



**Town of Amherst, NH
BOARD OF SELECTMEN AGENDA**

Barbara Landry Meeting Room
2 Main Street

MONDAY, DECEMBER 19, 2022 6:30 PM

- 1. Call to Order**
 - 2. Pledge of Allegiance**
 - 3. Citizens' Forum**
 - 4. Scheduled Appointments**
 - 5. Administration**
 - 5.1. Budget Discussion
 - 5.2. Warrant Articles
 - 5.3. Donations for acceptance
 - 5.4. CMAQ grant
 - 6. Staff Reports**
 - 6.1. NH Highway Safety Agency - Grant Amendment
 - 7. Approvals**
 - 7.1. Assessing
 - 8. Action Items**
 - 9. Old/New Business**
- Adjournment**

Next Meeting: January 9, 2023

You are invited to a Zoom webinar.

When: Dec 19, 2022 06:30 PM Eastern Time (US and Canada)

Topic: BOS Meeting 12/19/2022

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/85464248517>

Or Telephone: 1 312 626 6799



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Budget Discussion

Department: Administration

Meeting Date: December 19, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. FY24 BOS Budget DRAFT 3 - 12-12-22
2. FY24 - BUDGET - Revenue 12-15-22
3. FY24 - BUDGET - Default 12-15-22

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4130	01-4130-10-1110	Full Time Wages	172,705	168,329	170,623	168,964	178,597	192,500	TwnAdmin - ExecAssist	13,903	7.8%
4130	01-4130-10-1115	Wages, PT Perm/Call Pay	4,402	3,133	4,387	2,868	4,561	4,000	BOS meetings - minute taker	-561	-12.3%
4130	01-4130-10-1130	Elected Officials	23,400	23,400	23,400	23,400	23,400	23,400	BOS	0	0.0%
4130	01-4130-10-1131	Moderator Wages	890	1,512	900	589	1,512	1,500	Moderator wages	-12	-0.8%
4130	01-4130-10-1132	Merit Pay	5,000	0	0	0	0	0	Merit Pay	0	0.0%
4130	01-4130-10-1140	Overtime	1	3,956	1	6,409	10	0	OT for ExecAssist	-10	-100.0%
4130	01-4130-20-1210	Health Insurance	36,389	18,432	16,995	33,526	38,229	38,000	Health insurance & BBH	-229	-0.6%
4130	01-4130-20-1211	Dental Insurance	1,577	2,120	2,223	2,625	2,760	2,650	Dental Insurance & BBD	-110	-4.0%
4130	01-4130-20-1220	Social Security	12,998	14,265	12,558	14,507	13,032	13,730	Social Security 6.2 %	698	5.4%
4130	01-4130-20-1225	Medicare	3,040	3,336	2,937	3,393	3,048	3,210	Medicare 1.45%	162	5.3%
4130	01-4130-20-1230	Deferred Compensation	9,499	8,997	9,384	9,277	9,761	10,590	457b Town Match 5.5%	829	8.5%
4130	01-4130-20-1266	Sick Leave Incentive	3,239	4,881	3,238	3,464	3,239	3,600	Annual payout for unused sick time	361	11.1%
4130	01-4130-20-1290	Longevity	1	0	1	0	1	0	Longevity	-1	-100.0%
4130	01-4130-20-1294	Educat. & Training/Prof. Dev.	5,000	95	5,000	786	5,000	3,000	Training	-2,000	-40.0%
4130	01-4130-30-2335	Electronic Information	0	0	0	0	1	1,900	SpareBox 159/mnth - storage	1,899	189900.0%
4130	01-4130-30-2341	Telephone	6,025	7,284	6,025	7,685	6,025	8,000	Nextiva, Verizon	1,975	32.8%
4130	01-4130-30-2342	Cable Access	21,000	9,520	21,000	20,679	21,000	21,000	Community TV	0	0.0%
4130	01-4130-30-2343	Internet Service	2,400	2,315	2,400	2,344	2,400	2,400	Comcast	0	0.0%
4130	01-4130-30-2374	Custodian	6,700	6,640	6,700	6,640	6,700	6,700	TwnHall cleaning - contracted	0	0.0%
4130	01-4130-30-2381	Outside Hire - Professional Services	1	225	1	8,519	1	1,000	Misc services	999	99900.0%
4130	01-4130-30-2392	Outside Hire - Web Site	1,900	2,095	2,000	2,199	2,000	2,400	Civic Clerk - web site	400	20.0%
4130	01-4130-30-2395	Outside Hire - IT	100,000	94,571	100,000	103,907	100,000	110,000	Microtime service contract	10,000	10.0%
4130	01-4130-40-2410	Electricity	0	0	11,000	9,004	11,000	12,800	TwnHall - Eversource & Constellation	1,800	16.4%
4130	01-4130-40-2411	Heat	6,000	4,473	6,000	5,224	6,000	9,200	Twn Hall	3,200	53.3%
4130	01-4130-40-2412	Water	0	0	2,600	3,952	2,600	4,200	Twn Hall - Pennichuck	1,600	61.5%
4130	01-4130-40-2430	Equip Repair/Maint	100	2,329	100	0	100	100	equipment repair & maint	0	0.0%
4130	01-4130-50-2550	Printing	3,500	2,820	3,500	3,353	3,500	3,500	voters guide	0	0.0%
4130	01-4130-50-2551	Advertising	1,100	958	1,100	490	1,100	1,000	post public hearings	-100	-9.1%
4130	01-4130-50-2552	Town Report	2,250	1,899	2,250	2,142	2,250	2,000	printing of Town Report	-250	-11.1%
4130	01-4130-50-2553	Record Binding	100	0	100	0	100	200	To bind Selectmen minutes	100	100.0%
4130	01-4130-50-2560	Dues & Subscriptions	12,000	13,446	13,700	12,577	13,700	13,500	NHMA, Merr-Souh Valley, Welfare, Muni Mgmt	-200	-1.5%
4130	01-4130-50-2565	Software License	5,300	5,102	5,300	4,935	6,750	5,000	Adobe, CivicClerk, SHI, Trello	-1,750	-25.9%
4130	01-4130-50-2581	Travel	400	0	400	0	400	400	Travel to conferences	0	0.0%
4130	01-4130-60-2620	Office Supplies	2,000	1,579	2,000	2,267	2,000	2,000	Office Supplies	0	0.0%
4130	01-4130-60-2621	Computer Equipment	1,200	2,299	1,200	2,430	1,200	2,000	Computer Equipment	800	66.7%
4130	01-4130-60-2625	Postage	5,500	3,033	5,000	1,384	5,000	2,000	Postage	-3,000	-60.0%
4130	01-4130-80-2618	Special Events & supplies	3,000	276	1,000	663	1,000	1,000	Special Events & supplies	0	0.0%
4130	01-4130-80-2762	Equip Lease Payment	8,000	4,118	4,000	4,976	4,000	5,000	Printer/Copier lease - 2nd floor	1,000	25.0%
4130	01-4130-80-2820	Mileage	200	0	200	50	200	100	Mileage	-100	-50.0%
4130	01-4130-80-2825	Meetings & Conferences	2,000	629	2,000	2,451	2,000	1,000	Meetings & Conferences	-1,000	-50.0%
4130 Total	EXECUTIVE		468,817	418,067	451,224	477,679	484,177	514,580		30,403	6.3%
4140	01-4140-10-1110	Full Time Wages	66,456	67,286	67,516	66,738	70,217	75,140	Town Clerk salary	4,923	7.0%
4140	01-4140-10-1111	FT Clerical	52,520	53,522	54,392	53,796	57,676	62,980	Deputy Town Clerk	5,304	9.2%
4140	01-4140-10-1115	Wages, PT Perm	1	0	1	10,422	25,000	27,000	PT Town Clerk Assistant	2,000	8.0%
4140	01-4140-10-1130	Elected Officials	4,200	7,786	2,496	1,956	2,496	2,500	TwnClk - Supervisors of the Checklist	4	0.2%
4140	01-4140-10-1140	Overtime	0	2,558	0	647	0	500	OT for Deputy TwnClrk	500	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4140	01-4140-20-1210	Health Insurance	50,732	46,281	50,686	36,200	41,413	43,650	Health insurance & BBH	2,237	5.4%
4140	01-4140-20-1211	Dental Insurance	1,902	1,821	1,975	1,457	1,532	1,500	Dental Insurance & BBD	-32	-2.1%
4140	01-4140-20-1220	Social Security	7,910	8,118	7,986	7,785	8,289	10,420	Social Security 6.2 %	2,131	25.7%
4140	01-4140-20-1225	Medicare	1,850	1,899	1,868	1,821	1,939	2,440	Medicare 1.45%	501	25.8%
4140	01-4140-20-1230	Deferred Compensation	6,544	6,615	6,705	6,477	6,974	7,600	457b - TwnClk & Deputy	626	9.0%
4140	01-4140-20-1266	Sick Leave Incentive	2,409	1,200	2,400	1,883	2,400	2,000	Annual payout - unused sick time	-400	-16.7%
4140	01-4140-20-1290	Longevity	2,000	1,750	2,000	2,060	2,000	2,000	Longevity	0	0.0%
4140	01-4140-50-2551	Advertising	170	0	200	185	200	200	Advertising	0	0.0%
4140	01-4140-50-2562	Ballot Machine Programing	6,800	185	800	5,722	800	2,000	Ballot Machine Programing	1,200	150.0%
4140	01-4140-50-2565	Software License	7,078	7,831	7,486	7,723	7,786	7,800	Interware annual support & SHI	14	0.2%
4140	01-4140-60-2610	Supplies - General	1,100	2,389	2,000	832	2,000	2,000	Supplies - General	0	0.0%
4140	01-4140-60-2620	Office Supplies	2,000	7,645	2,000	3,631	2,000	3,000	Office Supplies	1,000	50.0%
4140	01-4140-60-2621	Computer Equipment	1,400	2,545	1	3,586	1	2,000	Computer Equipment	1,999	199900.0%
4140	01-4140-60-2625	Postage	4,000	4,600	4,000	4,231	4,000	4,500	Postage	500	12.5%
4140	01-4140-80-2612	Equipment Purchases	800	0	800	0	800	100	Office furniture - Equipment purch	-700	-87.5%
4140	01-4140-80-2820	Mileage	1	0	1	0	1	100	Mileage	99	9900.0%
4140	01-4140-80-2825	Meetings & Conferences	750	440	750	578	750	750	Meetings & Conferences	0	0.0%
4140 Total	TOWN CLERK		220,623	224,470	216,064	217,730	238,274	260,180		21,906	9.2%
4150	01-4150-10-1110	Full Time Wages	140,279	133,206	143,669	109,504	142,993	235,600	Director, Accountant, Assistant	92,607	64.8%
4150	01-4150-10-1115	Wages, PT	802	3,963	811	19,685	853	0	Not needed with new position	-853	-100.0%
4150	01-4150-10-1130	Elected Officials	13,500	13,250	13,834	13,833	14,100	15,400	Treasurer & Deputy Treasurer	1,300	9.2%
4150	01-4150-10-1140	Overtime	0	3,786	1	63,637	1	0	OT not needed with new position	-1	-100.0%
4150	01-4150-20-1210	Health Insurance	38,063	30,672	38,028	22,336	47,877	71,170	Health insurance & BBH	23,293	48.7%
4150	01-4150-20-1211	Dental Insurance	1,067	1,143	1,077	1,248	2,628	2,000	Dental Insurance & BBD	-628	-23.9%
4150	01-4150-20-1220	Social Security	9,767	9,924	9,998	9,569	10,566	15,600	Social Security 6.2 %	5,034	47.6%
4150	01-4150-20-1225	Medicare	2,284	2,321	2,339	2,238	2,472	3,640	Medicare 1.45%	1,168	47.2%
4150	01-4150-20-1230	Deferred Compensation	7,715	6,901	7,902	5,359	7,804	12,960	457b Town contribution- 5.5%	5,156	66.1%
4150	01-4150-20-1266	Sick Leave Incentive	2,945	1,735	2,945	0	2,945	1,500	Annual payout - unused sick time	-1,445	-49.1%
4150	01-4150-20-1290	Longevity	0	0	0	0	0	0	Longevity	0	0.0%
4150	01-4150-20-1294	Educat. & Training/Prof. Dev.	1,200	0	3,847	2,059	3,847	2,500	Educat. & Training/Prof. Dev.	-1,347	-35.0%
4150	01-4150-30-2301	Auditing	19,100	23,350	19,400	22,836	19,400	20,000	Audit & Actuarial services	600	3.1%
4150	01-4150-50-2560	Dues & Subscriptions	35	402	285	150	285	250	NHMA, NHGFOA	-35	-12.3%
4150	01-4150-50-2561	Bank/Credit Card Fees	18,000	6,695	15,300	3,139	15,300	10,000	Citizens, BarHarborFees and Ck Stock	-5,300	-34.6%
4150	01-4150-50-2565	Software License	53,100	42,386	58,146	58,822	58,396	59,000	Springbrook, GovMax, Microsoft	604	1.0%
4150	01-4150-60-2620	Office Supplies	3,600	3,720	3,350	3,038	3,350	3,300	paper,envelopes,misc	-50	-1.5%
4150	01-4150-60-2621	Computer Equipment	0	12,993	0	0	0	1,200	New hire - computer set up	1,200	0.0%
4150	01-4150-60-2625	Postage	0	0	0	975	0	1,000	mail AP checks & misc	1,000	0.0%
4150	01-4150-80-2820	Mileage	1	0	1	13	1	50	Reimb mileage - Town business	49	4900.0%
4150 Total	FINANCE		311,458	296,447	320,933	338,440	332,818	455,170		122,352	36.8%
4151	01-4151-10-1110	Full Time Wages	66,456	67,276	67,517	68,991	70,221	75,200	Full Time Wages	4,979	7.1%
4151	01-4151-10-1140	Overtime	4,266	2,279	4,333	3,116	4,597	4,300	Overtime	-297	-6.5%
4151	01-4151-20-1210	Health Insurance	33,043	34,386	34,202	33,152	37,246	28,730	Health insurance & BBH	-8,516	-22.9%
4151	01-4151-20-1211	Dental Insurance	1,778	1,759	1,749	1,703	1,766	940	Dental Insurance & BBD	-826	-46.8%
4151	01-4151-20-1220	Social Security	4,524	4,287	4,594	4,486	4,650	4,930	Social Security 6.2%	280	6.0%
4151	01-4151-20-1225	Medicare	1,058	1,003	1,075	1,049	1,088	1,150	Medicare 1.45%	62	5.7%
4151	01-4151-20-1230	Deferred Compensation	3,655	3,700	3,713	3,794	3,862	4,140	427b Town contribution 5.5%	278	7.2%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4151	01-4151-20-1266	Sick Leave Incentive	1,000	1,599	1,000	1,761	1,500	1,800	Annual sick leave payout	300	20.0%
4151	01-4151-20-1290	Longevity	1,250	1,250	1,250	1,250	1,250	1,250	Longevity	0	0.0%
4151	01-4151-20-1294	Educat. & Training/Prof. Dev.	700	0	700	65	700	600	Educat. & Training/Prof. Dev.	-100	-14.3%
4151	01-4151-30-2340	Banking Services (Lockbox)	4,800	2,752	3,500	0	3,500	3,500	Banking Services (Lockbox)	0	0.0%
4151	01-4151-30-2391	Registry Fees	700	438	700	391	700	550	Registry Fees	-150	-21.4%
4151	01-4151-30-2393	Tax Lien & Deed Research	1,400	1,406	1,400	1,450	1,800	1,700	Tax Lien & Deed Research	-100	-5.6%
4151	01-4151-50-2560	Dues & Subscriptions	60	20	60	20	60	60	Dues & Subscriptions	0	0.0%
4151	01-4151-50-2565	Software License	3,100	3,611	3,604	3,284	3,604	3,600	Software License	-4	-0.1%
4151	01-4151-60-2620	Office Supplies	1,700	1,738	1,700	2,533	1,700	3,300	Office Supplies	1,600	94.1%
4151	01-4151-60-2625	Postage	7,000	5,665	7,000	6,458	7,500	7,900	Postage	400	5.3%
4151	01-4151-80-2621	Computer Equipment	300	0	1,000	1,437	1,200	2,100	Computer Equipment	900	75.0%
4151	01-4151-80-2743	Office Equipment	1	0	1	450	1	0	Office Equipment	-1	-100.0%
4151	01-4151-80-2820	Mileage	300	35	300	0	300	250	Mileage	-50	-16.7%
4151 Total	TAX		137,091	133,203	139,399	135,390	147,245	146,000		-1,245	-0.8%
4152	01-4152-10-1110	Full Time Wages	60,341	61,049	61,277	58,248	63,731	68,200	Full Time Wages	4,469	7.0%
4152	01-4152-10-1110	Stipend	0	0	0	0	0	8,000	Dept Head oversight - add'l department	8,000	0.0%
4152	01-4152-10-1140	Overtime	205	87	208	44	276	200	Overtime	-76	-27.5%
4152	01-4152-20-1210	Health Insurance	12,255	12,807	12,685	11,627	13,814	14,390	Health insurance & BBH	576	4.2%
4152	01-4152-20-1211	Dental Insurance	532	544	539	494	539	540	Dental Insurance & BBD	1	0.2%
4152	01-4152-20-1220	Social Security	3,893	4,040	3,952	3,775	4,108	4,740	Social Security 6.2 %	632	15.4%
4152	01-4152-20-1225	Medicare	911	945	925	883	962	1,110	Medicare 1.45%	148	15.4%
4152	01-4152-20-1230	Deferred Compensation	3,319	3,358	3,370	3,160	3,505	4,190	Deferred Compensation	685	19.5%
4152	01-4152-20-1266	Sick Leave Incentive	1,000	1,932	1,000	548	1,500	1,500	Sick Leave Incentive	0	0.0%
4152	01-4152-20-1290	Longevity	1,250	1,250	1,250	1,250	1,250	1,250	Longevity	0	0.0%
4152	01-4152-20-1294	Educat. & Training/Prof. Dev.	400	0	400	0	400	400	Educat. & Training/Prof. Dev.	0	0.0%
4152	01-4152-30-2381	Outside Hire - Professional Services	1	0	1	0	1	0	Outside Hire - Professional Services	-1	-100.0%
4152	01-4152-30-2382	Outside Hire	84,000	78,012	84,000	47,672	95,000	91,000	Granite St / S.Bartlett - assessors	-4,000	-4.2%
4152	01-4152-30-2391	Registry Fees	200	122	200	209	200	250	Registry Fees	50	25.0%
4152	01-4152-30-2394	Tax Maps	200	0	200	45	200	200	Tax Maps	0	0.0%
4152	01-4152-50-2560	Dues & Subscriptions	30	120	30	60	30	60	Dues & Subscriptions	30	100.0%
4152	01-4152-50-2565	Software Licenses	10,928	9,636	10,906	10,597	10,906	11,400	Vision / G3 / Adobe	494	4.5%
4152	01-4152-60-2620	Office Supplies	350	446	350	283	350	400	Office Supplies	50	14.3%
4152	01-4152-60-2621	Computer Equipment	0	0	1,000	0	1,200	1,400	Computer Equipment	200	16.7%
4152	01-4152-60-2625	Postage	600	140	600	407	600	500	Postage	-100	-16.7%
4152	01-4152-60-2670	Books & Periodicals	1	0	1	0	1	0	Books & Periodicals	-1	-100.0%
4152	01-4152-80-2743	Office Equipment	500	0	1	0	1	0	Office Equipment	-1	-100.0%
4152	01-4152-80-2820	Mileage	250	0	250	0	250	200	Mileage	-50	-20.0%
4152 Total	ASSESSING		181,166	174,485	183,144	139,301	198,824	209,930		11,106	5.6%
4153	01-4153-30-2320	Town Counsel	40,000	60,788	45,000	41,892	45,000	50,000	legal	5,000	11.1%
4153	01-4153-30-2321	Collective Bargaining	800	0	100	0	100	0		-100	-100.0%
4153	01-4153-30-2322	Misc. Legal (Code Enforcement)	5,000	0	0	0	0	0		0	0.0%
4153 Total	LEGAL		45,800	60,788	45,100	41,892	45,100	50,000		4,900	10.9%
4155	01-4155-20-1214	Short Term Disability Insurance	22,701	22,594	20,110	19,838	20,251	22,000	Health Trust	1,749	8.6%
4155	01-4155-20-1215	Life and Disability Insurance	18,417	18,868	18,417	20,488	18,417	21,000	Health Trust	2,583	14.0%
4155	01-4155-20-1250	NH Unemployment	6,668	0	6,668	0	6,668	5,000	Primex	-1,668	-25.0%
4155	01-4155-20-1260	Workers Comp. Insurance	169,870	144,427	176,835	122,065	176,835	171,000	Primex	-5,835	-3.3%

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4155	01-4155-20-1280	Health Reimbursement Account	9,000	10,371	11,000	10,398	11,000	11,000	NH Interlocal Trust	0	0.0%
4155 Total	PERSONNEL		226,656	196,259	233,030	172,789	233,171	230,000		-3,171	-1.4%
4191	01-4191-10-1115	Wages, PT Perm/Call Pay	2,446	2,719	2,632	3,649	2,796	4,200	PB Minute taker wages	1,404	50.2%
4191	01-4191-20-1220	Social Security	151	169	163	223	174	260	Social Security 6.2%	86	49.4%
4191	01-4191-20-1225	Medicare	35	39	38	52	41	60	Medicare 1.45%	19	46.3%
4191	01-4191-30-2381	Outside Hire - Professional Services	7,500	0	7,500	2,192	16,092	25,500	HoyleTanner,Keach,MPImp,NRPC-GIS	9,408	58.5%
4191	01-4191-30-2430	Equip Repair/Maint	0	0	700	690	715	750	Large Plotter - copy maps	35	4.9%
4191	01-4191-50-2396	Storm Water II Project	40,000	0	40,000	0	25,000	25,000	Hoyle Tanner consultants - MS4	0	0.0%
4191	01-4191-50-2550	Printing	1,060	0	1,060	0	1,060	100	Business cards	-960	-90.6%
4191	01-4191-50-2551	Advertising	951	653	951	0	500	500	PB hearing notices	0	0.0%
4191	01-4191-50-2555	Master Plan	42,800	13,409	54,800	22,650	1	0	Not using this year	-1	-100.0%
4191	01-4191-50-2560	Dues & Subscriptions	10,062	10,062	10,063	10,063	10,063	10,570	NRPC	507	5.0%
4191	01-4191-60-2620	Office Supplies	1,750	1,673	1,750	1,377	1,750	1,890	Office supplies & large plotter	140	8.0%
4191	01-4191-60-2625	Postage	3,790	1,708	3,060	2,886	4,390	3,000	Certified mail for abbutter mailings & misc	-1,390	-31.7%
4191 Total	PLANNING		110,545	30,432	122,717	43,781	62,582	71,830		9,248	14.8%
4192	01-4192-10-1110	Full Time Wages	250,661	249,855	259,515	241,604	272,834	300,000	4 FT employees	27,166	10.0%
4192	01-4192-10-1115	Wages, PT Perm/Call Pay	2,446	1,874	2,632	1,329	2,737	2,200	ZBA minute taker wages	-537	-19.6%
4192	01-4192-10-1140	Overtime	2,705	149	2,800	135	2,800	800	Overtime	-2,000	-71.4%
4192	01-4192-20-1210	Health Insurance	109,903	88,695	88,323	82,204	96,184	113,160	Health insurance & BBH	16,976	17.6%
4192	01-4192-20-1211	Dental Insurance	4,950	4,530	3,973	4,166	4,544	4,830	Dental Insurance & BBD	286	6.3%
4192	01-4192-20-1220	Social Security	16,514	16,250	16,636	15,655	17,393	18,790	Social Security 6.2%	1,397	8.0%
4192	01-4192-20-1225	Medicare	3,862	3,800	3,891	3,661	3,994	4,400	Medicare 1.45%	406	10.2%
4192	01-4192-20-1230	Deferred Compensation	13,201	13,170	14,273	12,071	14,722	16,500	457b Town contribution 5.5%	1,778	12.1%
4192	01-4192-20-1266	Sick Leave Incentive	3,375	4,023	3,375	3,095	3,375	3,340	annual - sick leave payout	-35	-1.0%
4192	01-4192-20-1290	Longevity	1	0	1	0	1	0		-1	-100.0%
4192	01-4192-20-1294	Educ. & Training/Prof. Dev.	4,205	1,025	4,217	820	5,341	6,140	ESBOF - ICC - OPD - New code books 2018 versio	799	15.0%
4192	01-4192-30-2341	Telephone	3,115	3,403	3,360	3,229	3,583	3,780	Telephone	197	5.5%
4192	01-4192-30-2382	Outside Hire	5,850	0	5,850	275	4,350	14,000	ZBA, HDC, Meridian, CLG grant shortfall	9,650	221.8%
4192	01-4192-40-2425	Vehicle Repairs	1,000	432	1,000	172	1,000	1,000	Vehicle Repairs - Town Car	0	0.0%
4192	01-4192-40-2430	Equip Repair/Maint	700	670	690	0	0	0	no longer in use see 4191	0	0.0%
4192	01-4192-50-2550	Printing	3,060	0	3,060	0	3,060	3,060	HDC update regulations and send	0	0.0%
4192	01-4192-50-2551	Advertising	1,320	743	1,320	1,232	1,320	1,320	Posting ZBA, HDC & Heritage notices	0	0.0%
4192	01-4192-50-2560	Dues & Subscriptions	1,200	980	1,134	465	1,134	1,130	APA, BOA, ICC	-4	-0.4%
4192	01-4192-50-2565	Software Licenses	10,130	11,978	12,311	12,487	12,550	13,620	Permitting Software, ESRI, SHI (Microsoft)	1,070	8.5%
4192	01-4192-50-2615	Uniforms	200	90	200	188	200	300	Uniforms	100	50.0%
4192	01-4192-60-2620	Office Supplies	484	375	484	258	484	350	Office Supplies	-134	-27.7%
4192	01-4192-60-2635	Gasoline	250	112	275	306	275	300	Gasoline	25	9.1%
4192	01-4192-80-2621	Computer Equipment	1	0	1	4,401	1,701	100		-1,601	-94.1%
4192	01-4192-80-2820	Mileage	922	0	340	244	200	100		-100	-50.0%
4192 Total	ZONING		440,055	402,155	429,661	387,997	453,782	509,220		55,438	12.2%
4194	01-4194-10-1110	Full Time Wages	62,629	60,035	61,561	60,539	68,047	139,500	FT wages - 2 Employees	71,453	105.0%
4194	01-4194-10-1140	Overtime	1,253	249	1,998	866	2,289	2,500	Bldg & Grounds - OT wages	211	9.2%
4194	01-4194-20-1210	Health Insurance	23,060	25,582	24,063	24,130	26,205	57,470	Health insurance & BBH	31,265	119.3%
4194	01-4194-20-1211	Dental Insurance	932	997	938	944	1,037	1,880	Dental Insurance & BBD	843	81.3%
4194	01-4194-20-1220	Social Security	4,086	3,863	4,063	4,231	4,455	8,800	Social Security 6.2%	4,345	97.5%
4194	01-4194-20-1225	Medicare	956	903	950	989	1,043	2,060	Medicare 1.45%	1,017	97.5%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4194	01-4194-20-1230	Deferred Compensation	3,445	3,302	3,386	3,351	3,666	7,780	457b - Town contribution 5.5%	4,114	112.2%
4194	01-4194-20-1266	Sick Leave Incentive	1,020	1,289	1,020	611	1,020	1,800	annual - sick leave payout	780	76.5%
4194	01-4194-20-1290	Longevity	1,000	1,000	950	1,000	950	2,000	Longevity	1,050	110.5%
4194	01-4194-30-2397	Town Clocks	1,000	500	750	550	750	900	Maintain town clocks	150	20.0%
4194	01-4194-40-2410	Electricity	72,572	74,953	1	93	1	0	No longer used	-1	-100.0%
4194	01-4194-40-2412	Water	13,350	13,187	1	0	1	0	No longer used	-1	-100.0%
4194	01-4194-40-2430	Equip Repair/Maint	120,000	87,674	125,000	169,239	135,000	55,000	Maint projects town bldgs	-80,000	-59.3%
4194	01-4194-40-2433	Alarms	4,500	12,979	7,000	8,567	8,000	9,000	maintenance of alarms	1,000	12.5%
4194	01-4194-40-2434	Common Lighting	600	469	600	798	600	1,100	Common lighting	500	83.3%
4194	01-4194-40-2451	Outside Hire	17,000	20,828	17,000	11,652	20,000	20,000	Outside Hire	0	0.0%
4194	01-4194-50-2545	Trash Removal	1,644	1,373	1,800	1,594	1,800	1,800	Trash Removal	0	0.0%
4194	01-4194-60-2630	Maintenance Supplies	4,000	4,576	4,000	10,223	4,500	4,900	Maintenance Supplies	400	8.9%
4194 Total	BUILDINGS		333,047	313,760	255,080	299,376	279,364	316,490		37,126	13.3%
4195	01-4195-10-1110	Full Time Wages	3,060	4,437	3,274	5,524	3,617	3,900	FT wages, cemetery	283	7.8%
4195	01-4195-10-1115	Wages, PT Perm/Call Pay	22,950	10,949	22,922	6,706	3,616	5,700	PT wages, cemetery	2,084	57.6%
4195	01-4195-10-1140	Overtime	1,020	600	1,126	606	1,194	1,200	Overtime	6	0.5%
4195	01-4195-20-1210	Health Insurance	700	92	1,280	207	1,394	230	Health insurance & BBH	-1,164	-83.5%
4195	01-4195-20-1211	Dental Insurance	70	5	50	11	50	20	Dental Insurance & BBD	-30	-60.0%
4195	01-4195-20-1220	Social Security	1,676	991	1,634	797	518	670	Social Security 6.2%	152	29.3%
4195	01-4195-20-1225	Medicare	392	232	382	186	121	160	Medicare 1.45%	39	32.2%
4195	01-4195-20-1230	Deferred Compensation	168	244	180	283	195	220	457b Town contribution 5.5%	25	12.8%
4195	01-4195-20-1290	Longevity	0	0	51	0	51	0	No longer used	-51	-100.0%
4195	01-4195-40-2410	Electricity	790	668	790	766	850	1,100	Electricity - Incr 1.446 over FY22actual	250	29.4%
4195	01-4195-40-2412	Water	300	648	350	2,038	700	700	Water - Increase 5%	0	0.0%
4195	01-4195-40-2430	Equip Repair/Maint	1,900	2,680	1,900	1,741	2,500	1,900	Equip Repair/Maint	-600	-24.0%
4195	01-4195-40-2432	Headstone Repair	200	0	100	0	100	100	Headstone Repair	0	0.0%
4195	01-4195-40-2451	Outside Hire	2,700	12,967	2,700	37,862	25,000	40,000	Outside Hire	15,000	60.0%
4195	01-4195-40-2470	Tree Care	900	0	450	600	450	600	Tree Care	150	33.3%
4195	01-4195-50-2560	Dues & Subscriptions	700	1,373	1,040	1,435	3,500	300	Cemetery Assoc Dues	-3,200	-91.4%
4195	01-4195-50-2565	Software Licenses	0	0	0	0	0	3,180	Cem.SW Lic & Website hosting	3,180	0.0%
4195	01-4195-60-2610	Supplies - General	3,275	5,110	3,275	6,126	5,000	2,910	Supplies - General	-2,090	-41.8%
4195	01-4195-60-2613	Fertilizer & Lime	0	0	0	0	0	2,090	Fertilizer	2,090	0.0%
4195	01-4195-60-2667	Loam	1	0	1	0	1	0	Loam	-1	-100.0%
4195	01-4195-80-2612	Equipment Purchases	200	0	250	0	200	150	Hand tools as needed	-50	-25.0%
4195 Total	CEMETERY		41,002	40,994	41,754	64,888	49,057	65,130		16,073	32.8%
4196	01-4196-50-2525	Property/Liability Insurance	130,526	130,526	137,835	106,255	137,835	163,000	PRIMEX - P&L Insurance	25,165	18.3%
4196	01-4196-50-2529	Insurance Deductible	2,000	0	2,000	0	2,000	2,000	Insurance Deductible	0	0.0%
4196 Total	INSURANCE		132,526	130,526	139,835	106,255	139,835	165,000		25,165	18.3%
4199	01-4199-80-2870	Contingency Fund	0	0	0	0	0	0		0	0.0%
4199 Total	CONTINGENCY		0	0	0	0	0	0		0	0.0%
4210	01-4210-10-1110	Full Time Wages	1,060,614	1,171,254	1,112,842	1,150,459	1,142,414	1,164,200	Full Time Wages	21,786	1.9%
4210	01-4210-10-1111	FT Clerical	60,341	64,597	61,277	60,408	63,731	68,200	FT Clerical	4,469	7.0%
4210	01-4210-10-1112	Supervisor Wages	275,808	165,961	281,775	172,012	294,817	320,500	Supervisor Wages	25,683	8.7%
4210	01-4210-10-1115	Wages, PT	250	0	250	0	260	250	Wages, PT	-10	-3.8%
4210	01-4210-10-1119	Traffic Aids	20,017	11,205	19,469	18,956	20,889	24,530	Traffic Aids	3,641	17.4%
4210	01-4210-10-1140	Overtime	94,000	95,685	97,976	120,310	100,546	120,000	Overtime	19,454	19.3%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4210	01-4210-10-1141	Overtime-Clerical	6,789	3,720	6,894	5,672	7,170	7,170	Overtime-Clerical	0	0.0%
4210	01-4210-20-1210	Health Insurance	329,490	319,946	367,791	286,474	389,334	332,090	Health insurance & BBH	-57,244	-14.7%
4210	01-4210-20-1211	Dental Insurance	23,151	24,072	22,705	23,821	24,499	24,000	Dental Insurance & BBD	-499	-2.0%
4210	01-4210-20-1220	Social Security	5,419	4,926	6,922	6,342	7,128	6,210	Social Security 6.2 %	-918	-12.9%
4210	01-4210-20-1225	Medicare	22,008	23,561	23,773	24,288	24,430	24,720	Medicare 1.45%	290	1.2%
4210	01-4210-20-1230	Deferred Compensation	3,696	3,370	3,370	3,331	3,505	3,760	Deferred Compensation	255	7.3%
4210	01-4210-20-1235	Group II Retirement - Police	411,102	432,182	487,469	497,931	536,923	501,950	Group II Retirement - Police	-34,973	-6.5%
4210	01-4210-20-1240	Education Reimbursement	1,400	0	1,400	0	1,400	1,400	Education Reimbursement	0	0.0%
4210	01-4210-20-1266	Sick Leave Incentive	22,000	22,862	22,000	26,892	25,000	29,500	Sick Leave Incentive	4,500	18.0%
4210	01-4210-20-1269	Vacation Buyout-Union Contract	12,000	4,406	12,000	4,036	7,000	7,000	Vacation Buyout-Union Contract	0	0.0%
4210	01-4210-20-1290	Longevity	19,000	17,148	15,750	19,523	20,500	24,000	Longevity	3,500	17.1%
4210	01-4210-20-1294	Educat. & Training/Prof. Dev.	7,500	7,512	7,500	6,071	7,500	7,500	Educat. & Training/Prof. Dev.	0	0.0%
4210	01-4210-20-1295	Educational Incentive	21,250	21,227	21,250	19,770	21,250	21,250	Educational Incentive	0	0.0%
4210	01-4210-30-2336	Blood Analysis	250	0	250	0	250	250	Blood Analysis	0	0.0%
4210	01-4210-30-2337	Crime Lab	1,000	1,002	1,000	706	1,200	1,200	Crime Lab	0	0.0%
4210	01-4210-30-2341	Telephone	12,500	13,815	13,000	13,891	15,000	15,000	Telephone	0	0.0%
4210	01-4210-30-2343	Internet Service	2,500	2,422	2,500	2,961	3,600	3,600	Internet Service	0	0.0%
4210	01-4210-30-2350	Physicals/Alcohol/Drug Tests	1,500	248	1,500	1,353	1,500	1,500	Physicals/Alcohol/Drug Tests	0	0.0%
4210	01-4210-30-2374	Custodian	8,400	10,031	11,225	11,318	11,500	12,000	Custodian	500	4.3%
4210	01-4210-30-2380	Uniform Cleaning	4,000	5,077	4,300	4,540	4,800	4,800	Uniform Cleaning	0	0.0%
4210	01-4210-40-2410	Electricity	0	0	19,800	27,491	19,800	21,700	Electricity	1,900	9.6%
4210	01-4210-40-2411	Heat	5,720	1,455	5,720	1,820	2,400	3,000	Heat	600	25.0%
4210	01-4210-40-2412	Water	0	0	1,900	1,893	1,900	2,000	Water	100	5.3%
4210	01-4210-40-2425	Vehicle Repairs	15,000	20,179	16,000	30,142	20,000	20,000	Vehicle Repairs	0	0.0%
4210	01-4210-40-2429	Radio Replacement and Repair	6,000	4,212	7,000	5,869	7,000	8,500	Radio Replacement and Repair	1,500	21.4%
4210	01-4210-40-2440	Equipment Rental	1,860	2,329	1,860	2,830	3,200	3,400	Equipment Rental	200	6.3%
4210	01-4210-40-2442	Office Equip Maintenance	0	150	0	0	0	0	Office Equip Maintenance	0	0.0%
4210	01-4210-50-2550	Printing	1,200	555	1,200	1,367	1,200	1,200	Printing	0	0.0%
4210	01-4210-50-2551	Advertising	500	231	500	0	500	500	Advertising	0	0.0%
4210	01-4210-50-2560	Dues & Subscriptions	800	985	800	834	1,000	1,000	Dues & Subscriptions	0	0.0%
4210	01-4210-50-2565	Software License	15,125	13,751	15,200	12,919	15,200	15,700	Software License	500	3.3%
4210	01-4210-50-2580	Public Relations	750	505	750	482	750	750	Public Relations	0	0.0%
4210	01-4210-60-2614	Ammunition & Supplies	3,000	3,972	3,500	4,018	5,000	5,000	Ammunition & Supplies	0	0.0%
4210	01-4210-60-2615	Uniforms	9,500	10,154	9,500	6,956	10,000	11,000	Uniforms	1,000	10.0%
4210	01-4210-60-2620	Office Supplies	2,500	3,899	2,500	2,823	2,600	3,000	Office Supplies	400	15.4%
4210	01-4210-60-2621	Computer Equipment	18,000	20,748	18,000	20,271	12,000	14,000	Computer Equipment	2,000	16.7%
4210	01-4210-60-2625	Postage	1,800	419	1,800	1,047	1,800	1,500	Postage	-300	-16.7%
4210	01-4210-60-2635	Gasoline	43,000	17,049	39,000	37,176	41,000	44,500	Gasoline	3,500	8.5%
4210	01-4210-60-2643	Film	100	0	100	96	100	100	Film	0	0.0%
4210	01-4210-60-2653	Tools & Equipment	1,800	2,209	1,800	1,435	2,000	2,000	Tools & Equipment	0	0.0%
4210	01-4210-60-2654	Tires	7,000	6,567	7,500	8,198	8,000	10,500	Tires	2,500	31.3%
4210	01-4210-60-2660	Vehicle Supplies	700	601	800	517	800	800	Vehicle Supplies	0	0.0%
4210	01-4210-60-2670	Books & Periodicals	1,000	715	1,200	882	1,200	1,000	Books & Periodicals	-200	-16.7%
4210	01-4210-70-2740	New Equipment, Capital	7,500	7,493	7,500	8,738	7,800	13,000	New Equipment, Capital	5,200	66.7%
4210	01-4210-70-2750	Furniture and Fixtures - Office	500	8,812	500	285	500	500	Furniture and Fixtures - Office	0	0.0%
4210	01-4210-70-2760	New Vehicles	65,673	71,128	67,315	90,326	70,000	90,200	New Vehicles	20,200	28.9%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4210	01-4210-70-2761	Motorcycle Lease	4,400	0	1	0	4,600	4,950	Motorcycle Lease	350	7.6%
4210	01-4210-80-2811	Prisoner Care	25	0	25	0	25	30	Prisoner Care	5	20.0%
4210	01-4210-80-2825	Meetings & Conferences	1,500	1,836	1,500	1,355	1,500	1,500	Meetings & Conferences	0	0.0%
4210 Total	POLICE		2,640,938	2,626,181	2,839,459	2,750,832	2,978,021	3,007,910		29,889	1.0%
4215	01-4215-10-1115	Wages, PT Perm/Call Pay	515,484	514,920	519,680	511,299	540,689	578,500	PT EMT wages	37,811	7.0%
4215	01-4215-10-1140	Overtime	0	4,507	4,404	5,289	5,000	5,500	OT	500	10.0%
4215	01-4215-20-1220	Social Security	31,960	32,205	32,493	31,430	33,866	36,210	Social Security 6.2 %	2,344	6.9%
4215	01-4215-20-1225	Medicare	7,475	7,531	7,599	7,351	7,920	8,470	Medicare 1.45%	550	6.9%
4215	01-4215-20-1294	Educat. & Training/Prof. Dev.	3,000	2,248	2,000	2,015	3,000	2,500	Educat. & Training/Prof. Dev.	-500	-16.7%
4215	01-4215-20-1296	Supplemental Vol. Insur.	3,000	3,524	3,600	3,524	4,000	4,300	Supplemental Vol. Insur.	300	7.5%
4215	01-4215-30-2305	Amb Billing Service Fee	31,163	23,830	33,124	27,347	31,000	30,000	Amb Billing Service Fee	-1,000	-3.2%
4215	01-4215-30-2341	Telephone	5,440	7,103	6,900	5,960	7,200	5,000	Telephone	-2,200	-30.6%
4215	01-4215-40-2425	Vehicle Repairs	8,000	8,922	9,000	13,123	10,000	11,000	Vehicle Repairs	1,000	10.0%
4215	01-4215-40-2429	Radio Replacement and Repair	2,500	0	2,500	1,426	5,000	4,500	Radio Replacement and Repair	-500	-10.0%
4215	01-4215-40-2430	Equip Repair/Maint	4,000	2,387	4,000	2,720	4,000	4,000	Equip Repair/Maint	0	0.0%
4215	01-4215-50-2560	Dues & Subscriptions	100	315	315	330	315	400	Dues & Subscriptions	85	27.0%
4215	01-4215-60-2615	Uniforms	1,400	1,840	1,400	1,053	1,700	1,400	Uniforms	-300	-17.6%
4215	01-4215-60-2621	Computer Equipment	1,000	416	1,000	139	1,000	1,000	Computer Equipment	0	0.0%
4215	01-4215-60-2625	Postage	100	2	100	100	100	50	Postage	-50	-50.0%
4215	01-4215-60-2635	Gasoline	935	547	935	964	935	1,000	Gasoline	65	7.0%
4215	01-4215-60-2636	Diesel Fuel	7,150	3,304	7,150	5,961	6,000	6,200	Diesel Fuel	200	3.3%
4215	01-4215-60-2680	ALS Supplies	6,000	5,275	4,500	6,835	5,000	6,000	ALS Supplies	1,000	20.0%
4215	01-4215-60-2685	Oxygen	1,700	1,218	1,400	1,284	1,400	1,300	Oxygen	-100	-7.1%
4215	01-4215-60-2686	BLS Supplies	5,100	4,232	5,100	9,775	5,100	5,500	BLS Supplies	400	7.8%
4215	01-4215-60-2690	Misc. Supplies	400	344	400	1,732	400	500	Misc. Supplies	100	25.0%
4215	01-4215-70-2740	New Equipment, Capital	1,000	0	1	0	1	0	New Equipment, Capital	-1	-100.0%
4215	01-4215-80-2820	Mileage	100	0	100	0	100	0	Mileage	-100	-100.0%
4215 Total	RESCUE		637,007	624,669	647,701	639,658	673,726	713,330		39,604	5.9%
4220	01-4220-10-1110	Full Time Wages	98,301	100,039	99,775	101,579	111,096	111,050	Fire Chief	-46	0.0%
4220	01-4220-10-1111	FT Clerical/Fire Insp	82,805	83,760	85,738	84,748	87,444	99,250	Deputy Chief / Inspector	11,806	13.5%
4220	01-4220-10-1112	Supervisor Wages	78,458	78,780	81,245	78,354	82,888	94,080	Capt Fire/Rescue	11,192	13.5%
4220	01-4220-10-1114	PT Wages & Mechanic	10,978	10,425	11,165	9,675	11,612	10,000	Mechanic wages	-1,612	-13.9%
4220	01-4220-10-1115	Wages, PT Perm/Call Pay	107,100	74,120	101,500	73,270	95,784	90,000	PT & Call Fire	-5,784	-6.0%
4220	01-4220-20-1210	Health Insurance	53,328	30,915	29,681	43,260	49,290	49,980	Health insurance & BBH	690	1.4%
4220	01-4220-20-1211	Dental Insurance	4,459	3,197	3,211	2,349	2,461	2,350	Dental Insurance & BBD	-111	-4.5%
4220	01-4220-20-1220	Social Security	7,321	5,085	6,985	1,932	6,658	6,200	Social Security 6.2 %	-458	-6.9%
4220	01-4220-20-1225	Medicare	5,562	5,386	5,583	4,463	5,661	5,870	Medicare 1.45%	209	3.7%
4220	01-4220-20-1235	Group II Retirement - Fire	78,102	79,498	88,251	86,783	91,771	90,910	NHRS	-861	-0.9%
4220	01-4220-20-1266	Sick Leave Incentive	4,817	7,872	4,817	8,164	4,817	8,200	annual - sick leave payout	3,383	70.2%
4220	01-4220-20-1290	Longevity	750	750	750	750	750	1,250	Longevity	500	66.7%
4220	01-4220-20-1294	Educat. & Training/Prof. Dev.	10,000	3,073	7,000	4,649	7,000	6,000	Educat. & Training/Prof. Dev.	-1,000	-14.3%
4220	01-4220-20-1296	Supplemental Vol. Insur.	3,000	3,524	3,600	3,524	4,000	4,000	Supplemental Vol. Insur.	0	0.0%
4220	01-4220-30-2341	Telephone	4,700	7,554	7,700	7,691	7,700	7,700	Telephone	0	0.0%
4220	01-4220-30-2343	Internet Service	3,050	3,040	3,081	3,376	3,081	3,500	Internet Service	419	13.6%
4220	01-4220-30-2350	Physicals/Alcohol/Drug Tests	2,500	801	2,500	1,875	2,500	2,800	Physicals/Alcohol/Drug Tests	300	12.0%
4220	01-4220-30-2374	Custodian	3,156	3,156	3,156	3,156	3,156	3,160	Custodian	4	0.1%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4220	01-4220-40-2410	Electricity	0	0	13,650	11,596	13,650	7,000	Electricity	-6,650	-48.7%
4220	01-4220-40-2411	Heat	10,395	8,342	8,500	8,179	8,500	11,600	Heat	3,100	36.5%
4220	01-4220-40-2412	Water	0	0	4,700	6,112	4,700	6,000	Water	1,300	27.7%
4220	01-4220-40-2425	Vehicle Repairs	13,000	12,324	18,000	36,853	18,000	21,000	Vehicle Repairs	3,000	16.7%
4220	01-4220-40-2430	Equip Repair/Maint	4,000	5,842	4,000	7,754	6,000	6,300	Equip Repair/Maint	300	5.0%
4220	01-4220-50-2560	Dues & Subscriptions	5,500	5,929	6,100	5,731	6,100	6,100	Dues & Subscriptions	0	0.0%
4220	01-4220-60-2610	Supplies - General	2,000	1,286	2,500	2,473	2,500	2,500	Supplies - General	0	0.0%
4220	01-4220-60-2615	Uniforms	2,000	2,072	2,000	2,281	2,000	2,300	Uniforms	300	15.0%
4220	01-4220-60-2616	Protective Clothing	21,940	21,184	21,940	21,980	21,940	21,000	Protective Clothing	-940	-4.3%
4220	01-4220-60-2620	Office Supplies	2,000	500	2,000	1,096	2,000	1,800	Office Supplies	-200	-10.0%
4220	01-4220-60-2621	Computer Equipment	3,466	4,867	3,466	2,898	4,500	4,500	Computer Equipment	0	0.0%
4220	01-4220-60-2624	Education & Prevention	1,500	1,498	1,500	1,500	1,500	1,500	Education & Prevention	0	0.0%
4220	01-4220-60-2625	Postage	300	257	300	316	300	300	Postage	0	0.0%
4220	01-4220-60-2635	Gasoline	3,952	2,256	3,700	4,881	3,700	5,100	Gasoline	1,400	37.8%
4220	01-4220-60-2636	Diesel Fuel	4,399	1,668	4,399	3,287	3,339	3,500	Diesel Fuel	161	4.8%
4220	01-4220-60-2651	Breathing Apparatus	26,500	24,532	25,000	25,174	25,000	25,000	Breathing Apparatus	0	0.0%
4220	01-4220-60-2652	Radios and Pagers	8,000	7,556	8,000	7,735	12,000	11,000	Radios and Pagers	-1,000	-8.3%
4220	01-4220-60-2653	Tools & Equipment	15,000	15,048	15,000	14,221	15,000	15,000	Tools & Equipment	0	0.0%
4220	01-4220-60-2654	Tires	3,000	1,637	3,000	0	3,000	3,000	Tires	0	0.0%
4220	01-4220-80-2762	Equip Lease Payment	0	0	1,273	1,378	1,273	1,400	Equip Lease Payment	127	10.0%
4220	01-4220-80-2820	Mileage	500	42	300	0	300	200	Mileage	-100	-33.3%
4220 Total	FIRE		685,839	617,813	695,065	685,043	732,971	752,400		19,429	2.7%
4290	01-4290-50-2560	Dues & Subscriptions	8,500	8,500	8,500	9,053	9,553	10,000	Onsolve, LLC - Code Red Renewal	447	4.7%
4290	01-4290-70-2740	New Equipment, Capital	0	0	0	0	1	0		-1	-100.0%
4290	01-4290-80-2612	Equipment Purchases	1	0	1	0	1	0		-1	-100.0%
4290 Total	EMERGENCY		8,501	8,500	8,501	9,053	9,555	10,000		445	4.7%
4299	01-4299-10-1110	Full Time Wages	255,897	238,936	252,616	246,700	265,533	287,600	FT wages	22,067	8.3%
4299	01-4299-10-1115	Wages, PT Perm/Call Pay	19,063	20,627	20,862	17,852	22,046	20,140	PT wages	-1,906	-8.6%
4299	01-4299-10-1140	Overtime	17,000	15,693	21,442	19,538	21,301	21,500	Overtime	199	0.9%
4299	01-4299-20-1210	Health Insurance	116,190	140,252	140,635	132,885	162,799	159,410	Health insurance & BBH	-3,389	-2.1%
4299	01-4299-20-1211	Dental Insurance	6,137	5,841	2,611	5,596	5,926	6,200	Dental Insurance & BBD	274	4.6%
4299	01-4299-20-1220	Social Security	18,389	16,627	18,523	17,362	19,600	20,420	Social Security 6.2 %	820	4.2%
4299	01-4299-20-1225	Medicare	4,301	3,888	4,332	4,072	4,583	4,780	Medicare 1.45%	197	4.3%
4299	01-4299-20-1230	Deferred Compensation	14,074	8,237	8,824	10,495	9,175	12,000	457b Town contribution 5.5%	2,825	30.8%
4299	01-4299-20-1266	Sick Leave Incentive	3,332	5,786	3,332	5,558	6,000	6,000	Sick Leave Incentive	0	0.0%
4299	01-4299-20-1290	Longevity	1,300	500	500	891	1,250	1,500	Longevity	250	20.0%
4299	01-4299-20-1294	Educat. & Training/Prof. Dev.	1,500	495	0	620	1,500	1,500	Educat. & Training/Prof. Dev.	0	0.0%
4299	01-4299-30-2341	Telephone	5,500	7,114	6,000	7,347	7,500	8,000	Telephone	500	6.7%
4299	01-4299-30-2343	Internet Service	2,500	2,216	3,000	2,443	3,100	3,100	Internet Service	0	0.0%
4299	01-4299-30-2350	Physicals/Alcohol/Drug Tests	750	200	750	125	750	750	Physicals/Alcohol/Drug Tests	0	0.0%
4299	01-4299-30-2430	Equip Repair/Maint	1,250	1,055	1,250	1,300	1,250	1,500	Equip Repair/Maint	250	20.0%
4299	01-4299-40-2440	Equipment Rental	0	0	1,295	0	1,800	1,800	Equipment Rental	0	0.0%
4299	01-4299-50-2560	Dues & Subscriptions	350	345	350	395	350	450	Dues & Subscriptions	100	28.6%
4299	01-4299-50-2565	Software License	7,500	6,001	7,500	6,012	7,000	7,000	Software License	0	0.0%
4299	01-4299-60-2615	Uniforms	1,700	1,256	1,700	1,136	1,700	1,700	Uniforms	0	0.0%
4299	01-4299-60-2620	Office Supplies	500	480	500	356	500	500	Office Supplies	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4299	01-4299-60-2621	Computer Equipment	2,500	2,822	2,500	1,494	3,000	3,000	Computer Equipment	0	0.0%
4299	01-4299-60-2625	Postage	50	0	50	55	50	50	Postage	0	0.0%
4299	01-4299-80-2612	Equipment Purchases	1,000	447	1,000	1,009	1,000	1,250	Equipment Purchases	250	25.0%
4299 Total	COMMUNICATIONS		480,783	478,819	499,572	483,240	547,713	570,150		22,437	4.1%
4311	01-4311-10-1110	Full Time Wages	245,556	233,165	239,038	177,444	260,707	254,800	FT - DPW Dir, AssistDir, ExecAssist	-5,907	-2.3%
4311	01-4311-10-1115	Wages, PT Perm	19,933	22,858	27,636	22,983	22,807	28,000	PT Clerical	5,193	22.8%
4311	01-4311-10-1116	Part Time Stormwater intern	14,790	0	14,419	0	14,993	15,000	PT - Stormwater intern	7	0.0%
4311	01-4311-10-1140	Overtime	1,020	1,568	1,061	704	1,127	750	Overtime	-377	-33.5%
4311	01-4311-20-1210	Health Insurance	53,813	32,267	32,209	24,766	35,076	59,240	Health insurance & BBH	24,164	68.9%
4311	01-4311-20-1211	Dental Insurance	1,235	4,070	3,499	2,828	1,400	3,660	Dental Insurance & BBD	2,260	161.4%
4311	01-4311-20-1220	Social Security	17,441	18,216	17,808	14,145	18,772	18,510	Social Security 6.2%	-262	-1.4%
4311	01-4311-20-1225	Medicare	4,079	4,260	4,165	3,308	4,450	4,330	Medicare 1.45%	-120	-2.7%
4311	01-4311-20-1230	Deferred Compensation	13,506	12,865	13,147	9,660	14,455	14,020	457b Town contribution 5.5%	-435	-3.0%
4311	01-4311-20-1266	Sick Leave Incentive	4,320	5,279	4,320	6,112	4,320	5,500	annual - sick leave payout	1,180	27.3%
4311	01-4311-20-1290	Longevity	750	750	750	750	750	750	Longevity	0	0.0%
4311	01-4311-20-1294	Educat. & Training/Prof. Dev.	3,000	933	3,000	1,276	3,000	3,000	Educat. & Training/Prof. Dev.	0	0.0%
4311	01-4311-30-2310	Engineering	5,000	11,265	7,500	31,624	12,500	20,000	10K Libr ERV, Survey, other projects	7,500	60.0%
4311	01-4311-30-2341	Telephone	4,000	6,328	5,500	6,966	5,500	7,100	Nextiva, Verizon, MCI, Consolidated	1,600	29.1%
4311	01-4311-30-2343	Internet Service	3,800	2,530	3,500	4,853	3,500	5,000	Comcast - Internet	1,500	42.9%
4311	01-4311-30-2374	Custodian	2,400	2,210	2,600	2,210	2,600	2,300	contracted cleaning	-300	-11.5%
4311	01-4311-30-2396	Storm Water II Project	2,500	1,651	2,500	1,618	2,500	2,750	Storm Water II Project	250	10.0%
4311	01-4311-40-2410	Electricity	0	0	12,500	12,330	13,500	17,300	Electricity	3,800	28.1%
4311	01-4311-40-2411	Heat	7,500	4,550	7,500	5,127	6,300	11,450	Heat	5,150	81.7%
4311	01-4311-40-2412	Water	0	0	1,068	1,420	1,068	1,490	Water	422	39.5%
4311	01-4311-40-2430	Equip Repair/Maint	7,500	2,940	9,000	11,760	9,000	9,000	Equip Repair/Maint	0	0.0%
4311	01-4311-50-2551	Advertising	2,000	222	1,500	1,102	1,500	1,500	Advertising	0	0.0%
4311	01-4311-50-2560	Dues & Subscriptions	2,100	5,145	3,000	1,698	3,000	3,000	Dues & Subscriptions	0	0.0%
4311	01-4311-60-2620	Office Supplies	3,000	3,604	3,000	2,685	3,500	3,500	Office Supplies	0	0.0%
4311	01-4311-60-2621	Computer Equipment	1,500	5,867	2,000	2,326	2,000	8,900	Computer replacement & misc	6,900	345.0%
4311	01-4311-60-2625	Postage	200	292	300	506	300	400	Postage	100	33.3%
4311	01-4311-70-2750	Furniture and Fixtures - Office	1,000	974	1,500	851	1,500	1,500	Misc office furnishings	0	0.0%
4311	01-4311-80-2820	Mileage	1	0	1	0	1	150	Reimb mileage - Town business	149	14900.0%
4311 Total	DPW - Admin		421,944	383,810	424,021	351,052	450,126	502,900		52,774	11.7%
4312	01-4312-10-1110	Full Time Wages	562,140	526,100	554,029	473,407	577,638	544,000	FT wages - 10 employees	-33,638	-5.8%
4312	01-4312-10-1115	Wages, PT Perm	52,826	29,964	56,376	43,106	54,028	82,000	PT Perm & seasonal	27,972	51.8%
4312	01-4312-10-1140	Overtime	91,135	54,298	93,363	81,302	98,293	114,700	overtime	16,407	16.7%
4312	01-4312-20-1210	Health Insurance	176,422	204,431	202,231	184,215	259,469	175,550	Health insurance & BBH	-83,919	-32.3%
4312	01-4312-20-1211	Dental Insurance	10,405	10,459	7,762	8,412	11,288	8,360	Dental Insurance & BBD	-2,928	-25.9%
4312	01-4312-20-1220	Social Security	44,266	38,310	44,214	36,916	45,668	45,930	Social Security 6.2%	262	0.6%
4312	01-4312-20-1225	Medicare	10,354	8,960	10,340	8,634	10,680	10,740	Medicare 1.45%	60	0.6%
4312	01-4312-20-1230	Deferred Compensation	30,918	23,467	25,764	22,275	28,182	29,920	457b Town contribution 5.5%	1,738	6.2%
4312	01-4312-20-1266	Sick Leave Incentive	2,860	2,481	2,860	3,049	2,860	3,350	annual - sick leave payout	490	17.1%
4312	01-4312-20-1290	Longevity	5,000	4,500	6,500	3,292	3,750	1,500	Longevity	-2,250	-60.0%
4312	01-4312-30-2350	Physicals/Alcohol/Drug Tests	1,400	2,866	2,800	3,292	2,800	3,300	Physicals/Alcohol/Drug Tests	500	17.9%
4312	01-4312-40-2425	Vehicle Repairs	81,000	59,797	85,000	49,890	85,000	60,000	Vehicle Repairs	-25,000	-29.4%
4312	01-4312-40-2429	Radio Replacement and Repair	1,200	888	1,200	0	1,200	1,200	Radio Replacement and Repair	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4312	01-4312-40-2430	Equip Repair/Maint	55,000	75,711	57,000	88,725	57,000	75,000	Equip Repair/Maint	18,000	31.6%
4312	01-4312-40-2431	Facility Maintenance/Repairs	2,800	3,163	2,000	58,094	4,000	4,000	Facility Maintenance/Repairs	0	0.0%
4312	01-4312-40-2435	Fuel Tank Apron	1	0	1	5,336	1	2,500	Fuel Tank Apron	2,499	249900.0%
4312	01-4312-40-2443	Pennichuck Water Main Assess	284,938	225,382	300,000	270,896	250,000	310,000	Pennichuck Water Main Assess	60,000	24.0%
4312	01-4312-40-2450	Line Stripe Roads	18,000	680	29,000	26,766	29,000	29,000	Line Stripe Roads	0	0.0%
4312	01-4312-40-2451	Outside Hire	76,000	92,395	90,000	76,901	90,000	92,500	Outside Hire	2,500	2.8%
4312	01-4312-40-2452	Equip Lease/Rental Pymts	6,000	2,260	7,000	9,321	6,000	7,500	Equip Lease/Rental Pymts	1,500	25.0%
4312	01-4312-40-2453	Fuel Tank Testing	350	2,847	1,100	0	1,100	2,500	Fuel Tank Testing	1,400	127.3%
4312	01-4312-40-2461	Street Sweeping	12,000	10,560	7,000	3,535	7,000	7,000	Street Sweeping	0	0.0%
4312	01-4312-40-2463	Catch Basin	25,000	23,950	12,500	15,098	12,500	20,290	Catch Basin	7,790	62.3%
4312	01-4312-40-2470	Tree Care	15,000	17,688	15,000	18,100	15,000	15,000	Tree Care	0	0.0%
4312	01-4312-60-2610	Supplies - General	31,000	39,595	33,000	28,025	33,000	33,000	Supplies - General	0	0.0%
4312	01-4312-60-2615	Uniforms	18,500	18,552	19,500	18,896	19,500	19,500	Uniforms	0	0.0%
4312	01-4312-60-2616	Protective Clothing	9,000	12,839	9,000	9,542	9,000	9,000	Protective Clothing	0	0.0%
4312	01-4312-60-2626	Oil & Grease	5,500	7,143	6,000	3,602	6,000	6,000	Oil & Grease	0	0.0%
4312	01-4312-60-2635	Gasoline	14,999	9,178	14,999	17,135	14,999	17,990	Gasoline	2,991	19.9%
4312	01-4312-60-2636	Diesel Fuel	55,418	35,021	50,000	30,306	50,000	50,000	Diesel Fuel	0	0.0%
4312	01-4312-60-2653	Tools & Equipment	5,000	19,982	7,500	24,817	8,000	8,000	Tools & Equipment	0	0.0%
4312	01-4312-60-2654	Tires	6,000	5,872	6,000	3,094	6,000	6,000	Tires	0	0.0%
4312	01-4312-60-2662	Salt	110,000	104,110	120,000	110,200	130,000	140,000	Salt	10,000	7.7%
4312	01-4312-60-2663	Sand	25,000	0	10,000	0	7,500	7,500	Sand	0	0.0%
4312	01-4312-60-2665	Gravel	20,000	26,209	12,000	7,794	12,000	12,000	Gravel	0	0.0%
4312	01-4312-60-2666	Calcium Chloride	27,000	25,536	27,000	15,841	27,000	27,000	Calcium Chloride	0	0.0%
4312	01-4312-60-2668	Cold Patch	1,000	0	2,500	690	1,200	1,200	Cold Patch	0	0.0%
4312	01-4312-60-2684	Guardrails	7,000	11,131	7,000	7,847	7,000	7,600	Guardrails	600	8.6%
4312	01-4312-60-2687	Signs & Misc. Supplies	10,000	15,004	11,000	13,399	11,000	12,500	Signs & Misc. Supplies	1,500	13.6%
4312	01-4312-70-2730	Road Maintenance	100,000	40,271	100,000	24,984	100,000	100,000	Road Maintenance	0	0.0%
4312	01-4312-70-2735	Road Rebuild	1,200,000	1,192,099	1,300,000	617,058	1,400,000	1,400,000	Road Rebuild	0	0.0%
4312	01-4312-70-2740	New Equipment, Capital	10,000	147,170	140,000	32,639	140,000	163,000	extra \$17K from "old" CRF	23,000	16.4%
4312	01-4312-70-2762	Equip Lease Payment	250,000	136,044	46,500	46,480	46,500	0	Equip Lease Payment	-46,500	-100.0%
4312 Total	HIGHWAY/ST		3,470,432	3,266,911	3,535,039	2,502,910	3,681,156	3,666,130		-15,026	-0.4%
4316	01-4316-40-2414	General Street Lighting	23,607	18,952	23,607	15,965	20,000	8,000		-12,000	-60.0%
4316	01-4316-40-2415	Warning Lights	2,300	2,276	2,200	2,245	2,300	2,580		280	12.2%
4316	01-4316-40-2416	Traffic Signals	1,443	2,552	1,300	1,335	2,600	1,540		-1,060	-40.8%
4316 Total	LIGHTS		27,350	23,780	27,107	19,544	24,900	12,120		-12,780	-51.3%
4323	01-4323-30-2307	Souhegan Regional Landfill	391,579	277,740	388,000	383,600	437,855	541,730	SRLD - Amherst assessment	103,875	23.7%
4323 Total	REGIONAL		391,579	277,740	388,000	383,600	437,855	541,730		103,875	23.7%
4324	01-4324-10-1110	Full Time Wages	44,554	44,878	45,677	53,204	47,528	52,290	FT Wages 1 employee	4,762	10.0%
4324	01-4324-10-1115	Wages, PT Perm/Call Pay	81,364	72,282	84,850	56,019	99,072	109,200	PT wages 3 employees	10,128	10.2%
4324	01-4324-10-1140	Overtime	3,010	7,534	3,722	2,863	3,200	3,200	overtime	0	0.0%
4324	01-4324-20-1210	Health Insurance	22,259	34,826	34,202	37,069	37,246	38,780	Health insurance & BBH	1,534	4.1%
4324	01-4324-20-1211	Dental Insurance	876	1,782	1,749	1,904	1,766	1,710	Dental Insurance & BBD	-56	-3.2%
4324	01-4324-20-1220	Social Security	8,086	7,443	8,415	6,769	8,805	10,220	Social Security 6.2%	1,415	16.1%
4324	01-4324-20-1225	Medicare	1,891	1,741	1,968	1,583	2,060	2,390	Medicare 1.45%	330	16.0%
4324	01-4324-20-1230	Deferred Compensation	2,451	0	0	236	0	2,880	457b Town contribution 5.5%	2,880	0.0%
4324	01-4324-20-1266	Sick Leave Incentive	727	574	727	321	727	800	annual - sick leave payout	73	10.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4324	01-4324-20-1290	Longevity	750	0	750	0	750	0	Longevity	-750	-100.0%
4324	01-4324-20-1294	Educat. & Training/Prof. Dev.	500	600	500	525	600	600		0	0.0%
4324	01-4324-30-2341	Telephone	1,250	1,265	1,250	1,457	1,300	1,500		200	15.4%
4324	01-4324-30-2343	Internet Service	2,400	3,278	2,400	2,456	3,300	2,600		-700	-21.2%
4324	01-4324-40-2410	Electricity	7,381	7,184	7,866	6,527	7,200	9,440		2,240	31.1%
4324	01-4324-40-2412	Water	750	759	750	930	800	980		180	22.5%
4324	01-4324-40-2420	Waste disposal	91,500	96,536	97,000	106,627	97,000	115,000		18,000	18.6%
4324	01-4324-40-2431	Facility Maintenance/Repairs	3,850	5,577	3,850	2,711	8,000	8,000		0	0.0%
4324	01-4324-40-2451	Outside Hire	11,000	16,191	11,000	5,022	11,000	12,000		1,000	9.1%
4324	01-4324-40-2452	Equip Lease/Rental Pymts	0	180	0	180	0	0		0	0.0%
4324	01-4324-50-2560	Dues & Subscriptions	7,700	9,006	8,400	9,181	9,400	9,690		290	3.1%
4324	01-4324-50-2561	Bank/Credit Card Fees	1,700	751	2,700	3,556	1,000	3,750		2,750	275.0%
4324	01-4324-50-2563	Weighmaster Licences	600	384	600	254	600	500		-100	-16.7%
4324	01-4324-60-2664	Landfill Waste Oil	1,882	4,314	2,500	1,137	2,500	2,500		0	0.0%
4324	01-4324-60-2687	Signs & Misc. Supplies	850	1,671	950	1,404	1,800	1,800		0	0.0%
4324	01-4324-60-2688	Tire removal	1,500	1,378	1,500	857	1,500	1,500		0	0.0%
4324 Total	TRANSFER STA		298,831	320,133	323,327	302,790	347,154	391,330		44,176	12.7%
4411	01-4411-10-1115	Wages, PT Perm/Call Pay	2,000	2,000	2,000	2,000	2,080	2,200	Health Officer stipend	120	5.8%
4411	01-4411-20-1220	Social Security	127	114	124	115	129	140		11	8.5%
4411	01-4411-20-1225	Medicare	29	27	29	27	30	30		0	0.0%
4411	01-4411-20-1230	Deferred Compensation	0	90	0	90	0	0	being reported under building inspector - \$93.60	0	0.0%
4411 Total	HEALTH OFFICER		2,156	2,230	2,153	2,232	2,239	2,370		131	5.9%
4414	01-4414-60-2619	Dog Emergency Care	400	729	400	0	400	200		-200	-50.0%
4414	01-4414-80-2811	Kennel Costs	0	0	0	200	0	200	Animal Rescue League of NH - annual contract	200	0.0%
4414 Total	ANIMAL CONTROL		400	729	400	200	400	400		0	0.0%
4415	01-4415-30-2399	Health Agencies	50,000	50,000	55,000	55,000	55,000	55,000		0	0.0%
4415 Total	DONATIONS		50,000	50,000	55,000	55,000	55,000	55,000		0	0.0%
4442	01-4442-40-2441	Rent, WGA	12,070	330	12,070	5,398	8,000	8,000		0	0.0%
4442	01-4442-60-2627	Utilities, WGA	1,500	0	1,500	371	1,500	1,500		0	0.0%
4442	01-4442-60-2699	Other Charges - WGA	750	89	750	75	750	750		0	0.0%
4442 Total	WELFARE		14,320	419	14,320	5,844	10,250	10,250		0	0.0%
4520	01-4520-10-1110	Full Time Wages	135,866	137,836	140,654	139,578	151,937	162,820	2 FT employees	10,883	7.2%
4520	01-4520-10-1112	Supervisor Wages (Maint EE)	111,072	112,512	114,109	112,680	119,185	127,000	2 FT Maintenance employees	7,815	6.6%
4520	01-4520-10-1113	Part Time Wages - Seasonal	5,000	5,479	25,000	15,711	0	0	CLOSE & USE 01-4520-10-1115	0	0.0%
4520	01-4520-10-1115	Wages - PT year round	5,000	5,479	25,000	15,711	24,823	30,000	PT Maintenance	5,177	20.9%
4520	01-4520-10-1140	Overtime	700	0	711	0	783	700	Overtime	-83	-10.6%
4520	01-4520-20-1210	Health Insurance	56,264	45,147	57,552	42,914	48,891	47,350	Health insurance & BBH	-1,541	-3.2%
4520	01-4520-20-1211	Dental Insurance	4,418	3,715	3,599	3,533	3,166	3,650	Dental Insurance & BBD	484	15.3%
4520	01-4520-20-1220	Social Security	15,664	17,892	17,606	18,695	18,237	19,880	Social Security 6.2%	1,643	9.0%
4520	01-4520-20-1225	Medicare	3,663	4,251	4,117	4,372	4,265	4,650	Medicare 1.45%	385	9.0%
4520	01-4520-20-1230	Deferred Compensation	13,582	13,513	14,012	13,842	14,571	15,940	Deferred Compensation	1,369	9.4%
4520	01-4520-20-1266	Sick Leave Incentive	2,500	3,691	2,500	3,633	3,700	3,800	Annual sick leave payout	100	2.7%
4520	01-4520-20-1290	Longevity	500	500	1,000	500	1,000	1,250	Longevity	250	25.0%
4520	01-4520-30-2341	Telephone	7,356	6,978	7,356	6,130	7,356	7,200	Telephone	-156	-2.1%
4520	01-4520-30-2343	Internet Service	2,640	2,442	2,640	2,640	3,840	5,040	Internet Service	1,200	31.3%
4520	01-4520-30-2374	Custodian	1,300	1,250	1,300	1,300	1,300	1,300	contracted cleaning	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$ change	% change
4520	01-4520-40-2410	Electricity	0	0	11,682	11,405	11,682	7,590	Electricity- move 8,900 to Fund 2	-4,092	-35.0%
4520	01-4520-40-2411	Heat	3,000	5,211	5,000	4,044	6,000	6,740	Heat	740	12.3%
4520	01-4520-40-2412	Water	0	0	340	792	340	830	Water	490	144.1%
4520	01-4520-40-2425	Vehicle Repairs	4,000	3,950	4,000	7,154	4,000	6,000	Vehicle Repairs	2,000	50.0%
4520	01-4520-40-2431	Facility Maintenance/Repairs	8,000	7,997	8,000	8,005	10,000	8,000	Field Maintenance - move \$2K to Fund 2	-2,000	-20.0%
4520	01-4520-50-2545	Trash Removal	1,400	975	1,400	1,351	1,400	1,400	Recreation building	0	0.0%
4520	01-4520-50-2551	Advertising	400	53	400	197	400	400	recruiting	0	0.0%
4520	01-4520-50-2565	Software License	690	739	888	947	888	960	SHI, Adobe	72	8.1%
4520	01-4520-50-2615	Uniforms	1,400	923	1,400	1,304	1,000	1,000	maintenance staff uniforms	0	0.0%
4520	01-4520-60-2610	Supplies - General	750	0	750	2,108	750	2,000	Supplies - General	1,250	166.7%
4520	01-4520-60-2612	Equipment Purchases	0	1,295	0	0	13,000	13,000	Equipment Purchases - mower 1st half	0	0.0%
4520	01-4520-60-2620	Office Supplies	800	704	800	98	800	800	Office Supplies	0	0.0%
4520	01-4520-60-2621	Computer Equipment	0	0	0	0	0	2,000	Replace equipment as needed	2,000	0.0%
4520	01-4520-60-2625	Postage	100	27	100	62	100	100	Postage	0	0.0%
4520	01-4520-60-2635	Gasoline	7,500	3,382	8,000	6,923	8,000	7,500	Gasoline	-500	-6.3%
4520	01-4520-60-2636	Diesel Fuel	2,500	923	2,800	1,560	2,400	1,700	Diesel Fuel	-700	-29.2%
4520	01-4520-70-2762	Equip Lease Payment	10,880	10,880	12,153	12,338	1,353	1,350	copy machine	-3	-0.2%
4520	01-4520-80-2653	Tools & Equipment	1,000	2,353	1,000	148	2,500	2,500	Tools & Equipment	0	0.0%
4520	01-4520-80-2820	Mileage	100	0	1	0	1	100	Mileage	99	9900.0%
4520	01-4520-80-2825	Meetings & Conferences	1,500	1,467	1,500	1,131	1,500	2,000	Meetings & Conferences	500	33.3%
4520 Total	RECREATION		409,545	401,562	477,371	440,804	469,168	496,550		27,382	5.8%
4522	01-4522-10-1115	Wages, PT Perm/Call Pay	9,588	10,333	9,700	14,253	9,700	17,200	Wages PT	7,500	77.3%
4522	01-4522-10-1140	Overtime	1	165	1	0	1	0	Overtime	-1	-100.0%
4522	01-4522-20-1220	Social Security	595	651	601	884	632	1,070	Social Security	438	69.3%
4522	01-4522-20-1225	Medicare	139	152	141	207	141	250	Medicare	109	77.3%
4522	01-4522-40-2430	Equip Repair/Maint	500	224	500	653	500	650	Equip Repair/Maint	150	30.0%
4522	01-4522-40-2451	Outside Hire	1,000	0	500	1,100	500	500	Outside Hire	0	0.0%
4522	01-4522-60-2610	Supplies - General	300	935	350	1,348	350	750	Supplies - General	400	114.3%
4522	01-4522-60-2613	Fertilizer & Lime	1,000	991	1,000	444	1,000	1,000	Fertilizer & Lime	0	0.0%
4522	01-4522-80-2612	Equipment Purchases	650	163	650	0	650	500	Equipment Purchases	-150	-23.1%
4522 Total	PARKS		13,773	13,614	13,443	18,888	13,474	21,920		8,446	62.7%
4550	01-4550-10-1110	Full Time Wages	440,827	442,125	451,192	415,002	460,218	496,000	7 FT employees	35,782	7.8%
4550	01-4550-10-1115	Wages, PT Perm	155,654	94,889	156,411	139,428	157,309	160,000	17 PT employees	2,691	1.7%
4550	01-4550-20-1210	Health Insurance	123,237	127,951	126,380	125,751	174,843	170,800	Health insurance & BBH	-4,043	-2.3%
4550	01-4550-20-1211	Dental Insurance	6,448	6,981	4,487	6,059	8,362	7,000	Dental Insurance & BBD	-1,362	-16.3%
4550	01-4550-20-1220	Social Security	37,488	34,350	38,177	35,244	38,289	41,300	Social Security 6.2 %	3,011	7.9%
4550	01-4550-20-1225	Medicare	8,767	8,034	8,928	8,243	8,954	9,670	Medicare 1.45%	716	8.0%
4550	01-4550-20-1230	Deferred Compensation	24,245	22,452	24,816	19,512	23,071	27,280	457b Town contribution 5.5%	4,209	18.2%
4550	01-4550-20-1266	Sick Leave Incentive	5,658	7,900	5,658	7,179	8,058	8,200	Annual sick leave payout	142	1.8%
4550	01-4550-20-1290	Longevity	2,500	2,500	2,500	1,500	1,500	2,250	Longevity - 3 FT employees	750	50.0%
4550	01-4550-20-1294	Educat. & Training/Prof. Dev.	300	204	300	35	300	300	Educat. & Training/Prof. Dev.	0	0.0%
4550	01-4550-30-2341	Telephone	3,960	2,855	3,960	3,011	2,800	3,200	Nextiva, Consolidated, Verizon	400	14.3%
4550	01-4550-30-2343	Internet Service	4,092	5,833	4,092	6,246	5,800	6,200	Comcast - Internet	400	6.9%
4550	01-4550-30-2374	Custodian	15,000	11,400	15,000	11,400	15,000	13,000	contracted cleaning	-2,000	-13.3%
4550	01-4550-30-2395	Outside Hire - IT	5,000	5,203	4,500	4,740	5,000	5,000	Outside Hire - IT	0	0.0%
4550	01-4550-40-2410	Electricity	0	0	8,220	8,338	8,220	11,500	Electricity	3,280	39.9%

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4550	01-4550-40-2411	Heat	10,846	8,064	7,900	7,407	8,975	12,500	Heat	3,525	39.3%
4550	01-4550-40-2412	Water	0	0	1,950	3,159	1,950	3,300	Water	1,350	69.2%
4550	01-4550-40-2430	Repairs Bldg & Grounds	250	0	250	0	250	100	misc - irrigation	-150	-60.0%
4550	01-4550-50-2560	Dues & Subscriptions	1,200	1,055	1,200	1,215	1,200	1,200	NHLTA,NHLA,NELA,ALA	0	0.0%
4550	01-4550-50-2565	Software License	40,500	42,029	45,000	44,229	45,000	45,000	Polaris,Assabet,Dashlane,etal	0	0.0%
4550	01-4550-50-2581	Travel	1	0	1	0	1	100	conference travel/hotel	99	9900.0%
4550	01-4550-60-2620	Office Supplies	8,000	7,060	6,500	6,315	7,000	7,000	Office & Libr processing supplies	0	0.0%
4550	01-4550-60-2625	Postage	1,500	446	1,500	538	500	500	Out of state Libr Loans postage	0	0.0%
4550	01-4550-80-2762	Equipment Lease Payment	0	0	0	0	5,000	5,000	Copier Lease - rental & overages	0	0.0%
4550	01-4550-60-2670	Books & Periodicals	100,000	96,714	100,000	97,384	103,000	103,000	All content & formats	0	0.0%
4550	01-4550-70-2720	Building Improvements	0	1,905	0	0	0	0	purchased with trustee funds	0	0.0%
4550	01-4550-70-2740	New Equipment, Capital	1	2,636	1	35	1	0	purchased with trustee funds	-1	-100.0%
4550	01-4550-80-2612	Equipment Purchases	500	0	500	469	500	500	Durable goods, not supplies	0	0.0%
4550	01-4550-80-2618	Special Events & supplies	16,000	10,674	16,000	15,715	16,000	16,000	Speaker fees,Supplies,Printing,et al	0	0.0%
4550	01-4550-80-2621	Computer Equipment	10,000	14,851	10,000	17,173	10,000	10,000	Computer,server,projector,misc	0	0.0%
4550	01-4550-80-2820	Mileage	1,500	0	500	125	300	300	Reimb mileage - Libr business	0	0.0%
4550	01-4550-80-2825	Meetings & Conferences	1,700	0	1,700	369	1,700	1,500	Conf registration - PLA 2024,others	-200	-11.8%
4550 Total	LIBRARY		1,025,174	958,107	1,047,622	985,821	1,119,101	1,167,700		48,599	4.3%
4583	01-4583-80-2860	4th of July Subsidy	8,000	8,000	8,000	8,000	8,000	8,000	Add'l \$2,000 requested by Peter Giannakopoulos	0	0.0%
4583	01-4583-80-2861	Memorial Day Subsidy	500	0	500	0	500	500		0	0.0%
4583 Total	PATRIOTIC		8,500	8,000	8,500	8,000	8,500	8,500		0	0.0%
4589	01-4589-10-1115	Wages, PT Perm/Call Pay	1,264	509	1,316	-4	1,368	500	Heritage Commission - minute taker	-868	-63.5%
4589	01-4589-20-1220	Social Security	78	32	82	31	85	30	Social Security 6.2%	-55	-64.7%
4589	01-4589-20-1225	Medicare	18	7	19	7	20	10	Medicare 1.45%	-10	-50.0%
4589	01-4589-30-2382	Outside Hire	50	0	50	4,200	50	50	NRPC grant	0	0.0%
4589	01-4589-50-2550	Printing	400	0	400	255	400	400	Printing	0	0.0%
4589	01-4589-60-2610	Supplies - General	82	0	82	35	82	80	Supplies - General	-2	-2.4%
4589	01-4589-60-2621	Computer Equipment	80	0	80	0	80	80	Computer Equipment	0	0.0%
4589	01-4589-80-2618	Special Events & supplies	300	0	300	0	300	300	Special Events & supplies	0	0.0%
4589	01-4589-80-2825	Meetings & Conferences	300	0	300	0	300	300	Meetings & Conferences	0	0.0%
4589 Total	HERITAGE		2,572	548	2,629	4,524	2,685	1,750		-935	-34.8%
4611	01-4611-10-1115	Wages, PT Perm/Call Pay	3,057	1,910	3,509	1,455	3,649	1,800	ConsComm meetings - minute taker	-1,849	-50.7%
4611	01-4611-20-1220	Social Security	190	118	218	90	226	110	Social Security 6.2%	-116	-51.3%
4611	01-4611-20-1225	Medicare	44	28	51	21	53	30	Medicare 1.45%	-23	-43.4%
4611	01-4611-20-1294	Educat. & Training/Prof. Dev.	750	50	750	75	750	750	Educat. & Training/Prof. Dev.	0	0.0%
4611	01-4611-40-2482	Surveying	0	0	0	0	0	0	Surveying	0	0.0%
4611	01-4611-40-2483	Land Management	0	0	0	200	0	3,000	Land Management	3,000	0.0%
4611	01-4611-40-2484	Town Meadow Maintenance	0	0	0	0	0	0	Town Meadow Maintenance	0	0.0%
4611	01-4611-40-2486	Water Crossing Repair & Maint	3,000	1,588	3,000	2,930	2,500	1,500	Water Crossing Repair & Maint	-1,000	-40.0%
4611	01-4611-40-2487	Invasives Mitigation	3,000	8,799	3,800	9,105	3,800	2,500	Invasives Mitigation	-1,300	-34.2%
4611	01-4611-40-2488	Signage	1,500	2,906	1,500	1,750	2,400	0	Signage	-2,400	-100.0%
4611	01-4611-40-2489	Kiosk	0	0	0	0	0	0	Kiosk	0	0.0%
4611	01-4611-50-2560	Dues & Subscriptions	1,200	700	1,200	840	1,200	1,000	Dues & Subscriptions	-200	-16.7%
4611	01-4611-50-2561	Bank/Credit Card Fees	0	120	0	0	0	0	Bank/Credit Card Fees	0	0.0%
4611	01-4611-50-2564	Educational Outreach	2,250	0	2,500	0	1,250	1,500	Educational Outreach	250	20.0%
4611	01-4611-60-2625	Postage	0	0	0	12	0	0	Postage	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4611 Total	CONSERVATION		14,991	16,220	16,528	16,478	15,828	12,190		-3,638	-23.0%
4711	01-4711-90-2210	Road Construction Phase 1 & 2	306,000	306,000	306,000	306,000	306,000	306,000	Road Construction Phase 1 & 2	0	0.0%
4711	01-4711-90-2211	Road Construction FY11	50,000	50,000	0	0	0	0	Road Construction FY11	0	0.0%
4711	01-4711-90-2214	Road Construction FY14	200,000	200,000	200,000	200,000	200,000	0	Road Construction FY14	-200,000	-100.0%
4711	01-4711-90-2215	Road Construction FY15	200,000	200,000	200,000	200,000	200,000	200,000	Road Construction FY15	0	0.0%
4711	01-4711-90-2216	Road Construction FY16	400,000	400,000	400,000	400,000	400,000	400,000	Road Construction FY16	0	0.0%
4711 Total	LT DEBT - Principal		1,156,000	1,156,000	1,106,000	1,106,000	1,106,000	906,000		-200,000	-18.1%
4721	01-4721-90-2210	Road Construction Phase 1 & 2	36,567	36,547	29,254	29,494	21,940	14,670	Road Construction Phase 1 & 2	-7,270	-33.1%
4721	01-4721-90-2211	Road Construction FY11	1,511	1,503	0	0	0	0	Road Construction FY11	0	0.0%
4721	01-4721-90-2214	Road Construction FY14	13,479	13,540	9,000	9,099	4,500	0	Road Construction FY14	-4,500	-100.0%
4721	01-4721-90-2215	Road Construction FY15	17,220	17,164	12,660	12,716	8,060	3,470	Road Construction FY15	-4,590	-56.9%
4721	01-4721-90-2216	Road Construction FY16	45,946	55,264	45,946	45,896	38,600	27,600	Road Construction FY16	-11,000	-28.5%
4721 Total	LT DEBT - INTEREST		114,723	124,019	96,860	97,205	73,100	45,740		-27,360	-37.4%
Grand Total			14,524,144	13,781,390	14,806,559	13,294,235	15,423,151	15,889,900		466,749	3.0%

General Ledger					
Summary Trial Balance	REVENUE - DRAFT 3	12/15/2022			
12/05/2022 - 9:00AM					
Fund 01 Revenue					
		FY22 Actual			
Account #	Account description	Revenue	FY23 BUDGET	FY24 BUDGET	Variance
01-3185-31-3110	Yield Tax Revenue - Current	2,374.79	1,500.00	1,800.00	300.00
01-3186-31-3120	Payments in Lieu of Taxes	31,062.00	40,000.00	41,000.00	1,000.00
01-3187-31-3130	Gravel/Excavation Tax Revenue	126.70	50.00	100.00	50.00
01-3190-31-3151	Current Property Tax Interest	37,754.33	60,000.00	50,000.00	-10,000.00
01-3210-32-3055	Uniform Commercial Code Filings (UC	5,160.00	2,000.00	3,500.00	1,500.00
01-3210-33-3056	Cable Franchise Fee	210,965.42	210,000.00	210,000.00	0.00
01-3220-32-3050	Motor Vehicle Registrations	2,919,698.89	2,900,000.00	3,000,000.00	100,000.00
01-3220-32-3051	Motor Vehicle Permit Fees	5,014.00	0.00	5,000.00	5,000.00
01-3220-32-3052	State MV Fees	46,881.00	0.00	46,000.00	46,000.00
01-3230-34-3070	Building Permits	142,411.45	95,000.00	130,000.00	35,000.00
01-3230-34-3072	Septic Permits	8,465.00	4,500.00	6,000.00	1,500.00
01-3290-32-3048	Boat Registration Fee	6,664.73	4,000.00	6,000.00	2,000.00
01-3290-32-3049	State Boat Agent Fee	1,640.00	1,550.00	1,550.00	0.00
01-3290-32-3053	Dog Licenses	14,034.09	14,000.00	14,000.00	0.00
01-3290-32-3054	Certificates - Birth & Death	2,946.00	0.00	3,000.00	3,000.00
01-3290-32-3057	Misc. Town Clerk Revenue	570.70	500.00	500.00	0.00
01-3290-34-3073	Historic Distr Comm Fee	1,734.00	2,000.00	1,700.00	-300.00
01-3290-34-3286	Planning Board Fees	20,038.30	8,000.00	10,000.00	2,000.00
01-3290-36-3074	Driveway Permits	3,850.00	3,500.00	3,500.00	0.00
01-3290-36-3287	Road Opening Permits	86,821.50	2,000.00	15,000.00	13,000.00
01-3290-37-3058	Town Clerk Parking Fines (Police)	75.00	400.00	100.00	-300.00
01-3290-37-3204	Police Alarm Permits	3,830.00	4,200.00	4,000.00	-200.00
01-3290-37-3206	Police Pistol Permits	480.00	700.00	500.00	-200.00
01-3290-37-3792	Police Witness Fees	71.08	250.00	100.00	-150.00
01-3290-37-3793	Police Fingerprint Fees	200.00	180.00	180.00	0.00
01-3352-31-3411	Meals and Rooms Tax	856,238.32	1,040,350.00	786,000.00	-254,350.00
01-3353-36-3412	Highway Block Grant	323,652.52	335,366.00	330,000.00	-5,366.00
01-3356-33-3414	State & Fed Forest Land Reimb.	11.51	12.00	10.00	-2.00
01-3359-31-3460	R.R. Tax Reimbursements	652.29	400.00	560.00	160.00
01-3379-33-3421	SAU-SRO Reimbursement	114,326.36	90,000.00	110,000.00	20,000.00
01-3401-31-3773	Assessing Income	236.53	100.00	200.00	100.00
01-3401-33-3517	Town Office Income	1,327.74	500.00	1,000.00	500.00
01-3401-34-3501	Planning & Zoning Copies	46.00	170.00	100.00	-70.00
01-3401-34-3774	Misc Zoning Income	2,587.36	5,000.00	2,500.00	-2,500.00
01-3401-36-3773	DPW Copies and Misc Fees	306.29	0.00	200.00	200.00
01-3401-36-3796	DPW Burials	10,240.00	10,000.00	10,000.00	0.00
01-3401-36-3798	DPW Road Fines	0.00	500.00	100.00	-400.00
01-3401-37-3503	Police Accident Reports	2,570.00	2,500.00	2,500.00	0.00
01-3401-37-3508	Police Misc.	492.46	50.00	100.00	50.00
01-3401-37-3517	Police Photo Revenue	150.00	600.00	100.00	-500.00
01-3401-38-3510	Fire Reports	13,936.00	15,000.00	14,000.00	-1,000.00
01-3401-38-3512	Fire Department Misc.	0.00	500.00	100.00	-400.00

01-3401-38-3781	EMS Billing Income	400,944.41	500,000.00	500,000.00	0.00
01-3401-38-3783	Mont Vernon Ambulance Income	17,000.00	17,000.00	17,000.00	0.00
01-3404-36-3520	Landfill Income - Propane Tanks	585.00	850.00	600.00	-250.00
01-3404-36-3521	Landfill Income Tires	1,180.00	1,300.00	1,200.00	-100.00
01-3404-36-3522	Landfill Income - Scrap Metals	24,116.25	13,000.00	18,000.00	5,000.00
01-3404-36-3523	Landfill Income - Freon & Misc.	4,850.00	5,000.00	4,800.00	-200.00
01-3404-36-3524	Landfill Income Demolition	63,124.00	75,000.00	64,000.00	-11,000.00
01-3404-36-3525	Landfill Income - TV/CRT	2,975.00	3,500.00	3,000.00	-500.00
01-3404-36-3526	Landfill Income Compost	669.40	1,500.00	800.00	-700.00
01-3404-36-3527	Landfill Branches >6'	342.00	0.00	200.00	200.00
01-3404-36-3528	Landfill Income Batteries	1,785.77	1,600.00	1,600.00	0.00
01-3501-33-3248	Sale of Muncipal Property	3,316.21	15,000.00	10,000.00	-5,000.00
01-3501-36-3244	Tomb Fees	600.00	400.00	400.00	0.00
01-3501-36-3246	Right To Inter	10,500.00	11,000.00	10,000.00	-1,000.00
01-3502-33-3250	Interest Checking Account	12.46	200.00	100.00	-100.00
01-3502-33-3251	Interest On Investments	62,549.00	60,000.00	150,000.00	90,000.00
01-3504-37-3261	Police Court Fines	1,675.00	1,000.00	1,500.00	500.00
01-3504-37-3262	Police Dog Fines	1,265.00	1,500.00	1,200.00	-300.00
01-3509-33-3453	Unanticipated-General Gov't	0.00	2,000.00	2,000.00	0.00
01-3509-90-2280	Discounts Taken	571.92	0.00	500.00	500.00
	TOTALS	5,477,703.78	5,565,228.00	5,597,900.00	32,672.00

Function	G/L code	Account Description	FY23 Adopted Budget	FY24	
				Proposed Budget	FY24 Default Budget
4130 Total		EXECUTIVE	484,177	514,580	503,387
4140 Total		TOWN CLERK	238,274	260,180	242,380
4150 Total		FINANCE	332,817	455,170	337,577
4151 Total		TAX	147,245	146,000	150,944
4152 Total		ASSESSING	198,823	209,930	200,193
4153 Total		LEGAL	45,100	50,000	45,100
4155 Total		PERSONNEL	233,171	230,000	233,171
4191 Total		PLANNING BOARD	62,582	71,830	62,582
4192 Total		ZONING	453,782	509,220	463,333
4194 Total		BUILDINGS & GROUNDS	279,364	316,490	283,012
4195 Total		CEMETERY	49,057	65,130	49,394
4196 Total		INSURANCE	139,835	165,000	170,000
4210 Total		POLICE	2,978,021	3,007,910	3,028,444
4215 Total		RESCUE	673,726	713,330	673,726
4220 Total		FIRE	732,971	752,400	730,857
4290 Total		EMERGENCY MGMT	9,555	10,000	9,555
4299 Total		COMMUNICATIONS	547,713	570,150	564,104
4311 Total		DPW ADMIN	450,126	502,900	457,405
4312 Total		HIGHWAY	3,681,156	3,666,130	3,770,469
4316 Total		LIGHTS	24,900	12,120	24,900
4323 Total		SOUHEGAN REGIONAL LANDFILL	437,855	541,730	541,730
4324 Total		TRANSFER STATION	347,154	391,330	352,343
4326 Total		BBL SEPTIC	60,355	0	46,600
4411 Total		HEALTH OFFICER	2,239	2,370	2,239
4414 Total		ANIMAL CONTROL	400	400	400
4415 Total		HEALTH AGENCIES	55,000	55,000	55,000
4442 Total		WELFARE	10,250	10,250	10,250
4520 Total		RECREATION	469,168	496,550	474,286
4522 Total		PARKS	13,473	21,920	13,473
4550 Total		LIBRARY	1,119,101	1,167,700	1,140,496
4583 Total		PATRIOTIC PURPOSES	8,500	8,500	8,500
4589 Total		HERITAGE COMMISSION	2,685	1,750	2,685
4611 Total		CONSERVATION COMMISSION	15,828	12,190	15,828
4711 Total		LT DEBT - PRINCIPLE	1,137,927	906,000	937,927
4721 Total		LT DEBT - INTEREST	75,798	45,740	48,438
Grand Total			15,518,128	15,889,900	15,650,729
					\$15,518,154
		Dollar increase of FY24 Default over FY23 Adopted			\$132,575
		Percent increase of FY24 Default over FY23 Adopted			0.85%
			FY24 Proposed		\$15,889,900
			FY23 Adopted		\$15,518,128
		Dollar increase of FY24 Proposed over FY23 Adopted			\$371,772
		Percent increase of FY24 Proposed over FY23 Adopted			2.40%



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

Title: Warrant Articles

Department: Administration

Meeting Date: December 19, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2023 WARRANT DRAFT #4



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 14, 2023**

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

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 8, 2023, at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 14, 2023, at the Souhegan High School from 6:00 AM to 8:00 PM.

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

1 Selectman for 3 Years

1 Town Clerk for 3 Years

1 Cemetery Trustee for 3 Years

2 Library Trustees for 3 Years

2 Planning Board Members for 3 Years

1 Planning Board Member for 1 Year

1 Trustee of the Trust Funds for 3 Years

2 Zoning Board of Adjustment Members for 3 Years

ARTICLE 22: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$15,889,900**. Should this article be defeated the default budget shall be **\$15,650,729** which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact =XXX) (Majority vote required)

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

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

ARTICLE 23: Contingency Fund

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

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

ARTICLE 24: Baboosic Lake Septic Operating Budget

Shall the Town vote to raise and appropriate the sum of **\$69,040**, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be **\$69,080** which is the same as last year with certain adjustments required by previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)

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

ARTICLE 25: Communications Center Capital Reserve Fund

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

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

ARTICLE 25: Assessing Revaluation Capital Reserve Fund

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

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

ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund

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

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

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

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

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

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

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF

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

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

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

ARTICLE 29: Amherst Multimodal Facilities CRF

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

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

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

ARTICLE 31: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of thirty thousand dollars (**\$30,000**) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = **\$XXX**) (Majority vote required)

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

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

ARTICLE 32: Readoption of Veterans Tax Credits

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax Credit, previously adopted, will also be \$500, the same amount as the Optional Veterans Tax Credit. If readopted and approved, this article shall take effect for the 2023 property tax year. (Tax Impact= \$0.00) (Majority vote required)

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

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

ARTICLE 33: Elderly and Disabled Exemption

Shall the Town vote to modify the maximum annual income amount to qualify for the elderly and disabled exemption from property tax previously established in the Town of Amherst for applicants to be as follows: a net income of not more than \$54,300 (formerly \$49,960) for a single person, or if married, a combined net income of less than \$73,325 (formerly \$67,640) in accordance with RSA 72:39-a. (Tax Impact = \$0.00) (Majority vote required)

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

ARTICLE 34: Budget Preparation

Shall the Town vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body. (No Tax Impact) (Majority vote required)

ARTICLE 35: Tax Cap – PETITION WARRANT ARTICLE

Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year’s actual amount of local taxes raised, by more than the lesser of (a) 2% (two percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the month of December of the immediately-preceding year? (No Tax Impact) (3/5 Majority Vote Required).

ARTICLE 36: Noise Reduction Ordinance – PETITION WARRANT ARTICLE

SECTION I PURPOSE

The purpose of this ordinance is to regulate unnecessary noise and to promote public health, safety, and the quiet enjoyment of life for residents and visitors while within the boundaries of the Town of Amherst New Hampshire. Regulations of this nature are allowed under New Hampshire RSA 31:39 I (n).

SECTION II UNNECESSARY NOISE PROHIBITED

It shall be unlawful for any person, firm, corporation, or other entity to make, maintain, direct, cause, or simulate any excessive, unnecessary, or unusually loud noises including without limitation those which are prolonged, unusual, and unnatural in their time, place and use effect, and/or which are a detriment to public health, comfort, convenience, safety, welfare, quiet enjoyment, and/or prosperity of the residents and visitors of the Town. This prohibition shall apply unless such noise is exempt below.

SECTION III EXEMPTED NOISE

This prohibition exempts:

- A. Persons operating vehicles, machinery, or equipment while engaged in snow clearance or snow removal operations.
- B. Noise resulting from activities of a temporary duration permitted by law and for which a special permit therefore has been granted in advance by the Town of Amherst, or if applicable, permits from the State of New Hampshire.
- C. Farming and/or agricultural activity and machinery used in furtherance thereof. "Farming and/or agricultural activity and machinery used" is defined as equipment, tools machinery and processes customarily used for animal husbandry, crop farming, and other agricultural endeavors.
- D. Public Works, Public Safety, emergency, and law enforcement equipment and operations required for the effective delivery of public services.
- E. Loading, unloading, opening, closing or otherwise handling boxes, crates, containers, building materials, trash cans, dumpsters or similar objects between the hours of 7AM to 7PM.
- F. The operation of construction vehicles to include, but not limited to, bulldozers, graders, dump trucks, backhoes, earthmoving equipment, front end loaders, and log skidders, between the hours of 7AM to 7PM.
- G. The operation of construction and/or household tools and/or equipment to include but not limited to, cement mixers, hammers, staple or nail guns, power tools (i.e., saws, drills, grinders, sanders, chain saw, electric hedge trimmers, lawn mowers, snow blowers, jack hammers, etc.) between the hours of 7AM to 7PM Monday to Friday or 7AM to 7PM on weekends.
- H. Parades and public gatherings for which the Board of Selectmen or Chief of Police has issued a license or permit.
- I. Bells, Chimes, or carillons while being used for religious purposes or in conjunction with religious services and those bells, chimes, and carillons that are presently installed and in use for any purpose.
- J. Traffic travelling on Route 101, 101a.
- K. Normal gravel removal activities on properties appropriately permitted for such activities by the State or exempt from such permitting by statute.
- L. Fireworks on July 4th until 11PM.

SECTION IV EXAMPLES OF PROHIBITED NOISES

The following acts, among others, which produce sound, are commonly associated with loud, disturbing and unnecessary noise. These examples shall not be deemed to be exclusive or limited. The examples are namely:

- A. Unreasonably loud music, amplified or otherwise, that can be heard from within a residence or dwelling or heard outside a residence.
- B. The idling of commercial vehicles on any way within the Town of Amherst between 7PM to 7AM, if that noise disturbs residents or guests of temporary lodgings.
- C. Demolition or construction noise, i.e., pneumatic hammers, pile drivers, blasting, machinery or other devices that create loud noises, from the hours of 7PM to 7AM Monday to Friday or 7PM to 7AM on weekends.
- D. All noises shall be presumptively prohibited if in excess of 65 decibels during the day (from 7AM to 7PM), and 55 decibels at night (from 7PM to 7AM), as measured from the property line or at any point within the receiving premises. Outside this standard, all noises and noise complaints will be evaluated under "reasonable and prudent standards for the conditions that exist then and there", unless specifically prohibited by definition.

SECTION V PENALTIES

The penalty for a violation of this ordinance shall be a warning for a first offense. For a second violation within a 12-month period the fine shall be \$100.00. For any third or subsequent violations within a 12-month period the fine shall be \$250.00. All fines are payable to the Town of Amherst within 5 days from the date of issuance. Failure to remit the fine within 5 days may result in the issuance of a summons and added fines. Any request for a due process hearing must be submitted in writing within 3 days of the receipt of the violation.



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

Title: Donations for acceptance

Department: Administration

Meeting Date: December 19, 2022

Staff Contact:

BACKGROUND INFORMATION:

Donation of \$8000 to the Bicycle and Pedestrian Committee

Donation of \$427.21 to the Conservation Commission

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Receipt_2022-12-15_143536



Federal ID No. 36-2512786
Receipt

Bill To WILLIAM STOUGHTON
 ATTN: WILLIAM STOUGHTON

11 Pine Top Rd
 Amherst, NH 03031
 USA

Ship To WILLIAM STOUGHTON
 ATTN: WILLIAM STOUGHTON

11 Pine Top Rd
 Amherst, NH 03031
 USA
 Ship via: Standard

For billing questions call:(800) 400-1722

Customer # 7494348

Sales Order # SO-20221019-13596616

Invoice Date 12/06/2022

Vendor #	Buyer/Ordered by: WILLIAM STOUGHTON		P.O.#	Payment Terms: Prepay	Invoice # SIN10789173		
Qty Shipped	Size	Color	Catalog #	Description	Unit Price	Discount	Extended Price
4			LOGOAZZ1	Logo Application Fee	\$6.95	0.00%	\$27.80
4			LOGOAZZ1	Logo Application Fee	\$6.95	0.00%	\$27.80
2			LOGOAZZ1	Logo Application Fee	\$6.95	0.00%	\$13.90
1	S	AEGEAN AQUA	426597CV6	WR CS SS FEM PIMA POLO	\$40.95	25.00%	\$30.71
4	XL	DESERT KHAKI	053874CV4	MR CS SS PIMA POLO	\$40.95	25.00%	\$122.84
4	L	DESERT KHAKI	053874CV4	MR CS SS PIMA POLO	\$40.95	25.00%	\$122.84
2	M	DESERT KHAKI	053874CV4	MR CS SS PIMA POLO	\$40.95	25.00%	\$61.42
1			LOGOAZZ1	Logo Application Fee	\$6.95	0.00%	\$6.95

SUBTOTAL \$414.26
 Sales Tax \$0.00
 Shipping and Handling \$12.95
Total \$427.21
Amount Due \$0.00

Amount Paid

Paid by Visa ending in 0561

\$427.21



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

Title: CMAQ grant

Department: Administration

Meeting Date: December 19, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Summary
2. 2022 TYP - Baboosic Greenway - Amherst North-03

2023 Congestion Mitigation & Air Quality (CMAQ) program funding opportunity

- Through the 2022 NH DOT Ten Year Plan project solicitation process, the Nashua Regional Planning Commission rated one Amherst project highly: Baboosic Greenway North-03
 - This project was rated the 7th highest in the region and thus was not explicitly among the 5 projects recommended for NH DOT funding
 - This project was added to a list of only 2 projects with the recommendation to fund should NH DOT have funding available
- This proposed project was recommended for consideration to reapply to the NH DOT Ten Year Plan through a special funding opportunity: the CMAQ program
 - CMAQ is a separate funding source for projects to be placed into the NH DOT Ten Year Plan
- CMAQ is a federal reimbursement program managed through NH DOT via the Ten Year Plan, reimbursing entities 80% of project costs
 - Additional details on CMAQ are provided in the NH DOT press release
 - Application deadline is January 6th, 2023
- Baboosic Greenway North-03
 - Would extend separated multi-use facilities (separated sidepath) from the end of the NH DOT urban compact near Courthouse Rd to the existing, town-owned B&M rail bed/Birch Park
 - This includes 3,611 ft of sidepath
 - The extension of an existing box culvert over Beaver Brook
 - The upgrading of an existing culvert under Baboosic Lake Rd to a 12x12 box culvert
 - The possibility for intersection realignments, if desired
 - Preliminary engineering for this project was funded through the NH DOT Ten Year Plan project solicitation process
 - This preliminary engineering provided approximate funding figures which are currently being readjusted.
- Approximate budget figures:
 - Total project cost: \$1,587,000
 - Total federal reimbursement: \$1,269,600
 - Total local responsibility: \$317,400
- Philanthropy opportunity
 - Pedestrian & bicyclist safety philanthropist has offered support for this project and will consider up to \$50,000 donation if used for matching funding, especially as a public fundraising campaign to raise an additional \$50,000
 - This could lower local responsibility by \$100,000 to \$217,400
- If the BoS is interested in submitting an application for this funding opportunity, the board should:
 - vote to apply, and
 - to authorize the submission of a “letter of support” from the board.



*Baboosic Greenway
Segment: Amherst (North-03)*

Transportation Project Proposal

Town of Amherst

July 17, 2022

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About the Baboosic Greenway

The Baboosic Greenway is a large, regional initiative to interconnect five rural New Hampshire towns with safe, separated multimodal infrastructure to enhance safety, accessibility, and mobility in the broader Souhegan River Valley.

The route of the Baboosic Greenway spans 21 miles (33 kilometers) throughout 5 municipalities in Hillsborough County, New Hampshire. The majority of the route spans along two abandoned rail beds, the *Manchester and Milford Branch* in Bedford, Merrimack, and Amherst and the *Brookline-Milford Branch*, unsurprisingly in Milford and Brookline.

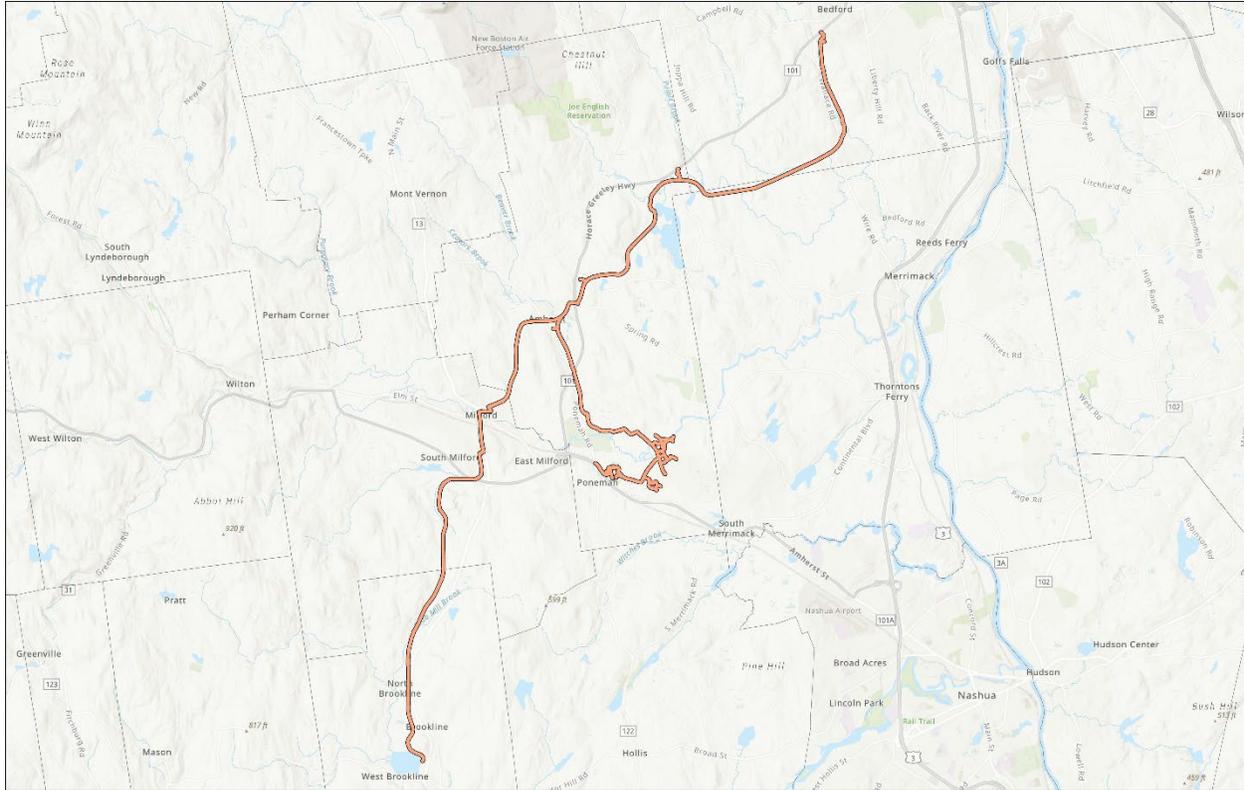


Figure 1
The Baboosic Greenway

The Route

The *Manchester and Milford Branch* was opened in 1900 with a partnership between the Concord and Montréal Railroad and the Boston & Maine Railroad in an effort to compete with other railroad companies' access to the region, including to bodies of water in which to harvest ice for delivery to Boston.



Figure 2
Amherst Station, previously situated along Section 5, 1900-1909 (Nashua City Station n.d.)

The branch moved little freight along its line, but primarily consisted of transporting local school children, most heading south to attend Milford High School. In the morning, trains would be readied in New Boston, run into Manchester, and then run down to Milford via the *Manchester & Milford Branch*. The train would then trace that route back to New Boston. The usual schedule along the line was a mere two round trips a day to accommodate the school children, and these trains were usually "mixed trains", combining freight and passengers in the same train.

The primary purpose of the rail line became moot when competing railroads in the region were consolidated, eliminating the competition altogether. As a result, Boston & Maine decided to close the Manchester and Milford Branch in the 1920s and the rails were removed in 1930 (Nashua City Station n.d.). After the closure of the rail line, the corridor was broken into approximately 35 private parcels and merged with adjacent land, now resulting in a fragmented route with many independent landowners.

Building a Rail Trail

Since 1983, the Town of Amherst has had various, grassroots attempts to convert the abandoned rail bed into a functional rail trail for the community, resulting in significant progress in particular segments of the route. The creation of a major route like the Baboosic Greenway is a lengthy and complicated process which requires dedicated volunteers to coordinate a long-term effort with creative problem-solving. The area's current network of roads was created over hundreds of years and required the efforts of generations of our residents. The planning and development of a major off-road trail is no different in this regard.

Each segment of the proposed route offers unique challenges, from geographical obstacles to reluctant landowners and more. Some of these obstacles may be plainly obvious (e.g., a river with no bridge), while others may be completely hidden until well into the development process. It is paramount that volunteers working on trail planning understand that their efforts to further the development of the route are invaluable, despite the fact that the process may be very challenging or require a persistent effort that spans many years.

In 2017, the Amherst Bicycle and Pedestrian Advisory Committee was formed and significant progress has developed since.

Through the efforts of various organizations over decades, a gradual consolidation of public access and improvements have occurred along the route of the Baboosic Greenway. The most notable of this progress includes:

- The Granite Town Rail Trail, which forms a significant and contagious route, easily the largest intact segment of the project;
- the Amherst St Sidepath, a 1.9-mile separated facility constructed by the Town of Amherst in 2021, connecting the Amherst Village to the Town of Milford; and
- the inclusion of 10,769 linear feet of the route in the NH Department of Transportation's 10-Year Plan as project number 42593.

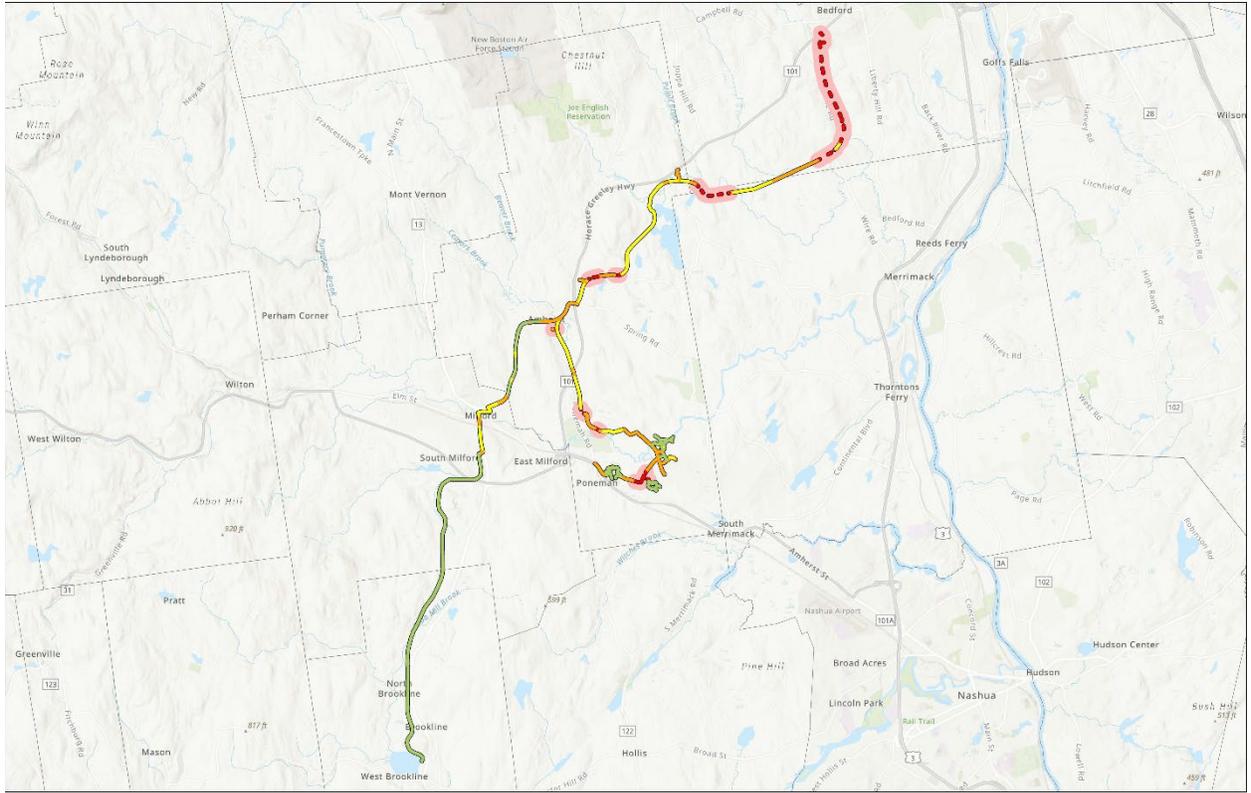
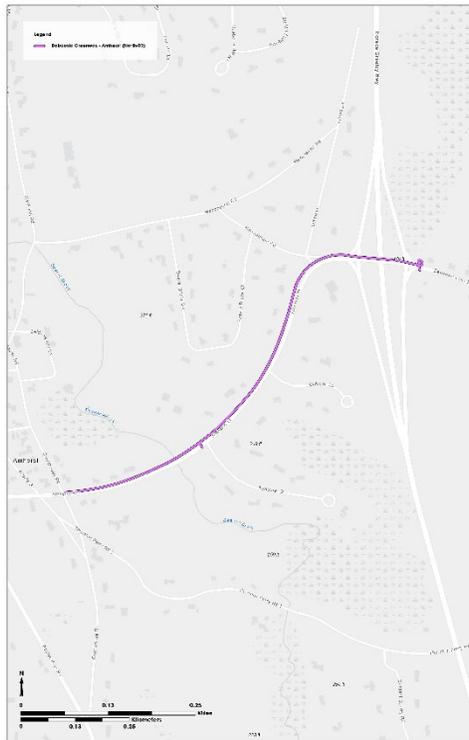


Figure 3
 The Baboosic Greenway, by Status in 2022

Baboosic Greenway Segment: Amherst North-03

Location

This segment of the Baboosic Greenway is in the center of Amherst, just east of the Amherst Village Historic District, spanning 3,611 linear feet along Amherst St (NH 122). It starts in the east at the terminus of Ten Year Plan Project Amherst 42593 and continues in a southwesterly manner along the northern side of Amherst St (NH 122) until it reaches the NHDOT urban compact at Courthouse Rd, with a direct connection to municipal sidepath facilities which continue 1.9 miles to the Milford town line.



This segment is entirely within NHDOT owned land and requires no additional ROW. In the area of Thatcher Dr, this project also includes a midblock crossing in order to provide direct access to Baboosic Greenway segment Amherst South-01.

Purpose

The purpose of this project is to construct a multimodal sidepath along the north of Amherst St (NH 122) in order to bridge a gap in multimodal facilities, thereby connecting 3 projects already in progress, along a roadway that is host to the highest instances of bike/ped crashes and is one of the highest-volume roadways in town.

This project continues to build out the mission of the Baboosic Greenway, which stands to create a regional spine for a broader off-road trail network for the purposes of enhancing safety, increase regional mobility, and expand accessibility for persons who are unable to transport themselves by motor vehicle.

Connectivity-focused facilities such as these provide area residents with a unique opportunity to move throughout their town and the region off-road, offering a peaceful journey reduced interaction with motor vehicles. This can provide exceptionally safe and convenient mobility for multimodal users, especially if they are a member of a vulnerable population or if their route would otherwise take them on a busy roadway.

Need

This section of Amherst St represents a significant gap in the Baboosic Greenway with increasing urgency as this project is situated at the confluence of 3 established multimodal infrastructure projects already in progress.

- To the west of this route is the recently completed 1.9-mile municipal sidepath project which continues the Baboosic Greenway to the Town of Milford. In Milford, an extension of sidepath facilities is currently included in FY2023 Congressional Directed Spending, positioning this existing facility to connect directly to the Milford Oval by 2024.
- To the east of this route is Ten Year Project Amherst 42593, scheduled to begin in 2026, and along which the Town of Amherst has made tangible progress securing public easements along the abandoned *Manchester and Milford Branch* rail bed. Furthermore, adjacent to the eastern limits of this project is Birch Park, a popular municipal park hosting a disc golf facility and other amenities.
- To the south of this route is Baboosic Greenway segment Amherst South-01, in the area of Thatcher Dr. A midblock crossing at this location will offer a gateway to the south of Amherst, providing a direct connection from the Amherst Village and rest of the Baboosic Greenway to dozens of additional neighborhoods, Souhegan High School, and Amherst Middle School.

Due to the need to connect these three major projects, this project has risen to a very high priority for the Town of Amherst in order to provide safer infrastructure for its pedestrians, bicyclists, and others. This section of Amherst St is host to 8,043 vehicles per day and according to the Amherst Police Department, is the roadway with the highest instances of crashes in the Town of Amherst.

Scope

The scope of this project is to install 3,293 linear feet of sidepath along the north of Amherst St (NH 122) and to construct a midblock crossing at Thatcher Dr.

1. Sidepath

A sidepath is a paved, bidirectional, multiuse space beside the street. Sidepaths can offer a high-quality experience for users of all ages and abilities as compared to on-roadway facilities in heavy traffic environments, allow for reduced roadway crossing distances, and maintain rural and small-town community character.

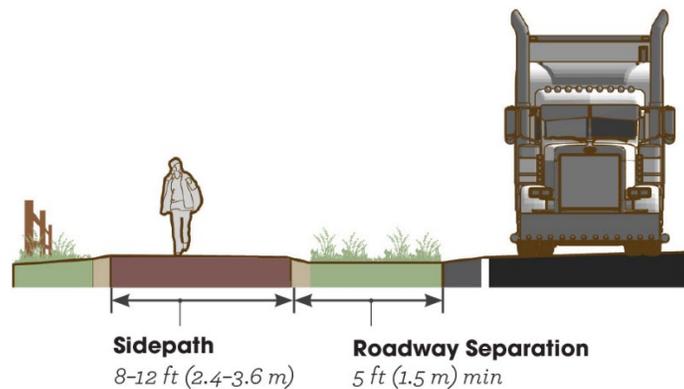


Figure 4

Typical section of a Sidepath (Federal Highway Administration 2016, 4-5)

Optimally, the sidepath is separated from the street by (at least) 5 feet of space, but this space can temporarily be narrowed by adding crashworthy, decorative obstacles or by adding a curb (See *Required Space* below).

2. Box Culvert Extension

Amherst St (NH 122) currently crosses Beaver Brook along this route via a box culvert. In order to add additional space along the north of the roadway, this box culvert will need to be extended by approximately 16'.



Existing Box Culvert underneath Amherst St (NH 122)

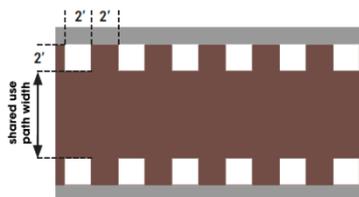
3. Midblock Crossing

In order to provide a connection to the Baboosic Greenway segment South-01, a midblock crossing across Amherst St (NH 122) is required. While the speed limit along this road is only 35 MPH, the high volume of the roadway requires some additional treatments to improve safety, including: (a) high-visibility crosswalk markings, continuing terra cotta colorant within the crossing; (b) a refuge island; and (c) RRFB beacons.

a. High-visibility Crosswalk Markings

The marked crosswalk is the foundational countermeasure for uncontrolled crossing locations and is utilized in combination with the other proven safety countermeasures. Marked midblock crosswalks serve to legally establish pedestrian crossings outside of intersection locations, according to the Manual on Uniform Traffic Control Devices (MUTCD). There are four primary considerations for determining the location of a marked crosswalk. These considerations are intended to assist agencies and practitioners at placing crosswalks at optimal locations for pedestrian activity, safety, operations, and visibility (Federal Highway Administration 2020, 23).

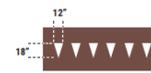
Use “elephant’s feet” markings to indicate the through crossing along the pathway. Use “shark’s teeth” yield line markings in advance of the crossing to discourage encroachment into the crosswalk area (Massachusetts Department of Transportation 2015, 81).



*Figure 5
“Elephant’s feet” crosswalk for
shared use path crossings*



*Figure 6
“Shark’s teeth” yield line markings
for motor vehicles*

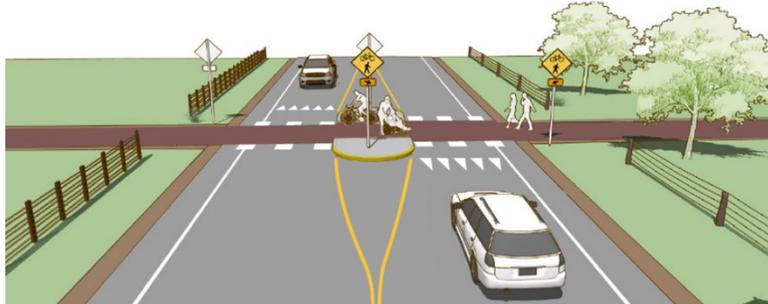


*Figure 7
“Shark’s teeth” yield line markings
on a shared use path*

b. Refuge Island

A refuge island is a median with a refuge area that is intended to help protect users who are crossing a multilane road. This countermeasure is sometimes referred to as a crossing island, pedestrian

refuge island, or pedestrian island. The presence of a refuge island at a midblock location or intersection allows users to focus on one direction of traffic at a time as they cross and gives them a place to wait for an adequate gap in oncoming traffic before finishing the second phase of a crossing (Federal Highway Administration 2020, 36).



c. Rectangular Rapid-Flashing Beacon (RRFB)

RRFBs are user-actuated conspicuity enhancements used in combination with a pedestrian, school, or trail crossing warning sign to improve safety at uncontrolled, marked crosswalks. The device includes two rectangular shaped yellow indications, each with an LED-array-based light source, that flash with high frequency when activated (Federal Highway Administration 2020, 40).

Calculating the data of this project, linear feet numbers of each treatment are provided below:

Baboosic Greenway Segment Amherst North-03	3,611 LF
Sidepath (Asphalt, 8' typical section with >5' separation from roadway, terra cotta hot mix colorant added to top layer)	3,293 LF
Midblock Crossing (at Thatcher Dr, RRFB with refuge island, and lighting)	1
Extension of existing box culvert (Beaver Brook)	Approx. span 16'

The MUTCD offers an array of signage that is relevant for shared use paths, this signage should not be confused with those for sidewalks or bike lanes. Some signs provided by the MUTCD require modification in order to accommodate non-pedestrian users.



Figure 8
MUTCD W11-15 for shared use paths



Figure 9
MUTCD W11-1 for bike paths



Figure 10
MUTCD W11-2 for pedestrian crosswalks



Figure 11
MUTCD R1-6 modified to incorporate cyclists

It is preferable for mid-block path crossings to intersect the roadway at an angle as close to perpendicular as practical, so as to minimize the exposure of crossing path users and maximize sight lines. A crossing skewed at 30° is twice as long as a perpendicular crossing, doubling the exposure of path users to approaching motor vehicles, and increasing delays for motorists who must wait for path users to cross. Retrofitting skewed path crossings can

reduce the roadway exposure for path users. A minimum 60° crossing angle may be acceptable to minimize right-of-way needs (American Association of State Highway and Transportation Officials 2012, 5-32).

To provide recommendations for appropriate crossings along the route, the Federal Highway Administration’s 2020 STEP guide can be used. This guide helps to simplify the vast volumes of research, criteria, and common treatments available for crossings. The results of the STEP guide’s data-based recommendations are provided for each crossing.

Defining Multimodal Space by Color

Colored surfacing is a safety feature that communicates to road users that a portion of the roadway has been set aside for preferential or dedicated use by multimodal users and serves as a continuous reminder to drivers of the possibility of the presence of multimodal users as they merge or change lanes.

According to research, the use of colored surfaces both increases the awareness of spaces for non-motorized users, but also increases the perceived safety by multimodal users – resulting in increased use (Vera-Villarroel, et al. 2016).

In 2011, the FHWA provided interim approval for the optional use of green coloring for bike lanes. While efforts to roll out the use of green colored pavement have been successful, there are two reasons why green is not appropriate for the use as a sidepath in the context proposed in this proposal: (1) green is to be used for bike lanes, and the use of sidepaths in this proposal are to be multimodal – not exclusively for use by cyclists, and (2) bright green colors have been met with resistance with people finding its fluorescent color to be out of place in village contexts, finding colors with earthy tones to be more popular overall (Vera-Villarroel, et al. 2016).

Still seeking to utilize the benefits of colored pavement while not electing to use green paint leaves one option that achieves all goals while already being approved for use and currently in use across the state of New Hampshire: terra cotta.

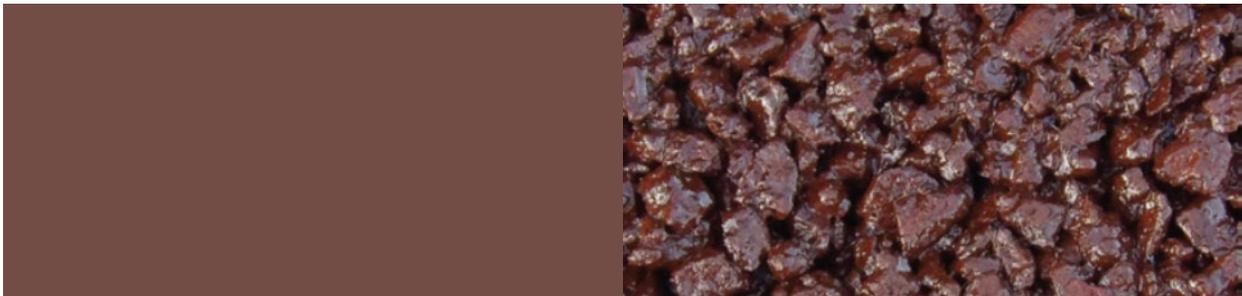


Figure 12
FHWA Terra Cotta

Figure 13
Asphalt with Terra Cotta, hot-mix polymer colorant

It is the recommendation of this proposal to color all surface material of multimodal space terra cotta in its entirety, maximizing the benefits already described across the entire corridor. Utilization of coloring sporadically, such as only in intersections, fails to consistently convey delineation of multimodal facilities as a safe and comfortable space for all users.

The use of paint as a surface colorant is very expensive and requires significant and recurring maintenance, especially in colder climates such as New Hampshire. Furthermore, its use modifies the properties of asphalt resulting in a surface that is more slippery and more likely to pool water. These are just some of the many reasons why using paint to color multimodal space in the state of New Hampshire is not practical.

Instead of paint, this proposal recommends the use of hot-mix asphalt colorant to achieve this goal. Hot-mix asphalt colorant is a colored pigment that is added to asphalt in the manufacturing process. This practice is done

across the country and internationally to provide asphalt coloring that (1) lasts for the lifetime of the asphalt with zero maintenance and (2) increases the durability of the asphalt itself.

Because colored asphalt pavement is fundamentally the same material as ordinary black asphalt pavement, it has the same strength, durability, and skid resistance as regular asphalt. It withstands snow plowing and sanding just as well as uncolored pavement.

Asphalt pavement is almost always constructed in two or three layers. Because of the additional cost of terra cotta colorant, only the top layer, need be colored.

Support

The establishment of multimodal infrastructure has been a popular initiative in the Town of Amherst for several years, as evidenced by several developments occurring since 2017. After the establishment of the Amherst Bicycle & Pedestrian Advisory Committee, a series of public meetings was held over the course of a year. These events were so well attended by the public that they needed to be moved to Souhegan High School and Amherst Middle School for capacity reasons. In these public meetings, as well as in a town-wide survey that was concluded in 2018, 496 Amherst residents submitted input requesting the improvement of local and regional infrastructure for walking, biking, etc.

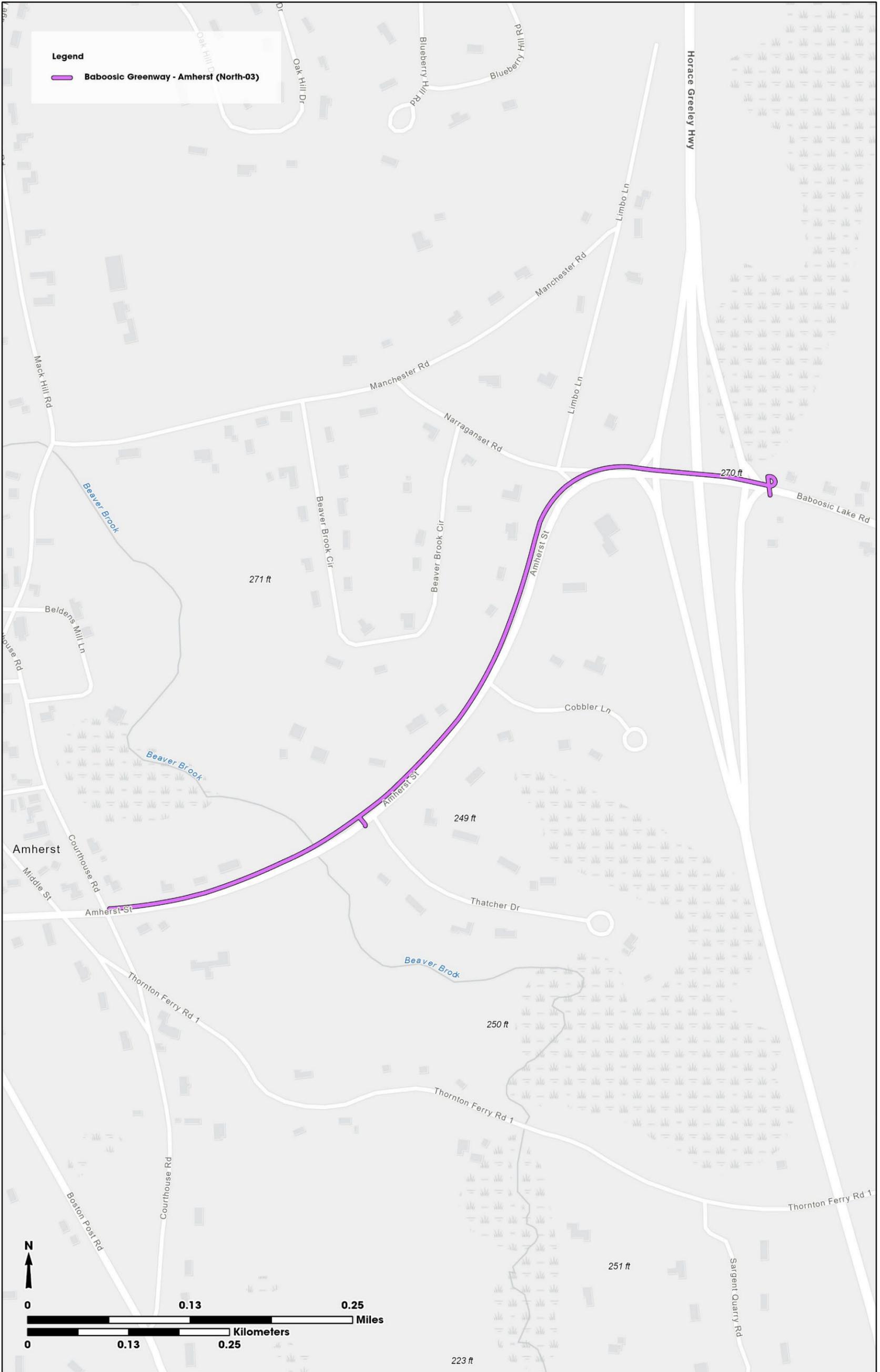
In 2018, the Town submitted several portions of the Baboosic Greenway to the NRPC for inclusion into the Ten Year Plan and Metropolitan Transportation Plan, resulting in the inclusion of Ten Year Plan Project Amherst 42593.

In 2019, the Town developed a *Multimodal Master Plan*, which laid out a vision for how to improve local infrastructure, according to sustainable safety practices, and in a cost-effective manner. This Multimodal Master Plan was reviewed by the Planning Board and adopted by the Board of Selectmen.

The town has since executed infrastructure improvements suggested by the Multimodal Master Plan by efforts that have been at the explicit direction of voters through municipal warrant article in town elections. Having raised funds to construct facilities, the Town has already constructed 1.9 miles of multimodal sidepath and applied for 5 grants to help fund similar projects.

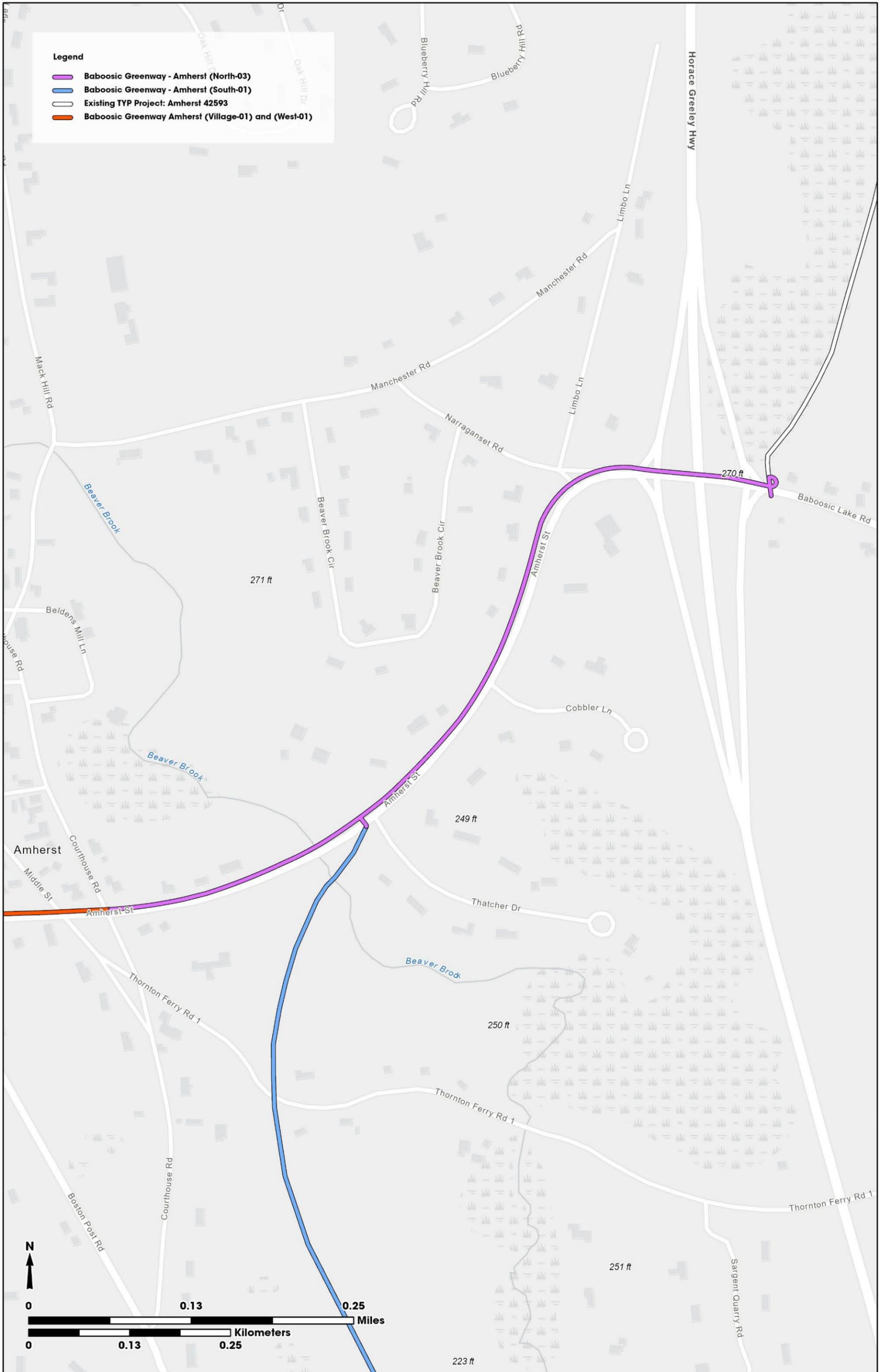
This project is the result of many years of work by town staff, committee volunteers, and members of the public. This project's contribution as an integral part of a town-wide multimodal network is consistent with the vision laid out by the town, which has been broadly supported by the public and Board of Selectmen.

Baboosic Greenway - Segment Amherst North-03, Route



This map depicts the route of this project.

Babooic Greenway – Segment Amherst North-03, with Proposed Corrections



This map depicts the route of this project illustrating its direct connection to Ten Year Plan project 42593 in the east and Babooic Greenway segment Amherst South-01 to the south. Not depicted here is the route's extension to the west to Milford.

References

- American Association of State Highway and Transportation Officials. 2012. *Guide for the Development of Bicycle Facilities, Fourth Edition*. Washington, D.C.
- Federal Highway Administration. 2016. *Small Town and Rural Multimodal Networks*. Washington, D.C.: Alta Planning + Design.
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- Massachusetts Department of Transportation. 2015. "Separated Bike Lane Planning & Design Guide." Boston.
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- Vera-Villarroel, Pablo, Daniela Contreras, Sebastián Lillo, Christian Beyle, Ariel Segovia, Natalia Rojo, Sandra Moreno, and Francisco Oyarzo. 2016. "Perception of Safety and Liking Associated to the Colour Intervention of Bike Lanes: Contribution from the Behavioural Sciences to Urban Design and Wellbeing." *PLoS One* 11.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: NH Highway Safety Agency - Grant Amendment **Department:** Police Department

Meeting Date: December 19, 2022 **Staff Contact:** Mark Reams

BACKGROUND INFORMATION:

This is an amendment to the New Hampshire Highway Safety Agency grant approved by the Board on September 26, 2022, in the amount of \$5,000. The amendment increases the overall grant from \$5,000 to \$8,450. The original grant of \$5,000 reimburses the Town for FY23 overtime hours associated with coordinated statewide traffic enforcement patrols; the amendment reimburses the Town for \$3,450 toward the purchase of two LIDAR (Light Detection and Ranging) speed enforcement radar units. The Town's hard match of \$1,150 is already budgeted for payment from the police department's FY23 budget. The amendment requires the notarized signature and initials of the Board Chairman.

BUDGET IMPACT:

(Include general ledger account numbers)

\$1,150 from Police Department FY23 budget

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve

SUGGESTED MOTION:

Move to approve the amendment to Amherst Highway Safety Grant #23-005 in the amount of \$3,450.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 20221213111322



State of New Hampshire Department of Safety

Robert L. Quinn, Commissioner
Richard C. Bailey, Jr., Assistant Commissioner
Eddie Edwards, Assistant Commissioner

Office of Highway Safety

Captain Christopher W. Vetter, Commander
John A. Clegg, Program Manager



GRANT AGREEMENT AMENDMENT NOTICE

Chief Mark Reams
Amherst Police Department
175 Amherst Street
Amherst, NH 03031

Date: 11/09/2022

Grant Agreement Title/Number: Amherst Highway Safety Grant, 23-005

The NH Office of Highway Safety is amending your FFY23 original award amount from \$5,000.00 to \$8,450.00

Upon your acceptance of this amendment, it shall be attached to and made a part of your department's FFY23 Grant Agreement. Please refer to your Grant Agreement and Scope of Work for any requirements, which will also apply to this amendment.

Adjustments:

Additional Project & Funds Awarded	Adjustment	Hard Match Requirement
2 LIDAR UNITS	\$3,450.00	\$1,150.00
Total	\$3,450.00	\$1,150.00

Comments: Scope of Work Attached

Signature and Title of Subrecipient 1

Date

Signature and Title of Subrecipient 2

Date

Acknowledgment: State of New Hampshire, County of _____, on / / , before the undersigned officer, personally appeared the person(s) identified above, known to me (or satisfactorily proven) to be the person(s) whose name(s) is(are) signed above, and acknowledged that he/she executed this document in the capacity indicated above.

Name, Title & Signature of Notary Public or Justice of the Peace

Robert L. Quinn, Commissioner
NH Department of Safety

Date

Scope of Work

Speed Enforcement Equipment

NOTE: All equipment that is \$5,000.00 or more individually must meet the "BUY AMERICA" requirement and receive prior written approval from the National Highway Traffic Safety Administration (NHTSA) before it can be purchased. The Office of Highway Safety shall be under no obligation to provide reimbursement to a grantee for equipment purchased outside of these requirements.

Final written approval must be given prior to purchases of equipment.

EQUIPMENT AWARDED IS INDICATED BY AN "X" NEXT TO THE PROJECT

- Speed enforcement equipment grants available to current speed enforcement grantees only.
- Funded enforcement grants **must be** conducted in order to obtain current speed enforcement equipment.

Speed Radar Display Trailer W/ Statistical Software and Costs of Initial Year – 1 maximum

Movable Radar Speed Display Sign – 3 maximum

X Hand Held LiDAR Unit – 5 maximum

In Car Radar Unit– 5 maximum

Traffic Data Recording Device – 3 maximum

- Speed Enforcement Equipment shall be reimbursed at 75%.

Other Important Requirements

- It is required that a speed enforcement efforts be conducted in problem areas identified by data produced by radar trailers and or radar display signs.
- Speed Radar Display Trailers and Movable Radar Speed display signs shall include data collection software so that data can be viewed to address problem areas. Grantees agree to maintain software license after initial equipment purchased. Data collected from equipment shall be submitted to the Office of Highway Safety as requested.
- At the request of the New Hampshire Office of Highway Safety, Speed Radar Display Trailers and display signs, will be utilized during national or state mobilization efforts for highway safety messaging. Please obtain a photo showing placement for a specific location.
- Speed display signs shall be movable and not permanently fixed (i.e. permanently secured to a pole, etc.) to help address problem areas occurring on roads traversing through the community.
- Speed radar trailers and signs shall be moved regularly within the community to address areas of highway safety concern.
- Hand held LiDAR and in car radar equipment must only be used by those officers trained and certified in the use of such equipment.
- Purchased equipment must be deployed within 30 days of receiving equipment.
- All equipment must be purchased prior to the end of the 3rd Quarter, **June 30**. Equipment Reimbursements must be submitted no later than **July 15**.

Grantee Initials: _____

Date: _____

Grantee Initials: _____

Date: _____

Grantee Initials: _____

Date: _____



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: December 19, 2022

Staff Contact: Michele Boudreau

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

BTLA Settlement Agreement and Abatement

Item A. The attached BTLA Case #30416-21PT was reviewed and inspected by Todd Haywood, RES, CNHA of Granite Hill Municipal Services on November 7, 2022. I measured the exterior of the building and completed an interior inspection of the entire building. After verifying the exterior dimensions, it was evident the square footage of the building was roughly an effective area of 138,186 s/f and not 153,552 s/f as previously indicated. The value change being suggested is merely a result of the building size correction. A signed settlement agreement is attached.

Suggested Motion: This abatement and BTLA Settlement agreement is for a 138,186 sq ft building on a 14.16-acre site. The Assessor reviewed BTLA Case #30416-21PT and determined there should be an additional adjustment as stated in the memo above from the Assessor. The resulting assessment would be \$11,329,000 from \$12,163,000. The taxpayer has indicated if the town reduces the assessment as mentioned, they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement in the amount of \$17,772.54 for Map 002, Lot 036-000 for the 2021 tax year and \$17,622.42 for the 2022 tax year.

Land Use Change Tax

Item B. The attached form is A-5 Land Use Change Tax release and A-5W Land Use Change Tax Warrant.

This property no longer qualifies for current use assessment due to lack of qualifying acreage.

Suggested Motion:

This is a Land Use Tax Release for Map 005 Lot 059-033 no longer qualifies for Current Use due to A sale and insufficient acreage. Our Assessor has determined the Land Use Change Tax in the amount of \$25,440.00 represents 10% of the full and true market value of \$254,400.00. Therefore, I move to approve the Land Use Change Tax in the amount of \$25,440.00 for Map 005, Lot 059-033.

Veteran Tax Credit

Item C. I have reviewed the attached All Veterans' Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2023 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends approval. Therefore, I move to approve the All Veterans' Tax Credit for Map 002, Lot 146-017 commencing in Tax Year 2023.

Item D. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 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 Veteran Tax Credit for Map 003, Lot 086-035 commencing in Tax Year 2023.

Item E. The attached abatement is to correct a data entry error. A Veteran Tax Credit was removed and should have been applied to the December Tax Bill.

Suggested Motion: This abatement is to correct a Veteran Tax Credit as defined above by the Assessor. The Assessor recommends approval of this abatement request. Therefore, I move to approve an abatement for Tax Year 2022 for Map 008, Lot 045-012 in the amount of \$500.00 plus any applicable interest/fees.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

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