



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
Barbara Landry Meeting Room  
2 Main Street  
**MONDAY, FEBRUARY 7, 2022 6:30 PM**

**1. Call to Order**

**2. Pledge of Allegiance**

**3. Citizens' Forum**

**4. Public Hearings**

4.1. Pursuant to RSA 31:95-b: III (a), the Amherst Board of Selectmen shall hold a public hearing in conjunction with its scheduled meeting for the purpose of accepting unanticipated funds received from the State of New Hampshire under the American Rescue Plan Act (ARPA) in the amount \$1,192,729.

4.2. Impact Fee Schedule

**5. Scheduled Appointments**

5.1. Tim Greene, Presentation of 2021 Town Audit

**6. Administration**

6.1. New hire, Finance Director

6.2. Administrative Updates

6.3. Updating the Impact Fee Schedule

**7. Staff Reports**

7.1. Traffic Data Collection Findings - Manchester Road and Boston Post Road

7.2. Body Worn Camera Grant Application

**8. Approvals**

8.1. Assessing

8.2. Tax Warrant - Elderly Tax Deferrals

8.3. AP, Payroll and Minutes

**9. Action Items**

**10. Old/New Business**

**Adjournment**

**Next Meeting: Tuesday February 22, 2022**

You are invited to a Zoom webinar.

When: Feb 7, 2022 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 02/07/2021

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/83535887218>

Or Telephone: (646) 558-8656

Webinar ID: 835 3588 7218

# **Town of Amherst, NH**

## **BOARD OF SELECTMEN**

### **NOTICE OF PUBLIC HEARING**

**Barbara Landry Meeting Room, Town Hall – 2 Main Street**  
**Monday, February 7, 2022**

Pursuant to RSA 31:95-b: III (a), the Amherst Board of Selectmen shall hold a public hearing in conjunction with its scheduled meeting for the purpose of accepting unanticipated funds received from the State of New Hampshire under the American Rescue Plan Act (ARPA) in the amount \$1,192,729.

All interested citizens are invited to attend either in-person or via Zoom.

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# **Town of Amherst, NH**

## **BOARD OF SELECTMEN**

### **NOTICE OF PUBLIC HEARING**

**Barbara Landry Meeting Room, Town Hall – 2 Main Street  
Monday, February 7, 2022**

The Amherst Board of Selectmen shall hold a public hearing in conjunction with its scheduled meeting for the purpose of giving the public an opportunity to review and comment on the proposed revision of the Impact Fee Schedule.

All interested citizens are invited to attend either in-person or via Zoom.

***Monday February 7, 2022 6:30 PM***

You are invited to a Zoom webinar.

When: Feb 7, 2022 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 02/07/2021

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# TOWN OF AMHERST, NEW HAMPSHIRE

## FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021

**TOWN OF AMHERST, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2021**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Amherst  
P.O. Box 960  
Amherst, New Hampshire 03031

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of and for the fiscal year ended June 30, 2021 which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

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

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of June 30, 2021, and the respective changes in financial position thereof, and where applicable, cash flows, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

#### ***Change in Accounting Principle***

As discussed in Note I.B.5. to the financial statements, in the fiscal year ended June 30, 2021, the Town adopted new accounting guidance regarding the accounting and reporting for Fiduciary Funds. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and OPEB information on pages 3-9 and 43-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

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

February XX, 2022



**BASIC FINANCIAL STATEMENTS**

DRAFT

**EXHIBIT 1**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2021**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,427,470	\$ -	\$ 25,427,470
Investments	10,050,365	-	10,050,365
Intergovernmental receivable	136,560	100,728	237,288
Receivables due to external parties	81,677	-	81,677
Other receivables, net of allowance for uncollectibles	3,884,828	22,186	3,907,014
Inventory	24,718	-	24,718
Prepaid items	39,700	-	39,700
Tax deeded property held for resale	25,893	-	25,893
Internal balances	14,562	(14,562)	-
Capital assets, not being depreciated:			
Land	8,646,280	-	8,646,280
Art	22,079	-	22,079
Capital assets, net of accumulated depreciation:			
Land improvements	81,160	-	81,160
Buildings and building improvements	2,476,256	-	2,476,256
Vehicles and equipment	2,399,698	-	2,399,698
Infrastructure	19,011,304	538,628	19,549,932
Total assets	<u>72,322,550</u>	<u>646,980</u>	<u>72,969,530</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	1,714,263	-	1,714,263
Deferred amounts related to OPEB	97,807	-	97,807
Total deferred outflows of resources	<u>1,812,070</u>	<u>-</u>	<u>1,812,070</u>
<b>LIABILITIES</b>			
Accounts payable	1,079,072	6,755	1,085,827
Accrued payroll and benefits	257,290	-	257,290
Accrued interest payable	61,887	1,882	63,769
Intergovernmental payable	20,068,237	-	20,068,237
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,105,999	31,927	1,137,926
Capital leases payable	17,874	-	17,874
Compensated absences payable	14,583	-	14,583
Due in more than one year:			
Bonds and notes payable	3,117,997	92,008	3,210,005
Capital leases payable	48,823	-	48,823
Compensated absences payable	349,779	-	349,779
Net pension liability	6,093,565	-	6,093,565
Other postemployment benefits liability	1,511,220	-	1,511,220
Total liabilities	<u>33,726,326</u>	<u>132,572</u>	<u>33,858,898</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	4,980,939	-	4,980,939
Deferred amounts related to pensions	75,976	-	75,976
Deferred amounts related to OPEB	80,195	-	80,195
Total deferred inflows of resources	<u>5,137,110</u>	<u>-</u>	<u>5,137,110</u>
<b>NET POSITION</b>			
Net investment in capital assets	28,346,084	414,693	28,760,777
Restricted for:			
Endowments:			
Nonexpendable	2,207,732	-	2,207,732
Expendable	299,574	-	299,574
Other purposes	432,328	-	432,328
Unrestricted	3,985,466	99,715	4,085,181
Total net position	<u>\$ 35,271,184</u>	<u>\$ 514,408</u>	<u>\$ 35,785,592</u>

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

**EXHIBIT 2**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2021**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,615,324	\$ 14,669	\$ 410,145	\$ -	\$ (2,190,510)	\$ -	\$ (2,190,510)
Public safety	5,123,119	393,455	90,191	-	(4,639,473)	-	(4,639,473)
Highways and streets	3,006,275	10,740	-	324,976	(2,670,559)	-	(2,670,559)
Sanitation	620,059	85,490	-	-	(534,569)	-	(534,569)
Health	52,960	-	-	-	(52,960)	-	(52,960)
Welfare	419	-	-	-	(419)	-	(419)
Culture and recreation	1,837,997	435,731	-	-	(1,402,266)	-	(1,402,266)
Conservation	34,988	-	-	-	(34,988)	-	(34,988)
Interest on long-term debt	111,360	-	-	-	(111,360)	-	(111,360)
Capital outlay	699,454	-	-	-	(699,454)	-	(699,454)
COVID-19	50,200	-	328,110	-	277,910	-	277,910
Total governmental activities	14,152,155	940,085	828,446	324,976	(12,058,648)	-	(12,058,648)
Business-type activities:							
Baboosic Septic	55,290	76,091	-	1,466	-	22,267	22,267
Total primary government	\$ 14,207,445	\$ 1,016,176	\$ 828,446	\$ 326,442	(12,058,648)	22,267	(12,036,381)
General revenues:							
Property taxes					9,077,643	-	9,077,643
Other taxes					413,410	-	413,410
Licenses and permits					3,519,599	-	3,519,599
Grants and contributions not restricted to specific programs					671,250	-	671,250
Miscellaneous					587,350	396	587,746
Total general revenues					14,269,252	396	14,269,648
Change in net position					2,210,604	22,663	2,233,267
Net position, beginning, as restated, see Note III.D.3.					33,060,580	491,745	33,552,325
Net position, ending					\$ 35,271,184	\$ 514,408	\$ 35,785,592

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

**EXHIBIT 3**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 22,310,123	\$ 3,117,347	\$ 25,427,470
Investments	7,566,488	2,483,877	10,050,365
Receivables, net of allowance for uncollectibles:			
Taxes	3,443,114	-	3,443,114
Accounts	237,035	2,661	239,696
Intergovernmental	218,237	-	218,237
Interfund receivable	1,063,410	341,466	1,404,876
Inventory	24,718	-	24,718
Prepaid items	83,085	-	83,085
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 34,972,103</u>	<u>\$ 5,945,351</u>	<u>\$ 40,917,454</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,035,859	\$ 43,213	\$ 1,079,072
Accrued salaries and benefits	256,863	427	257,290
Intergovernmental payable	20,068,237	-	20,068,237
Interfund payable	340,520	1,049,794	1,390,314
Total liabilities	<u>21,701,479</u>	<u>1,093,434</u>	<u>22,794,913</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,672,284</u>	<u>-</u>	<u>5,672,284</u>
Fund balances:			
Nonspendable	133,696	1,912,186	2,045,882
Restricted	22,239	1,005,209	1,027,448
Committed	287,500	2,950,192	3,237,692
Assigned	856,632	-	856,632
Unassigned	6,298,273	(1,015,670)	5,282,603
Total fund balances	<u>7,598,340</u>	<u>4,851,917</u>	<u>12,450,257</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,972,103</u>	<u>\$ 5,945,351</u>	<u>\$ 40,917,454</u>

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

**EXHIBIT 4**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2021**

Total fund balances of governmental funds (Exhibit 3)		\$ 12,450,257
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 43,902,783	
Less accumulated depreciation	<u>(11,266,006)</u>	
		32,636,777
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal of debt		(43,385)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,387,737)	
Payables	<u>1,387,737</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 605,528	
Unavailable ambulance revenue	85,817	
Unavailable elderly and welfare liens	<u>202,018</u>	
		893,363
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(61,887)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 4,223,996	
Capital leases outstanding	66,697	
Compensated absences payable	364,362	
Net pension liability	6,093,565	
Other postemployment benefits liability	<u>1,511,220</u>	
		(12,259,840)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 1,714,263	
Deferred outflows of resources related to OPEB	97,807	
Deferred inflows of resources related to pensions	(75,976)	
Deferred inflows of resources related to OPEB	<u>(80,195)</u>	
		1,655,899
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 35,271,184</u></u>

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

**EXHIBIT 5**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2021**

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,003,833	\$ 268,680	\$ 9,272,513
Licenses, permits and fees	3,519,599	-	3,519,599
Intergovernmental	1,414,527	-	1,414,527
Charges for services	496,355	497,203	993,558
Miscellaneous	297,438	700,056	997,494
Total revenues	<u>14,731,752</u>	<u>1,465,939</u>	<u>16,197,691</u>
Expenditures:			
Current:			
General government	2,468,688	84,644	2,553,332
Public safety	4,369,650	85,239	4,454,889
Highways and streets	4,063,978	-	4,063,978
Sanitation	620,216	-	620,216
Health	52,960	-	52,960
Welfare	419	-	419
Culture and recreation	1,364,809	362,272	1,727,081
Conservation	10,919	24,069	34,988
COVID-19 related	50,200	-	50,200
Debt service:			
Principal	1,156,000	-	1,156,000
Interest	124,018	-	124,018
Capital outlay	2,869	696,585	699,454
Total expenditures	<u>14,284,726</u>	<u>1,252,809</u>	<u>15,537,535</u>
Excess of revenues over expenditures	<u>447,026</u>	<u>213,130</u>	<u>660,156</u>
Other financing sources (uses):			
Transfers in	43,842	726,222	770,064
Transfers out	(722,000)	(48,064)	(770,064)
Total other financing sources and uses	<u>(678,158)</u>	<u>678,158</u>	<u>-</u>
Net change in fund balances	(231,132)	891,288	660,156
Fund balances, beginning, as restated, see Note III.D.3.	7,829,472	3,960,629	11,790,101
Fund balances, ending	<u>\$ 7,598,340</u>	<u>\$ 4,851,917</u>	<u>\$ 12,450,257</u>

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

**EXHIBIT 6**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2021**

Net change in fund balances of governmental funds (Exhibit 5)		\$ 660,156
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 1,814,050	
Depreciation expense	<u>(1,093,034)</u>	
		721,016
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid debt		41,915
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (770,064)	
Transfers out	<u>770,064</u>	
		-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ 221,445	
Change in unavailable ambulance revenue	(53,472)	
Change in unavailable elderly and welfare liens	<u>(2,905)</u>	
		165,068
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds but has no effect on net position.		
Repayment of bond principal	\$ 1,155,999	
Repayment of capital lease principal	<u>69,434</u>	
		1,225,433
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 13,919	
Increase in compensated absences payable	(65,171)	
Decrease in OPEB liability and related deferrals	<u>5,266</u>	
		(45,986)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 438,628	
Cost of benefits earned, net of employee contributions	<u>(995,626)</u>	
		(556,998)
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 2,210,604</u></u>

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

**EXHIBIT 7**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUE</b>			
Taxes	\$ 9,294,516	\$ 9,225,278	\$ (69,238)
Licenses, permits and fees	3,325,000	3,519,599	194,599
Intergovernmental	1,118,626	1,414,527	295,901
Charges for services	498,245	496,355	(1,890)
Miscellaneous	398,500	297,438	(101,062)
Total revenues	<u>14,634,887</u>	<u>14,953,197</u>	<u>318,310</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,768,792	2,514,970	253,822
Public safety	4,499,292	4,396,182	103,110
Highways and streets	3,884,936	4,196,546	(311,610)
Sanitation	725,201	620,216	104,985
Health	52,560	52,960	(400)
Welfare	14,326	419	13,907
Culture and recreation	1,558,566	1,364,809	193,757
Conservation	14,991	10,919	4,072
COVID-19	-	50,200	(50,200)
Debt service:			
Principal	1,156,000	1,156,000	-
Interest	114,723	124,018	(9,295)
Capital outlay	287,500	218,306	69,194
Total expenditures	<u>15,076,887</u>	<u>14,705,545</u>	<u>371,342</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(442,000)</u>	<u>247,652</u>	<u>689,652</u>
Other financing sources (uses):			
Transfers in	-	43,842	43,842
Transfers out	(722,000)	(722,000)	-
Total other financing sources and uses	<u>(722,000)</u>	<u>(678,158)</u>	<u>43,842</u>
Net change in fund balance	<u>\$ (1,164,000)</u>	<u>(430,506)</u>	<u>\$ 733,494</u>
Increase in nonspendable fund balance		(10,757)	
Unassigned fund balance, beginning		7,345,064	
Unassigned fund balance, ending		<u>\$ 6,903,801</u>	

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



**EXHIBIT 8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2021**

	Business-type Activites - Enterprise Fund Baboosic Septic
<b>ASSETS</b>	
Current assets:	
Accounts receivable	\$ 22,186
Intergovernmental receivable	100,728
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	538,628
Total assets	<u>661,542</u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	14,562
Accounts payable	6,755
Accrued interest payable	1,882
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	92,008
Total liabilities	<u>147,134</u>
<b>NET POSITION</b>	
Net investment in capital assets	414,693
Unrestricted	99,715
Total net position	<u>\$ 514,408</u>

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

**EXHIBIT 9**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2021**

	Business-type Activites - Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 76,092
Miscellaneous	396
Total operating revenues	<u>76,488</u>
Operating expenses:	
Plant operation and maintenance	37,084
Depreciation expense	13,755
Total operating expenses	<u>50,839</u>
Operating income	<u>25,649</u>
Nonoperating revenue (expense):	
Intergovernmental revenue	1,466
Interest expense	(4,452)
Total nonoperating revenue (expense)	<u>(2,986)</u>
Change in net position	22,663
Net position, beginning, as restated, see note III.D.3.	491,745
Net position, ending	<u><u>\$ 514,408</u></u>

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

**EXHIBIT 10**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2021**

	Business -type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 77,897
Payments to vendors	(30,329)
Net cash provided by operating activities	<u>47,568</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	14,930
Principal paid on notes	(31,926)
Interest paid on notes	(4,905)
Net cash used in capital and related financing activities	<u>(21,901)</u>
Increase in cash	25,667
Cash and cash equivalents, beginning*	(40,229)
Cash and cash equivalents, ending*	<u><u>\$ (14,562)</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	<u>\$ 25,649</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	13,755
Decrease in accounts receivable	1,410
Increase in accounts payable	6,754
Total adjustments	<u>21,919</u>
Net cash provided by operating activities	<u><u>\$ 47,568</u></u>

\*As this fund records cash activity through the pooled cash account, this overdraft represents interfund borrowing.

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

**EXHIBIT 11**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2021**

	Private Purpose Trust	Custodial
Assets:		
Cash and cash equivalents	\$ 134,604	\$ 1,261,076
Investments	1,496,384	375,332
Total assets	<u>1,630,988</u>	<u>1,636,408</u>
Liabilities:		
Accounts payable	-	3,881
Due to other governments	-	81,677
Total liabilities	<u>-</u>	<u>85,558</u>
Net position:		
Held in trust for specific purposes	<u>\$ 1,630,988</u>	<u>\$ 1,550,850</u>

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

**EXHIBIT 12**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2021**

	Private Purpose Trust	Custodial
Additions:		
Payments from developers	\$ -	\$ 62,656
Investment earnings:		
Interest and dividends	62,919	18,597
Net change in fair value of investments	226,827	41,124
Receipt from Souhegan Cooperative School District	-	400,000
Total additions	<u>289,746</u>	<u>522,377</u>
Deductions:		
Trust distributions	28,975	-
Payments to Souhegan Cooperative School District	-	2,661
Payments to developers	-	91,656
Total deductions	<u>28,975</u>	<u>94,317</u>
Change in net position	260,771	428,060
Net position, beginning, as restated, see Note III.D.3.	<u>1,370,217</u>	<u>1,122,790</u>
Net position, ending	<u><u>\$ 1,630,988</u></u>	<u><u>\$ 1,550,850</u></u>

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

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Amherst (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2021.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. Entity Defined**

The Town of Amherst is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

**I.B.2. Government-Wide and Fund Financial Statements**

*Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to users for sales and services. Operating expenses include the cost of sales and services and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Fund Financial Statements*

Fund financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental fund is reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

**I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. As well, the proprietary funds apply all Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued in or before 1989, unless those pronouncements conflict with or contradict the GASB.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be



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**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation debt principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**I.B.4. Fund Types and Major Funds**

*Governmental Funds*

The Town reports the following major governmental fund:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

The Town also reports ten nonmajor governmental funds.

*Proprietary Fund*

The Town reports the Baboosic Septic Fund as a Proprietary Fund, which accounts for the financial activity associated with this septic system.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.

*Custodial Funds* – Account for fiduciary assets held by the Town in a custodial capacity on behalf of others. These assets are therefore not available to support the Town's own programs. The Town's custodial funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school districts, and escrow and performance deposits.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**I.B.5. *Change in Accounting Principle***

During the year, the Town adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. This results in a change in the measurement and presentation of the former agency fund, which is now reported as a custodial fund, and additions and deductions are now reported on the Statement of Changes in Fiduciary net Position. The prior year's equity was restated as shown in Note III.D.3. to reflect this change.

**I.C. *Assets, Liabilities, and Net Position or Fund Equity***

**I.C.1. *Cash and Investments***

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen or where applicable, Conservation Commissioners. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**I.C.2. *Receivables***

Receivables include taxes and amounts due for ambulance, septic, and other user charges. These are reported net of any allowances for uncollected amounts.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**I.C.3. Capital Assets and Depreciation**

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	15
Buildings and building improvements	15-40
Vehicles and equipment	5-60
Infrastructure	40

**I.C.4. Long-Term Debt**

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

**I.C.5. Equity**

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for endowments, nonexpendable, which consists of the principal balance of the permanent funds that must be invested to generate income and cannot be expended.
- Restricted for endowments, expendable, which consists of the balance of the permanent funds' income that is allowed to be expended for Town purposes.
- Restricted for other purposes, which consists of the balance of the library fund, and the balance of grants that are restricted to specific uses.
- Unrestricted, which consists of the remaining balance of net position.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and inventory, prepaid items and tax deeded property held for resale which are not in a spendable form.
- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of grants whose use is restricted by grantor terms or law.
- Committed, representing the positive balances of capital projects funds (including the capital reserve fund), special revenue funds (excluding the library fund which is restricted), and the balance of nonlapsing warrant articles, which are established by a vote of Town Meeting and require an equally formal action to modify or dissolve.
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balances in the Roads and Bridges Capital Project Funds.

**I.C.6. *Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**II. Stewardship, Compliance and Accountability**

**II.A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2021, \$940,000 was so used, and \$224,000 was appropriated from fund balance.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balance and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

**II.B. Reconciliation of General Fund Budgetary Basis to GAAP**

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 14,997,039
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	384,083
Tax revenue deferred in the current year	(605,528)
Per Exhibit 5 (GAAP basis)	<u>\$ 14,775,594</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 15,427,545
Adjustments:	
Basis difference:	
Encumbrances, beginning	723,313
Encumbrances, ending	(1,144,132)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,006,726</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 6,903,801
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(605,528)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,298,273</u>

**II.C. Deficit Fund Equity**

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,842 and \$354,412, respectively. The deficit in the Roads Fund remains unchanged from the prior year, while the deficit in the Bridges Fund increased from the beginning deficit primarily as additional expenditures were incurred. Management intends to fund the deficits through additional State bridge aid, long-term borrowing and use of capital reserve funds.

*The notes continue on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**III. Detailed Notes on Funds and Government-Wide Statements**

**III.A. Assets**

**III.A.1. Investments**

As of June 30, 2021, the Town had the following investments:

Certificates of Deposit	\$ 7,566,488
US Government Obligations	349,058
Mutual Funds	837,566
Common Stock	2,607,413
Corporate Bonds	561,556
	<u>\$ 11,922,081</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 10,050,365
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	1,871,716
Total	<u>\$ 11,922,081</u>

*Fair Value Measurement*

The Town categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2021:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
U.S. Government Agencies	\$ 349,058	\$ -	349,058
Mutual Funds	837,566	-	837,566
Common Stock	2,607,413	-	2,607,413
Corporate Bonds	561,556	-	561,556
Certificates of Deposit	-	7,566,488	7,566,488
	<u>\$ 4,355,593</u>	<u>\$ 7,566,488</u>	<u>\$ 11,922,081</u>

The Town classifies its investments into Level 1, which refers to investments traded in an active market; and Level 2, which refers to investments not traded on an active market but for which observable market inputs are readily available. The levels relate to valuation only and do not necessarily indicate a measure of risk.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

*Investment Policies*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Both the Board of Selectmen and the Trustees of Trust Funds have adopted investment policies that address the minimum credit ratings of investments to reduce this risk.

The Town has the following investments subject to credit risk:

	Fair Value
Aaa	\$ 299,211
Aa	101,276
A	430,750
Baa	79,377
Exempt from disclosure	11,011,467
	<u>\$ 11,922,081</u>

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policies limit average maturities in order to reduce this risk.

The town has the following investments subject to interest rate risk:

	Fair Value	Investment maturities (in years)	
		1 to 5	5 to 10
US government obligations	\$ 349,058	\$ 349,058	\$ -
Corporate bonds	561,556	403,249	158,307
	<u>\$ 910,614</u>	<u>\$ 752,307</u>	<u>\$ 158,307</u>

**Concentration of Credit Risk** is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Other than certificates of deposit in a bank that are collateralized with U.S. government agency obligations, the Town has no single investment that exceeds 5% of total investments.

**III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue**

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on all taxes committed in calendar year 2019 or later, and 12% per annum on all previously committed taxes not received by the due date. The spring billing is an estimate only based on half of the previous year's tax rate. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue

**TOWN OF AMHERST, NEW HAMPSHIRE**  
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Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes levied prior to 2019, and 14% per annum for the redemption of taxes levied thereafter. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Amherst School District and Hillsborough County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2020, upon which the 2020 property tax levy was based was:

For the New Hampshire education tax	\$ 1,698,425,800
For all other taxes	\$ 1,745,846,700

The tax rates and amounts assessed for the year ended June 30, 2021 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.60	\$ 9,785,527
School portion:		
State of New Hampshire	\$2.15	3,648,060
Local	\$19.53	34,095,716
County portion	\$1.20	2,090,456
Total property taxes assessed		<u>\$ 49,619,759</u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2021	\$ 3,241,008
Levy of 2020	147,851
Unredeemed (under tax lien):	
Levy of 2019	57,165
Levy of 2018	4,879
Levy of 2017	1,094
Levy of 2016	1,059
Levy of 2015	1,189
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Excavation	328
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u>\$ 3,443,114</u>



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

*Other Receivables and Uncollectible/Unavailable Accounts*

Other receivables include amounts due for ambulance and other service fees, and in the Septic Fund, septic fees. The accounts receivable are reported net of an allowance for uncollectible accounts, which is comprised of an amount for potential adjustments to ambulance receivables. There are also elderly and welfare liens receivable which are reported in the General Fund, net of an allowance equal to their totals as the timing of collection is indeterminable.

Related amounts in the Governmental Funds are as follow:

Accounts	\$ 732,696
Intergovernmental	136,560
Liens	202,018
Less: allowance for uncollectible amounts	<u>(695,018)</u>
Net total receivables	<u><u>\$ 376,256</u></u>

Deferred revenue in the governmental funds consists of \$605,528 of taxes, and \$85,817 of ambulance charges that were not received within sixty days of year-end; and \$4,911,621 of property taxes committed for the fiscal year 2022, and \$69,318 of tax overpayments to be applied to the next billing. In the governmental activities, the amounts that were not received within sixty days are not considered to be deferred, and the other amounts are reported as unearned.

*The notes continue on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**III.A.3. Capital Assets**

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,646,280	\$ -	\$ -	\$ 8,646,280
Art	22,079	-	-	22,079
Construction in progress	620,540	-	(620,540)	-
Total capital assets not being depreciated	9,288,899	-	(620,540)	8,668,359
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	4,268,922	95,527	-	4,364,449
Vehicles and equipment	7,208,248	899,172	-	8,107,420
Infrastructure	20,757,558	1,439,891	-	22,197,449
Total capital assets being depreciated	32,799,834	2,434,590	-	35,234,424
Total all capital assets	42,088,733	2,434,590	(620,540)	43,902,783
Less accumulated depreciation:				
Land improvements	(447,260)	(36,686)	-	(483,946)
Buildings and building improvements	(1,780,131)	(108,062)	-	(1,888,193)
Vehicles and equipment	(5,296,374)	(411,348)	-	(5,707,722)
Infrastructure	(2,649,207)	(536,938)	-	(3,186,145)
Total accumulated depreciation	(10,172,972)	(1,093,034)	-	(11,266,006)
Net book value, capital assets being depreciated	22,626,862	1,341,556	-	23,968,418
Net book value, all capital assets	\$ 31,915,761	\$ 1,341,556	\$ (620,540)	\$ 32,636,777

	Balance, beginning	Additions	Balance, ending
Business-type activities:			
At cost:			
Infrastructure:			
Phase I	\$ 355,051	\$ -	\$ 355,051
Phase II	445,808	-	445,808
Phase III	494,060	-	494,060
Phase IV	257,081	-	257,081
Total all capital assets	1,552,000	-	1,552,000
Less accumulated depreciation:			
Phase I	(303,148)	(1,403)	(304,551)
Phase II	(271,915)	(4,348)	(276,263)
Phase III	(301,346)	(4,818)	(306,164)
Phase IV	(123,207)	(3,187)	(126,394)
Total accumulated depreciation	(999,616)	(13,756)	(1,013,372)
Net book value, all capital assets	\$ 552,384	\$ (13,756)	\$ 538,628

**TOWN OF AMHERST, NEW HAMPSHIRE  
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Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 64,136
Public safety	180,242
Highways and streets	722,506
Culture and recreation	126,150
Total	<u>\$ 1,093,034</u>

In the Business-type activities, the depreciation was all charged to septic expense.

**III.B. Liabilities**

**III.B.1. Intergovernmental Payable**

The amounts due to other governments at June 30, 2021 consist of \$1,258 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$19,007,246) and Hillsborough County (\$1,051,241).

**III.B.2. Long-Term Liabilities**

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). Bonds of the Septic Fund are repaid from user fees. These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include capital leases, compensated absences, the net pension liability, and the OPEB liability.

*The notes continue on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2021	Current Portion
<b>Governmental activities:</b>						
General obligation bonds payable:						
Road reconstruction	\$2,000,000	2014	2023	2.25	\$ 400,000	\$ 200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	600,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	1,223,996	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	2,000,000	400,000
					<u>4,223,996</u>	<u>1,105,999</u>
Capital leases payable:						
Six-wheeled dump truck	\$129,764	2018	2023	3.39	27,043	-
International truck	\$149,764	2019	2023	3.68	17,864	-
F250 truck	\$31,431	2020	2022	1.91	10,472	10,472
Copiers	\$22,282	2020	2023	0.67	11,318	7,402
					<u>66,697</u>	<u>17,874</u>
Compensated absences payable:						
Accrued vacation leave					364,362	14,583
Net pension liability					6,093,565	-
Other postemployment benefits payable					1,511,220	-
					<u>\$ 12,259,840</u>	<u>\$ 1,138,456</u>
<b>Business-type activities:</b>						
General obligation bonds payable:						
Phase II	\$178,500	2008	2023	4.2	\$ 23,800	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	56,900	11,380
Phase IV	\$258,039	2011	2026	2.91	43,235	8,647
					<u>\$ 123,935</u>	<u>\$ 31,927</u>

The following is a summary of changes in the long-term liabilities of the Governmental Activities for the year ended June 30, 2021:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Governmental activities:						
Balance, beginning	\$ 5,379,995	\$ 179,516	\$ 299,191	\$ 4,597,414	\$ 1,572,463	\$ 12,028,579
Additions	-	-	65,171	1,496,151	-	1,561,322
Reductions	(1,155,999)	(112,819)	-	-	(61,243)	(1,330,061)
Balance, ending	<u>\$ 4,223,996</u>	<u>\$ 66,697</u>	<u>\$ 364,362</u>	<u>\$ 6,093,565</u>	<u>\$ 1,511,220</u>	<u>\$ 12,259,840</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2021:

	General Obligation Notes Payable
Balance, beginning	\$ 155,862
Reductions	(31,927)
Balance, ending	<u>\$ 123,935</u>

The annual debt service requirements to maturity for the bonds and notes as of year-end are as follow:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 1,105,999	\$ 96,904	\$ 1,202,903
2023	1,105,999	71,290	1,177,289
2024	905,999	45,717	951,716
2025	705,999	22,764	728,763
2026	400,000	9,200	409,200
Totals	<u>\$ 4,223,996</u>	<u>\$ 245,875</u>	<u>\$ 4,469,871</u>

  

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2022	\$ 31,927	\$ 3,812	\$ 35,739
2023	31,927	2,700	34,627
2024	20,027	1,837	21,864
2025	20,027	1,226	21,253
2026	20,027	613	20,640
Totals	<u>\$ 123,935</u>	<u>\$ 10,188</u>	<u>\$ 134,123</u>

The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 17,874	\$ 1,000	\$ 18,874
2023	48,823	1,655	50,478
Totals	<u>\$ 66,697</u>	<u>\$ 2,655</u>	<u>\$ 69,352</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**III.C. Balances and Transfers – Payments Within the Reporting Entity**

**III.C.1. Receivables and Payables**

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following shows the interfund balances at June 30, 2021:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 1,048,848
General	Baboosic Septic	14,562
Nonmajor governmental	General	340,520
Nonmajor governmental	Nonmajor governmental	946
		<u>\$ 1,404,876</u>

The amount due to the General Fund from the Nonmajor Governmental Funds represents overdrafts of pooled cash in the Roads and Bridges Capital Projects Funds, and reimbursement for cemetery care from the Permanent Fund and relevant expenditures from the Capital Reserve Fund. The amount due to the General Fund from the Baboosic Septic Fund also represents an overdraft of pooled cash. The amount due to the Nonmajor Governmental Funds from the General Fund represents an amount to the Conservation Commission Fund for land use change tax collection. The amount due from Nonmajor Governmental Funds to other Nonmajor Governmental Funds represents interest earned in the Permanent Fund due to the Library Fund.

**III.C.2. Transfers**

Transfers within the reporting entity are substantially for the purposes of funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns. The following shows the transfers within the reporting entity:

	Transfers In:		
	General Fund	Nonmajor Funds	Total
Transfers out:			
General fund	\$ -	\$ 722,000	\$ 722,000
Nonmajor funds	43,842	4,222	48,064
	<u>\$ 43,842</u>	<u>\$ 726,222</u>	<u>\$ 770,064</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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The transfers from the General Fund represent \$722,000 of additions to the Capital Reserve Fund. The transfers from the nonmajor funds to the General Fund represent \$29,954 from the Permanent Fund, \$3,375 from the Conservation Fund, and \$10,513 from the Capital Reserve Fund for reimbursement of expenditures. The transfer from nonmajor funds to other nonmajor funds of \$4,222 represents interest earned in the Permanent Fund transferred to the Library Fund.

**III.D. Net Position and Fund Balances**

**III.D.1. Restricted Net Position**

The government-wide statement of net position includes restricted net position of \$2,507,306 for public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures; the balance of the Library Fund, and prior year highway block grant funds not yet expended.

**III.D.2. Components of Fund Balances**

Fund balance of the Governmental Funds is categorized in the following components as described in Note I.C.5.:

	General Fund	Nonmajor Funds
Nonspendable:		
Endowments	\$ -	\$ 1,912,186
Inventory	24,216	-
Prepaid items	83,587	-
Tax deeded property	25,893	-
Total nonspendable	<u>133,696</u>	<u>1,912,186</u>
Restricted:		
General government	-	595,119
Highways and streets	22,239	-
Culture and recreation	-	409,918
Total restricted	<u>22,239</u>	<u>1,005,037</u>
Committed:		
General government	-	35,085
Public safety	-	154,177
Culture and recreation	-	226,997
Conservation	-	636,727
Capital outlay	287,500	1,897,205
Total committed	<u>287,500</u>	<u>2,950,191</u>
Assigned:		
General government	47,532	-
Public safety	26,532	-
Highways and streets	782,568	-
Total assigned	<u>856,632</u>	<u>-</u>
Unassigned	6,298,273	(1,015,670)
Total fund balance	<u><u>\$ 7,598,340</u></u>	<u><u>\$ 4,851,744</u></u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**III.D.3. Restatement of Beginning Equity Balances**

The beginning equity balances were restated as follow:

	Governmental Activities	Business-Type Activities	General Fund	Baboosic Septic Fund
To record additional expenditure	\$ (7,629)	\$ -	\$ (7,629)	\$ -
To record additional lease payment	148,856	-	-	-
To correct capital asset balances	-	103,467	-	103,467
Net position, as previously reported	32,919,353	388,278	7,837,101	388,278
Net position, as restated	<u>\$ 33,060,580</u>	<u>\$ 491,745</u>	<u>\$ 7,829,472</u>	<u>\$ 491,745</u>

**IV. Other Information**

**IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability and workers' compensation. Contributions billed and paid in fiscal year 2021 to be recorded as an insurance expenditure/expense totaled \$130,526 for property/liability and \$144,427 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at [www.nhrs.org](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers and firefighters were 11.55% and 11.80% of gross earnings, respectively. During fiscal year 2021, the rates of contribution from the Town for the pension and the medical subsidy were 28.43% for police and 30.89% for fire personnel, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during fiscal years 2019, 2020, and 2021 were \$482,148, \$423,226, and \$438,628, respectively.

*Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2021, the Town reported a liability of \$6,093,565 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2021, the Town's proportion was 0.0953%, which was a decrease of 0.0002% from its proportion reported as of June 30, 2020.

For the year ended June 30, 2021, the Town recognized pension expense of \$995,626. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 131,411	\$ 10,549
Net differences between projected and actual earnings on pension plan investments	376,894	-
Changes in assumptions	602,774	-
Differences between expected and actual experience	164,556	65,427
Town contributions subsequent to the measurement date	438,628	-
	<u>\$ 1,714,263</u>	<u>\$ 75,976</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The Town reported \$438,628 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Fiscal Year	
2021	\$ 272,011
2022	316,784
2023	331,043
2024	279,821
	<u>\$ 1,199,659</u>

*Actuarial Assumptions*

The total pension liability in the June 30, 2020 valuation was determined using the valuation as of June 30, 2019 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

*Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$7,888,686	\$6,093,565	\$4,626,712

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**IV.C. Contingent Liabilities**

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**IV.D. Other Postemployment Benefits (OPEB)**

*Plan Description*

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report of the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan, which is available on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

*Benefits Provided*

The Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30, 2021, there were four retirees, and forty-five active employees participating in the plan.

*Funding Policy*

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her qualified spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

*Total OPEB Liability*

The Town's total OPEB liability of \$1,511,220 consists of \$927,321 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2020 rolled forward to determine the liability as of June 30, 2021 and \$583,899 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2019 with roll-forward procedures used to determine the liability as of June 30, 2020.

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Implicit rate subsidy:

Discount rate	2.19%
Healthcare cost trend rates:	
Current year trend	7.50%
Second year trend	7.00%
Decrement	0.50%
Ultimate trend	4.50%
Year ultimate trend rate is reached	2028
Payroll growth	3.25%
Inflation rate	2.50%

Medical Insurance Subsidy:

Discount rate	7.25%
Healthcare cost trend rates	N/A, benefits are fixed stipends
Payroll growth	3.25%
Inflation rate	2.50%
Investment rate of return	7.25%, net of investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study

*Changes in the Total OPEB Liability*

The Town's total OPEB liability decreased by \$61,243 during the year from a beginning balance of \$1,572,463 to \$1,511,220.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

*Sensitivity of the OPEB Liability to Changes in the Discount Rate*

The following presents what the OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for each portion of the total OPEB liability.

Implicit Rate Subsidy

	1% Decrease (1.19%)	Current Discount Rate (2.19%)	1% Increase (3.19%)
Town's OPEB liability	<u>\$990,098</u>	<u>\$927,321</u>	<u>\$869,727</u>

Medical Insurance Subsidy

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's OPEB liability	<u>\$634,053</u>	<u>\$583,899</u>	<u>\$540,355</u>

*Sensitivity of the OPEB Liability to Changes in the Healthcare Cost Trend Rate*

The following presents what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate for the implicit rate subsidy.

	1% Decrease (6.50%)	Current Healthcare Cost Trend Rate (7.50%)	1% Increase (8.50%)
Town's OPEB liability	<u>\$847,356</u>	<u>\$927,321</u>	<u>\$1,020,332</u>

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

*OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB*

For the year ended June 30, 2021, the Town recognized OPEB expense of \$81,081. At year-end, the Town reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ -	\$ 6,535
Net differences between projected and actual earnings on OPEB plan investments	2,185	-
Changes in assumptions	31,450	-
Differences between expected and actual experience	-	73,660
Town contributions subsequent to the measurement date	64,172	-
	<u>\$ 97,807</u>	<u>\$ 80,195</u>

The Town reported \$64,172 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2022.

Other amounts reported as deferred outflow and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2022	\$ (48,579)
2023	647
2024	771
2025	601
	<u>\$ (46,560)</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT

**EXHIBIT 13**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Pension Liability*  
**New Hampshire Retirement System**

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.0953%	0.0955%	0.0918%	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$6,093,565	\$4,597,414	\$4,420,860	\$4,511,453	\$4,722,645	\$3,220,451	\$3,454,042	\$4,007,767
Town's covered-employee payroll	\$1,753,334	\$1,691,801	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132	\$1,370,568
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	347.54%	271.75%	273.21%	297.57%	322.38%	243.08%	272.80%	292.42%
Plan fiduciary position as a percentage of the total pension liability	58.7%	65.6%	64.7%	62.7%	58.3%	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.



**EXHIBIT 14**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Schedule of the Town's Pension Contributions**  
**New Hampshire Retirement System**

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 438,628	\$ 423,226	\$ 482,148	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(438,628)	(423,226)	(482,148)	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$1,753,334	\$1,691,801	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132
Contributions as a percentage of covered-employee payroll	25.02%	25.02%	29.80%	29.69%	21.71%	22.73%	21.54%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 15**  
**TOWN OF AMHERST**  
**Schedule of Changes in the Town's Total OPEB Liability and Related Ratios**

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:				
Service cost	\$ 85,822	\$ 44,534	\$ 42,004	\$ 65,844
Interest	69,922	86,739	37,793	32,293
Changes in proportion and differences between employer contributions and share of contributions	-	-	44,335	-
Changes in assumptions	57,945	41,199	19,203	(25,843)
Differences between expected and actual experience	(85,600)	(40,496)	(44,306)	102,131
Differences between projected and actual investment earnings on OPEB plan investments	-	-	(2,043)	-
Change in actuarial cost method	(49,327)	19,056	168,921	-
Benefit payments	(140,005)	(163,374)	(92,619)	(65,573)
Net change in total OPEB liability	(61,243)	(12,342)	173,288	108,852
Total OPEB liability, beginning	1,572,463	1,584,805	1,411,517	868,706
Restatement for medical subsidy portion for fiscal year 2018	-	-	-	433,959
Total OPEB liability, ending	<u>\$ 1,511,220</u>	<u>\$ 1,572,463</u>	<u>\$ 1,584,805</u>	<u>\$ 1,411,517</u>
Covered-employee payroll	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622
Total OPEB liability as a percentage of covered-employee payroll	35.28%	38.72%	35.71%	36.92%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 16**  
**TOWN OF AMHERST**  
**Schedule of the Town's OPEB Contributions**

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 141,725	\$ 155,808	\$ 148,940	\$ 65,573
Contributions in relation to the actuarially determined contribution	(141,725)	(155,808)	(148,940)	(65,573)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622
Contributions as a percentage of covered-employee payroll	3.31%	3.84%	3.36%	1.71%

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The note to the required supplementary information is an integral part of this schedule.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The pension and OPEB information presented in the preceding four schedules are meant to present related information for ten years. Because this is the seventh year that the Town has presented the pension schedules, and the fourth year that the OPEB information has been presented since the change in standard, only eight years and four years worth of information are shown. An additional year's information will be added each year until there are ten years shown.

DRAFT

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

DRAFT

**EXHIBIT 17**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2021**

	Special Revenue Funds						Capital Projects Funds			Permanent Fund	Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads	Bridges		
<b>ASSETS</b>											
Cash and cash equivalents	\$ 298,819	\$ 252,233	\$ 15,437	\$ 151,516	\$ 253,996	\$ 21,334	\$ 1,914,536	\$ -	\$ -	\$ 209,476	\$ 3,117,347
Investments	-	-	-	-	155,147	-	-	-	-	2,328,730	2,483,877
Accounts receivable	-	-	-	2,661	-	-	-	-	-	-	2,661
Interfund receivable	339,707	-	-	-	946	-	813	-	-	-	341,466
Total assets	<u>\$ 638,526</u>	<u>\$ 252,233</u>	<u>\$ 15,437</u>	<u>\$ 154,177</u>	<u>\$ 410,089</u>	<u>\$ 21,334</u>	<u>\$ 1,915,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538,206</u>	<u>\$ 5,945,351</u>
<b>LIABILITIES AND FUND BALANCES</b>											
Liabilities:											
Accounts payable	\$ -	\$ 24,809	\$ 244	\$ -	\$ -	\$ 16	\$ 18,144	\$ -	\$ -	\$ -	\$ 43,213
Accrued salaries and benefits	-	427	-	-	-	-	-	-	-	-	427
Interfund payable	1,798	-	-	-	-	1,426	-	616,842	398,828	30,900	1,049,794
Total liabilities	<u>1,798</u>	<u>25,236</u>	<u>244</u>	<u>-</u>	<u>-</u>	<u>1,442</u>	<u>18,144</u>	<u>616,842</u>	<u>398,828</u>	<u>30,900</u>	<u>1,093,434</u>
Fund balances:											
Nonspendable	-	-	-	-	-	-	-	-	-	1,912,186	1,912,186
Restricted	-	-	-	-	410,089	-	-	-	-	595,120	1,005,209
Committed	636,728	226,997	15,193	154,177	-	19,892	1,897,205	-	-	-	2,950,192
Unassigned	-	-	-	-	-	-	-	(616,842)	(398,828)	-	(1,015,670)
Total fund balances	<u>636,728</u>	<u>226,997</u>	<u>15,193</u>	<u>154,177</u>	<u>410,089</u>	<u>19,892</u>	<u>1,897,205</u>	<u>(616,842)</u>	<u>(398,828)</u>	<u>2,507,306</u>	<u>4,851,917</u>
Total liabilities and fund balances	<u>\$ 638,526</u>	<u>\$ 252,233</u>	<u>\$ 15,437</u>	<u>\$ 154,177</u>	<u>\$ 410,089</u>	<u>\$ 21,334</u>	<u>\$ 1,915,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,538,206</u>	<u>\$ 5,945,351</u>

**EXHIBIT 18**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2021**

	Special Revenue Funds						Capital Projects Funds			Permanent Fund	Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads	Bridges		
<b>REVENUES</b>											
Taxes	\$ 268,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,680
Charges for services	-	435,675	-	61,472	56	-	-	-	-	-	497,203
Miscellaneous	2,978	40,002	8,000	-	233,680	432	4,819	-	-	410,145	700,056
Total revenues	271,658	475,677	8,000	61,472	233,736	432	4,819	-	-	410,145	1,465,939
<b>EXPENDITURES</b>											
Current:											
General government	-	-	-	-	-	-	84,644	-	-	-	84,644
Public safety	-	-	-	50,236	-	1,171	33,832	-	-	-	85,239
Culture and recreation	-	346,503	7,044	-	6,823	1,902	-	-	-	-	362,272
Conservation	24,069	-	-	-	-	-	-	-	-	-	24,069
Capital outlay	-	-	-	-	-	-	652,169	-	44,416	-	696,585
Total expenditures	24,069	346,503	7,044	50,236	6,823	3,073	770,645	-	44,416	-	1,252,809
Excess (deficiency) of revenues over (under) expenditures	247,589	129,174	956	11,236	226,913	(2,641)	(765,826)	-	(44,416)	410,145	213,130
Other financing sources (uses):											
Transfers in	-	-	-	-	4,222	-	722,000	-	-	-	726,222
Transfers out	(3,375)	-	-	-	-	-	(10,513)	-	-	(34,176)	(48,064)
Total other financing sources and uses	(3,375)	-	-	-	4,222	-	711,487	-	-	(34,176)	678,158
Net change in fund balances	244,214	129,174	956	11,236	231,135	(2,641)	(54,339)	-	(44,416)	375,969	891,288
Fund balances, beginning	392,514	97,823	14,237	142,942	178,954	22,533	1,951,544	(616,842)	(354,412)	2,131,336	3,960,629
Fund balances, ending	\$ 636,728	\$ 226,997	\$ 15,193	\$ 154,178	\$ 410,089	\$ 19,892	\$ 1,897,205	\$ (616,842)	\$ (398,828)	\$ 2,507,305	\$ 4,851,917

**EXHIBIT 19**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenue (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 9,223,975	\$ 9,080,548	\$ (143,427)
Timber	-	754	754
Excavation	50	-	(50)
Elderly lien redemption	100	-	(100)
Payments in lieu of taxes	20,391	16,785	(3,606)
Interest and penalties on delinquent taxes	50,000	127,191	77,191
Total taxes	<u>9,294,516</u>	<u>9,225,278</u>	<u>(69,238)</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	215,000	213,928	(1,072)
Motor vehicle permits	2,900,000	3,044,366	144,366
Building permits	150,000	204,870	54,870
Other	60,000	56,435	(3,565)
Total licenses, permits and fees	<u>3,325,000</u>	<u>3,519,599</u>	<u>194,599</u>
<b>Intergovernmental:</b>			
State sources:			
Shared revenue	76,613	76,613	-
Meals and rooms distributions	586,941	586,941	-
Highway block grant	325,059	324,976	(83)
State and federal forest land	13	12	(1)
Railroad tax	30,000	7,684	(22,316)
Opioid grant	-	598	598
Federal sources:			
HHS stimulus	10,000	-	(10,000)
FEMA	-	44,806	44,806
COVID-19 grant	-	283,304	283,304
Other government sources:			
SRO reimbursement from school	90,000	89,593	(407)
Total intergovernmental	<u>1,118,626</u>	<u>1,414,527</u>	<u>295,901</u>
<b>Charges for services:</b>			
Income from departments	<u>498,245</u>	<u>496,355</u>	<u>(1,890)</u>
<b>Miscellaneous:</b>			
Sale of property	3,500	21,277	17,777
Interest on investments	340,000	233,296	(106,704)
Insurance dividends and reimbursements	45,000	43,129	(1,871)
Other	10,000	(264)	(10,264)
Total miscellaneous	<u>398,500</u>	<u>297,438</u>	<u>(101,062)</u>
<b>Other financing sources:</b>			
Transfers in:			
Nonmajor funds	-	43,842	43,842
Total revenue and other financing sources	14,634,887	<u>\$ 14,997,039</u>	<u>\$ 362,152</u>
Use of fund balance to reduce taxes	940,000		
Fund balance appropriated	224,000		
Total revenue, other financing sources and use of fund balance	<u>\$ 15,798,887</u>		



**EXHIBIT 20**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 468,818	\$ 408,514	\$ -	\$ 60,304
Election and registration	-	220,623	242,108	-	(21,485)
Financial administration	1,250	448,550	440,221	-	9,579
Revaluation of property	-	181,166	174,693	-	6,473
Legal	-	45,800	60,788	-	(14,988)
Personnel administration	-	226,656	196,260	-	30,396
Planning and zoning	-	550,603	435,243	41,446	73,914
General government buildings	-	333,048	339,339	6,086	(12,377)
Cemeteries	-	41,002	40,996	-	6
Insurance, not otherwise allocated	-	132,526	130,526	-	2,000
Other	-	120,000	-	-	120,000
Total general government	1,250	2,768,792	2,468,688	47,532	253,822
Public safety:					
Police	-	2,687,160	2,636,744	-	50,416
Ambulance	-	637,007	627,418	-	9,589
Fire	-	685,840	615,662	26,532	43,646
Emergency management	-	8,501	8,500	-	1
Other	-	480,784	481,326	-	(542)
Total public safety	-	4,499,292	4,369,650	26,532	103,110
Highways and streets:					
Administration	-	389,654	384,622	23,013	(17,981)
Highways and streets	650,000	3,470,932	3,655,576	759,555	(294,199)
Street lighting	-	24,350	23,780	-	570
Total highways and streets	650,000	3,884,936	4,063,978	782,568	(311,610)
Sanitation:					
Solid waste collection	-	391,579	277,740	-	113,839
Solid waste disposal	-	333,622	342,476	-	(8,854)
Total sanitation	-	725,201	620,216	-	104,985
Health:					
Administration	-	2,159	2,231	-	(72)
Animal control	-	401	729	-	(328)
Health agencies and hospitals	-	50,000	50,000	-	-
Total health	-	52,560	52,960	-	(400)
Welfare	-	14,326	419	-	13,907

(continued)

**EXHIBIT 20 (continued)**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**

**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2021**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	522,319	404,231	-	118,088
Public library	-	1,025,175	952,030	-	73,145
Patriotic purposes	-	8,500	8,000	-	500
Other	-	2,572	548	-	2,024
Total culture and recreation	-	1,558,566	1,364,809	-	193,757
Conservation	-	14,991	10,919	-	4,072
COVID-19	-	-	50,200	-	(50,200)
Debt service:					
Principal	-	1,156,000	1,156,000	-	-
Interest	-	114,723	124,018	-	(9,295)
Total debt service	-	1,270,723	1,280,018	-	(9,295)
Capital outlay:					
Buildings	72,063	-	2,869	-	69,194
Improvements other than buildings	-	287,500	-	287,500	-
Total capital outlay	72,063	287,500	2,869	287,500	69,194
Other financing uses:					
Transfers out:					
Nonmajor funds	-	722,000	722,000	-	-
Total encumbrances, appropriations, expenditures and other financing uses	\$ 723,313	\$ 15,798,887	\$ 15,006,726	\$ 1,144,132	\$ 371,342

**EXHIBIT 21**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2021**

Unassigned fund balance, beginning		\$ 7,345,064
Changes:		
Unassigned fund balance used to reduce tax rate	\$ (940,000)	
Unassigned fund balance appropriated	<u>(224,000)</u>	
		(1,164,000)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 362,152	
Unexpended balance of appropriations (Exhibit 20)	<u>371,342</u>	
Budget surplus		733,494
Increase in nonspendable fund balance		<u>(10,757)</u>
Unassigned fund balance, ending		<u><u>\$ 6,903,801</u></u>

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

To the Members of the Board of Selectmen  
Town of Amherst  
P.O. Box 960  
Amherst, NH 03031

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Amherst's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness:

### *Cash Entries and Reconciliation*

Significant time was spent by the Town to reconcile its cash accounts, and additional audit time was necessary to further audit those balances. This was likely the result of turnover of Finance staff, with a gap of many months where no reconciliations were performed. During our audit, we also noted that cash transactions that were for pooled accounts, such as escrows, conservation, etc., were incorrectly posted to the accounting software system, adding to the difficulties in reconciling accounts. Thirdly, there were duplicate cash postings and automatic clearinghouse transactions related to payroll deductions that were not recorded. In order to identify and correct errors timely, we recommend that the Town reconcile its bank balances to the general ledger on a monthly basis, and should be reviewed by a second person.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

### *Budget Amounts Not Updated*

We noted that budget amounts in the Town's accounting system were not updated to reflect changes that were made by the NH Department of Revenue through its normal approval process. This results in an increased chance of management making decisions based on incorrect financial data.

*NSF Checks Not Reconciled*

As part of the reconciliation process recommended above, deposits that are returned for insufficient funds should be reconciled between the Tax Collector and Town Clerk records to the cash reconciliation. Although not a material amount, there were non-trivial deposits that had been return for lack of funds that had not yet been redeposited that were not accounted for in the general ledger, and contributed to the additional difficulties in reconciling cash.

*Escrow Account Reimbursement*

We noted that there were a number of transactions that occurred on behalf of various escrow accounts that were not yet reimbursed from the separate escrow bank accounts that exist for those purposes. This results in negative cash flows in the operating account. We recommend that procedures be developed and implemented to ensure that when escrow funds are used, the corresponding reimbursement from the escrow cash account is made timely.

We also wish to communicate the following other matter:

*Personnel Policy*

While testing the Town's liability for its compensated absences, we noted that it has been the Town's practice to pay employees unused personal time upon termination of employment from the Town. However, this is not explicitly noted as a Town policy in its personnel policy. We recommend the Town include the benefit in its policy to ensure consistent application to all eligible employees.

This communication is intended solely for the information and use of management, the Board of Selectmen and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

February XX, 2022



# **Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT**

**Title:** New hire, Finance Director  
**Meeting Date:** February 7, 2022

**Department:** Administration  
**Staff Contact:**

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## **BACKGROUND INFORMATION:**

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

## **SUGGESTED MOTION:**

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Bender, Debbie 1.24.2022
2. D Bender Offer Letter, Signed



# **Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT**

**Title:** Administrative Updates

**Department:** Administration

**Meeting Date:** February 7, 2022

**Staff Contact:**

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**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:** Updating the Impact Fee Schedule

**Department:** Administration

**Meeting Date:** February 7, 2022

**Staff Contact:** Dean Shankle

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### **BACKGROUND INFORMATION:**

During their annual review of the Impact Fees, the BOS requested that Bruce Mayberry review the schools portion of the fees to see if any changes were warranted. Mr. Mayberry did recommend changes. In accordance with section 4.19 H of the zoning ordinance, the Selectmen sent the changes to review by the Planning Board and then held a public hearing. The planning board reviewed and had no negative comments regarding the proposal, although one thought it should be higher.

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

It depends on development.

### **POLICY IMPLICATIONS:**

Will keep the impact fee in alignment with current costs and state regulations on schools

### **DEPARTMENT HEAD RECOMMENDATION:**

Should be updated.

### **SUGGESTED MOTION:**

In accordance with section 4.19 H of the Amherst Zoning Ordinance, review by the Board and recommendation of the towns consultant, a public hearing and review by the planning board, I move that we update the impact Fee Schedule using the attached proposed update schedule.

### **TOWN ADMINISTRATOR RECOMMENDATION:**

### **ATTACHMENTS:**

1. Amherst Impact Fee Schedule (Proposed update 01-24-2022)



## Amherst Impact Fee Schedule (Proposed update 01/24/2022)

Structure Type or Land Use (1)	Police	Fire	Recreation	Town Roads	Total Town Facilities	School Facilities	Total Town and School
<b>Residential Per Sq. Ft. of Living Area (based on conditioned living area)</b>							
Single Family Detached	\$0.19	\$0.56	\$0.27	\$0.42	\$1.44	\$3.06	\$4.50
Townhouse / Attached	\$0.19	\$0.56	\$0.27	\$0.45	\$1.47	\$2.89	\$4.36
Two Family Structure	\$0.19	\$0.56	\$0.27	\$0.54	\$1.56	\$4.09	\$5.65
Multi-dwelling Unit	\$0.19	\$0.56	\$0.27	\$0.50	\$1.52	\$3.47	\$4.99
Manufactured Housing	\$0.19	\$0.56	\$0.27	\$0.50	\$1.52	\$3.72	\$5.24
<b>Commercial Development Impact Fees Per Sq. Ft.</b>							
Retail	\$0.30	\$0.59	---	\$0.98	\$1.87	---	\$1.87
Office	\$0.17	\$0.78	---	\$0.50	\$1.45	---	\$1.45
Industrial	\$0.06	\$0.20	---	\$0.18	\$0.44	---	\$0.44
Institutional & Other	\$0.03	\$0.20	---	\$0.64	\$0.87	---	\$0.87

### Notes:

1. The intention of the Board of Selectmen is that this fee schedule applies equally to Accessory Apartments (which will be treated as an additional single-family dwelling unit), Age-restricted Housing, Senior Housing, and Workforce Housing.

2. Fees will apply to only the first 3,000 sq. ft. per dwelling unit.

### Definitions:

**Single family detached:** One housing unit not connected to any other. Includes single family detached condos.

**Two family structures:** These structures have two dwelling units separated either side to side or "stacked" one over the other.

**Townhouse / Attached:** This includes three or more "row-style" units, having living area on more than one floor, in structures attached side-to-side by a common wall (often a firewall) that provides full separation between the units normally from basement to attic. There may be blocks of multiple units so attached.

**Multi-dwelling unit structures:** These are structures with three or more units in which the dwellings are "garden apartment" style or "stacked" units, with all the living area of each unit on one floor.

**Manufactured Housing** follow the NH statutory definition of homes that are built on a chassis and are transported to a site (we used to call them mobile homes). Once connected to utilities, they are ready for occupancy, and could be single wide or double wide units. These exclude site-built single family units such as modular construction.

## Amherst Impact Fee Schedule (Approved by the BOS 06/22/2020)

Structure Type or Land Use (1)	Police	Fire	Recreation	Town Roads	Total Town Facilities	School Facilities	Total Town and School
<b>Residential Per Sq. Ft. of Living Area (based on conditioned living area)</b>							
Single Family Detached	\$0.19	\$0.56	\$0.27	\$0.42	\$1.44	\$2.32	\$3.76
Townhouse / Attached	\$0.19	\$0.56	\$0.27	\$0.45	\$1.47	\$2.20	\$3.67
Two Family Structure	\$0.19	\$0.56	\$0.27	\$0.54	\$1.56	\$3.22	\$4.78
Multi-dwelling Unit	\$0.19	\$0.56	\$0.27	\$0.50	\$1.52	\$2.75	\$4.27
Manufactured Housing	\$0.19	\$0.56	\$0.27	\$0.50	\$1.52	\$3.07	\$4.59
<b>Commercial Development Impact Fees Per Sq. Ft.</b>							
Retail	\$0.30	\$0.59	---	\$0.98	\$1.87	---	\$1.87
Office	\$0.17	\$0.78	---	\$0.50	\$1.45	---	\$1.45
Industrial	\$0.06	\$0.20	---	\$0.18	\$0.44	---	\$0.44
Institutional & Other	\$0.03	\$0.20	---	\$0.64	\$0.87	---	\$0.87

### Notes:

1. The intention of the Board of Selectmen is that this fee schedule applies equally to Accessory Apartments (which will be treated as an additional single-family dwelling unit), Age-restricted Housing, Senior Housing, and Workforce Housing.

2. Fees will apply to only the first 3,000 sq. ft. per dwelling unit.

### Definitions:

**Single family detached:** One housing unit not connected to any other. Includes single family detached condos.

**Two family structures:** These structures have two dwelling units separated either side to side or "stacked" one over the other.

**Townhouse / Attached:** This includes three or more "row-style" units, having living area on more than one floor, in structures attached side-to-side by a common wall (often a firewall) that provides full separation between the units normally from basement to attic. There may be blocks of multiple units so attached.

**Multi-dwelling unit structures:** These are structures with three or more units in which the dwellings are "garden apartment" style or "stacked" units, with all the living area of each unit on one floor.

**Manufactured Housing** follow the NH statutory definition of homes that are built on a chassis and are transported to a site (we used to call them mobile homes). Once connected to utilities, they are ready for occupancy, and could be single wide or double wide units. These exclude site-built single family units such as modular construction.



# **Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT**

**Title:** Traffic Data Collection Findings -  
Manchester Road and Boston Post Road

**Department:** Police Department

**Meeting Date:** February 7, 2022

**Staff Contact:** Mark Reams

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## **BACKGROUND INFORMATION:**

Traffic data collected on sections of Manchester Road and Boston Post Road following complaints from three residents regarding increased volume of speeders in those locations. Amherst Highway Safety Committee reviewed the data, with comments and recommendations in the attached draft minutes.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

\$5,000-\$15,000

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

Recommend

## **SUGGESTED MOTION:**

Move to approve the installation of a permanent digital speed feedback sign along Boston Post Road southbound at the intersection of Sunset Road.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. AHSC Minutes, 2.1.2022

# **TOWN of AMHERST**

## **Highway Safety Committee DRAFT Minutes**

**February 1, 2022  
Amherst Police Department**

### **Call to Order**

Meeting called to order at 10:00 am with four of five committee members present, and one community member in attendance:

*Mark O. Reams, Committee Chair, Chief of Police; John D'Angelo, Selectman; Matthew Conley, Fire Rescue Chief; Eric Slosek, Interim Director of Public Works; Douglas Chabinsky, invited guest.*

### **New Business**

#### **a. Discuss traffic data collection results for Manchester Road and Boston Post Road**

Chief Reams opened the meeting with references to complaints of excessive vehicle speed on two sections of road in the Village area. The first being the section of Manchester Road between Mack Hill and Main Street which is a posted 25 mph zone, and the second being the section of Boston Post Road between Sunset and Amherst Street which is also a 25 mph zone. Chief Reams reported that he had collected traffic data on each section of road over a period of 12 days. In the case of Manchester Road, data showed an average of 1,307 vehicles per day (combined directions) which had an average speed of 28 mph. 82% (11,810) of vehicles were traveling at a pace speed of 24-33 mph, and 98% of vehicles (14,111) traveling between 1-35 mph; 1.7% (248) traveling 36-40 mph, and .1% (11) traveling 41-45 mph.

Traffic data for the 25 mph section of Boston Post Road in the village showed an average of 4,482 vehicles per day, with an average speed of 30 mph and an 85<sup>th</sup> percentile speed of 34 mph. 79% of vehicles (42,836) were within a 10mph pace speed of 26-35 mph, and 92% were traveling between 1-35 mph. 7% (3,857) were traveling 36-40 mph, and 1% (257) were traveling 41-45 mph. Chief Reams noted that speed compliance along this section of Boston Post Road– compounded by the enormous volume increase of traffic vs that on Manchester Road- was significantly lower than Manchester Road (or any other section of village roadways as noted back in 2015 when the Village Strategic Plan presented similar traffic data analyses).

Chief Reams noted that based upon MUTCD (Manual on Uniform Traffic Control Devices) guidelines (to which the traffic safety committee adheres when making ordinance recommendations to the Board of Selectmen) there was a data driven argument for raising the speed limit along Boston Post Road in this area from 25 mph to 30 mph based solely upon the recorded 85<sup>th</sup> percentile speed of 34 mph – i.e., that MUTCD recommends speed limits be placed within +/- 5 mph of 85<sup>th</sup> percentile speed. The committee noted, however, that other factors such as road characteristics, lack of

shoulder, proximity of pedestrians, and presence of school zones supported keeping the speed limit at 25 mph.

Chief Reams mentioned that speed limits in the state – with the exception of maximum state interstate speeds and perhaps special school zone speeds- are per se speed limits which direct drivers to travel at a speed which is reasonable and prudent for existing conditions, relative to the posted limit. Mr. Chabinsky questioned the basis for speed limit designations and suggested that it made sense that motorists who exceed the posted limit would be in violation of the law. Chief Reams mentioned that although he would understandably not outline the police department's enforcement strategy and practices, it was likely that under normal circumstances a court would find that traveling 35 mph in a posted 25 mph was reasonable. Chief Reams added that the police department strives to encourage motorists to travel safely and in adherence to those posted limits.

Selectman D'Angelo suggested that DPW perhaps consider posting warning signage for the reduced (30 mph down to 25 mph) in the area which they could install as they felt appropriate. It was then mentioned that as part of the 2015 Village Strategic Plan there had been an effort to reduce excess traffic signage in the Village such as multiple stop-sign-ahead warning signs. Interim DPW Director Slosek suggested that perhaps one single Reduced Speed Ahead sign for traffic heading south by Wilkins School would be appropriate. Group discussion then spoke in favor of this measure as it would mimic the reduced speed warning sign already in place for traffic heading northbound into the Village.

Chief Reams noted that in previous conversations, Mr. Chabinsky had observed that the police department's temporary speed feedback signs (which have been posted in this area periodically over the last two or three years) do temporarily improve speed compliance. Chief Reams directed the committee's attention to the 2015 Village Strategic Plan, which in part included traffic calming recommendations made by the Traffic and Safety steering committee. Most prominent among cost-driven recommendations was the placement of up to six stationary (permanent) digital speed feedback signs at points along Boston Post Road, Foundry Street, and Mack Hill Road.

The 2015 report noted that "speed feedback signs are generally recognized as the most cost effective of interactive speed control devices," and that research has shown that these signs continue to be effective years after their placement. Chief Reams mentioned that continued police enforcement would remain to help reinforce the efficacy of these signs. Chief Reams also noted that based upon past and current traffic data, there had been no improvement in overall speed compliance since 2015.

Selectman D'Angelo spoke in favor of reintroducing the recommendations for the installation of speed feedback signs that were made in 2015, noting that the traffic data had not improved since that time and we need to try something else to help address the problem. Mr. Chabinsky and Selectman D'Angelo proposed consideration for two signs up in that area, one for traffic in each direction. Committee discussion then turned toward the installation of one sign (heading south on Boston Post Road @ Sunset Rd) to begin with, in order to evaluate the installation and effectiveness through before-and-after

traffic data studies. If beneficial, then future consideration could be given for additional signs along other areas mentioned in the 2015 Village Strategic Plan report.

Selectman D'Angelo made a motion to install one speed feedback sign along Boston Post Road southbound at the Sunset Road intersection. Chief Conley seconded the motion, and all were in favor (4-0).

**Old Business**

Motion to approve minutes from previous meeting made by Selectman D'Angelo, seconded by Chief Conley. All in favor (4-0)

Meeting adjourned at 10:35 am.



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Body Worn Camera Grant  
Application

**Department:** Police Department

**Meeting Date:** February 7, 2022

**Staff Contact:** Mark Reams

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## **BACKGROUND INFORMATION:**

Grant application process for body worn cameras announced 2/2/2022 which draws from body worn camera fund established by NH Legislature in 2021. Approval being sought from Board of Selectmen to submit grant request on behalf of the Town of Amherst.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

50% funding reimbursement (up to \$50,000) from NH Department of Homeland Security.

## **POLICY IMPLICATIONS:**

Body Worn Camera program being developed and sought pursuant to agency strategic plan.

## **DEPARTMENT HEAD RECOMMENDATION:**

Approve

## **SUGGESTED MOTION:**

To authorize the Chairman of the Board of Selectmen to sign the body worn camera grant application on behalf of the Town.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. 20220203104705



# ***Amherst Police Department***

## ***Annual Strategic Plan Review***

### ***September 13, 2021***



## Goal #4: continued...

- Alongside infrastructure improvements, Department remains committed to maintaining best practices for improvements in police operations
- Department's strategic plan in 2020 referenced ongoing Body-Worn Camera (BWC) discussion
- BWC technology has improved significantly over the last several years along with supporting research
- More importantly, justification for program implementation has grown from a mere cost benefit analysis to one of public expectation and transparency
- In response to nationwide events surrounding issues of law enforcement training, bias, and accountability, the Governor established the *New Hampshire Commission on Law Enforcement Accountability, Community, and Transparency* which released their findings one year ago on August 31, 2020. <https://www.nh.gov/sites/govassets/1306/files/documents/ocaccountability-final-report.pdf>

## Goal #4: *continued...*

- Governor has since formerly adopted the Commission's report
- Among other discussion points, the report outlines 48 recommendations for state and local law enforcement to develop and implement in coming years
- One key recommendation encourages the use of body-worn cameras by all New Hampshire law enforcement agencies
- The New Hampshire State Police recently received funding on a separate legislative initiative to implement BWC's throughout their agency
- Three weeks ago, the Governor signed into law Senate Bill 96 which established a BWC fund to provide municipalities with 50% reimbursement
- Parameters of SB96 funding application and expenditure still yet to be established in the coming year through the appropriate legislative committee
- Likely at this point that formal agency request to initiate BWC program will come in FY24

## Goal #4: continued...

### Current cost of implementing BWC program:

#### Introductory Discussion

- Initial all inclusive, five year BWC contract currently \$172,750 (\$34,550 per year)
- Figure reduced to \$158,910 with 40% (or \$63,564) down in year one (savings of \$13,840)
  - Remaining payments of \$23,836 years two through five
- Option to renew five year contract for estimated 5-10% savings or continue on year-to-year basis (both all inclusive product services, maintenance, and data storage)
- As mentioned in previous slide, State grant reimbursement process still yet to be determined in coming year (e.g., manner of grant application and funding distribution)

# 2022-23 Body-Worn and Dashboard Camera Grant

version 1.3

(Submission #: HPF-6G5Z-58GFP, version 1)

## Details

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**Originally Started By** Mark Reams

**Submission ID** HPF-6G5Z-58GFP

**Status** Draft

## Form Input

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### SECTION I: Applicant Information

**Applicant Agency:**

Amherst Police Department, Town of Amherst

**State Vendor Number**

177351

**Authorizations**

<b>Program Manager</b>	<b>Finance Officer</b>	<b>Authorizing Official (per RSA 31:95b or 37:6)</b>
Mark O. Reams	Deborah Bender	Peter A. Lyon
Chief of Police	Finance Director	Chairman, Board of Selectmen
175 Amherst Street	2 Main Street	2 Main Street
Amherst, NH 03031	Amherst, NH 03031	Amherst, NH 03031
603-673-4900	603-673-6041	603-673-6041
mreams@amherstnh.gov	dbender@amherstnh.gov	plyon@amherstnh.gov

### SECTION II: Agency Information

**Agency Information**

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Total Number of Personnel	Number of Full Time Personnel	Number of Part Time Personnel	Total Number of Agency Vehicles
22	20	2	12

**Does your agency currently have body-worn cameras?**

No

**Does your agency currently have dashboard cameras?**

No

### **SECTION III: Project Information**

#### **Application Narrative**

Provide a description of what your agency is proposing for purchase under the grant program, include type of camera (body-worn or dashboard), software and/or storage programs proposed. Please identify if these proposed items are replacements for existing items currently in use, or new to the agency.

#### **Application Narrative**

The Amherst Police Department has received a quote for a five (5) year contract to outfit its marked patrol vehicles and sworn Full-Time Police Officers with BodyWorn (Utility, Inc., Decatur GA) cameras and supporting in-car video system.

The contract includes seven (7) BodyWorn cameras and In-Car Video Bundles, and twelve (12) BodyWorn Camera Bundles. This contract package will outfit each of the agency's 19 sworn personnel with a body camera, and each of the agency's seven marked patrol vehicles with in-car/dashboard cameras,

The contract includes unlimited data storage and data migration through BodyWorn's AVailWeb cloud-based evidence management system, along with 24/7 technical support, maintenance, and warranty.

These body and dashboard cameras are new to the agency as the Amherst Police Department currently operates neither body cameras nor dashboard cameras.

#### **Application Budget**

Item	Item Type	Quantity	Cost Per Item	Total Cost Per Item	Local Amount To Be Paid	Potential Award Per Item
Camera	Body-Worn Camera	19	5,287	100,453	50,227	50,000
Camera	Dashboard Camera	7	6,743	47,201	23,601	23,601
CAD Integration	Software or Data Storage	1	11,249	11,249	5,625	5,625

Item	Item Type	Quantity	Cost Per Item	Total Cost Per Item	Local Amount To Be Paid	Potential Award Per Item
				Sum: 158,903	Sum: 79,453	Sum: 79,226

**Maximum Potential Award**  
50,000

#### **Project Milestones**

Milestone #	Milestone Description	Start Date	End Date
1	Comparative search conducted to identify optimal body worn/in-car camera platform	4/1/2021	5/1/2021
1	Obtain quote for five year all-inclusive contract for body worn/in-car camera acquisition	5/1/2021	5/17/2021
1	Body worn camera program proposal discussed with Board of Selectmen seeking general approval	9/13/2021	9/13/2021
1	Body worn/in-car camera grant application guidelines received and grant submitted	2/2/2022	2/8/2022
1	Development of agency body worn/in-car camera program policies and procedures for implementation	5/1/2022	5/1/2023
1	Acquisition and live start date for body worn/in-car video system implementation	7/1/2023	6/30/2028

## **SECTION IV: Legal Information**

### **Legal Reference**

RSA 105-D:3

### **Legal Reference**

Saf-C 9700

## **SECTION V: Documentation & Certifications**

### **Non-Supplanting Certification:**

This certification, which is a required component of the New Hampshire application, affirms that grant funds will be used to supplement (add to) existing funds, and will not supplant (replace) funds that have been locally appropriated for the same purpose. Potential supplanting will be addressed in the application review, as well as in the pre-award review, post award monitoring, and the audit.

Supplanting funds is loosely defined (for these purposes) as using federal grant money to "replace" or "take the place of" existing local funding for equipment or programs. These grant funds cannot be used to replace aged, local equipment; instead they are intended to help increase capabilities. The funds are not to be used to replace items that are worn out/broken or for replacing (supplanting) routine local budget expenses.

As a condition of the receipt of these funds:

Funding may be suspended or terminated for filing a false certification in this application or other reports or document as part of this program. Quarterly reports will be required to validate statistical program progress. Additional reporting may be required at a later date to be determined.

### **Non-Supplanting Certification**

I certify that any funds awarded under the fiscal year 2021 Body-Worn and Dashboard Camera Fund Grant Program will be used to supplement existing funds for program activities, and will not replace (supplant) non-Federal Funds. I understand this is a reimbursement-based grant and only 50% of the cost, up to \$50,000 of the total expenses related to approved purchases will be reimbursed. Municipal invoices and evidence of payment must be submitted to receive grant funds reimbursement.

I have further read and understand the requirements surrounding fraudulent statements and tracking of activities

### **Please download the Template Signature Page.**

Download the Template Signature Page, place on your agency's letterhead, sign, scan and upload the document in the next section.

[Template Signature Page](#)

### **Signature Page Upload**

[20220203102508.pdf - 02/03/2022 09:25 AM](#)

#### **Comment**

NONE PROVIDED

## **Attachments**

Date	Attachment Name	Context	Confidential?	User
2/3/2022 9:25 AM	20220203102508.pdf	Attachment	No	Mark Reams



# AMHERST POLICE DEPARTMENT

175 Amherst Street, Amherst, New Hampshire 03031  
(603) 673-4900 FAX (603) 672-8477



**MARK O. REAMS**  
CHIEF OF POLICE

**New Hampshire Department of Safety  
Grants Management Bureau  
FY 2022-23 Body-Worn and Dashboard Camera Fund Grant Program  
Application Signature Page**

\_\_\_\_\_  
Name and Title of Authorizing Official per RSA 31:95b or RSA37:6

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Mark O. Reams, Chief of Police*

\_\_\_\_\_  
Name and Title of Project Director or Point of Contact

Signature: *[Signature]* Date: *2-03-2022*

\_\_\_\_\_  
Name and Title of Financial Officer

Signature: \_\_\_\_\_ Date: \_\_\_\_\_





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Assessing

**Department:** Assessing

**Meeting Date:** February 7, 2022

**Staff Contact:** Michele Boudreau

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## **BACKGROUND INFORMATION:**

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

## **SUGGESTED MOTION:**

**Item A.** 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 002, Lot 163-046.

**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 004, Lot 100-006, 8 Cricket Corner Rd.

**Item C.** Attached is a Land Use Change Tax release for Tax Map 005 Lot 059-018. An Abutting lot (005-059-022) sold and caused this lot to no longer be contiguous with other lots in current use under identical ownership. The Land Use Change Tax in the amount of \$23,000.00 represents 10% of the full and true market value of \$230,000.

### **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 \$23,000.00 for Tax Map 005 Lot 059-018, 3 Gatchel Way.

**Item D.** Attached is a Land Use Change Tax release for Tax Map 005 Lot 059-028. The lot was purchased on 11/15/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$30,000 represents 10% of the full and true market value of \$300,000.

**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 \$30,000 for Tax Map 005 Lot 059-028, 29 Founder's Way.

**Item E.** On January 10, 2022, an abatement was approved for 11 Thistle Drive, however the property tax map was listed as Map 010 Lot 067-032, when it should have been listed as Map 010 Lot 067-031. The purpose of the additional motions below is to correct this error.

**Suggested Motion:** Therefore, I move to reconsider the vote taken on January 10, 2022, for the abatement on Map 010 Lot 067-032.

**Suggested Motion:** Therefore, I move to deny the 2021 abatement for Map 010 Lot 067-032.

During the town-wide revaluation some properties had their overall taxes reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and audit purposes. This would result in an abatement in the amount of \$532.00.

**Suggested Motion:**

The attached abatement for overpayment has been reviewed by our Assessor and the Assessor recommends to approve. Therefore, I move to approve the 2021 abatement in the amount of \$532.00 for Map 010 Lot 067-031.

**Item F.** I have reviewed the attached Total and Disabled Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:35 for the 2023 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 Service Connected Total and Disabled Tax Credit for tax year 2023 in the amount of \$4,000.00 for Map 017, Lot 021-000.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Item A Confidential
2. Item B Confidential
3. Item C Confidential
4. Item D Confidential
5. Item E Confidential
6. Item F Confidential



## Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Tax Warrant - Elderly Tax Deferrals    **Department:** Tax Collector  
**Meeting Date:** February 7, 2022    **Staff Contact:** Gail Stout

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### **BACKGROUND INFORMATION:**

This Tax Warrant initiates the process outlined in RSA 72:38-a.IV which is in place to insure the collection of elderly tax deferrals granted by the Board of Selectmen in prior years. The purpose of this process is to elevate the current assistance type lien on record at the Hillsborough County Registry of Deeds to a priority tax lien that will be collected at the time the property is sold unless paid in full by the heirs of the property in advance of the sale. This estate is currently on file at the Hillsborough County Probate Court and the Town of Amherst has an active claim on file with the Court.

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

To approve and sign.

### **SUGGESTED MOTION:**

I move to approve and sign the Tax Warrant for the Collection of Elderly Tax Deferrals in the amount of \$ 28,331.25.

### **TOWN ADMINISTRATOR RECOMMENDATION:**

### **ATTACHMENTS:**

1. Tax Warrant Elderly Tax Deferrals
2. Confidential Tax Warrant Elderly Tax Deferrals



## TOWN OF AMHERST

2 Main Street  
Amherst, NH 03031  
[www.amherstnh.gov](http://www.amherstnh.gov)  
Tel. (603) 673-6041 Fax (603) 673-4138

### TAX WARRANT FOR THE COLLECTION OF ELDERLY TAX DEFERRALS PERSUANT TO RSA 72:38-a.IV

Hillsborough ss:

1. To Gail P Stout, Collector of taxes for the Town of Amherst in the County of Hillsborough.
2. In the name of the State you are hereby directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of twenty eight thousand, three hundred thirty one dollars and twenty five cents. (\$28,331.25) with interest at 8 percent per annum from March 15, 2022 thereafter on all sums not paid on or before that date.
3. And we further direct you to pay all moneys collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$1,500 or more.
4. Given under our hands and seal of Amherst, New Hampshire this 7<sup>th</sup> day of February, 2022.

\_\_\_\_\_  
Peter Lyon Date

\_\_\_\_\_  
Dwight Brew Date

\_\_\_\_\_  
John D'Angelo Date

\_\_\_\_\_  
Thomas Grella Date

\_\_\_\_\_  
Danielle Pray Date

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:38-a

##### **72:38-a Tax Deferral for Elderly and Disabled. –**

I. Any resident property owner may apply for a tax deferral if the person:

- (a) Is either at least 65 years old or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; and
- (b) Has owned the homestead for at least 5 consecutive years if the person qualifies as an elderly applicant, or has owned the homestead for at least one year if the person qualifies as a disabled applicant; and
- (c) Is living in the home.

The assessing officials may annually grant a person qualified under this paragraph a tax deferral for all or part of the taxes due, plus annual interest at 5 percent, if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property. The total of tax deferrals on a particular property shall not be more than 85 percent of its equity value. The total of tax deferrals shall be determined by the following formula:

Assessed Value = Equalized Assessed Value

Equalization Ratio

Equalized Assessed Value - Total of Priority Liens = Equity Value

Equity Value X .85 = Total Amount Which May be Deferred

At any time during the tax deferral process, the governing body may consider an abatement pursuant to RSA 76:16.

II. A tax deferral shall be subject to any prior liens on the property and shall be treated as such in any foreclosure proceeding.

II-a. No person shall be entitled to the deferral under this section unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax under RSA 72:1-d, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the deferral is claimed and that the applicant is duly qualified at the time of application. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive a deferral on an annual basis so long as the applicant does not change residence; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by this section. The form shall include the following and such other information deemed necessary by the commissioner:

- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting a deferral.
- (b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.
- (c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.
- (d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

III. If the property is subject to a mortgage, the owner must have the mortgage holder's approval of the tax deferral. Such approval does not grant the town a preferential lien.

IV. When the owner of a property subject to a tax deferral dies, the heirs, heirs-at-law, assignee, or devisee shall have first priority to redeem the estate by paying in full the deferred taxes plus any interest due. If the heirs, heirs-at-law, assignees, or devisees do not redeem the property within 9 months of the date of death of the property owner, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her to collect it; and the collector of taxes shall have the same rights and remedies in relation thereto as provided in RSA 76:13 and RSA 80.

Prior to holding a tax sale or executing a priority tax lien under RSA 80:59, the collector shall, at least 30 days prior to such tax sale or tax lien execution, send notice by certified or registered mail, to the last known post office address of the current owner, if known, or to the last known address of the deceased taxpayer, and to all mortgagees from whom permission has been sought pursuant to paragraph III of this section. Any person with a legal interest in the property may redeem it, either prior to the tax sale or tax lien execution, or subsequently as set forth in RSA 80:32 or RSA 80:69.

IV-a. When the owner of a property subject to a tax deferral sells or otherwise conveys the property, the owner or grantee shall pay in full the deferred taxes plus any interest due and the municipality shall provide recorded written release or satisfaction of the notice of tax deferral. If the owner or grantee, who shall be deemed to have notice of and shall take title to the property subject to the notice of tax deferral, does not pay the accrued amount on the property within 9 months of the date of sale or conveyance of the property, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her to collect it; and the collector of taxes shall have the same rights and remedies in relation thereto as provided in RSA 76:13 and RSA 80. Prior to holding a tax sale or executing a priority tax lien under RSA 80:59, the collector shall, at least 30 days prior to such tax sale or tax lien execution, send notice by certified or registered mail, to the last known post office address of the current owner, if known, or to the last known address of the taxpayer who received the deferral, and to all mortgagees from whom permission has been sought pursuant to paragraph III of this section. Any person with a legal interest in the property may redeem it, either prior to the tax sale or tax lien execution, or subsequently as set forth in RSA 80:32 or RSA 80:69.

V. The assessing officials shall file notice of each tax deferral granted, within 30 days, with the registry of deeds of the county in which the property is located to perfect it.

VI. When a taxpayer appeals the denial of a deferral application to the superior court or board of tax and land appeals, the court or board may reverse or affirm, wholly or partly, or may modify the decision brought up for review when there is an error of law or when the court or board is persuaded by the balance of probabilities, on the evidence before it, that said decision is unreasonable.

**Source.** 1973, 452:1. 1975, 214:1. 1977, 54:1; 591:1-3. 1981, 374:1. 1983, 155:3. 1994, 390:1. 1995, 265:7. 1997, 37:1. 2003, 299:12, eff. April 1, 2003; 299:13, eff. April 1, 2005. 2013, 141:1, eff. Jan. 1, 2014.



# **Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT**

**Title:** AP, Payroll and Minutes

**Department:** Finance Department

**Meeting Date:** February 7, 2022

**Staff Contact:**

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## **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 \$223,135.69 dated January 27, 2022, subject to review and audit.

#### **Accounts Payable**

**AP2** ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$28,360.77 dated January 16, 2022, subject to review and audit. (NH DMV)

**AP3** ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,037,685.00 dated February 1, 2022, subject to review and audit. (Schools)

**AP4** ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$10,239.35 dated January 20, 2022, subject to review and audit. (Vendors)

**AP5** ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$216,697.71 dated February 1, 2022, subject to review and audit. (Vendors)

#### **Minutes**

~ I move to approve the Board of Selectmen meeting minutes of January 24, 2022.

### **TOWN ADMINISTRATOR RECOMMENDATION:**

ATTACHMENTS:

1. 2022.01.24 BOS\_DRAFT b





# **Town of Amherst, NH**

## **BOARD OF SELECTMEN MEETING MINUTES**

**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, January 24, 2022, 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       Also present: Town Administrator Dean Shankle, Executive Assistant Jennifer Stover, and  
8       Recording Secretary Kristan Patenaude

9  
10       **2. Pledge of Allegiance** – led by Bill Stoughton

11  
12       **3. Citizen's Forum**

13       Will Ludt, 3 School Street, addressed the Board regarding a property, 7 Thornton Ferry I, that  
14       the Town may be selling. Chairman Lyon explained that the Town does own this property and  
15       will be speaking further with the Tax Collector regarding the future of the property. Mr. Ludt  
16       noted that, as the B&M Trail runs right near this property, he sees value in the Town keeping  
17       at least an easement on the property.

18  
19       Susan McCarthy, 50 Broadway, addressed the Board regarding confusion with how the Phase  
20       IV costs for the community septic system are allocated. Ms. McCarthy noted that the costs do  
21       not seem to be consistent with the number of bedrooms at a property. She asked why the cost  
22       to a 1-bedroom cottage should be the same as the cost to a 2 or 3- bedroom house. Chairman  
23       Lyon stated that he and Town Administrator Shankle are happy to sit down with Ms.  
24       McCarthy to further discuss this item.

25  
26       **4. Scheduled Appointments**

27       **4.1 Trygve Halverson, update on Town Employee Health Insurance**  
28       **Comparisons**

29       Mr. Halverson noted that the Town has until February 1, 2022, to accept the proposed rate  
30       offer from NH Interlocal Trust, the current insurance provider. He explained that he  
31       performed a comparison between NH Interlocal Trust (Harvard Pilgrim Healthcare), Health  
32       Trust (Anthem), and School Care (Cigna). After working with NH Interlocal Trust, he was  
33       able to work the proposed rate increase down to 8.5% instead of the original 14%. The  
34       comparison showed that School Care cannot match the benefits that the Town currently  
35       extends to its employees and union. Health Trust has not yet submitted a proposal. He  
36       explained that the Town considering other options may have caused NH Interlocal Trust to  
37       consider reducing its rates.

Mr. Halverson strongly recommended that the Town sign the currently proposed rate offer with NH Interlocal Trust. The Town can review other potential options for plans through NH Interlocal Trust after as an option in the future. He also explained that Delta Dental, the Town's existing dental insurance, is proposing to reduce its rates by 1.5%, which will lead to a slight savings for the Town.

In response to a question from Selectman Brew, Mr. Halverson stated that the Town can sign with NH Interlocal Trust for this year and still consider other options for the following year.

Selectman D'Angelo asked why the Town should trust NH Interlocal Trust, after it originally stated its rate would be a not-to-exceed 10% amount, then changed it to 14%, and finally are settling at 8.5%.

In response to a question from Selectman Pray, Mr. Halverson stated that the proposed plan through NH Interlocal Trust is identical to what the Town currently has; the only change is to the price for the plan.

Chairman Lyon suggested that a small group get together to discuss other options in the future for both insurance plan options and possible alternative insurance companies.

Town Administrator Shankle noted that the proposed premium return will almost cover the proposed rate increase to the Town.

*A MOTION was made by Selectman Brew and SECONDED by Selectman Pray to move forward with the proposal, as discussed, for the upcoming year, and to form a small group including Selectmen and town employees, after Town Meeting to review this information with an eye to the following year.*

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

#### **4.2 Bill Stoughton, ARPA Presentation**

Bill Stoughton addressed the Board regarding ARPA funds. He explained that Amherst is slated to receive \$1.2M; \$596,000 has already been received, and an additional \$596,000 should be received in June 2022. These funds are to be used for costs incurred from March 3, 2021, to December 31, 2024, only within certain permitted categories. There is no additional permission needed, but the Town must keep track of these funds and submit reports beginning in April 2022.

Mr. Stoughton explained that one specific category, "Lost Revenue Replacement," would give the Town the most flexibility with the least amount of compliance burden. This category is to replace Town revenue that the Federal Government assumes would have been realized without the pandemic. Examples of projects that would fall under this category include road building and maintenance, infrastructure, the provision of Police and/or Fire vehicles, construction of public buildings, and general government/administration/staff expenses. This category can also be used toward a local match for some grants. This category cannot be used to pay down principle or interest debt, as a contingency fund, toward litigation, or for pension fund deposits.

Mr. Stoughton stated that other potential categories include Public Health Expenditures (such as ventilation measures, PPE, vaccination/testing sites, and mental health treatment); Negative Economic Impacts (such as social welfare items); Premium Pay (allowing for additional retroactive pay for essential, in-person, non-exempt workers); and Infrastructure (such as for stormwater or broadband projects).

In response to a question from Selectman D'Angelo, Mr. Stoughton stated that the Town would likely not have been able to justify the entire \$1.2M worth of loss under the original compliance requirements, but this has since changed as a result of the updated requirements.

It was noted that the Board will hold a public hearing on February 7, 2022, to formally accept the ARPA funds as unanticipated revenue. It will then hold a longer discussion as to the possible uses of these funds.

In response to a question from Ms. McCarthy, Mr. Stoughton stated that there are certain improvements that could likely be suggested to the public septic system at the Lake through these funds, depending on requirements laid out by the Town warrants.

## **5. Administration**

### **5.1 Administrative Updates**

Town Administrator Shankle noted that a request was made by a member of the public to submit a petition warrant article for the upcoming ballot. Unfortunately, due to a mistake made, this petition warrant article was not properly submitted in time for the Town's deadline. There is not much that the Town can now do to remedy this situation.

### **5.2 Impact Fees**

Town Administrator Shankle explained that Bruce Mayberry reviewed the Impact Fee models for the school portion. Model A shows the existing 2020 fee basis, under which the single-family fee was computed at \$2.32 per square foot of living area. Model B updates this basis based on (1) capital cost assumptions updated to reflect the latest (FY 21) NH Department of Education allowable costs per square foot per State Building Aid standards; and (2) credit allowances updated with respect to time (present value) using the original model assumptions. With only these changes to the existing model, the school portion of the single-family fee could be assessed at \$3.06 per square foot of living area. Models C and D reflect potential changes if the school bond article passes at Town Meeting and construction of a new school building moves forward.

In response to a question from Selectman D'Angelo, the Board discussed any potential projects currently proposed that could be impacted by this change. Mr. Stoughton explained that there is one potential project which could be voted on by the Planning Board in either February or early March. At the time of approval, the Planning Board locks in the impact fee rate.

It was noted that the Board of Selectmen must submit the proposed revised fee schedule to the Planning Board for review and potential recommendation before adoption. It was agreed that the Board could submit this to the Planning Board for review at its next meeting, February 2,

2022, and then potentially hold a public hearing at its next meeting, February 7, 2022, for review and adoption.

*A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to forward the proposed Model B rate and language, as prepared by Bruce Mayberry, to the Planning Board for review and comment, and to then hold a public hearing on February 7, 2022.*

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

## **6. Staff Reports**

### **6.1 COVID-19 Task Force Update**

Executive Assistant, Jennifer Stover, explained that the most recent updates from the CDC and NH DHHS allow for employees to return to work sooner after exposure to/contraction of COVID-19, with certain caveats. The changes reduce the amount of time out of work from 10 days to 5 days, if the employee agrees to then wear a well-fitting mask for the next 5 days. The COVID-19 Task Force is recommending that the Board update the Town's policy based on these changes. She noted that the Town has purchased a limited number of K95 masks to pass out to employees.

In response to a question from Selectman Pray, Ms. Stover explained that employees who are up to date with their vaccinations and do not have symptoms are allowed to return to work if wearing a mask. It is difficult for Town staff to judge this, as vaccination status records are not available to the Town.

Selectman D'Angelo suggested that the Town policy, along with these proposed changes if approved, be placed on the Town website.

In response to a question from Selectman D'Angelo regarding reimbursing employees for purchasing "well-fitting" masks, if that is to be a requirement of the policy, Ms. Stover stated that the goal is for the Town to provide each employee with 1-2 masks, or for employees to wear their own. Selectman D'Angelo noted that there does not seem to be a reason to require "well-fitting" masks in the policy.

*A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Brew to accept the reduction of the number of days of isolation from 10 days to 5 days, when 1) symptoms are improving, 2) the employee is fever-free for 24 hours without fever reducing medication and 3) the employee is willing to wear a face mask for an additional 5 days when in Town buildings and when not able to social distance outdoors.*

*And to accept the reduction of the number of days of quarantine from 10 days to 5 days when the employee is willing to wear a face mask for 5 days when in Town buildings and when not able to social distance outdoors.*

*And to accept the change of the recommended day for testing from "3-5 days after exposure" to "at least day 5."*

178 *And to accept the change from accepting PCR test results only to accepting the results of an*  
179 *at-home antigen test when scheduling a PCR test is not available, with the note that PCR tests*  
180 *continue to be the most accurate.*

181  
182 *Voting: 5-0-0; motion carried unanimously.*  
183

## 184 **6.2 DPW Salt Budget**

185 Deputy DPW Director, Eric Slosek, explained that salt prices rose in September from  
186 \$49.50/ton to \$72/ton. With the proposed \$120,000 salt budget, the DPW would thus be able  
187 to purchase approximately 1,667 tons. Over the past three years, the Town has averaged 2,050  
188 tons used of salt per year. The Town seemed to have plenty of salt available until the latest  
189 freezing rain events.  
190

191 In response to a question from Selectman Brew, Mr. Slosek stated that the salt shed was  
192 approximately 50+% full at the end of last June. There were approximately 600 tons available  
193 at the beginning of the winter. There are several areas within the DPW budget that could be  
194 used for this potential overage of funds.  
195

196 In response to a question from Selectman D'Angelo, Mr. Slosek stated that the Town may  
197 want to look into increasing its salt budget for future years.  
198

## 199 **6.3 DPW – New Forks for Loader (the Board took up this item at this time)**

200 Mr. Slosek explained that the Town's backhoe is currently being repaired. He is considering  
201 purchasing an additional pair of forks that could be placed on the loader. There is a used set of  
202 forks at Chappell Tractor for \$5,500, where a new set would cost approximately \$8,500. An  
203 additional set of forks would allow for flexibility to use these at the Transfer Station or at the  
204 DPW.  
205

206 In response to a question from Selectman Grella, Mr. Slosek explained that the bent rod on the  
207 used forks does not interfere with its operation.  
208

209 In response to a question from Selectman Pray, Mr. Slosek explained that the proposed hot  
210 box purchase will be under budget, and so there will be additional funds available for this  
211 item.  
212

213 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to authorize*  
214 *the DPW to purchase a used set of Loader Forks from Chappell Tractor for the amount of*  
215 *\$5,500.*

216 *Voting: 5-0-0; motion carried unanimously.*  
217

## 218 **6.4 DPW New Hot Box Purchase (the Board took up this item at this time)**

219 Mr. Slosek explained that a new hot box was proposed to be purchased this year. The original  
220 budget for this item was \$25,000. He received two estimates for a new hot box. He is  
221 recommending one from HP Fairfield that is both simple and works well. There is also a  
222 proposed trade-in for the current hot box of \$300.00  
223

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to authorize DPW to purchase a NEW Falcon 2-ton hot-box from HP Fairfield for a purchase amount of \$15,257.00, with the understanding that the purchase price will be reduced by the trade-in value of our existing equipment presented at the BOS meeting.  
Voting: 5-0-0; motion carried unanimously.

## **7. Approvals**

### **7.1 AP, Payroll, Minutes**

#### **Payroll**

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Payroll Manifest in the amount of \$233,553.81 dated January 13, 2022, subject to review and audit.

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

#### **Accounts Payable**

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$23,235.23 dated January 6, 2022, subject to review and audit. (NH DMV)

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

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$197,499.93 dated January 18, 2022, subject to review and audit. (Vendors)

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 meeting minutes of January 10, 2022, as written.

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

## **8. Action Items**

The Board reviewed its action items.

## **9. Old/New Business**

Selectman Brew noted that there will be a meeting of the Master Plan Steering Committee tomorrow at 6:30pm at Town Hall.

## **10. Non-Public Session**

### **10.1. 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 Grella to enter into Non-Public Session at 8:43pm.

Voting: 5-0-0 via a roll call vote; motion carried unanimously.

A MOTION was made by Selectman D'Angelo and SECONDED by Chairman Lyon to exit into Non-Public Session at 9:07pm.

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



No motions were made, no votes were taken during Non-Public Session.

*A MOTION was made by Selectman Brew and SECONDED by Selectman Pray to adjourn the meeting at 9:08pm.*

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

**NEXT MEETING: Monday, February 7, 2022**

\_\_\_\_\_  
*Selectman Danielle Pray*

\_\_\_\_\_  
*Date*