

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$5,643,026	
Net Revenues (Not Including Fund Balance)		(\$2,856,101)
Fund Balance Voted Surplus		(\$300,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$175,000	
Special Adjustment	\$0	
Actual Overlay Used	\$173,302	
Net Required Local Tax Effort	\$2,835,227	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$768,316	
Net Required County Tax Effort	\$768,316	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$12,852,136	
Net Cooperative School Appropriations		
Net Education Grant		(\$2,066,041)
Locally Retained State Education Tax		(\$1,604,438)
Net Required Local Education Tax Effort	\$9,181,657	
State Education Tax	\$1,604,438	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,604,438	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$845,294,116	\$672,981,470
Total Assessment Valuation without Utilities	\$829,190,516	\$664,988,770

Village (MS-1V)

Description	Current Year
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Auburn

Tax Commitment Verification

2018 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$14,214,638
1/2% Amount	\$71,073
Acceptable High	\$14,285,711
Acceptable Low	\$14,143,565

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2018 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Auburn	Total Tax Rate	Semi-Annual Tax Rate
Total 2018 Tax Rate	\$17.06	\$8.53

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$17,197,437
Final Overlay	\$173,302

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2018 Fund Balance Retention Guidelines: Auburn	
Description	Amount
Current Amount Retained (11.90%)	\$2,047,048
17% Retained <i>(Maximum Recommended)</i>	\$2,923,564
10% Retained	\$1,719,744
8% Retained	\$1,375,795
5% Retained <i>(Minimum Recommended)</i>	\$859,872

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Town Administrator

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townadmin@townofauburnnh.com

To: Budget Committee

From: Bill Herman, CPM, Town Administrator

Date: October 16, 2018

Re: Proposed FY 2019 Town Budget

One of the goals established by the Board of Selectmen for 2019 was to adjust the Town budgeting process so that the Selectmen and Budget Committee could first receive a complete budget package to be able to see the "big picture" before beginning to meet with each department, board and commission individually.

At the outset, I want to acknowledge the efforts of all the Town departments, officials and employees for working through their own budget processes much earlier in the year than they are used to in order to be able to compile this budget. And Finance Director Adele Frisella should be specifically noted for all of her work to compile the individual pieces to be able to present this total package.

In compiling this budget, we have included all of the budget requests made through the individual departments and have not made any changes to those requests so the Selectmen and Budget Committee will see the full depth of the requests. The Selectmen and Budget Committee will be able to work through the specifics with the individual department heads, boards and commissions as they usually do when individual units make their budget presentations to the Board.

In very simple terms, the budget requests for FY 2019 total \$6,023,007. This compares to the current 2018 approved Town appropriations of \$5,643,025.

With this document, it is important to note what is included in the budget and what isn't included in the budget as of yet.

- For example, all of the wage lines throughout the budget are included at the current rates of pay for all positions. There is no funding included for any step increases or COLA adjustment.
- Several items such as health insurance, dental insurance, workers compensation and property & liability coverage are included at estimated rates to be charged. Adjustments may be forthcoming based on rates to be set later this month of in November.
- The Town is currently in negotiations with the Auburn Police Union for a new contract that would replace the current contract due to expire on March 31, 2019. Any increase in cost items covered by a new contract is not reflected in the current budget proposal.

- A few one-time items included in the budget proposal is an MRI Operational Review of the Griffin Public Library operations (\$6,500); the Town's 20% matching share of project costs for the proposed multi-use path along NH Route 121 (\$180,832); a review and updating of the Town's wage and salary schedule (\$9,500); replacement of the Town Hall network file server (\$9,000) and a number of capital items requested by the Parks & Recreation Commission totaling \$350,690.
- There are also increases proposed in various operational line items including Master Plan & Regulatory updates by the Planning Board (\$20,000); computer services for the Police Department for the replacement / upgrade of a number of computer work stations (\$30,000); specific identification of the Fire Chief's salary in the Fire Department budget (\$27,000); shimming & overlay in the Highway budget (\$180,000); highway salt (\$180,000); and recreation ice rink (\$13,000)

The Board of Selectmen began working on this budget with a presentation of the total budget on September 10th and has been making adjustments since then, while some department heads have proposed adjustments or elimination of some of the requests originally submitted in this process. The Budget Committee will clearly see those moving forward. I believe it is safe to say the budget recommendations that will be coming to the Budget Committee from the Board of Selectmen will likely be at least \$300,000 or more less than the total of the original budget requests.

Hopefully, this advance look at the entirety of the proposed Town budget will be helpful to both the Selectmen and Budget Committee in preparing for the budget work and review ahead over the next three months.

Thank you for your consideration.

Attachment

BUDGET COMPARISON -- FY '18 and FY '19 RUNNING TOTAL

<u>Department</u>	<u>2018 Budget</u>	<u>2019 Proposed*</u>	<u>2019 Bud Com</u>	<u>Difference</u>
Executive	268,768	273,283		
Election & Registration	95,810	87,510		
Financial Administration	160,833	114,186		
Legal Expense	42,000	42,500		
Personnel Administration	433,853	404,401		
Planning & Zoning	37,651	49,151		
General Government Buildings	127,443	138,368		
Cemeteries	25,280	21,550		
Insurance	115,065	119,700		
Regional Associations	8,829	9,313		
Other General Government	113,213	129,278		
Police	1,209,875	1,262,349		
Ambulance	83,896	84,738		
Fire	416,943	437,349		
Building Inspection	69,864	70,575		
Emergency Management	8,427	7,503		
Other Public Safety (Details)	1,000	1,000		
Highways & Streets	942,865	1,002,917		
Bridges	0	0		0
Street Lighting	13,500	18,000		
Solid Waste	18,800	22,700		
Health Officer	2,564	2,664		
Animal Control	20,471	20,755		
Health Agencies	5,875	5,875		
Public Assistance	19,521	17,001		
Intergovernmental Welfare	4,471	4,471		
Parks & Recreation	111,171	132,822		
Library	169,272	181,762		
Patriotic Purposes	6,650	6,500		
Conservation Commission	2,351	2,351		
Debt Service	3	3		
<u>Capital Outlay</u>				
Fire Truck	72,696	120,910		
Road Reconstruction	700,000	700,000		
Recreation Improvement	20,200	350,690		
TOTAL	\$5,329,160	\$5,842,175		\$0
Special Warrant Articles				
Collective Bargaining Agreement	13,865	0		
AFD Rescue Vehicle	100,000	0		
Land Acquisition / Library	200,000	0		
Multi-Use Path / Town Share	0	180,832		
GRAND TOTAL	\$5,643,025	\$6,023,007		\$0

* Does not reflect any wage adjustments at this point.

As of October 18, 2018 Budget Committee Meeting

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4130-1-110-1	Finance Director	58,101.52	59,592.31	62,147.08	63,874	43,739.01	64,759	64,759	1.39%	
01-4130-1-110-2	Finance Assistant	44,897.87	45,645.16	46,443.51	49,450	32,440.34	45,500	45,500	-7.99%	
01-4130-1-110-3	Town Administrator	94,412.42	82,025.12	83,942.05	86,898	59,753.93	88,697	88,697	2.07%	
01-4130-1-110-4	Land Use Coordinator	-	44,509.61	45,217.25	48,297	31,979.06	50,243	50,243	4.03%	
01-4130-1-120-0	BOS Secretary	-	-	-	-	-	3,000	3,000	100.00%	
01-4130-1-120-1	Highway Safety Secretary	241.06	107.46	8.11	300	15.00	300	300	0.00%	
01-4130-1-120-2	Assessing Coordinator	606.74	-	-	1	-	1	1	0.00%	
01-4130-1-130-1	Selectman Chair Stipend	3,069.39	3,080.40	3,098.88	3,381	1,644.50	3,473	3,473	2.72%	
01-4130-1-130-2	Selectman Seat Two Stip	2,803.71	2,813.76	2,830.65	3,088	1,418.14	3,172	3,172	2.72%	
01-4130-1-130-3	Selectman Seat Three Stip	2,803.71	2,813.76	2,830.65	3,088	1,502.04	3,172	3,172	2.72%	
01-4130-1-130-4	Trustee of Trust Funds Stipe	275.98	275.98	292.00	301	-	301	301	0.00%	
01-4130-1-130-5	Trustee of Cemeteries Stip	600.00	600.00	-	640	400.00	640	640	0.00%	
01-4130-2-250-1	Selectmen Expenses	3,750.00	3,750.00	3,750.00	3,750	1,875.00	3,750	3,750	0.00%	
01-4130-6-620-1	Town Report	2,250.00	1,172.09	2,043.07	2,000	1,451.27	2,000	2,000	0.00%	
01-4130-6-660-2	Voter Guide	4,100.00	3,289.96	3,700.00	3,700	3,902.60	3,700	4,275	15.54%	
Executive Department Total		217,912.40	249,675.61	256,303.25	268,768	180,120.89	272,708	273,283	1.68%	0
01-4140-1-120-1	Deputy Town Clerk	5,721.57	8,293.85	9,177.29	13,843	3,336.20	15,683	15,683	13.29%	
01-4140-1-120-2	Town Clerk/Tax Collector As	4,659.13	4,112.53	-	1	-	1	1	0.00%	
01-4140-1-130-1	Town Clerk Salary	50,994.06	53,362.45	54,010.06	55,566	38,379.25	56,276	56,276	1.28%	
01-4140-1-165-0	Election Personnel	-	-	4,975.00	8,000	4,150.00	3,000	3,000	-62.50%	
01-4140-1-165-5	Checklist Supervisors	640.00	5,187.25	2,883.65	3,200	883.02	950	950	-70.31%	
01-4140-1-165-9	Booths - Set Up	300.00	1,629.70	-	-	-	-	-	0.00%	
01-4140-6-620-1	Ballots	1,863.92	5,248.05	-	-	-	-	-	0.00%	
01-4140-6-620-2	Record Preservation	5,640.00	-	7,600.00	4,000	-	4,000	4,000	0.00%	
01-4140-6-645-1	Town Clerk Dues & Conf	1,534.32	1,037.53	1,692.20	2,000	725.00	2,000	3,000	50.00%	
01-4140-6-650-1	Law Books	611.26	779.13	1,294.45	700	119.45	700	1,100	57.14%	
01-4140-6-660-0	Election Expenses	-	-	4,595.94	8,000	2,807.07	3,000	3,000	-62.50%	
01-4140-6-660-1	Dog Tags	446.33	411.54	411.54	500	-	500	500	0.00%	
Election, Regis & Vital Stats		72,410.59	80,062.03	86,640.13	95,810	50,399.99	86,110	87,510	-8.66%	0
01-4150-1-120-1	Deputy Tax Collector	12,731.46	7,525.65	13,843.00	8,637	1,637.47	15,683	15,683	81.58%	
01-4150-1-120-2	Deputy Treasurer Stipend	311.06	311.06	330.00	340	-	340	340	0.00%	
01-4150-1-120-3	Budget Comm Secretary	137.80	-	1,000.00	1,763	-	1,000	1,000	-43.28%	
01-4150-1-130-1	Tax Collector Salary	35,426.11	39,686.91	41,167.42	42,450	29,253.37	42,895	42,895	1.05%	
01-4150-1-130-2	Treasurer Stipend	2,352.69	2,361.12	2,515.56	2,643	1,753.56	2,668	2,668	0.96%	
01-4150-3-310-1	Audit	16,579.00	13,818.75	11,500.00	14,000	6,931.91	13,000	13,000	-7.14%	
01-4150-3-310-2	Deed Research	-	210.00	320.00	500	528.00	550	550	10.00%	
01-4150-3-330-2	Annual Assessing Update	26,977.21	28,175.00	27,424.96	86,400	52,259.93	34,000	34,000	-60.65%	
01-4150-6-620-1	Tax Bill Printing	2,283.75	3,494.54	2,776.84	3,000	1,424.56	3,050	3,050	1.67%	
01-4150-6-645-1	Tax Collector Education	1,735.85	946.00	870.00	1,100	800.00	800	1,000	-9.09%	
Financial Administration Tot:		98,534.93	96,529.03	101,747.78	160,833	94,588.80	113,986	114,186	-29.00%	0
01-4153-3-350-1	Legal Expenditures	50,557.37	15,942.87	35,207.48	35,000	14,638.49	35,000	30,000	-14.29%	
01-4153-3-350-2	Labor Relations	9,962.00	4,862.85	6,230.51	7,000	2,088.77	7,000	12,500	78.57%	
Legal Expenditures Total		60,519.37	20,805.72	41,437.99	42,000	16,727.26	42,000	42,500	1.19%	0
01-4155-2-210-1	Health Ins (All Depart)	259,632.44	258,985.33	275,745.55	318,046	215,524.16	285,092	285,092	-10.36%	
01-4155-2-211-1	Dental Ins (All Depart)	14,791.03	15,113.32	15,718.61	14,336	11,879.28	16,396	16,396	14.37%	
01-4155-2-213-1	Disability Ins (All Depart)	9,235.05	7,131.39	6,831.99	7,938	4,878.78	8,457	8,457	6.53%	
01-4155-2-214-1	Life Ins (All Depart)	-	2,150.00	3,275.87	2,772	2,303.16	2,841	2,841	2.50%	

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4155-2-220-1	General SS	26,605.47	27,114.96	26,861.58	31,275	19,031.00	31,652	31,652	1.21%	
01-4155-2-221-1	Medicare	6,227.52	6,065.36	6,286.48	7,314	4,326.36	7,668	7,668	4.84%	
01-4155-2-230-1	Retirement Group I	43,568.99	40,360.95	40,205.14	41,572	27,950.65	41,395	41,395	-0.43%	
01-4155-2-290-0	Longevity Pay	8,950.00	9,900.00	9,600.00	10,600	-	10,900	10,900	2.83%	
	Personnel Administration To	369,010.50	366,821.31	384,525.22	433,853	285,893.39	404,401	404,401	-6.79%	0
01-4191-1-120-1	Planning&Zoning Secretary	44,673.26	-	-	1	-	1	1	0.00%	
01-4191-2-250-1	P/Z Mileage	575.99	530.28	263.22	500	-	500	500	0.00%	
01-4191-3-320-1	P/Z Engineering Services	-	595.80	378.00	3,000	-	3,000	3,000	0.00%	
01-4191-3-350-1	P/Z Legal Expenditures	9,566.75	15,917.98	14,656.46	21,000	8,307.53	21,000	20,000	-4.76%	
01-4191-3-390-1	P/Z Maps	-	-	(650.00)	250	650.00	250	650	160.00%	
01-4191-3-390-2	Master Plan & Reg Updates	8,444.25	7,823.39	32,879.21	6,900	8,185.50	6,900	20,000	189.86%	
01-4191-3-390-3	P/Z Recording Fees	-	82.30	-	250	-	250	250	0.00%	
01-4191-6-620-1	P/Z Printing	-	-	-	1,000	547.16	1,000	1,000	0.00%	
01-4191-6-645-0	P/Z Dues, Workshops,	920.00	655.00	50.00	1,200	270.00	1,200	1,200	0.00%	
01-4191-6-650-1	P/Z Books	226.95	917.00	167.75	500	-	500	500	0.00%	
01-4191-6-670-1	P/Z Printed Forms &	-	-	-	50	-	50	50	0.00%	
01-4191-6-680-1	P/Z Legal Ads	2,628.24	2,674.47	2,790.75	3,000	1,669.99	3,000	2,000	-33.33%	
	Planning & Zoning Total	67,035.44	29,196.22	50,535.39	37,651	19,630.18	37,651	49,151	30.54%	0
01-4194-1-120-1	Janitorial Salary	13,201.39	11,197.67	11,022.64	14,443	10,306.34	22,608	22,608	56.53%	
01-4194-5-510-1	Town Hall Tele/Internet	-	-	4,594.77	5,100	2,585.20	4,500	4,500	-11.76%	
01-4194-5-510-2	Highway Tele/Internet	-	-	1,069.73	1,200	771.16	1,200	1,200	0.00%	
01-4194-5-510-3	PD/ACO Tele/Internet	-	-	9,932.18	10,250	6,047.70	10,000	10,000	-2.44%	
01-4194-5-510-4	FD/OEM Tele/Internet	-	-	7,058.86	6,900	5,123.25	7,500	7,500	8.70%	
01-4194-5-510-5	P & R Tele/Internet	-	-	(13.23)	600	-	100	100	-83.33%	
01-4194-5-520-1	Town Hall Electric	8,225.55	6,500.90	4,264.46	4,000	2,474.45	4,800	4,800	20.00%	
01-4194-5-520-2	Highway Electric	-	-	2,561.58	2,800	1,581.86	3,000	3,000	7.14%	
01-4194-5-520-3	Safety Complex Electric	-	-	13,097.53	13,500	9,123.67	13,500	13,500	0.00%	
01-4194-5-520-4	Pingree Hill Electric	-	-	1,993.53	2,200	1,331.54	2,500	2,500	13.64%	
01-4194-5-520-5	P & R Electric	-	-	2,093.10	2,000	1,113.90	2,200	2,200	10.00%	
01-4194-5-530-1	Town Hall Heating	16,596.70	10,417.56	2,377.19	3,940	2,879.53	5,200	5,200	31.98%	
01-4194-5-530-2	Highway Heating	-	-	6,661.49	7,500	2,245.95	4,500	4,500	-40.00%	
01-4194-5-530-3	Safety Complex Heating	-	-	8,862.29	11,000	8,393.86	14,000	14,000	27.27%	
01-4194-5-530-4	Pingree Hill Heating	-	-	2,128.55	2,500	2,048.89	2,500	2,500	0.00%	
01-4194-5-550-1	Repairs & Maintenance	6,418.31	7,759.66	2,760.26	5,900	1,138.93	4,900	4,900	-16.95%	
01-4194-5-550-2	Municipal Property Mowing	28,986.00	25,991.00	25,807.00	28,000	14,060.00	30,000	30,000	7.14%	
01-4194-5-560-1	Plant Costs	1,654.11	1,856.00	4,974.61	4,810	2,881.66	4,660	4,660	-3.12%	
01-4194-6-660-1	Bottled Water	276.48	273.59	325.83	300	151.25	300	300	0.00%	
01-4194-6-660-2	Janitorial Supplies	362.93	126.04	565.21	500	6.26	400	400	-20.00%	
	Government Buildings & Ma	75,721.47	64,122.42	112,137.58	127,443	74,265.40	138,368	138,368	8.57%	0
01-4195-1-120-0	Cemetery Secretary/Admn	-	163.49	-	250	-	250	250	0.00%	
01-4195-1-120-1	Cemetery Salary/Wage	-	2,680.00	1,185.61	600	-	600	600	0.00%	
01-4195-3-380-0	Cemetery Mowing	8,635.00	11,855.00	12,505.00	11,500	7,740.00	12,000	12,000	4.35%	
01-4195-3-380-1	Cemetery Fertilization	1,130.00	1,130.00	1,130.00	1,130	1,794.00	1,800	1,800	59.29%	
01-4195-3-388-0	Cemetery Property Maint	8,741.89	-	8,835.55	7,000	1,046.00	7,000	4,000	-42.86%	
01-4195-3-390-0	Cemetery Mapping	6,876.00	6,132.50	1,022.50	1,500	105.00	1,500	1,500	0.00%	
01-4195-5-550-1	Auburn Village Cemetery	-	-	-	-	-	-	-	0.00%	
01-4195-5-550-2	Longmeadow Cemetery	-	-	4,455.50	2,000	1,046.00	2,000	-	-100.00%	
01-4195-5-660-0	Cemetery Supplies	356.78	722.21	92.50	600	225.74	600	600	0.00%	

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4195-5-690-0	Cemetery Miscellaneous	52.22	-	206.87	300	-	300	300	0.00%	
01-4195-5-720-0	Cemetery Mileage	-	-	-	300	-	400	400	33.33%	
01-4195-6-645-0	Cemetery Dues & Membersl	20.00	50.00	50.00	100	20.00	100	100	0.00%	
	Cemeteries Total	25,811.89	22,733.20	29,483.53	25,280	11,976.74	26,550	21,550	-14.75%	0
01-4196-6-695-1	Municipal Property Liability	53,727.00	63,935.00	34,909.50	70,714	71,609.00	73,500	73,500	3.94%	
01-4196-6-695-2	Unemployment Comp	980.00	-	92.33	1,191	1,191.00	1,200	1,200	0.76%	
01-4196-6-695-3	Workers' Compensation	20,164.13	16,913.48	38,071.00	40,160	40,160.00	42,000	42,000	4.58%	
01-4196-6-695-4	Ins Retention (Claims)	(7,356.20)	8,033.00	7,556.64	3,000	(4,411.50)	3,000	3,000	0.00%	
	Insurance Total	67,514.93	88,881.48	80,629.47	115,065	108,548.50	119,700	119,700	4.03%	0
01-4197-0-001-1	NH Municipal Association	4,651.00	4,831.00	5,049.00	5,269	5,269.00	5,400	5,400	2.49%	
01-4197-0-001-2	Southern NH Planning	3,215.51	3,268.44	3,412.17	3,560	3,586.35	3,913	3,913	9.92%	
	Advertising & Regional Asso	7,866.51	8,099.44	8,461.17	8,829	8,855.35	9,313	9,313	5.48%	0
01-4199-1-120-1	Village Crier Editor	1,848.08	1,596.59	1,257.08	1,729	586.54	1	1	-99.94%	
01-4199-2-290-2	General Reimbursement	4,217.79	4,136.87	4,246.29	4,200	2,351.78	4,200	4,200	0.00%	
01-4199-3-310-2	General Consulting Services	31,886.19	14,528.75	31,057.68	21,490	8,552.25	24,490	32,490	51.19%	
01-4199-3-340-1	Contracts Software&Maint	28,264.61	44,728.69	31,690.85	33,544	29,975.90	33,544	43,366	29.28%	
01-4199-3-390-1	Tax Map Update	119.50	7,900.00	5,250.00	6,100	2,400.00	6,100	6,100	0.00%	
01-4199-3-390-4	General Recording Fees	431.74	563.13	298.22	600	220.70	600	450	-25.00%	
01-4199-5-410-1	Bank Charges/Fees	-	140.80	393.49	300	282.75	300	320	6.67%	
01-4199-6-610-1	General Office Equipment	5,623.49	4,447.35	6,080.86	5,500	905.23	5,500	5,500	0.00%	
01-4199-6-611-1	Copy Machine Lease	669.00	1,188.00	1,128.39	1,200	653.61	1	1	-99.92%	
01-4199-6-620-3	Newsletter	15,408.85	16,193.00	19,355.39	18,500	10,851.95	18,500	18,000	-2.70%	
01-4199-6-630-1	General Postage	9,617.47	6,516.06	7,467.92	7,500	4,327.35	7,500	7,000	-6.67%	
01-4199-6-645-1	Conferences, Seminars	2,275.21	1,006.25	1,345.39	3,300	2,579.59	3,300	4,000	21.21%	
01-4199-6-670-1	General Office Supplies	7,643.44	5,714.51	4,831.69	7,500	2,802.68	7,500	6,000	-20.00%	
01-4199-6-680-1	General Advertising	1,106.35	754.89	582.56	1,000	298.15	1,000	600	-40.00%	
01-4199-6-690-1	Miscellaneous Budget Exp	95.63	376.80	958.95	750	1,451.89	750	1,250	66.67%	
	General Government Total	109,207.35	109,791.69	115,944.76	113,213	68,240.37	113,286	129,278	14.19%	0
01-4210-1-110-1	Police Chief Salary	82,317.69	83,671.65	83,851.03	85,807	58,859.21	87,369	87,369	1.82%	
01-4210-1-110-2	FT Officers Wages (6)	177,893.83	219,438.08	233,251.06	290,162	189,113.54	318,859	318,859	9.89%	
01-4210-1-110-3	Records Manager	35,977.78	36,225.39	39,913.69	42,256	26,543.13	45,033	45,033	6.57%	
01-4210-1-110-4	Office Manager Wage	46,061.48	47,034.62	48,764.30	51,220	34,121.24	53,172	53,172	3.81%	
01-4210-1-110-5	Police Lieutenant Wage	70,484.18	78,083.94	77,312.01	79,447	54,932.83	79,701	79,701	0.32%	
01-4210-1-110-6	Police Sergeants Wages	64,395.60	72,448.74	49,558.43	64,758	48,647.94	74,048	74,048	14.35%	
01-4210-1-110-7	Police Det. Sergeants	67,563.02	35,382.05	75,922.13	76,840	53,322.58	78,488	78,488	2.14%	
01-4210-1-120-1	PT Officers Wages (6)	136,363.21	111,040.28	73,620.06	87,489	35,664.21	61,757	61,757	-29.41%	
01-4210-1-150-1	DWI & Sobriety	4,280.42	3,630.72	2,832.29	5,000	1,317.03	5,000	5,000	0.00%	
01-4210-1-150-2	Selective Traffic Control	5,113.85	3,280.65	5,741.05	4,000	3,521.16	4,000	4,000	0.00%	
01-4210-1-150-3	Police Witness Fees	1,913.65	1,991.73	1,944.11	2,000	810.97	2,000	2,000	0.00%	
01-4210-1-150-4	PD OHRV	-	-	-	1	-	1	1	0.00%	
01-4210-1-160-1	Shift Differential	1,449.00	4,910.76	6,351.38	6,500	4,585.38	7,000	7,000	7.69%	
01-4210-2-220-1	Police SS	7,986.06	9,805.30	8,859.03	10,459	5,428.47	9,836	9,836	-5.95%	
01-4210-2-221-1	Police Medicare	9,070.09	9,180.28	9,066.62	11,643	6,513.10	11,937	11,937	2.53%	
01-4210-2-235-1	Police Retirement	130,834.22	139,641.03	159,137.11	187,223	127,664.46	200,989	200,989	7.35%	
01-4210-2-290-1	Police Uniforms	7,384.87	7,290.58	8,004.96	7,900	2,540.95	7,900	8,050	1.90%	
01-4210-3-340-1	Police Computer Services	23,945.50	48,146.12	22,385.90	23,500	18,778.21	23,500	30,000	27.66%	
01-4210-3-360-1	Police Custodial Services	6,400.00	6,749.66	7,018.55	7,120	3,665.00	7,120	7,120	0.00%	

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4210-3-370-1	Police Medical Services	1,284.76	2,675.59	1,350.00	1,200	310.82	1,200	1,200	0.00%	
01-4210-3-390-0	Police Court Prosecutor	14,000.24	15,166.71	18,999.96	19,100	9,883.31	19,100	19,100	0.00%	
01-4210-3-390-1	Police Radar	885.00	970.00	990.62	1,145	575.00	1,145	950	-17.03%	
01-4210-3-390-2	Police Radio Maint	6,908.98	6,469.73	8,299.28	6,200	6,151.05	6,200	5,050	-18.55%	
01-4210-3-390-3	Police Training	4,553.85	2,885.94	5,580.92	5,000	2,513.42	5,000	5,000	0.00%	
01-4210-3-390-4	Police Photography	-	31.92	346.55	300	12.99	300	300	0.00%	
01-4210-3-391-0	Police Public Relations	4,043.96	3,566.52	3,143.19	3,500	3,469.42	3,500	3,500	0.00%	
01-4210-5-560-1	Police Plant Costs	7,411.40	8,037.78	8,233.46	8,000	4,230.81	8,000	7,800	-2.50%	
01-4210-6-610-1	Police Equipment	5,416.56	7,494.95	5,144.07	5,000	6,688.80	5,000	6,000	20.00%	
01-4210-6-610-2	Police Office Equipment	1,446.56	6,883.15	1,740.55	2,000	1,481.89	2,000	2,000	0.00%	
01-4210-6-630-1	Police Postage	589.00	279.30	559.32	600	246.62	600	600	0.00%	
01-4210-6-640-1	Police Subscriptions	3,116.87	3,719.78	3,981.65	4,000	3,691.65	4,000	4,000	0.00%	
01-4210-6-660-1	Police Firearms	5,457.14	5,518.19	6,658.18	5,800	5,130.22	5,800	5,800	0.00%	
01-4210-6-660-2	Police Supplies	2,202.64	2,219.74	587.43	2,250	709.25	2,250	2,250	0.00%	
01-4210-6-660-3	Police Canine Supplies	-	2,822.02	2,481.32	3,000	1,731.49	3,000	3,000	0.00%	
01-4210-6-660-4	Police Commission Exp	134.65	8,860.70	-	100	-	100	100	0.00%	
01-4210-6-670-1	Police Office Supplies	1,861.74	2,094.27	1,609.34	2,250	1,694.23	2,250	2,250	0.00%	
01-4210-6-680-1	Police Advertising	200.00	124.05	80.00	200	87.06	200	200	0.00%	
01-4210-6-690-1	Police Other Contingencies	187.07	317.05	55.50	200	34.02	200	200	0.00%	
01-4210-7-700-1	Police Cruisers	52,357.64	57,617.25	69,092.36	71,520	67,037.51	71,520	74,640	4.36%	
01-4210-7-700-2	Police Motorcycle	4,146.55	3,851.95	3,885.00	3,500	3,094.90	3,500	3,500	0.00%	
01-4210-7-710-1	Police Cruiser Maint	11,465.09	13,966.46	10,570.28	10,550	7,678.91	10,550	10,550	0.00%	
01-4210-7-720-1	Police Cruiser Fuel	25,343.64	18,684.68	19,464.25	25,000	11,011.05	25,000	20,000	-20.00%	
Police Department Total		1,032,447.79	1,092,209.31	1,086,386.94	1,223,740	813,493.83	1,258,124	1,262,349	3.16%	0
01-4215-3-390-1	Derry Ambulance Service	66,184.00	72,802.50	80,082.50	83,896	83,896.00	84,735	84,735	1.00%	
Ambulance Total		66,184.00	72,802.50	80,082.50	83,896	83,896.00	84,735	84,735	1.00%	0
01-4220-1-110-0	Fire Full Time Salaries	107,402.06	117,398.20	117,148.22	126,292	79,389.95	126,265	126,265	-0.02%	
Fire Chief Salary		-	-	-	-	-	-	22,745	100.00%	
01-4220-1-160-1	Fire Personnel Stipend	45,616.19	57,587.38	63,758.94	50,072	17,961.34	50,072	27,327	-45.42%	
01-4220-2-220-1	Fire SS	3,019.24	1,977.68	1,429.52	1,554	499.60	3,510	3,510	125.85%	
01-4220-2-221-0	Fire Medicare	1,448.49	1,752.47	1,723.49	2,576	1,056.30	2,565	2,565	-0.44%	
01-4220-2-235-0	Fire Retirement	28,390.91	29,628.61	33,144.35	40,370	24,873.72	40,437	40,437	0.17%	
01-4220-3-370-1	Fire Occupational Health&	-	1,000.00	-	500	242.00	500	1,000	100.00%	
01-4220-3-390-2	Forest Fires	-	-	-	1	-	1	1	0.00%	
01-4220-3-390-3	Fire Equipment Maint	3,054.29	4,195.64	1,035.11	4,200	4,513.38	4,200	4,500	7.14%	
01-4220-3-390-4	Fire Radio Repair	1,081.20	860.52	1,111.32	1,000	100.00	1,000	1,000	0.00%	
01-4220-3-390-5	Derry Dispatch	41,674.00	43,757.00	45,944.50	48,242	48,241.50	50,000	50,000	3.64%	
01-4220-3-390-7	Fire & Rescue Training	17,783.56	17,473.11	13,516.11	17,000	3,216.47	17,000	20,000	17.65%	
01-4220-3-390-8	Fire Hazmat	5,987.07	6,290.23	6,556.68	6,700	6,687.56	6,700	6,700	0.00%	
01-4220-5-550-1	Fire Building Maintenance	13,650.74	9,464.76	11,478.96	9,000	11,762.30	9,000	10,000	11.11%	
01-4220-6-610-1	Fire & Rescue New Equip	16,094.99	33,383.88	19,282.15	15,000	3,830.74	15,000	16,000	6.67%	
01-4220-6-610-4	Fire New Radios	3,726.70	4,214.25	3,443.77	4,200	483.25	4,200	7,800	85.71%	
01-4220-6-610-6	Fire SCBA Maintenance	4,515.56	4,383.76	3,637.54	5,000	1,437.81	5,000	5,000	0.00%	
01-4220-6-611-1	Fire Water Hydrants	9,991.24	12,132.52	9,806.08	10,000	5,307.40	10,000	10,000	0.00%	
01-4220-6-640-0	Fire Dues,Subscrip,Software	-	2,412.54	4,023.10	4,000	1,054.10	4,000	5,000	25.00%	
01-4220-6-660-1	Fire Rescue Supplies	1,557.85	1,989.87	4,692.20	2,000	1,168.45	2,000	3,000	50.00%	
01-4220-6-660-2	Fire Protective Clothing	9,266.35	12,198.42	10,135.77	14,000	7,630.65	14,000	14,000	0.00%	
01-4220-6-670-1	Fire Office&Cleaning Supp	5,732.25	3,521.50	2,500.76	2,500	2,425.97	2,500	2,500	0.00%	
01-4220-6-690-1	Fire Misc Grant	8,065.60	7,972.05	7,236.00	7,236	750.00	7,236	5,000	-30.90%	

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4220-6-690-2	Fire Dry Hydrants	605.01	665.57	520.74	500	-	500	2,000	300.00%	
01-4220-6-690-3	Fire Information Tech	-	-	-	2,000	2,355.00	2,000	5,000	150.00%	
01-4220-7-700-1	Fire Truck Lease/Purchase	19,212.14	13,024.82	6,513.41	-	-	-	-	0.00%	
01-4220-7-710-1	Fire Truck Maintenance	24,703.62	18,282.98	19,099.19	34,000	31,293.66	34,000	37,000	8.82%	
01-4220-7-720-1	Fire Apparatus Fuel	14,588.19	8,055.98	7,696.78	9,000	4,624.04	9,000	9,000	0.00%	
	Fire Department Total	387,167.25	413,623.74	395,434.69	416,943	260,905.19	420,685	437,349	4.89%	0
01-4240-1-110-1	Building Inspector Salary	54,329.71	53,531.58	54,858.33	57,564	38,588.16	58,275	58,275	1.24%	
01-4240-3-320-1	BI Engineering Services	600.00	-	-	500	-	500	500	0.00%	
01-4240-3-350-1	BI Legal Expenditure	1,312.50	4,714.89	5,438.49	5,000	(1,255.96)	5,000	5,000	0.00%	
01-4240-5-510-1	BI Cell Phone Reimbur	420.00	420.00	600.00	600	300.00	600	600	0.00%	
01-4240-6-610-1	BI Office Equipment	69.99	-	409.99	500	-	500	500	0.00%	
01-4240-6-645-0	BI Dues,Workshop,	3,145.65	3,607.86	1,080.00	3,500	1,605.00	3,500	3,500	0.00%	
01-4240-6-650-1	BI Books	520.80	391.03	240.99	500	-	500	500	0.00%	
01-4240-6-660-1	BI Safety Equipment	-	129.00	109.99	150	-	150	150	0.00%	
01-4240-6-670-1	BI Printing, Forms &	458.34	252.50	350.50	300	-	300	300	0.00%	
01-4240-7-710-1	BI Vehicle Repairs & Maint	365.34	671.38	816.02	750	158.12	750	750	0.00%	
01-4240-7-720-1	BI Fuel/Mileage	1,330.62	554.55	518.05	500	278.42	500	500	0.00%	
	Building Inspection Total	62,552.95	64,272.79	64,422.36	69,864	39,673.74	70,575	70,575	1.02%	0
01-4290-0-550-0	OEM (FEMA) Exp	26,527.58	-	-	1	-	1	1	0.00%	
01-4290-3-390-1	OEM Training	200.00	42.48	-	200	-	200	1	-99.50%	
01-4290-3-395-1	OEM Public Media	-	-	-	8,100	8,100.00	7,500	7,500	-7.41%	
01-4290-5-510-1	OEM Communications	1,014.48	857.20	(53.96)	-	-	-	-	0.00%	
01-4290-6-610-1	OEM Equipment & Gear	-	396.87	293.27	126	-	126	1	-99.21%	
	Emergency Management To	27,742.06	1,296.55	239.31	8,427	8,100.00	7,827	7,503	-10.96%	0
01-4299-0-391-0	Town Details	-	1,084.23	-	1,000	-	1,000	1,000	0.00%	
	Other Public Safety Total	-	1,084.23	-	1,000	-	1,000	1,000	0.00%	0
01-4312-1-130-1	Highway Road Agent Stip	1,883.61	1,890.36	1,901.70	2,063	1,357.80	2,115	2,115	2.54%	
01-4312-3-385-1	Highway Shimming	81,259.88	120,087.79	99,806.47	130,000	-	130,000	180,000	38.46%	
01-4312-3-385-2	Highway Spr/Summer Stms	-	5,604.25	16,714.56	8,500	3,540.00	8,500	8,500	0.00%	
01-4312-3-385-3	Highways Summer Sub	118,545.00	148,494.00	193,003.07	138,000	133,464.24	138,000	138,000	0.00%	
01-4312-3-385-4	Highway Road Striping	16,757.50	16,830.10	8,569.62	20,000	1,295.00	20,000	20,000	0.00%	
01-4312-3-385-5	Highway Tree/Brush Cut	33,811.00	32,295.00	42,640.00	42,000	23,832.50	42,000	42,000	0.00%	
01-4312-3-385-6	Highway Crack Sealing	-	-	-	1	-	1	1	0.00%	
01-4312-3-385-7	Highway Cold Patch	5,813.00	4,643.75	4,991.45	4,800	4,815.90	4,800	4,800	0.00%	
01-4312-3-385-8	Highway Summer Gravel/	23,031.74	25,991.97	41,802.80	1	764.30	1	1	0.00%	
01-4312-3-385-9	Highway Summer Misc Supp	3,951.69	2,351.67	1,443.72	3,000	120.44	3,000	3,000	0.00%	
01-4312-3-386-3	Highway Winter Sub	423,838.38	312,206.50	496,592.59	382,000	322,155.00	382,000	382,000	0.00%	
01-4312-3-386-4	Highway Winter Salt	153,532.79	139,806.82	163,525.56	170,000	163,748.52	170,000	180,000	5.88%	
01-4312-3-386-5	Highway Winter Sand	9,711.73	-	-	5,000	1,694.17	5,000	5,000	0.00%	
01-4312-3-386-6	Highway Winter Repairs	6,195.33	8,424.40	6,005.94	8,000	6,278.26	8,000	8,000	0.00%	
01-4312-3-387-2	Highway Bridge & Culvert	560.20	6,058.85	7,225.00	5,000	5,401.53	5,000	5,000	0.00%	
01-4312-3-387-4	Highway Guardrails,Gates	1,338.00	250.47	-	1,000	-	1,000	1,000	0.00%	
01-4312-3-388-1	Highway Signs&Safety Equip	3,827.55	988.32	4,616.18	3,500	1,117.92	3,500	3,500	0.00%	
01-4312-3-390-0	Highway Catch Basin Maint	9,070.00	2,100.00	4,295.00	5,000	-	5,000	5,000	0.00%	
01-4312-3-390-2	Highway Storm Water Maint	21,258.75	27,408.50	14,749.02	15,000	-	15,000	15,000	0.00%	
	Highways & Streets Total	914,386.15	855,432.75	1,107,882.68	942,865	669,585.58	942,917	1,002,917	6.37%	0

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4316-3-390-1	Public Street Lighting	13,284.22	13,034.92	13,963.57	13,500	9,137.50	18,000	18,000	33.33%	
	Street Lighting Total	13,284.22	13,034.92	13,963.57	13,500	9,137.50	18,000	18,000	33.33%	0
01-4324-3-390-1	Solid Waste Hazardous	4,651.50	7,557.66	10,267.07	8,500	602.50	10,400	10,400	22.35%	
01-4324-5-390-0	Landfill Monitoring	9,000.00	4,300.00	9,100.00	10,000	10,200.00	12,000	12,000	20.00%	
01-4324-5-390-1	Roadside PickUp Container	200.00	200.00	-	300	-	300	300	0.00%	
	Solid Waste Disposal Total	13,851.50	12,057.66	19,367.07	18,800	10,802.50	22,700	22,700	20.74%	0
01-4411-1-120-1	Health Officer Stipend	1,472.56	1,483.16	1,624.00	1,672	836.00	1,672	1,672	0.00%	
01-4411-1-120-2	Deputy Health Off Stipend	602.03	474.68	522.00	537	268.50	537	537	0.00%	
01-4411-2-250-1	Health Mileage	25.30	17.28	8.42	100	-	100	100	0.00%	
01-4411-6-645-1	Health Dues & Member	175.00	105.00	255.00	255	35.00	255	255	0.00%	
01-4411-7-720-1	Health Fuel/Mileage	-	-	-	-	-	100	100	100.00%	
	Health Administration Total	2,274.89	2,080.12	2,409.42	2,564	1,139.50	2,664	2,664	3.90%	0
01-4414-1-120-1	Animal Control Salary	16,626.74	17,013.82	17,385.58	18,031	12,393.75	18,315	18,315	1.57%	
01-4414-2-250-1	Animal Control Mileage	925.81	707.94	748.10	600	430.56	600	600	0.00%	
01-4414-3-370-1	Animal Control Medical	-	-	-	200	-	200	200	0.00%	
01-4414-3-390-1	Animal Control Vet Charges	161.50	322.00	65.00	300	20.00	300	300	0.00%	
01-4414-3-390-2	Animal Control Boarding	390.00	400.00	255.00	300	125.00	300	300	0.00%	
01-4414-6-645-1	Animal Control Education	200.00	250.00	150.00	250	-	250	250	0.00%	
01-4414-6-645-2	Animal Control Dues	-	-	40.00	40	40.00	40	40	0.00%	
01-4414-6-660-1	Animal Control Misc	588.70	658.25	820.53	750	214.56	750	750	0.00%	
	Animal & Pest Control Total	18,892.75	19,352.01	19,464.21	20,471	13,223.87	20,755	20,755	1.39%	0
01-4415-3-370-1	Visiting Nurse	2,500.00	2,500.00	2,500.00	2,500	-	2,500	2,500	0.00%	
01-4415-3-370-2	CASA	-	-	-	-	-	-	-	0.00%	
01-4415-3-370-3	Red Cross	-	-	-	-	-	-	-	0.00%	
01-4415-3-370-4	Child and Family Services	1,000.00	1,000.00	500.00	500	-	500	500	0.00%	
01-4415-3-370-5	Home Health&Hospice Care	-	500.00	1,000.00	1,000	-	1,000	1,000	0.00%	
01-4415-3-370-6	Lamprey Health Care	500.00	500.00	500.00	500	500.00	500	500	0.00%	
01-4415-3-370-7	Big Brother & Big Sister	-	-	-	-	-	-	-	0.00%	
01-4415-3-390-1	SocialServices-Meals/Whee	1,114.00	1,114.00	1,300.00	1,375	1,375.00	1,375	1,375	0.00%	
	Health Agencies & Hospitals	5,114.00	5,614.00	5,800.00	5,875	1,875.00	5,875	5,875.00	0.00%	0
01-4442-0-002-1	General Welfare Assist	12,036.35	6,891.55	15,430.83	17,500	6,596.62	17,500	17,000	-2.86%	
01-4442-1-120-1	Welfare Officer Stipend	1,892.03	1,925.34	1,984.99	2,021	334.72	1	1	-99.95%	
	Direct Assistance Total	13,928.38	8,816.89	17,415.82	19,521	6,931.34	17,501	17,001	-12.91%	0
01-4444-3-390-1	RCCAP	4,471.00	4,471.00	4,471.00	4,471	-	4,471	4,471	100.00%	
	Intergovernmental Welfare F	4,471.00	4,471.00	4,471.00	4,471	-	4,471	4,471	10000.00%	0
01-4520-0-001-1	Recreation Senior Trips	10,586.71	8,808.67	6,587.95	7,000	3,547.61	7,000	7,000	0.00%	
01-4520-0-001-2	Recreation Family Events	12,376.64	14,949.36	13,552.42	16,150	12,678.24	16,150	16,150	0.00%	
01-4520-0-001-3	Recreation Basketball Prog	-	-	447.92	1,200	800.00	600	600	-50.00%	
01-4520-0-001-4	Recreation Ski Program	2,601.50	2,655.92	2,799.76	2,800	2,658.55	2,800	2,800	0.00%	
01-4520-0-001-6	Recreation Community Serv	-	400.00	187.98	250	207.30	250	250	0.00%	
01-4520-0-001-7	Recreation Soccer Prog	1,531.70	1,010.00	825.45	1,900	1,432.39	1,900	1,950	2.63%	
01-4520-0-001-8	Recreation Senior Dinners	985.95	1,159.28	1,429.38	1,800	1,651.77	1,800	1,800	0.00%	
01-4520-1-120-1	Recreation Secretary Salary	10,876.09	3,627.77	12,034.24	14,911	10,977.23	17,659	17,659	18.43%	
01-4520-1-120-2	Recreation Maint Worker	17,852.16	25,802.07	23,510.24	27,785	17,290.19	28,338	28,338	1.99%	

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4520-2-250-1	Recreational Mileage Reimb	365.17	1,196.58	2,108.38	1,200	1,604.33	1,800	1,800	50.00%	
01-4520-3-360-1	Recreation Playground &	926.27	4,210.89	2,289.10	3,000	1,150.73	3,000	3,000	0.00%	
01-4520-5-520-1	Recreation Electricity	2,360.74	2,232.95	-	-	219.00	-	-	0.00%	
01-4520-5-550-0	Recreation General Maint	9,127.02	21,985.71	7,417.75	20,175	15,906.07	20,175	27,275	35.19%	
01-4520-5-550-4	Recreation Ice Rink	150.00	1,183.57	2,502.65	1,800	-	1,800	13,000	622.22%	
01-4520-5-560-1	Recreation Trash Removal	-	-	170.25	600	191.84	600	600	0.00%	
01-4520-5-560-2	Recreation Chemical Toilets	5,188.58	6,223.85	5,380.66	5,400	4,588.55	5,400	5,400	0.00%	
01-4520-5-610-0	Recreation Tools	-	-	-	5,000	5,415.90	5,000	5,000	0.00%	
01-4520-6-670-0	Recreation Office Supplies	455.19	751.12	144.39	200	-	200	200	0.00%	
01-4520-9-940-1	Recreation Improvements	38,574.25	-	-	-	-	-	-	0.00%	
	Parks & Recreation Total	113,957.97	96,197.74	81,388.52	111,171	80,319.70	114,472	132,822	19.48%	0
01-4550-1-110-1	Librarian Salaries	42,749.33	49,796.46	51,842.74	53,781	37,077.39	55,037	55,037	2.33%	
01-4550-1-120-1	Library Assistant Salaries	36,155.69	34,188.99	37,413.45	46,589	28,646.64	52,855	52,855	13.45%	
01-4550-1-120-2	Library Technical Assist	10,026.73	7,940.70	8,852.95	10,218	5,828.22	9,200	9,200	-9.96%	
01-4550-2-220-1	Library SS	5,215.90	5,426.05	5,807.70	6,861	4,228.44	7,260	7,260	5.81%	
01-4550-2-221-1	Library Medicare	1,220.66	1,269.62	1,358.30	1,622	988.89	1,698	1,698	4.68%	
01-4550-2-230-1	Library Retirement	4,681.20	5,562.25	5,845.38	6,120	4,219.42	6,263	6,263	2.34%	
01-4550-3-340-0	Library Operating Exp	36,929.80	37,181.00	38,404.00	44,081	32,994.00	44,081	49,450	12.18%	
	Library Total	136,979.31	141,365.07	149,524.52	169,272	113,983.00	176,393	181,762	7.38%	0
01-4583-0-001-1	Flags	1,641.84	1,899.00	1,482.50	1,850	402.42	1,850	1,500	-18.92%	
01-4583-0-001-2	Auburn Historical Assoc	5,000.00	5,000.00	5,000.00	5,000	5,000.00	5,000	5,000	0.00%	
	Patriotic Purposes Total	6,641.84	6,899.00	6,482.50	6,850	5,402.42	6,850	6,500	-5.11%	0
01-4611-1-120-1	Conserv Secretary Salary	656.21	396.95	416.40	400	433.81	400	400	0.00%	
01-4611-3-390-0	Conserv Profess Services	-	-	-	500	-	500	500	0.00%	
01-4611-3-390-2	Conserv Maps & Supplies	21.50	-	-	350	-	350	350	0.00%	
01-4611-6-645-1	Conserv Education	65.00	82.00	175.00	500	-	500	500	0.00%	
01-4611-6-645-2	Conserv Dues & Member	303.00	353.00	333.00	600	353.00	600	600	0.00%	
01-4611-6-660-1	Conserv Natural Resource Ir	-	-	-	1	-	1	1	0.00%	
	Conservation Administration	1,045.71	831.95	924.40	2,351	786.81	2,351	2,351	0.00%	0
01-4711-4-410-1	Long Term Bond Principle	-	-	-	1	-	1	1	0.00%	
	Principle on LT Bonds & Not	-	-	-	1	-	1	1	0.00%	0
01-4721-4-420-1	Long Term Bond Interest	-	-	-	1	-	1	1	0.00%	
	Interest on LT Bonds & Note	-	-	-	1	-	1	1	0.00%	0
01-4723-4-420-1	Tax Anticipation Interest	-	-	-	1	-	1	1	0.00%	
	Interest on Tax Anticipation	-	-	-	1	-	1	1	0.00%	0
01-4790-4-410-1	Cost of Debt Issuance	-	-	-	-	-	-	-		
	Other Debt Service Charges	-	-	-	-	-	-	-	0.00%	0
01-4901-3-910-3	Recreation Improvements	-	59,189.36	23,922.93	20,000	7,188.50	20,000	350,690	1653.45%	
	Land & Improvements Total	-	59,189.36	23,922.93	20,000	7,188.50	20,000	350,690	1653.45%	0
01-4902-7-700-1	Fire Apparatus Lease/Purc	72,695.61	72,695.61	72,695.61	72,696	72,695.61	120,910	120,910	66.32%	
	Machinery, Vehicles & Equip	72,695.61	72,695.61	72,695.61	72,696	72,695.61	120,910	120,910	66.32%	0

Acct #	Description	Expended 2015	Expended 2016	Expended 2017	Budgeted 2018	Expended YTD 2018	Default 2019	Dept/Comm 2019	% Chg 18/19	BOS 2019
01-4909-9-930-0	Road Reconstruction	705,781.19	936,031.18	752,627.47	700,000	268,431.32	700,000	700,000	0.00%	
	Improvements Other Than B	705,781.19	936,031.18	752,627.47	700,000	268,431.32	700,000	700,000	0.00%	0
	General Fund Total	4,770,943.95	5,016,076.53	5,172,751.79	5,343,025	3,386,818.28	5,382,884.19	5,842,175	9.34%	0
01-4312-3-388-3	Highway Special Hwy Grant	-	-	76,615.00	-	4,568.75			0.00%	
01-4901-3-690-0	Mosquito Control	34,675.00	34,575.00	-	-	-			0.00%	
01-4902-7-700-2	Fire Apparatus Purchase	42,374.84			100,000	100,000.00	-	-	-100.00%	
01-4909-0-000-0	Multi-Use Path	-	-	3,621.62	-	14,463.81	-	180,832	100.00%	
01-4915-0-000-0	Old Candia&Raymond Rd	27,207.10	13,410.76	120,724.17						
01-4915-0-000-0	Capital Reserve Trs	60,000.00	84,000.00	55,000.00	200,000	197,879.08				
	Total WA	164,256.94	131,985.76	255,960.79	300,000.00	316,911.64	-	180,832.00	-39.72%	
	Grand Total	4,935,200.89	5,148,062.29	5,428,712.58	5,643,025.00	3,703,729.92	5,382,884.19	6,023,007.19		