

**Town of Auburn
BUDGET COMMITTEE
Town Hall
November 5, 2020**

7:00 PM

Election of Committee Chair and Vice Chair

Presentation of Overall 2021 Town Budget:

- Bill Herman and Adele Frisella

Presentation of Updated 2021 – 2026 Capital Improvement Plan

General Committee Discussion on Approach to 2021 Budget

Other Business:

Next Meetings: Thursday, November 12th at 7:00 PM
Thursday, November 19th at 7:00 PM
Tuesday, November 24th at 7:00 PM — School District
Thursday, December 3rd at 7:00 PM
Thursday, December 10th at 7:00 PM
Thursday, December 17th 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

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To: Budget Committee

From: Bill Herman, CPM, Town Administrator

Date: November 2, 2020

Re: Proposed FY 2021 Town Budget and Capital Expenditures

For the third year, we are continuing the adjusted Town budgeting process to enable both the Board of Selectmen and the Budget Committee to 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 sincere efforts of all the Town departments, officials and employees for again 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 and Finance Assistant Patricia Rousseau should be specifically noted for all their work to assist departments as needed, and to compile the individual pieces into the total package you are receiving.

In compiling this budget, we have included all 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 entirety of the requests. The two boards 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.

In very simple terms, the budget requests for FY 2021 total \$5,883,776. This compares to the current 2020 Town budget of \$5,567,955, or an increase of \$315,821 (5.67%).

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

- For example, all the wage lines throughout the budget are included at the current rate of pay for all positions or what they are expected to be by the end of FY 2020. There is no funding included for any step increases or COLA adjustment. However, in the area of finance, adjustments have been made for the retirement of the Finance Director and the resulting transition in personnel.
- Several items such as health insurance, disability insurance, and NH Retirement System (NHRS) are included with known rate increases (9% for health, 4% for disability and no increase for dental and life. There is also an average 20% increase for NHRS). All of those rate increases take effect on July 1st, so are reflected in the FY 2021 budget proposal for the last half of the year only.

- In the budget document, we have included several capital appropriations, all of which are included in the Town's Capital Improvement Plan for 2021 – 2026 that has been adopted by the Planning Board. A few of these items include the commencement of Electronic Records Storage for Town Hall records (\$25,000), ice skating rink improvement for family skating (\$5,500), a library sizing needs assessment (\$15,000); replenishment of funds to both the Town Property Improvement and the Town Fleet Maintenance funds (\$20,000) and the establishment of a Cistern & Dry Hydrant Expendable Trust Fund (\$5,000).
- There are also increases and decreases proposed in various operational line items including accounts dealing with elections (-\$21,000); Highway Shimming (+\$50,000); full-year provision of Per Diem Wages for firefighter coverage (+\$9,856); Fire Truck maintenance (+18,050); Highway Summer Subcontractors (+\$50,000), Street Lights (-\$7,000), Library Maintenance (+\$9,560) and Library Lending Materials (+\$3,536) to identify a few.
- I would be remiss if I did not note the Capital Improvement Plan (CIP) has recommended less money for a specific area than what has been requested by a Town official. This is in the area of Road Reconstruction where the Road Agent has recommended the amount of \$650,000 and the CIP has recommended an appropriation of \$600,000.
- And finally, as footnoted at the bottom of the budget document, there are two departments not reporting on requested budgets at this time – Conservation Commission and Town Clerk. So listed items are an estimate (at least concerning elections) or are the 2020 budget amount carried forward (for the Conservation Commission).

Hopefully, this advance look at the entirety of the proposed Town budget and the approved Capital Improvement Program will be helpful to the Budget Committee in preparing for the budget work and review ahead over the next several months.

Thank you for your consideration.

Attachments

2021 Full Budget

Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4130-1-110-1	Finance Director	62,147.08	63,667.92	66,730.96	68,576	56,210.94	56,952	56,952	-17%	
01-4130-1-110-2	Finance Assistant	46,443.51	46,471.90	45,018.86	45,672	39,001.25	56,297	56,297	23%	
01-4130-1-110-3	Town Administrator	83,942.05	86,876.69	91,876.29	94,174	78,627.03	96,027	96,027	2%	
01-4130-1-110-4	Land Use Coordinator	45,217.25	46,692.95	50,185.88	51,853	42,729.42	52,483	52,483	1%	
01-4130-1-120-0	Board of Selectmen Secretary	-	-	1,458.75	2,000	975.00	2,000	2,000	0%	
01-4130-1-120-1	Highway Safety Secretary	8.11	60.00	120.00	205	45.00	205	205	0%	
01-4130-1-130-1	Selectman Chair Stipend	3,098.88	3,380.98	3,589.99	3,684	2,758.41	3,684	3,684	0%	
01-4130-1-130-2	Selectman Seat Two Stipend	2,830.65	3,088.00	3,278.98	3,365	2,519.55	3,365	3,365	0%	
01-4130-1-130-3	Selectman Seat Three Stipend	2,830.65	3,087.98	3,278.98	3,365	2,519.55	3,365	3,365	0%	
01-4130-1-130-4	Trustee of Trust Funds Stipend	292.00	301.00	311.00	319	-	319	319	0%	
01-4130-1-130-5	Trustee of Cemeteries Stipend	-	400.00	662.01	679	-	679	679	0%	
01-4130-2-250-1	Selectmen Expenses	3,750.00	3,750.00	3,750.00	3,750	2,812.50	3,750	3,750	0%	3,750
01-4130-6-620-1	Town Report	2,043.07	1,451.27	2,000.00	1,500	1,419.76	1,500	1,500	0%	1,500
01-4130-6-660-2	Voter Guide	3,700.00	3,902.60	4,275.00	4,400	4,497.49	4,400	4,900	11%	4,900
Executive Department Total		256,303.25	263,131.29	276,536.70	283,542	234,115.90	285,025	285,525	1%	10,150
01-4140-1-120-1	Deputy Town Clerk	9,177.29	5,824.14	6,327.53	10,227	7,864.92	11,648	11,648	14%	
01-4140-1-120-2	TC/Tax Collector Assist	-	-	-	1	-	1	1	0%	
01-4140-1-130-1	Town Clerk Salary	54,010.06	56,007.08	58,175.00	60,178	48,465.24	60,902	60,902	1%	
01-4140-1-165-0	Election Personnel	4,975.00	6,300.00	2,300.00	14,500	5,992.50	4,000	4,000	-72%	
01-4140-1-165-5	Checklist Supervisors	2,883.65	3,148.03	1,169.08	6,500	4,319.74	1,300	1,300	-80%	
01-4140-6-620-2	Record Preservation	7,600.00	3,630.00	4,000.00	4,000	-	4,000	4,000	0%	
01-4140-6-645-1	Town Clerk Dues & Conf	1,692.20	1,801.35	2,177.86	3,600	55.00	3,600	3,600	0%	
01-4140-6-650-1	Law Books	1,294.45	64.45	797.95	1,000	913.13	1,000	1,000	0%	
01-4140-6-660-0	Election Expenses	4,595.94	6,178.86	3,512.00	14,500	7,751.45	4,000	4,000	-72%	
01-4140-6-660-1	Dog Tags	411.54	417.56	421.02	450	-	450	450	0%	
Election, Regis & Vital Stats Total		86,640.13	83,371.47	78,880.44	114,956	75,361.98	90,901	90,901	-21%	-
01-4150-1-120-1	Deputy Tax Collector	6,230.38	2,781.05	3,342.04	5,114	4,534.38	11,648	11,648	56%	
01-4150-1-120-2	Deputy Treasurer Stipend	330.00	340.00	351.00	360	-	360	360	0%	
01-4150-1-120-3	Budget Committee Secretary	1,000.00	135.00	314.25	1,061	33.75	1,061	1,061	0%	
01-4150-1-130-1	Tax Collector Salary	41,167.42	42,689.64	44,493.04	45,725	38,540.07	46,430	46,430	2%	
01-4150-1-130-2	Treasurer Stipend	2,515.56	2,643.00	2,758.05	2,830	2,355.99	2,830	2,830	0%	
01-4150-3-310-1	Audit	11,500.00	11,950.00	12,000.00	13,000	6,240.50	13,000	13,500	4%	
01-4150-3-310-2	Deed Research	320.00	528.00	720.00	750	437.00	750	900	17%	
01-4150-3-330-2	Annual Assessing Update	27,424.96	88,459.25	37,596.20	28,000	20,928.00	28,000	28,000	0%	
01-4150-6-620-1	Tax Bill Printing	2,776.84	2,852.58	2,904.72	3,100	2,387.35	3,150	3,150	2%	
01-4150-6-645-1	Tax Collector Education	870.00	946.25	730.00	950	40.00	950	1,025	7%	
Financial Administration Total		94,135.16	153,324.77	105,209.30	100,890	75,497.04	108,179	108,904	7%	-
01-4153-3-350-1	Legal Expenditures	35,207.48	22,269.16	28,994.14	25,000	11,004.93	25,000	25,000	0%	
01-4153-3-350-2	Labor Relations	6,230.51	8,001.72	1,866.25	5,000	740.00	5,000	5,000	0%	
Legal Expenditures Total		41,437.99	30,270.88	30,860.39	30,000	11,744.93	30,000	30,000	0%	-
01-4155-2-210-1	Health Insurance (All Dept)	275,745.55	278,592.82	275,103.15	342,688	272,969.74	356,967	356,967	4%	
01-4155-2-211-1	Dental Insurance (All Dept)	15,718.61	15,914.27	17,119.23	18,543	15,293.13	15,992	15,992	-14%	
01-4155-2-213-1	Disability Insurance (All Dept)	6,831.99	7,348.06	6,692.68	8,221	6,189.32	8,679	8,679	6%	
01-4155-2-214-1	Life Insurance (All Dept)	3,275.87	2,329.34	3,323.32	2,686	2,168.50	2,394	2,394	-11%	
01-4155-2-220-1	General SS	26,861.58	28,161.71	28,948.81	33,841	23,201.74	33,235	33,235	-2%	

2021 Full Budget

Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4155-2-221-1	Medicare	6,286.48	6,465.12	6,769.88	7,914	5,429.78	7,773	7,773	-2%	
01-4155-2-230-1	Retirement Group I	40,205.14	40,835.30	42,064.13	41,006	34,803.44	49,314	49,314	20%	
01-4155-2-290-0	Longevity Pay	9,600.00	9,850.00	9,300.00	9,600	-	11,350	11,350	18%	
	Personnel Administration Total	384,525.22	389,496.62	389,321.20	464,499	360,055.65	485,704	485,704	5%	-
01-4191-1-120-1	Planning & Zoning Secretary	-	-	-	1	-	1	1	100%	
01-4191-1-120-4	Zoning Board Secretary Salary	-	-	-	-	-	-	-	0%	
01-4191-2-250-1	P/Z Mileage	263.22	-	426.88	500	-	500	500	0%	
01-4191-3-320-1	P/Z Engineering Services	378.00	-	-	4,000	-	4,000	4,000	0%	
01-4191-3-350-1	P/Z Legal Expenditures	14,656.46	12,604.60	4,962.00	16,000	12,793.00	16,000	16,000	0%	
01-4191-3-390-1	P/Z Maps	(650.00)	650.00	-	650	-	650	650	0%	
01-4191-3-390-2	Master Plan & Regulatory	32,879.21	8,370.50	9,163.50	20,000	3,219.00	20,000	17,000	0%	
01-4191-3-390-3	P/Z Recording Fees	-	-	-	250	-	250	250	0%	
01-4191-6-620-1	P/Z Printing	-	547.16	-	1,000	471.00	1,000	1,000	0%	
01-4191-6-645-0	P/Z Dues, Workshops,	50.00	270.00	125.00	1,200	50.00	1,200	1,200	0%	
01-4191-6-650-1	P/Z Books	167.75	-	174.50	500	185.25	500	500	0%	
01-4191-6-670-1	P/Z Printed Forms &	-	-	-	50	-	50	50	2%	
01-4191-6-680-1	P/Z Legal Ads	2,790.75	3,593.77	4,180.30	3,000	1,430.60	3,000	3,000	0%	
	Planning & Zoning Total	50,535.39	26,036.03	19,032.18	47,151	18,148.85	47,151	44,151	0%	-
01-4194-1-120-1	Janitorial Salary	11,022.64	14,849.72	12,737.32	18,497	10,630.51	11,946	11,946	-35%	
01-4194-5-510-1	Town Hall Telephone/Internet	4,594.77	3,700.92	4,405.09	4,400	4,296.66	5,280	5,280	20%	
01-4194-5-510-2	Highway Telephone/Internet	1,069.73	1,254.12	1,103.55	1,300	747.88	1,050	1,050	-19%	
01-4194-5-510-3	PD/ACO Telephone/Internet	9,932.18	9,551.78	9,440.35	10,200	7,696.49	10,370	10,370	2%	
01-4194-5-510-4	FD/OEM Telephone/Internet	7,058.86	7,954.27	7,398.61	6,000	5,521.54	7,900	7,900	32%	
01-4194-5-510-5	P & R Telephone/Internet	(13.23)	-	-	1	-	550	550	54900%	
01-4194-5-520-1	Town Hall Electric	4,264.46	5,082.99	3,309.74	3,800	2,796.77	4,200	4,200	11%	
01-4194-5-520-2	Highway Electric	2,561.58	2,641.42	2,923.44	3,500	2,036.00	3,100	3,100	-11%	
01-4194-5-520-3	Safety Complex Electric	13,097.53	14,103.62	12,501.34	13,500	8,755.67	12,500	12,500	-7%	
01-4194-5-520-4	Pingree Hill Electric	1,993.53	2,447.81	2,416.34	2,500	1,982.81	2,650	2,650	6%	
01-4194-5-520-5	P & R Electric	2,093.10	2,201.13	2,058.67	2,200	1,053.76	1,500	1,500	-32%	
01-4194-5-530-1	Town Hall Heating	2,377.19	4,018.11	3,320.75	4,500	1,293.90	3,500	3,500	-22%	
01-4194-5-530-2	Highway Heating	6,661.49	3,426.70	4,013.05	4,500	2,259.51	4,500	4,500	0%	
01-4194-5-530-3	Safety Complex Heating	8,862.29	12,483.77	11,378.44	14,000	8,515.62	14,000	14,000	0%	
01-4194-5-530-4	Pingree Hill Heating	2,128.55	3,181.92	3,228.83	3,000	1,904.82	3,000	3,000	0%	
01-4194-5-550-1	Repairs & Maintenance	2,760.26	2,529.86	4,374.15	4,900	1,773.75	4,900	8,634	76%	
01-4194-5-550-2	Municipal Property Mowing	25,807.00	27,980.00	35,101.12	34,900	21,335.52	34,900	34,900	0%	
01-4194-5-560-1	Plant Costs	4,974.61	4,497.62	5,231.41	3,740	4,657.00	3,740	4,830	29%	
01-4194-6-660-1	Bottled Water	325.83	153.21	35.10	1	-	1	-	-100%	
01-4194-6-660-2	Janitorial Supplies	565.21	46.24	42.37	400	-	400	200	-50%	
	Government Buildings & Mainten	112,137.58	122,105.21	125,019.67	135,839	87,258.21	129,987	134,610	-1%	-
01-4195-1-120-0	Cemetery Secretary/Adm	-	-	-	257	-	257	257	0%	
01-4195-1-120-1	Cemetery Salary/Wage	1,185.61	755.16	-	616	-	616	616	0%	
01-4195-3-380-0	Cemetery Mowing	12,505.00	14,010.00	12,306.25	12,200	7,606.00	12,200	13,000	7%	
01-4195-3-380-1	Cemetery Fertilization	1,130.00	3,784.00	10,009.50	10,010	7,704.00	10,010	11,000	10%	
01-4195-3-388-0	Cemetery Property Maint	8,835.55	1,946.00	6,031.97	6,500	1,375.00	6,500	6,500	0%	
01-4195-3-390-0	Cemetery Mapping	1,022.50	813.00	747.50	1,200	-	1,200	1,200	0%	
01-4195-5-550-1	Robie Cemetery	-	-	1,150.00	2,000	2,040.50	2,000	-	-100%	

2021 Full Budget

Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4195-5-550-2	Longmeadow Cemetery	4,455.50	5,336.00	-	-	19,000.00	-	-	0%	
01-4195-5-660-0	Cemetery Supplies	92.50	245.74	29.96	600	577.52	600	600	0%	
01-4195-5-690-0	Cemetery Miscellaneous	206.87	-	-	300	-	300	300	0%	
01-4195-5-720-0	Cemetery Mileage	-	445.81	481.98	500	33.12	500	500	0%	
01-4195-6-645-0	Cemetery Dues & Membership	50.00	80.00	210.00	200	60.00	200	200	0%	
	Cemeteries Total	29,483.53	27,415.71	30,967.16	34,383	38,396.14	34,383	34,173	-1%	-
01-4196-6-695-1	Municipal Property Liability	34,909.50	70,714.00	68,597.15	73,025	74,597.00	77,986	77,986	7%	
01-4196-6-695-2	Unemployment Compensation	92.33	1,191.00	1,191.00	926	926.00	926	926	0%	
01-4196-6-695-3	Workers' Compensation	38,071.00	40,160.00	25,443.61	40,644	40,644.17	46,349	46,349	14%	
01-4196-6-695-4	Insurance Retention (Claims)	1,190.00	2,326.49	620.00	3,000	1,600.40	3,000	3,000	0%	
	Insurance Total	74,262.83	114,391.49	95,851.76	117,595	117,767.57		128,261	9%	-
01-4197-0-001-1	NH Municipal Association	5,049.00	5,269.00	5,483.00	5,555	5,555.00	5,600	5,600	1%	
01-4197-0-001-2	Southern NH Planning	3,412.17	3,560.39	3,649.47	3,782	3,712.59	3,821	3,821	1%	
	Advertising & Regional Assoc To	8,461.17	8,829.39	9,132.47	9,337	9,267.59		9,421	1%	-
01-4199-1-120-1	Village Crier Editor	1,257.08	586.54	-	1	-	1	1	0%	
01-4199-2-290-2	General Reimbursement	4,246.29	3,808.65	4,623.77	4,000	1,540.53	4,000	3,000	-25%	
01-4199-3-310-2	General Consulting Services	36,057.68	15,712.64	14,051.21	20,630	11,637.86	20,630	13,500	-35%	
01-4199-3-340-1	Contracts Software & Maint	31,690.85	35,005.37	46,764.38	33,619	33,122.10	33,619	41,570	24%	
01-4199-3-390-1	Tax Map Update	5,250.00	1,800.00	6,380.00	6,100	4,300.00	6,100	5,000	-18%	
01-4199-3-390-4	General Recording Fees	298.22	253.20	326.80	400	233.75	400	350	-13%	
01-4199-5-410-1	Bank Charges/Fees	393.49	396.51	-	320	-	320	150	-53%	
01-4199-6-610-1	General Office Equipment	6,080.86	5,615.98	2,342.64	6,000	8,204.61	6,000	6,000	0%	
01-4199-6-611-1	Copy Machine Lease	1,128.39	653.61	-	1	-	1	4,000	399900%	
01-4199-6-620-3	Newsletter	19,355.39	18,423.90	20,748.56	22,000	13,835.31	22,000	21,000	-5%	
01-4199-6-630-1	General Postage	7,467.92	6,526.87	6,833.93	7,000	6,985.00	7,000	7,000	0%	
01-4199-6-645-1	Conferences, Seminars & Dues	1,345.39	2,829.59	3,900.94	4,000	788.33	4,000	4,000	0%	
01-4199-6-670-1	General Office Supplies	4,831.69	5,230.73	5,807.93	6,000	6,223.53	6,000	6,000	0%	
01-4199-6-680-1	General Advertising	582.56	298.15	-	550	-	550	450	-18%	
01-4199-6-690-1	Miscellaneous Budget Exp	958.95	1,451.89	1,906.03	1,250	249.38	1,250	1,250	0%	
	General Government Total	120,944.76	98,593.63	113,686.19	111,871	87,120.40	111,871.00	113,271	1%	-
01-4210-1-110-1	Police Chief Salary	83,851.03	85,575.85	126,650.27	90,710	78,070.27	94,568	94,568	4%	
01-4210-1-110-2	Full Time Officers Wages (5)	233,251.06	298,614.68	317,021.33	357,862	268,628.74	354,962	354,962	-1%	
01-4210-1-110-3	Records Manager	39,913.69	39,292.34	43,627.27	46,413	37,748.96	46,478	46,478	0%	
01-4210-1-110-4	Office Manager Wage	48,764.30	50,330.79	52,775.42	56,086	46,639.98	54,856	54,856	-2%	
01-4210-1-110-5	Police Lieutenant Wage	77,312.01	79,889.86	81,893.69	86,030	73,987.17	89,776	89,776	4%	
01-4210-1-110-6	Police Sergeants Wages (2)	49,558.43	71,193.47	76,960.71	145,132	119,415.30	151,051	151,051	4%	
01-4210-1-110-7	Police Wages	75,922.13	78,979.53	62,854.65	-	2,882.77	-	-	0%	
01-4210-1-120-1	Part Time Officers Wages (8)	73,620.06	48,667.49	68,199.60	57,132	41,505.17	61,983	61,983	8%	
01-4210-1-150-1	DWI & Sobriety Checkpoint	2,832.29	2,695.75	2,331.89	5,000	2,237.85	5,000	5,000	0%	
01-4210-1-150-2	Selective Traffic Control	5,741.05	4,305.13	5,509.64	4,000	2,495.53	4,000	4,000	0%	
01-4210-1-150-3	Police Witness Fees	1,944.11	1,296.57	982.33	2,000	113.85	2,000	2,000	0%	
01-4210-1-150-4	PD OHRV	-	-	-	1	-	1	1	0%	
01-4210-1-160-1	Shift Differential	6,351.38	6,770.76	6,496.58	7,000	5,631.76	7,000	7,000	0%	
01-4210-2-220-1	Police SS (PT/Office Staff)	8,859.03	8,118.05	8,319.58	10,172	7,499.60	9,508	9,508	-7%	
01-4210-2-221-1	Police Medicare	9,066.62	9,877.27	10,540.03	12,556	9,068.87	12,767	12,767	2%	

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Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4210-2-235-1	Police Retirement	159,137.11	194,610.16	197,542.08	206,327	164,838.75	228,102	228,102	11%	
01-4210-2-290-1	Police Uniforms	8,004.96	6,279.62	8,617.87	9,400	3,670.00	9,400	9,000	-4%	
01-4210-3-340-1	Police Computer Services	22,385.90	43,512.80	19,550.01	23,100	19,556.53	23,100	23,500	2%	
01-4210-3-360-1	Police Custodial Services	7,018.55	7,536.40	7,360.00	7,120	5,439.28	7,120	7,120	0%	
01-4210-3-370-1	Police Medical Services	1,350.00	1,266.99	1,028.70	1,200	957.05	1,200	1,200	0%	
01-4210-3-390-0	Police Court Prosecutor	18,999.96	18,999.96	18,999.96	20,000	15,000.03	20,000	20,000	0%	
01-4210-3-390-1	Police Radar	990.62	1,334.16	731.26	850	663.99	850	2,350	176%	
01-4210-3-390-2	Police Radio Maintenance	8,299.28	6,151.05	3,704.05	5,000	6,670.22	5,000	5,000	0%	
01-4210-3-390-3	Police Training	5,580.92	4,695.97	3,958.34	4,550	4,215.00	4,550	4,550	0%	
01-4210-3-390-4	Police Photography	346.55	281.93	370.97	300	82.23	300	300	0%	
01-4210-3-391-0	Police Public Relations	3,143.19	3,527.35	3,509.33	3,500	2,655.36	3,500	3,500	0%	
01-4210-5-560-1	Police Plant Costs	8,268.46	9,197.31	10,034.40	7,380	3,619.48	7,380	7,000	-5%	
01-4210-6-610-1	Police Equipment	5,144.07	6,973.80	6,085.71	6,000	7,359.29	6,000	6,200	3%	
01-4210-6-610-2	Police Office Equipment	1,740.55	2,030.32	2,074.47	2,000	1,892.69	2,000	2,000	0%	
01-4210-6-630-1	Police Postage	559.32	478.69	492.69	600	466.85	600	600	0%	
01-4210-6-640-1	Police Subscriptions	3,981.65	4,096.32	3,568.54	4,000	3,262.80	4,000	4,100	3%	
01-4210-6-660-1	Police Firearms	6,658.18	5,684.72	6,243.25	5,800	6,471.75	5,800	5,800	0%	
01-4210-6-660-2	Police Supplies	587.43	1,990.02	1,458.43	2,250	1,232.50	2,250	2,250	0%	
01-4210-6-660-3	Police Canine Supplies	2,481.32	3,032.90	2,936.91	3,000	1,898.47	3,000	3,000	0%	
01-4210-6-660-4	Police Commission Expenses	-	-	-	100	-	100	100	0%	
01-4210-6-670-1	Police Office Supplies	1,609.34	2,201.86	2,084.18	2,250	1,172.45	2,250	2,250	0%	
01-4210-6-680-1	Police Advertising	80.00	200.06	-	200	-	200	200	0%	
01-4210-6-690-1	Police Other Contingencies	55.50	177.00	198.53	200	51.30	200	200	0%	
01-4210-7-700-1	Police Cruisers	69,092.36	73,492.51	59,495.88	74,500	90,981.91	74,500	69,000	-7%	
01-4210-7-700-2	Police Motorcycle	3,885.00	3,094.90	3,485.00	3,500	3,360.00	3,500	3,500	0%	
01-4210-7-710-1	Police Cruiser Maintenance	10,570.28	11,713.40	10,357.09	10,550	9,446.23	10,550	10,550	0%	
01-4210-7-720-1	Police Cruiser Fuel	19,464.25	23,346.82	21,690.28	25,000	13,109.07	25,000	22,500	-10%	
	Police Department Total	1,086,421.94	1,221,514.56	1,259,740.92	1,308,771	1,063,999.05	1,344,404	1,337,824	2%	-
01-4215-3-390-1	Derry Ambulance Service	80,082.50	83,896.00	84,735.00	86,858	86,857.55	89,463	89,463	-100%	89,463
	Ambulance Total	80,082.50	83,896.00	84,735.00	86,858	86,857.55	89,463	89,463	2.999148	89,463
01-4220-1-110-0	Fire Full Time Salaries	117,148.22	115,854.44	103,147.34	141,323	104,087.80	127,241	127,241	-10%	
01-4220-1-120-0	Fire Chief Salary	-	-	29,665.07	35,750	29,823.64	38,923	38,923	9%	
01-4220-1-160-1	Fire Personnel Stipend	63,758.94	42,808.95	59,085.71	51,863	41,930.31	51,750	51,750	0%	
01-4220-1-160-2	Fire Per Diem Personnel	-	-	-	13,440	10,096.00	23,296	23,296	73%	
01-4220-2-220-1	Fire SS	1,429.52	1,554.56	5,317.88	3,216	3,350.67	4,653	4,653	45%	
01-4220-2-221-0	Fire Medicare	1,723.49	1,702.77	2,646.44	3,328	2,476.41	3,506	3,506	5%	
01-4220-2-235-0	Fire Retirement (Group II)	33,144.35	36,372.47	25,766.26	42,694	30,199.96	40,312	40,312	-6%	
01-4220-3-370-1	Fire Occupational Health &	-	242.00	580.58	3,205	2,298.94	3,205	3,150	-2%	2,600
01-4220-3-390-2	Forest Fires	-	-	-	1	1,200.00	1	1,000	99900%	1,000
01-4220-3-390-3	Fire Equipment Maintenance	1,035.11	5,013.38	4,531.33	4,500	4,216.35	4,500	4,500	0%	4,500
01-4220-3-390-4	Fire Radio Repair	1,111.32	199.30	2,347.13	1,000	1,611.80	1,000	1,500	50%	1,500
01-4220-3-390-5	Derry Dispatch	45,944.50	48,241.50	52,025.36	55,772	54,049.28	54,868	54,838	-2%	54,868
01-4220-3-390-7	Fire & Rescue Training	13,516.11	4,356.19	6,512.63	17,500	5,481.00	17,500	17,500	0%	17,500
01-4220-3-390-8	Fire Hazmat	6,556.68	6,623.70	6,968.28	7,249	7,243.90	7,394	7,394	2%	7,394
01-4220-5-550-1	Fire Building Maintenance	11,478.96	18,341.17	19,430.87	18,697	21,168.58	18,697	18,197	-3%	14,847
01-4220-6-610-1	Fire & Rescue New Equipment	19,282.15	14,306.51	16,411.47	15,896	14,299.31	15,896	15,882	0%	15,882
01-4220-6-610-4	Fire New Radios	3,443.77	2,714.30	6,543.83	7,700	2,546.74	7,700	7,700	0%	1

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Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4220-6-610-6	Fire SCBA Equipment/Maint	3,637.54	2,146.95	5,864.46	6,130	2,260.18	6,130	5,480	-11%	5,480
01-4220-6-611-1	Fire Water Hydrants	9,806.08	11,945.50	13,540.80	13,112	7,313.61	13,112	13,112	0%	13,112
01-4220-6-640-0	Fire Dues, Subscription Software	4,023.10	3,047.44	5,205.87	4,600	4,685.22	4,600	4,600	0%	2,700
01-4220-6-660-1	Fire Rescue Supplies	4,692.20	2,060.12	2,599.17	3,000	2,891.20	3,000	3,000	0%	3,000
01-4220-6-660-2	Fire Protective Clothing	10,135.77	14,600.19	14,050.79	16,950	7,303.25	16,950	16,950	0%	16,950
01-4220-6-670-1	Fire Office & Cleaning Supplies	2,500.76	2,886.77	2,800.86	2,500	2,445.56	2,500	2,500	0%	2,500
01-4220-6-690-0	Fire Prevention	-	-	-	1,500	848.74	1,500	1,500	0%	1,500
01-4220-6-690-1	Fire Misc Grant	7,236.00	10,066.76	5,969.74	5,000	(203.16)	5,000	5,000	0%	5,000
01-4220-6-690-2	Fire Dry Hydrants	520.74	-	44.91	1,500	38.72	1,500	1,500	0%	1,500
01-4220-6-690-3	Fire Information Technology	-	7,886.54	6,195.00	5,560	7,705.95	5,560	7,560	36%	7,460
01-4220-7-700-1	Fire Truck Lease/Purchase	6,513.41	-	-	-	-	-	-	0%	-
01-4220-7-710-1	Fire Truck Maintenance	19,099.19	44,345.65	43,194.76	27,900	29,624.10	27,900	45,950	65%	36,450
01-4220-7-720-1	Fire Apparatus Fuel	7,696.78	7,673.11	8,511.60	9,000	6,024.08	9,000	9,000	0%	9,000
	Fire Department Total	395,434.69	404,990.27	448,958.14	519,886	407,018.14	517,193	537,493	3%	224,744
01-4240-1-110-1	Building Inspector Salary	54,858.33	56,065.02	59,353.16	61,104	48,782.23	61,104	61,104	0%	
01-4240-3-320-1	Building Inspector Engineering	-	-	-	500	-	500	500	0%	
01-4240-3-350-1	Building Inspector Legal	5,438.49	(862.67)	(840.00)	5,000	100.00	5,000	5,000	0%	
01-4240-5-510-1	Building Inspector Cell Phone	600.00	600.00	600.00	600	400.00	600	600	0%	
01-4240-6-610-1	Building Inspector Office Equip	409.99	449.99	-	500	-	500	500	0%	
01-4240-6-645-0	BI Dues, Workshop, Seminars	1,080.00	3,235.17	3,326.00	3,500	540.00	3,500	3,000	-14%	
01-4240-6-650-1	Building Inspector Books	240.99	501.99	620.89	500	-	500	500	0%	
01-4240-6-660-1	Building Inspector Safety Equip	109.99	-	-	150	154.99	150	150	0%	
01-4240-6-670-1	Building Inspector Printing,	350.50	-	278.68	300	-	300	300	0%	
01-4240-7-710-1	Building Inspector Vehicle Rep	816.02	158.12	64.95	750	315.00	750	750	0%	
01-4240-7-720-1	Building Inspector Fuel/Mileage	518.05	586.46	520.32	500	366.88	500	350	-30%	
	Building Inspection Total	64,422.36	60,734.08	63,924.00	73,404	50,659.10	73,404	72,754	-1%	-
01-4290-0-550-0	OEM (FEMA) Expenditure	-	40,286.10	-	1	-	1	1	0%	1
01-4290-3-390-1	OEM Training	-	-	-	1	-	1	1	0%	1
01-4290-3-395-1	OEM Public Media	-	8,100.00	-	1	-	1	1	0%	1
01-4290-5-510-1	OEM Communications	(53.96)	-	-	1	-	1	1	0%	1
01-4290-6-610-1	OEM Equipment & Gear	293.27	-	-	1,800	900.86	1,800	1,800	0%	1,000
	Emergency Management Total	239.31	48,386.10	-	1,804	900.86	1,804	1,804	0%	1,004
01-4299-0-391-0	Town Details	-	244.54	500.00	1,000	154.86	1,000	1,000	0%	
	Other Public Safety Total	-	244.54	500.00	1,000	154.86	1,000	1,000	0%	-
01-4312-1-130-1	Highway Road Agent Stipend	1,901.70	2,062.98	2,194.95	2,253	1,875.77	2,253	2,253	0%	
01-4312-3-385-1	Highway Shimming	99,806.47	131,410.72	97,827.64	180,000	122,183.81	180,000	230,000	28%	
01-4312-3-385-2	Highway Spr/Summer Storms	16,714.56	7,475.00	7,192.50	8,500	8,342.50	8,500	8,500	0%	
01-4312-3-385-3	Highways Summer Sub	193,003.07	172,832.35	224,240.93	150,000	194,549.83	150,000	200,000	33%	
01-4312-3-385-4	Highway Road Striping	8,569.62	20,678.50	22,040.01	21,000	-	21,000	21,000	0%	
01-4312-3-385-5	Highway Tree/Brush Cutting	42,640.00	32,332.50	34,291.25	42,000	24,470.00	42,000	42,000	0%	
01-4312-3-385-6	Highway Crack Sealing	-	-	-	1	-	1	1	0%	
01-4312-3-385-7	Highway Cold Patch	4,991.45	9,267.95	21,399.05	5,000	13,993.93	5,000	10,000	100%	
01-4312-3-385-8	Highway Summer Gravel/	41,802.80	1,145.55	1,767.78	1	2,469.24	1	1,500	149900%	
01-4312-3-385-9	Highway Summer Misc Supp	1,443.72	120.44	11,427.22	3,000	1,559.62	3,000	1,600	-47%	
01-4312-3-386-3	Highway Winter Subcontractor	496,592.59	389,852.14	434,368.71	382,000	197,285.95	382,000	382,000	0%	

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Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4312-3-386-4	Highway Winter Salt	174,253.74	203,178.80	174,744.16	170,000	82,544.32	170,000	170,000	0%	
01-4312-3-386-5	Highway Winter Sand	-	1,694.17	4,114.32	5,000	699.84	5,000	5,000	0%	
01-4312-3-386-6	Highway Winter Repairs	6,005.94	13,102.62	7,687.68	9,000	1,702.54	9,000	9,000	0%	
01-4312-3-387-2	Highway Bridge & Culvert	7,225.00	6,601.53	-	5,000	39,474.43	5,000	5,000	0%	
01-4312-3-387-4	Highway Guardrails, Gates, Etc.	-	-	-	1,000	67.98	1,000	1,000	0%	
01-4312-3-388-1	Highway Signs & Safety	4,616.18	1,637.45	3,499.26	3,500	564.45	3,500	2,500	-29%	
01-4312-3-388-3	Highway Special Hwy Grant	76,615.00	4,568.75	-	-	-	-	-	0%	
01-4312-3-390-0	Highway Catch Basin Maint	4,295.00	5,040.00	4,907.10	5,000	4,042.72	5,000	5,000	0%	
01-4312-3-390-2	Highway Storm Water Maint	14,749.02	2,237.50	5,960.00	15,000	-	15,000	10,000	-33%	
	Highways & Streets Total	1,195,225.86	1,005,238.95	1,057,662.56	1,007,255	695,826.93	1,007,255	1,106,354	10%	-
01-4316-3-390-1	Public Street Lighting	13,963.57	12,703.10	14,818.07	14,000	10,731.93	7,000	7,000	-50%	7,000
	Street Lighting Total	13,963.57	12,703.10	14,818.07	14,000	10,731.93	7,000	7,000	-50%	7,000
01-4324-3-390-1	Solid Waste Hazardous	10,267.07	7,927.34	9,258.82	10,050	9,650.00	10,150	10,150	1%	10,150
01-4324-5-390-0	Landfill Monitoring	9,100.00	10,200.00	10,500.00	15,700	8,300.00	10,000	10,000	-36%	10,000
01-4324-5-390-1	Roadside PickUp Container	-	-	-	1	-	1	1	0%	1
	Solid Waste Disposal Total	19,367.07	18,127.34	19,758.82	25,751	17,950.00	20,151	20,151	-22%	20,151
01-4411-1-120-1	Health Officer Stipend	1,624.00	1,672.00	1,728.00	1,773	886.50	1,773	1,773	0%	
01-4411-1-120-2	Deputy Health Officer Stipend	522.00	537.00	277.50	570	285.00	570	570	0%	
01-4411-2-250-1	Health Mileage	8.42	-	-	100	-	100	100	0%	
01-4411-6-645-1	Health Dues & Memberships	255.00	70.00	35.00	255	45.00	255	255	0%	
	Health Administration Total	2,409.42	2,279.00	2,040.50	2,698	1,216.50	2,698	2,698	0%	-
01-4414-1-120-1	Animal Control Salary	17,385.58	18,092.94	18,937.30	19,539	16,472.74	19,824	19,824	1%	
01-4414-2-250-1	Animal Control Mileage	748.10	678.55	800.69	600	613.09	600	600	0%	
01-4414-3-370-1	Animal Control Medical	-	-	-	200	-	200	200	0%	
01-4414-3-390-1	Animal Control Veterinarian	65.00	210.00	54.00	300	367.00	300	300	0%	
01-4414-3-390-2	Animal Control Boarding	255.00	215.00	325.00	300	190.00	300	300	0%	
01-4414-6-645-1	Animal Control Education	150.00	300.00	432.82	250	-	250	250	0%	
01-4414-6-645-2	Animal Control Dues	40.00	40.00	-	40	-	40	40	0%	
01-4414-6-660-1	Animal Control Miscellaneous	820.53	358.26	606.64	700	481.02	700	700	0%	
	Animal & Pest Control Total	19,464.21	19,894.75	21,156.45	21,929	18,123.85	22,214	22,214	1%	-
01-4415-3-370-1	Visiting Nurse	2,500.00	-	2,500.00	2,500	2,500.00	2,500	2,500	0%	
01-4415-3-370-2	CASA	-	-	-	-	-	-	500	100%	
01-4415-3-370-4	Child and Family Services	500.00	500.00	500.00	500	-	500	-	-100%	
01-4415-3-370-5	Home Health & Hospice Care	1,000.00	1,000.00	1,000.00	1,000	-	1,000	1,000	0%	
01-4415-3-370-6	Lamprey Health Care	500.00	500.00	500.00	500	500.00	-	-	-100%	
01-4415-3-390-1	Social Services-Meals on	1,300.00	1,375.00	1,375.00	1,375	1,375.00	1,875	1,875	36%	
	Health Agencies & Hospitals Tot:	5,800.00	3,375.00	5,875.00	5,875	4,375.00	5,875	5,875	0%	-
01-4442-0-002-1	General Welfare Assistance	15,430.83	8,876.62	5,472.35	15,500	7,940.66	15,500	15,500	0%	
01-4442-1-120-1	Welfare Officer Stipend	1,984.99	334.72	-	-	-	-	-	0%	
	Direct Assistance Total	17,415.82	9,211.34	5,472.35	15,500	7,940.66	15,500	15,500	0%	-
01-4444-3-390-1	RCCAP	4,471.00	4,471.00	4,471.00	4,471	4,471.00	4,471	4,471	0.00%	
	Intergovernmental Welfare Pmts	4,471.00	4,471.00	4,471.00	4,471	4,471.00	4,471	4,471	0.00%	-

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Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
01-4520-0-001-1	Recreation Senior Trips	6,587.95	6,124.12	6,224.28	7,000	-	7,000	7,000	0%	
01-4520-0-001-2	Recreation Family Events	13,552.42	15,158.28	15,091.34	15,350	7,183.25	15,350	13,350	-13%	
01-4520-0-001-3	Recreation Basketball Prog	447.92	828.55	-	-	-	-	50	100%	
01-4520-0-001-4	Recreation Ski Program	2,799.76	2,658.55	2,757.31	2,800	2,694.55	2,800	2,800	0%	
01-4520-0-001-6	Recreation Community Service	187.98	207.30	232.80	250	-	250	150	-40%	
01-4520-0-001-7	Recreation Soccer Program	825.45	1,899.29	1,760.83	1,900	1,927.39	1,900	1,900	0%	
01-4520-0-001-8	Recreation Senior Dinners	1,429.38	1,651.77	1,242.47	1,800	1,552.59	1,800	1,800	0%	
01-4520-1-120-1	Recreation Coordinator Salary	12,034.24	16,951.09	21,001.48	31,632	21,856.31	32,916	32,916	4%	
01-4520-1-120-2	Recreation Maintenance	23,510.24	24,746.33	30,352.30	29,658	9,419.12	25,884	25,884	-13%	
01-4520-2-250-1	Recreational Fuel & Maint	2,108.38	2,607.71	2,222.59	2,240	2,943.67	2,240	4,200	88%	
01-4520-3-360-1	Recreation Playground &	2,289.10	1,628.28	2,217.12	3,000	1,256.55	3,000	3,000	0%	
01-4520-5-550-0	Recreation General Maint	7,417.75	20,327.48	25,779.11	13,837	10,683.88	13,837	14,000	1%	
01-4520-5-550-4	Recreation Ice Rink	2,502.65	2,210.78	-	200	150.00	200	5,000	2400%	
01-4520-5-560-1	Recreation Trash Removal	170.25	681.74	102.31	600	-	600	600	0%	
01-4520-5-560-2	Recreation Chemical Toilets	5,380.66	6,224.55	6,116.31	6,520	1,560.00	6,520	6,520	0%	
01-4520-5-610-0	Recreation Tools	-	5,415.90	3,177.45	500	63.00	500	500	0%	
01-4520-6-670-0	Recreation Office Supplies	144.39	92.07	73.94	200	216.51	200	200	0%	
01-4520-9-940-1	Recreation Improvements	-	-	-	-	-	-	25,000	0%	
	Parks & Recreation Total	81,388.52	109,413.79	118,351.64	117,487	61,506.82	114,996.52	144,870	23%	-
01-4550-1-110-1	Librarian Salaries	51,842.74	53,699.56	58,371.01	66,980	53,178.01	68,165	68,165	2%	
01-4550-1-120-1	Library Assistant Salaries	37,413.45	41,707.14	47,416.20	58,859	37,062.44	49,090	49,090	-17%	
01-4550-1-120-2	Library Technical Assistant	8,852.95	8,660.61	9,186.58	9,790	5,977.44	10,432	10,432	7%	
01-4550-2-220-1	Library SS	5,807.70	6,172.48	6,840.71	8,409	5,794.17	7,917	7,917	-6%	
01-4550-2-221-1	Library Medicare	1,358.30	1,443.55	1,599.93	1,967	1,355.12	1,851	1,851	-6%	
01-4550-2-230-1	Library Retirement	5,845.38	6,116.30	6,578.17	7,482	5,684.18	8,759	8,759	17%	
01-4550-3-340-0	Library Operating Expenses	35,635.18	41,665.02	47,666.92	-	-	-	-	0%	
01-4550-5-535-1	Library Utilities	-	-	434.76	8,900	5,739.94	10,100	10,100	13%	
01-4550-5-550-1	Library Maintenance	-	-	180.00	7,250	3,702.75	8,810	16,810	132%	
01-4550-5-690-1	Library Computer Systems	-	-	-	7,000	5,590.91	7,000	7,200	3%	
01-4550-6-610-1	Library Equip & Furnishing	-	-	-	1	-	1	1	0%	
01-4550-6-645-1	Library Training, Prof. Journals	-	-	-	2,300	270.00	2,300	2,300	0%	
01-4550-6-650-1	Library Programs	-	-	-	1,150	1,500.67	1,150	1,150	0%	
01-4550-6-650-2	Library Lending Materials/Print	-	-	-	9,300	8,070.96	22,048	22,048	137%	
01-4550-6-650-3	Library Lending Mat/Electronic	-	-	-	9,212	8,231.79	-	-	-100%	
01-4550-6-660-1	Library Supplies	-	-	0.98	2,500	2,173.21	2,500	3,000	20%	
	Library Total	146,755.70	159,464.66	178,275.26	201,100	144,331.59	200,123.18	208,823	4%	-
01-4583-0-001-1	Flags	1,482.50	756.62	569.84	6,500	2,850.00	1,500	1,500	-77%	
01-4583-0-001-2	Auburn Historical Association	5,000.00	5,000.00	5,000.00	5,000	5,000.00	5,000	5,000	0%	
	Patriotic Purposes Total	6,482.50	5,756.62	5,569.84	11,500	7,850.00	6,500	6,500	-43%	-
01-4611-1-120-1	Conservation Secretary Salary	416.40	433.81	46.06	639	-	639	639	0%	
01-4611-3-390-0	Conservation Prof Services	-	-	-	450	-	450	450	0%	
01-4611-3-390-2	Conservation Maps & Supplies	-	-	195.40	349	-	349	349	0%	
01-4611-6-645-1	Conservation Education	175.00	-	-	300	-	300	300	0%	
01-4611-6-645-2	Conservation Dues &	333.00	353.00	350.00	400	700.00	400	400	0%	
01-4611-6-660-1	Conservation Natural Resc	-	-	-	1	-	1	1	0%	

2021 Full Budget

Acct #	Description	2017	2018	2019	Budgeted 2020	Expended YTD 2020	Default 2021	Dept 2021	% Chg 20/21	BOS 2021
	Conservation Administration Totals	924.40	786.81	591.46	2,139	700.00	2,139	2,139	0%	-
01-4711-4-410-1	Long Term Bond Principle	-	-	-	1	-	1	1	0%	-
	Principle on LT Bonds & Notes T	-	-	-	1	-		1	0%	-
01-4721-4-420-1	Long Term Bond Interest	-	-	-	1	-	1	1	0%	-
	Interest on LT Bonds & Notes To	-	-	-	1	-		1	0%	-
01-4723-4-420-1	Tax Anticipation Interest	-	-	-	1	-	1	1	0%	-
	Interest on Tax Anticipation Total	-	-	-	1	-		1	0%	-
01-4901-3-910-3	Recreation Improvements	23,922.93	18,844.73	90,814.45	3,700	1,830.00	-	5,500	49%	-
01-4901-9-910-0	Library Land & Bldg Review	-	-	-	28,850	4,872.00	-	15,000	-48%	-
	Land & Improvements Total	23,922.93	18,844.73	90,814.45	32,550	6,702.00	-	20,500.00	-37%	-
01-4902-7-700-1	Fire Apparatus Lease/Purch	72,695.61	172,695.61	120,909.07	120,910	118,968.07	120,909	120,909	0%	120,908
	Machinery, Vehicles & Equipmen	72,695.61	172,695.61	120,909.07	120,910	118,968.07	120,909.00	120,909	0%	120,908
01-4903-9-920-0	Fire Station #2 Repairs/	-	-	-	1	17,085.50	-	13,000	1299900%	13,000
01-4903-9-920-1	SC Addition/Highway Doors	-	-	32,158.94	43,000	(1,150.00)	-	-	-100%	-
	Buildings Total	-	-	32,158.94	43,001	15,935.50	-	13,000	-70%	13,000
01-4909-0-000-0	Improvements Other than Bldgs	3,621.62	78,777.84	-	-	-	-	-	0%	-
01-4909-----	Electronic Record Storage	-	-	-	-	-	-	25,000	100%	-
01-4909-9-930-0	Road Reconstruction	752,627.47	659,033.64	676,249.57	500,000	328,872.67	500,000	650,000	30%	-
01-4909-9-930-7	Old Candia&RaymondHaz.	120,724.17	-	-	-	-	-	-	0%	-
	Improvements Other Than Bldgs	876,973.26	737,811.48	676,249.57	500,000	328,872.67	500,000.00	675,000	35%	-
	Sub Total	5,372,727.68	5,416,806.22	5,486,530.50	5,567,955	4,169,826.34	5,379,300.30	5,881,265.06	5.63%	-
Warrant Articles										
01-4915-0-000-0	Capital Reserve Transfers	59,900.00	197,879.08	110,000.00	148,000	148,000.00	-	25,000	-83%	-
	To Capital Reserves Total	59,900.00	197,879.08	110,000.00	148,000	148,000.00	-	25,000.00	-83%	-
	Grand Total:	5,432,627.68	5,614,685.30	5,596,530.50	5,715,955	4,317,826.34	5,379,300.30	5,906,265	3%	486,420

The Salaries/Wages added to Department Request are the Default Wages/Salaries

There are two Departments not reporting on requested budgets at this time; Conservation and Town Clerk so listed items are an estimate. Also estimated the for NHMA Fees.

APPENDIX C: SCHEDULE OF CIP PROJECTS, ANNUAL COSTS AND REVENUES

PROJECT OR EQUIPMENT	Department Cost Without Debt/Revenue	Priority Rank (by PB)	Existing Capital Reserve	2021	2022	2023	2024	2025	2026	6-Year Total Costs
Projected ENR (Boston CCI based on avg. growth over past 10-years)				17995	18823	19688	20594			
CEMETERY										
Real Estate Acquisition	\$29,000.00	F					\$29,000.00			\$29,000.00
HIGHWAY DEPARTMENT										
**Griffin Mill Bridge Reconstruction	\$528,000.00	C			\$72,000.00	\$456,000.00				\$528,000.00
80% Reimbursement - Griffin Mill Bridge	-\$422,400.00	C			-\$57,600.00	-\$364,800.00				-\$422,400.00
6-Year Road Reconstruction Program	\$3,600,000.00	N		\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$600,000.00	\$3,600,000.00
SCHOOL										
AVS Addition / Renovation Bond	\$7,058,380.00	C		\$1,174,085.00	\$1,177,110.00	\$1,178,095.00	\$1,177,040.00	\$1,173,495.00	\$1,178,555.00	\$7,058,380.00
General Building Improvements	\$217,000.00	N		\$57,000.00	\$100,000.00	\$60,000.00				\$217,000.00
HVAC Improvements	\$147,350.00	N		\$14,850.00	\$120,000.00	\$12,500.00				\$147,350.00
Plumbing Improvements	\$170,000.00	N		\$57,000.00		\$113,000.00				\$170,000.00
Grounds Improvements	\$125,000.00	N		\$75,000.00		\$50,000.00				\$125,000.00
SELECTMEN										
**Multi-Use Path Along Route 121	\$804,159.00	D				\$804,159.00				\$804,159.00
80% Reimbursement - Multi-Use Path	-\$723,327.00	D				-\$723,327.00				-\$723,327.00
Replenish Town Building Rehabilitation CRF	\$75,000.00	N			\$25,000.00		\$25,000.00		25000	\$75,000.00
Replenish Town Vehicle & Equipment Maintenance ETF	\$40,000.00	N		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00			\$40,000.00
Replenish Town Property Improvement ETF	\$30,000.00	N		\$10,000.00		\$10,000.00		\$10,000.00		\$30,000.00
ADMINISTRATION										
Replace Roof Shingles at Town Hall	\$15,750.00	N			\$15,750.00					\$15,750.00
Electronic Records Storage	\$40,000.00	N		\$25,000.00	\$15,000.00					\$40,000.00
PARKS AND RECREATION										
Maintenance /Storage Building	\$43,000.00	C		\$43,000.00						\$43,000.00
Ice Skating Rink - Family Skating	\$5,500.00	N		\$5,500.00						\$5,500.00
Softball Field Lights	\$65,000.00	D			\$65,000.00					\$65,000.00
Ice Skating Rink - Hockey	\$6,500.00	D				\$6,500.00				\$6,500.00
Replace P&R Truck	\$25,000.00	N					\$25,000.00			\$25,000.00
Walking Running Track at SC Field	\$100,000.00	D						\$100,000.00		\$100,000.00
Fitness Equipment at SC Field	\$20,000.00	F							\$20,000.00	\$20,000.00
Irrigation at SC Field	\$20,000.00	F							\$20,000.00	\$20,000.00
LIBRARY										
Library Sizing Needs Assessment	\$15,000.00	N		\$15,000.00						\$15,000.00
Development of Plans for Building	\$40,000.00	D			\$40,000.00					\$40,000.00
Library / Community Center Construction	\$1,000,000.00	R					\$1,000,000.00			\$1,000,000.00
Capital Campaign Contribution	-\$500,000.00	R					-\$500,000.00			-\$500,000.00
POLICE DEPARTMENT										
Police Cruiser Lease/Purchase Program	\$430,000.00	C		\$43,000.00	\$43,000.00	\$86,000.00	\$86,000.00	\$86,000.00	\$86,000.00	\$430,000.00
Body Cameras	\$80,000.00	N		\$40,000.00	\$40,000.00					\$80,000.00
FIRE DEPARTMENT										
Replace Tanker #2 (Lease/Purchase)	\$400,000.00	N					\$400,000.00			\$400,000.00
Rescue Vehicle Lease/Purchase Program	\$133,950.00	C		\$42,936.00	\$44,628.00	\$46,386.00				\$133,950.00
Cistern / Dry Hydrant Emergency Repairs EFT	\$30,000.00	N		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$30,000.00
TOTAL CAPITAL EXPENDITURES	\$13,647,862.00			\$2,217,371.00	\$2,314,888.00	\$2,349,513.00	\$2,857,040.00	\$1,974,495.00	\$1,934,555.00	\$13,647,862.00
PROJECTED ASSESSED VALUATION				\$883,471,877	\$891,971,877	\$899,971,877	\$907,971,877	\$915,971,877	\$923,971,877	
ANNUAL TAX RATE IMPACT				\$2.51	\$2.60	\$2.61	\$3.15	\$2.16	\$2.09	
** Projects that are part of an 80% reimbursement plan with State and/or Federal funds. The 80% reimbursements are calculated into the following year's expenditure.										

U=Urgent C=Committed N=Necessary D=Desirable F=Deferrable R=Research I=Inconsistent



2020
\$18.48

Tax Rate Breakdown Auburn

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,819,437	\$874,971,877	\$3.22
County	\$796,949	\$874,971,877	\$0.91
Local Education	\$10,880,863	\$874,971,877	\$12.44
State Education	\$1,645,684	\$861,073,277	\$1.91
Total	\$16,142,933		\$18.48

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$16,142,933
War Service Credits	(\$182,000)
Village District Tax Effort	
Total Property Tax Commitment	\$15,960,933

10/28/2020

James P. Gerry
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$5,711,463	
Net Revenues (Not Including Fund Balance)		(\$2,955,182)
Fund Balance Voted Surplus		(\$148,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$182,000	
Special Adjustment	\$0	
Actual Overlay Used	\$29,156	
Net Required Local Tax Effort	\$2,819,437	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$796,949	
Net Required County Tax Effort	\$796,949	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$14,899,061	
Net Cooperative School Appropriations		
Net Education Grant		(\$2,372,514)
Locally Retained State Education Tax		(\$1,645,684)
Net Required Local Education Tax Effort	\$10,880,863	
State Education Tax	\$1,645,684	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,645,684	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$874,971,877	\$860,548,828
Total Assessment Valuation without Utilities	\$861,073,277	\$844,445,228
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$874,971,877	\$860,548,828

Village (MS-1V)

Description	Current Year
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Auburn

Tax Commitment Verification

2020 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$15,960,933
1/2% Amount	\$79,805
Acceptable High	\$16,040,738
Acceptable Low	\$15,881,128

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 2020 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 2020 Tax Rate	\$18.48	\$9.24

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$19,034,959
Final Overlay	\$29,156

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*.

2020 Fund Balance Retention Guidelines: Auburn	
Description	Amount
Current Amount Retained (13.67%)	\$2,602,634
17% Retained (<i>Maximum Recommended</i>)	\$3,235,943
10% Retained	\$1,903,496
8% Retained	\$1,522,797
5% Retained (<i>Minimum Recommended</i>)	\$951,748



Lindsey M. Stepp
Commissioner
Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director
Samuel T. Greene
Assistant Director

October 26, 2020

Dear Governing Body:

The Municipal and Property Division is required under RSA 21-J:35 to review all appropriations and revenues to determine whether these appropriations have been voted according to the applicable statutes. The following issue was discovered;

Warrant Article 7: "To see if the Town will vote to raise and appropriate the sum of Forty-three thousand dollars (\$43,000) for the purpose of building a 20' x 40' storage building on Town property at 55 Eaton Hill Road. This sum to come from the Municipal Aid revenue from the State of New Hampshire with no additional amount to be raised by taxation in 2020. Should the Municipal Aid revenue from the State of New Hampshire not be received by the Town, this warrant article will be null and void."

Problem: The municipal aid received by the town was in the amount of \$38,509; not the full amount of \$43,000 stated in the warrant article. Therefore, \$4,491 is being disallowed from the total voted appropriations to arrive at an adjusted total voted appropriations amount of \$5,711,463.

You may contact me at 230-5091 if you have any questions or concerns.

Sincerely,

Michelle J. Clark
Municipal Accounts Advisor