



Town of Amherst, NH
BOARD OF SELECTMEN AGENDA
Barbara Landry Meeting Room
2 Main Street
MONDAY, DECEMBER 6, 2021 6:30 PM

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Scheduled Appointments**
 - 4.1. AFR Association President John Leonard and continued discussion of the Solar System donation
 - 4.2. Trygve Halverson, Granite Group Benefits
- 5. Acceptance of donation to Conservation Commission**
- 6. Administration**
 - 6.1. Administrative Updates
 - 6.2. Budget and Warrant Updates
- 7. Staff Reports**
 - 7.1. Swap Shop Shed inventory policy
 - 7.2. Boston Post Rd. Culvert Update to BOS
 - 7.3. Amherst Street Side Path project update
 - 7.4. Sale of un-needed Used Equipment form Buck Meadow Conservation and Recreation Area
- 8. Approvals**
 - 8.1. AP, Payroll and Minutes
 - 8.2. Assessing

9. Action Items

10. Old/New Business

Adjournment

Next Meeting: December 20, 2021

You are invited to a Zoom webinar.

When: Dec 6, 2021 06:30 PM Eastern Time (US and Canada)

Topic: BOS

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81688715236>

Or Telephone: 646 - 558 - 8656

Webinar ID: 816 8871 5236

Amherst Fire Rescue Association
P.O. BOX 1199, 177 AMHERST STREET
AMHERST, NH 03031
PHONE (603) 673-1545 FAX (603) 672-3927

To: Board of Selectmen
From: John Leonard, AFR Association President
Date: 12/6/2021

Re: Anonymous Donation, Follow-Up Questions

Questions asked:

Tax Credit:

It is our understanding there isn't tax credit for a system being installed on a municipal building.

Upkeep of the system:

There really aren't any upkeep costs to speak of. It is understood after 25-30 years when the panels have reached the end of their lives then it will cost to remove or replace them. That being said, the savings from electric costs will far exceed an expense. If possible we in some way could set aside a percentage of the annual cost savings for maintenance / upkeep.

Cost of replacing panels:

The cost to replace panels is fairly insignificant for the life of the panels. The manufacturer will replace any defective panel within the warranty period. It is conceivable there would be a labor cost to replace a panel once the 12 year workmanship warranty runs out. For the first 12 years SunEnergy will absorb those costs. Installation might cost something after the first 12 yrs.

There's not much that can go wrong with the solar panels. There are no moving parts, as it's basically an electronic system. It is hard to foresee since they are getting better and less expensive as the technology continues to evolve. An estimate on a replacement is \$375.00. The inverter portion of the system could fail, however for the first 12 years they are covered under warranty, SunEnergy will repair or replace it for the that time period. An estimated cost at this point is \$3750.00.

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Heritage Commission:

It was brought up at last month's meeting that there was a potential of a solar array being installed at the Central Fire Station. They said that AFR is in the district but the commission has no jurisdiction over municipal buildings. A formal application is not needed but they welcomed the heads-up. Nonetheless, we put an application to get on their December 16th meeting to give them the heads up and a chance for any feedback on the installation. They also noted that the array would be barely visible from the road.



Town of Amherst NH – Consulting Overview



Presented by Granite Group Benefits, LLC

November 29, 2021

Town of Amherst NH – Consulting Overview

a. Description of Services

Services (Tier 1 Fee Schedule)

Annual Renewal Process and Evaluation

1. Provide estimates of renewal rates and cost trends to assist town staff in preparation of budget figures.
2. Conduct and provide market research in preparation for contract renewals.
3. Represent the town in all negotiations with providers on premiums, benefit levels and plan design.
4. Prepare RFP specifications and compile data, obtain quotes and proposals, negotiate rates and analyze and compare.
5. Review rate proposals to ensure underlying assumptions are appropriate and accurate for the town.
6. Present findings and recommendations to the town.

Analysis and Reporting

1. Review existing coverage and identify or develop cost-saving alternative benefit strategies and plans in conjunction with town staff and within the constraints of bargaining agreements. Use benchmarking reports and local plan trends to identify areas for greatest return.
2. Develop long-range goals and strategies, based on financial and bargaining constraints. Create a framework which will guide future benefits decisions.
3. Monitor and analyze experience trends and provide timely updates on changing patterns and new options in the marketplace.
4. Utilize the Alera Health Plan Survey and local public information to maintain and update comparison reports of other public and private companies, benefit plan offerings and costs to determine their competitiveness with the County's programs.

Value-Added Services Available at an Additional Cost (Tier 2 Fee Schedule)

Employee Communications

1. Develop and improve communications specific to the needs of the town's employees and retirees, including brochures, pamphlets, comparison charts, summaries, electronic communications, forms and employee orientation materials
2. Develop and evaluate employee/retiree needs and satisfaction surveys.

3. Support and develop employee communications for the annual open enrollment period, new benefit offerings and/or changes to the existing benefit offerings. Create and provide paper, e-mail and online resources for employees, including the creation of a town-specific benefits website that we call our Employee Benefit Lounge (EBL).
4. Review and evaluate current administrative processes related to enrollment and billing. Recommend and assist with implementation of administrative process enhancements, such as a consolidated enrollment form or online enrollment system.
5. Attend and coordinate the annual Benefits Fair and Open Enrollment meetings as needed.

b. Team and Qualifications

Trygve Halverson – Account Lead

Vice President

Trygve has a 26-year background in the Employee Benefits insurance industry primarily focused on education, communication and overall branding of employer group plans. Prior to working at GGB, Trygve owned/operated Halverson Insurance Group, an Independent Employee Benefits Agency, worked as a Broker/Producer with a large Multi-Line Agency in Central NH and was a top Sales Representative at Healthsource, NH and CIGNA Healthcare of NH. In these roles, he has developed an extensive knowledge base of the managed care arena including benefit design, implementation and management of fiscally responsible employee benefits.

Trygve will have primary responsibility for the client relationship with the town, and will also conduct a thorough review of the current coverage and pricing for benchmarking and development of alternate strategies. In addition, he will be prepared to present ideas around health literacy, employee awareness of their coverage and overall branding of the county's benefits.

Jim Scammon – Financial/Compliance Expert; Co-Account Lead

Executive Vice President

Jim has more than 35 years' experience in employee benefits, with a significant focus on underwriting and financial analysis. He went through underwriting training at The Travelers and CIGNA insurance companies, and managed the underwriting unit at CIGNA of New Hampshire for a period of time. At The Travelers in New York, Jim worked on mid- to large size accounts, including Time Warner and Chemical Bank. As a consultant with Towers Perrin he worked on projects for AT&T, MacMillan McGraw Hill and NYNEX. After moving back to New Hampshire, Jim was a sales and underwriting manager with Healthsource/CIGNA, where he was involved in managing large account relationships such as Northern New England Benefits Trust, SchoolCare and Northeast Utilities (PSNH/Eversource).

Jim will be responsible for analyzing the town's claim history and projecting future claim costs, with the goal of identifying the most advantageous funding arrangement for the coming years. He will apply standard underwriting practices and his knowledge of the NH risk pools (HealthTrust, NH Interlocal Trust, SchoolCare) as well as the direct carrier/administrator market to identify the best option for the town.

c. Fee Schedule

Consulting Services (Tier 1 Fee Schedule) \$10,000.00

Our Tier 1 Fee Schedule for our consulting services of \$10,000 is payable in 2 installments, 1 at the beginning of the contract, and the 2nd at the mid-point.

Value-Added Services Available at an Additional Cost (Tier 2 Fee Schedule) \$5,000.00

Our Tier 2 Fee Schedule for value-added educational services is \$5,000.00 payable in 1 installment at the beginning of the educational Open Enrollment period.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Administrative Updates

Department: Administration

Meeting Date: December 6, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Budget and Warrant Updates
Meeting Date: December 6, 2021

Department: Administration
Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Draft FY23 Budget Information Spreadsheet 12012021
2. Non Confidential Elderly Blind Disabled WARRANT ARTICLE FY2023 DRAFT 2
3. Non Confidential Elderly Blind Disabled by Town
4. 2023 WARRANT DRAFT, #1

Gov Max Account	Department	Amount from Gov Max Exp	Amount	Notes
01-3401-36-3523			\$ 5,000.00	3401 is Assessing Income. 3523 is Freon & Misc - should this account be 01-3404 landfill not 3401?)
01-4326-30-3413	Septic		\$ 15,455.00	4326 is septic at Baboosic lake in fund 50. 3413 doesn't exist in fund 50. In Fund 01, 3413 is state aid grants in revenues so this really doesn't make sense
01-4326-30-3403	Septic		\$ 61,882.00	4326 is in fund 50. In fund 01, 3403 doesn't exist
01-4194-40-2431	General Government Buildings		\$ 125,000.00	4194 is buildings & 2431 is inactive and hasn't been used
01-4195-10-1113	Cemeteries		\$ 22,921.60	4195 is cemeteries & 1113 is "Part Time Seasonal Labor" in Rec Dept. on Budg. Sheet (in 2018 it was used in P MEC PT wages - outside discov)
01-4195-20-1290	Cemeteries		\$ 50.50	4195 is cemeteries and & 1290 is longevity and is listed ion various accounts (-20- should be -10-)
01-4210-40-2412	Police Department	Water	\$ 1,900.00	4210 is PD and 2412 is water (only listed in budget 4520 - rec)
01-4220-20-1234	Fire		\$ 88,250.79	4220 is Fire and 1234 doesn't exist
01-4220-40-2412	Fire	Water	\$ 4,700.00	4220 is Fire and 2412 is water (only listed in budget 4520-rec)
01-4220-80-2762	Fire	Equipment Lease Payment	\$ 1,273.00	4220 is Fire and 2762 is equip lease payments (used in 4312 dpw ops, 4130 exec & 4520rec)
01-4299-40-2440	Public Safety Communicatio	Equipment Rental	\$ 1,295.00	4229 is Community Dev. 2440 is equipment rental
01-4311-40-2410	Public Works Administratio	Electricity	\$ 12,500.00	4311 is DPW Admin and 2410 is electricity listed in various budgets - New in DPW Admin?
01-4311-40-2412	Public Works Administratio	Water	\$ 1,068.00	4311 is DPW Admin and 2412 is water (only listed in budget 4520-rec)
01-4520-10-1126	Recreation Department		\$ 114,108.80	4520 is rec - 1126 doesn't exist
01-4522-10-1113	Parks		\$ 9,700.00	4522 is Parks 1113 is "Part Time Seasonal Labor" in Rec Dept. on Budg. Sheet (in 2018 it was used in P MEC PT wages - outside discov)
01-4550-40-2410	Library	Electricity	\$ 8,220.00	4550 is Lib and 2410 is electricity listed in various budgets - NEW ACCOUNT
01-4550-40-2412	Library	Water	\$ 1,950.00	4550 is Lib and 2412 is water (only listed in budget 4520-rec)
01-4130-40-2410	Executive	Electricity	\$ 11,000.00	4130 is executive. 2410 is electricity - listed in various budgets - NEW ACCOUNT
01-4130-40-2412	Executive	Water	\$ 2,600.00	4130 is executive. 2412 is water (only listed in budget 4520 - Rec) NEW ACCOUNT
01-4210-40-2410	Police Department	Electricity	\$ 19,800.00	4210 is PD and 2410 is electricity - listed in various budgets - NEW ACCOUNT
01-4220-40-2410	Fire	Electricity	\$ 13,650.00	4220 is Fire and 2410 is electricity - listed in various budgets - NEW ACCOUNT
01-4191-30-2430	Planning Department	Equipment Repair & Mainte	\$ 700.00	4191 is planning board, 4191-30 doesn't exist. 2430 is Repair heavy equip in 4324 (transfer sttion). 2430 is repair playground in 4520 (rec) NEW ACCOUNT
01-4711-90-9502	Principal - L-T Bonds & Note	Septic Loan - Phase 2	\$ 11,900.00	4711 is principal bonds in fund 01 & 50. 9502 is in fund 50 L-T Septic Phase 2 Bond Payable (NEED TO CHANGE FUND IN IMPORT TO FUND 50)
01-4711-90-9503	Principal - L-T Bonds & Note	Septic Loan - Phase 3	\$ 11,380.00	4711 is principal bonds. 9503 is in fund 01 & 50. L-T Septic Phase 3 Bond Payable (NEED TO CHANGE FUND IN IMPORT TO FUND 50)
01-4711-90-9504	Principal - L-T Bonds & Note	Septic Loan - Phase 4	\$ 8,647.00	4711 is principal bonds. 9504 is in fund 01 & 50. L-T Septic Phase 4 Bond Payable (NEED TO CHANGE FUND IN IMPORT TO FUND 50)
01-4721-90-9502	Interest L-T Bonds & Note	Septic Loan - Phase 2	\$ 750.00	4721 is interest bonds in fund 01 & 50. 9502 (bond payable) doesn't exist with 4721. Septic s/b fund 50 (NEED TO CHANGE FUND IN IMPORT TO FUND 5
01-4721-90-9503	Interest L-T Bonds & Note	Septic Loan - Phase 3	\$ 1,802.00	4721 is interest bonds in fund 01 & 50. 9503 (bond payable) doesn't exist with 4721. Septic s/b fund 50 (NEED TO CHANGE FUND IN IMPORT TO FUND 5
01-4721-90-9504	Interest L-T Bonds & Note	Septic Loan - Phase 4	\$ 1,258.00	4721 is interest bonds in fund 01 & 50. 9504 (bond payable) doesn't exist with 4721. Septic s/b fund 50 (NEED TO CHANGE FUND IN IMPORT TO FUND 5

FY23 BUDGET REQUEST

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4130- 10- 1110	Full Time Wages	154,392	167,765	168,329	170,623	63,663	178,597	7,974	4.67%
01- 4130- 10- 1115	Part Time Wages	3,971	2,839	3,133	4,387	1,070	4,561	174	3.97%
01- 4130- 10- 1130	Elected Officials	23,400	23,400	23,400	23,400	15,917	23,400	0	0.00%
01- 4130- 10- 1131	Moderator Wages	819	675	1,512	900	0	1,512	612	68.00%
01- 4130- 10- 1140	Overtime	0	0	3,956	1	2,314	10	9	900.00%
01- 4130- 10- 1210	Health Insurance	27,693	38,192	18,432	16,995	12,723	35,105	18,110	106.56%
01- 4130- 10- 1211	Dental Insurance	1,598	1,426	2,120	2,223	994	2,760	537	24.16%
01- 4130- 10- 1220	Social Security	11,789	12,853	14,265	12,558	5,580	13,032	474	3.77%
01- 4130- 10- 1225	Medicare	2,757	3,006	3,336	2,937	1,305	3,048	111	3.78%
01- 4130- 10- 1230	Deferred Compensation	4,816	6,221	8,997	9,384	3,501	9,761	377	4.02%
01- 4130- 10- 1266	Sick Leave Incentive	3,267	3,311	4,881	3,239	1,017	3,239	0	0.00%
01- 4130- 10- 1290	Longevity	0	0	0	1	0	1	0	0.00%
01- 4130- 20- 1294	Educat & Training/Prof Dev.	13,123	2,431	95	5,000	0	5,000	0	0.00%
01- 4130- 30- 2335	Records Retention	0	0	0	1	0	1	0	0.00%
01- 4130- 30- 2341	Telephone	13,544	8,268	7,284	6,025	2,879	6,025	0	0.00%
01- 4130- 30- 2342	Cable Access Channel	16,287	13,237	9,520	21,000	7,740	21,000	0	0.00%
01- 4130- 30- 2343	Internet Service	0	0	2,315	2,400	972	2,400	0	0.00%
01- 4130- 30- 2374	Custodian	6,640	6,640	6,640	6,700	2,767	6,700	0	0.00%
01- 4130- 30- 2381	Outside Hire Professional Svcs	7,703	0	225	1	35,937	1	0	0.00%
01- 4130- 30- 2392	Outside Hire - Web Sites	1,900	1,995	2,095	2,000	3,000	2,000	0	0.00%
01- 4130- 30- 2395	Outside Hire IT	38,580	61,627	94,571	100,000	41,892	100,000	0	0.00%
01- 4130- 40- 2410	Electricity	0	0	0	11,000	4,465	11,000	0	0.00%
01- 4130- 40- 2411	Heat	4,304	5,509	5,152	6,000	0	6,000	0	0.00%
01- 4130- 40- 2412	Water	0	0	0	2,600	0	2,600	0	0.00%
01- 4130- 40- 2430	Equipment Repair & Maintenance	62	0	2,329	100	1,057	100	0	0.00%
01- 4130- 40- 2440	Equipment Rental	5,161	5,655	0	0	0	0	0	0.00%
01- 4130- 50- 2550	Printing	1,760	548	2,820	3,500	0	3,500	0	0.00%
01- 4130- 50- 2551	Advertising	1,171	1,163	958	1,100	0	1,100	0	0.00%
01- 4130- 50- 2552	Town Report	1,963	2,085	1,899	2,250	0	2,250	0	0.00%
01- 4130- 50- 2553	Record Binding	0	0	0	100	0	100	0	0.00%
01- 4130- 50- 2560	Dues & Subscriptions	13,300	13,528	13,446	13,700	0	13,700	0	0.00%
01- 4130- 50- 2565	Software Licenses	2,963	2,252	5,102	5,300	9,886	6,750	1,450	27.36%
01- 4130- 50- 2581	Travel (Convention Hotels)	0	0	0	400	0	400	0	0.00%
01- 4130- 60- 2620	Office Supplies	1,899	1,522	1,579	2,000	646	2,000	0	0.00%
01- 4130- 60- 2621	Computer Supplies	690	1,209	2,299	1,200	3,456	1,200	0	0.00%
01- 4130- 60- 2625	Postage	5,052	5,470	3,910	5,000	200	5,000	0	0.00%
01- 4130- 70- 2740	New Equipment Capital	844	0	0	1	0	2	1	100.00%
01- 4130- 80- 2618	Special Events & Supplies	0	0	275	1,000	324	1,000	0	0.00%
01- 4130- 80- 2762	Equipment Lease Payment	0	0	4,118	4,000	1,420	4,000	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4130- 80- 2820	Mileage	225	0	0	200	0	200	0	0.00%
01- 4130- 80- 2825	Meetings & Conferences	824	1,862	629	2,000	2,327	2,000	0	0.00%
TOTAL EXECUTIVE		372,499	394,690	419,622	451,226	227,054	481,055	29,829	6.61%
Acct Number	Election, Reg & Vital Stats	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4140- 10- 1110	Town Clerk Wages	58,552	65,208	69,844	67,516	25,189	70,217	2,701	4.00%
01- 4140- 10- 1111	Full Time Wages	49,816	49,006	53,522	54,392	20,294	57,676	3,284	6.04%
01- 4140- 10- 1115	Part Time Wages	795	640	0	1	0	25,000	24,999	2499900%
01- 4140- 10- 1130	Supervisor Of Check List, Wages	3,901	4,451	7,786	2,496	0	2,496	0	0.00%
01- 4140- 10- 1210	Health Insurance	46,674	46,295	46,281	50,686	13,664	38,028	-12,658	-24.97%
01- 4140- 10- 1211	Dental Insurance	2,141	1,904	1,821	1,975	550	1,532	-443	-22.43%
01- 4140- 10- 1220	Social Security	7,249	7,200	8,118	7,986	2,892	8,289	303	3.79%
01- 4140- 10- 1225	Medicare	1,695	1,684	1,899	1,868	676	1,939	71	3.80%
01- 4140- 10- 1230	Deferred Compensation	6,281	6,265	6,615	6,705	2,351	6,974	269	4.01%
01- 4140- 10- 1266	Sick Leave Incentive	200	73	1,200	2,400	1,883	2,400	0	0.00%
01- 4140- 10- 1290	Longevity	1,750	1,750	1,750	2,000	0	2,000	0	0.00%
01- 4140- 50- 2551	Advertising	167	181	0	200	185	200	0	0.00%
01- 4140- 50- 2562	Ballot Machine Programing	6,437	787	185	800	900	800	0	0.00%
01- 4140- 50- 2565	Software Licenses	7,222	7,264	7,831	7,486	7,723	7,786	300	4.01%
01- 4140- 60- 2610	Supplies - General	1,323	2,221	2,389	2,000	650	2,000	0	0.00%
01- 4140- 60- 2620	Office Supplies	2,464	5,411	7,383	2,000	2,526	2,000	0	0.00%
01- 4140- 60- 2621	Computer Equipment	966	0	2,545	1	111	1	0	0.00%
01- 4140- 60- 2625	Postage	3,827	4,128	8,136	4,000	0	4,000	0	0.00%
01- 4140- 70- 2740	New Equipment	1,429	0	0	800	0	800	0	0.00%
01- 4140- 80- 2820	Mileage	0	244	0	1	0	1	0	0.00%
01- 4140- 80- 2825	Meetings & Conferences	1,330	0	440	750	0	750	0	0.00%
TOTAL ELECTION, REG, VITAL STATS		204,220	204,712	227,745	216,063	79,595	234,889	18,826	8.71%
Acct Number	Financial Administration	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4150- 10- 1110	Full Time Wages	146,121	138,834	133,206	143,669	39,725	142,993	-676	-0.47%
01- 4150- 10- 1115	Part Time Wages	700	400	3,963	811	13,576	853	42	5.18%
01- 4150- 10- 1130	Treasurer Stipend	13,250	13,833	13,250	13,834	5,096	14,100	266	1.92%
01- 4150- 10- 1140	Overtime	0	0	3,786	1	24	1	0	0.00%
01- 4150- 10- 1210	Health Insurance	31,449	34,734	30,672	38,028	9,981	43,964	5,936	15.61%
01- 4150- 10- 1211	Dental Insurance	1,308	1,038	1,143	1,077	480	2,628	1,551	144.01%
01- 4150- 10- 1220	Social Security	10,203	9,765	9,924	9,998	3,781	10,566	568	5.68%
01- 4150- 10- 1225	Medicare	2,386	2,284	2,321	2,339	884	2,472	133	5.69%
01- 4150- 10- 1230	Deferred Compensation	6,378	7,355	6,901	7,902	2,185	7,804	-98	-1.24%
01- 4150- 10- 1266	Sick Leave Incentive	2,584	2,171	1,735	2,945	0	2,945	0	0.00%
01- 4150- 20- 1294	Educate & Training/Prof Dev.	124	5,053	0	3,847	1,969	3,847	0	0.00%
01- 4150- 30- 2301	Auditing	24,300	17,400	23,350	19,400	18,950	19,400	0	0.00%
01- 4150- 50- 2560	Dues & Subscriptions	35	20	402	285	50	285	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4150- 50- 2561	Bank Charges and Fees	22,809	16,530	15,015	15,300	90	15,300	0	0.00%
01- 4150- 50- 2565	Software Licenses	0	0	42,386	58,146	45,889	58,396	250	0.43%
01- 4150- 60- 2620	Office Supplies	3,768	3,097	3,458	3,350	1,566	3,350	0	0.00%
01- 4150- 60- 2621	Computer Software & Supplies	16,447	45,987	12,993	0	0	0	0	0.00%
01- 4150- 80- 2820	Mileage	0	43	0	1	13	1	0	0.00%
TOTAL FINANCIAL ADMIN		281,860	298,543	304,505	320,933	144,257	328,905	7,972	2.48%
Acct Number	Tax Collecting	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4151- 10- 1110	Full Time Wages	63,879	65,208	67,276	67,517	25,189	70,221	2,704	4.00%
01- 4151- 10- 1140	Overtime	0	3,010	2,279	4,333	1,826	4,597	264	6.09%
01- 4151- 10- 1210	Health Insurance	30,081	31,196	34,386	34,202	12,435	34,202	0	0.00%
01- 4151- 10- 1211	Dental Insurance	1,658	1,684	1,759	1,749	640	1,766	17	0.97%
01- 4151- 10- 1220	Social Security	3,928	4,162	4,287	4,594	1,708	4,650	56	1.22%
01- 4151- 10- 1225	Medicare	919	973	1,003	1,075	400	1,088	13	1.21%
01- 4151- 10- 1230	Deferred Compensation	3,517	3,586	3,700	3,713	1,385	3,862	149	4.01%
01- 4151- 10- 1266	Sick Leave Incentive	1,001	600	1,599	1,000	1,761	1,500	500	50.00%
01- 4151- 10- 1290	Longevity	1,250	1,250	1,250	1,250	0	1,250	0	0.00%
01- 4151- 20- 1294	Educate & Training/Prof Dev.	0	0	0	700	65	700	0	0.00%
01- 4151- 30- 2340	Banking Services (Lockbox)	0	0	4,730	3,500	0	3,500	0	0.00%
01- 4151- 30- 2391	Registry Fees	353	181	438	700	24	700	0	0.00%
01- 4151- 30- 2393	Tax Lien & Deed Research	1,204	0	1,406	1,400	0	1,800	400	28.57%
01- 4151- 50- 2560	Dues & Subscriptions	0	20	20	60	0	60	0	0.00%
01- 4151- 50- 2565	Software License	3,077	3,146	3,611	3,604	220	3,604	0	0.00%
01- 4151- 60- 2620	Office Supplies	1,230	1,545	651	1,700	191	1,700	0	0.00%
01- 4151- 60- 2625	Postage	6,264	5,032	6,817	7,000	2,567	7,500	500	7.14%
01- 4151- 60- 2690	Misc. Supplies	0	0	0	1	0	1	0	0.00%
01- 4151- 80- 2621	Computer Equipment	4,060	99	0	1,000	0	1,200	200	20.00%
01- 4151- 80- 2743	Office Equipment	0	0	0	1	0	1	0	0.00%
01- 4151- 80- 2820	Mileage	70	0	35	300	0	300	0	0.00%
TOTAL TAX COLLECTING		122,490	121,692	135,247	139,399	48,410	144,202	4,803	3.45%
Acct Number	Property Assessment & Revals	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4152- 10- 1110	Full Time Wages	58,011	59,176	61,049	61,277	22,861	63,731	2,454	4.00%
01- 4152- 10- 1140	Overtime	0	0	87	208	44	276	68	32.69%
01- 4152- 10- 1210	Health Insurance	11,157	11,586	12,807	12,685	4,559	12,685	0	0.00%
01- 4152- 10- 1211	Dental Insurance	917	519	544	539	194	539	0	0.00%
01- 4152- 10- 1220	Social Security	3,636	3,676	4,040	3,952	1,438	4,108	156	3.95%
01- 4152- 10- 1225	Medicare	850	860	945	925	336	962	37	4.00%
01- 4152- 10- 1230	Deferred Compensation	1,718	626	3,358	3,370	1,214	3,505	135	4.01%
01- 4152- 10- 1266	Sick Leave Incentive	635	662	1,932	1,000	0	1,500	500	50.00%
01- 4152- 10- 1290	Longevity	1,250	1,250	1,250	1,250	0	1,250	0	0.00%
01- 4152- 20- 1294	Educate & Training/Prof Dev.	0	0	0	400	0	400	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4152- 30- 2381	Outside Hire Special Project	0	0	0	1	0	1	0	0.00%
01- 4152- 30- 2382	Outside Hire - Professional Svcs	76,164	76,164	78,012	84,000	15,253	95,000	11,000	13.10%
01- 4152- 30- 2391	Registry Fees	28	25	122	200	153	200	0	0.00%
01- 4152- 30- 2394	Tax Maps	189	189	0	200	0	200	0	0.00%
01- 4152- 50- 2560	Dues & Subscriptions	20	40	60	30	0	30	0	0.00%
01- 4152- 50- 2565	Software License	10,279	28,328	9,636	10,906	3,451	10,906	0	0.00%
01- 4152- 60- 2620	Office Supplies	253	234	446	350	112	350	0	0.00%
01- 4152- 60- 2621	Computer Equipment	470	0	0	1,000	0	1,200	200	20.00%
01- 4152- 60- 2625	Postage	542	271	405	600	0	600	0	0.00%
01- 4152- 60- 2670	Books & Periodicals	0	0	0	1	0	1	0	0.00%
01- 4152- 80- 2743	Office Equipment	0	0	0	1	0	1	0	0.00%
01- 4152- 80- 2820	Mileage	114	0	0	250	0	250	0	0.00%
TOTAL PROPERTY ASSESSING		166,233	183,605	174,691	183,145	49,615	197,695	14,550	7.94%
Acct Number	Legal Expense	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4153- 30- 2320	Town Counsel	43,230	48,644	60,788	45,000	7,234	45,000	0	0.00%
01- 4153- 30- 2321	Collective Bargaining	0	0	0	100	0	100	0	0.00%
01- 4153- 30- 2322	Misc. Legal (Code Enforcement)	1,705	0	0	0	0	0	0	0.00%
01- 4153- 30- 2323	Cable Negotiations	0	0	0	1	0	1	0	0.00%
TOTAL LEGAL		44,935	48,644	60,788	45,101	7,234	45,101	0	0.00%
Acct Number	Personnel Administration	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4155- 20- 1214	Short Term Disability Insurance	27,459	22,914	22,594	20,110	8,731	20,251	141	0.70%
01- 4155- 20- 1215	Life and Disability Insurance	19,836	21,068	18,868	18,417	10,019	18,417	0	0.00%
01- 4155- 20- 1250	NH Unemployment	0	2,832	0	6,668	0	6,668	0	0.00%
01- 4155- 20- 1260	Workers Comp Insurance	145,636	81,113	144,427	176,835	122,065	176,835	0	0.00%
01- 4155- 20- 1280	Health Reimbursement Account	9,480	10,642	10,371	11,000	2,989	11,000	0	0.00%
TOTAL PERSONNEL ADMIN		202,410	138,570	196,259	233,030	143,804	233,171	141	0.06%
Acct Number	Planning Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4191- 10- 1115	Part Time Wages	489	2,565	2,719	2,632	1,513	2,796	164	6.23%
01- 4191- 10- 1220	Social Security	30	159	169	163	94	174	11	6.75%
01- 4191- 10- 1225	Medicare	7	37	39	38	22	41	3	7.89%
01- 4191- 30- 2381	Outside Hire	17,836	17,665	0	7,500	0	16,092	8,592	114.56%
01- 4191- 30- 2382	Outside Hire-Prof. Serv (Impact Fees)	0	14,535	0	1	396	1	0	0.00%
01- 4191- 30- 2430	Equipment Repair & Maintenance	0	0	0	700	0	715	15	2.14%
01- 4191- 50- 2396	Storm Water II Projects	0	6,635	0	40,000	0	25,000	-15,000	-37.50%
01- 4191- 50- 2550	Printing	17	1,022	0	1,060	0	1,060	0	0.00%
01- 4191- 50- 2551	Advertising	567	566	653	951	0	500	-451	-47.42%
01- 4191- 50- 2555	Master Plan	8,158	0	13,409	54,800	26,505	1	-54,799	-100.00%
01- 4191- 50- 2560	Regional Planning Dues & Fees	10,247	10,202	10,062	10,063	10,063	10,063	0	0.00%
01- 4191- 60- 2620	Office Supplies	1,027	568	1,673	1,750	361	1,750	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4191- 60- 2625	Postage	2,471	2,836	4,252	3,060	0	4,390	1,330	43.46%
TOTAL PLANNING DEPARTMENT		40,850	56,790	32,976	122,718	38,954	62,583	-60,135	-49.00%
Acct Number	Zoning Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4192- 10- 1110	Full Time Wages	218,335	217,433	249,855	259,515	97,002	272,834	13,319	5.13%
01- 4192- 10- 1115	Part Time Wages	2,169	1,141	1,874	2,632	306	2,737	105	3.99%
01- 4192- 10- 1140	Overtime	215	110	149	2,800	0	2,800	0	0.00%
01- 4192- 10- 1210	Health Insurance	63,940	75,093	88,695	88,323	32,213	88,323	0	0.00%
01- 4192- 10- 1211	Dental Insurance	3,628	3,992	4,530	3,973	1,655	4,544	571	14.37%
01- 4192- 10- 1220	Social Security	14,743	14,019	16,250	16,636	6,364	17,393	757	4.55%
01- 4192- 10- 1225	Medicare	3,448	3,279	3,800	3,891	1,488	3,994	103	2.65%
01- 4192- 10- 1230	Deferred Compensation	11,488	11,103	13,170	14,273	5,109	14,722	449	3.15%
01- 4192- 10- 1266	Sick Leave Incentive	2,062	1,260	4,023	3,375	2,731	3,375	0	0.00%
01- 4192- 10- 1290	Longevity	0	0	0	1	0	1	0	0.00%
01- 4192- 20- 1294	Educac & Training/Prof Dev.	1,713	2,398	1,025	4,217	545	5,341	1,124	26.65%
01- 4192- 30- 2341	Telephone	4,338	3,029	3,403	3,360	1,207	3,583	223	6.64%
01- 4192- 30- 2382	Professional Consultant	12,247	10,542	0	5,850	0	4,350	-1,500	-25.64%
01- 4192- 40- 2425	Vehicle Repairs	0	196	432	1,000	172	1,000	0	0.00%
01- 4192- 40- 2430	Equipment Repair & Maintenance	0	0	670	690	690	0	-690	-100.00%
01- 4192- 50- 2550	Printing	242	0	0	3,060	0	3,060	0	0.00%
01- 4192- 50- 2551	Advertising	743	505	743	1,320	637	1,320	0	0.00%
01- 4192- 50- 2560	Dues & Subscription	135	309	980	1,134	0	1,134	0	0.00%
01- 4192- 50- 2565	Software License	6,255	9,922	11,978	12,311	12,287	12,550	239	1.94%
01- 4192- 50- 2615	Uniforms	0	0	90	200	0	200	0	0.00%
01- 4192- 60- 2620	Office Supplies	1,805	1,386	375	484	84	484	0	0.00%
01- 4192- 60- 2625	Postage	0	0	0	1	0	1	0	0.00%
01- 4192- 60- 2635	Gasoline	209	253	225	275	52	275	0	0.00%
01- 4192- 80- 2621	Computer Equipment	5,027	0	0	1	0	1,701	1,700	170000.00%
01- 4192- 80- 2743	Office Equipment	0	0	0	1	0	1	0	0.00%
01- 4192- 80- 2820	Mileage	1,143	270	0	340	221	200	-140	-41.18%
TOTAL ZONING		353,882	356,239	402,268	429,663	162,764	445,923	16,260	3.78%
Acct Number	General Government Buildings	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4194- 10- 1110	Full Time Wages	53,800	55,072	60,035	61,561	22,464	68,047	6,486	10.54%
01- 4194- 10- 1140	Overtime	637	196	249	1,998	234	2,289	291	14.56%
01- 4194- 20 1210	Health Insurance	22,289	23,148	25,582	24,063	9,111	24,063	0	0.00%
01- 4194- 20 1211	Dental Insurance	934	952	997	938	357	1,037	99	10.55%
01- 4194- 20 1220	Social Security	3,565	3,559	3,863	4,063	1,405	4,455	392	9.65%
01- 4194- 20 1225	Medicare	834	832	903	950	329	1,043	93	9.79%
01- 4194- 20 1230	Deferred Compensation	3,019	3,029	3,302	3,386	1,236	3,666	280	8.27%
01- 4194- 20 1266	Sick Leave Incentive	716	1,275	1,289	1,020	0	1,020	0	0.00%
01- 4194- 20 1290	Longevity	1,319	1,000	1,000	950	0	950	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4194- 30 2374	Custodian	0	0	0	1	0	1	0	0.00%
01- 4194- 30 2397	Town Clocks	1,000	500	500	750	0	750	0	0.00%
01- 4194- 40- 2410	Town Electricity & Lighting	66,519	68,699	74,953	1	0	1	0	0.00%
01- 4194- 40- 2412	Water	12,072	11,918	13,187	1	5,549	1	0	0.00%
01- 4194- 40- 2430	Building Repair & Maintenance	75,254	91,268	87,674	125,000	51,015	135,000	10,000	8.00%
01- 4194- 40- 2433	Alarms	3,396	12,983	12,979	7,000	1,950	8,000	1,000	14.29%
01- 4194- 40- 2434	Common Lighting	442	500	469	600	190	600	0	0.00%
01- 4194- 40- 2451	Outside Hire Building	22,225	28,466	20,828	17,000	13,086	20,000	3,000	17.65%
01- 4194- 50- 2545	Trash Removal	6,101	-212	1,373	1,800	477	1,800	0	0.00%
01- 4194- 60- 2630	Maintenance Supplies	2,028	2,644	4,576	4,000	2,902	4,500	500	12.50%
TOTAL GOVERNMENT BUILDINGS		276,149	305,829	313,760	255,082	110,304	277,223	22,141	8.68%
Acct Number	Cemeteries	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4195- 10- 1110	Full Time Wages	2,953	2,598	4,437	3,274	3,105	3,617	343	10.48%
01- 4195- 10- 1115	Part Time Wages	21,621	13,519	10,949	22,922	2,356	3,616	-19,306	-84.22%
01- 4195- 10- 1140	Overtime	1,098	1,585	600	1,126	431	1,194	68	6.04%
01- 4195- 10- 1210	Health Insurance	516	1,124	92	1,280	207	1,280	0	0.00%
01- 4195- 10- 1211	Dental Insurance	30	91	5	50	11	50	0	0.00%
01- 4195- 10- 1220	Social Security	1,589	1,284	991	1,634	364	518	-1,116	-68.30%
01- 4195- 10- 1225	Medicare	372	300	232	382	85	121	-261	-68.32%
01- 4195- 10- 1230	Deferred Compensation	182	338	244	180	150	195	15	8.33%
01- 4195- 10- 1290	Longevity	0	0	0	51	0	51	0	0.00%
01- 4195- 40- 2410	Electricity	466	268	668	790	413	850	60	7.59%
01- 4195- 40- 2412	Water	151	309	648	350	1,740	700	350	100.00%
01- 4195- 40- 2430	Equipment Repair & Maintenance	1,462	1,562	2,680	1,900	1,056	2,500	600	31.58%
01- 4195- 40- 2432	Headstone Repair	142	0	0	100	0	100	0	0.00%
01- 4195- 40- 2451	Outside Hire	15,599	4,127	12,967	2,700	25,040	25,000	22,300	825.93%
01- 4195- 40- 2470	Tree Care	0	0	0	450	600	450	0	0.00%
01- 4195- 50- 2560	Dues & Subscriptions	240	120	1,373	1,040	90	3,500	2,460	236.54%
01- 4195- 60- 2610	Supplies - General	3,085	4,053	5,110	3,275	2,295	5,000	1,725	52.67%
01- 4195- 60- 2667	Loam	0	0	0	1	0	1	0	0.00%
01- 4195- 70- 2740	New Equipment Capital	0	998	0	0	0	0	0	0.00%
01- 4195- 80- 2612	Equipment Purchases	200	0	0	250	0	200	-50	-20.00%
TOTAL CEMETERIES		49,707	32,276	40,994	41,755	37,942	48,943	7,188	17.21%
Acct Number	Property/Liability Insurance	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4196- 50- 2525	Property/Liability Insurance	131,770	129,302	130,526	137,835	106,255	137,835	0	0.00%
01- 4196- 50- 2529	Insurance Deductible	-1,000	0	0	2,000	0	2,000	0	0.00%
TTL PROPERTY/LIABILITY INSURANCE		130,770	129,302	130,526	139,835	106,255	139,835	0	0.00%
Acct Number	Police Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4210- 10- 1110	Wages Full Time Officers	1,051,644	1,055,444	1,171,254	1,112,842	460,939	1,142,414	29,572	2.66%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4210- 10- 1111	Wages Full Time Clerical	56,205	56,900	64,597	61,277	22,699	63,731	2,454	4.00%
01- 4210- 10- 1112	Police Chief & Lieutenants	250,831	253,623	165,961	281,775	64,818	294,817	13,042	4.63%
01- 4210- 10- 1115	Wages Part Time Officers	0	0	0	250	9,385	260	10	4.00%
01- 4210- 10- 1116	Wages Part Time Clerical	0	0	0	1	0	1	0	0.00%
01- 4210- 10- 1119	Traffic Aides-Wages	18,873	11,958	11,205	19,469	5,343	20,889	1,420	7.29%
01- 4210- 10- 1140	Overtime	96,630	76,837	95,685	97,976	44,852	100,546	2,570	2.62%
01- 4210- 10- 1141	Overtime-Clerical	3,515	4,076	3,720	6,894	1,474	7,170	276	4.00%
01- 4210- 10- 1210	Health Insurance	315,026	307,526	319,946	367,791	109,861	357,514	-10,277	-2.79%
01- 4210- 10- 1211	Dental Insurance	21,955	24,419	24,072	22,705	8,883	24,499	1,794	7.90%
01- 4210- 10- 1220	Social Security	5,172	4,814	4,926	6,922	2,430	7,128	206	2.98%
01- 4210- 10- 1225	Medicare	21,622	22,355	23,561	23,773	9,516	24,430	657	2.76%
01- 4210- 10- 1230	Deferred Compensation	3,210	3,255	3,370	3,370	1,257	3,505	135	4.01%
01- 4210- 10- 1235	Police Group II Retirement	404,358	409,610	432,182	487,469	195,949	536,923	49,454	10.15%
01- 4210- 10- 1240	Education Reimbursement	0	0	0	1,400	0	1,400	0	0.00%
01- 4210- 10- 1266	Sick Leave Incentive	19,410	20,869	22,862	22,000	16,370	25,000	3,000	13.64%
01- 4210- 10- 1269	Vacation Buyout-Union Contract	11,211	3,329	4,406	12,000	0	7,000	-5,000	-41.67%
01- 4210- 10- 1290	Longevity	15,017	15,066	17,148	15,750	0	20,500	4,750	30.16%
01- 4210- 20- 1294	Educat & Training/Prof Dev.	7,947	1,803	7,512	7,500	1,519	7,500	0	0.00%
01- 4210- 10- 1295	Educational Incentive	19,723	22,145	21,227	21,250	7,825	21,250	0	0.00%
01- 4210- 30- 2336	Blood Analysis	0	0	0	250	0	250	0	0.00%
01- 4210- 30- 2337	Crime Lab	978	927	1,002	1,000	360	1,200	200	20.00%
01- 4210- 30- 2341	Telephone	14,655	15,001	13,815	13,000	6,411	15,000	2,000	15.38%
01- 4210- 30- 2343	Internet Service	0	0	2,422	2,500	1,217	3,600	1,100	44.00%
01- 4210- 30- 2350	Physicals, Alcohol And Drug Testings	1,619	245	248	1,500	0	1,500	0	0.00%
01- 4210- 30- 2374	Custodian	6,922	7,313	10,031	11,225	4,539	11,500	275	2.45%
01- 4210- 30- 2380	Uniform Cleaning	3,962	4,137	5,077	4,300	1,277	4,800	500	11.63%
01- 4210- 40- 2410	Electricity	0	0	0	19,800	6,591	19,800	0	0.00%
01- 4210- 40- 2411	Heat	3,273	5,233	1,455	5,720	0	2,400	-3,320	-58.04%
01- 4210- 40- 2412	Water	0	0	0	1,900	0	1,900	0	0.00%
01- 4210- 40- 2425	Vehicle Repairs	14,214	22,453	20,179	16,000	7,738	20,000	4,000	25.00%
01- 4210- 40- 2429	Radio Repair	6,000	7,566	4,212	7,000	1,781	7,000	0	0.00%
01- 4210- 40- 2440	Equipment Rental	500	617	2,329	1,860	783	3,200	1,340	72.04%
01- 4210- 40- 2442	Office Equip Maintenance	1,842	1,669	150	0	0	0	0	0.00%
01- 4210- 50- 2550	Printing	1,000	789	555	1,200	440	1,200	0	0.00%
01- 4210- 50- 2551	Advertising	500	0	231	500	0	500	0	0.00%
01- 4210- 50- 2560	Dues & Subscriptions	775	748	985	800	100	1,000	200	25.00%
01- 4210- 50- 2565	Software License	12,322	17,978	13,751	15,200	10,468	15,200	0	0.00%
01- 4210- 50- 2580	Public Relations	804	261	505	750	0	750	0	0.00%
01- 4210- 60- 2614	Ammunition & Supplies	3,552	3,230	3,972	3,500	3,805	5,000	1,500	42.86%
01- 4210- 60- 2615	Uniforms	9,801	9,753	10,154	9,500	2,046	10,000	500	5.26%
01- 4210- 60- 2620	Office Supplies	2,071	1,903	3,899	2,500	1,194	2,600	100	4.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4210- 60- 2621	Computer Equipment	7,118	7,999	20,748	18,000	14,134	12,000	-6,000	-33.33%
01- 4210- 60- 2625	Postage	1,574	907	1,126	1,800	8	1,800	0	0.00%
01- 4210- 60- 2635	Gasoline	34,559	29,759	27,390	39,000	6,129	41,000	2,000	5.13%
01- 4210- 60- 2643	Film	0	100	0	100	0	100	0	0.00%
01- 4210- 60- 2653	Tools & Equipment	1,721	1,808	2,209	1,800	895	2,000	200	11.11%
01- 4210- 60- 2654	Tires	6,579	7,291	6,567	7,500	2,545	8,000	500	6.67%
01- 4210- 60- 2660	Vehicle Supplies	672	887	601	800	326	800	0	0.00%
01- 4210- 60- 2670	Books & Periodicals (Lawbooks)	836	1,232	715	1,200	290	1,200	0	0.00%
01- 4210- 70- 2740	New Equipment Capital	6,406	8,509	7,493	7,500	831	7,800	300	4.00%
01- 4210- 70- 2750	Furniture Fixtures Office Eq.	498	0	8,812	500	115	500	0	0.00%
01- 4210- 70- 2760	New Vehicle Cruisers	54,933	16,098	71,128	67,315	0	70,000	2,685	3.99%
01- 4210- 70- 2761	Motorcycle Lease	4,392	0	0	1	0	4,600	4,599	459900.00%
01- 4210- 80- 2811	Prisoner Care	0	0	0	25	0	25	0	0.00%
01- 4210- 80- 2825	Meetings & Conferences	1,353	1,045	1,836	1,500	125	1,500	0	0.00%
TOTAL POLICE		2,527,778	2,469,489	2,637,230	2,839,460	1,037,269	2,946,202	106,742	3.76%
Acct Number	Rescue	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4215- 10- 1115	Part Time Wages	485,148	502,223	514,920	519,680	183,274	540,689	21,009	4.04%
01- 4215- 10- 1140	Overtime	3,872	4,249	4,507	4,404	190	5,000	596	13.53%
01- 4215- 10- 1220	Social Security	30,319	31,400	32,205	32,493	11,375	33,866	1,373	4.23%
01- 4215- 10- 1225	Medicare	7,093	7,613	7,531	7,599	2,660	7,920	321	4.22%
01- 4215- 20- 1294	Educat & Training/Prof Dev.	2,107	230	2,248	2,000	120	3,000	1,000	50.00%
01- 4215- 20- 1296	Supplemental Volunteer Insurance	4,260	3,524	3,524	3,600	3,524	4,000	400	11.11%
01- 4215- 30- 2305	Amb Billing Service Fee	31,163	28,489	23,830	33,124	8,384	31,000	-2,124	-6.41%
01- 4215- 30- 2341	Telephone	10,401	7,491	7,103	6,900	2,282	7,200	300	4.35%
01- 4215- 30- 2374	Custodian	0	0	0	0	3,943	0	0	0.00%
01- 4215- 40- 2411	Heat	0	0	0	0	1,426	0	0	0.00%
01- 4215- 40- 2425	Vehicle Repair Ambulance	7,456	7,300	8,922	9,000	0	10,000	1,000	11.11%
01- 4215- 40- 2429	Radio Repair	2,944	0	0	2,500	0	5,000	2,500	100.00%
01- 4215- 40- 2430	Equipment Repair & Maintenance	2,033	6,306	2,387	4,000	0	4,000	0	0.00%
01- 4215- 50- 2560	Dues & Subscription	100	315	315	315	0	315	0	0.00%
01- 4215- 60- 2615	Uniforms	1,165	1,732	1,840	1,400	0	1,700	300	21.43%
01- 4215- 60- 2621	Computer Equipment	955	780	416	1,000	139	1,000	0	0.00%
01- 4215- 60- 2625	Postage	108	0	71	100	100	100	0	0.00%
01- 4215- 60- 2635	Gasoline	946	895	822	935	125	935	0	0.00%
01- 4215- 60- 2636	Diesel Fuel	5,304	5,696	4,566	7,150	919	6,000	-1,150	-16.08%
01- 4215- 60- 2680	ALS Supplies	5,913	3,674	5,275	4,500	2,846	5,000	500	11.11%
01- 4215- 60- 2685	Oxygen	1,569	1,103	1,218	1,400	397	1,400	0	0.00%
01- 4215- 60- 2686	BLS Supplies	4,463	3,654	4,232	5,100	3,990	5,100	0	0.00%
01- 4215- 60- 2690	Misc. Supplies	379	383	344	400	0	400	0	0.00%
01- 4215- 70- 2740	New Equipment Capital	623	0	0	1	0	1	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4215- 80- 2820	Mileage	0	0	0	100	0	100	0	0.00%
TOTAL RESCUE		608,322	617,057	626,276	647,701	225,695	673,726	26,025	4.02%
Acct Number	Fire	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4220- 10- 1110	Full Time Fire Chief Wages	89,662	95,972	100,039	99,775	37,575	111,096	11,321	11.35%
01- 4220- 10- 1111	Full Time Deputy/Inspector Wages	76,502	78,683	83,760	85,738	31,987	87,444	1,706	1.99%
01- 4220- 10- 1112	Full Time Captain Wages	72,488	74,861	78,780	81,245	30,311	82,888	1,643	2.02%
01- 4220- 10- 1114	Part Time Mechanic	5,663	9,375	10,425	11,165	5,163	11,612	447	4.00%
01- 4220- 10- 1115	Call Pay	98,649	75,111	74,120	101,500	8,825	95,784	-5,716	-5.63%
01- 4220- 10- 1210	Health Insurance	27,777	28,582	30,915	29,681	16,438	45,262	15,581	52.49%
01- 4220- 10- 1211	Dental Insurance	3,065	3,117	3,197	3,211	893	2,461	-750	-23.36%
01- 4220- 10- 1220	Social Security	6,508	5,040	5,085	6,985	843	6,658	-327	-4.68%
01- 4220- 10- 1225	Medicare	5,324	5,198	5,386	5,583	1,685	5,661	78	1.40%
01- 4220- 10- 1230	Deferred Compensation	315	186	6	0	0	0	0	0.00%
01- 4220- 10- 1235	Group II Retirement-Fire	77,125	75,472	79,498	88,251	32,627	91,771	3,520	3.99%
01- 4220- 10- 1266	Sick Leave Incentive	4,537	7,607	7,872	4,817	1,814	4,817	0	0.00%
01- 4220- 10- 1290	Longevity	500	750	750	750	0	750	0	0.00%
01- 4220- 20- 1294	Educate & Training/Prof Dev.	3,931	1,179	3,073	7,000	1,767	7,000	0	0.00%
01- 4220- 20- 1296	Supplemental Fire Insurance	3,243	2,013	3,524	3,600	3,524	4,000	400	11.11%
01- 4220- 30- 2341	Telephone	14,725	9,156	7,554	7,700	2,660	7,700	0	0.00%
01- 4220- 30- 2343	Internet	0	0	3,040	3,081	1,404	3,081	0	0.00%
01- 4220- 30- 2350	Physicals, Alcohol and Drug Testings	2,060	827	801	2,500	937	2,500	0	0.00%
01- 4220- 30- 2351	Vaccinations	0	0	0	1	0	1	0	0.00%
01- 4220- 30- 2374	Custodian	3,156	3,156	3,156	3,156	1,315	3,156	0	0.00%
01- 4220- 40- 2410	Electricity	0	0	0	13,650	4,820	13,650	0	0.00%
01- 4220- 40- 2411	Heat	8,362	7,641	8,342	8,500	259	8,500	0	0.00%
01- 4220- 40- 2412	Water	0	0	0	4,700	0	4,700	0	0.00%
01- 4220- 40- 2425	Vehicle Repairs	24,421	20,991	12,324	18,000	5,716	18,000	0	0.00%
01- 4220- 40- 2430	Equipment Repair & Maintenance	5,770	3,869	5,842	4,000	1,422	6,000	2,000	50.00%
01- 4220- 50- 2560	Dues & Subscriptions	5,469	6,062	5,929	6,100	4,576	6,100	0	0.00%
01- 4220- 60- 2610	Supplies - General	1,363	2,276	1,286	2,500	484	2,500	0	0.00%
01- 4220- 60- 2615	Uniforms	1,821	887	2,072	2,000	0	2,000	0	0.00%
01- 4220- 60- 2616	Protective Clothing	30,531	17,837	21,184	21,940	372	21,940	0	0.00%
01- 4220- 60- 2620	Office Supplies	543	769	500	2,000	420	2,000	0	0.00%
01- 4220- 60- 2621	Computer Equipment	3,793	6,100	4,867	3,466	2,868	4,500	1,034	29.83%
01- 4220- 60- 2624	Education and Prevention	1,499	1,368	1,498	1,500	300	1,500	0	0.00%
01- 4220- 60- 2625	Postage	289	184	270	300	222	300	0	0.00%
01- 4220- 60- 2635	Gasoline	3,687	2,860	3,605	3,700	746	3,700	0	0.00%
01- 4220- 60- 2636	Diesel Fuel	3,104	2,908	2,310	4,399	299	3,339	-1,060	-24.10%
01- 4220- 60- 2651	Breathing Apparatus	17,241	23,858	24,532	25,000	173	25,000	0	0.00%
01- 4220- 60- 2652	Radios And Pagers	8,361	2,963	7,556	8,000	2,431	12,000	4,000	50.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4220- 60- 2653	Tools & Equipment	10,148	14,503	15,048	15,000	8,338	15,000	0	0.00%
01- 4220- 60- 2654	Tires	0	0	1,637	3,000	0	3,000	0	0.00%
01- 4220- 80- 2762	Equipment Lease Payment	0	0	0	1,273	0	1,273	0	0.00%
01- 4220- 80- 2820	Mileage	0	0	42	300	0	300	0	0.00%
TOTAL FIRE		621,630	591,361	619,823	695,067	213,211	728,944	33,877	4.87%
Acct Number	Emergency Management	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4290- 50- 2560	CodeRed Software	8,500	8,500	8,500	8,500	9,053	9,553	1,053	12.39%
01- 4290- 70- 2740	New Equipment	0	0	0	1	0	1	0	0.00%
TOTAL EMERGENCY MANAGEMENT		8,500	8,500	8,500	8,501	9,053	9,554	1,053	12.39%
Acct Number	Public Safety Communications	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request		FY22 Request	Variance \$	Variance %
01- 4299- 10- 1110	Full Time Wages	241,162	219,818	238,936	252,616	91,562	265,533	12,917	5.11%
01- 4299- 10- 1115	Part Time Wages	17,969	23,355	20,627	20,862	7,177	22,046	1,184	5.68%
01- 4299- 10- 1140	Overtime	16,155	19,751	15,693	21,442	8,281	21,301	-141	-0.66%
01- 4299- 10- 1210	Health Insurance	98,673	102,714	140,252	140,635	50,531	149,494	8,859	6.30%
01- 4299- 10- 1211	Dental Insurance	5,907	4,824	5,841	2,611	2,147	5,926	3,315	126.96%
01- 4299- 10- 1220	Social Security	18,357	16,590	16,627	18,523	6,366	19,600	1,077	5.81%
01- 4299- 10- 1225	Medicare	4,293	3,880	3,888	4,332	1,489	4,583	251	5.79%
01- 4299- 10- 1230	Deferred Compensation	11,557	8,723	8,237	8,824	3,958	9,175	351	3.98%
01- 4299- 10- 1266	Sick Leave Incentive	2,409	4,333	5,786	3,332	0	6,000	2,668	80.07%
01- 4299- 10- 1290	Longevity	1,253	1,281	500	500	0	1,250	750	150.00%
01- 4299- 20- 1294	Educate & Training/Prof Dev.	425	0	495	0	0	1,500	1,500	0.00%
01- 4299- 30- 2341	Telephone	7,738	8,806	7,114	6,000	2,576	7,500	1,500	25.00%
01- 4299- 30- 2343	Internet Service	0	0	2,216	3,000	803	3,100	100	3.33%
01- 4299- 30- 2350	Physicals, Alcohol And Drug Testings	0	325	200	750	125	750	0	0.00%
01- 4299- 30- 2430	Equipment Repair & Maintenance	0	0	1,055	1,250	0	1,250	0	0.00%
01- 4299- 40- 2425	Vehicle Repairs - Public Safety	875	900	0	0	0	0	0	0.00%
01- 4299- 40- 2440	Equipment Rental	0	0	0	1,295	0	1,800	505	39.00%
01- 4299- 50- 2560	Dues & Subscription	331	339	345	350	0	350	0	0.00%
01- 4299- 50- 2565	Software Licenses	0	0	6,001	7,500	6,012	7,000	-500	-6.67%
01- 4299- 60- 2615	Uniforms	529	831	1,256	1,700	165	1,700	0	0.00%
01- 4299- 60- 2620	Office Supplies	328	17	480	500	57	500	0	0.00%
01- 4299- 60- 2621	Computer Equipment	8,572	9,802	2,822	2,500	778	3,000	500	20.00%
01- 4299- 60- 2625	Postage	0	0	0	50	0	50	0	0.00%
01- 4299- 70- 2740	New Equipment Capital	2,103	485	0	0	0	0	0	0.00%
01- 4299- 80- 2612	Equipment Purchase	0	0	447	1,000	378	1,000	0	0.00%
01- 4299- 80- 2820	Mileage	0	0	0	1	0	1	0	0.00%
TOTAL PUBLIC SAFETY COMMUNICATIONS		438,636	426,774	478,819	499,573	182,405	534,409	34,836	6.97%
Acct Number	Public Works Administration	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4311- 10- 1110	Full Time Wages	149,520	199,609	233,165	239,038	90,203	260,707	21,669	9.07%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4311- 10- 1115	Part Time Wages	20,472	20,706	22,858	27,636	8,404	22,807	-4,829	-17.47%
01- 4311- 10- 1116	Wages-Other-Stormwater DPW	19,328	8,684	0	14,419	0	14,993	574	3.98%
01- 4311- 10- 1140	Overtime	1,429	793	1,568	1,061	347	1,127	66	6.22%
01- 4311- 10- 1210	Health Insurance	20,919	31,110	32,267	32,209	11,464	32,209	0	0.00%
01- 4311- 10- 1211	Dental Insurance	2,330	3,712	4,070	3,499	1,466	1,400	-2,099	-59.99%
01- 4311- 10- 1220	Social Security	12,867	16,274	18,216	17,808	7,090	18,772	964	5.41%
01- 4311- 10- 1225	Medicare	3,009	3,806	4,260	4,165	1,658	4,450	285	6.84%
01- 4311- 10- 1230	Deferred Compensation	7,770	11,009	12,865	13,147	4,961	14,455	1,308	9.95%
01- 4311- 10- 1266	Sick Leave Incentive	2,400	5,048	5,279	4,320	4,390	4,320	0	0.00%
01- 4311- 10- 1290	Longevity	500	750	750	750	0	750	0	0.00%
01- 4311- 20- 1294	Educate & Training/Prof Dev.	2,653	1,190	933	3,000	307	3,000	0	0.00%
01- 4311- 30- 2310	Engineering	7,200	7,828	11,265	7,500	26,171	12,500	5,000	66.67%
01- 4311- 30- 2341	Telephone	11,653	12,571	6,328	5,500	2,582	5,500	0	0.00%
01- 4311- 30- 2343	Internet	0	0	2,530	3,500	3,048	3,500	0	0.00%
01- 4311- 30- 2374	Custodian	2,210	2,553	2,210	2,600	935	2,600	0	0.00%
01- 4311- 30- 2396	Storm Water II Projects	2,138	2,195	1,651	2,500	310	2,500	0	0.00%
01- 4311- 40- 2410	Electricity	0	0	0	12,500	3,815	13,500	1,000	8.00%
01- 4311- 40- 2411	Heat	7,995	3,802	4,550	7,500	0	6,300	-1,200	-16.00%
01- 4311- 40- 2412	Water	0	0	0	1,068	208	1,068	0	0.00%
01- 4311- 40- 2430	Equipment Repair & Maintenance	11,066	14,803	2,940	9,000	7,638	9,000	0	0.00%
01- 4311- 50- 2551	Advertising	1,137	1,095	222	1,500	220	1,500	0	0.00%
01- 4311- 50- 2560	Dues & Subscriptions	2,050	1,864	5,145	3,000	1,625	3,000	0	0.00%
01- 4311- 60- 2620	Office Supplies	3,434	4,630	3,604	3,000	1,848	3,500	500	16.67%
01- 4311- 60- 2621	Computer Equipment	0	5,666	5,867	2,000	2,293	2,000	0	0.00%
01- 4311- 60- 2625	Postage	1,783	382	348	300	196	300	0	0.00%
01- 4311- 70- 2750	Furniture Fixtures Office Eq.	125	789	974	1,500	349	1,500	0	0.00%
01- 4311- 80- 2820	Mileage	409	0	0	1	0	1	0	0.00%
TOTAL PUBLIC WORKS ADMIN		294,395	360,870	383,865	424,021	181,531	447,259	23,238	5.48%
Acct Number	Department of Public Works	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4312- 10- 1110	Full Time Wages	483,850	460,147	526,100	554,029	180,412	577,638	23,609	4.26%
01- 4312- 10- 1113	Part Time Wages - Seasonal	0	0	0	0	0	27,837	27,837	new line
01- 4312- 10- 1115	Part Time Wages	51,925	38,852	29,964	56,376	22,224	26,191	-30,185	-53.54%
01- 4312- 10- 1140	Overtime	78,937	73,509	54,298	93,363	8,518	98,293	4,930	5.28%
01- 4312- 10- 1210	Health Insurance	184,490	176,235	204,431	202,231	70,350	238,263	36,032	17.82%
01- 4312- 10- 1211	Dental Insurance	11,356	9,532	10,459	7,762	3,299	11,288	3,526	45.43%
01- 4312- 10- 1220	Social Security	39,528	35,728	38,310	44,214	13,024	45,668	1,454	3.29%
01- 4312- 10- 1225	Medicare	9,245	8,356	8,960	10,340	3,046	10,680	340	3.29%
01- 4312- 10- 1230	Deferred Compensation	21,912	22,314	23,467	25,764	8,691	28,182	2,418	9.39%
01- 4312- 10- 1266	Sick Leave Incentive	3,101	1,769	2,481	2,860	1,262	2,860	0	0.00%
01- 4312- 10- 1290	Longevity	5,085	4,250	4,500	6,500	1,042	3,750	-2,750	-42.31%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4312- 30- 2350	Physicals, Alcohol and Drug Testings	1,362	2,809	2,866	2,800	900	2,800	0	0.00%
01- 4312- 40- 2425	Vehicle Repairs & Maintenance	60,779	81,219	59,797	85,000	11,340	85,000	0	0.00%
01- 4312- 40- 2429	Radio Repairs	571	372	888	1,200	0	1,200	0	0.00%
01- 4312- 40- 2430	Equipment Repair & Maintenance	49,210	50,376	75,711	57,000	7,024	57,000	0	0.00%
01- 4312- 40- 2431	Facility Maintenance/Repairs	2,578	928	3,163	2,000	14,560	4,000	2,000	100.00%
01- 4312- 40- 2435	Fuel Tank Apron	0	0	0	1	0	1	0	0.00%
01- 4312- 40- 2443	Pennichuck Water Main Assessment	228,887	236,588	225,382	300,000	106,169	250,000	-50,000	-16.67%
01- 4312- 40- 2450	Line Stripe Roads	5,257	17,960	680	29,000	27,846	29,000	0	0.00%
01- 4312- 40- 2451	Outside Hire	106,192	99,924	92,395	90,000	13,235	90,000	0	0.00%
01- 4312- 40- 2452	Equipment Lease/Rental Payments	7,710	6,195	2,260	7,000	3,000	6,000	-1,000	-14.29%
01- 4312- 40- 2453	Fuel Tank Testing	0	1,015	2,847	1,100	0	1,100	0	0.00%
01- 4312- 40- 2461	Street Sweeping	12,760	6,142	10,560	7,000	0	7,000	0	0.00%
01- 4312- 40- 2462	Drainage	93,421	0	0	0	0	0	0	0.00%
01- 4312- 40- 2463	Catch Basin	25,048	27,616	23,950	12,500	0	12,500	0	0.00%
01- 4312- 40- 2470	Tree Care	7,321	6,700	17,688	15,000	0	15,000	0	0.00%
01- 4312- 60- 2610	Supplies - General	34,166	32,688	39,595	33,000	11,480	33,000	0	0.00%
01- 4312- 60- 2615	Uniforms	18,501	18,433	18,552	19,500	7,961	19,500	0	0.00%
01- 4312- 60- 2620	Safety Equipment/Protective Clothing	8,855	7,930	12,976	9,000	4,221	9,000	0	0.00%
01- 4312- 60- 2626	Oil & Grease	5,675	6,918	7,143	6,000	301	6,000	0	0.00%
01- 4312- 60- 2635	Gasoline	15,045	12,326	14,245	14,999	3,219	14,999	0	0.00%
01- 4312- 60- 2636	Diesel Fuel	37,580	37,642	44,624	50,000	3,174	50,000	0	0.00%
01- 4312- 60- 2653	Tools	4,925	11,049	19,982	7,500	4,395	8,000	500	6.67%
01- 4312- 60- 2654	Tires	3,234	4,986	5,872	6,000	1,539	6,000	0	0.00%
01- 4312- 60- 2662	Salt	106,536	91,586	104,110	120,000	0	130,000	10,000	8.33%
01- 4312- 60- 2663	Sand	53,424	11,219	0	10,000	0	7,500	-2,500	-25.00%
01- 4312- 60- 2665	Gravel	16,996	6,287	26,209	12,000	3,336	12,000	0	0.00%
01- 4312- 60- 2666	Calcium Chloride	20,630	15,878	25,536	27,000	6,586	27,000	0	0.00%
01- 4312- 60- 2668	Cold Patch	817	2,778	0	2,500	0	1,200	-1,300	-52.00%
01- 4312- 60- 2684	Guardrails	6,738	2,195	8,256	7,000	7,847	7,000	0	0.00%
01- 4312- 60- 2687	Signs	9,089	9,957	13,887	11,000	7,481	11,000	0	0.00%
01- 4312- 70- 2730	Road Maintenance (Hot Top)	51,981	407,089	40,271	100,000	18,363	100,000	0	0.00%
01- 4312- 70- 2735	Road rebuild	916,487	1,233,324	1,192,099	1,300,000	1,032,366	1,400,000	100,000	7.69%
01- 4312- 70- 2740	New Equipment Capital	12,675	153,483	147,170	140,000	12,182	140,000	0	0.00%
01- 4312- 70- 2762	Eq. Lease Payments	246,560	210,732	136,044	46,500	0	46,500	0	0.00%
TOTAL DEPT. OF PUBLIC WORKS		3,060,440	3,645,037	3,277,725	3,535,039	1,620,391	3,659,950	124,911	3.53%
Acct Number	Street Lighting	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4316- 40- 2415	General Street Lighting	21,268	22,453	18,952	23,607	5,548	20,000	-3,607	-15.28%
01- 4316- 40- 2415	Warning Lights	2,038	2,313	2,276	2,200	740	2,300	100	4.55%
01- 4316- 40- 2416	Traffic Signals	1,228	1,257	2,552	1,300	364	2,600	1,300	100.00%
TOTAL STREET LIGHTING		24,534	26,023	23,780	27,107	6,652	24,900	-2,207	-8.14%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
Acct Number	Souhegan Regional Landfill	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4232- 30- 2307	Souhegan Regional Landfill	331,131	438,589	277,740	388,000	187,395	437,855	49,855	12.85%
TOTAL SOUHEGAN REGIONAL LANDFILL		331,131	438,589	277,740	388,000	187,395	437,855	49,855	12.85%
Acct Number	Landfill Department	2019 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4324- 10- 1110	Full Time Wages	50,799	43,072	44,878	45,677	24,798	47,528	1,851	4.05%
01- 4324- 10- 1115	Part Time Wages	75,870	69,747	72,282	84,850	15,314	99,072	14,222	16.76%
01- 4324- 10- 1140	Overtime	2,010	8,256	7,534	3,722	1,024	3,200	-522	-14.02%
01- 4324- 10- 1210	Health Insurance	20,217	32,496	34,826	34,202	17,601	34,202	0	0.00%
01- 4324- 10- 1211	Dental Insurance	1,098	1,753	1,782	1,749	902	1,766	17	0.97%
01- 4324- 10- 1220	Social Security	8,030	7,301	7,443	8,415	2,387	8,805	390	4.63%
01- 4324- 10- 1225	Medicare	1,878	1,707	1,741	1,968	558	2,060	92	4.67%
01- 4324- 10- 1230	Deferred Compensation	2,474	0	0	0	149	0	0	0.00%
01- 4324- 10- 1266	Sick Leave Incentive	508	1,553	574	727	110	727	0	0.00%
01- 4324- 10- 1290	Longevity	750	0	0	750	0	750	0	0.00%
01- 4324- 20- 1294	Educate & Training/Prof Dev.	400	200	600	500	300	600	100	20.00%
01- 4324- 30- 2341	Telephone	1,215	2,812	1,265	1,250	480	1,300	50	4.00%
01- 4324- 30- 2343	Internet	0	0	3,278	2,400	785	3,300	900	37.50%
01- 4324- 40- 2410	Electricity - Landfill	6,418	7,151	7,184	7,866	1,574	7,200	-666	-8.47%
01- 4324- 40- 2412	Water	714	667	759	750	407	800	50	6.67%
01- 4324- 40- 2420	Waste Disposal	87,084	96,447	96,536	97,000	39,140	97,000	0	0.00%
01- 4324- 40- 2431	Facility Maintenance & Repairs	2,267	1,365	5,577	3,850	2,140	8,000	4,150	107.79%
01- 4324- 40- 2451	Outside Hire	9,753	2,156	16,191	11,000	1,055	11,000	0	0.00%
01- 4324- 40- 2452	Scale Maintenance	755	1,442	180	0	0	0	0	0.00%
01- 4324- 50- 2551	Advertising	0	0	0	1	0	1	0	0.00%
01- 4324- 50- 2560	Solid Waste Reg. Plan Dues	7,431	8,175	9,006	8,400	9,046	9,400	1,000	11.90%
01- 4324- 50- 2561	Credit Card Fees and Expenses	997	2,652	750	2,700	0	1,000	-1,700	-62.96%
01- 4324- 50- 2563	Weighmaster Licenses	465	300	384	600	204	600	0	0.00%
01- 4324- 60- 2664	Landfill Waste Oil	413	2,959	4,314	2,500	0	2,500	0	0.00%
01- 4324- 60- 2687	Signs - Landfill	0	21	1,671	950	64	1,800	850	89.47%
01- 4324- 60- 2688	Tire Removal	1,048	1,112	1,378	1,500	217	1,500	0	0.00%
01- 4324- 60- 2690	Miscellaneous	634	897	842	0	128	0	0	0.00%
TOTAL LANDFILL DEPARTMENT		283,229	294,239	320,975	323,327	118,381	344,111	20,784	6.43%
Acct Number	Septic	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4326- 30- 2341	Telephone	0	0	8,822	10,000	3,990	10,000	0	0.00%
01- 4326- 30- 2343	Internet Service	0	0	1,644	9,000	692	9,000	0	0.00%
01- 4326- 30- 2444	Monitoring Service	0	0	0	4,800	0	4,800	0	0.00%
01- 4326- 40- 2344	Septage Pumping	0	0	0	4,800	0	4,800	0	0.00%
01- 4326- 40- 2410	Electricity	0	0	6,858	9,000	2,353	9,000	0	0.00%
01- 4326- 40- 2430	Equipment Repair & Maintenance	0	0	19,760	4,500	3,714	4,500	0	0.00%
01- 4326- 80- 2612	Equipment Purchase	0	0	0	1	0	1	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4326- 80- ³ 2821	Babbosic Lake Misc. Administration	0	0	0	4,500	0	4,500	0	0.00%
01- 4326- 80- ³ 1611	Depreciation - Septic Phase 1	0	0	0	1,403	0	1,403	0	0.00%
01- 4326- 80- ³ 1612	Depreciation - Septic Phase 2	0	0	0	3,187	0	3,187	0	0.00%
01- 4326- 80- ³ 1613	Depreciation - Septic Phase 3	0	0	0	4,347	0	4,347	0	0.00%
01- 4326- 80- 1614	Depreciation - Septic Phase 4	0	0	13,755	4,818	0	4,818	0	0.00%
TOTAL SEPTIC DEPARTMENT		0	0	50,840	60,356	10,749	60,356	0	0.00%
Acct Number	Health Administration	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4411- 10- 1115	Health Officer Stipend	1,913	2,000	2,000	2,000	769	2,080	80	4.00%
01- 4411- 10- 1210	Health Insurance	292	0	0	0	0	0	0	0.00%
01- 4411- 10- 1211	Dental Insurance	16	0	0	0	0	0	0	0.00%
01- 4411- 10- 1220	Social Security	114	113	114	124	44	129	5	4.03%
01- 4411- 10- 1225	Medicare	27	26	27	29	10	30	1	3.45%
01- 4411- 10- 1230	Deferred Compensation	0	90	90	0	35	0	0	0.00%
01- 4411- 20- 1294	Educate & Training/Prof Dev.	86	0	0	1	0	1	0	0.00%
01- 4411- 60- 2610	Supplies - General	0	0	0	1	0	1	0	0.00%
01- 4411- 80- 2820	Mileage	0	0	0	1	0	1	0	0.00%
TOTAL HEALTH ADMINISTRATION		2,447	2,230	2,230	2,156	858	2,242	86	3.99%
Acct Number	Animal Control	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4414- 40- 2430	Equipment Repairs	0	0	0	1	0	1	0	0.00%
01- 4414- 60- 2619	Dog Emergency Care	200	200	729	400	0	400	0	0.00%
01- 4414- 80- 2811	Kennel Fees	200	200	0	0	0	0	0	0.00%
TOTAL ANIMAL CONTROL		400	400	729	401	0	401	0	0.00%
Acct Number	Health & Human SRVC Agencies	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4415- 30- 2399	Health Agencies and Hospitals	45,000	50,000	50,000	55,000	0	55,000	0	0.00%
TOTAL HEALTH & HUMAN SERVICE AGENCIES		45,000	50,000	50,000	55,000	0	55,000	0	0.00%
Acct Number	Direct Assistance (Welfare)	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4442- 10- 1110	Part Time Wages	0	0	0	1	0	1	0	0.00%
01- 4442- 10- 1220	Social Security	0	0	0	1	0	1	0	0.00%
01- 4442- 10- 1225	Medicare	0	0	0	1	0	1	0	0.00%
01- 4442- 40- 2441	Rent, WGA	10,940	8,450	330	12,070	0	8,000	-4,070	-33.72%
01- 4442- 60- 2627	Utilities, WGA	565	0	0	1,500	0	1,500	0	0.00%
01- 4442- 60- 2629	Medical - WGA	0	0	0	1	0	1	0	0.00%
01- 4442- 60- 2631	Food Supplies WGA	0	0	0	1	0	1	0	0.00%
01- 4442- 60- 2699	Other Charges WGA	43	2,414	89	750	0	750	0	0.00%
01- 4442- 80- 2890	General Assistance	0	0	0	1	0	1	0	0.00%
TOTAL DIRECT ASSISTANCE		11,548	10,864	419	14,326	0	10,256	-4,070	-28.41%
Acct Number	Recreation Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4520- 10- 1110	Full Time Rec Wages	123,442	130,970	137,836	140,654	52,506	151,937	11,283	8.02%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4520- 10- 1112	Full Time Maintenance Wages	102,690	106,881	112,512	114,109	42,459	119,185	5,076	4.45%
01- 4520- 10- 1113	Part Time Seasonal Labor	4,998	5,680	5,479	25,000	10,254	0	-25,000	-100.00%
01- 4520- 10- 1115	Part Time Wages	0	0	0	0	0	24,823	24,823	new line
01- 4520- 10- 1140	Overtime Maintenance	166	90	0	711	0	783	72	10.13%
01- 4520- 10- 1210	Health Insurance	49,168	51,113	45,147	57,552	16,310	44,895	-12,657	-21.99%
01- 4520- 10- 1211	Dental Insurance	3,836	4,722	3,715	3,599	1,340	3,166	-433	-12.03%
01- 4520- 10- 1220	Social Security	16,280	17,077	17,892	17,606	7,275	18,237	631	3.58%
01- 4520- 10- 1225	Medicare	3,811	3,994	4,251	4,117	1,701	4,265	148	3.59%
01- 4520- 10- 1230	Deferred Compensation	12,272	13,056	13,513	14,012	5,220	14,571	559	3.99%
01- 4520- 10- 1266	Sick Leave Incentive	1,856	2,954	3,691	2,500	919	3,700	1,200	48.00%
01- 4520- 10- 1290	Longevity	500	500	500	1,000	0	1,000	0	0.00%
01- 4520- 30- 2341	Telephone	8,811	6,776	6,978	7,356	2,211	7,356	0	0.00%
01- 4520- 30- 2343	Internet Service	0	0	2,442	2,640	1,117	3,840	1,200	45.45%
01- 4520- 30- 2374	Custodian	1,200	1,350	1,250	1,300	400	1,300	0	0.00%
01- 4520- 30- 2410	Electricity	0	0	0	11,682	3,238	11,682	0	0.00%
01- 4520- 40- 2411	Heat	2,681	4,278	5,211	5,000	0	6,000	1,000	20.00%
01- 4520- 40- 2412	Water	0	0	0	340	0	340	0	0.00%
01- 4520- 40- 2425	Vehicle Repairs	3,923	4,000	3,950	4,000	2,001	4,000	0	0.00%
01- 4520- 40- 2431	Field Maintenance/Repairs	10,716	13,283	7,997	8,000	4,297	10,000	2,000	25.00%
01- 4520- 50- 2545	Trash Removal	1,008	1,006	975	1,400	293	1,400	0	0.00%
01- 4520- 50- 2551	Advertising	258	792	53	400	90	400	0	0.00%
01- 4520- 50- 2565	Software Licenses	0	0	739	888	947	888	0	0.00%
01- 4520- 50- 2615	Uniforms	0	0	923	1,400	598	1,000	-400	-28.57%
01- 4520- 60- 2610	Supplies - General	1,541	520	0	750	0	750	0	0.00%
01- 4520- 60- 2612	Equipment Purchases	2,124	12,249	1,295	0	685	13,000	13,000	0.00%
01- 4520- 60- 2620	Office Supplies	423	799	-585	800	31	800	0	0.00%
01- 4520- 60- 2625	Postage	84	120	42	100	0	100	0	0.00%
01- 4520- 60- 2635	Gasoline	7,457	5,963	5,547	8,000	1,241	8,000	0	0.00%
01- 4520- 60- 2636	Diesel Fuel	1,499	987	1,429	2,800	258	2,400	-400	-14.29%
01- 4520- 70- 2762	Equipment Lease Payment	0	0	10,880	12,153	10,979	1,353	-10,800	-88.87%
01- 4520- 80- 2653	Tools & Equipment	0	0	2,353	1,000	0	2,500	1,500	150.00%
01- 4520- 80- 2820	Mileage	0	0	0	1	0	1	0	0.00%
01- 4520- 80- 2825	Meetings & Conferences	1,385	2,662	1,467	1,500	505	1,500	0	0.00%
01- 4520- 80- 2840	Vandalism	135	0	0	0	0	0	0	0.00%
TOTAL RECREATION		362,262	391,821	397,479	452,370	166,875	465,172	12,802	2.83%
Acct Number	Parks	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4522- 10- 1115	Part Time Summer Mowing	8,567	3,071	10,333	9,700	11,488	9,700	0	0.00%
01- 4522- 10- 1140	Overtime Parks	0	0	165	1	0	1	0	0.00%
01- 4522- 10- 1220	Social Security	536	193	651	601	712	632	31	5.16%
01- 4522- 10- 1225	Medicare	125	45	152	141	167	141	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4522- 10- 1230	Deferred Compensation	96	40	0	0	0	0	0	0.00%
01- 4522- 40- 2430	Equipment Repair & Maintenance	199	284	224	500	653	500	0	0.00%
01- 4522- 40- 2451	Outside Hire	1,667	0	0	500	0	500	0	0.00%
01- 4522- 60- 2610	Supplies - General	254	219	935	350	622	350	0	0.00%
01- 4522- 60- 2613	Fertilizer & Lime	836	698	991	1,000	0	1,000	0	0.00%
01- 4522- 70- 2612	Equipment Purchases	250	140	163	650	0	650	0	0.00%
TOTAL PARKS		12,531	4,690	13,614	13,443	13,642	13,474	31	0.23%
Acct Number	Library	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4550- 10- 1110	Full Time Wages	374,830	427,648	442,125	451,192	167,211	460,218	9,026	2.00%
01- 4550- 10- 1115	Part Time Wages	133,377	135,177	94,889	156,411	42,504	157,309	898	0.57%
01- 4550- 10- 1210	Health Insurance	103,548	116,058	127,951	126,380	48,678	160,553	34,173	27.04%
01- 4550- 10- 1211	Dental Insurance	5,874	6,376	6,981	4,487	2,617	8,362	3,875	86.36%
01- 4550- 10- 1220	Social Security	32,215	35,460	34,350	38,177	13,254	38,289	112	0.29%
01- 4550- 10- 1225	Medicare	7,534	8,293	8,034	8,928	3,100	8,954	26	0.29%
01- 4550- 10- 1230	Deferred Compensation	19,763	22,637	22,452	24,816	8,005	23,071	-1,745	-7.03%
01- 4550- 10- 1266	Sick Leave Incentive	4,930	5,876	7,900	5,658	2,626	8,058	2,400	42.42%
01- 4550- 10- 1290	Longevity	1,750	2,250	2,500	2,500	0	1,500	-1,000	-40.00%
01- 4550- 20- 1294	Educate & Training/Prof Dev.	1,324	1,161	204	300	10	300	0	0.00%
01- 4550- 30- 2339	Technical Consulting	0	0	0	1	0	1	0	0.00%
01- 4550- 30- 2341	Telephone	4,860	2,643	2,855	3,960	1,185	2,800	-1,160	-29.29%
01- 4550- 30- 2343	Internet Service	0	0	5,833	4,092	1,968	5,800	1,708	41.74%
01- 4550- 30- 2374	Custodian	11,500	13,796	11,400	15,000	4,750	15,000	0	0.00%
01- 4550- 30- 2395	Outside Hire IT	4,996	3,240	5,203	4,500	1,080	5,000	500	11.11%
01- 4550- 40- 2410	Electricity	0	0	0	8,220	4,544	8,220	0	0.00%
01- 4550- 40- 2411	Heat	9,860	7,181	7,385	7,900	0	8,975	1,075	13.61%
01- 4550- 40- 2412	Water	0	0	0	1,950	0	1,950	0	0.00%
01- 4550- 40- 2430	Equipment Repair/Maintenance	0	0	0	250	0	250	0	0.00%
01- 4550- 50- 2560	Dues & Subscription	520	925	1,055	1,200	275	1,200	0	0.00%
01- 4550- 50- 2565	Software Licenses-Automated Lib.	37,658	39,554	42,029	45,000	38,365	45,000	0	0.00%
01- 4550- 50- 2581	Travel	1,494	728	0	1	0	1	0	0.00%
01- 4550- 60- 2620	Office Supplies	7,148	5,578	7,060	6,500	2,183	7,000	500	7.69%
01- 4550- 60- 2621	Computer Equipment	8,534	13,140	0	0	0	0	0	0.00%
01- 4550- 60- 2625	Postage	562	71	446	1,500	79	500	-1,000	-66.67%
01- 4550- 60- 2630	Maintenance Supplies	0	0	0	0	0	5,000	5,000	new line
01- 4550- 60- 2670	Books	124,246	113,164	96,714	100,000	24,598	103,000	3,000	3.00%
01- 4550- 70- 2740	New Equipment Capital	11,014	575	4,540	1	35	1	0	0.00%
01- 4550- 80- 2612	Equipment Purchases	0	0	0	500	0	500	0	0.00%
01- 4550- 80- 2618	Special Events & Supplies	0	0	10,674	16,000	6,686	16,000	0	0.00%
01- 4550- 80- 2621	Computer Equipment	0	0	14,851	10,000	3,818	10,000	0	0.00%
01- 4550- 80- 2820	Mileage	0	0	0	500	0	300	-200	-40.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4550- 80- 2825	Meetings & Conferences	15,835	10,907	0	1,700	300	1,700	0	0.00%
TOTAL LIBRARY		923,375	972,438	957,428	1,047,624	377,870	1,104,812	57,188	5.46%
Acct Number	Patriotic Purposes	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4583- 80- 2860	4th of July Subsidy	8,000	0	8,000	8,000	0	8,000	0	0.00%
01- 4583- 80- 2861	Memorial Day Subsidy	0	0	0	500	0	500	0	0.00%
TOTAL PATRIOTIC PURPOSES		8,000	0	8,000	8,500	0	8,500	0	0.00%
Acct Number	Heritage Commission	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4589- 10- 1115	Part Time Wages	353	318	509	1,316	158	1,368	52	3.95%
01- 4589- 10- 1220	Social Security	22	20	32	82	10	85	3	3.66%
01- 4589- 10- 1225	Medicare	5	5	7	19	2	20	1	5.26%
01- 4589- 30- 2382	Outside Hire	0	0	0	50	0	50	0	0.00%
01- 4589- 50- 2550	Printing	0	0	0	400	255	400	0	0.00%
01- 4589- 60- 2610	Supplies - General	0	0	0	82	35	82	0	0.00%
01- 4589- 60- 2621	Computer Equipment	0	0	0	80	0	80	0	0.00%
01- 4589- 80- 2618	Special Events & Supplies	0	0	0	300	0	300	0	0.00%
01- 4589- 80- 2825	Meetings & Conferences	0	100	0	300	0	300	0	0.00%
TOTAL HERITAGE COMMISSION		380	443	548	2,629	460	2,685	56	2.13%
Acct Number	Conservation Commission	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4611- 10- 1115	Part Time Wages	2,414	3,118	1,910	3,509	554	3,649	140	3.99%
01- 4611- 10- 1220	Social Security	150	193	118	218	34	226	8	3.67%
01- 4611- 10- 1225	Medicare	35	45	28	51	8	53	2	3.92%
010-4611- 20- 1294	Education & Training/Prof. Dev	862	1,676	50	750	35	750	0	0.00%
01- 4611- 40- 2482	Surveying	375	0	0	0	8,000	0	0	0.00%
01- 4611- 40- 2483	Land Management	3,085	0	0	0	0	0	0	0.00%
01- 4611- 40- 2484	Town Meadow Maintenance	1,073	0	0	0	520	0	0	0.00%
01- 4611- 40- 2486	Water Crossing Repair & Maint	3,213	5,238	1,588	3,000	0	2,500	-500	-16.67%
01- 4611- 40- 2487	Invasives Mitigation	0	8,920	3,499	3,800	0	3,800	0	0.00%
01- 4611- 40- 2488	Signage	2,670	0	2,906	1,500	636	2,400	900	60.00%
01- 4611- 40- 2489	Kiosk	982	0	0	0	0	0	0	0.00%
01- 4611- 50- 2560	Dues & Subscriptions	700	700	700	1,200	700	1,200	0	0.00%
01- 4611- 50- 2564	Education & Outreach	351	0	120	2,500	0	1,250	-1,250	-50.00%
01- 4611- 60- 2625	Postage	0	0	0	0	12	0	0	0.00%
TOTAL CONSERVATION COMMISSION		15,910	19,891	10,920	16,528	10,499	15,828	-700	-4.24%
Acct Number	Principal - L-T Bonds & Notes	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4711- 90- 2209	Bridge Loan	140,017	39,302	0	0	0	0	0	0.00%
01- 4711- 90- 2210	Principal Rd Const Phase1 & 2	306,000	306,000	306,000	306,000	0	306,000	0	0.00%
01- 4711- 90- 2211	Road Construction Bond Spring Rd	50,000	50,000	50,000	0	0	0	0	0.00%
01- 4711- 90- 2214	Principal - Road Construction FY 14	200,000	200,000	200,000	200,000	0	200,000	0	0.00%

Acct Number	Department	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY22 as of 11/24/21	FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
01- 4711- 90- 2215	Principal - Road Construction FY 15	200,000	200,000	200,000	200,000	100,000	200,000	0	0.00%
01- 4711- 90- 2216	Principal - Road Construction FY 16/17	400,000	400,000	400,000	400,000	400,000	400,000	0	0.00%
01- 4711- 90- 9502	Septic Loan - Phase 2	0	0	1,231	11,900	0	11,900	0	0.00%
01- 4711- 90- 9503	Septic Loan - Phase 3	0	0	2,165	11,380	11,380	11,380	0	0.00%
01- 4711- 90- 9504	Septic Loan - Phase 4	0	0	1,510	8,647	0	8,647	0	0.00%
TOTAL PRINCIPAL BONDS		1,296,017	1,195,302	1,160,906	1,137,927	511,380	1,137,927	0	0.00%
Acct Number	Interest L-T Bonds & Notes	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Request	FY22 Actual	FY22 Request	Variance \$	Variance %
01- 4721- 90- 2209	Bridge Loan Interest	4,656	1,011	0	0	0	0	0	0.00%
01- 4721- 90- 2210	Int. Rd Const Phase1 & 2	51,234	44,021	36,547	29,254	0	21,940	-7,314	-25.00%
01- 4721- 90- 2211	Road Construction Bond Spring Rd	4,522	2,974	1,503	0	0	0	0	0.00%
01- 4721- 90- 2214	Int. - Road Construction FY 14	22,463	17,979	13,540	9,000	0	4,500	-4,500	-50.00%
01- 4721- 90- 2215	Int. - Road Construction FY 15	26,522	21,905	17,164	12,660	6,950	8,060	-4,600	-36.33%
01- 4721- 90- 2216	Int. - Road Construction FY 16/17	73,650	64,425	55,264	45,946	45,896	38,600	-7,346	-15.99%
01- 4721- 90- 9502	Septic Loan - Phase 2	0	0	0	750	1,497	249	-501	-66.80%
01- 4721- 90- 9503	Septic Loan - Phase 3	0	0	0	1,802	1,810	1,442	-360	-19.98%
01- 4721- 90- 9504	Septic Loan - Phase 4	0	0	0	1,258	0	1,007	-251	-19.95%
TOTAL INTEREST BONDS		183,047	152,316	124,019	100,670	56,153	75,798	-24,872	-24.71%
01- 4999- 20- 1210	Health Insurance	0	0	0	0	0	119,268	119,268	new line
GRAND TOTAL		13,305,518	13,949,226	13,871,245	14,877,676	6,086,655	15,518,154	640,478	4.30%

01-3356-33-3414	11.00
01-3187-31-3130	50.00
01-3401-37-3508	50.00
01-3401-31-3773	100.00
01-3401-34-3501	170.00
01-3290-37-3793	180.00
01-3502-33-3250	200.00
01-3290-37-3792	250.00
01-3290-37-3058	400.00
01-3359-31-3460	400.00
01-3501-36-3244	400.00
01-3290-32-3057	500.00
01-3401-33-3517	500.00
01-3401-36-3798	500.00
01-3401-38-3512	500.00
01-3401-37-3517	600.00
01-3290-37-3206	700.00
01-3404-36-3520	850.00
01-3504-37-3261	1000.00
01-3404-36-3521	1300.00
01-3185-31-3110	1500.00
01-3404-36-3526	1500.00
01-3504-37-3262	1500.00
01-3290-32-3049	1550.00
01-3404-36-3528	1600.00
01-3210-32-3055	2000.00
01-3290-34-3073	2000.00
01-3290-36-3287	2000.00
01-3509-33-3453	2000.00
01-3401-37-3503	2500.00
01-3290-36-3074	3500.00
01-3404-36-3525	3500.00
01-3290-32-3048	4000.00
01-3290-37-3204	4200.00
01-3230-34-3072	4500.00
01-3220-32-3051	5000.00
01-3401-34-3774	5000.00
01-3401-36-3523	5000.00
01-3290-34-3286	8000.00
01-3401-36-3796	10000.00
01-3501-36-3246	11000.00
01-3404-36-3522	13000.00
01-3290-32-3053	14000.00
01-3401-38-3510	15000.00
01-3501-33-3248	15000.00
01-4326-30-3413	15455.00
01-3401-38-3783	17000.00

01-3186-31-3120	31000.00
01-3220-32-3052	45000.00
01-4326-30-3403	61882.00
01-3404-36-3524	75000.00
01-3379-33-3421	90000.00
01-3230-34-3070	95000.00
01-3190-31-3151	170000.00
01-3210-33-3056	210000.00
01-3353-36-3412	330000.00
01-3502-33-3251	340000.00
01-3401-38-3781	500000.00
01-3352-31-3411	582000.00
01-3220-32-3050	2950000.00
01-4130-10-1110	170623.02
01-4130-10-1115	4386.72
01-4130-10-1130	23400.00
01-4130-10-1131	900.00
01-4130-10-1140	1.00
01-4130-20-1210	16995.42
01-4130-20-1211	2223.16
01-4130-20-1220	12558.21
01-4130-20-1225	2937.01
01-4130-20-1230	9384.27
01-4130-20-1266	3238.00
01-4130-20-1290	1.00
01-4130-20-1294	5000.00
01-4130-30-2338	1.00
01-4130-30-2341	6025.00
01-4130-30-2342	21000.00
01-4130-30-2343	2400.00
01-4130-30-2374	6700.00
01-4130-30-2381	1.00
01-4130-30-2392	2000.00
01-4130-30-2395	100000.00
01-4130-40-2410	11000.00
01-4130-40-2411	6000.00
01-4130-40-2412	2600.00
01-4130-40-2430	100.00
01-4130-50-2550	3500.00
01-4130-50-2551	1100.00
01-4130-50-2552	2250.00
01-4130-50-2553	100.00
01-4130-50-2560	13700.00
01-4130-50-2565	5300.00
01-4130-50-2581	400.00
01-4130-60-2620	2000.00
01-4130-60-2621	1200.00

01-4130-60-2625	5000.00
01-4130-70-2740	1.00
01-4130-80-2618	1000.00
01-4130-80-2762	4000.00
01-4130-80-2820	200.00
01-4130-80-2825	2000.00
01-4140-10-1110	67516.18
01-4140-10-1111	54392.00
01-4140-10-1115	1.00
01-4140-10-1130	2496.00
01-4140-20-1210	50685.96
01-4140-20-1211	1975.44
01-4140-20-1220	7986.12
01-4140-20-1225	1867.88
01-4140-20-1230	6704.95
01-4140-20-1266	2400.00
01-4140-20-1290	2000.00
01-4140-50-2551	200.00
01-4140-50-2562	800.00
01-4140-50-2565	7486.00
01-4140-60-2610	2000.00
01-4140-60-2620	2000.00
01-4140-60-2621	1.00
01-4140-60-2625	4000.00
01-4140-80-2612	800.00
01-4140-80-2820	1.00
01-4140-80-2825	750.00
01-4150-10-1110	143669.25
01-4150-10-1115	811.20
01-4150-10-1130	13833.60
01-4150-10-1140	1.00
01-4150-20-1210	38028.38
01-4150-20-1211	1077.12
01-4150-20-1220	9998.47
01-4150-20-1225	2338.55
01-4150-20-1230	7901.81
01-4150-20-1266	2945.00
01-4150-20-1294	3847.00
01-4150-30-2301	19400.00
01-4150-50-2560	285.00
01-4150-50-2561	15300.00
01-4150-50-2565	58146.00
01-4150-60-2620	3350.00
01-4150-80-2820	1.00
01-4151-10-1110	67516.80
01-4151-10-1140	4333.00
01-4151-20-1210	34202.22

01-4151-20-1211	1749.44
01-4151-20-1220	4594.19
01-4151-20-1225	1074.95
01-4151-20-1230	3713.42
01-4151-20-1266	1000.00
01-4151-20-1290	1250.00
01-4151-20-1294	700.00
01-4151-30-2340	3500.00
01-4151-30-2391	700.00
01-4151-30-2393	1400.00
01-4151-50-2560	60.00
01-4151-50-2565	3604.00
01-4151-60-2620	1700.00
01-4151-60-2625	7000.00
01-4151-60-2690	1.00
01-4151-80-2621	1000.00
01-4151-80-2743	1.00
01-4151-80-2820	300.00
01-4152-10-1110	61276.80
01-4152-10-1140	208.00
01-4152-20-1210	12685.40
01-4152-20-1211	538.56
01-4152-20-1220	3951.56
01-4152-20-1225	924.66
01-4152-20-1230	3370.22
01-4152-20-1266	1000.00
01-4152-20-1290	1250.00
01-4152-20-1294	400.00
01-4152-30-2381	1.00
01-4152-30-2382	84000.00
01-4152-30-2391	200.00
01-4152-30-2394	200.00
01-4152-50-2560	30.00
01-4152-50-2565	10906.00
01-4152-60-2620	350.00
01-4152-60-2621	1000.00
01-4152-60-2625	600.00
01-4152-60-2670	1.00
01-4152-80-2743	1.00
01-4152-80-2820	250.00
01-4153-30-2320	45000.00
01-4153-30-2321	100.00
01-4153-30-2323	1.00
01-4155-20-1214	20110.00
01-4155-20-1215	18417.00
01-4155-20-1250	6668.00
01-4155-20-1260	176835.00

01-4155-20-1280	11000.00
01-4191-10-1115	2632.03
01-4191-20-1220	163.19
01-4191-20-1225	38.16
01-4191-30-2381	7500.00
01-4191-30-2382	1.00
01-4191-30-2430	700.00
01-4191-50-2396	40000.00
01-4191-50-2550	1060.00
01-4191-50-2551	951.00
01-4191-50-2555	54800.00
01-4191-50-2560	10063.00
01-4191-60-2620	1750.00
01-4191-60-2625	3060.00
01-4192-10-1110	259515.37
01-4192-10-1115	2632.03
01-4192-10-1140	2800.00
01-4192-20-1210	88323.30
01-4192-20-1211	3972.60
01-4192-20-1220	16635.73
01-4192-20-1225	3890.73
01-4192-20-1230	14273.35
01-4192-20-1266	3375.00
01-4192-20-1290	1.00
01-4192-20-1294	4217.00
01-4192-30-2341	3360.00
01-4192-30-2382	5850.00
01-4192-40-2425	1000.00
01-4192-40-2430	690.00
01-4192-50-2550	3060.00
01-4192-50-2551	1320.00
01-4192-50-2560	1134.00
01-4192-50-2565	12311.00
01-4192-50-2615	200.00
01-4192-60-2620	484.00
01-4192-60-2625	1.00
01-4192-60-2635	275.00
01-4192-80-2621	1.00
01-4192-80-2743	1.00
01-4192-80-2820	340.00
01-4194-10-1110	61560.98
01-4194-10-1140	1997.75
01-4194-20-1210	24063.16
01-4194-20-1211	937.84
01-4194-20-1220	4062.51
01-4194-20-1225	950.37
01-4194-20-1230	3385.85

01-4194-20-1266	1020.00
01-4194-20-1290	949.50
01-4194-30-2374	1.00
01-4194-30-2397	750.00
01-4194-40-2410	1.00
01-4194-40-2412	1.00
01-4194-40-2431	125000.00
01-4194-40-2433	7000.00
01-4194-40-2434	600.00
01-4194-40-2451	17000.00
01-4194-50-2545	1800.00
01-4194-60-2630	4000.00
01-4195-10-1110	3274.18
01-4195-10-1113	22921.60
01-4195-10-1140	1126.25
01-4195-20-1210	1279.82
01-4195-20-1211	49.88
01-4195-20-1220	1633.86
01-4195-20-1225	382.11
01-4195-20-1230	180.08
01-4195-20-1290	50.50
01-4195-40-2410	790.00
01-4195-40-2412	350.00
01-4195-40-2430	1900.00
01-4195-40-2432	100.00
01-4195-40-2451	2700.00
01-4195-40-2470	450.00
01-4195-50-2560	1040.00
01-4195-60-2610	3275.00
01-4195-60-2667	1.00
01-4195-80-2612	250.00
01-4196-50-2525	137835.00
01-4196-50-2529	2000.00
01-4210-10-1110	1112841.60
01-4210-10-1111	61276.80
01-4210-10-1112	281775.31
01-4210-10-1115	250.00
01-4210-10-1116	1.00
01-4210-10-1119	19469.22
01-4210-10-1140	97976.00
01-4210-10-1141	6894.00
01-4210-20-1210	367791.32
01-4210-20-1211	22705.26
01-4210-20-1220	6921.68
01-4210-20-1225	23772.57
01-4210-20-1230	3370.22
01-4210-20-1235	487468.75

01-4210-20-1240	1400.00
01-4210-20-1266	22000.00
01-4210-20-1269	12000.00
01-4210-20-1290	15750.00
01-4210-20-1294	7500.00
01-4210-20-1295	21250.00
01-4210-30-2336	250.00
01-4210-30-2337	1000.00
01-4210-30-2341	13000.00
01-4210-30-2343	2500.00
01-4210-30-2350	1500.00
01-4210-30-2374	11225.00
01-4210-30-2380	4300.00
01-4210-40-2410	19800.00
01-4210-40-2411	5720.00
01-4210-40-2412	1900.00
01-4210-40-2425	16000.00
01-4210-40-2429	7000.00
01-4210-40-2440	1860.00
01-4210-50-2550	1200.00
01-4210-50-2551	500.00
01-4210-50-2560	800.00
01-4210-50-2565	15200.00
01-4210-50-2580	750.00
01-4210-60-2614	3500.00
01-4210-60-2615	9500.00
01-4210-60-2620	2500.00
01-4210-60-2621	18000.00
01-4210-60-2625	1800.00
01-4210-60-2635	39000.00
01-4210-60-2643	100.00
01-4210-60-2653	1800.00
01-4210-60-2654	7500.00
01-4210-60-2660	800.00
01-4210-60-2670	1200.00
01-4210-70-2740	7500.00
01-4210-70-2750	500.00
01-4210-70-2760	67315.00
01-4210-70-2761	1.00
01-4210-80-2811	25.00
01-4210-80-2825	1500.00
01-4215-10-1115	519680.00
01-4215-10-1140	4404.00
01-4215-20-1220	32493.21
01-4215-20-1225	7599.22
01-4215-20-1294	2000.00
01-4215-20-1296	3600.00

01-4215-30-2305	33124.00
01-4215-30-2341	6900.00
01-4215-40-2425	9000.00
01-4215-40-2429	2500.00
01-4215-40-2430	4000.00
01-4215-50-2560	315.00
01-4215-60-2615	1400.00
01-4215-60-2621	1000.00
01-4215-60-2625	100.00
01-4215-60-2635	935.00
01-4215-60-2636	7150.00
01-4215-60-2680	4500.00
01-4215-60-2685	1400.00
01-4215-60-2686	5100.00
01-4215-60-2690	400.00
01-4215-70-2740	1.00
01-4215-80-2820	100.00
01-4220-10-1110	99775.31
01-4220-10-1111	85737.60
01-4220-10-1112	81244.80
01-4220-10-1114	11165.00
01-4220-10-1115	101500.00
01-4220-20-1210	29680.82
01-4220-20-1211	3210.88
01-4220-20-1220	6985.23
01-4220-20-1225	5582.51
01-4220-20-1234	88250.79
01-4220-20-1266	4817.00
01-4220-20-1290	750.00
01-4220-20-1294	7000.00
01-4220-20-1296	3600.00
01-4220-30-2341	7700.00
01-4220-30-2343	3081.00
01-4220-30-2350	2500.00
01-4220-30-2351	1.00
01-4220-30-2374	3156.00
01-4220-40-2410	13650.00
01-4220-40-2411	8500.00
01-4220-40-2412	4700.00
01-4220-40-2425	18000.00
01-4220-40-2430	4000.00
01-4220-50-2560	6100.00
01-4220-60-2610	2500.00
01-4220-60-2615	2000.00
01-4220-60-2616	21940.00
01-4220-60-2620	2000.00
01-4220-60-2621	3466.00

01-4220-60-2624	1500.00
01-4220-60-2625	300.00
01-4220-60-2635	3700.00
01-4220-60-2636	4399.00
01-4220-60-2651	25000.00
01-4220-60-2652	8000.00
01-4220-60-2653	15000.00
01-4220-60-2654	3000.00
01-4220-80-2762	1273.00
01-4220-80-2820	300.00
01-4290-50-2560	8500.00
01-4290-80-2612	1.00
01-4299-10-1110	252616.00
01-4299-10-1115	20862.40
01-4299-10-1140	21442.00
01-4299-20-1210	140635.04
01-4299-20-1211	2611.34
01-4299-20-1220	18523.06
01-4299-20-1225	4331.61
01-4299-20-1230	8823.67
01-4299-20-1266	3332.00
01-4299-20-1290	500.00
01-4299-30-2341	6000.00
01-4299-30-2343	3000.00
01-4299-30-2350	750.00
01-4299-30-2430	1250.00
01-4299-40-2440	1295.00
01-4299-50-2560	350.00
01-4299-50-2565	7500.00
01-4299-60-2615	1700.00
01-4299-60-2620	500.00
01-4299-60-2621	2500.00
01-4299-60-2625	50.00
01-4299-80-2612	1000.00
01-4299-80-2820	1.00
01-4311-10-1110	239037.75
01-4311-10-1115	27636.34
01-4311-10-1116	14418.56
01-4311-10-1140	1061.00
01-4311-20-1210	32209.32
01-4311-20-1211	3498.88
01-4311-20-1220	17808.02
01-4311-20-1225	4165.11
01-4311-20-1230	13147.07
01-4311-20-1266	4320.00
01-4311-20-1290	750.00
01-4311-20-1294	3000.00

01-4311-30-2310	7500.00
01-4311-30-2341	5500.00
01-4311-30-2343	3500.00
01-4311-30-2374	2600.00
01-4311-30-2396	2500.00
01-4311-40-2410	12500.00
01-4311-40-2411	7500.00
01-4311-40-2412	1068.00
01-4311-40-2430	9000.00
01-4311-50-2551	1500.00
01-4311-50-2560	3000.00
01-4311-60-2620	3000.00
01-4311-60-2621	2000.00
01-4311-60-2625	300.00
01-4311-70-2750	1500.00
01-4311-80-2820	1.00
01-4312-10-1110	554028.80
01-4312-10-1115	56376.32
01-4312-10-1140	93363.00
01-4312-20-1210	202230.86
01-4312-20-1211	7762.32
01-4312-20-1220	44213.62
01-4312-20-1225	10339.89
01-4312-20-1230	25764.02
01-4312-20-1266	2860.00
01-4312-20-1290	6500.00
01-4312-30-2350	2800.00
01-4312-40-2425	85000.00
01-4312-40-2429	1200.00
01-4312-40-2430	57000.00
01-4312-40-2431	2000.00
01-4312-40-2435	1.00
01-4312-40-2443	300000.00
01-4312-40-2450	29000.00
01-4312-40-2451	90000.00
01-4312-40-2452	7000.00
01-4312-40-2453	1100.00
01-4312-40-2461	7000.00
01-4312-40-2463	12500.00
01-4312-40-2470	15000.00
01-4312-60-2610	33000.00
01-4312-60-2615	19500.00
01-4312-60-2616	9000.00
01-4312-60-2626	6000.00
01-4312-60-2635	14999.00
01-4312-60-2636	50000.00
01-4312-60-2653	7500.00

01-4312-60-2654	6000.00
01-4312-60-2662	120000.00
01-4312-60-2663	10000.00
01-4312-60-2665	12000.00
01-4312-60-2666	27000.00
01-4312-60-2668	2500.00
01-4312-60-2684	7000.00
01-4312-60-2687	11000.00
01-4312-70-2730	100000.00
01-4312-70-2735	1300000.00
01-4312-70-2740	140000.00
01-4312-70-2762	46500.00
01-4316-40-2414	23607.00
01-4316-40-2415	2200.00
01-4316-40-2416	1300.00
01-4323-30-2307	388000.00
01-4324-10-1110	45676.80
01-4324-10-1115	84850.27
01-4324-10-1140	3722.00
01-4324-20-1210	34202.22
01-4324-20-1211	1749.44
01-4324-20-1220	8414.93
01-4324-20-1225	1968.48
01-4324-20-1266	727.00
01-4324-20-1290	750.00
01-4324-20-1294	500.00
01-4324-30-2341	1250.00
01-4324-30-2343	2400.00
01-4324-40-2410	7866.00
01-4324-40-2412	750.00
01-4324-40-2420	97000.00
01-4324-40-2431	3850.00
01-4324-40-2451	11000.00
01-4324-50-2551	1.00
01-4324-50-2560	8400.00
01-4324-50-2561	2700.00
01-4324-50-2563	600.00
01-4324-60-2664	2500.00
01-4324-60-2687	950.00
01-4324-60-2688	1500.00
01-4411-10-1115	2000.00
01-4411-20-1220	124.00
01-4411-20-1225	29.00
01-4411-20-1294	1.00
01-4411-60-2610	1.00
01-4411-80-2820	1.00
01-4414-40-2430	1.00

01-4414-60-2619	400.00
01-4415-30-2399	55000.00
01-4442-10-1115	1.00
01-4442-20-1220	1.00
01-4442-20-1225	1.00
01-4442-40-2441	12070.00
01-4442-60-2627	1500.00
01-4442-60-2629	1.00
01-4442-60-2631	1.00
01-4442-60-2699	750.00
01-4442-80-2890	1.00
01-4520-10-1110	140654.28
01-4520-10-1113	25000.00
01-4520-10-1126	114108.80
01-4520-10-1140	711.00
01-4520-20-1210	57552.30
01-4520-20-1211	3599.06
01-4520-20-1220	17606.38
01-4520-20-1225	4117.37
01-4520-20-1230	14011.97
01-4520-20-1266	2500.00
01-4520-20-1290	1000.00
01-4520-30-2341	7356.00
01-4520-30-2343	2640.00
01-4520-30-2374	1300.00
01-4520-40-2410	11682.00
01-4520-40-2411	5000.00
01-4520-40-2412	340.00
01-4520-40-2425	4000.00
01-4520-40-2431	8000.00
01-4520-50-2545	1400.00
01-4520-50-2551	400.00
01-4520-50-2565	888.00
01-4520-50-2615	1400.00
01-4520-60-2610	750.00
01-4520-60-2620	800.00
01-4520-60-2625	100.00
01-4520-60-2635	8000.00
01-4520-60-2636	2800.00
01-4520-70-2762	12153.00
01-4520-80-2653	1000.00
01-4520-80-2820	1.00
01-4520-80-2825	1500.00
01-4522-10-1113	9700.00
01-4522-10-1140	1.00
01-4522-20-1220	601.40
01-4522-20-1225	140.65

01-4522-40-2430	500.00
01-4522-40-2451	500.00
01-4522-60-2610	350.00
01-4522-60-2613	1000.00
01-4522-80-2612	650.00
01-4550-10-1110	451191.52
01-4550-10-1115	156410.81
01-4550-20-1210	126379.50
01-4550-20-1211	4486.60
01-4550-20-1220	38177.33
01-4550-20-1225	8928.48
01-4550-20-1230	24815.53
01-4550-20-1266	5658.00
01-4550-20-1290	2500.00
01-4550-20-1294	300.00
01-4550-30-2339	1.00
01-4550-30-2341	3960.00
01-4550-30-2343	4092.00
01-4550-30-2374	15000.00
01-4550-30-2395	4500.00
01-4550-40-2410	8220.00
01-4550-40-2411	7900.00
01-4550-40-2412	1950.00
01-4550-40-2430	250.00
01-4550-50-2560	1200.00
01-4550-50-2565	45000.00
01-4550-50-2581	1.00
01-4550-60-2620	6500.00
01-4550-60-2625	1500.00
01-4550-60-2670	100000.00
01-4550-70-2740	1.00
01-4550-80-2612	500.00
01-4550-80-2618	16000.00
01-4550-80-2621	10000.00
01-4550-80-2820	500.00
01-4550-80-2825	1700.00
01-4583-80-2860	8000.00
01-4583-80-2861	500.00
01-4589-10-1115	1316.02
01-4589-20-1220	81.59
01-4589-20-1225	19.08
01-4589-30-2382	50.00
01-4589-50-2550	400.00
01-4589-60-2610	82.00
01-4589-60-2621	80.00
01-4589-80-2618	300.00
01-4589-80-2825	300.00

01-4611-10-1115	3509.38
01-4611-20-1220	217.58
01-4611-20-1225	50.89
01-4611-20-1294	750.00
01-4611-40-2486	3000.00
01-4611-40-2487	3800.00
01-4611-40-2488	1500.00
01-4611-50-2560	1200.00
01-4611-50-2564	2500.00
01-4711-90-2210	306000.00
01-4711-90-2214	200000.00
01-4711-90-2215	200000.00
01-4711-90-2216	400000.00
01-4711-90-9502	11900.00
01-4711-90-9503	11380.00
01-4711-90-9504	8647.00
01-4721-90-2210	29254.00
01-4721-90-2214	9000.00
01-4721-90-2215	12660.00
01-4721-90-2216	45946.00
01-4721-90-9502	750.00
01-4721-90-9503	1802.00
01-4721-90-9504	1258.00
50-4326-30-2341	10000.00
50-4326-30-2343	9000.00
50-4326-30-2444	4800.00
50-4326-40-2344	4800.00
50-4326-40-2410	9000.00
50-4326-40-2430	4500.00
50-4326-80-2612	1.00
50-4326-80-2821	4500.00
50-4326-90-1611	1403.00
50-4326-90-1612	3187.48
50-4326-90-1613	4347.00
50-4326-90-1614	4818.00

ARTICLE ?? : Elderly, Blind, and Disabled Exemption DRAFT #2

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly \$76,000);
- 75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly \$114,000);
- 80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and

For blind persons of any age:

- an exemption of \$ 50,690. (formerly \$37,000); and

For disabled persons of any age:

- an exemption of \$ 89,050. (formerly \$65,000); and

For the elderly and the disabled exemptions only

- a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if married, a combined net income of less than \$ 67,640. (formerly \$57,000); and
- own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years.

Estimated Tax Impact: .03 Cents per Thousand (\$77,000. In Tax Dollars)

TOWN	BLIND	DISABLED	ELD 65-74	ELD 75-79	ELD 80+	TOTAL EXEMPTIONS
Amherst	4	9	14	19	39	85
Bedford	4	7	19	18	59	107
Hollis	0	0	14	17	29	60
Merrimack	4	38	68	59	118	287
Milford	8	0	31	16	46	101
Mont Vernon	1	0	1	2	7	11
New Boston	2	2	10	6	10	30



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 8, 2022**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 9, 2022 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 8, 2022 at the Souhegan High School from 6:00 AM to 8:00 PM.

ARTICLE 21: To choose all necessary Town Officers for the ensuing terms as follows:

- 2 Selectmen for 3 Years**
- 1 Town Moderator for 2 Years**
- 1 Cemetery Trustee for 3 Years**
- 3 Library Trustees for 3 Years**
- 2 Planning Board Members for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 1 Supervisor of the Checklist for 6 Years**
- 2 Zoning Board of Adjustment Members for 3 Years**

ARTICLE 22: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$15,518,154**. Should this article be defeated the default budget shall be **\$14,877,676** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact = \$6.65) (Majority vote required)

(The Board of Selectmen supports this article by a vote of X-X-X.)

(The Ways and Means Committee supports this article by a vote of X-X-X.)

ARTICLE 23: Contingency Fund

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars (**\$120,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

(The Board of Selectmen supports this article by a vote of X-X-X.)
(The Ways and Means Committee supports this article by a vote of X-X-X)

ARTICLE 24: Communications Center Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of XXX.)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 25: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of.)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred thousand **(\$200,000)** to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.09) (Majority vote required)

(The Board of Selectmen supports this article by a vote of.)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 27: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars **(\$257,000)** to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.11) (Majority vote required)

(The Board of Selectmen supports this article by a vote of.)
(The Ways and Means Committee supports this article by a vote of.)

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars **(\$120,000)** to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (Majority vote required)

(The Board of Selectmen supports this article by a vote of XXX.)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 29: Amherst Multimodal Facilities CRF

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars **(\$75,000)** to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

(The Board of Selectmen supports this article by a vote of XXX.)
(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 30: Amherst Multimodal Facilities CRF

Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars (**\$98,000**) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.04) (Majority vote required)

(The Board of Selectmen supports this article by a vote of XXX.)

(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 31: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (**\$50,000**) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.02) (Majority vote required)

(The Board of Selectmen supports this article by a vote of XXX.)

(The Ways and Means Committee supports this article by a vote of XXX.)

ARTICLE 32: Elderly, Blind and Disabled Exemption

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly \$76,000);
- 75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly \$114,000);
- 80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and

For blind persons of any age:

- an exemption of \$ 50,690. (formerly \$37,000); and

For disabled persons of any age:

- an exemption of \$ 89,050. (formerly \$65,000); and

For the elderly and the disabled exemptions only

- a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if married, a combined net income of less than \$ 67,640. (formerly \$57,000); and
- own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years. (Estimated Tax Impact: .03 Cents per Thousand)

Given under our hands and seal this XXth day of January 2022

Peter Lyon, Chairman

Danielle Pray, Clerk

John D'Angelo, Selectman

Dwight Brew, Vice Chairman

Thomas Grella, Selectman



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Swap Shop Shed inventory policy

Department: Public Works

Meeting Date: December 6, 2021

Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

It has come to our attention that our existing swap shop shed policy of discarding all shed inventory weekly is largely unpopular with both residents and the volunteers. While this policy was well-intentioned, the primary concern is that items are discarded before residents have a sufficient opportunity to take them. After meeting with the volunteers and several residents on November 20, I believe we have come up with a reasonable solution. The solution is simply to allow the volunteers to manage which items will be discarded weekly by separating these items from the inventory and placing them in a designated area to be discarded. Other than the items in the designated "throw away" area, the only other items that will be discarded at this time would be items which are prohibited for us to take according to our Primex guidance. The volunteers have agreed to continue not taking prohibited items. They have also agreed to keep the shed as clean and clutter-free as possible. Please see attached swap shop shed policy revision dated November 22, 2021.

BUDGET IMPACT:

(Include general ledger account numbers)

None.

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

I recommend that the BOS accept the revised swap shop shed operating policy.

SUGGESTED MOTION:

I move to accept the revised "Swap Shop Shed Operating Policy" dated November 22, 2021.

TOWN ADMINISTRATOR RECOMMENDATION:

Is the idea for the volunteers to determine what is left in the swapshop and what is disgarded? May want to make responsibility clear.

ATTACHMENTS:

1. Swap Shop Policy Nov222021



DEPARTMENT OF PUBLIC WORKS

22 Dodge Road

Amherst, NH 03031

Tel. (603) 673-2317 Fax (603) 249-8857

ehahn@amherstnh.gov

November 22, 2021

Swap Shop Shed Operating Policy

The Swap Shop Shed operates for the benefit of the residents of the Town of Amherst so as to have a facility where items may be left for other residents to take for personal use at no cost. The Town of Amherst takes no responsibility or warrants any item for suitability or fitness of purpose for any item left or taken from the Swap Shop. The hours of operation are normally: Tues. 12 - 4pm & Sat. 8am – 2pm.

In order to provide this service while adhering to current health and home safety guidance, this policy is hereby updated and the guidance will be prominently posted both at the Swap Shop Shed and on the Town website:

- The Swap Shop Shed will be open only when staffed. There shall be no drop-off or pickup of materials at any time the Swap Shop Shed is closed.
- All material brought to the Swap Shop shall be inspected by a Swap Shop Volunteer.
 - Prohibited items shall be rejected and the resident instructed to take it off site.
- The following materials are prohibited from exchange at the Swap Shop Shed:
 - Liquids of any kind;
 - Goods of any kind that plug into an electrical outlet;
 - Goods of any kind that contain a lithium ion battery;
 - Textile goods of any kind (Apparel, Toys, Blankets, Towels, etc.);
 - Weapons of any kind;
 - Chemicals of any kind (Fertilizer, Pesticides, Herbicides, Cleaners, etc.);
 - Construction & Demolition Debris (Windows, Doors, Furniture, etc.);
 - Any material weighing more than 30 lbs. each piece;
 - Any material otherwise acceptable that is moldy, mildewed or malodorous;
 - Any material or device containing a hazardous material (Lead, Mercury, etc.);
- Unwanted Swap Shop inventory separated by the volunteers will be discarded on Wednesdays. Any prohibited inventory will also be discarded.

BOS Approval:

Chair: _____ Secretary: _____ Date: _____

Vice Chair: _____ Member: _____ Member: _____



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Boston Post Rd. Culvert Update to
BOS

Department: Public Works

Meeting Date: December 6, 2021

Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

The Boston Post Rd. culvert project is going very well. As of the date of this report (12/1) we have successfully completed the following: diverted the stream around the worksite using pumps/ sheet piling, removed the two damaged culvert pipes, removed the two existing headwalls, protected the 16" water main with insulation, installed one headwall, and installed one culvert pipe. By Monday-Tuesday next week we are hoping to have the second pipe and headwall installed and begin to backfill the worksite. Overall, we are looking to be ahead of schedule if all project elements, including weather, continue cooperating.

Continental says they will have an estimate completed for this work this week. The estimate is not currently available to submit with this report; we will have the estimate for the BOS at the meeting.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

None

DEPARTMENT HEAD RECOMMENDATION:

None

SUGGESTED MOTION:

None

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. BPR1
2. BPR2
3. BPR3









Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Amherst Street Side Path project
update

Department: Public Works

Meeting Date: December 6, 2021

Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

Work on the western segment of the Amherst Street side-path (between Boston Post Rd. and Milford T/L) began this year. To date, we have completed this segment with the exception of only some minor cleanup/touchup work remaining. The total construction cost for this western segment is \$341,675. This segment accounts for approximately 92% of the total planned project. It effectively establishes a contiguous route for pedestrian/bicycle use from the Milford T/L, east to Huntington Common, and north to the Wilkins school, when combined with other existing pedestrian walkways.

The side-path warrant article was for \$287,000, putting this project 19% over budget. The \$341,675 total cost reflects the decision by DPW to construct the side-path through this segment providing "physical separation" for users from the traffic lane of the road. The initial plan was to have the side-path delineated only by paint markings along the portion of the project where the road was not being reconstructed (between Juniper Dr. and Founder's Way). The FHWA guidance suggests "physical separation" of side-path users and traffic is best/safest practice. This physical separation along this portion of sidepath added approximately \$35K to the total project cost in curbing expense.

The estimate from Continental for construction of the eastern segment of the side-path (Boston Post Rd. to Courthouse Rd.) is \$75K. The \$75K estimate does not include any work that may be needed if NH DOT requires pedestrian signals for the crosswalk at the Boston Post Rd. intersection. Currently, comments from NH DOT suggest they will require pedestrian signals. We are working to secure an estimate for this work. If the BOS desires to construct the eastern segment of the side-path, DPW would come back to the BOS with the pedestrian signal estimate (if required by NH DOT) for prior approval before the commencement work.

BUDGET IMPACT:

(Include general ledger account numbers)

\$341,675

POLICY IMPLICATIONS:

N/A

DEPARTMENT HEAD RECOMMENDATION:

None at this time.

SUGGESTED MOTION:

None at this time.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Sale of un-needed Used Equipment
from Buck Meadow Conservation and
Recreation Area

Department: Parks & Recreation
Department

Meeting Date: December 6, 2021

Staff Contact: Craig Fraley

BACKGROUND INFORMATION:

The Recreation Department would like to auction off three pieces of equipment that were part of the Buck Meadow Purchase. All three pieces are only good for maintaining greens on a golf course and are of no use to our department or the Conservation Commission.

The three pieces of equipment are:

Greens mower
Hydro Injector
Greens Aerator

The Recreation Department would like to auction these items off on Municibid.com with no minimum bid. The proceeds from the auction will be split between the Recreation Department and the Conservation Commission by the percentage of the property purchased. The funds allowed to the Recreation Department will go back in the Revolving Fund where the money for the purchase of the property came from.

BUDGET IMPACT:

(Include general ledger account numbers)

No Impact

POLICY IMPLICATIONS:

N/A

DEPARTMENT HEAD RECOMMENDATION:

Craig Fraley Recommends this

SUGGESTED MOTION:

I motion to approve the sale of the used equipment through auction [municibid.com](https://www.municibid.com).

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: AP, Payroll and Minutes

Department: Finance Department

Meeting Date: December 6, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Approvals:

Payroll

AP1~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$1,412.91 dated November 30, 2021, subject to review and audit.

AP2~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$255,250.27 dated December 2, 2021, subject to review and audit.

Accounts Payable

AP3 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$30,334.79 dated December 1, 2021, subject to review and audit. (NH DMV)

AP4 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,176,201.00 dated December 1, 2021, subject to review and audit. (Schools)

AP5 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$717,159.18 dated November 24, 2021, subject to review and audit. (Vendors)

Minutes

~ I move to approve the Board of Selectmen meeting minutes of November 22, 2021.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2021.11.22 BOS_DRAFT



Town of Amherst, NH

BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room
2 Main Street
Monday, November 22, 2021, 6:30PM

1 **1. Call to Order**

2 Chairman Peter Lyon called the meeting to order at 6:30 p.m.

3
4 Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman John D'Angelo,
5 Selectman Tom Grella, and Selectman Danielle Pray.

6
7 Ways & Means Committee present: Lisa Eastland, Mike Patterson, Bill Loscocco, and Jim
8 Kuhnert.

9
10 Also present: Town Administrator Dean Shankle and Recording Secretary Kristan Patenaude
11 (remote).

12
13 **2. Pledge of Allegiance** – led by Christian Littlefield.

14
15 **3. Citizen's Forum** – none.

16
17 **4. Scheduled Appointments**

18 **4.1 Conservation Commission, and presentation of donation**

19 Chair of the Conservation Commission, Rob Clemens, explained that the Commission
20 recently received a very generous donation of \$15,000 from Bill & Candice Rapf. He is
21 asking that this be deposited into the Commission's Gift Account.

22
23 Chairman Lyon explained that donations of this size must be accepted at a public hearing. The
24 Board will hold a public hearing for this at a future meeting. The Board thanked the Rapfs for
25 their generous donation.

26
27 **4.2 AFR Association President John Leonard, Solar System donation**

28 Mr. Leonard stated that the Fire Rescue Department recently received an anonymous donation
29 of a solar system to be placed on the roof of the station. This will be used to offset the
30 electricity costs of the Department and will become part of the Town's capital equipment. The
31 value of the system is approximately \$50,000.

32
33 In response to a question from Chairman Lyon, Mr. Leonard explained that funding for the
34 system is being donated to the Amherst Fire Department Relief Association, as it is a non-
35 profit entity. The Association will then donate the array to the Town. The system has a 12-
36 year warranty on the inverter, a 25-year warranty on the panels, and a 12-year warranty on the
37 workmanship.

39 Selectman Brew suggested that the Board hold a public hearing for this item at a future
40 meeting as well.

41
42 Selectman Grella noted that this item will need to be approved by the Historic District
43 Commission, as the Station is located in the Historic District.

44
45 Chief Conley explained that an engineer will initially come out to examine the roof structure
46 for the system. He noted that this system will sit on the back of the building and will not be
47 visible from Amherst Street.

48
49 There was discussion regarding the potential tax credit from installing the system.

50
51 Selectman D'Angelo noted that the system will eventually need to be removed and disposed
52 of properly. The Department may also want to upgrade the panels to the newest technology at
53 some point in the future.

54
55 Selectman Pray asked if this donation is contingent with the ability to install the system. Chief
56 Conley stated that this would need to be further discussed with the donor.

57
58 In response to a question from Chairman Lyon, Chief Conley stated that the Association is
59 hoping to have the donation accepted this year, but it is unclear when the work will be
60 completed. Chief Conley stated that the system is proposed to be placed on a Town building,
61 which is why the Association is looking for approval for this donation.

62
63 Chairman Lyon requested that the Association work closely with the Community
64 Development Office and the Department of Public Works on the installation of the system.

65
66 The Board agreed it was comfortable moving this item forward to a public hearing at a future
67 date.

68 69 **5. Eagle Scout Recognition, Andrew Mullin**

70 Selectman Brew stated that Andrew Mullin recently installed the flagpole and seating at the
71 new Forestview Cemetery as part of his Eagle Scout project. He is pleased to report that on
72 September 22, 2021, Mr. Mullin was officially awarded the rank of Eagle Scout. Eagle Scout
73 is the highest achievement or rank attainable in the Boy Scouts of America program. Since its
74 inception in 1911, only 4% of Scouts have earned this rank after a lengthy review process.
75 The Eagle Scout rank has been earned by over 2.5 million youth. On behalf of the Cemetery
76 Trustees and the Town of Amherst, Selectman Brew thanked Mr. Mullin for the flagpole and
77 seating at Forestview Cemetery, which will serve the Town for many years to come. He also
78 congratulated Mr. Mullin on earning and being awarded the rank of Eagle Scout.

79 80 **6. Board Appointment, Conservation Commission open seat**

81 **6.1 Christian Littlefield**

82 *A MOTION was made by Selectman Grella and SECONDED by Selectman Brew to appoint*
83 *Christian Littlefield as an alternate member of the Amherst Conservation Commission, term*
84 *ending in 2023.*

85 *Voting: 5-0-0; motion carried unanimously.*

86
87 **7. Administration**

88 **7.1 Administrative Updates**

89 Town Administrator Shankle explained that he spoke with Primex regarding increased liability
90 coverage on easements in Town. Primex is limited to \$1M/occurrence and \$1M/coverage
91 period but noted that Primex rarely sees claims from injured third parties as Recreational Use
92 Immunity often applies.
93

94 Town Administrator Shankle noted that the Town reviewed its health insurance plan in 2018
95 and 2020 but did not find enough of a savings to make a switch at those times. The Town
96 could consider hiring an insurance broker as a consultant to try to find savings in health
97 insurance.
98

99 The Board discussed moving forward with receiving bids from health insurance providers:
100 NH Interlocal Trust, Health Trust, and School Care. The Board agreed to allow Town
101 Administrator Shankle to speak with Primex regarding possible consultant names for this
102 project.
103

104 **7.2 ARPA Committee**

105 Chairman Lyon explained that he is suggesting that Bill Stoughton (Conservation
106 Commission and Planning Board) help Town Administrator Shankle and others with the
107 direction of ARPA funds for the Town. The Board agreed on this suggestion.
108

109 Bill Stoughton, 11 Pinetop Road, explained that he will work with Town Administrator
110 Shankle and come back before the Board in the future to present possible options.
111

112 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*
113 *appoint Bill Stoughton to work with Town Administrator Shankle on ARPA funding and how it*
114 *can be used in Amherst.*

115 *Voting: 5-0-0; motion carried unanimously.*
116

117 **7.3 General Discussion of the Budget / COLA**

118 Selectman Brew stated that he previously proposed coupling part of the COLA rate and a
119 reduction in medical insurance costs. Upon further consideration, he has decided that, while
120 he would still like to see the latter item addressed, he is no longer proposing coupling the two
121 items and is supporting a 4% COLA.
122

123 Jim Kuhnert stated that he believes 4% may be a bit low, considering the macro environment
124 and staffing issues.
125

126 Chairman Lyon stated that the Board will discuss the budget again on December 6, 2021.
127 There is a public hearing on the budget scheduled for January 10, 2022. A 4% COLA would
128 equate to approximately \$180,000, leading to a proposed 4.1% increase over last year's
129 budget.
130
131

7.4 Proposed Warrant Articles

Chairman Lyon explained that all but two of the proposed warrant articles are recurring warrant articles. The proposed warrant articles for this year are: 1) Fire Vehicles Capital Reserve Fund (CRF) \$257,000, 2) Bridges Repair and Replacement CRF \$200,000, 3) DPW Vehicles CRF \$120,000, 4) Contingency Fund \$120,000, 5) Bicycle Pedestrian CRF \$98,000, 6) Bicycle Pedestrian CRF \$75,000, 7) Recreation Fields CRF \$50,000, 8) Communications Center CRF \$25,000, 9) Assessing Revaluation CRF \$25,000, 10) Tax Exemption Adjustments – elderly, disabled, and blind.

In response to a question from Selectman Grella, Town Administrator Shankle noted that the recurring Computer CRF is not being proposed this year, as there is enough funding in it at this time.

Chris Buchanan, Chair of the Bicycle & Pedestrian Advisory Committee (BPAC), explained that the proposed warrant article for the \$75,000 CRF addition is the second of a three-year request to fund the AMS/SHS School Campus project. The intent of this CRF is to raise the funds necessary for this project, while also applying for grants to offset some/all of the costs. The BPAC has applied to two grants thus far and has a third grant application in the works. This project looks to construct a side path between the crosswalk at Homestead Road and the Scott Conservation Land, with a branch leading to AMS. One major portion of this project includes a water crossing at Honey Pot Pond. It is yet unclear what the cost of this item might be.

In response to a question from Lisa Eastland, Chris Buchanan stated that, if a federal grant is awarded for this project, funding the CRF for this project would no longer be requested. Chairman Lyon explained that the warrant article is worded such that funds in the CRF can be used for other multimodal projects around Town.

Chris Buchanan explained that the second warrant article proposed for this year is for \$98,000, to help fund the Village Multimodal Improvements project. There is approximately \$1.9M in federal funding that could be available for this project, and so this warrant article is to hopefully leverage a local match to be more competitive for this grant. The proposal of the overall project is to reconstruct a number of roads in the Village, already scheduled for road reconstruction, in a different manner to make them successful from a multimodal strategy. The \$98,000 would be used to fund the design and engineering of this project. The BPAC and DPW have been speaking with a national expert in shared street designs in hopes of forwarding this project.

The Board noted that making the language for this warrant article broader would allow the funds to be used for additional projects, if necessary.

Selectman Brew suggested that this warrant article might function better as a one-time funding request for engineering, instead of as a CRF. He also noted that he would like for an update to the Board regarding the Amherst Street side path in the near future.

170 In response to a question from Will Ludt, 3 School Street, Chris Buchanan stated that the
171 \$98,000 could not be used to bury the wires in the Village. If the project design moves
172 forward, this is an item that could be further discussed.

173 In response to a question from Mike Patterson, Chris Buchanan explained that the \$98,000
174 would be a one-time cost to engineer the project, thus making the project more competitive
175 for the federal grant. Shared streets contain traffic calming measures to make them safer for
176 pedestrians and bicyclists.

177 George Bower, BPAC, explained that a good example of a street in Amherst that incorporates
178 the proposed design concepts, is the one located at the front of the Michael's storefront area.
179 The cobblestone effect is designed to slow down vehicles and give preference to pedestrians.
180 There are also water gardens in this area that serve as treatment swales.

181 In response to a question from Chairman Lyon, Chris Buchanan explained that having
182 engineering completed on this project and showing that the Town is willing to match its share,
183 maximizes the Town's chances of being awarded a federal grant.

184
185 In response to a question from Selectman Pray, Chris Buchanan explained that data from
186 traffic counts in the Village, conducted by NRPC, will help toward additional information for
187 the overall project.

188
189 Gail Stout, Tax Collector, explained that the proposed warrant article for tax exemption
190 adjustments is to maintain the 2020 level of benefit for these exemptions. After a revaluation,
191 values tend to increase, while the tax rate decreases. Exemptions are multiplied by the tax
192 rate, and so they also tend to decrease, as do the benefits to any applicants. Thus, the proposal
193 is to adjust the exemption amounts so that the benefit amount remains constant. The RSA first
194 allows the Town to set the exemption amount. Then the Town can also set a maximum
195 income rate and maximum asset level for the blind and elderly exemptions; these have not
196 been adjusted since 2012. She suggested that these numbers be rounded to the nearest
197 thousand.

198
199 In response to a question from Selectman Brew, Ms. Stout stated that she believes the
200 numbers in the packet should be used by the Board because the actual tax rate was utilized to
201 determine them, instead of using a memo from the Assessor.

202
203 In response to a question from Selectman D'Angelo, Ms. Stout stated that she tried to balance
204 the impact of this, but that the Board can consider additional adjustments due to increases in
205 inflation, if it desires.

206
207 Selectman Pray voiced concerns over the income limits proposed. She reviewed other
208 surrounding towns and stated that Amherst's proposed limit is low.

209
210 Selectman Brew stated that he is in favor of the proposed exemption amount. He is also
211 comfortable with the asset limits but would be okay with a small increase to the proposed
212 single and married income limits.

The Board agreed with increasing the married and single income levels to match that of the highest of the towns listed. The Board will review this again on December 6, 2021.

In response to a question from Lisa Eastland, Ms. Stout stated that the proposal would add approximately \$0.03 to the tax rate. Ms. Stout noted that the number of applicants has been decreasing over the years.

9. Approvals

9.1 Assessing

Land Use Change Tax

A. The lot was purchased on 11/25/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$29,000 represents 10% of the full and true market value of \$290,000.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$29,000.00 for Tax Map 005, Lot 059-030. Voting: 5-0-0; motion carried unanimously.

B. The lot was purchased on 10/28/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$13,300 represents 10% of the full and true market value of \$133,000.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$13,000.00 for Tax Map 006, Lot 079-009. Voting: 5-0-0; motion carried unanimously.

Veteran Tax Credit 72:38

C. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500.00 for Map 011, Lot 012-031. Voting: 5-0-0; motion carried unanimously.

Levy of December 2021 Tax Warrant

D. The attached is a Levy of 2021 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$24,307,778.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve and sign the December 2021 Tax Warrant in the amount of \$24,307,778.00. Voting: 5-0-0; motion carried unanimously.

A CORRECTED MOTION was made by Selectman Brew for Item B. and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$13,300.00 for Tax Map 006, Lot 079-009.

Voting: 5-0-0; motion carried unanimously.

261
262 **9.2 Baboosic Lake Community Septic Warrants**

263 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve*
264 *and sign the Baboosic Lake Community Septic Quarterly Warrants due on January 3, 2022 as*
265 *follows:*

266 *Phase I \$2,025.60*

267 *Phase II \$5,493.30*

268 *Phase III \$6,744.81*

269 *Phase IV \$4,783.47*

270 *Voting: 5-0-0; motion carried unanimously.*

271
272 **9.3 Payroll, AP, & Minutes**

273 ***Payroll***

274 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
275 *approve one (1) FY21 Payroll Manifest in the amount of \$1,869.60 dated November 9, 2021,*
276 *subject to review and audit.*

277 *Voting: 5-0-0; motion carried unanimously.*

278
279 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
280 *approve one (1) FY21 Payroll Manifest in the amount of \$38.31 dated November 10, 2021,*
281 *subject to review and audit.*

282 *Voting: 5-0-0; motion carried unanimously.*

283
284 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
285 *approve one (1) FY21 Payroll Manifest in the amount of \$230,777.92 dated November 18,*
286 *2021, subject to review and audit.*

287 *Voting: 5-0-0; motion carried unanimously.*

288
289 ***Accounts Payable***

290 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
291 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$37,652.97 dated*
292 *November 16, 2021, subject to review and audit. (NH DMV)*

293 *Voting: 5-0-0; motion carried unanimously.*

294
295 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
296 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$151,970.44 dated*
297 *November 9, 2021, subject to review and audit.*

298 *Voting: 5-0-0; motion carried unanimously.*

299
300 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*
301 *approve the Board of Selectmen meeting minutes of November 4, 2021, as amended.*

302 *Voting: 5-0-0; motion carried unanimously.*

303
304 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*
305 *approve the Board of Selectmen meeting minutes of November 8, 2021, as presented.*

306 *Voting: 5-0-0; motion carried unanimously.*

A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to approve the Board of Selectmen non-public meeting minutes of November 11, 2021, as presented.
Voting: 5-0-0; motion carried unanimously.

8. Action Items

The Board reviewed its action items.

9. Old/New Business

Selectman Brew stated that last Monday night, the Master Plan Steering Committee held a public forum for the Master Plan update. Online comments on several aspects of the Town will be accepted for the next month or so. This can be accessed through the Town website.

Selectman Brew stated that he would like more complete information in the Board packets for certain items that require action going forward.

Selectman Grella stated that the Historic District Commission recently met for a work session to discuss updating the application checklist and Commission procedures.

Selectman D'Angelo stated that the schools plan to finalize their budgets at their December meetings, for public hearings in January.

10. Non-Public Session

12.1. RSA 91-A:3, II (b) The hiring of any person as a public employee

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to enter into Non-Public Session per RSA 91-A:3,II(b) at 8:43pm.

Voting: 5-0-0; motion carried unanimously.

A MOTION was made by Selectman Grella and SECONDED by Selectman Pray to leave Non-Public session at 8:58 pm.

Voting: 5-0-0; motion carried unanimously.

Chairman Lyon announced that no motions were made and no action was taken in the Non-Public session.

A MOTION was made by Selectman Brew and SECONDED by Selectman Pray to adjourn the meeting at 9:00 pm.

Voting: 5-0-0; motion carried unanimously.

NEXT MEETING: Monday, December 6, 2021

Selectman Danielle Pray

Date



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: December 6, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Abatement Request

Item A.

The subject property is a conventional style single-family home on a 1.4-acre parcel. The reason for the abatement application is that an unfinished half story was mistakenly added to the area above the garage. This area is completely open and does not have an attic or half story. After removing the unfinished half story from the area above the garage, the assessment is reduced by \$7,400 from \$638,000 to \$630,600. This would result in an abatement in the amount of \$157.69.

Suggested Motion:

The attached abatement application has been reviewed by our assessor recommends to approve. Therefore, I move to approve the 2021 abatement in the amount of \$157.69 for Map 017 Lot 070-000.

Veteran Tax Credit

Item B.

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our assessor and our assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 003, Lot 086-015.

Land Use Change Tax

Item C.

Attached is a land use change tax release for Tax Map 005 Lot 059-027. The lot was purchased on 11/15/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$29,000 represents 10% of the full and true market value of \$290,000.

Suggested Motion:

The attached Land Use Change Tax has been reviewed by our assessor and our assessor recommends to approve. Therefore, I move to approve the Land Use Change Tax in the amount of \$29,000 for Tax Map 005 Lot 059-027.

TOWN ADMINISTRATOR RECOMMENDATION:**ATTACHMENTS:**

1. Item A Confidential
2. Item B Confidential File
3. Item C Confidential