



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
**MONDAY, NOVEMBER 9, 2020 6:30 PM**

Please click the link below to join the

webinar: <https://us02web.zoom.us/j/88638301164>

Or Telephone: (301) 715-8592

Webinar ID: 886 3830 1164

If you have difficulty accessing this meeting, please call (603) 440-8248

- 1. Call to Order**
- 2. Citizens' Forum**
- 3. Appointments**
  - 3.1. Volunteer Application- Bike-Ped Advisory Committee
  - 3.2. 2020 Amherst Tree Lighting Ceremony, A Virtual Celebration
- 4. Administration**
  - 4.1. Administrative Updates
- 5. Staff Reports**
  - 5.1. FY22 Draft Budget #2
  - 5.2. FY22 Warrant Articles Draft #1
  - 5.3. Withdrawal from Communications Capital Reserve Fund.
  - 5.4. Presentation of Capital Improvement Plan
  - 5.5. Winter Operations Plan
  - 5.6. Old Manchester Road, shared roadway line stripping
  - 5.7. Pocket Park/Fishing Deck Lot 24-11 & Lot 24-1
  - 5.8. Federal / State Grant: Emergency Operations Plan and the Hazard Mitigation Plan
- 6. Approvals**
  - 6.1. Assessing
  - 6.2. EVERSOURCE Petition & Pole License

6.3. Accounts Payable and Payroll Manifests and BOS October 23 and 26, 2020 Meeting Minutes

**7. Action Items**

**8. Old/New Business**

**Adjournment**

**Next Meeting: 11/23/2020**



Town of Amherst, NH  
Volunteer Application

Board/Committee/Commission you wish to serve on: BIKE - PED ADVISORY COMMITTEE

Applicant Name: TOM CHRISTENSEN

Residence Address: 31 JOSIAH BARTLETT

Mailing Address: SAME

Telephone: 603-213-5138 603-391-4453  
(Home) LAND LINE (Work) (Cell)

E-mail Address: TCHRISTENSENLT1 @ AOL.COM

Time Available - Hours per month (Circle One): 2 5 (10) 20 30

Other Boards/Committee/Commission Served On (may include other cities/towns):

SEE SECOND PAGE

*Please submit a brief statement describing your interest in the position you are applying for and what qualities/experience you will bring to the board to help with its goals and mission.*

Tom Christensen  
Signature

24 Oct 2020  
Date

Please return this form and requested statements to:

Mary Guild  
Town of Amherst  
2 Main Street  
Amherst, NH 03031

or e-mail: [mguild@amherstnh.gov](mailto:mguild@amherstnh.gov)

## **Volunteer Application for Tom Christensen**

### ***Other Boards/Committee/Commissions Served ON (may include other cities/town)***

- Volunteer on the Amherst Bike-Pedestrian Advisory Committee
- Board member of the NH Rail Trail Coalition
- Establishing member of the Friends of Souhegan Valley Rail Trail
- Board member of the Friends of Stark Park (Manchester)

***Please submit a brief statement describing your interest in the position you are applying for and what qualities/experience you will bring to the board to help with its goals and mission.***

This is my time to contribute to the “heavy-lifting” others have been doing to make wonderful things happen here in Amherst. I want to continue working with others individually or established groups to expand Amherst’s extensive network of trails.

- These are where walkers, runners, bicyclists, inline skaters, horseback riders, wheelchair/electric personal assistive mobility device users and cross-country skiers of all ages and abilities can feel safe for transportation and recreation.
- I want to help ensure interconnectivity to form a complete network of public trails all over the community to create an “off the road” way to get from one part of town to another regardless of where a resident lives.

My family has been in Amherst for over 20 years (2 periods) with 3 kids graduating from MASH/Souhegan High School.

I work for the Air Force in the Logistics Career Field which helps me to understand the supply system necessary to “make things happen”. Previously I was a Program Manager which helps me know how to put all the pieces of a project together. I have been in the training and education career field for a lifetime which will be helpful in sharing knowledge about our collective efforts.

I also was the manager of a large “small” business giving me the experience of appreciating the “bottom line” and knowing that “*money does not grow on trees*”.

# 2020 Amherst Tree Lighting Ceremony

Preliminary Plan presented to the Board of Selectmen on November 9, 2020

Respectfully submitted by Michelle Arbogast (ATLF Chair)

**Background:** Usually the Amherst Tree Lighting Ceremony is held as an in-person event somewhere in the Village. Since 2016, we have been gathering on the Village Green in front of Town Hall, lighting the former Memory Tree as the Town Tree.

Unfortunately, due to the COVID-19 pandemic, it is recommended that we avoid large group gatherings, which the tree lighting ceremony would qualify as. Therefore, I am pursuing the idea of a virtual tree lighting ceremony this year.

**Overview:** This will be a virtual event to be enjoyed from the comfort of people's own homes. It will be broadcast live with pre-recorded elements. The performers will NOT be performing live on stage in the Village Green. We will either patch performers in from home or pre-record their portions. We will not light the tree live during the ceremony.

**Tentative Schedule:** Friday, December 11 at 6 pm

Who	What	Logistics
Michelle and Nate Jensen	Welcome and Introductions	TBD
Souhegan Valley Chorus	Song TBD	Pre-recorded
Kathy Brundage, President of the Amherst Garden Club	Memory Tree	TBD
Nate Jensen	Thanks to all service men/women and moment of silence	TBD
Kyra Whitehead TBD	Silent Night	TBD
Gerry St. Amand	'Twas the Night Before Christmas	TBD
Santa	Countdown to turn on the lights	Pre-recorded
Nate Jensen	Happy holidays and goodnight	TBD

There are other individuals and groups who typically perform in the tree lighting ceremony, but I am waiting to hear back from them about whether they can participate in a virtual event this year.

**Logistical Needs:** We can only do a virtual ceremony if we have access to a platform such as Zoom to patch in the performers from multiple locations and broadcast to a large audience. Dean Shankle has kindly offered to help pre-record and edit the Village Green portions of the ceremony and manage the Zoom event. We typically have a few hundred people attend the event in person. It is unknown how many may tune in to a virtual event. What is the Zoom attendee (listen-only mode) capacity?

**Publicity:** Facebook (<https://www.facebook.com/AmherstTreeLightingFestival>), flyers in public places (e.g., Town Hall, Library), Amherst Citizen, and there is usually a notice on the Town's webpage.



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

**Title:** Administrative Updates

**Department:** Administration

**Meeting Date:** November 9, 2020

**Staff Contact:**

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**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. AHSC Recommendations 10-27-2020



## **Memorandum**

To: Board of Selectmen  
Cc: Dean E. Shankle, Jr., Ph.D.  
From: Mark O. Reams, Chief of Police  
Date: November 03, 2020  
Re: *Highway Safety Committee Recommendations*

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On behalf of Amherst Highway Safety Committee, I would like to pass along four recommendations which our committee discussed on October 27, 2020. Beneath each recommendation, I have included our Committee's draft minutes for your review and consideration.

1. Establish a Town Ordinance to designate the portion of Manchester Road between Mack Hill Road and Limbo Lane a 30 mph zone:

*Discussion began over the lack of a formal speed zone designation for the portion of Manchester Road located between the intersections of Mack Hill Road and Limbo Lane, though a speed limit of 25 mph had been set some years ago, pursuant to Town Ordinance, for the portion of Manchester Road extending from Main Street to the intersection of Mack Hill Road. By NH state statute, this unposted section of Manchester Road represents an Urban Residence District and therefore qualifies for posting as a 30 mph zone. However, the Committee was asked by one or more residents of Manchester Road to consider posting this section as a 25 mph zone. Pursuant to NH state statute, the Committee conducted the required traffic study to determine if this section of Manchester Road met the requirements for consideration as a 25 mph zone. Traffic data was collected over the course of two weeks, however, that data did not support consideration for a 25 mph zone according to the federal Manual on Uniform Traffic Control Devices (MUTCD) to which the Committee and Town look for guidance. Specifically, MUTCD guidelines state that the posted speed limit should be within +/- 5 mph of the 85<sup>th</sup> Percentile Speed which in this case was determined to be 38 mph. Other additional factors, such as a favorable sight distance and the lack of any accidents in the preceding two years also worked against the 25 mph designation. DPW Director Hahn made a motion to recommend that the Board of Selectmen designate the section of Manchester Road between Mack Hill Road and Limbo Lane a 30 mph zone in accordance with statutory guidance. AFR Chief Conley seconded the motion, and all were in favor (5-0).*

2. Establish a Town Ordinance to designate the section of Grater Road from the intersection with South Grater Road to a point 600' north as a No Parking Zone:

*At the request of the Amherst Conservation Commission, the Committee was asked to consider the placement of permanent No Parking signs along the roughly 600' portion of Grater Road (north of South Grater Road) which provides access to the Grater Woods ACC trailhead parking lot. Temporary No Parking signs had been posted last spring due to record turnout by hikers during the*

onset of Covid-19 shutdowns and emergency orders. The ACC asked that trail parking be restricted to both the main and smaller parking areas off of Grater Road, and that vehicles not be allowed to park along Grater Road due to safety concerns over congestion and obstruction of emergency vehicle ingress/egress. Discussion amongst the Committee recognized and supported this measure. Selectman D'Angelo made a motion to post the 600 foot section of Grater Road –north of South Grater Road- a no parking zone. AFR Chief Conley seconded the motion, and all were in favor (5-0).

3. Establish a Town Ordinance to erect Stop Signs at the intersections of Madison Lane @ Georgetown Drive, and Madison lane @ Williamsburg Drive:

One or more residents of Madison Lane reported that local delivery traffic has increased in recent months, as has outdoor walking, biking, and children playing. This increased traffic has caused increased concern for residents over a previously unreported situation involving the lack of stop signs at either end of Madison Lane. The Committee reviewed photographs of the area and noted that although both ends of Madison Lane –i.e., the intersection with Williamsburg Drive on one end, and with Georgetown Drive on the other- are appropriately marked with a painted stop line, but with no corresponding Stop Signs posted. It has been the Committee's position in recent recommendations to the Board of Selectmen that neighborhoods be properly posted with both the stop line and stop sign in a manner appropriate and consistent with similar neighborhood roadways throughout town. AFR Chief Conley made a motion to post a stop sign at each end of Madison Lane, which was seconded by Selectman D'Angelo. All were in favor (5-0)

4. Authorize the DPW Director to enact road striping changes along Old Manchester Road:

DPW Director Hahn proposed a road striping change for Old Manchester Road in accordance with previously recommended changes presented by the Bicycle Pedestrian Advisory Committee (BPAC). Specifically, that instead of a double yellow center line, and pair of Advisory Shoulders be implemented. Director Hahn stated that the following proposed changes would be consistent with MUTCD guidelines as that particular roadway does not require a center dividing line. Principle recommendations from representatives Buchanan and Bowers were as follows:

1. Establish the dimensions of the vehicle lane by using the center point of the pavement as the reference for the minimum 12 ft bi-directional travel lane. The outside of 12 foot vehicle bi-directional lane should be delineated using a white dashed line placed 6 feet to the left of the center point and 6 feet to the right of the center point to establish a consistent width for the length of Old Manchester Road.
2. The Advisory Shoulders on the outside of the center vehicle travel lane should be a minimum of five feet wide. Where the pavement exceeds the standard 22 foot dimension, the Advisory Shoulders will be wider.
3. Signage should be installed at the Walnut Hill Rd intersection and RT-101 intersection entrances to inform vehicle drivers of the presence of the Advisory Shoulders and the use of the sides of the roadway by pedestrians and cyclists.
4. Warning/Information signs should be installed at three points on Old Manchester Road where there are potential vehicle/pedestrian conflicts: a. At the curve near 10 Old Manchester Rd b. At the crest of the hill near 20 Old Manchester Rd c. At the crest of the hill near 60 Old Manchester Rd.

BPAC concerns regarding the speed limit on Old Manchester Road were based upon a belief that the road is a posted 35 mph zone; however, the Committee clarified the fact that the road is actually a posted 30 mph zone which BPAC representatives found consistent with the implementation of this new road marking proposition. Chief Reams proposed that Old Manchester Road be striped with Advisory Shoulders in accordance with BPAC and DPW recommendations. The motion was seconded by AFR Chief Conley, and all were in favor (5-0)

Thank you for your consideration.





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

**Title:** FY22 Draft Budget #2

**Department:** Finance Department

**Meeting Date:** November 9, 2020

**Staff Contact:** Cheryl Eastman

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**BACKGROUND INFORMATION:**

Draft #2 of the budget shows an increase in the Workman's Comp insurance of \$6,965 (or 4.1%) based on new rates for FY22 and an increase in the Street Lighting line of \$2,107 recommended by the DPW director after further review. The new bottom line of the budget is \$14,666,451, which is an increase of \$50,075 over FY21 (or .34%).

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

None at this time - draft review only.

**POLICY IMPLICATIONS:**

N/A

**DEPARTMENT HEAD RECOMMENDATION:**

N/A

**SUGGESTED MOTION:**

N/A

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. FY22 Budget - Draft #2

**Town of Amherst FY22 Operating Budget Summary**

Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	11/6/2020	FY22 Request				Notes
							Budget Draft #1	Draft Budget #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %	
Executive	368,654	389,487	372,499	394,690	468,818	136,905	448,561	448,561	-20,257	-4.32%	1
Election, Reg, Vital Stats	178,261	186,245	204,220	204,712	220,623	76,774	213,832	213,832	-6,791	-3.08%	2
Financial Admin	276,356	287,078	281,860	298,543	311,458	139,603	318,280	318,280	6,822	2.19%	3
Tax Collecting	111,772	113,988	122,490	121,692	137,092	45,320	138,124	138,124	1,032	0.75%	4
Property Assessing	157,464	163,992	166,233	183,605	181,166	51,808	182,028	182,028	862	0.48%	5
Legal	65,700	33,677	44,935	48,644	45,800	3,866	45,101	45,101	-699	-1.53%	6
Personnel Admin.	208,012	207,433	202,410	138,570	226,656	162,851	226,065	233,030	6,374	2.81%	7
Planning Department	48,333	33,385	40,850	56,790	110,546	11,410	122,677	122,677	12,131	10.97%	8
Zoning	285,518	342,774	353,882	356,239	440,057	147,263	424,996	424,996	-15,061	-3.42%	9
Government Buildings	525,087	293,313	276,149	305,829	333,048	82,057	253,942	253,942	-79,106	-23.75%	10
Cemeteries	23,382	28,157	49,707	32,276	41,002	16,573	41,698	41,698	696	1.70%	
Property/Liability Insurance	129,977	133,355	130,770	129,302	132,526	130,526	139,835	139,835	7,309	5.52%	11
Police	2,193,658	2,408,278	2,527,778	2,469,628	2,640,939	865,015	2,830,519	2,830,519	189,580	7.18%	12
Rescue	614,701	599,354	608,322	617,057	637,007	212,694	639,363	639,363	2,356	0.37%	13
Fire	592,300	506,116	621,630	591,361	685,840	175,418	687,894	687,894	2,054	0.30%	14
Emergency Management	7,055	8,500	8,500	8,500	8,501	8,500	8,501	8,501	0	0.00%	
Public Safety Communications	400,876	420,531	438,636	426,635	480,784	164,700	494,508	494,508	13,724	2.85%	15
Public Works Admin	475,798	482,234	294,395	360,870	421,944	132,032	419,231	419,231	-2,713	-0.64%	16
Dept. Of Public Works	2,040,250	3,269,279	3,060,440	3,645,037	3,470,432	1,197,484	3,393,941	3,393,941	-76,491	-2.20%	17
Street Lighting	24,098	23,520	24,534	26,023	27,350	6,347	25,000	27,107	-243	-0.89%	
Souhegan Regional Landfill	325,715	324,551	331,131	438,589	391,579	90,344	411,000	411,000	19,421	4.96%	18
Landfill	276,375	265,078	283,229	294,239	298,832	106,869	321,154	321,154	22,322	7.47%	19
Septic	0	0	0	0	60,356	7,477	60,356	60,356	0	0.00%	
Health Administration	2,714	2,604	2,447	2,140	2,159	772	2,156	2,156	-3	-0.14%	
Animal Control	400	400	400	400	401	0	401	401	0	0.00%	
Health & Human Service Agencies	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	0	0.00%	
Direct Assistance	4,778	1,194	11,548	10,864	14,326	330	14,326	14,326	0	0.00%	
Recreation	332,468	349,168	362,262	391,821	404,545	141,073	426,373	426,373	21,828	5.40%	20
Parks	13,524	12,187	12,577	4,690	13,773	5,716	13,443	13,443	-330	-2.40%	
Peabody Mill Env. Ctr	6,000	0	0	0	1	0	0	0	-1	-100.00%	
Library	881,978	930,710	923,375	977,650	1,025,175	341,293	1,037,897	1,037,897	12,722	1.24%	21
Patriotic Purposes	8,612	8,085	8,000	0	8,500	0	8,500	8,500	0	0.00%	
Heritage Commission	732	500	380	443	2,572	148	2,608	2,608	36	1.40%	
Conservation Commission	13,924	16,811	15,910	19,891	14,991	12,325	16,472	16,472	1,481	9.88%	22
Principal Bonds	1,156,000	1,296,017	1,296,017	1,195,302	1,187,927	550,000	1,137,927	1,137,927	-50,000	-4.21%	23
Interest Bonds	172,165	210,614	183,047	152,316	119,650	68,884	100,670	100,670	-18,980	-15.86%	24
<b>GRAND TOTAL</b>	<b>11,967,637</b>	<b>13,393,617</b>	<b>13,305,564</b>	<b>13,954,349</b>	<b>14,616,376</b>	<b>5,142,376</b>	<b>14,657,379</b>	<b>14,666,451</b>	<b>50,075</b>	<b>0.34%</b>	

**NOTES:**

**Changes from Draft 1 to Draft 2** Workmen's Compensation rates increased by \$6,965, or 4.1%.  
Street Lighting increased by \$2,107 following review by DPW director.

**FY22 v FY21 BUDGET CHANGES NOTES**

<b>NOTE #</b>	<b>DEPARTMENT</b>	<b>+/-</b>	<b>CHANGES EXPLANATION</b>
1	Executive	-	Wages and benefits lines as a result of personnel changes.
		-	Merit Pay line not funded.
		+	Electricity and Water lines new - transferred from Government Buildings Budget.
		-	Less Special Events planned in FY22
		-	Postage - based on actual history.
		-	Equipment Lease Payments - copier lease costs allocated to individual departments.
2	Elections, Registrations, Vital Stats	-	Elected Officials wages. Pay per hour increased to \$12.00/hour, number of hours reduced due to only one election (Town) in FY22.
		-	Ballot Machine programming due to only one election in FY22.
		-	Computer equipment - deduction of the one-time purchase in FY21 of a laptop computer for the Supervisors of the Checklist.
3	Finance	+	Change for Department Assistant (Grade 6, Step 9) to Executive Assistant (Grade 12, Step 4).
		+	Elected Officials Wages. No pay increase - including budgeting for Deputy Treasurer
		+	Education/Training - Springbrook training to better utilize software and tuition reimbursement.
		+	Dues/Subscriptions - included Payroll Processors Association dues.
		-	Bank Fees - based on actual history
		+	Software Licensing - increase in fees for Springbrook and GovMax.
4	Tax Collector	-	Bank Service Fees (Lockbox) based on actual history.
		+	Software Licensing increase for AMAZE software.
		+	Computer Equipment to initiate the computer replacement plan.
5	Property Assessing & Revals	+	Longevity - Next step in matrix achieved.
		+	Computer Equipment to initiate the computer replacement plan.
		-	Office Equipment - less needs in FY22.
6	Legal	-	CBA legal - based on actual history.
7	Personnel Administration	-	Short Term Disability rate decrease.
		+	Workmen's Comp insurance increase of 4.1%.
		+	Health Reimbursement Account - based on actual history.
8	Planning	+	Master Plan - for work to be performed by Nashua Regional Planning Commission.
		-	Postage - based on actual history.
		+	Equipment Repair - maintenance contract on plotter printer.
9	Zoning	-	Health and Dental Insurances due to plan participation changes.
		+	Telephone - based on actual history.
		+	Software Licenses
		-	Mileage - based on actual history.
10	Government Buildings	-	Electricity and Water transferred to individual department budgets.
		+	Facility Maintenance/Repairs - addition of Buckmeadow.
		+	Alarms - addition of Buckmeadow.
		+	Trash Removal - addition of Buckmeadow.
11	Property/Liability Insurance	+	Rate increase.

**FY22 v FY21 BUDGET CHANGES NOTES**

<b>NOTE #</b>	<b>DEPARTMENT</b>	<b>+/-</b>	<b>CHANGES EXPLANATION</b>
12	Police	+	CBA costs - year 2 of the contract
		-	Traffic Aides - personnel changes
		-	Health and Dental Insurances due to plan participation changes.
		+	NH Retirement rate increase from 28.43% to 33.88% (up 5.45%)
		-	Longevity - Personnel changes
		+	Custodian - more square footage in building after renovation.
		+	Electricity and Water lines new - transferred from Government Buildings Budget.
		+	Vehicle Repairs - Cruisers are older due to no new ones purchased in FY20.
		+	Tires - Cruisers are older due to no new ones purchased in FY20.
		+	Cruisers - cost of new cruisers
		-	Motorcycle Lease - Paid off.
13	Rescue	+	OT - new line broken out from wages.
		+	Supplemental Insurance rates
		+	Ambulance Billing Fee - this is a contracted percentage of revenue processed.
		-	ALS Supplies - based on actual history.
		-	Oxygen - based on actual history.
14	Fire	+	NH Retirement rate increase from 30.09% to 32.99% (up 2.9%)
		+	Electricity and Water transferred from Government Buildings budget.
		-	Heat - based on actual history.
		+	Vehicle Repairs - based on actual history.
		+	Equipment Lease Payment - copier lease formerly in Executive budget.
15	Communications	+	Proposed creation of Assistant Communication Center Coordinator position.
		-	Wages overall net decrease due to personnel changes.
		+	Health and Dental Insurances due to plan participation changes.
		+	Telephone - based on actual history.
16	Public Works Admin.	+	Part Time Wages - number of hours increased.
		-	Health and Dental Insurances due to plan participation changes.
		+	Engineering - based on actual history.
		+	Telephone - based on actual history.
		+	Electricity and Water transferred from Government Buildings budget.
17	DPW Operations	+	Physicals/Drug Tests - stricter standards in testing compliance.
		+	Vehicle Repairs - electronic parts costing more to purchase and install.
		+	Pennichuck Water Main Assessment - rates increase and anticipated new hydrants due to development
		+	Line Striping - bids received 50% over prior years costs.
		+	Outside Hire - Included gravel crushing contract in this line. Formerly in gravel line.
		+	Equipment Lease/Rental Payments based on actual history.
		+	Fuel Tank Testing due to State inspection costs increased.
		-	Street Sweeping due to reduced sand program.
		-	Catch Basins due to reduced sand program.
		+	Oil & Grease due to newer vehicles requiring synthetic oils.
		-	Diesel based on actual history.
		+	Salt due to price per ton, no additional tonnage used.
		-	Sand due to reduction program.
		-	Gravel due to recording the gravel crushing contract in the Outside Hire line.
+	Road Rebuild due to \$100,000/year increase as per seven year plan.		
-	Equipment Lease Payments - proposed CRF be established instead of leasing \$46,500 covers the already-committed lease payments in FY22.		
18	Souhegan Regional Landfill	+	Estimated 5% increase in rates.
		+	Health and Dental Insurances due to plan participation changes.

**FY22 v FY21 BUDGET CHANGES NOTES**

<b>NOTE #</b>	<b>DEPARTMENT</b>	<b>+/-</b>	<b>CHANGES EXPLANATION</b>
19	Landfill	+	Waste Disposal due to C&D tipping fees increase.
		+	Electricity based on actual history.
		+	Bank & Credit Card fees based on actual history.
		+	Landfill Waste Oil based on actual history.
20	Recreation	+	Electricity and Water transferred from Government Buildings budget.
		+	Heat due to additional of Buckmeadow.
		+	Gasoline due to addition of Buckmeadow maintenance.
		+	Diesel due to additional of Buckmeadow maintenance.
		+	Equipment lease payments increased due to including copier leases in individual department budgets (formerly all recorded in Executive)
21	Library	+	Electricity and Water transferred from Government Buildings budget.
		-	Heat based on actual history.
		+	Software License due to increases in fees.
		-	Office Supplies based on actual history.
22	Conservation	+	Invasives Mitigation to cover invasive insects.
		+	Educational Outreach for additional educational materials.
23	Bonds Principle	-	Reduced due to paying off Spring Road loan in FY21.
24	Bonds Interest	-	Diminishing interest costs on all loans.
		-	Spring Road loan paid off in FY21.

## FY22 BUDGET REQUEST

11/6/2020

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4130- 10- 1110	Full Time Wages	151,255	154,927	154,392	167,765	172,705	57,207	168,106	-4,599	-2.66%
01- 4130- 10- 1115	Part Time Wages	3,884	3,780	3,971	2,839	4,402	771	4,322	-80	-1.82%
01- 4130- 10- 1130	Elected Officials	24,300	23,400	23,400	23,400	23,400	8,100	23,400	0	0.00%
01- 4130- 10- 1131	Moderator Wages	871	338	819	675	890	0	900	10	1.12%
01- 4130- 10- 1132	Merit Pay	0	0	0	0	5,000	0	0	-5,000	-100.00%
01- 4130- 10- 1140	Overtime	0	0	0	0	1	484	1	0	0.00%
01- 4130- 10- 1210	Health Insurance	34,432	34,016	27,693	38,192	36,389	6,395	16,995	-19,394	-53.30%
01- 4130- 10- 1211	Dental Insurance	3,256	3,155	1,598	1,426	1,577	590	2,223	646	40.96%
01- 4130- 10- 1220	Social Security	12,117	12,175	11,789	12,853	12,997	4,687	12,197	-800	-6.16%
01- 4130- 10- 1225	Medicare	2,834	2,840	2,757	3,006	3,040	1,096	2,853	-187	-6.15%
01- 4130- 10- 1230	Deferred Compensation	8,319	8,217	4,816	6,221	9,499	2,849	9,246	-253	-2.66%
01- 4130- 10- 1266	Sick Leave Incentive	3,240	3,121	3,267	3,311	3,239	1,719	3,239	0	0.00%
01- 4130- 10- 1290	Longevity	0	0	0	0	1	0	1	0	0.00%
01- 4130- 20- 1294	Educate & Training/Prof Dev.	2,312	1,988	13,123	2,431	5,000	40	5,000	0	0.00%
01- 4130- 30- 2335	Records Retention	0	0	0	0	1	0	1	0	0.00%
01- 4130- 30- 2341	Telephone	11,490	11,250	13,544	8,268	6,026	1,842	6,025	-1	-0.02%
01- 4130- 30- 2342	Cable Access Channel	7,953	29,256	16,287	13,237	21,000	5,790	21,000	0	0.00%
01- 4130- 30- 2343	Internet Service	0	0	0	0	2,400	580	2,400	0	0.00%
01- 4130- 30- 2374	Custodian	7,374	6,640	6,640	6,640	6,700	1,660	6,700	0	0.00%
01- 4130- 30- 2381	Outside Hire Professional Svcs	1,000	0	7,703	0	1	0	1	0	0.00%
01- 4130- 30- 2392	Outside Hire - Web Sites	4,566	1,900	1,900	1,995	1,900	0	2,000	100	5.26%
01- 4130- 30- 2395	Outside Hire IT	55,313	56,519	38,580	61,627	100,000	32,942	100,000	0	0.00%
01- 4130- 40- 2410	Electricity	0	0	0	0	0	0	11,000	11,000	New line
01- 4130- 40- 2411	Heat	3,478	3,695	4,304	5,509	6,000	42	6,000	0	0.00%
01- 4130- 40- 2412	Water	0	0	0	0	0	0	2,600	2,600	New line
01- 4130- 40- 2430	Equipment Repair & Maintenance	0	0	62	0	100	1,040	100	0	0.00%
01- 4130- 40- 2440	Equipment Rental	4,802	4,904	5,161	5,655	0	0	0	0	0.00%
01- 4130- 50- 2550	Printing	3,228	2,104	1,760	548	3,500	349	3,500	0	0.00%
01- 4130- 50- 2551	Advertising	873	755	1,171	1,163	1,100	135	1,100	0	0.00%
01- 4130- 50- 2552	Town Report	2,645	2,746	1,963	2,085	2,250	0	2,250	0	0.00%
01- 4130- 50- 2553	Record Binding	0	0	0	0	100	0	100	0	0.00%
01- 4130- 50- 2560	Dues & Subscriptions	11,475	11,766	13,300	13,528	12,000	199	13,700	1,700	14.17%
01- 4130- 50- 2565	Software Licenses	420	2,010	2,963	2,252	5,300	4,577	5,300	0	0.00%
01- 4130- 50- 2581	Travel (Convention Hotels)	0	134	0	0	400	0	400	0	0.00%
01- 4130- 60- 2620	Office Supplies	2,329	1,854	1,899	1,522	2,000	193	2,000	0	0.00%
01- 4130- 60- 2621	Computer Supplies	80	1,079	690	1,209	1,200	1,900	1,200	0	0.00%
01- 4130- 60- 2625	Postage	1,525	2,880	5,052	5,470	5,500	526	5,000	-500	-9.09%
01- 4130- 60- 2635	Gasoline	501	239	0	0	0	0	0	0	0.00%
01- 4130- 70- 2740	New Equipment Capital	1,889	219	844	0	0	0	1	1	New line
01- 4130- 80- 2618	Special Events & Supplies	0	0	0	0	3,000	0	1,000	-2,000	-66.67%
01- 4130- 80- 2762	Equipment Lease Payment	0	0	0	0	8,000	1,194	4,000	-4,000	-50.00%
01- 4130- 80- 2820	Mileage	210	0	225	0	200	0	200	0	0.00%
01- 4130- 80- 2825	Meetings & Conferences	683	1,581	824	1,862	2,000	0	2,500	500	25.00%
<b>TOTAL EXECUTIVE</b>		<b>368,654</b>	<b>389,487</b>	<b>372,499</b>	<b>394,690</b>	<b>468,818</b>	<b>136,905</b>	<b>448,561</b>	<b>-20,257</b>	<b>-4.32%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
Acct Number	Election, Reg & Vital Stats	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4140- 10- 1110	Town Clerk Wages	54,616	62,379	58,552	65,208	66,456	23,026	66,518	62	0.09%
01- 4140- 10- 1111	Full Time Wages	46,806	46,851	49,816	49,006	52,520	20,065	53,581	1,061	2.02%
01- 4140- 10- 1115	Part Time Wages	1,370	0	795	640	1	0	1	0	0.00%
01- 4140- 10- 1130	Supervisor Of Check List, Wages	3,750	1,549	3,901	4,451	4,200	1,552	2,496	-1,704	-40.57%
01- 4140- 10- 1210	Health Insurance	28,917	39,634	46,674	46,295	50,732	17,481	50,686	-46	-0.09%
01- 4140- 10- 1211	Dental Insurance	1,811	2,184	2,141	1,904	1,902	681	1,975	73	3.84%
01- 4140- 10- 1220	Social Security	7,757	7,225	7,249	7,200	7,910	2,759	7,725	-185	-2.34%
01- 4140- 10- 1225	Medicare	1,814	1,684	1,695	1,684	1,850	645	1,807	-43	-2.32%
01- 4140- 10- 1230	Deferred Compensation	5,968	5,787	6,281	6,265	6,544	2,259	6,605	61	0.93%
01- 4140- 10- 1266	Sick Leave Incentive	479	25	200	73	2,409	1,200	2,400	-9	-0.37%
01- 4140- 10- 1290	Longevity	1,250	1,250	1,750	1,750	2,000	0	2,000	0	0.00%
01- 4140- 50- 2551	Advertising	129	165	167	181	170	0	200	30	17.65%
01- 4140- 50- 2562	Ballot Machine Programing	6,470	3,525	6,437	787	6,800	0	800	-6,000	-88.24%
01- 4140- 50- 2565	Software Licenses	6,622	6,732	7,222	7,264	7,078	296	7,486	408	5.76%
01- 4140- 60- 2610	Supplies - General	2,920	1,213	1,323	2,221	1,100	1,324	2,000	900	81.82%
01- 4140- 60- 2620	Office Supplies	2,132	1,765	2,464	5,411	2,000	2,941	2,000	0	0.00%
01- 4140- 60- 2621	Computer Equipment	0	0	966	0	1,400	2,545	1	-1,399	-99.93%
01- 4140- 60- 2625	Postage	2,068	3,541	3,827	4,128	4,000	0	4,000	0	0.00%
01- 4140- 70- 2740	New Equipment	3,254	0	1,429	0	800	0	800	0	0.00%
01- 4140- 80- 2820	Mileage	19	0	0	244	1	0	1	0	0.00%
01- 4140- 80- 2825	Meetings & Conferences	110	735	1,330	0	750	0	750	0	0.00%
<b>TOTAL ELECTION, REG, VITAL STATS</b>		<b>178,261</b>	<b>186,245</b>	<b>204,220</b>	<b>204,712</b>	<b>220,623</b>	<b>76,774</b>	<b>213,832</b>	<b>-6,791</b>	<b>-3.08%</b>
Acct Number	Financial Administration	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4150- 10- 1110	Full Time Wages	115,509	136,069	146,121	138,834	140,279	49,962	141,544	1,265	0.90%
01- 4150- 10- 1115	Part Time Wages	1,151	1,458	700	400	802	135	790	-12	-1.50%
01- 4150- 10- 1130	Treasurer Stipend	13,807	13,500	13,250	13,833	13,500	4,586	13,834	334	2.47%
01- 4150- 10- 1140	Overtime	0	0	0	0	0	0	1	1	New Line
01- 4150- 10- 1210	Health Insurance	19,779	29,090	31,449	34,734	38,063	13,164	38,028	-35	-0.09%
01- 4150- 10- 1211	Dental Insurance	2,143	2,043	1,308	1,038	1,067	373	1,077	10	0.94%
01- 4150- 10- 1220	Social Security	9,152	10,112	10,203	9,765	9,767	3,437	9,683	-84	-0.86%
01- 4150- 10- 1225	Medicare	2,140	2,360	2,386	2,284	2,284	804	2,264	-20	-0.88%
01- 4150- 10- 1230	Deferred Compensation	6,050	7,056	6,378	7,355	7,715	2,648	7,785	70	0.91%
01- 4150- 10- 1266	Sick Leave Incentive	2,625	2,154	2,584	2,171	2,945	0	2,945	0	0.00%
01- 4150- 20- 1294	Educat & Training/Prof Dev.	0	0	124	5,053	1,200	0	3,847	2,647	220.58%
01- 4150- 30- 2301	Auditing	20,000	21,000	24,300	17,400	19,100	16,710	19,400	300	1.57%
01- 4150- 30- 2381	Outside Hire Professional Svcs	39,322	0	0	0	0	0	0	0	0.00%
01- 4150- 50- 2560	Dues & Subscriptions	105	70	35	20	35	349	285	250	714.29%
01- 4150- 50- 2561	Bank Charges and Fees	19,105	15,227	22,809	16,530	18,000	4,519	15,300	-2,700	-15.00%
01- 4150- 50- 2565	Software Licenses	0	0	0	0	53,100	42,386	58,146	5,046	9.50%
01- 4150- 60- 2620	Office Supplies	3,644	2,195	3,768	3,097	3,600	531	3,350	-250	-6.94%
01- 4150- 60- 2621	Computer Software & Supplies	21,648	44,704	16,447	45,987	0	0	0	0	0.00%
01- 4150- 80- 2820	Mileage	177	38	0	43	1	0	1	0	0.00%
<b>TOTAL FINANCIAL ADMIN</b>		<b>276,356</b>	<b>287,078</b>	<b>281,860</b>	<b>298,543</b>	<b>311,458</b>	<b>139,603</b>	<b>318,280</b>	<b>6,822</b>	<b>2.19%</b>
Acct Number	Tax Collecting	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4151- 10- 1110	Full Time Wages	61,678	62,379	63,879	65,208	66,456	23,016	66,518	62	0.09%
01- 4151- 10- 1140	Overtime	3,835	292	0	3,010	4,266	432	4,269	3	0.07%
01- 4151- 10- 1210	Health Insurance	24,471	27,419	30,081	31,196	33,043	11,839	34,202	1,159	3.51%
01- 4151- 10- 1211	Dental Insurance	1,625	1,621	1,658	1,684	1,778	606	1,749	-29	-1.63%
01- 4151- 10- 1220	Social Security	4,077	3,844	3,928	4,162	4,524	1,482	4,466	-58	-1.28%
01- 4151- 10- 1225	Medicare	954	896	919	973	1,058	347	1,045	-13	-1.23%
01- 4151- 10- 1230	Deferred Compensation	3,392	3,310	3,517	3,586	3,655	1,266	3,659	4	0.11%
01- 4151- 10- 1266	Sick Leave Incentive	810	956	1,001	600	1,000	1,599	1,000	0	0.00%
01- 4151- 10- 1290	Longevity	1,520	1,250	1,250	1,250	1,250	0	1,250	0	0.00%
01- 4151- 20- 1294	Educat & Training/Prof Dev.	0	0	0	0	700	0	700	0	0.00%
01- 4151- 30- 2340	Banking Services (Lockbox)	0	0	0	0	4,800	2,028	3,500	-1,300	-27.08%
01- 4151- 30- 2391	Registry Fees	351	521	353	181	700	95	700	0	0.00%
01- 4151- 30- 2393	Tax Lien & Deed Researach	1,225	856	1,204	0	1,400	156	1,400	0	0.00%
01- 4151- 50- 2560	Dues & Subscriptions	50	20	0	20	60	20	60	0	0.00%
01- 4151- 50- 2565	Software License	0	2,832	3,077	3,146	3,100	148	3,604	504	16.26%
01- 4151- 60- 2620	Office Supplies	1,378	1,507	1,230	1,545	1,700	54	1,700	0	0.00%
01- 4151- 60- 2625	Postage	6,264	6,254	6,264	5,032	7,000	2,235	7,000	0	0.00%
01- 4151- 60- 2690	Misc. Supplies	0	0	0	0	1	0	1	0	0.00%
01- 4151- 80- 2621	Computer Equipment	0	0	4,060	99	300	0	1,000	700	233.33%
01- 4151- 80- 2743	Office Equipment	0	0	0	0	1	0	1	0	0.00%
01- 4151- 80- 2820	Mileage	144	32	70	0	300	0	300	0	0.00%
<b>TOTAL TAX COLLECTING</b>		<b>111,772</b>	<b>113,988</b>	<b>122,490</b>	<b>121,692</b>	<b>137,092</b>	<b>45,320</b>	<b>138,124</b>	<b>1,032</b>	<b>0.75%</b>
Acct Number	Property Assessment & Revals	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4152- 10- 1110	Full Time Wages	55,886	56,597	58,011	59,176	60,341	20,885	60,362	21	0.03%
01- 4152- 10- 1140	Overtime	0	0	0	0	205	0	205	0	0.00%
01- 4152- 10- 1210	Health Insurance	9,085	10,169	11,157	11,586	12,255	4,391	12,685	430	3.51%
01- 4152- 10- 1211	Dental Insurance	866	913	917	519	532	186	539	7	1.32%
01- 4152- 10- 1220	Social Security	3,639	3,611	3,636	3,676	3,893	1,313	3,833	-60	-1.54%
01- 4152- 10- 1225	Medicare	851	844	850	860	911	307	895	-16	-1.76%
01- 4152- 10- 1230	Deferred Compensation	3,074	1,556	1,718	626	3,319	1,149	3,320	1	0.03%
01- 4152- 10- 1266	Sick Leave Incentive	486	1,021	635	662	1,000	0	1,000	0	0.00%
01- 4152- 10- 1290	Longevity	1,250	1,250	1,250	1,250	1,250	0	1,250	0	0.00%
01- 4152- 20- 1294	Educat & Training/Prof Dev.	0	0	0	0	400	0	400	0	0.00%
01- 4152- 30- 2381	Outside Hire Special Project	0	0	0	0	1	0	1	0	0.00%
01- 4152- 30- 2382	Outside Hire - Professional Srvc	74,322	77,039	76,164	76,164	84,000	20,251	84,000	0	0.00%
01- 4152- 30- 2391	Registry Fees	152	0	28	25	200	0	200	0	0.00%
01- 4152- 30- 2394	Tax Maps	0	182	189	189	200	0	200	0	0.00%
01- 4152- 50- 2560	Dues & Subscriptions	20	20	20	40	30	0	30	0	0.00%
01- 4152- 50- 2565	Software License	7,180	9,940	10,279	28,328	10,928	3,140	10,906	-22	-0.20%
01- 4152- 60- 2620	Office Supplies	180	268	253	234	350	186	350	0	0.00%
01- 4152- 60- 2621	Computer Equipment	0	0	470	0	0	0	1,000	1,000	New Line
01- 4152- 60- 2625	Postage	250	449	542	271	600	0	600	0	0.00%
01- 4152- 60- 2670	Books & Periodicals	0	0	0	0	1	0	1	0	0.00%
01- 4152- 80- 2743	Office Equipment	0	0	0	0	500	0	1	-499	-99.80%
01- 4152- 80- 2820	Mileage	223	132	114	0	250	0	250	0	0.00%
<b>TOTAL PROPERTY ASSESSING</b>		<b>157,464</b>	<b>163,992</b>	<b>166,233</b>	<b>183,605</b>	<b>181,166</b>	<b>51,808</b>	<b>182,028</b>	<b>862</b>	<b>0.48%</b>



Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
<b>Acct Number</b>	<b>Legal Expense</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Budget</b>	<b>FY21 Actual</b>	<b>FY22 Request</b>	<b>Variance \$</b>	<b>Variance %</b>
01- 4153- 30- 2320	Town Counsel	65,674	33,677	43,230	48,644	40,000	3,866	45,000	5,000	12.50%
01- 4153- 30- 2321	Collective Bargaining	0	0	0	0	800	0	100	-700	-87.50%
01- 4153- 30- 2322	Misc. Legal (Code Enforcement)	26	0	1,705	0	5,000	0	0	-5,000	-100.00%
01- 4153- 30- 2323	Cable Negotiations	0	0	0	0	0	0	1	1	New Line
<b>TOTAL LEGAL</b>		<b>65,700</b>	<b>33,677</b>	<b>44,935</b>	<b>48,644</b>	<b>45,800</b>	<b>3,866</b>	<b>45,101</b>	<b>-699</b>	<b>-1.53%</b>
<b>Acct Number</b>	<b>Personnel Administration</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Budget</b>	<b>FY21 Actual</b>	<b>FY22 Request</b>	<b>Variance \$</b>	<b>Variance %</b>
01- 4155- 20- 1214	Short Term Disability Insurance	28,396	29,361	27,459	22,914	22,701	9,148	20,110	-2,591	-11.41%
01- 4155- 20- 1215	Life and Disability Insurance	22,793	23,543	19,836	21,068	18,417	7,642	18,417	0	0.00%
01- 4155- 20- 1250	NH Unemployment	13,524	8,911	0	2,832	6,668	0	6,668	0	0.00%
01- 4155- 20- 1260	Workers Comp Insurance	133,244	138,970	145,636	81,113	169,870	144,427	176,835	6,965	4.10%
01- 4155- 20- 1280	Health Reimbursement Account	10,054	6,648	9,480	10,642	9,000	1,634	11,000	2,000	22.22%
<b>TOTAL PERSONNEL ADMIN</b>		<b>208,012</b>	<b>207,433</b>	<b>202,410</b>	<b>138,570</b>	<b>226,656</b>	<b>162,851</b>	<b>233,030</b>	<b>6,374</b>	<b>2.81%</b>
<b>Acct Number</b>	<b>Planning Department</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Budget</b>	<b>FY21 Actual</b>	<b>FY22 Request</b>	<b>Variance \$</b>	<b>Variance %</b>
01- 4191- 10- 1115	Part Time Wages	0	17	489	2,565	2,446	1,120	2,593	147	6.01%
01- 4191- 10- 1220	Social Security	0	0	30	159	151	69	161	10	6.62%
01- 4191- 10- 1225	Medicare	0	0	7	37	35	16	38	3	8.57%
01- 4191- 30- 2381	Outside Hire	35,092	18,813	17,836	17,665	7,500	0	7,500	0	0.00%
01- 4191- 30- 2382	Outside Hire-Prof. Serv (Impact Fees)	0	0	0	14,535	1	0	1	0	0.00%
01- 4191- 30- 2430	Equipment Repair & Maintenance	0	0	0	0	0	0	700	700	New Line
01- 4191- 50- 2396	Storm Water II Projects	0	0	0	6,635	40,000	0	40,000	0	0.00%
01- 4191- 50- 2550	Printing	150	50	17	1,022	1,060	0	1,060	0	0.00%
01- 4191- 50- 2551	Advertising	1,222	757	567	566	951	119	951	0	0.00%
01- 4191- 50- 2555	Master Plan	0	0	8,158	0	42,800	0	54,800	12,000	28.04%
01- 4191- 50- 2560	Regional Planning Dues & Fees	10,639	10,289	10,247	10,202	10,062	10,062	10,063	1	0.01%
01- 4191- 60- 2620	Office Supplies	434	829	1,027	568	1,750	23	1,750	0	0.00%
01- 4191- 60- 2625	Postage	797	2,630	2,471	2,836	3,790	0	3,060	-730	-19.26%
<b>TOTAL PLANNING DEPARTMENT</b>		<b>48,333</b>	<b>33,385</b>	<b>40,850</b>	<b>56,790</b>	<b>110,546</b>	<b>11,410</b>	<b>122,677</b>	<b>12,131</b>	<b>10.97%</b>
<b>Acct Number</b>	<b>Zoning Department</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Budget</b>	<b>FY21 Actual</b>	<b>FY22 Request</b>	<b>Variance \$</b>	<b>Variance %</b>
01- 4192- 10- 1110	Full Time Wages	183,427	225,716	218,335	217,433	250,661	85,633	255,694	5,033	2.01%
01- 4192- 10- 1115	Part Time Wages	3,344	2,506	2,169	1,141	2,446	555	2,593	147	6.01%
01- 4192- 10- 1140	Overtime	530	0	215	110	2,705	0	2,759	54	2.00%
01- 4192- 10- 1210	Health Insurance	53,452	65,172	63,940	75,093	109,903	30,573	88,323	-21,580	-19.64%
01- 4192- 10- 1211	Dental Insurance	3,507	3,929	3,628	3,992	4,950	1,562	3,973	-977	-19.74%
01- 4192- 10- 1220	Social Security	12,371	15,111	14,743	14,019	16,514	5,636	16,186	-328	-1.99%
01- 4192- 10- 1225	Medicare	2,893	3,525	3,448	3,279	3,862	1,318	3,785	-77	-1.99%
01- 4192- 10- 1230	Deferred Compensation	9,409	11,574	11,488	11,103	13,201	4,510	14,063	862	6.53%
01- 4192- 10- 1266	Sick Leave Incentive	444	2,063	2,062	1,260	3,375	2,650	3,375	0	0.00%
01- 4192- 10- 1290	Longevity	0	0	0	0	1	0	1	0	0.00%
01- 4192- 20- 1294	Educat & Training/Prof Dev.	2,880	3,579	1,713	2,398	4,205	45	4,217	12	0.29%
01- 4192- 30- 2341	Telephone	1,280	1,267	4,338	3,029	3,115	1,033	3,360	245	7.87%
01- 4192- 30- 2382	Professional Consultant	0	0	12,247	10,542	5,850	0	5,850	0	0.00%
01- 4192- 30- 2391	Recording Fees (Temporary Acct)	16	0	0	0	0	0	0	0	0.00%
01- 4192- 40- 2425	Vehicle Repairs	135	529	0	196	1,000	432	1,000	0	0.00%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4192- 40- 2430	Equipment Repair & Maintenance	1,723	0	0	0	700	670	690	-10	-1.43%
01- 4192- 50- 2550	Printing	0	0	242	0	3,060	0	3,060	0	0.00%
01- 4192- 50- 2551	Advertising	382	0	743	505	1,320	178	1,320	0	0.00%
01- 4192- 50- 2560	Dues & Subscription	0	0	135	309	1,200	0	1,134	-66	-5.50%
01- 4192- 50- 2565	Software License	5,835	4,815	6,255	9,922	10,130	11,978	12,311	2,181	21.53%
01- 4192- 50- 2615	Uniforms	0	0	0	0	200	90	200	0	0.00%
01- 4192- 60- 2620	Office Supplies	1,200	1,081	1,805	1,386	484	387	484	0	0.00%
01- 4192- 60- 2625	Postage	0	0	0	0	1	0	1	0	0.00%
01- 4192- 60- 2635	Gasoline	285	192	209	253	250	13	275	25	10.00%
01- 4192- 80- 2621	Computer Equipment	0	399	5,027	0	1	0	1	0	0.00%
01- 4192- 80- 2743	Office Equipment	1,557	0	0	0	1	0	1	0	0.00%
01- 4192- 80- 2820	Mileage	847	1,318	1,143	270	922	0	340	-582	-63.12%
<b>TOTAL ZONING</b>		<b>285,518</b>	<b>342,774</b>	<b>353,882</b>	<b>356,239</b>	<b>440,057</b>	<b>147,263</b>	<b>424,996</b>	<b>-15,061</b>	<b>-3.42%</b>
Acct Number	General Government Buildings	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4194- 10- 1110	Full Time Wages	47,395	54,197	53,800	55,072	62,629	19,994	60,651	-1,978	-3.16%
01- 4194- 10- 1115	Overtime	1,932	369	637	196	1,253	249	1,968	715	57.06%
01- 4194- 10- 1140	Health Insurance	18,120	20,592	22,289	23,148	23,060	8,773	24,063	1,003	4.35%
01- 4194- 10- 1210	Dental Insurance	915	929	934	952	932	342	938	6	0.64%
01- 4194- 10- 1211	Social Security	3,274	3,491	3,565	3,559	4,086	1,248	3,941	-145	-3.55%
01- 4194- 10- 1220	Medicare	766	814	834	832	956	292	922	-34	-3.56%
01- 4194- 10- 1225	Deferred Compensation	2,577	2,861	3,019	3,029	3,445	1,100	3,336	-109	-3.16%
01- 4194- 10- 1230	Sick Leave Incentive	1,693	1,045	716	1,275	1,020	0	1,020	0	0.00%
01- 4194- 10- 1266	Longevity	778	778	1,319	1,000	1,000	0	950	-50	-5.00%
01- 4194- 20- 1290	Custodian	1,646	0	0	0	1	0	1	0	0.00%
01- 4194- 20- 1294	Town Clocks	730	500	1,000	500	1,000	0	750	-250	-25.00%
01- 4194- 40- 2410	Town Electricity & Lighting	58,960	60,108	66,519	68,699	72,572	17,025	1	-72,571	-100.00%
01- 4194- 40- 2412	Water	11,453	11,607	12,072	11,918	13,350	3,111	1	-13,349	-99.99%
01- 4194- 40- 2430	Building Repair & Maintenance	338,546	105,318	75,254	91,268	120,000	20,393	125,000	5,000	4.17%
01- 4194- 40- 2433	Alarms	4,731	4,443	3,396	12,983	4,500	600	7,000	2,500	55.56%
01- 4194- 40- 2434	Common Lighting	465	438	442	500	600	111	600	0	0.00%
01- 4194- 40- 2451	Outside Hire Building	18,385	18,317	22,225	28,466	17,000	6,567	17,000	0	0.00%
01- 4194- 50- 2545	Trash Removal	6,822	1,320	6,101	-212	1,644	340	1,800	156	9.49%
01- 4194- 60- 2630	Maintenance Supplies	5,900	6,186	2,028	2,644	4,000	1,912	4,000	0	0.00%
<b>TOTAL GOVERNMENT BUILDINGS</b>		<b>525,087</b>	<b>293,313</b>	<b>276,149</b>	<b>305,829</b>	<b>333,048</b>	<b>82,057</b>	<b>253,942</b>	<b>-79,106</b>	<b>-23.75%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
Acct Number	Cemeteries	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4195- 10- 1110	Full Time Wages	5,123	1,825	2,953	2,598	3,060	1,621	3,226	166	5.42%
01- 4195- 10- 1115	Part Time Wages	7,935	12,717	21,621	13,519	22,950	9,118	22,922	-28	-0.12%
01- 4195- 10- 1140	Overtime	372	2,809	1,098	1,585	1,020	0	1,125	105	10.29%
01- 4195- 10- 1210	Health Insurance	1,775	672	516	1,124	700	0	1,280	580	82.86%
01- 4195- 10- 1211	Dental Insurance	111	41	30	91	70	0	50	-20	-28.57%
01- 4195- 10- 1220	Social Security	822	1,068	1,589	1,284	1,676	666	1,631	-45	-2.68%
01- 4195- 10- 1225	Medicare	192	250	372	300	392	156	381	-11	-2.81%
01- 4195- 10- 1230	Deferred Compensation	240	26	182	338	168	89	177	9	5.36%
01- 4195- 10- 1266	Sick Leave Incentive	0	0	0	0	0	0	0	0	
01- 4195- 10- 1290	Longevity	0	0	0	0	0	0	50	50	
01- 4195- 40- 2410	Electricity	292	311	466	268	790	229	790	0	0.00%
01- 4195- 40- 2412	Water	87	200	151	309	300	192	350	50	16.67%
01- 4195- 40- 2430	Equipment Repair & Maintenance	689	1,648	1,462	1,562	1,900	1,016	1,900	0	0.00%
01- 4195- 40- 2432	Headstone Repair	93	309	142	0	200	0	100	-100	-50.00%
01- 4195- 40- 2451	Outside Hire	1,827	1,004	15,599	4,127	2,700	2,000	2,700	0	0.00%
01- 4195- 40- 2470	Tree Care	1,000	0	0	0	900	0	450	-450	-50.00%
01- 4195- 50- 2560	Dues & Subscriptions	210	255	240	120	700	148	1,040	340	48.57%
01- 4195- 60- 2610	Supplies - General	2,480	4,682	3,085	4,053	3,275	1,337	3,275	0	0.00%
01- 4195- 60- 2667	Loam	0	0	0	0	1	0	1	0	0.00%
01- 4195- 70- 2740	New Equipment Capital	0	0	0	998	0	0	0	0	0.00%
01- 4195- 80- 2612	Equipment Purchases	133	340	200	0	200	0	250	50	25.00%
<b>TOTAL CEMETERIES</b>		<b>23,382</b>	<b>28,157</b>	<b>49,707</b>	<b>32,276</b>	<b>41,002</b>	<b>16,573</b>	<b>41,698</b>	<b>696</b>	<b>1.70%</b>
Acct Number	Property/Liability Insurance	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4196- 50- 2525	Property/Liability Insurance	127,977	133,355	131,770	129,302	130,526	130,526	137,835	7,309	5.60%
01- 4196- 50- 2529	Insurance Deductible	2,000	0	-1,000	0	2,000	0	2,000	0	0.00%
<b>TTL PROPERTY/LIABILITY INSURANCE</b>		<b>129,977</b>	<b>133,355</b>	<b>130,770</b>	<b>129,302</b>	<b>132,526</b>	<b>130,526</b>	<b>139,835</b>	<b>7,309</b>	<b>5.52%</b>
Acct Number	Police Department	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4210- 10- 1110	Wages Full Time Officers	1,105,666	974,059	1,051,644	1,055,444	1,060,614	405,818	1,112,842	52,228	4.92%
01- 4210- 10- 1111	Wages Full Time Clerical	56,408	56,597	56,205	56,900	60,341	24,274	60,362	21	0.03%
01- 4210- 10- 1112	Police Chief & Lieutenants	0	252,376	250,831	253,623	275,808	54,234	277,618	1,810	0.66%
01- 4210- 10- 1115	Wages Part Time Officers	39	0	0	0	250	0	250	0	0.00%
01- 4210- 10- 1116	Wages Part Time Clerical	0	0	0	0	1	0	1	0	0.00%
01- 4210- 10- 1119	Traffic Aides-Wages	16,558	16,524	18,873	11,958	20,017	2,834	19,271	-746	-3.73%
01- 4210- 10- 1140	Overtime	85,437	75,021	96,630	76,976	94,000	29,433	97,775	3,775	4.02%
01- 4210- 10- 1141	Overtime-Clerical	5,929	6,429	3,515	4,076	6,789	1,306	6,791	2	0.03%
01- 4210- 10- 1210	Health Insurance	290,519	318,967	315,026	307,526	329,490	108,808	367,791	38,301	11.62%
01- 4210- 10- 1211	Dental Insurance	20,599	21,971	21,955	24,419	23,151	8,166	22,705	-446	-1.93%
01- 4210- 10- 1220	Social Security	5,393	5,067	5,172	4,814	5,419	1,549	5,482	63	1.16%
01- 4210- 10- 1225	Medicare	19,751	21,281	21,622	22,355	22,008	8,063	23,373	1,365	6.20%
01- 4210- 10- 1230	Deferred Compensation	3,082	3,038	3,210	3,255	3,696	1,151	3,320	-376	-10.17%
01- 4210- 10- 1235	Police Group II Retirement	329,507	397,400	404,358	409,610	411,102	144,809	485,992	74,890	18.22%
01- 4210- 10- 1240	Education Reimbursement	2,126	0	0	0	1,400	0	1,400	0	0.00%
01- 4210- 10- 1266	Sick Leave Incentive	18,502	18,829	19,410	20,869	22,000	12,318	22,000	0	0.00%
01- 4210- 10- 1269	Vacation Buyout-Union Contract	10,154	3,412	11,211	3,329	12,000	977	12,000	0	0.00%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4210- 10- 1290	Longevity	10,346	12,357	15,017	15,066	19,000	0	15,750	-3,250	-17.11%
01- 4210- 20- 1294	Educat & Training/Prof Dev.	5,782	6,018	7,947	1,803	7,500	3,030	7,500	0	0.00%
01- 4210- 10- 1295	Educational Incentive	15,288	16,153	19,723	22,145	21,250	7,341	21,250	0	0.00%
01- 4210- 30- 2336	Blood Analysis	-63	0	0	0	250	0	250	0	0.00%
01- 4210- 30- 2337	Crime Lab	612	728	978	927	1,000	230	1,000	0	0.00%
01- 4210- 30- 2341	Telephone	15,053	13,163	14,655	15,001	12,500	4,921	13,000	500	4.00%
01- 4210- 30- 2343	Internet Service	0	0	0	0	2,500	692	2,500	0	0.00%
01- 4210- 30- 2350	Physicals, Alcohol And Drug Testings	760	1,754	1,619	245	1,500	0	1,500	0	0.00%
01- 4210- 30- 2374	Custodian	7,479	7,325	6,922	7,313	8,400	2,397	11,225	2,825	33.63%
01- 4210- 30- 2380	Uniform Cleaning	3,008	3,456	3,962	4,137	4,000	1,021	4,300	300	7.50%
01- 4210- 40- 2410	Electricity	0	0	0	0	0	0	19,800	19,800	New Line
01- 4210- 40- 2411	Heat	897	2,494	3,273	5,233	5,720	17	5,720	0	0.00%
01- 4210- 40- 2412	Water	0	0	0	0	0	0	1,900	1,900	New Line
01- 4210- 40- 2425	Vehicle Repairs	13,086	14,659	14,214	22,453	15,000	5,891	16,000	1,000	6.67%
01- 4210- 40- 2429	Radio Repair	5,938	5,892	6,000	7,566	6,000	1,809	7,000	1,000	16.67%
01- 4210- 40- 2440	Equipment Rental	525	525	500	617	1,860	599	1,860	0	0.00%
01- 4210- 40- 2442	Office Equip Maintenance	1,146	1,200	1,842	1,669	0	0	0	0	0.00%
01- 4210- 50- 2550	Printing	985	1,258	1,000	789	1,200	0	1,200	0	0.00%
01- 4210- 50- 2551	Advertising	376	0	500	0	500	0	500	0	0.00%
01- 4210- 50- 2560	Dues & Subscriptions	750	795	775	748	800	145	800	0	0.00%
01- 4210- 50- 2565	Software License	9,628	11,235	12,322	17,978	15,125	9,644	15,200	75	0.50%
01- 4210- 50- 2580	Public Relations	198	760	804	261	750	0	750	0	0.00%
01- 4210- 60- 2614	Ammunition & Supplies	2,122	1,977	3,552	3,230	3,000	3,952	3,500	500	16.67%
01- 4210- 60- 2615	Uniforms	8,993	12,175	9,801	9,753	9,500	4,407	9,500	0	0.00%
01- 4210- 60- 2620	Office Supplies	1,524	2,418	2,071	1,903	2,500	780	2,500	0	0.00%
01- 4210- 60- 2621	Computer Equipment	5,638	7,833	7,118	7,999	18,000	900	18,000	0	0.00%
01- 4210- 60- 2625	Postage	690	1,741	1,574	907	1,800	86	1,800	0	0.00%
01- 4210- 60- 2635	Gasoline	28,237	32,020	34,559	29,759	43,000	6,299	39,000	-4,000	-9.30%
01- 4210- 60- 2643	Film	196	47	0	100	100	0	100	0	0.00%
01- 4210- 60- 2653	Tools & Equipment	1,655	1,578	1,721	1,808	1,800	444	1,800	0	0.00%
01- 4210- 60- 2654	Tires	5,597	6,258	6,579	7,291	7,000	273	7,500	500	7.14%
01- 4210- 60- 2660	Vehicle Supplies	621	564	672	887	700	0	800	100	14.29%
01- 4210- 60- 2670	Books & Periodicals (Lawbooks)	593	793	836	1,232	1,000	247	1,200	200	20.00%
01- 4210- 70- 2740	New Equipment Capital	17,407	7,660	6,406	8,509	7,500	6,153	7,500	0	0.00%
01- 4210- 70- 2750	Furniture Fixtures Office Eq.	435	460	498	0	500	0	500	0	0.00%
01- 4210- 70- 2760	New Vehicle Cruisers	52,800	56,260	54,933	16,098	65,673	0	67,315	1,642	2.50%
01- 4210- 70- 2761	Motorcycle Lease	4,392	4,392	4,392	0	4,400	0	1	-4,399	-99.98%
01- 4210- 80- 2811	Prisoner Care	0	0	0	0	25	0	25	0	0.00%
01- 4210- 80- 2825	Meetings & Conferences	1,293	1,359	1,353	1,045	1,500	0	1,500	0	0.00%
<b>TOTAL POLICE</b>		<b>2,193,658</b>	<b>2,408,278</b>	<b>2,527,778</b>	<b>2,469,628</b>	<b>2,640,939</b>	<b>865,015</b>	<b>2,830,519</b>	<b>189,580</b>	<b>7.18%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
Acct Number	Rescue	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4215- 10- 1115	Part Time Wages	498,177	496,838	485,148	502,223	515,484	177,461	512,000	-3,484	-0.68%
01- 4215- 10- 1140	Overtime	0	0	3,872	4,249	0	67	4,338	4,338	New Line
01- 4215- 10- 1220	Social Security	30,887	30,730	30,319	31,400	31,960	11,007	32,013	53	0.17%
01- 4215- 10- 1225	Medicare	7,223	7,183	7,093	7,613	7,475	2,574	7,487	12	0.16%
01- 4215- 20- 1294	Educate & Training/Prof Dev.	3,045	3,265	2,107	230	3,000	0	2,000	-1,000	-33.33%
01- 4215- 20- 1296	Supplemental Volunteer Insurance	4,122	0	4,260	3,524	3,000	3,524	3,600	600	20.00%
01- 4215- 30- 2305	Amb Billing Service Fee	25,878	25,148	31,163	28,489	31,163	7,006	33,124	1,961	6.29%
01- 4215- 30- 2341	Telephone	5,596	5,812	10,401	7,491	5,440	2,009	6,900	1,460	26.84%
01- 4215- 30- 2374	Custodian	2,340	1,150	0	0	0	0	0	0	0.00%
01- 4215- 40- 2411	Heat	897	230	0	0	0	0	0	0	0.00%
01- 4215- 40- 2425	Vehicle Repair Ambulance	10,909	3,758	7,456	7,300	8,000	2,451	9,000	1,000	12.50%
01- 4215- 40- 2429	Radio Repair	0	293	2,944	0	2,500	0	2,500	0	0.00%
01- 4215- 40- 2430	Equipment Repair & Maintenance	1,877	723	2,033	6,306	4,000	2,387	4,000	0	0.00%
01- 4215- 50- 2560	Dues & Subscription	315	315	100	315	100	0	315	215	215.00%
01- 4215- 60- 2615	Uniforms	681	1,696	1,165	1,732	1,400	0	1,400	0	0.00%
01- 4215- 60- 2620	Office Supplies	80	1,001	0	0	0	0	0	0	0.00%
01- 4215- 60- 2621	Computer Equipment	1,008	800	955	780	1,000	416	1,000	0	0.00%
01- 4215- 60- 2625	Postage	81	5	108	0	100	0	100	0	0.00%
01- 4215- 60- 2635	Gasoline	869	813	946	895	935	208	935	0	0.00%
01- 4215- 60- 2636	Diesel Fuel	5,045	7,290	5,304	5,696	7,150	1,290	7,150	0	0.00%
01- 4215- 60- 2680	ALS Supplies	5,966	5,343	5,913	3,674	6,000	1,510	4,500	-1,500	-25.00%
01- 4215- 60- 2685	Oxygen	1,323	1,252	1,569	1,103	1,700	170	1,400	-300	-17.65%
01- 4215- 60- 2686	BLS Supplies	5,109	4,809	4,463	3,654	5,100	614	5,100	0	0.00%
01- 4215- 60- 2690	Misc. Supplies	1,282	899	379	383	400	0	400	0	0.00%
01- 4215- 70- 2740	New Equipment Capital	1,991	0	623	0	1,000	0	1	-999	-99.90%
01- 4215- 80- 2820	Mileage	0	0	0	0	100	0	100	0	0.00%
<b>TOTAL RESCUE</b>		<b>614,701</b>	<b>599,354</b>	<b>608,322</b>	<b>617,057</b>	<b>637,007</b>	<b>212,694</b>	<b>639,363</b>	<b>2,356</b>	<b>0.37%</b>
Acct Number	Fire	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4220- 10- 1110	Full Time Fire Chief Wages	85,333	84,436	89,662	95,972	98,301	34,027	98,301	0	0.00%
01- 4220- 10- 1111	Full Time Deputy/Inspector Wages	52,884	73,174	76,502	78,683	82,805	28,663	84,469	1,664	2.01%
01- 4220- 10- 1112	Full Time Captain Wages	71,288	12,240	72,488	74,861	78,458	27,166	80,038	1,580	2.01%
01- 4220- 10- 1114	Part Time Mechanic	8,925	7,588	5,663	9,375	10,978	5,775	11,000	22	0.20%
01- 4220- 10- 1115	Call Pay	97,370	81,942	98,649	75,111	107,100	8,260	100,000	-7,100	-6.63%
01- 4220- 10- 1210	Health Insurance	53,167	36,458	27,777	28,582	53,328	10,274	29,681	-23,647	-44.34%
01- 4220- 10- 1211	Dental Insurance	3,714	2,251	3,065	3,117	4,459	1,112	3,211	-1,248	-27.99%
01- 4220- 10- 1220	Social Security	6,320	5,447	6,508	5,040	7,321	806	6,881	-440	-6.01%
01- 4220- 10- 1225	Medicare	4,739	3,908	5,324	5,198	5,562	1,611	5,432	-130	-2.34%
01- 4220- 10- 1230	Deferred Compensation	67	207	315	186	0	0	0	0	0.00%
01- 4220- 10- 1235	Group II Retirement-Fire	62,490	55,157	77,125	75,472	78,102	26,779	86,948	8,846	11.33%
01- 4220- 10- 1266	Sick Leave Incentive	7,541	5,189	4,537	7,607	4,817	1,752	4,817	0	0.00%
01- 4220- 10- 1269	Vacation Buyout	1,833	0	0	0	0	0	0	0	0.00%
01- 4220- 10- 1290	Longevity	500	500	500	750	750	0	750	0	0.00%
01- 4220- 20- 1294	Educate & Training/Prof Dev.	4,790	8,218	3,931	1,179	10,000	236	7,000	-3,000	-30.00%
01- 4220- 20- 1296	Supplemental Fire Insurance	3,107	3,243	3,243	2,013	3,000	3,524	3,600	600	20.00%
01- 4220- 30- 2341	Telephone	7,118	7,264	14,725	9,156	4,700	2,153	7,700	3,000	63.83%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4220- 30- 2343	Internet	0	0	0	0	3,050	987	3,081	31	1.02%
01- 4220- 30- 2350	Physicals, Alcohol and Drug Testings	4,872	2,202	2,060	827	2,500	0	2,500	0	0.00%
01- 4220- 30- 2351	Vaccinations	0	0	0	0	1	0	1	0	0.00%
01- 4220- 30- 2374	Custodian	3,490	3,156	3,156	3,156	3,156	789	3,156	0	0.00%
01- 4220- 40- 2410	Electricity	0	0	0	0	0	0	13,650	13,650	New Line
01- 4220- 40- 2411	Heat	8,814	9,424	8,362	7,641	10,395	514	8,500	-1,895	-18.23%
01- 4220- 40- 2412	Water	0	0	0	0	0	0	4,700	4,700	New Line
01- 4220- 40- 2425	Vehicle Repairs	13,168	8,478	24,421	20,991	13,000	2,847	18,000	5,000	38.46%
01- 4220- 40- 2430	Equipment Repair & Maintenance	6,915	3,851	5,770	3,869	4,000	484	4,000	0	0.00%
01- 4220- 50- 2560	Dues & Subscriptions	5,266	4,905	5,469	6,062	5,500	4,508	6,100	600	10.91%
01- 4220- 60- 2610	Supplies - General	1,209	2,393	1,363	2,276	2,000	309	2,500	500	25.00%
01- 4220- 60- 2615	Uniforms	2,259	1,302	1,821	887	2,000	0	2,000	0	0.00%
01- 4220- 60- 2616	Protective Clothing	21,750	21,881	30,531	17,837	21,940	2,235	21,940	0	0.00%
01- 4220- 60- 2620	Office Supplies	475	350	543	769	2,000	0	2,000	0	0.00%
01- 4220- 60- 2621	Computer Equipment	2,063	3,435	3,793	6,100	3,466	4,867	3,466	0	0.00%
01- 4220- 60- 2624	Education and Prevention	0	0	1,499	1,368	1,500	0	1,500	0	0.00%
01- 4220- 60- 2625	Postage	218	296	289	184	300	127	300	0	0.00%
01- 4220- 60- 2635	Gasoline	1,736	2,924	3,687	2,860	3,952	738	3,700	-252	-6.38%
01- 4220- 60- 2636	Diesel Fuel	3,580	3,793	3,104	2,908	4,399	664	4,399	0	0.00%
01- 4220- 60- 2651	Breathing Apparatus	25,198	26,343	17,241	23,858	26,500	0	25,000	-1,500	-5.66%
01- 4220- 60- 2652	Radios And Pagers	5,761	7,672	8,361	2,963	8,000	0	8,000	0	0.00%
01- 4220- 60- 2653	Tools & Equipment	12,251	14,431	10,148	14,503	15,000	4,212	15,000	0	0.00%
01- 4220- 60- 2654	Tires	2,522	2,059	0	0	3,000	0	3,000	0	0.00%
01- 4220- 80- 2762	Equipment Lease Payment	0	0	0	0	0	0	1,273	1,273	New Line
01- 4220- 80- 2820	Mileage	-432	0	0	0	500	0	300	-200	-40.00%
<b>TOTAL FIRE</b>		<b>592,300</b>	<b>506,116</b>	<b>621,630</b>	<b>591,361</b>	<b>685,840</b>	<b>175,418</b>	<b>687,894</b>	<b>2,054</b>	<b>0.30%</b>
Acct Number	Emergency Management	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4290- 50- 2560	CodeRed Software	7,055	8,500	8,500	8,500	8,500	8,500	8,500	0	0.00%
01- 4290- 70- 2740	New Equipment	0	0	0	0	1	0	1	0	0.00%
<b>TOTAL EMERGENCY MANAGEMENT</b>		<b>7,055</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>8,501</b>	<b>8,500</b>	<b>8,501</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Public Safety Communications	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4299- 10- 1110	Full Time Wages	219,677	227,051	241,162	219,818	255,897	82,253	248,893	-7,004	-2.74%
01- 4299- 10- 1115	Part Time Wages	14,774	23,359	17,969	23,355	19,063	7,690	20,552	1,489	7.81%
01- 4299- 10- 1140	Overtime	15,028	15,329	16,155	19,612	17,000	5,347	21,128	4,128	24.28%
01- 4299- 10- 1210	Health Insurance	92,420	94,566	98,673	102,714	116,190	46,384	140,635	24,445	21.04%
01- 4299- 10- 1211	Dental Insurance	5,138	5,319	5,907	4,824	6,137	1,893	2,611	-3,526	-57.45%
01- 4299- 10- 1220	Social Security	15,759	17,669	18,357	16,590	18,389	5,663	18,047	-342	-1.86%
01- 4299- 10- 1225	Medicare	3,685	4,122	4,293	3,880	4,301	1,324	4,221	-80	-1.86%
01- 4299- 10- 1230	Deferred Compensation	10,695	10,831	11,557	8,723	14,074	2,770	8,693	-5,381	-38.23%
01- 4299- 10- 1266	Sick Leave Incentive	1,728	3,259	2,409	4,333	3,332	487	3,332	0	0.00%
01- 4299- 10- 1290	Longevity	0	500	1,253	1,281	1,300	0	500	-800	-61.54%
01- 4299- 20- 1294	Educat & Training/Prof Dev.	1,720	0	425	0	1,500	0	0	-1,500	-100.00%
01- 4299- 30- 2341	Telephone	4,638	6,503	7,738	8,806	5,500	1,893	6,000	500	9.09%
01- 4299- 30- 2343	Internet Service	0	0	0	0	2,500	486	3,000	500	20.00%
01- 4299- 30- 2350	Physicals, Alcohol And Drug Testings	125	525	0	325	750	0	750	0	0.00%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4299- 30- 2430	Equipment Repair & Maintenance	0	0	0	0	1,250	955	1,250	0	0.00%
01- 4299- 40- 2425	Vehicle Repairs - Public Safety	1,210	757	875	900	0	0	0	0	0.00%
01- 4299- 40- 2440	Equipment Rental	0	0	0	0	0	0	1,295	1,295	New Line
01- 4299- 50- 2560	Dues & Subscription	331	331	331	339	350	345	350	0	0.00%
01- 4299- 50- 2565	Software Licenses	0	0	0	0	7,500	5,719	7,500	0	0.00%
01- 4299- 60- 2615	Uniforms	1,264	1,752	529	831	1,700	590	1,700	0	0.00%
01- 4299- 60- 2620	Office Supplies	313	111	328	17	500	42	500	0	0.00%
01- 4299- 60- 2621	Computer Equipment	11,490	8,498	8,572	9,802	2,500	668	2,500	0	0.00%
01- 4299- 60- 2625	Postage	0	0	0	0	50	0	50	0	0.00%
01- 4299- 60- 2690	Misc. Supplies	132	50	0	0	0	0	0	0	0.00%
01- 4299- 70- 2740	New Equipment Capital	750	0	2,103	485	0	0	0	0	0.00%
01- 4299- 80- 2612	Equipment Purchase	0	0	0	0	1,000	190	1,000	0	0.00%
01- 4299- 80- 2820	Mileage	0	0	0	0	1	0	1	0	0.00%
<b>TOTAL PUBLIC SAFETY COMMUNICATIONS</b>		<b>400,876</b>	<b>420,531</b>	<b>438,636</b>	<b>426,635</b>	<b>480,784</b>	<b>164,700</b>	<b>494,508</b>	<b>13,724</b>	<b>2.85%</b>
Acct Number	Public Works Administration	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4311- 10- 1110	Full Time Wages	272,220	267,275	149,520	199,609	245,556	79,438	235,498	-10,058	-4.10%
01- 4311- 10- 1115	Part Time Wages	12,944	15,905	20,472	20,706	19,933	7,581	27,230	7,297	36.61%
01- 4311- 10- 1116	Wages-Other-Stormwater DPW	7,380	12,651	19,328	8,684	14,790	0	14,419	-371	-2.51%
01- 4311- 10- 1140	Overtime	13,396	13,513	1,429	793	1,020	125	1,045	25	2.45%
01- 4311- 10- 1210	Health Insurance	44,314	43,032	20,919	31,110	53,813	11,149	32,209	-21,604	-40.15%
01- 4311- 10- 1211	Dental Insurance	3,326	3,185	2,330	3,712	1,235	1,397	3,499	2,264	183.32%
01- 4311- 10- 1220	Social Security	20,352	20,638	12,867	16,274	17,441	6,261	17,295	-146	-0.84%
01- 4311- 10- 1225	Medicare	4,760	4,822	3,009	3,806	4,079	1,464	4,045	-34	-0.83%
01- 4311- 10- 1230	Deferred Compensation	13,648	11,879	7,770	11,009	13,506	4,369	12,952	-554	-4.10%
01- 4311- 10- 1266	Sick Leave Incentive	5,577	6,703	2,400	5,048	4,320	3,514	4,320	0	0.00%
01- 4311- 10- 1290	Longevity	2,500	2,547	500	750	750	0	750	0	0.00%
01- 4311- 20- 1294	Educate & Training/Prof Dev.	714	2,365	2,653	1,190	3,000	720	3,000	0	0.00%
01- 4311- 30- 2310	Engineering	45,396	45,205	7,200	7,828	5,000	0	7,500	2,500	50.00%
01- 4311- 30- 2341	Telephone	8,307	8,394	11,653	12,571	4,000	1,236	5,500	1,500	37.50%
01- 4311- 30- 2343	Internet	0	0	0	0	3,800	761	3,500	-300	-7.89%
01- 4311- 30- 2374	Custodian	2,661	2,210	2,210	2,553	2,400	510	2,600	200	8.33%
01- 4311- 30- 2396	Storm Water II Projects	2,714	3,208	2,138	2,195	2,500	0	2,500	0	0.00%
01- 4311- 40- 2410	Electricity	0	0	0	0	0	0	12,500	12,500	New Line
01- 4311- 40- 2411	Heat	2,426	3,805	7,995	3,802	7,500	139	7,500	0	0.00%
01- 4311- 40- 2412	Water	0	0	0	0	0	0	1,068	1,068	New Line
01- 4311- 40- 2430	Equipment Repair & Maintenance	7,561	8,170	11,066	14,803	7,500	2,242	9,000	1,500	20.00%
01- 4311- 50- 2551	Advertising	447	2,274	1,137	1,095	2,000	0	1,500	-500	-25.00%
01- 4311- 50- 2560	Dues & Subscriptions	605	776	2,050	1,864	2,100	3,509	3,000	900	42.86%
01- 4311- 60- 2620	Office Supplies	3,798	2,796	3,434	4,630	3,000	1,561	3,000	0	0.00%
01- 4311- 60- 2621	Computer Equipment	0	0	0	5,666	1,500	5,000	2,000	500	33.33%
01- 4311- 60- 2625	Postage	304	189	1,783	382	200	17	300	100	50.00%
01- 4311- 70- 2750	Furniture Fixtures Office Eq.	432	692	125	789	1,000	1,038	1,500	500	50.00%
01- 4311- 80- 2820	Mileage	16	0	409	0	1	0	1	0	0.00%
<b>TOTAL PUBLIC WORKS ADMIN</b>		<b>475,798</b>	<b>482,234</b>	<b>294,395</b>	<b>360,870</b>	<b>421,944</b>	<b>132,032</b>	<b>419,231</b>	<b>-2,713</b>	<b>-0.64%</b>
Acct Number	Department of Public Works	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4312- 10- 1110	Full Time Wages	427,583	415,700	483,850	460,147	562,140	181,753	545,854	-16,286	-2.90%
01- 4312- 10- 1115	Part Time Wages	50,969	46,613	51,925	38,852	52,826	10,375	56,172	3,346	6.33%
01- 4312- 10- 1140	Overtime	69,332	76,518	78,937	73,509	91,135	4,156	91,987	852	0.93%
01- 4312- 10- 1210	Health Insurance	138,686	160,804	184,490	176,235	176,422	69,531	202,231	25,809	14.63%
01- 4312- 10- 1211	Dental Insurance	8,422	9,363	11,356	9,532	10,405	3,595	7,762	-2,643	-25.40%
01- 4312- 10- 1220	Social Security	34,044	34,547	39,528	35,728	44,266	12,273	43,434	-832	-1.88%
01- 4312- 10- 1225	Medicare	7,964	8,061	9,245	8,356	10,354	2,870	10,157	-197	-1.90%
01- 4312- 10- 1230	Deferred Compensation	18,063	18,828	21,912	22,314	30,918	8,283	25,384	-5,534	-17.90%
01- 4312- 10- 1266	Sick Leave Incentive	1,865	1,056	3,101	1,769	2,860	873	2,860	0	0.00%
01- 4312- 10- 1290	Longevity	4,000	4,208	5,085	4,250	5,000	0	6,500	1,500	30.00%
01- 4312- 30- 2350	Physicals, Alcohol and Drug Testings	664	1,180	1,362	2,809	1,400	278	2,800	1,400	100.00%
01- 4312- 40- 2425	Vehicle Repairs & Maintenance	40,533	93,350	60,779	81,219	81,000	25,392	85,000	4,000	4.94%
01- 4312- 40- 2429	Radio Repairs	1,728	538	571	372	1,200	888	1,200	0	0.00%
01- 4312- 40- 2430	Equipment Repair & Maintenance	38,778	63,998	49,210	50,376	55,000	31,457	57,000	2,000	3.64%
01- 4312- 40- 2431	Facility Maintenance/Repairs	1,745	1,573	2,578	928	2,800	1,016	2,000	-800	-28.57%
01- 4312- 40- 2435	Fuel Tank Apron	92	0	0	0	1	0	1	0	0.00%
01- 4312- 40- 2443	Pennichuck Water Main Assessment	197,488	212,831	228,887	236,588	284,938	59,113	300,000	15,062	5.29%
01- 4312- 40- 2450	Line Stripe Roads	19,186	14,708	5,257	17,960	18,000	0	29,000	11,000	61.11%
01- 4312- 40- 2451	Outside Hire	69,706	86,629	106,192	99,924	76,000	10,468	90,000	14,000	18.42%
01- 4312- 40- 2452	Equipment Lease/Rental Payments	1,195	10,544	7,710	6,195	6,000	339	7,000	1,000	16.67%
01- 4312- 40- 2453	Fuel Tank Testing	425	2,014	0	1,015	350	0	1,100	750	214.29%
01- 4312- 40- 2461	Street Sweeping	11,450	10,750	12,760	6,142	12,000	0	7,000	-5,000	-41.67%
01- 4312- 40- 2462	Drainage	12,061	11,611	93,421	0	0	0	0	0	0.00%
01- 4312- 40- 2463	Catch Basin	22,386	39,523	25,048	27,616	25,000	25	12,500	-12,500	-50.00%
01- 4312- 40- 2470	Tree Care	16,550	12,815	7,321	6,700	15,000	6,000	15,000	0	0.00%
01- 4312- 60- 2610	Supplies - General	33,679	30,778	34,166	32,688	31,000	9,576	33,000	2,000	6.45%
01- 4312- 60- 2615	Uniforms	15,846	16,822	18,501	18,433	18,500	5,261	19,500	1,000	5.41%
01- 4312- 60- 2620	Safety Equipment/Protective Clothing	7,823	9,562	8,855	7,930	9,000	2,593	9,000	0	0.00%
01- 4312- 60- 2626	Oil & Grease	3,969	8,415	5,675	6,918	5,500	2,282	6,000	500	9.09%
01- 4312- 60- 2635	Gasoline	11,636	12,661	15,045	12,326	14,999	3,515	14,999	0	0.00%
01- 4312- 60- 2636	Diesel Fuel	39,968	54,704	37,580	37,642	55,418	5,829	50,000	-5,418	-9.78%
01- 4312- 60- 2653	Tools	2,884	5,214	4,925	11,049	5,000	2,699	7,500	2,500	50.00%
01- 4312- 60- 2654	Tires	9,643	13,853	3,234	4,986	6,000	1,051	6,000	0	0.00%
01- 4312- 60- 2662	Salt	146,172	138,887	106,536	91,586	110,000	19,829	120,000	10,000	9.09%
01- 4312- 60- 2663	Sand	18,106	24,521	53,424	11,219	25,000	0	10,000	-15,000	-60.00%
01- 4312- 60- 2665	Gravel	20,592	12,976	16,996	6,287	20,000	1,468	12,000	-8,000	-40.00%
01- 4312- 60- 2666	Calcium Chloride	28,880	10,614	20,630	15,878	27,000	1,815	27,000	0	0.00%
01- 4312- 60- 2668	Cold Patch	344	0	817	2,778	1,000	0	2,500	1,500	150.00%
01- 4312- 60- 2669	Crack Sealing	8,000	0	0	0	0	0	0	0	0.00%
01- 4312- 60- 2684	Guardrails	-160	20,135	6,738	2,195	7,000	0	7,000	0	0.00%
01- 4312- 60- 2687	Signs	7,808	6,607	9,089	9,957	10,000	2,836	11,000	1,000	10.00%
01- 4312- 70- 2730	Road Maintenance (Hot Top)	279,718	9,573	51,981	407,089	100,000	29,576	100,000	0	0.00%
01- 4312- 70- 2735	Road rebuild	1,250	1,321,616	916,487	1,233,324	1,200,000	464,158	1,300,000	100,000	8.33%
01- 4312- 70- 2740	New Equipment Capital	13,237	13,510	12,675	153,483	10,000	147,170	10,000	0	0.00%
01- 4312- 70- 2762	Eq. Lease Payments	195,941	221,070	246,560	210,732	250,000	69,142	46,500	-203,500	-81.40%
<b>TOTAL DEPT. OF PUBLIC WORKS</b>		<b>2,040,250</b>	<b>3,269,279</b>	<b>3,060,440</b>	<b>3,645,037</b>	<b>3,470,432</b>	<b>1,197,484</b>	<b>3,393,941</b>	<b>-76,491</b>	<b>-2.20%</b>



Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
Acct Number	Street Lighting	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4316- 40- 2415	General Street Lighting	20,500	20,120	21,268	22,453	23,607	5,437	23,607	0	0.00%
01- 4316- 40- 2415	Warning Lights	2,408	2,311	2,038	2,313	2,300	597	2,200	-100	-4.35%
01- 4316- 40- 2416	Traffic Signals	1,191	1,088	1,228	1,257	1,443	313	1,300	-143	-9.91%
<b>TOTAL STREET LIGHTING</b>		<b>24,098</b>	<b>23,520</b>	<b>24,534</b>	<b>26,023</b>	<b>27,350</b>	<b>6,347</b>	<b>27,107</b>	<b>-243</b>	<b>-0.89%</b>
Acct Number	Souhegan Regional Landfill	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4232- 30- 2307	Souhegan Regional Landfill	325,715	324,551	331,131	438,589	391,579	90,344	411,000	19,421	4.96%
<b>TOTAL SOUHEGAN REGIONAL LANDFILL</b>		<b>325,715</b>	<b>324,551</b>	<b>331,131</b>	<b>438,589</b>	<b>391,579</b>	<b>90,344</b>	<b>411,000</b>	<b>19,421</b>	<b>4.96%</b>
Acct Number	Landfill Department	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4324- 10- 1110	Full Time Wages	49,004	51,624	50,799	43,072	44,554	15,258	45,011	457	1.03%
01- 4324- 10- 1115	Part Time Wages	69,411	77,840	75,870	69,747	81,364	24,713	83,602	2,238	2.75%
01- 4324- 10- 1140	Overtime	3,849	1,106	2,010	8,256	3,010	1,364	3,668	658	21.86%
01- 4324- 10- 1210	Health Insurance	19,137	16,311	20,217	32,496	22,259	12,310	34,202	11,943	53.65%
01- 4324- 10- 1211	Dental Insurance	975	866	1,098	1,753	876	630	1,749	873	99.66%
01- 4324- 10- 1220	Social Security	8,270	8,201	8,030	7,301	8,086	2,474	8,249	163	2.02%
01- 4324- 10- 1225	Medicare	1,934	1,916	1,878	1,707	1,891	579	1,929	38	2.01%
01- 4324- 10- 1230	Deferred Compensation	2,763	2,635	2,474	0	2,451	0	0	-2,451	-100.00%
01- 4324- 10- 1266	Sick Leave Incentive	312	690	508	1,553	727	425	727	0	0.00%
01- 4324- 10- 1290	Longevity	750	750	750	0	750	0	750	0	0.00%
01- 4324- 20- 1294	Educat & Training/Prof Dev.	734	450	400	200	500	0	500	0	0.00%
01- 4324- 30- 2341	Telephone	1,185	2,678	1,215	2,812	1,250	334	1,250	0	0.00%
01- 4324- 30- 2343	Internet	0	0	0	0	2,400	1,724	2,400	0	0.00%
01- 4324- 40- 2410	Electricity - Landfill	6,008	6,650	6,418	7,151	7,381	1,494	7,866	485	6.57%
01- 4324- 40- 2412	Water	567	576	714	667	750	298	750	0	0.00%
01- 4324- 40- 2420	Waste Disposal	81,837	73,420	87,084	96,447	91,500	27,937	97,000	5,500	6.01%
01- 4324- 40- 2431	Facility Maintenance & Repairs	2,411	402	2,267	1,365	3,850	2,450	3,850	0	0.00%
01- 4324- 40- 2451	Outside Hire	12,377	872	9,753	2,156	11,000	633	11,000	0	0.00%
01- 4324- 40- 2452	Scale Maintenance	340	1,322	755	1,442	0	0	0	0	0.00%
01- 4324- 50- 2551	Advertising	0	0	0	0	1	0	1	0	0.00%
01- 4324- 50- 2560	Solid Waste Reg. Plan Dues	7,099	7,099	7,431	8,175	7,700	9,006	8,400	700	9.09%
01- 4324- 50- 2561	Credit Card Fees and Expenses	2,270	2,616	997	2,652	1,700	600	2,700	1,000	58.82%
01- 4324- 50- 2563	Weighmaster Licenses	0	0	465	300	600	0	600	0	0.00%
01- 4324- 60- 2664	Landfill Waste Oil	1,329	3,319	413	2,959	1,882	2,654	2,500	618	32.84%
01- 4324- 60- 2687	Signs - Landfill	176	462	0	21	850	958	950	100	11.76%
01- 4324- 60- 2688	Tire Removal	1,141	1,830	1,048	1,112	1,500	342	1,500	0	0.00%
01- 4324- 60- 2690	Miscellaneous	2,497	1,444	634	897	0	688	0	0	0.00%
<b>TOTAL LANDFILL DEPARTMENT</b>		<b>276,375</b>	<b>265,078</b>	<b>283,229</b>	<b>294,239</b>	<b>298,832</b>	<b>106,869</b>	<b>321,154</b>	<b>22,322</b>	<b>7.47%</b>
Acct Number	Septic	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4326- 30- 2341	Telephone	0	0	0	0	10,000	2,194	10,000	0	0.00%
01- 4326- 30- 2343	Internet Service	0	0	0	0	9,000	537	9,000	0	0.00%
01- 4326- 30- 2444	Monitoring Service	0	0	0	0	4,800	0	4,800	0	0.00%
01- 4326- 40- 2344	Septage Pumping	0	0	0	0	4,800	0	4,800	0	0.00%
01- 4326- 40- 2410	Electricity	0	0	0	0	9,000	1,746	9,000	0	0.00%
01- 4326- 40- 2430	Equipment Repair & Maintenance	0	0	0	0	4,500	3,000	4,500	0	0.00%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4326- 80- <sup>3</sup> 2612	Equipment Purchase	0	0	0	0	1	0	1	0	0.00%
01- 4326- 80- <sup>3</sup> 2821	Babbosic Lake Misc. Administration	0	0	0	0	4,500	0	4,500	0	0.00%
01- 4326- 80- <sup>3</sup> 1611	Depreciation - Septic Phase 1	0	0	0	0	1,403	0	1,403	0	0.00%
01- 4326- 80- <sup>3</sup> 1612	Depreciation - Septic Phase 2	0	0	0	0	3,187	0	3,187	0	0.00%
01- 4326- 80- <sup>3</sup> 1613	Depreciation - Septic Phase 3	0	0	0	0	4,347	0	4,347	0	0.00%
01- 4326- 80- 1614	Depreciation - Septic Phase 4	0	0	0	0	4,818	0	4,818	0	0.00%
<b>TOTAL SEPTIC DEPARTMENT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,356</b>	<b>7,477</b>	<b>60,356</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Health Administration	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4411- 10- 1115	Health Officer Stipend	2,000	1,913	1,913	2,000	2,000	692	2,000	0	0.00%
01- 4411- 10- 1210	Health Insurance	536	520	292	0	0	0	0	0	0.00%
01- 4411- 10- 1211	Dental Insurance	32	31	16	0	0	0	0	0	0.00%
01- 4411- 10- 1220	Social Security	118	113	114	113	127	39	124	-3	-2.36%
01- 4411- 10- 1225	Medicare	28	26	27	26	29	9	29	0	0.00%
01- 4411- 10- 1230	Deferred Compensation	0	0	0	0	0	31	0	0	0.00%
01- 4411- 20- 1294	Educate & Training/Prof Dev.	0	0	86	0	1	0	1	0	0.00%
01- 4411- 60- 2610	Supplies - General	0	0	0	0	1	0	1	0	0.00%
01- 4411- 80- 2820	Mileage	0	0	0	0	1	0	1	0	0.00%
<b>TOTAL HEALTH ADMINISTRATION</b>		<b>2,714</b>	<b>2,604</b>	<b>2,447</b>	<b>2,140</b>	<b>2,159</b>	<b>772</b>	<b>2,156</b>	<b>-3</b>	<b>-0.14%</b>
Acct Number	Animal Control	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4414- 40- 2430	Equipment Repairs	0	0	0	0	1	0	1	0	0.00%
01- 4414- 60- 2619	Dog Emergency Care	200	200	200	200	400	0	400	0	0.00%
01- 4414- 80- 2811	Kennel Fees	200	200	200	200	0	0	0	0	0.00%
<b>TOTAL ANIMAL CONTROL</b>		<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>401</b>	<b>0</b>	<b>401</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Health & Human SRVC Agencies	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4415- 30- 2399	Health Agencies and Hospitals	45,000	45,000	45,000	50,000	50,000	50,000	50,000	0	0.00%
<b>TOTAL HEALTH &amp; HUMAN SERVICE AGENCIES</b>		<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Direct Assistance (Welfare)	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4442- 10- 1110	Part Time Wages	2,145	413	0	0	1	0	1	0	0.00%
01- 4442- 10- 1220	Social Security	133	26	0	0	1	0	1	0	0.00%
01- 4442- 10- 1225	Medicare	31	6	0	0	1	0	1	0	0.00%
01- 4442- 40- 2441	Rent, WGA	1,500	0	10,940	8,450	12,070	330	12,070	0	0.00%
01- 4442- 60- 2627	Utilities, WGA	870	0	565	0	1,500	0	1,500	0	0.00%
01- 4442- 60- 2629	Medical - WGA	0	0	0	0	1	0	1	0	0.00%
01- 4442- 60- 2631	Food Supplies WGA	0	0	0	0	1	0	1	0	0.00%
01- 4442- 60- 2699	Other Charges WGA	99	750	43	2,414	750	0	750	0	0.00%
01- 4442- 80- 2890	General Assistance	0	0	0	0	1	0	1	0	0.00%
<b>TOTAL DIRECT ASSISTANCE</b>		<b>4,778</b>	<b>1,194</b>	<b>11,548</b>	<b>10,864</b>	<b>14,326</b>	<b>330</b>	<b>14,326</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Recreation Department	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4520- 10- 1110	Full Time Rec Wages	118,667	121,763	123,442	130,970	135,866	46,997	138,570	2,704	1.99%
01- 4520- 10- 1112	Full Time Maintenance Wages	90,128	97,774	102,690	106,881	111,072	38,441	112,424	1,352	1.22%
01- 4520- 10- 1113	Part Time Seasonal Labor	7,585	2,285	4,998	5,680	5,000	6,710	5,000	0	0.00%
01- 4520- 10- 1140	Overtime Maintenance	482	532	166	90	700	0	700	0	0.00%
01- 4520- 10- 1210	Health Insurance	40,824	44,591	49,168	51,113	56,264	15,540	57,552	1,288	2.29%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4520- 10- 1211	Dental Insurance	3,646	3,730	3,836	4,722	4,418	1,277	3,599	-819	-18.54%
01- 4520- 10- 1220	Social Security	16,446	16,198	16,280	17,077	15,664	6,407	15,976	312	1.99%
01- 4520- 10- 1225	Medicare	3,846	3,779	3,811	3,994	3,663	1,498	3,737	74	2.02%
01- 4520- 10- 1230	Deferred Compensation	11,241	11,725	12,272	13,056	13,582	4,699	13,805	223	1.64%
01- 4520- 10- 1266	Sick Leave Incentive	2,677	2,361	1,856	2,954	2,500	987	2,500	0	0.00%
01- 4520- 10- 1290	Longevity	0	500	500	500	500	0	1,000	500	100.00%
01- 4520- 30- 2341	Telephone	4,818	5,387	8,811	6,776	7,356	2,429	7,356	0	0.00%
01- 4520- 30- 2343	Internet Service	0	0	0	0	2,640	661	2,640	0	0.00%
01- 4520- 30- 2374	Custodian	1,508	1,300	1,200	1,350	1,300	300	1,300	0	0.00%
01- 4520- 30- 2410	Electricity	0	0	0	0	0	0	11,682	11,682	New Line
01- 4520- 40- 2411	Heat	2,641	2,233	2,681	4,278	3,000	75	5,000	2,000	66.67%
01- 4520- 40- 2412	Water	0	0	0	0	0	0	340	340	New Line
01- 4520- 40- 2425	Vehicle Repairs	2,561	4,491	3,923	4,000	4,000	1,560	4,000	0	0.00%
01- 4520- 40- 2431	Field Maintenance/Repairs	8,155	14,031	10,716	13,283	8,000	6,263	8,000	0	0.00%
01- 4520- 50- 2545	Trash Removal	1,365	630	1,008	1,006	1,400	98	1,400	0	0.00%
01- 4520- 50- 2551	Advertising	44	1,268	258	792	400	0	400	0	0.00%
01- 4520- 50- 2565	Software Licenses	0	0	0	0	690	0	888	198	28.70%
01- 4520- 50- 2615	Uniforms	0	0	0	0	1,400	338	1,400	0	0.00%
01- 4520- 60- 2610	Supplies - General	979	1,265	1,541	520	750	0	750	0	0.00%
01- 4520- 60- 2612	Equipment Purchases	5,234	1,500	2,124	12,249	0	441	0	0	0.00%
01- 4520- 60- 2620	Office Supplies	284	737	423	799	800	2,593	800	0	0.00%
01- 4520- 60- 2625	Postage	57	112	84	120	100	0	100	0	0.00%
01- 4520- 60- 2635	Gasoline	5,912	6,032	7,457	5,963	7,500	1,665	8,000	500	6.67%
01- 4520- 60- 2636	Diesel Fuel	1,443	3,325	1,499	987	2,500	386	2,800	300	12.00%
01- 4520- 70- 2762	Equipment Lease Payment	0	0	0	0	10,880	0	12,153	1,273	11.70%
01- 4520- 80- 2653	Tools & Equipment	0	0	0	0	1,000	366	1,000	0	0.00%
01- 4520- 80- 2820	Mileage	0	12	0	0	100	0	1	-99	-99.00%
01- 4520- 80- 2825	Meetings & Conferences	1,692	1,574	1,385	2,662	1,500	1,342	1,500	0	0.00%
01- 4520- 80- 2840	Vandalism	233	32	135	0	0	0	0	0	0.00%
<b>TOTAL RECREATION</b>		<b>332,468</b>	<b>349,168</b>	<b>362,262</b>	<b>391,821</b>	<b>404,545</b>	<b>141,073</b>	<b>426,373</b>	<b>21,828</b>	<b>5.40%</b>
Acct Number	Parks	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4522- 10- 1115	Part Time Summer Mowing	8,512	6,329	8,567	3,071	9,588	4,388	9,700	112	1.17%
01- 4522- 10- 1140	Overtime Parks	0	0	0	0	1	165	1	0	0.00%
01- 4522- 10- 1210	Health Insurance	777	302	0	0	0	0	0	0	0.00%
01- 4522- 10- 1211	Dental Insurance	46	18	46	0	0	0	0	0	0.00%
01- 4522- 10- 1220	Social Security	526	390	536	193	595	282	601	6	1.01%
01- 4522- 10- 1225	Medicare	123	91	125	45	139	66	141	2	1.44%
01- 4522- 10- 1230	Deferred Compensation	101	4	96	40	0	0	0	0	0.00%
01- 4522- 40- 2430	Equipment Repair & Maintenance	674	1,325	199	284	500	39	500	0	0.00%
01- 4522- 40- 2451	Outside Hire	1,279	231	1,667	0	1,000	0	500	-500	-50.00%
01- 4522- 60- 2610	Supplies - General	1,009	678	254	219	300	776	350	50	16.67%
01- 4522- 60- 2613	Fertilizer & Lime	344	2,649	836	698	1,000	0	1,000	0	0.00%
01- 4522- 70- 2612	Equipment Purchases	133	170	250	140	650	0	650	0	0.00%
<b>TOTAL PARKS</b>		<b>13,524</b>	<b>12,187</b>	<b>12,577</b>	<b>4,690</b>	<b>13,773</b>	<b>5,716</b>	<b>13,443</b>	<b>-330</b>	<b>-2.40%</b>
Acct Number	Peabody Mill Environmental CTR	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4525- 80- 2830	PMEC Subsidy	6,000	0	0	0	1	0	0	-1	-100.00%
<b>TOTAL PEABODY MILL ENV CTR</b>		<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>-100.00%</b>
Acct Number	Library	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4550- 10- 1110	Full Time Wages	407,852	408,977	374,830	427,648	440,827	152,585	444,517	3,690	0.84%
01- 4550- 10- 1115	Part Time Wages	127,315	131,655	133,377	135,177	155,654	34,748	154,794	-860	-0.55%
01- 4550- 10- 1210	Health Insurance	105,314	116,105	103,548	116,058	123,237	42,697	126,380	3,143	2.55%
01- 4550- 10- 1211	Dental Insurance	7,039	7,237	5,874	6,376	6,448	2,454	4,487	-1,961	-30.41%
01- 4550- 10- 1220	Social Security	34,941	34,600	32,215	35,460	37,488	11,925	37,312	-176	-0.47%
01- 4550- 10- 1225	Medicare	8,171	8,073	7,534	8,293	8,767	2,789	8,726	-41	-0.47%
01- 4550- 10- 1230	Deferred Compensation	19,265	20,350	19,763	22,637	24,245	8,097	24,448	203	0.84%
01- 4550- 10- 1266	Sick Leave Incentive	4,808	5,400	4,930	5,876	5,658	3,271	5,658	0	0.00%
01- 4550- 10- 1290	Longevity	2,250	2,333	1,750	2,250	2,500	0	2,500	0	0.00%
01- 4550- 20- 1294	Educate & Training/Prof Dev.	1,053	1,082	1,324	1,161	300	49	300	0	0.00%
01- 4550- 30- 2339	Technical Consulting	0	0	0	0	1	0	1	0	0.00%
01- 4550- 30- 2341	Telephone	345	342	4,860	2,643	3,960	916	3,960	0	0.00%
01- 4550- 30- 2343	Internet Service	0	0	0	0	4,092	1,367	4,092	0	0.00%
01- 4550- 30- 2374	Custodian	12,718	11,710	11,500	13,796	15,000	2,850	15,000	0	0.00%
01- 4550- 30- 2395	Outside Hire IT	1,900	3,510	4,996	3,240	5,000	2,113	4,500	-500	-10.00%
01- 4550- 40- 2410	Electricity	0	0	0	0	0	0	8,220	8,220	New Line
01- 4550- 40- 2411	Heat	5,392	6,075	9,860	7,181	10,846	80	7,900	-2,946	-27.16%
01- 4550- 40- 2412	Water	0	0	0	0	0	0	1,950	1,950	New Line
01- 4550- 40- 2430	Equipment Repair/Maintenance	181	0	0	0	250	0	250	0	0.00%
01- 4550- 50- 2560	Dues & Subscription	560	1,253	520	925	1,200	0	1,200	0	0.00%
01- 4550- 50- 2565	Software Licenses-Automated Lib.	34,555	35,654	37,658	39,554	40,500	36,018	45,000	4,500	11.11%
01- 4550- 50- 2581	Travel	971	1,467	1,494	728	1	0	1	0	0.00%
01- 4550- 60- 2620	Office Supplies	7,900	7,599	7,148	5,578	8,000	895	6,500	-1,500	-18.75%
01- 4550- 60- 2621	Computer Equipment	6,257	3,791	8,534	13,140	0	0	0	0	0.00%
01- 4550- 60- 2625	Postage	522	1,415	562	71	1,500	220	1,500	0	0.00%
01- 4550- 60- 2670	Books	82,214	103,640	124,246	113,164	100,000	22,131	100,000	0	0.00%
01- 4550- 70- 2740	New Equipment Capital	0	637	11,014	5,788	1	0	1	0	0.00%
01- 4550- 80- 2612	Equipment Purchases	0	0	0	0	500	0	500	0	0.00%
01- 4550- 80- 2618	Special Events & Supplies	0	0	0	0	16,000	1,975	16,000	0	0.00%
01- 4550- 80- 2621	Computer Equipment	0	0	0	0	10,000	14,110	10,000	0	0.00%
01- 4550- 80- 2820	Mileage	0	0	0	0	1,500	0	500	-1,000	-66.67%
01- 4550- 80- 2825	Meetings & Conferences	10,456	17,806	15,835	10,907	1,700	0	1,700	0	0.00%
<b>TOTAL LIBRARY</b>		<b>881,978</b>	<b>930,710</b>	<b>923,375</b>	<b>977,650</b>	<b>1,025,175</b>	<b>341,293</b>	<b>1,037,897</b>	<b>12,722</b>	<b>1.24%</b>
Acct Number	Patriotic Purposes	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4583- 80- 2860	4th of July Subsidy	8,000	8,000	8,000	0	8,000	0	8,000	0	0.00%
01- 4583- 80- 2861	Memorial Day Subsidy	612	85	0	0	500	0	500	0	0.00%
<b>TOTAL PATRIOTIC PURPOSES</b>		<b>8,612</b>	<b>8,085</b>	<b>8,000</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>0.00%</b>
Acct Number	Heritage Commission	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4589- 10- 1115	Part Time Wages	680	438	353	318	1,264	138	1,297	33	2.61%
01- 4589- 10- 1220	Social Security	42	51	22	20	78	9	80	2	2.56%
01- 4589- 10- 1225	Medicare	10	12	5	5	18	2	19	1	5.56%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4589- 30- 2382	Outside Hire	0	0	0	0	50	0	50	0	0.00%
01- 4589- 50- 2550	Printing	0	0	0	0	400	0	400	0	0.00%
01- 4589- 60- 2610	Supplies - General	0	0	0	0	82	0	82	0	0.00%
01- 4589- 60- 2621	Computer Equipment	0	0	0	0	80	0	80	0	0.00%
01- 4589- 80- 2618	Special Events & Supplies	0	0	0	0	300	0	300	0	0.00%
01- 4589- 80- 2825	Meetings & Conferences	0	0	0	100	300	0	300	0	0.00%
<b>TOTAL HERITAGE COMMISSION</b>		<b>732</b>	<b>500</b>	<b>380</b>	<b>443</b>	<b>2,572</b>	<b>148</b>	<b>2,608</b>	<b>36</b>	<b>1.40%</b>
Acct Number	Conservation Commission	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4611- 10- 1115	Part Time Wages	238	969	2,414	3,118	3,057	789	3,458	401	13.12%
01- 4611- 10- 1220	Social Security	15	35	150	193	190	49	214	24	12.63%
01- 4611- 10- 1225	Medicare	3	8	35	45	44	11	50	6	13.64%
010- 4611- 20- 1294	Education & Training/Prof. Dev	0	200	862	1,676	750	0	750	0	0.00%
01- 4611- 40- 2482	Surveying	0	0	375	0	0	0	0	0	0.00%
01- 4611- 40- 2483	Land Management	9,274	3,449	3,085	0	0	3,851	0	0	0.00%
01- 4611- 40- 2484	Town Meadow Maintenance	3,492	4,999	1,073	0	0	0	0	0	0.00%
01- 4611- 40- 2486	Water Crossing Repair & Maint	0	716	3,213	5,238	3,000	0	3,000	0	0.00%
01- 4611- 40- 2487	Invasives Mitigation	0	4,000	0	8,920	3,000	3,499	3,800	800	26.67%
01- 4611- 40- 2488	Signage	0	1,130	2,670	0	1,500	3,425	1,500	0	0.00%
01- 4611- 40- 2489	Kiosk	0	0	982	0	0	0	0	0	0.00%
01- 4611- 50- 2560	Dues & Subscriptions	804	684	700	700	1,200	700	1,200	0	0.00%
01- 4611- 50- 2564	Education & Outreach	0	620	351	0	2,250	0	2,500	250	11.11%
01- 4611- 60- 2625	Postage	99	0	0	0	0	0	0	0	0.00%
<b>TOTAL CONSERVATION COMMISSION</b>		<b>13,924</b>	<b>16,811</b>	<b>15,910</b>	<b>19,891</b>	<b>14,991</b>	<b>12,325</b>	<b>16,472</b>	<b>1,481</b>	<b>9.88%</b>
Acct Number	Principal - L-T Bonds & Notes	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4711- 90- 2209	Bridge Loan	0	140,017	140,017	39,302	0	0	0	0	0.00%
01- 4711- 90- 2210	Principal Rd Const Phase1 & 2	306,000	306,000	306,000	306,000	306,000	0	306,000	0	0.00%
01- 4711- 90- 2211	Road Construction Bond Spring Rd	50,000	50,000	50,000	50,000	50,000	50,000	0	-50,000	-100.00%
01- 4711- 90- 2214	Principal - Road Construction FY 14	200,000	200,000	200,000	200,000	200,000	0	200,000	0	0.00%
01- 4711- 90- 2215	Principal - Road Construction FY 15	200,000	200,000	200,000	200,000	200,000	100,000	200,000	0	0.00%
01- 4711- 90- 2216	Principal - Road Construction FY 16/17	400,000	400,000	400,000	400,000	400,000	400,000	400,000	0	0.00%
01- 4711- 90- 9502	Septic Loan - Phase 2	0	0	0	0	11,900	0	11,900	0	0.00%
01- 4711- 90- 9503	Septic Loan - Phase 3	0	0	0	0	11,380	0	11,380	0	0.00%
01- 4711- 90- 9504	Septic Loan - Phase 4	0	0	0	0	8,647	0	8,647	0	0.00%
<b>TOTAL PRINCIPAL BONDS</b>		<b>1,156,000</b>	<b>1,296,017</b>	<b>1,296,017</b>	<b>1,195,302</b>	<b>1,187,927</b>	<b>550,000</b>	<b>1,137,927</b>	<b>-50,000</b>	<b>-4.21%</b>
Acct Number	Interest L-T Bonds & Notes	2017 Actual	2018 Actual	2019 Actual	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Request	Variance \$	Variance %
01- 4721- 90- 2209	Bridge Loan Interest	0	3,894	4,656	1,011	0	0	0	0	0.00%
01- 4721- 90- 2210	Int. Rd Const Phase1 & 2	65,821	58,567	51,234	44,021	36,567	0	29,254	-7,313	-20.00%
01- 4721- 90- 2211	Road Construction Bond Spring Rd	7,574	6,034	4,522	2,974	1,511	1,503	0	-1,511	-100.00%
01- 4721- 90- 2214	Int. - Road Construction FY 14	31,389	27,111	22,463	17,979	13,479	0	9,000	-4,479	-33.23%
01- 4721- 90- 2215	Int. - Road Construction FY 15	37,090	32,305	26,522	21,905	17,220	9,206	12,660	-4,560	-26.48%
01- 4721- 90- 2216	Int. - Road Construction FY 16/17	30,291	82,703	73,650	64,425	45,946	55,264	45,946	0	0.00%
01- 4721- 90- 9502	Septic Loan - Phase 2	0	0	0	0	1,250	746	750	-500	-40.00%
01- 4721- 90- 9503	Septic Loan - Phase 3	0	0	0	0	2,167	2,165	1,802	-365	-16.84%
01- 4721- 90- 9504	Septic Loan - Phase 4	0	0	0	0	1,510	0	1,258	-252	0.00%

11/6/2020

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #2	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
TOTAL INTEREST BONDS		172,165	210,614	183,047	152,316	119,650	68,884	100,670	-18,980	-15.86%
GRAND TOTAL		11,967,637	13,393,617	13,305,564	13,954,349	14,616,376	5,142,376	14,666,451	50,075	0.34%



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

**Title:** FY22 Warrant Articles Draft #1  
**Meeting Date:** November 9, 2020

**Department:** Finance Department  
**Staff Contact:** Cheryl Eastman

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**BACKGROUND INFORMATION:**

Draft #1 of the wording on the proposed Warrant Articles for review.

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

N/A - review only at this time.

**POLICY IMPLICATIONS:**

N/A

**DEPARTMENT HEAD RECOMMENDATION:**

N/A

**SUGGESTED MOTION:**

N/A

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2022 WARRANT DRAFT #1



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 9, 2021**

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 3, 2021 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 9, 2021 at the Souhegan High School from 6:00 AM to 8:00 PM.

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

- 2 Selectmen for 3 Years**
- 1 Town Treasurer for 3 Years**
- 1 Cemetery Trustee for 3 Years**
- 2 Library Trustees for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 2 Zoning Board of Adjustment Members for 3 Years**
- 2 Planning Board Members for 1 Year**
- 2 Planning Board Members for 2 Years**
- 2 Planning Board Members for 3 Years**

**ARTICLE 22: Open Space Acquisition Bond**

To see if the Town will vote to raise and appropriate the sum of six million dollars (\$6,000,000) for the purchase of land and easements for conservation purposes, and to authorize the issuance of not more than \$6,000,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and the maturity and other terms thereof, however, no such bonds or notes shall be issued with a term of maturity of less than ten (10) years or more than twenty (20) years, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes, provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than three million dollars (\$3,000,000) of bonds or notes in any one calendar year; and additionally to raise and appropriate the sum of \_\_\_\_\_dollars (XXXXX) for the first year interest and costs. Land or property interests to be purchased with bond proceeds shall be acquired in the name of the Town by the Conservation Commission, subject to the approval of the Selectmen, pursuant to RSA 36-A:4. (Tax impact) (Selectmen vote) (Ways and Means vote) 3/5 Vote Required.

**ARTICLE 23: 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 \$\_\_\_\_\_. Should this article be defeated the default budget shall be \$\_\_\_\_\_, 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. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 24: Contingency Fund**

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

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**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. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 26: 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. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 27: Service-Connected Total Disability Tax Credit**

Shall the Town vote to increase the optional tax credit for Service-Connected Total Disability on residential property occupied by a service-connected totally disabled person or their surviving spouse from \$3,200 to \$4,000 as permitted by RSA 72:35 I-a. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 28: 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. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 29: 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. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 30: Establish DPW Vehicles & Equipment Replacement CRF**

Shall the Town vote to establish a DPW Vehicles & Equipment Replacement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacement of DPW vehicles and equipment and to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars **(\$250,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 31: Police Station Renovation Completion**

Shall the Town vote to raise and appropriate the sum of One Hundred Seventy-Five Thousand Dollars **(\$175,000)** for the purpose of completing the 3<sup>rd</sup> floor of the Police Station renovation.

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -1-0.)*

**ARTICLE 32: Establish and fund CRF for Amherst Multimodal Facilities**

Shall the Town vote to establish an Amherst Multimodal Facilities Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of design and construction of projects and provide matching funds for grants for such projects, and to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Majority vote required)

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**ARTICLE 33: Recreation Facilities Acquisition, Construction, and Maintenance CRF**

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

*(The Board of Selectmen supports this article by a vote of -0-0.)*

*(The Ways and Means Committee supports this article by a vote of -0-0.)*

**Given under our hands and seal this     th day of January 2021**

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*Peter Lyon, Chairman*

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*Reed Panasiti, Clerk*

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*John D'Angelo, Selectman*

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*Dwight Brew, Vice Chairman*

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*Thomas Grella, Selectman*



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Withdrawal from Communications  
Capital Reserve Fund.

**Department:** Finance Department

**Meeting Date:** November 9, 2020

**Staff Contact:** Cheryl Eastman

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## **BACKGROUND INFORMATION:**

As voted by the Board on July 27, 2020, requesting withdrawal of funds from the Communications CRF to reimburse the Town for expenses paid to 2-Way Communications for work performed on the microwave radio towers, as recommended by Chief Reams.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

None.

## **POLICY IMPLICATIONS:**

N/A

## **DEPARTMENT HEAD RECOMMENDATION:**

Recommend the withdrawal of the CRF funds.

## **SUGGESTED MOTION:**

Move to request that the Trustees of the Trust Funds authorize Cambridge Trust Bank to withdraw \$28,936.97 from the Town of Amherst Communications Center Capital Reserve Fund as voted by the Board of Selectmen on July 27, 2020.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Communications 11-9-2020



# TOWN OF AMHERST

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*Town Hall  
2 Main Street  
Amherst, NH 03031*

*Tel: 603/673-6041  
Fax: 603/673-6794  
www.amherstnh.gov*

TO: Trustees of the Trust Funds  
FROM: Amherst Board of Selectmen  
DATE: November 9, 2020  
SUBJECT: Capital Reserve Fund Withdrawal Request

At our regular meeting on Monday, November 9, 2020 we, the Board of Selectmen, approved a request that the Trustees of the Trust Funds authorize Cambridge Trust Bank to withdraw \$28,936.97 from the Town of Amherst Communications Center Capital Reserve Fund. As the authorized agents to expend from this capital reserve fund we ask that you approve this request at your next regular meeting.

In an effort to expedite receipt of these funds, please accept this document as a confirmation of our action this evening. The requested check, in the amount of \$28,936.97 made payable to the Town of Amherst, can be sent to the attention of Cheryl Eastman, Town of Amherst, 2 Main Street, Amherst, NH 03031.

_____ Peter Lyon, Chairman	_____ Date	_____ Dwight Brew, Vice Chairman	_____ Date
_____ Reed Panasiti, Clerk	_____ Date	_____ John D'Angelo	_____ Date
_____ Thomas Grella	_____ Date		

2-Way Communications Service, Inc.  
 19 Durham Street  
 Portsmouth, NH 03801



**Invoice**  
**67006**  
 Date: 10/29/2020

Bill To:

Amherst Police Department  
 175 Amherst Street  
 Amherst, NH 03031

Phone : 1-800-441-6288

Fax :

E-mail us : CommDivision@2-way.biz

Visit Our Web Site : www.2-way.biz

P.O. Number:	Terms:
Chief Reams	Net 15

Quantity	Item	Description	Amount
		Replace NBAFS to Pennichuck Tank Microwave System:	
1	Spec Item	98-C180082R029A - PTP 820 RFU-C,18GHz,TR1560,ChF,Hi,19259-19710MHz	3,326.40
1	Spec Item	98-C180082R030A - PTP 820 RFU-C,18GHz,TR1560,ChF,Lo,17699-18150MHz	3,326.40
2	Spec Item	98-N000082L124A - PTP 820 Act.Key - Capacity 200M	1,008.00
2	Spec Item	98-EW-E4PT82RC-WW - PTP820G RFU-C Extended Warranty, 4 Additional Years	776.16
2	Spec Item	98-C000082M001A - PTP 820G, Single Modem, Eth Only	5,644.80
2	Spec Item	8-EW-E4PT82M1-WW - PTP 820G IDU (Single Modem) Extended Warranty, 4 Addl Years	492.41
1	Spec Item	98-30010195001 - 50 Ohm Braided Coaxial Cable - 500 meter	2,016.00
4	Spec Item	98-01010419001 - Coaxial Cable Grounding Kits for 1/4 in and 3/8 in Cables	104.78
3	Spec Item	98-07009304001 - Hoisting Grip for CNT-400 cable	60.73
2	Spec Item	98-N000081L006A - TNC Male Right Angle for CNT-400 braided cable	52.39
2	Spec Item	98-N180082D031A - PTP 820 1' ANT,SP,18GHz,RFU-C TYPE&Std UBR220 Andrew	919.30
2	Spec Item	98-WB3616 - Coaxial Cable Installation Assembly Kits (w/o Surge Arrestor)	504.00
2	Spec Item	98-WB3657 - LPU END KIT PTP800 (1 kits required per Coaxial cable)	705.60
1	Spec Item	Misc Cable Management, Hardware, and Grounding	264.60
1	CLMB	Professional tower climbing service and insurances.	7,200.00
1	Comm Labor	Communications Division Labor.	2,500.00
3	328297	TIMES MICROWAVE TNC male (plug) crimp (solder-on pin) hex/knurl nut, no braid trim for LMR-400.	35.40

**RECEIVED**  
 Thank you for choosing 2-WAY.  
 NOV 4 2020

POLICE DEPT  
 AMHERST, NH

10-4911-00-3903

**Subtotal** \$28,936.97

**Sales Tax (0.0%)** \$0.00

**Total** **\$28,936.97**

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In response to a question from Chairman Lyon, Town Administrator Shankle stated that the sample contract has been reviewed by Attorney Bill Drescher's office. His one issue with the sample contract will be worked out.

*A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the base bid of \$685,180, in addition to a 10% contingency of \$68,000, for renovations to the Police Station and to authorize the Town Administrator to subsequently sign the contract, as reviewed and approved by Town Council.*

*By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye; Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

#### **4.4 Communications Request to Spend**

Chief Reams explained that the town Public Safety Communications Center works in conjunction with the town of Bedford. There are three interconnected microwave radio towers: one at the Police Station, one at the Pennichuck Water Tower on Route 101A, and one on the grounds of the New Boston Air Force Station (NBAFS). The microwave link at the NBAFS failed over the winter, prior to the end of its life expectancy of 10 years and was determined to be unable to be repaired. At the same time, the Bedford mirror equipment also failed, but was able to be repaired. An estimate for this replacement was received back in March but was delayed due to COVID-19. He is requesting that the Board approve the purchase from a sole source vendor, 2-Way Communications, Inc., the sole architect and maintenance provider for the town-wide radio communications network. The cost of this replacement and reinstallation is \$28,936.97. He is requesting this purchase come from the Communications Capital Reserve Fund, which currently has a balance of \$90,896. The fund will also soon see an addition of the approved \$25,000 from the warrant article, bringing it to about \$116,000.

Selectman D'Angelo reminded the group that the Trustees of the Trust Funds meet this upcoming Wednesday, if the funds need to be released soon.

*A MOTION was made by Selectman Panasiti and SECONDED by Selectman Grella to approve the request to spend \$28,936.97 for the replacement equipment necessary at the Amherst Communications Center, as outlined in the memo, and also to approve the use of the sole source vendor to supply said equipment.*

*By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye; Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

#### **4.5 2021 Employee Holidays**

Chairman Lyon reviewed that this schedule leaves 12 holidays in 2021, where the town usually only authorizes 11. He noted, though, that the way the 12 holidays fall in 2021 will leave 10 holidays in 2022; thus, there will still be 11 holidays averaged between the two years.



## Memorandum

To: Board of Selectmen  
Cc: Cheryl Eastman, Finance Director  
From: Mark O. Reams, Chief of Police  
Date: July 21, 2020  
Re: *Request for Communications Center CRF Expenditure*

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On behalf of Amherst Public Safety Communications Center, I am requesting that the Board of Selectmen authorize the expenditure of **\$28,936.97** from the Communications Capital Reserve Fund to cover the replacement of our failed microwave radio equipment located on the grounds of the New Boston Air Force Tracking Station. The current fund balance is approximately **\$90,896** (soon to be **\$115,896** once the additional \$25,000 approved by the voters in March 2020 is formally added to the fund).

As you may know, the Amherst Public Safety Communications Center operates in support of our first responders via three interconnected microwave radio towers – one at the police station, one at the Pennichuck water tower on Route 101A, and one on the grounds of the New Boston Air Force Tracking Station (NBAFTS). In addition to these towers, there is a backup UHF and VHF radio system. The microwave link at the NBAFTS failed this winter (prior to the end of its life expectancy of 10 years), and was later removed and evaluated for repairs. After some time, it was determined that the equipment was beyond repair (being roughly seven years old and no longer supported by the manufacturer). An initial estimate for replacement was obtained in March, but simultaneous issues due to Covid-19 resulted in project delays as one might imagine.

Although our radio communications ability has remained functional (albeit to a diminished level of efficiency), we have in recent weeks encountered reliability issues elsewhere in our radio system which may be indirectly related to this pending repair (i.e., intermittent radio transmission clarity between our dispatchers and first responders). Although these new issues have fortunately presented themselves at a time which coincides with this project, they do serve to underscore the need to address this repair as soon as possible.

In addition to the expenditure of capital reserve funds, I am asking that the Board approve this sole source vendor purchase. 2-Way Communications, Inc., has been, and remains, the sole architect and maintenance provider for our town-wide radio communications network and also for the neighboring Town of Bedford with whom the Town of Amherst partners for radio system backup (on a related note, Bedford has the same microwave equipment in place on their side which also failed; however, Bedford's was reparable, but they are nonetheless in the process of replacing their side as well since it is operating on borrowed time).

As such, 2-Way Communication's tower climber and repair personnel have already been vetted and granted the requisite clearance by the NBAFTS for access to the base, and are prepared to proceed at once.

Thank you for your consideration.



**2-Way Communications Service, Inc.**  
**19 Durham Street**  
**Portsmouth, NH 03801**



**Proposal**  
**44107**  
 Date: 7/9/2020

Name / Address:

Phone : 1-800-441-6288

Amherst Police Department  
 175 Amherst Street  
 Amherst, NH 03031

Fax :

E-mail us : sales@2-way.biz

Visit our Web Site : www.2-way.biz



P.O. No.	Terms	Rep
Chief Reams	Net 15	734

Qty	Item	Description	Total
		Replace NBAFS to Pennchuck Tank Microwave System:	
1	Spec Item	98-C180082R029A - PTP 820 RFU-C, 18GHz, TR1560, ChF, HI, 19259-19710MHz	3,326.40
1	Spec Item	98-C180082R030A - PTP 820 RFU-C, 18GHz, TR1560, ChF, Lo, 17699-18150MHz	3,326.40
2	Spec Item	98-N000082L124A - PTP 820 Act.Key - Capacity 200M	1,008.00
2	Spec Item	98-EW-E4PT82RC-WW - PTP820G RFU-C Extended Warranty, 4 Additional Years	776.16
2	Spec Item	98-C000082M001A - PTP 820G, Single Modem, Eth Only	5,644.80
2	Spec Item	8-EW-E4PT82M1-WW - PTP 820G IDU (Single Modem) Extended Warranty, 4 Addl Years	492.41
1	Spec Item	98-30010195001 - 50 Ohm Braided Coaxial Cable - 500 meter	2,016.00
4	Spec Item	98-01010419001 - Coaxial Cable Grounding Kits for 1/4 in and 3/8 in Cables	104.78
3	Spec Item	98-07009304001 - Hoisting Grip for CNT-400 cable	60.73
2	Spec Item	98-N000081L006A - TNC Male Right Angle for CNT-400 braided cable	52.39
2	Spec Item	98-N180082D031A - PTP 820 1' ANT, SP, 18GHz, RFU-C TYPE&Std UBR220 Andrew	919.30
2	Spec Item	98-WB3616 - Coaxial Cable Installation Assembly Kits (w/o Surge Arrestor)	504.00
2	Spec Item	98-WB3657 - LPU END KIT PTP800 (1 kits required per Coaxial cable)	705.60
1	Spec Item	Misc Cable Management, Hardware, and Grounding	300.00
1	CLMB	Professional tower climbing service and insurances.	7,200.00
1	Comm Labor	Communications Division Labor.	2,500.00

**Subtotal** \$28,936.97

**Sales Tax (0.0%)** \$0.00

**Total** \$28,936.97

Thank you for taking the time to review my proposal. Sign and return to accept. Valid for 60 days.

Signature \_\_\_\_\_



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

**Title:** Presentation of Capital Improvement **Department:** Administration  
Plan

**Meeting Date:** November 9, 2020

**Staff Contact:**

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**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. CIP Plan 2022-2027 10.16.20
2. CIP Tax Impact Forecast 2022-2027 10.16.20

# **Capital Improvement Plan FY 2022-2027**



**Town of Amherst  
New Hampshire**

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All Project Request Forms and supporting documentation are available on the [Capital Improvements Committee webpage](#) on the Town website at [www.amherstnh.gov](http://www.amherstnh.gov).

## **Executive Summary**

The Capital Improvements Program (CIP) is a program authorized by State law to link local infrastructure investments with long-term planning including: master plan goals, land use ordinances, and economic development. The plan should be an annually evolving document, updated to reflect new information, project requests, and any changing conditions in the community. The CIP complements and supports the town-wide Strategic Plan process implemented by the Board of Selectmen.

The plan proposed by the CIP Committee avoids spikes in the tax rate for capital expenditures and is intended to ensure that adequate investments are made in capital improvements necessary to provide basic services to preserve the public health, safety and welfare. The CIP Committee supports investment in the fleet of Fire and DPW vehicles, and capital road improvements. The committee endorses annual contributions to Capital Reserve Funds (CRF) to maintain a stable tax rate and provide sufficient funding for investment in significant capital expenses.

## **Chapter 1: Introduction and Background**

### ***Section 1: Introduction***

The Capital Improvements Program (CIP) is a program authorized by State law to link local infrastructure investments with master plan goals, land use ordinances, and economic development. By bridging that gap the fiscal realities of improving and expanding community facilities are realized.

As authorized by RSA 674:5-8 the CIP is the responsibility of the Planning Board or a formally appointed CIP Committee, to prepare and amend a recommended program of municipal capital improvements projected over a period of at least six years. The CIP is designed to be updated and adopted annually, to provide timely tool to the Board of Selectmen and School Boards in long-range planning of municipal expenditures. Without annual updates the CIP quickly becomes obsolete.

It is important to note that the Amherst Board of Selectmen has initiated a Town Strategic Planning process that complements the CIP, laying out a long-term plan for the Town of Amherst which is reflected in its annual budgeting process.

## ***Section 2: Purpose***

The CIP attempts to link, within a standardized framework, the provision of needed facilities, products, or services with the spending necessary to attain such items. The CIP must address the goals and intent of the Master Plan with fiscal realities. A well-supported and thoughtfully prepared CIP should provide the following benefits to the community (as noted in The Planning Board in New Hampshire, A Handbook for Local Officials, New Hampshire Office of Strategic Initiatives):

- ***Preserving public health, safety, and welfare.*** Providing the basic services which ensure citizen health and safety is a fundamental responsibility of local government. Programs of regular facility maintenance, upgrades and expansion of government services to meet minimum federal, state, and local standards are essential to any community. The cumulative effect of deferring major maintenance expenditures and basic improvement of essential services is often an expensive series of stopgap measures which fail to address comprehensive long-term goals.
- ***Anticipating the demands of growth.*** When related to the master plan, the capital improvements programming process works to anticipate investments in community facilities which are needed to serve or shape the pattern of growth and development in the Town. The portions of selected capital improvement expenditures which are necessitated by growth may be eligible for funding by impact fees as authorized in RSA 674:21.
- ***Improving communication and coordination.*** Communication among the Planning Board, municipal departments, administrative officials, the Ways & Means Committees, the Board of Selectmen, the School Boards, and citizens can result in cost savings and avoidance of duplication of facilities and expenditures.
- ***Avoiding undue tax increases.*** Capital improvements programming is a means of avoiding the surprise of expensive projects generating large property tax increases. While cost impacts cannot always be precisely determined in advance, the CIP fosters discussion of the distribution of the tax burden of new capital expenditures over time. A consequential benefit of fiscal stability and sound community facility planning may be an improved bond rating.
- ***Developing a fair distribution of capital costs.*** The capital improvements programming process allows for a public discussion of the preferred means of distributing capital costs not only over time, but also among users of the facilities to be financed.
- ***Building a foundation for growth management and impact fees.*** The development and formal adoption of a capital improvements program is a statutory prerequisite to the enactment of growth management and impact fee ordinances. A properly constructed CIP is an integral part of a land use regulatory process which implements either type of ordinance.
- ***Identifying “scattered and premature” development.*** New Hampshire statutes allow planning boards to adopt subdivision regulations which provide against scattered or premature subdivision of land. The capital improvements program is one measure which a planning board may use to judge whether a development is scattered or premature based on



an absence of essential public services and infrastructure.

- ***Supporting economic development.*** Communities exhibiting sound fiscal health, and quality services and facilities are attractive to business and industry. New business investment and reinvestment may be influenced by improvements which enhance the quality of life for residents and labor. Private decision-making for investment is based not only on availability of utilities, but also on the quality of community schools, public safety facilities, recreation opportunities, and cultural amenities such as libraries.

The *Ten Key Master Plan Recommendations That Can Shape Amherst's Future*<sup>1</sup>, from the Master Plan are listed below. These are the overarching recommendations that all Capital Improvements Program projects should fit within to advance the community's stated Master Plan goals.

1. Ensure that new development and redevelopment respect Amherst's natural resources and complement the Town's existing character.
2. Preserve and protect historic and cultural resources throughout Amherst.
3. Continue to preserve Amherst's natural resources and rural landscapes including aquifers, prime agricultural soils, forests, scenic vistas, wildlife habitats, and water and air quality for the sustainable health, safety and welfare of current and future generations.
4. Protect Amherst's extensive water resources for the benefit of residents and the environment, including surface water features, groundwater, and aquifer areas.
5. Save open space in residential development.
6. Encourage redevelopment that enhances the appearance of existing commercial and industrial areas.
7. Improve the ease and convenience with which residents can walk and use bikes for recreation, shopping, commuting and going to school.
8. Provide educational facilities that support quality education for the town's students.
9. Recognize the importance of recreation for health by providing needed facilities.
10. Continue to develop greenways and trails in order to provide a town-wide and inter-town system of recreational trails.

For additional information on any one of the above listed goals the Master Plan is available on the Town's website (<http://amherstnh.gov/master-plan/>).

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<sup>1</sup> Town of Amherst Master Plan 2010-2020, Ten Key Master Plan Recommendations That Can Shape Amherst's Future, Executive Summary, p. vii

**Section 3: Data and Trends**

The following tables provide a snapshot of Amherst's Population and Tax Rates. The most recent Census figures continue to show a declining rate of growth since the communities boom years in the 1960's and 1970's. The growth rate is projected to bounce around somewhat until 2040.

**Table 1**

<b>Amherst Population 1940-2040</b>				
Year	Population	% Change	Numerical Change	Avg. Annual Change
1940	1,174	-	-	-
1950	1,461	24.45%	287	2.44%
1960	2,051	40.38%	590	4.04%
1970	4,605	124.52%	2,554	12.45%
1980	8,243	79.00%	3,638	7.90%
1990	9,068	10.01%	825	1.00%
2000	10,769	18.76%	1,701	1.88%
2010	11,201	4.01%	432	0.40%
2020*	11,454	2.26%	253	0.23%
2030*	11,565	0.97%	111	0.10%
2040*	11,523	-0.36%	-42	-0.04%
Source: US Census and NRPC Population Projections*				

Over a shorter and more detailed time frame Table 2 reflects the changes in the Town's operating budget from fiscal year 2010 thru 2020. The table reflects the gross budget, dollar change and percentage change figures from each preceding year.

**Table 2**

<b>Town Operating Budget FY'10-FY'20</b>			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$9,729,570.00		
FY-11	\$9,760,644.00	\$31,074.00	0.32%
FY-12	\$10,474,053.00	\$713,409.00	7.31%
FY-13	\$10,853,361.00	\$379,308.00	3.62%
FY-14	\$11,269,800.00	\$416,439.00	3.84%
FY-15	\$11,774,356.00	\$504,556.00	4.48%
FY-16	\$12,427,814.00	\$653,458.00	5.55%
FY-17	\$12,896,109.00	\$468,295.00	3.77%
FY-18	\$13,442,383.00	\$546,274.00	4.24%
FY-19	\$14,058,381.00	\$615,998.00	4.58%
FY-20	\$14,012,849.00	-\$45,532.00	-0.32%
Source: Amherst Town Reports			

Capital Improvements Plan FY 2022 – 2027

Table 3 and 4 reflects the changes in the Amherst and Souhegan School District's operating budgets from fiscal year 2010 thru 2019. The tables reflect the gross budget, dollar change and percentage change figures from each preceding year.

**Table 3**

<b>Amherst School Operating Budget FY'10-FY'19</b>			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$23,215,002.00		
FY-11	\$23,371,144.00	\$156,142.00	0.67%
FY-12	\$23,964,120.00	\$592,976.00	2.54%
FY-13	\$24,339,744.00	\$375,624.00	1.57%
FY-14	\$24,358,572.00	\$18,828.00	0.08%
FY-15	\$24,709,808.00	\$351,236.00	1.44%
FY-16	\$24,734,732.00	\$24,924.00	0.10%
FY-17	\$23,967,926.00	-\$766,806.00	-3.10%
FY-18	\$25,427,899.00	\$1,459,973.00	6.09%
FY-19	\$28,779,100.00	\$3,351,201.00	13.18%
Source: NH DRA Form MS-26 (Report of Appropriations actually voted)			

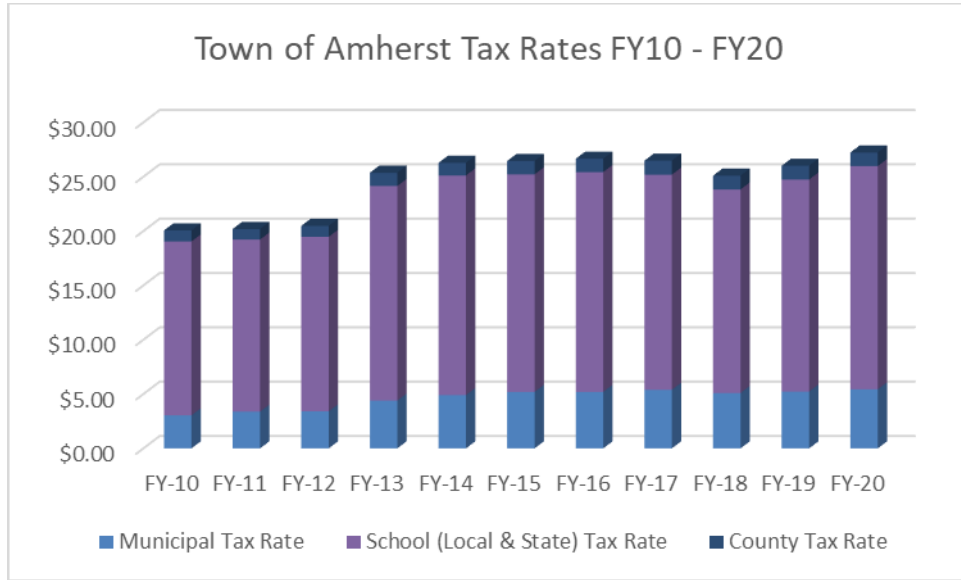
**Table 4**

<b>Souhegan School Operating Budget FY'10-FY'19</b>			
Year	Operating Budget	Dollar Change	Percent Change
FY-10	\$17,770,722.00		
FY-11	\$18,286,827.00	\$516,105.00	2.90%
FY-12	\$18,538,036.00	\$251,209.00	1.37%
FY-13	\$18,443,827.00	-\$94,209.00	-0.51%
FY-14	\$19,867,693.00	\$1,423,866.00	7.72%
FY-15	\$18,123,502.00	-\$1,744,191.00	-8.78%
FY-16	\$18,307,258.00	\$183,756.00	1.01%
FY-17	\$17,127,521.00	-\$1,179,737.00	-6.44%
FY-18	\$18,109,186.00	\$981,665.00	5.73%
FY-19	\$18,098,289.00	-\$10,897.00	-0.06%
Source: NH DRA Form MS-26 (Report of Appropriations actually voted)			

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Table 5 reflects the Tax Rate set for Fiscal Years 2010 thru 2020 for the Municipal, School (Local and State) and County Tax Rates, revaluations occurred in 2011 and 2016.

**Table 5**



#### ***Section 4: Financing Methods***

There are a number of different financing methods available to municipalities, which were contemplated by the CIP Committee in their evaluation of project requests. The following is an outline of the various funding methods.

The CIP Committee's financing strategy follows three strategic points when evaluating project requests:

1. A capital financing strategy should limit the cost of providing capital infrastructure and equipment while meeting the community's needs by using a variety of financing methods.
2. A capital financing strategy should ensure financial strength and flexibility in the future.
3. A capital financing strategy should strengthen the Town's standing with the bond rating agencies, bond buyers, regulators, and the local community.

#### **One-Year Appropriation:**

The One-Year Appropriation is the most commonly used financing option and refers to those projects that are to be funded by property tax revenues within a single fiscal year. Funds for projects that are financed using this method, are most often included in the Town's operating budget, but can appear as individual warrant articles to be voted on individually.

*The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of at least three years and an initial cost of up to \$200,000.*

#### **Capital Reserve Funds:**

Capital Reserve Funds fall into the category of pay-as-you-go financing. A Capital Reserve Fund (CRF) is a non-lapsing savings account, separate from the General Fund, into which the voters can deposit funds with approval of a warrant article, with the intent of withdrawing the funds to be used for the specific purpose or purchase for which the account was established. CRFs can be earmarked for the purchase of a single item such as an Assessing Revaluation Fund or can be more general, such as the Highway Equipment Fund.

The advantages of pay-as-you-go financing include:

1. Allowing local governments to avoid both interest and other debt-issuance expenses;
2. Expediting inexpensive or recurring capital projects;
3. Preserving flexibility in the annual operating budget;
4. Avoiding the need to become involved with bond and debt markets; and,
5. Allowing the town to improve its financial position.

*The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of at least five years and with an initial cost of between approximately \$25,000 and \$300,000.*

#### **Lease Purchase:**

Lease purchasing an item allows a community to spread the cost of that item over a period of years, generally no more than seven. A municipal lease typically allows for Town ownership at the end of the lease term and usually enjoys lower tax-exempt interest rates. Unlike a bond or loan, a municipal lease has a "non-appropriation clause" which allows the town to cancel the lease if the annual payment is not appropriated. The Town then loses the equipment that was

financed. This is a rare event, however, and municipal lease financing is a viable method for stretching the payment period over the useful life of the item financed.

*The CIP Committee generally utilizes this funding mechanism for projects with a life expectancy of between three and ten years and with an initial cost of between \$50,000 and \$175,000.*

**Bonding:**

Bonding allows the town to negotiate the purchase of goods or services (in the case of the construction of a building) at a set price, and then pay for that item or service over a period of time. Bonds, unlike CRFs, allow the town to utilize the item being purchased or the building being constructed while payments are being made.

The most important part of a bond transaction is the promise of the town to repay the debt with interest. In its most basic description, bonding allows for the payment of an item over its useful life and by the individuals who use it over time. This principle of having the present and future users of goods or services pay for those goods or services is one of the major advantages of bonding. This form of financing avoids the inherent dilemma of collecting money for a purchase from today's residents only to have the purchase utilized by tomorrow's residents - who may not be the same people.

A major disadvantage of bonding is that in addition to the purchase price, interest is charged on the funds bonded.

*For this reason, the CIP Committee finds that bonding is generally not utilized unless the purchase has a life expectancy of at least twenty years and a minimum initial cost of \$200,000.*

Types of projects generally financed through bonding include buildings or infrastructure that benefit the general public: town buildings, schools or college buildings, public safety facilities, libraries and other cultural facilities, and parks, recreation centers or facilities, and open space.

There are two major types of bonds - general obligation and special revenue.

**General Obligation Bonds:** General obligation bonds generally have lower interest rates than other types of long-term debt. The necessity of obtaining voter approval for the issuance of a bond can indicate citizen support for a project or purchase. And general obligation bonds usually cost less to issue than other types of local government debt.

The disadvantages of pursuing general obligation bonding include the chance that voters might not support a specific program or purchase. Also, because bonds require a higher positive vote to pass, it is usually more arduous and lengthy to gain authorization for this type of debt. Since Amherst operates under the provisions of SB2, passage of a bond issue requires a positive vote of at least 60% of the voters. Most bond debt entered into by the town or local school districts is of this type.

**Revenue Bonds:** Revenue bonds rely on a set revenue source or sources, as security for the bond. Local governments most often issue revenue bonds for self-supporting local projects.

## Capital Improvements Plan FY 2022 – 2027

Revenue bonds are most appropriately used in situations where the local government can identify the user of the bonded item or service and they then become the payers for the project or system costs. This is the type of bonding the town utilized in developing the sewer project at Baboosic Lake.

To strengthen the Town's overall financial position the Town should utilize a variety of financing options.

### ***Section 5: Process***

The Planning Board is charged with directing the capital improvements planning process, based upon the Town's adopted master plan goals and recommendations. The CIP process begins in late spring of each year with a request for project submittals distributed by the Community Development Office to the school districts and all Town departments, commissions and boards. In 2004, the Town of Amherst voted to authorize the Board of Selectmen to appoint a capital improvement program committee pursuant to RSA 674:5, consisting of at least one member of the Planning Board, the Ways & Means Committee, or the Board of Selectmen to prepare a recommended program of municipal capital improvement projects over a period of at least six years.

The 2022-2027 CIP Committee was comprised of:

1. BOS Member – John D'Angelo
2. Souhegan SB Member – Steve Coughlan
3. Amherst SB Members – Elizabeth Kuzsma & Terri Behm
4. SAU Representative – Michele Croteau
5. Ways & Means Rep – Danielle Pray
6. Planning Board Member – Brian Coogan
7. Citizen Member – Jullie Patterson

The CIP Committee began meeting in June of 2020. The CIP Committee heard presentations as needed from department heads and representatives of the boards and commissions that submit project requests<sup>2</sup>. The Committee generally follows a basic four-step process in accumulating, analyzing, evaluating, ranking, and allocating project requests to appropriate years in the upcoming six-year time frame, with the intent of balancing needs and costs with Town financial constraints and reasonable and logical implementation timeframes. A more detailed description of the Capital Improvements Plan process is as follows:

**Step 1:** The Office of Community Development transmits project request forms to all applicable department heads, commissions, and the School District's SAU office. Each project is also to have a Justification in addition to the Description. The Justification enables the CIP Committee to understand why the project is required for continuation or increase of Town services and the impact of delaying or not accomplishing the project and documents the real need for and cost of the project. Additionally, the Project Request form seeks project rationale and justification based on a series of factors used to evaluate.

The specific project request addresses whether it:

- a. Removes imminent threat to public health or safety,
- b. Alleviates substandard conditions or deficiencies,

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<sup>2</sup>A Project Request is eligible for inclusion in the CIP if the total cost is a minimum of \$75,000 and is reasonably expected to have a useful life of at least five (5) years. Project requests under \$75,000 were also considered if the project would have a significant impact on the department's budget, however were not required.



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- c. Responds to federal or state requirements to implement,
- d. Improves the quality of existing services,
- e. Provides added capacity to serve growth,
- f. Reduces long-term operating costs,
- g. Provides incentive to economic development,
- h. Is eligible for matching funds available for a limited time,
- i. Is a continuation of an existing project,
- j. Addresses public demand,
- k. Extends the useful life of the current facility or equipment, and,
- l. Any “other” if there are additional extenuating circumstances justifying project inclusion in the CIP.

**Step 2:** The CIP Committee reviews project requests, and schedules a meeting with the respective department, as needed, to discuss each project.

**Step 3:** The CIP Committee studies projects individually and through group discussions. Evaluation includes review of the level of preparation applied to the requested project. The CIP Committee may utilize a policy that a minimum of a conceptual drawing or architect's rendering is required for any facility which is expected to be placed in the next three (3) year “window”. Not all projects submitted each year are recommended for inclusion in the CIP Plan. This may result if the Committee determines that a project has not established sufficient need or if it is unlikely to achieve support to implement during the plan years. The Planning Board can bring a project back into the CIP during its review at the public hearing process.

**Step 4:** Using the requestor's recommendation as a starting point, the CIP Committee discusses and develops a consensus on the recommendation for the year in which the Project should be placed on the Town Ballot either as part of the operating budget or a warrant article. For projects requiring bonding, the tax impact is noted the year after the warrant article is presumed to pass. The CIP Committee adjusts recommended project request funding years to smooth the fiscal impact and maintain a reasonable debt level each year. The Committee considers the overall debt load from all bonded or lease purchase acquisitions by the Town and the School District.

Upon completion of the four-step process, the CIP Committee:

1. Prepares a report with the assistance of the Office of Community Development;
2. Schedules a public hearing date with the Planning Board;
3. Presents the CIP Plan at a Planning Board meeting for the required public hearing and adoption;
4. Distributes copies of the final report to department heads, the Board of Selectmen, School

Capital Improvements Plan FY 2022 – 2027

Boards, the Ways & Means Committees, and the Planning Board.

## **Chapter 2: FY2022-2027 Project Requests**

### **Capital Improvement Project Descriptions and Committee Recommendations**

Project request forms were submitted by Town Departments and Board, the Amherst School District and the Souhegan School District for inclusion in this year's CIP. A brief description of each project and the CIP Committee recommendation follows below. It is important to note that individual Committee members may or may not support the actual project(s), however, the role of the CIP Committee is to place all projects (if properly presented with adequate information and justification) in the six-year capital improvements plan with the purpose of presenting a tax rate increase with a minimal amount of yearly fluctuation, if all projects designated for a certain year are funded.

#### **Placeholder and On the Horizon Projects**

When reviewing projects and placing them in the CIP Estimated Tax Impact Table, the CIP Committee also considers whether the project is a placeholder project request or “On the Horizon”. A project that is considered “On the Horizon” is a project that does not yet have either a well-defined description or scope for implementation. However, the CIP Committee, based on information presented, feels the project will likely be required either within or just beyond the six-year capital improvements planning cycle and thus needs to be included for planning and budgeting purposes. These projects, when known, are included in the CIP to identify major capital expenditures that need to be considered in long range planning and funding efforts.

## Section 1: Town Project Requests

### 1. Communications Center - Communications Fund CRF - \$25,000

#### **Project Request - FY2022 - FY2027**

**Project Request Description** - Add \$25,000 each year to the Communications Fund CRF to fund projects for the Communications Center.

**CIP Committee Recommendation - FY2022 - FY2027 Funding:** The CIP Committee supports funding the Communications Fund CRF.

### 2. Communications Center - Safety Complex Communication Tower Replacement - \$110,000

#### **Project Request - FY2024**

**Project Request Description** - Replacement of primary emergency communications tower used to dispatch Fire, Emergency Medical Services, Police, and communicate with Department of Public Works.

**Project Request Justification** - The tower was constructed in the early 1980s to facilitate emergency communications with police officers in the field, and evolved to serve as the primary radio communications dispatch tower for the town's Fire, EMS, DPW, and Police services. Minor structural improvements were made during ensuing years, and the tower is currently in serviceable condition but tower height is an increasing concern as foliage growth continues, and compromised line-of-sight microwave communication interference is inevitable. The tower currently serves all Amherst public safety services, and is utilized by the Amherst Public Safety Communications Center which is staffed 365/24/7.

**CIP Committee Recommendation - FY2024 Funding from CRF:** The project cost of \$110,000 may be offset by grant funding of \$55,000. The CIP Committee recommends funding the project in 2024 from the Communication Fund CRF.

### 3. Communications Center - Safety Complex Communication Dispatch Console - \$100,000

#### **Project Request - FY2025**

**Project Request Description** - Replacement of dispatch center's communications consoles used to dispatch emergency services.

**Project Request Justification** - Replacement of dispatch radio console consisting of radios, computer aided dispatch software and associated components. Life expectancy is 15 years, equipment was purchased with grant funding in 2008 with a projected replacement in 2025. Previous replacement date of FY2023 was anticipated, but replacement of computers that support the console system was completed in FY2019 which is expected to extend the overall life to at least FY2025.

*CIP Committee Recommendation - FY2025 Funding from CRF:* The project cost of \$100,000 may be offset by grant funding of \$50,000. The CIP Committee recommends funding the project in FY2025 from the Communication Fund CRF.

**4. Fire Rescue - Vehicle and Equipment Purchase and Repair CRF Funding - \$257,000**

**Project Request - FY2022 - FY2027**

**Project Request Description** - To adequately replace fire rescue vehicles and equipment when due for replacement, the Capital Reserve Fund will have the needed funding without having to have an additional warrant article to pay for it.

**Project Request Justification** - In order to continue with the capital replacement plan, this funding is required to pay for the replacement at the year it is due and not have to put out a warrant for the full replacement cost at one time.

*CIP Committee Recommendation - FY2022 - FY2027 Funding:* The CIP Committee supports funding the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**5. Fire Rescue - 1991 Fire Engine - \$575,000**

**Project Request - FY2021**

**Project Request Description** - Service life of a fire engine based on the National Fire Protection Association is ten years of primary service and five years as a reserve piece of apparatus. Being a smaller town, our experience is that we can get 20 years of service. 20 year replacement schedule is common in New England. This truck is now 29 years of age and it is very much outdated. It was bumped from being replaced before our 1994 Engine, which has bigger issues with rust and decay on the bottom side of the truck.

**Project Request Justification** - Based on the National Fire Protection Association consensus standards a fire engine service life is 15 years. We stretch this life to 20 year or more based on the size of Amherst, the number of calls we answer, refurbishing them at ten years of age and keeping them in good working order. Based on the current size of Amherst (12K population, 34 sq. miles) four fire engines are adequate to maintain a fair Insurance Service Office Fire Suppression Rating. Our current Public Protection Classification (PPC) is class 4 if within five miles of a fire station or class 8 if you are beyond five miles.

*CIP Committee Recommendation - FY2021 Funding from CRF:* The CIP Committee recommends funding the replacement of the 1991 Fire Engine in 2021 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**6. Fire Rescue - 2006 Pick Up (Forestry 2) - \$40,000**

**Project Request - FY2022**

**Project Request Description** - This vehicle is used as a Forestry/Brush Truck. It has a skid unit in the bed of the truck (water tank, pump and hose). This 4-wheel drive vehicle allows for roadside and off-road incidents involving forest and brush types of fires.

**Project Request Justification** - We have pushed out the replacement date by a couple of years as the shape of the vehicle is still sufficient to keeping the vehicle in service longer than expected. This is a versatile vehicle allowing for small incidental response types to be handled, allowing us to keep our larger apparatus in quarters.

**CIP Committee Recommendation - FY2022 Funding from CRF:** The CIP Committee recommends funding the replacement of the 2006 Pick Up (Forestry 2) in 2022 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**7. Fire Rescue - 2010 Ambulance - \$230,000**

**Project Request - FY2024**

**Project Request Description** - The service life of an ambulance is ten years, providing five years of primary and secondary response vehicles. We have stretched ours out well past the average service life to where reliability becomes a factor.

**Project Request Justification** - The thought process here is to have three of these vehicles in service for 12 years serving four years each as a primary, secondary and tertiary role. Within the first four years of service in Amherst the mileage is between 88,000 - 100,000. Even though there is a good service plan in place there is still a lot of wear on them. By reducing the role of these vehicles the reliability stays high and should one go out of service at any point we have a back-up vehicle in place. The call numbers for our ambulances continue to go up, thus putting higher mileage on them.

**CIP Committee Recommendation - FY2024 Funding from CRF:** The CIP Committee recommends funding the replacement of the 2010 Ambulance in 2024 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**8. Fire Rescue - 2003 Fire Engine - \$595,000**

**Project Request - FY2026**

**Project Request Description** - Service life of a fire engine based on the National Fire Protection Association is ten years of primary service and five years as a reserve piece of apparatus. Being a smaller town, our experience is that we can get 20 years of service. 20 year replacement schedule is common in New England.

**Project Request Justification** - Based on the National Fire Protection Association consensus standards a fire engine service life is 15 years. We stretch this life to 20 year or more based on the size of Amherst, the number of calls we answer, refurbishing them at ten years of age and keeping them in good working order. Based on the current size of Amherst (12K population, 34 sq. miles) four fire engines are adequate to maintain a fair Insurance Service Office Fire Suppression Rating. Our current Public Protection Classification (PPC) is class 4 if within five miles of a fire station or class 8 if you are beyond five miles.

**CIP Committee Recommendation - FY2026 Funding from CRF:** The CIP Committee

recommends funding the replacement of the 2003 Fire Engine in 2026 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**9. Fire Rescue - Tower 1 - \$1,300,000**

**Project Request - FY2026**

**Project Request Description** - Service life of fire apparatus based on the National Fire Protection Association is ten years of primary service and five years as a reserve piece of apparatus. Being a smaller town, our experience is that we can get 20 years of service. The intent for this piece of apparatus was to be in service for 30 years. Seeing the truck was built in 1997 we are coming up on the 30 year mark and the planning for the replacement is on our radar.

**Project Request Justification** - The service life of this vehicle is planned for 30 years, this is based on the size of Amherst and the number of calls we answer. The Tower is an exception to our fire engine replacement timetable of 20 plus years as it was purchased to go 30 years of service. Based on the current size of Amherst (12K population, 34 sq. miles) four fire engines are adequate to maintain a fair Insurance Service Office Fire Suppression Rating. Our current Public Protection Classification (PPC) is class 4 if within five miles of a fire station or class 8 if you are beyond five miles.

**CIP Committee Recommendation - FY2027 Funding from CRF:** The CIP Committee recommends funding the replacement of the Tower 1 in 2027 from the Fire Rescue Vehicle and Equipment Purchase and Repair CRF.

**10. Parks and Recreation - AMS Tennis Courts Replacement - \$85,000**

**Project Request - FY2023**

**Project Request Description** - Resurface the AMS tennis courts located at the Amherst Middle School. Once resurfaced we plan to install basketball hoops and have the primary painting of the court be basketball with tennis as the secondary sport.

**Project Request Justification** - The AMS tennis courts are in need of replacement surfacing. The courts were originally installed using Land and Water Conservation Fund (LWCF) money. Since LWCF money was used the courts must always remain courts and be open to all public. By taking the LWCF funding the town also acknowledged they would keep the courts open and maintained.

**CIP Committee Recommendation - FY2023 Funding from Revolving Fund:** The CIP Committee recommends funding the project in FY2023 from the Parks and Recreation '02 Revolving Fund with no impact to taxes.

**11. Parks and Recreation - Athletic Field Construction at Buck Meadow - \$315,000**

**Project Request - FY2022**

**Project Request Description** - The ARD would like to put athletic fields on the property

using the plan set forth by Meridian.

**Project Request Justification** - Amherst has a lack of fields for the amount of field time needed for all sports in Amherst. By purchasing Buck Meadow we now have the space to grow our field space. The plan is to apply for a Land Water Conservation Grant to pay for 50% of the project.

**CIP Committee Recommendation - FY2022 Funding:** The CIP Committee recommends funding the project with \$157,500 matching grant from the LWCF; \$10,000 from donations/bequests/private funding; \$25,000 to come from the Parks and Recreation '02 Revolving Fund with no impact to taxes; and \$122,500 as a warrant article for construction in FY2022.

## **12. Parks and Recreation - Community Center - \$8,010,000**

### **Project Request - FY2023 and beyond**

**Project Request Description** - Amherst Parks and Recreation is planning the construction of a community center for the Town of Amherst.

**Project Request Justification** - Amherst has a lack of indoor space for activities to happen during school day times as well as a need for court space in the evenings. The school facilities are great when available but that availability seems to be shrinking more each year. We also have a real lack of senior programs due to this indoor facility problem. By building a community center the department will be more able to meet the needs of all Amherst citizens at all times and days of the year.

**CIP Committee Recommendation - FY2024 Start Funding:** The CIP Committee recommends funding the project with a 20-year bond for \$5,000,000 beginning in FY2024. It is anticipated that \$10,000 will be used for planning and feasibility analysis from the Parks and Recreation '02 Revolving Fund with no impact to taxes and that \$3,000,000 will be raised in private donations and bequests, leaving \$5,000,000 to be bonded.

## **13. Police Department - Police Station Renovation - \$750,000**

### **Project Request - FY2022**

**Project Request Description** - Renovate existing police and former EMS structure to provide additional space currently needed by APD, and provide room for growth and expansion through at least the next 25 years.

**Project Request Justification** - The existing APD (and former EMS) structure was built in 1980, with major additions and renovations in 1996. The need for additional APD space has developed over the last 20+ years, and the occupation of both levels (and completion of the unfinished third floor) will accommodate current and future needs. A Police Station Renovation Committee was formed in 2018, and the contract for renovation architectural services was awarded in early 2019. A rough estimate of \$600,000 was proposed for the



project based upon pre-bid estimates from several builders. As of March 2020, \$600,000 has been raised and appropriated to the Police Station Renovation Capital Reserve Fund through voter support of warrant articles of \$200,000 each over the course of three years. Three construction bids were obtained on April 15, 2020, and all substantially exceeded the \$600,000 estimate, due at least in part to roughly \$150,000 previously undiscovered HVAC issues and the need for an addressable fire alarm system (in lieu of a more costly sprinkler system) costing roughly \$40,000. On May 11, 2020, the Board of Selectmen rejected those three bids, and put the project back out to bid with some acceptable changes in project scope. Final project bids are anticipated on or about June 15, 2020.

***CIP Committee Recommendation - FY2022 Funding:*** The CIP Committee recommends a warrant article of \$175,000 in FY2022 to add to the existing Police Station Renovation CRF of \$600,000 +/- for funding the project.

**14. Public Works - Continuous Roof over Transfer Station sorting tables and walkway deck - \$125,000**

**Project Request– FY2022**

**Project Request Description** - Continuous carriage shed type (truss) metal or fiberglass roof over the complete deck protecting employees, users, and the products being trashed or recycled. Protecting the deck and creating a better means of lighting it (in winter months) creates a safer environment for everyone.

**Project Request Justification** – The Transfer Station was renovated in 2008. The deck walkway is deteriorating and the most common complaint is a slippery deck in the rain and snow. A pedestrian walkway roof would reduce the chance of a slip/trip/fall in inclement weather, reduce the labor/cost of clearing the existing deck and potentially reduce the cost of disposal. The deck is an inferior material for the purpose. The proposal is to replace it with ADA compliant steel gratings. We pay by weight, wet materials weigh significantly more than dry materials.

***CIP Committee Recommendation – FY2022 Funding:*** The CIP Committee recommends funding this project with a warrant article in 2022.

**15. Public Works - Reconfigure the Transfer Station layout to make drive for drive-through trash - \$125,000**

**Project Request - FY2022**

**Project Request Description** - Reconfigure and relocate the existing trash compactors so that it is segregated from recycling and allow drive through trash disposal.

**Project Request Justification** - The current Transfer Station layout is inefficient. The sorting deck is 180 feet long and regardless of the material being disposed of or recycled the vast majority of patrons walk the length of the deck several times. The average time a vehicle is parked in one of the designated parking spots is nearly five minutes. This

disincentivizes recycling and increases wait times. The wait times affect safety to the point that vehicles stack up on Rt. 101 which is a 50 mph state road. The proposal is to move the trash compactors and locate them in a manner that allows pull through side dumping followed by the option to go to the existing recycling areas. This will also allow residents to more easily bring trailers to get rid of trash and recycling, lowering the number of periodic trips they may have to make presently due to limited vehicle cargo space. This will not affect or be affected by the other CIP request for a continuous truss roof and deck replacement. We could do more recycling with the extra space.

***CIP Committee Recommendation – FY2022 Funding:*** The CIP Committee recommends funding this project with a warrant article in 2022.

**16. Public Works - Bridge Repair and Replacement CRF - \$200,000**

**Project Request– FY2022-FY2027**

**Project Request Description -** Level funding at \$200,000/year for both state aid bridges and town water crossings as per the plan presented last year.

**Project Request Justification –** The plan was presented/formulated in 2018 to provide funding for state aid bridges as they become scheduled and for town water crossings.

***CIP Committee Recommendation – FY2022-2027 Funding:*** The CIP Committee supports funding the Bridge Repair and Replacement CRF.

## Section 2: School Districts Project Requests

Capital improvement projects proposed by the School Districts are included in the Town's Capital Improvements Plan in order to present a comprehensive overview of all potential large capital expenditures that may need to be funded in the six-year capital improvements plan. The Board of Selectmen, the School Boards, and their respective departments and commissions, continue to cooperate in projecting and timing major expenses so to avoid dramatic jumps in the property tax rate. The Capital Improvements Program Committee reviewed School District project requests with this in mind.

### 17. School District - Contribution to Expendable Trust Fund - \$663,000

#### **Project Request - FY2022**

**Project Request Description** - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification** - Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$500,000 for ASD and \$163,000 for SCSD.

**CIP Committee Recommendation – FY2022 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.

### 18. School District - Contribution to Expendable Trust Fund - \$676,260

#### **Project Request - FY2023**

**Project Request Description** - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification** - Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$650,000 for ASD and \$26,260 for SCSD.

**CIP Committee Recommendation – FY2023 Funding:** The CIP Committee supports funding the expendable trust fund for school capital projects.

### 19. School District - Contribution to Expendable Trust Fund - \$689,785

#### **Project Request - FY2024**

**Project Request Description** - Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification** - Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$605,000 for

ASD and \$84,875 for SCSD.

***CIP Committee Recommendation – FY2024 Funding:*** The CIP Committee supports funding the expendable trust fund for school capital projects.

**20. School District - Contribution to Expendable Trust Fund - \$703,581**

**Project Request - FY2025**

**Project Request Description -** Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification -** Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$675,000 for ASD and \$28,581 for SCSD.

***CIP Committee Recommendation – FY2025 Funding:*** The CIP Committee supports funding the expendable trust fund for school capital projects.

**21. School District - Contribution to Expendable Trust Fund - \$717,653**

**Project Request - FY2026**

**Project Request Description -** Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification -** Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$675,000 for ASD and \$42,653 for SCSD.

***CIP Committee Recommendation – FY2026 Funding:*** The CIP Committee supports funding the expendable trust fund for school capital projects.

**22. School District - Contribution to Expendable Trust Fund - \$732,006**

**Project Request - FY2027**

**Project Request Description -** Annual contribution to expendable trust fund to develop a funding plan for future capital projects.

**Project Request Justification -** Investing in a funding plan to support future capital projects reduces spikes in tax rates to pay for these projects and supports planning to ensure safe and adequately maintained facilities. Funding plan for future capital purchases; \$675,000 for ASD and \$57,006 for SCSD.

***CIP Committee Recommendation – FY2027 Funding:*** The CIP Committee supports funding the expendable trust fund for school capital projects.

**23. Souhegan Cooperative School District - Souhegan HS Smoke/Fire Detection System**

**Upgrade - \$99,985**

**Project Request - FY2022**

**Project Request Description** - Replace Simplex FACP and devices.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

**CIP Committee Recommendation - FY2022 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**24. Amherst School District - AMS Rooftop Air Handling Units - \$123,463**

**Project Request - FY2024**

**Project Request Description** - Replace 5 rooftop units.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

**CIP Committee Recommendation - FY2024 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**25. Amherst School District - AMS HVAC Distribution System - \$579,637**

**Project Request - FY2024**

**Project Request Description** - Replace HVAC distribution system.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

**CIP Committee Recommendation - FY2024 Funding:** The CIP Committee recommends funding this request with \$369,821 from the expendable trust fund for school capital projects and an additional warrant article of \$209,816.

**26. Amherst School District - AMS Lighting Upgrade - \$579,637**

**Project Request - FY2024**

**Project Request Description** - Upgrade to high efficiency lighting.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

**CIP Committee Recommendation - FY2024 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**27. Amherst School District - AMS Roof Replacement - \$580,310**

**Project Request - FY2024**

**Project Request Description** - Replace roof tar and gravel.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

**CIP Committee Recommendation - FY2024 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**28. Amherst School District - Clark School Lighting Upgrade - \$307,468**

**Project Request - FY2026**

**Project Request Description** - Replace lighting with high efficiency lighting.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

**CIP Committee Recommendation - FY2026 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**29. Amherst School District - Clark School Exterior Vinyl Walls - \$92,333**

**Project Request - FY2026**

**Project Request Description** - Replace exterior vinyl walls with cement fiberboard.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

**CIP Committee Recommendation - FY2026 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**30. Amherst School District - Wilkins School HVAC - \$614,937**

**Project Request - FY2026**

**Project Request Description** - Replace HVAC distribution system.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

**CIP Committee Recommendation - FY2026 Funding:** The CIP Committee recommends funding this request with \$364,937 from the expendable trust fund for school capital projects and an additional warrant article of \$250,000.

**31. Amherst School District - Wilkins School Lighting Upgrade - \$614,937**

**Project Request - FY2026**

**Project Request Description** - Replace lighting with high efficiency lighting.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety, compliance with regulations and cost efficiencies.

**CIP Committee Recommendation - FY2026 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**32. Amherst School District - Amherst School Building Construction - \$35,000,000**

**Project Request - FY2022**

**Project Request Description** - This is a place holder for future work to be determined. Funding will be used for expansion and improvement of educational facilities through renovation of existing facilities and/or new construction.

**Project Request Justification** - The conditions of the current facilities and anticipated growth in the community necessitate a plan for building renovation or replacement to accommodate educational needs. Will extend the useful life of the current facilities only if the determination is made to renovate versus replace.

**CIP Committee Recommendation - FY2022 Funding:** The CIP Committee recommends funding this request with a \$35,000,000 general obligation bond.

**33. Souhegan Cooperative School District - Souhegan HS Building Construction - \$5,000,000**

**Project Request - FY2023**

**Project Request Description** - This is a place holder for future work to be determined. Funding will be used for construction/renovation at the HS.

**Project Request Justification** - The conditions of the current facilities necessitate a plan for building renovation to accommodate educational needs.

**CIP Committee Recommendation - FY2023 Funding:** The CIP Committee recommends funding this request with a \$5,000,000 general obligation bond.

**34. Amherst School District - Amherst Middle School Roof Replacement - \$380,464**

**Project Request - FY2027**

**Project Request Description** - Replace roof PVC membrane.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

**CIP Committee Recommendation - FY2027 Funding:** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**35. Souhegan Cooperative School District - Souhegan HS Crack-fill, Sealcoat & Re-stripe - \$83,236**

**Project Request - FY2027**

**Project Request Description** - Repair and maintain tar surfaces every five years; crack-fill, sealcoat, and re-stripe.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate

level of safety and compliance with regulations.

***CIP Committee Recommendation - FY2027 Funding:*** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**36. Amherst School District - Amherst Middle School Movable Wall Partitions - \$118,245**

**Project Request - FY2024**

**Project Request Description** - Replace / upgrade aging wall partitions. The Capital Needs Assessment includes 30 partitions estimated at approximately \$3.9k each.

**Project Request Justification** - Planned upgrade of aging systems insures an appropriate level of safety and compliance with regulations.

***CIP Committee Recommendation - FY2024 Funding:*** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**37. Souhegan Cooperative School District - Souhegan HS Classroom Furniture - \$121,720**

**Project Request - FY2024**

**Project Request Description** - Replace / upgrade classroom furniture. Capital Needs Assessment (CNA) projects 10 classrooms at \$12,172 each.

**Project Request Justification** - Planned upgrade of aging furniture insures an appropriate level of safety and support of an educational environment for students and staff.

***CIP Committee Recommendation - FY2024 Funding:*** The CIP Committee recommends funding this request from the expendable trust fund for school capital projects.

**38. Souhegan Cooperative School District - Souhegan HS Turf Field Replacement - \$100,000**

**Project Request - FY2026**

**Project Request Description** - Replace / upgrade turf field. There is approximately \$38k in a separate fund to support this project.

**Project Request Justification** - Planned upgrade of aging turf field insures an appropriate level of safety and support of athletic programs.

***CIP Committee Recommendation - FY2026 Funding:*** The CIP Committee recommends funding this request with \$38,000 from the field usage fee account and an additional warrant article of \$62,000.

**39. Souhegan Cooperative School District - Souhegan HS Annex Renovation - \$430,000**

**Project Request - FY2022**

**Project Request Description** - Renovate and upgrade the Science wing in the HS Annex.



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**Project Request Justification** - Planned upgrade and renovation of the Science classrooms to meet educational program needs.

***CIP Committee Recommendation - FY2022 Funding:*** The CIP Committee recommends funding this request with a warrant article in 2022.

### **Section 3: Major Town Projects on the Horizon**

The CIP Committee received information about one capital improvement projects that is considered to be “On the Horizon” and thus not included as projects planned for the six-year CIP time period of FY2022 through FY2027. However, these projects are identified so that prioritization, planning, and funding can be considered in the next several years.

#### **40. Fire Rescue - Paramedic Response Vehicle - 2028 - \$50,000**

### **Chapter 3: Additional CIP Committee Recommendations**

The Capital Improvements Plan Committee annually discusses with Department Heads, Committee Chairs and between themselves, when reviewing projects, how projects are formulated, funded, and prioritized. Discussion often focuses on the ability of the Town to fund all project requests, and the potential tax impact of such requests, if they were all placed either on the warrant or within departmental budgets. Funding specific projects or all projects in a given year may be financially impracticable or constrained by specific Town circumstances that may impose an additional or unrealistic tax burden upon the property owner.

The CIP Committee strongly supports the use of capital reserve funds for CIP projects with annual contributions to eliminate the need to pay interest on projects, vehicles, or equipment.

The CIP Committee commented that the Plan of 2022-2027 does not reflect any impacts from the pending housing developments before the Planning Board. The CIP Committee also expressed support for the Planning Board continuing to require impact studies from developers to evaluate the impacts from proposed housing developments.

It should be noted that this plan includes two possible futures for the schools. It is widely recognized that the current schools are inadequate for current educational needs and standards, so there are placeholders in this plan for large school projects to replace and extensively renovate various buildings. If these are implemented, the large maintenance and replacement equipment projects will no longer be required. If these plans are not implemented or progress slowly, the current schools will require the extensive repairs and replacements, and those projects will be necessary. The CIP Committee chose to present all possible futures in this plan, knowing *some* of them will not be implemented depending on the choices of the Boards and voters, rather than predict a single specific future.

## **Chapter 4: Estimated Tax Impact Table and Plan Recommendations**

The CIP Estimated Tax Impact Table on the next page presents the recommended schedule for project requests reviewed by the CIP Committee for the period of FY2022 - FY2027. The intent of the CIP Committee is to prioritize projects for funding, looking at all projects submitted. Based upon the information presented to the CIP Committee and subsequent discussion, projects were placed in a manner to address the most urgent (FY2022) Town capital project needs. Projects for subsequent years were placed to try to keep the overall debt service, existing and new, as level as possible.

Final decision-making on which projects will move forward and which will be delayed, rests with the Board of Selectmen, the School Boards, and ultimately the voting public.

**CIP Estimated Tax Impact Table**

Project Number	Dept	Project Name	Bond, Cash, or Lease	Pay Term, Years	Re-request Vote Year	Re-com-mend Vote Year	Purchase Price	Purchase Price Less Outside Funds	Fiscal Year						
									2022	2023	2024	2025	2026	2027	
	Comm. Center	Capital Reserve Funding	Cash	1	2022	2022	25,000	25,000	25,000	-	-	-	-	-	-
	Comm. Center	Capital Reserve Funding	Cash	1	2023	2023	25,000	25,000	-	25,000	-	-	-	-	-
	Comm. Center	Capital Reserve Funding	Cash	1	2024	2024	25,000	25,000	-	-	25,000	-	-	-	-
	Comm. Center	Capital Reserve Funding	Cash	1	2025	2025	25,000	25,000	-	-	-	25,000	-	-	-
	Comm. Center	Capital Reserve Funding	Cash	1	2026	2026	25,000	25,000	-	-	-	-	25,000	-	-
	Comm. Center	Capital Reserve Funding	Cash	1	2027	2027	25,000	25,000	-	-	-	-	-	-	25,000
	Comm. Center	Safety Complex Communication Tower Replacement	Cash	1	2024	2024	110,000	0	-	-	0	-	-	-	-
	Comm. Center	Safety Complex Communication Dispatch Console	Cash	1	2025	2025	100,000	0	-	-	-	0	-	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2022	2022	257,000	257,000	257,000	-	-	-	-	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2023	2023	257,000	257,000	-	257,000	-	-	-	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2024	2024	257,000	257,000	-	-	257,000	-	-	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2025	2025	257,000	257,000	-	-	-	257,000	-	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2026	2026	257,000	257,000	-	-	-	-	257,000	-	-
	Fire Rescue	Capital Reserve Funding	Cash	1	2027	2027	257,000	257,000	-	-	-	-	-	-	257,000
	Fire Rescue	1991 Fire Engine	Cash	1	2021	2021	575,000	0	-	-	-	-	-	-	-
	Fire Rescue	2006 Pick Up (Forestry 2)	Cash	1	2022	2022	35,000	0	0	-	-	-	-	-	-
	Fire Rescue	2010 Ambulance	Cash	1	2024	2024	230,000	0	-	-	0	-	-	-	-
	Fire Rescue	2003 Fire Engine	Cash	1	2026	2026	595,000	0	-	-	-	-	0	-	-
	Fire Rescue	Tower 1	Cash	1	2027	2027	1,300,000	0	-	-	-	-	-	-	0
	Recreation	AMS Tennis Courts Replacement *	Cash	1	2023	2023	85,000	0	-	0	-	-	-	-	-
	Recreation	Athletic Field Construction	Cash	1	2022	2022	315,000	122,500	122,500	-	-	-	-	-	-
	Recreation	Community Center	Bond	20	2023	2024	8,000,000	5,000,000	-	-	-	367,909	367,909	367,909	-
	Police	Police Station Renovation	Cash	1	2022	2022	750,000	175,000	175,000	-	-	-	-	-	-
	Public Works	Transfer Station Roof	Cash	1	2022	2022	125,000	125,000	125,000	-	-	-	-	-	-
	Public Works	Reconfigure Transfer Station for drive through	Cash	1	2022	2022	125,000	125,000	125,000	-	-	-	-	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2022	2022	200,000	200,000	200,000	-	-	-	-	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2023	2023	200,000	200,000	-	200,000	-	-	-	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2024	2024	200,000	200,000	-	-	200,000	-	-	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2025	2025	200,000	200,000	-	-	-	200,000	-	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2026	2026	200,000	200,000	-	-	-	-	200,000	-	-
	Public Works	Capital Reserve Funding Bridge Repair & Replacement	Cash	1	2027	2027	200,000	200,000	-	-	-	-	-	-	200,000
	Schools	Capital Reserve Funding	Cash	1	2022	2022	663,000	663,000	663,000	-	-	-	-	-	-
	Schools	Capital Reserve Funding	Cash	1	2023	2023	676,260	676,260	-	676,260	-	-	-	-	-
	Schools	Capital Reserve Funding	Cash	1	2024	2024	689,785	689,785	-	-	689,785	-	-	-	-
	Schools	Capital Reserve Funding	Cash	1	2025	2025	703,581	703,581	-	-	-	703,581	-	-	-
	Schools	Capital Reserve Funding	Cash	1	2026	2026	717,653	717,653	-	-	-	-	717,653	-	-
	Schools	Capital Reserve Funding	Cash	1	2027	2027	732,006	732,006	-	-	-	-	-	-	732,006
	ASD	AMS Rooftop Air Handling Units	Cash	1	2024	2024	123,463	0	-	-	0	-	-	-	-
	ASD	AMS HVAC Distribution System	Cash	1	2024	2024	579,637	209,816	-	-	209,816	-	-	-	-
	ASD	AMS Lighting Upgrade	Cash	1	2024	2024	579,637	0	-	-	0	-	-	-	-
	ASD	AMS Roof Replacement - Tar & Gravel	Cash	1	2024	2024	580,310	0	-	-	0	-	-	-	-

	ASD	Clark Lighting Upgrade	Cash	1	2026	2026	307,468	0	-	-	-	-	0	-
	ASD	Clark Exterior Vinyl Walls	Cash	1	2026	2026	92,333	0	-	-	-	-	0	-
	ASD	Wilkins HVAC	Cash	1	2026	2026	614,937	250,000	-	-	-	-	250,000	-
	ASD	Wilkins Lighting Upgrade	Cash	1	2026	2026	614,937	0	-	-	-	-	0	-
	ASD	Amherst School Building Construction	Bond	25	2022	2022	35,000,000	35,000,000	-	2,240,419	2,240,419	2,240,419	2,240,419	2,240,419
	SCSD	Souhegan 2.0 (Light)	Bond	10	2023	2023	5,000,000	5,000,000	-	-	616,455	616,455	616,455	616,455
	SCSD	Souhegan Smoke/Fire Detection System Upgrade	Cash	1	2022	2022	99,985	0	0	-	-	-	-	-
	ASD	AMS Roof Replacement - PVC Membrane	Cash	1	2027	2027	380,464	0	-	-	-	-	-	0
	SCSD	Souhegan HS Crack-fill, Sealcoat and Re-stripe	Cash	1	2027	2027	83,236	0	-	-	-	-	-	0
	ASD	AMS Movable Wall Partitions	Cash	1	2024	2024	118,245	0	-	-	0	-	-	-
	SCSD	Souhegan HS Classroom Furniture	Cash	1	2024	2024	121,720	0	-	-	0	-	-	-
	SCSD	Souhegan HS Turf Field Replacement	Cash	1	2026	2026	100,000	62,000	-	-	-	-	62,000	-
	SCSD	Souhegan HS Annex Renovation	Cash	1	2022	2022	430,000	430,000	430,000	-	-	-	-	-
<b>ON THE HORIZON PROJECTS:</b>														
	Fire Rescue	Paramedic Response Vehicle			2028		50,000		-	-	-	-	-	-
<b>New Projects</b>									<b>2,097,500</b>	<b>3,373,679</b>	<b>4,213,474</b>	<b>4,385,363</b>	<b>4,711,435</b>	<b>4,413,788</b>
<b>Existing Town Projects/Debt</b>									<b>2,810,008</b>	<b>1,672,081</b>	<b>746,054</b>	<b>20,027</b>	<b>0</b>	<b>0</b>
<b>Existing ASD Projects/Debt</b>									<b>398,961</b>	<b>217,314</b>	<b>213,170</b>	<b>209,027</b>	<b>204,883</b>	<b>195,798</b>
<b>Existing SCSD Projects/Debt</b>									<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total (Existing)</b>									<b>3,208,969</b>	<b>1,889,395</b>	<b>959,224</b>	<b>229,054</b>	<b>204,883</b>	<b>195,798</b>
<b>Total New Project Requests</b>									<b>2,097,500</b>	<b>3,373,679</b>	<b>4,213,474</b>	<b>4,385,363</b>	<b>4,711,435</b>	<b>4,413,788</b>
<b>Projected Tax Impact per \$1000 of Assessed Value</b>									<b>1.18</b>	<b>1.89</b>	<b>2.35</b>	<b>2.45</b>	<b>2.63</b>	<b>2.46</b>
<b>Total Existing Debt Service</b>									<b>3,208,969</b>	<b>1,889,395</b>	<b>959,224</b>	<b>229,054</b>	<b>204,883</b>	<b>195,798</b>
<b>Projected Tax Impact per \$1000 of Assessed Value</b>									<b>1.80</b>	<b>1.06</b>	<b>0.54</b>	<b>0.13</b>	<b>0.11</b>	<b>0.11</b>
<b>Total Tax-funded Obligation</b>									<b>5,306,469</b>	<b>5,263,074</b>	<b>5,172,699</b>	<b>4,614,417</b>	<b>4,916,318</b>	<b>4,609,586</b>
<b>Projected Tax Impact per \$1000 of Assessed Value</b>									<b>2.97</b>	<b>2.94</b>	<b>2.89</b>	<b>2.57</b>	<b>2.74</b>	<b>2.56</b>
<b>Notes/Rules</b>														
Existing debt service is net of state aid (schools get 30-40% state construction aid over time)														
<b>Do not change info in the grey cells, they are calculated automatically.</b>														
Bond and lease payments are estimates only based on a single interest rate for the entire planning horizon - 4.00% was used for this year														
Any project that combines a number of different funding methods must be broken into separate projects														
Any project that relies on a series of annual cash appropriations must be broken into separate projects														
Leases - Treated as a normal loan based on Excel calculations using the standard interest rate. Payments start the year of the vote.														
Bond - Treated as a normal loan based on Excel calculations using the standard interest rate. Payments start the year following the vote.														
* AMS Tennis Courts Replacement to be paid from '02 Revolving Account														



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Winter Operations Plan

**Department:** Public Works

**Meeting Date:** November 9, 2020

**Staff Contact:** Eric Hanh

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## **BACKGROUND INFORMATION:**

The Town of Amherst has had a Winter Operations policy for nearly 20 years, all approved by the BOS. The latest version was approved in 2017 and is presently due for review/update. RSA Chapter 231:92-a specifically relieves towns from snow and ice and other weather related hazards if the town is following a written plan - absent gross negligence. While the existing policy mentions personnel absences there are no specific service reductions called out. Our insurer, Primex has recently written Covid-19 guidance, in which on page 6, the document specifically calls out rewriting plans for potential increased personnel absences. SPW's latest version of the plan incorporates both specific service reductions and adheres to the Primex guidance. The latest complete Winter Operations Plan is found here: <https://www.amherstnh.gov/public-works/pages/winter-maintenance> The last BOS approval is found here: [https://www.amherstnh.gov/sites/g/files/vyhlf4116/f/uploads/snow\\_removal\\_ice\\_control\\_updated\\_1.16.2017.pdf](https://www.amherstnh.gov/sites/g/files/vyhlf4116/f/uploads/snow_removal_ice_control_updated_1.16.2017.pdf)

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

none

## **POLICY IMPLICATIONS:**

Adheres to RSA's.

## **DEPARTMENT HEAD RECOMMENDATION:**

Approve the most recent plan.

## **SUGGESTED MOTION:**

I move that the DPW Winter Operations Plan dated 9/21/20 be adopted.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Winter Operations Plan 9-21-20
2. TITLE XX 231 92a

3. Covid-19 Risk Management Reminders and Guidance \_Oct 28\_2020



# Amherst Department of Public Works



## Winter Operations Plan

By: Director Eric C. Hahn

## Operating Plan

### **Statement of Purpose:**

The purpose of the Town of Amherst Public Work's *Winter Operations Plan* is to facilitate the execution of the timely, efficient, and adequate clearing of snow and ice from Town roadways, school parking lots of assigned responsibility, transfer station, sidewalks, buildings and walkways, and public parking areas, for the safety and benefit of Town residents and the general public. Furthermore, the *Winter Operations Plan* identifies essential functions of priority to be maintained during a staffing shortage or other unforeseen emergency. This plan establishes levels of service to be attained amid varying levels of staffing shortages and/or other emergencies during inclement winter weather.

### **Adoption:**

The Town of Amherst adopted the Winter Operations Snow Removal and Ice Control Policy effective December 3, 2001 with subsequent approved revisions. All residents are encouraged to familiarize themselves with the content as it describes the condition that one might expect to encounter before, during, and following a winter storm event.

### **Command:**

Direction of all winter maintenance activities for the Town of Amherst is vested with the Director of Public Works, Assistant Director, Roads Foreman, or their designee.

### **Procedure:**

The objectives stated above will be achieved by the implementation and execution of tasks assigned by the Director of Public Works or his designee. Due to the many variables that are inherent in New England weather, each storm and/or weather event may require slightly or greatly different efforts and/or emphasis on any number of maintenance tasks, which together determine the overall winter maintenance, snow removal, and/or road treatment strategy.

### **Salt Reduction Goal:**

The Town of Amherst Department of Public Works is continually working with NH DES and other commercial and municipal partners through training and collaboration to implement best management practices and technologies for winter road salt and sand use reductions. These initiatives are realized while maintaining safe and adequate road conditions during inclement winter weather.

### **Expected Level of Service (Normal Staffing Levels / Non-Emergency):**

It is not reasonable to maintain a snow and ice-free black paved road during an inclement winter weather event. It is the intention of the Town of Amherst to provide practical and safe access to homes, businesses and municipal facilities during and after these events.

It is our policy to start snow removal operations upon accumulation of two inches of snowfall. The Public Works Director, Roads Foreman, or their designee may, at his/her discretion, and based upon available information to include weather reports, elect to not remove snow until greater or lesser accumulations of snow have been reached.

Pre-treatment and ice control may commence prior to the actual beginning of the inclement winter weather event, during the storm if determined to be effective, and/or after precipitation has ended. It should be noted that road salt has a diminishing effectiveness as temperatures fall below 25 degrees Fahrenheit and may not be applied until temperatures warm. Liquid chlorides such as magnesium or calcium may be used to increase the effectiveness of the salt, or as a preventive measure to prevent snow or ice from bonding to the road.

One or more of the following may delay or prevent the execution of this policy or parts of this policy.

- Equipment Breakdown
- Snow Accumulation in excess of 1 inch per hour
- Traffic Congestion
- Emergencies
- Extensive long duration storms with an exhausted crew
- Personnel illness (covered in more detail below)

Town sidewalks, building walkways, and parking lots will be cleared as soon as possible during and after winter storms. The availability of personnel and/or equipment will determine response time. Remaining roadway maintenance needs will retain priority.

The transfer station will remain open at full capacity during regularly scheduled times unless it is determined that deteriorating weather conditions or reduced staffing levels pose an increased risk to public safety, at which time the Director of Public Works, Roads Foreman, or their designee may reduce transfer station services or close the facility.

The Amherst Schools and DPW collaborate by conference call every storm that may affect school closure/delayed opening/early release. DPW reports current and expected conditions of roads. The Schools consider both local and regional factors and make decisions and communications to students/parents and public broadcast media using their own criteria.

### **Expected Level of Service – Emergency Provisions (Personnel Shortage):**

It is the intention of the Town of Amherst to provide practical and safe access to homes, businesses, and municipal facilities during and after inclement winter weather events. Despite our best efforts to answer this call of duty, the Department of Public Works has planned to provide the highest level of service to the Town as possible, during times of emergency causing unusual shortages of personnel and/or equipment by prioritizing what work can be done. This document identifies varying levels of service to accommodate different degrees of personnel

shortages. The emergency provisions of this plan will not be initiated until there is a personnel shortage of three or more personnel.

*These emergency provisions will be used as a guideline to make decisions during an emergency. These provisions will be implemented only at the discretion of the Director of Public Works, Road Foreman, or their designee. Inclement winter weather can be unpredictable. Snow accumulations, temperatures, types of precipitation, and duration of events can vary widely between storms. In addition to personnel shortages, due to the unpredictable nature of winter storms the emergency provisions of this plan may be implemented or escalated in consideration of factors other than personnel shortages to include existing or predicted weather conditions, and/or significant or numerous equipment / vehicle breakdowns.*

*In the event of a fire department, ems, or police department emergency dispatch during an inclement winter weather event, priority will be given to clear roads ahead of emergency vehicles if requested by emergency services. Additionally, the fire department may use available DPW equipment to clear roads ahead of emergency vehicles when assisting with winter operations under contingency plan Level 3.*

### **Level 1 Contingency Plan (Personnel Shortage of 3) –**

It is not uncommon to experience personnel shortages of one or two people during any given inclement winter weather event. These shortages are sometimes caused by equipment breakdowns or illness. Our contingency plans assume the ability for the DPW to absorb a personnel shortage of up to two employees without significantly impacting the level of service that we can provide.

We will initiate our Level 1 contingency plan when our staffing shortage reaches three people. Notifications will be posted on DPW social media accounts to inform residents that we have initiated the winter weather contingency plan. We will also notify the Amherst communication center, which will make appropriate notifications to town departments according to appendix “A.” A link to this document will be provided in the social media notifications for residents to find this policy on the Town website.

Priority will be given to keeping arterial and thru-roads open and passable making several passes as necessary to maintain sufficient road width. Non-thru roads will take longer to get to and may only be plowed to accommodate driving lanes for emergency vehicles. Non-thru roads may not be cleaned up and widened until after the storm.

Town buildings, sidewalks, and parking lots will not be a priority during the storm. Effort will be made to clear a path to Town buildings when possible. Cleanup and treatment of walkways will not commence until after the storm is over.

The transfer station will be kept open if possible, with a primary focus on keeping the entrance and exit ramps plowed and treated. Available services at the transfer station may be reduced to taking trash only, suspending all recycling and pay as you throw services. Transfer station staff will keep the deck cleared as necessary. Timing, duration, and/or severity of the storm may necessitate the closure of the Transfer Station.

The following list summarizes what the expected level of service should be:

***Primary Services During the Storm:***

- Keep Arterial Roads open (Boston Post Rd., Amherst Street, etc.)
- Keep Thru Roads/ Feeder Roads open (Baboosic Lake Rd., Old Manchester Rd., etc.)
- Cul-de-sacs / Non-Thru roads (Open one lane for emergency vehicles)

***Secondary Services During the Storm (will take longer than normal):***

- Cul-de-sacs / Non-Thru Roads (More than one pass)
- Town Buildings, walkways, and parking lots (Open-up only)
- Transfer Station with focus on entrance and exit ramps / deck (Open-up only)
  - Services may be reduced to acceptance of trash only
  - May close transfer station dependent on timing, duration, and significance of storm

***Services to Commence After the Storm (In order of priority):***

- Cleanup Arterial Roads
- Cleanup Thru Roads
- Cul-de-sacs / Non-Thru Roads (Cleanup)
- Town Buildings (Cleanup)
- Sidewalks plowed
- School parking lots
  - May recommend to SAU 39 to delay or cancel schools dependent on timing, duration, and severity of storm.
- Cleanup Transfer Station

**Level 2 Contingency Plan (Personnel Shortage of 4) –**

We will initiate our Level 2 contingency plan when our staffing shortage reaches four people. Notifications will be posted on DPW social media accounts to inform residents that we have initiated the winter weather contingency plan. We will also notify the Amherst communication center, which will make appropriate notifications to town departments according to appendix

“A.” A link to this document will be provided in the social media notifications for residents to find this policy on the Town website.

Arterial and feeder roads will retain priority. Available personnel will work to keep these roads open and passable during the storm.

Other non-thru roads will take longer to get to however when possible effort will be made to open a lane for emergency vehicles.

The Fire Department will be notified of the need for their assistance to maintain all Fire and PD facilities during the storm. The Fire Department will have access to available snow removal equipment at the Public Works facility.

The Town Administrator will be notified of the inability for the DPW to maintain Town buildings during the storm. A recommendation may be made to close Town buildings depending on the timing, duration, and severity of the storm. Town buildings, walkways, sidewalks, and parking lots will not be cleaned up until after the storm has ended.

Initiation of the Level 2 contingency plan will prompt a recommendation to SAU 39, if applicable, to either close school or release students early. Schools will not be cleaned up until after the storm has ended.

If applicable, the Transfer Station will be closed when the Level 2 contingency plan has been initiated.

The following list summarizes what the expected Level 2 service should be:

***Primary Services During the Storm:***

- Keep Main Roads open (Mont Vernon Rd., Merrimack Rd., etc.)
- Keep Thru Roads open (Nathan Lord Dr., Ravine Rd., etc.)

***Secondary Services During the Storm (will take longer than normal):***

- Cul-de-sacs / Non-Thru Roads (Open one lane for emergency vehicles)
- Fire Department to maintain Fire/PD facilities
- Town Buildings, walkways, parking areas not maintained during storm
  - May recommend to close Town buildings if applicable (dependent on timing, duration, and severity of storm)
- Sidewalks not plowed during storm
- Recommend to SAU 39 to close schools if applicable
- Close Transfer Station if applicable

***Services to Commence After the Storm (In order of priority):***

- Cleanup Main Roads
- Cleanup Thru Roads
- Cleanup Cul-de-sacs / Non-Thru Roads
- Cleanup Town Buildings, walkways, parking areas
- Cleanup Sidewalks
- Cleanup School parking lots
- Cleanup Transfer Station

**Level 3 Contingency Plan (Personnel Shortage of 5 or more) –**

We will initiate our Level 3 contingency plan when our staffing shortage reaches five people or greater. Notifications will be posted on DPW social media accounts to inform residents that we have initiated the winter weather contingency plan. We will also notify the Amherst communication center, which will make appropriate notifications to town departments according to appendix “A.” A link to this document will be provided in the social media notifications for residents to find this policy on the Town website.

The Level 3 Contingency Plan is the worst-case scenario that will be planned for. A personnel shortage of five or more people will initiate the Level 3 contingency plan. The level of service the DPW can provide may be far less than that of the service level expected for an implementation of the Level 2 contingency plan. Arterial roads and thru roads will again retain our priority.

The initiation of the Level 3 contingency plan will prompt an immediate request for mutual aid from our neighboring municipalities to include Milford, Mont Vernon, Merrimack, and Hollis.

Only main roads to include arterial and thru roads will be kept open during the storm. The timing, duration, and severity of the storm will determine what other roads if any will be kept open.

Town buildings, walkways, and parking areas will not be cleared until after the storm has ended, roads have been cleared, and personnel become available. The Town Administrator will be notified of the state of emergency.

The Fire Department will be notified of the need for their assistance to maintain all Fire and PD facilities during the storm. The Fire Department will have access to available snow removal equipment at the Public Works facility.

SAU 39 will be notified of the inability for the DPW to maintain their facilities. It will be recommended to SAU 39 to close schools if applicable. There may be a need for an extended

period of closure dependent on how quickly cleanup of all Town roads and facilities can commence and/or conclude.

Sidewalks will be cleared and treated after the storm has ended and personnel become available.

The Transfer Station will be closed if applicable. As with SAU 39 there may be a need for an extended period of closure dependent on how quickly cleanup of all Town roads and facilities can commence and/or conclude.

The following list summarizes what the expected Level 3 service should be:

***Priorities During the Storm:***

- Keep Main Roads open (Mont Vernon Rd., Merrimack Rd., etc.)
- Keep Thru Roads open (Nathan Lord Dr., Ravine Rd., etc.)

***Non-Priorities During the Storm (will take longer than normal):***

- Cul-de-sacs / Non-Thru Roads (When/if personnel become available, open one lane for emergency vehicles)
- Fire Department to maintain Fire/PD facilities
- Town Buildings, walkways, parking areas not maintained during storm
  - Will recommend that Town Administrator close Town buildings if applicable (dependent on timing, duration, and severity of storm)
- Sidewalks not plowed during storm
- Schools will not be maintained during storm
  - Will recommend to SAU 39 to close schools if applicable
- Close Transfer Station if applicable

***Will be completed after storm (In order of priority):***

- Cleanup Main Roads
- Cleanup Thru Roads
- Cleanup Cul-de-sacs / Non-Thru Roads
- Cleanup Town Buildings, walkways, parking areas
- Cleanup Sidewalks
- Cleanup School parking lots
- Cleanup Transfer Station



Appendix A. Amherst DPW Winter Operations Plan Notification Lists

- Level 1 contingency:
  - Monday – Friday
    - Dean Shankle, Town Administrator (603) XXX –YYYY
    - Amy LaPointe, Library Director (603) XXX - YYYY
    - Mark Reams, Police Chief
    - Mathew Conley, AFR Chief
  - Saturday & Sunday
    - Amy LaPointe, Library Director (603) XXX – YYYY
    - Officer in Charge of PD Patrol
    - On Call Officers AFR
- Level 2 contingency:
  - Monday – Friday
    - Dean Shankle, Town Administrator (603) XXX –YYYY
    - Amy LaPointe, Library Director (603) XXX - YYYY
    - Mark Reams, Police Chief
    - Mathew Conley, AFR Chief
  - Saturday & Sunday
    - Amy LaPointe, Library Director (603) XXX – YYYY
    - Officer in Charge of PD Patrol
    - On Call Officers AFR
- Level 3 contingency:
  - Sunday – Saturday
    - Dean Shankle, Town Administrator (603) XXX –YYYY
    - Amy Lapointe, Library Director (603) XXX –YYYY
    - Mark Reams, Police Chief
    - Mathew Conley, AFR Chief

Public communication use and content via: Code Red, Town Webpage and Public Broadcast Media (i.e.:WMUR) will be determined by collaboration among affected department heads, considering the expected duration, severity and date/day of the storm and personnel/equipment reduction.

Note: The DPW and Schools have an established communication protocol that covers school closings/delays/early releases. School personnel communicate messages to students/parents using existing means and methods.

# TITLE XX TRANSPORTATION

## CHAPTER 231 CITIES, TOWNS AND VILLAGE DISTRICT HIGHWAYS

### Liability of Municipalities

#### Section 231:92-a

**231:92-a Snow, Ice and Other Weather Hazards.** – Notwithstanding RSA 231:90-92, a municipality or school district shall not be held liable for damages arising from insufficiencies or hazards on public highways, bridges, or sidewalks, even if it has actual notice or knowledge of them, when such hazards are caused solely by snow, ice, or other inclement weather, and the municipality's or school district's failure or delay in removing or mitigating such hazards is the result of its implementation, absent gross negligence or reckless disregard of the hazard, of a winter or inclement weather maintenance policy or set of priorities adopted in good faith by the officials responsible for such policy; and all municipal or school district employees and officials shall be presumed to be acting pursuant to such a policy or set of priorities, in the absence of proof to the contrary.

**Source.** 1991, 385:6. 1998, 249:2, eff. Jan. 1, 1999.

# Covid-19 Risk Management Reminders and Guidance

## PRIMEX<sup>3</sup> RISK MANAGEMENT BULLETIN

***Covid fatigue is real!*** And for Primex<sup>3</sup> Members on the front lines of the pandemic it's a real challenge to stay on top of the many best practices to keep employees safe and to maintain operational readiness. Employees and employers alike are tired of the "new normal" but now, more than ever perhaps, is a time to buckle down and reaffirm those best practices as positive Covid-19 numbers in the nation and in our state are rising.



Employers can prevent and slow the spread of Covid-19 in the workplace by reviewing and reaffirming proven strategies to slow the spread in an effort to prevent and reduce transmission among employees and to maintain operations. The following are important recommendations to help prevent the spread of Covid-19 in your workplace.

### **Actively encourage sick employees to stay home:**

- Employees who have symptoms should notify their supervisor and stay home. They should contact their healthcare provider about getting tested.
- Employees should not return to work until cleared by a healthcare provider or 10-days from last symptom.
- Employees who are well but who have a sick family member at home with COVID-19 should notify their supervisor and follow quarantine guidance.

**Quarantine Guidance** - Isolation applies to people who are sick, and quarantine applies to people who have been potentially exposed. They both mean to stay home away from others, but the time required for each differs.

Essential critical infrastructure employees may be permitted to work during the quarantine period if all of the following criteria are met:

- The employee is not exhibiting any signs or symptoms of COVID-19;
- The employee is not a household contact to a confirmed case of COVID-19;
- The employee is deemed essential to the functioning of the business and substantial business impact would be experienced if the employee does not work in person;
- The employee cannot conduct essential operations remotely;
- The employee self-quarantines for all other purposes other than reporting to work;
- The employee wears a mask, maintains at least 6 feet of separation from other employees and customers, and participates in daily health screening.

**Isolation and Quarantine Summary** - This matrix is helpful when making a determination on all employee quarantine related matters.

	Household Contact (highest risk) to someone suspected or confirmed to have COVID-19 in past 14 days	Non-Household Close Contact with someone suspected or confirmed to have COVID-19 in past 14 days	Traveled outside NH, VT, ME, MA, CT, RI or by cruise ship	Traveled within NH, VT, MA, CT, RI or ME or No Travel
New or unexplained symptom of COVID-19	Isolate, Get Tested, If negative, <b>Self-Quarantine</b> for 14 days from last day of exposure (no exceptions)	Isolate, Get Tested, if negative, <b>Self-Quarantine</b> for 14 days from last day of exposure (unless essential employee as outlined above)	Isolate, Get Tested, if negative, <b>Self-Quarantine</b> for 14 days from last day of travel (unless essential travel – see definition below)	Isolate, Get Tested, if negative then person can return to normal activities once without fever for at least 24 hours (off fever reducing medications) and other symptoms improving
Asymptomatic	<b>Self-Quarantine</b> for 14 days from last day of exposure (no exceptions), Get tested	<b>Self-Quarantine</b> for 14 days from last day of exposure (unless essential employee as outlined above), Get tested	<b>Self-Quarantine</b> for 14 days from last day of travel (unless essential travel – see definition below)	No restrictions

- **Positive Test for COVID-19: Self-Isolate**
- **Essential Travel:** *Essential travel includes personal safety, medical care, care of others, parental shared custody, for food, beverage or medication or for work. Employees who travel outside of the New England states for personal or leisure reasons cannot rely on this exemption.*

**Conduct daily in-person or virtual health checks** (e.g., symptom and/or temperature screening) of employees before they enter the workplace. The purpose of this screening tool is to minimize workplace transmission of COVID-19 by identifying employees’ potential exposures and responding with appropriate measures, which may include, for example, focused follow-up questions, working from home, temporary leave from the workplace, testing and/or fit-for-duty certification.


- If implementing in-person health checks, conduct them safely and respectfully. Employers may use social distancing, barrier or partition controls, or personal protective equipment (PPE) to protect the screener.
- Maintain confidentiality of medical records from health checks.

- To prevent stigma and discrimination in the workplace, make employee health screenings as private as possible.
- As an alternative, there are health questionnaire Apps that can be downloaded and used by employees.

**Separate sick employees:** Employees who become sick during the day should immediately be separated from other employees, customers, and visitors, and sent home. Have a procedure in place for the safe transport of an employee who becomes sick while at work. If the sick employees are waiting for their safe transport identify a space in your facility that can be used as an isolation space while the sick employee waits.

### Sample Employee Health Screening Questionnaire:

**Click here** for a fillable Health Screening Questionnaire PDF from the Primex<sup>3</sup> website.



### Sample COVID-19 Health Screening Questionnaire

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

Name: \_\_\_\_\_

Department: \_\_\_\_\_

The purpose of this screening tool is to minimize workplace transmission of COVID-19 by identifying employees' potential exposures and responding with appropriate measures, which may include, for example, focused follow-up questions, working from home, temporary leave from the workplace, testing and/or fit-for-duty certification. To assist with these measures, the New Hampshire Bureau of Infectious Disease Control has developed an Isolation and Quarantine Summary for employers, which may serve as a situational assessment tool, at page four of the following (effective August 27, 2020): <https://www.dhhs.nh.gov/dphs/cdcs/covid19/documents/employee-travel-guidance.pdf>

	YES	NO
1. I have one or more flu-like symptoms that I do not normally experience in connection with a pre-existing health condition, and which are causing me to feel unwell. Such symptoms may include, but are not necessarily limited to, unusual headache, fatigue, runny nose, muscle aches, sore throat, cough, fever, shortness of breath, change in sense of taste or smell, and chills.	<input type="checkbox"/>	<input type="checkbox"/>
2. A person residing or staying in my household has one or more symptoms described in #1 causing them to feel unwell.	<input type="checkbox"/>	<input type="checkbox"/>
3. I answered no to #1 and #2, but I, or someone residing or staying in my household, did have symptoms within the last 72 hours.	<input type="checkbox"/>	<input type="checkbox"/>
4. I have had contact with an individual who has tested positive for COVID-19 within the last 14 calendar days.	<input type="checkbox"/>	<input type="checkbox"/>
5. I have had contact with an individual who is experiencing flu symptoms such as those indicated in #1, but has not been tested for COVID-19 within the last 14 calendar days.	<input type="checkbox"/>	<input type="checkbox"/>
6. I have traveled outside of NH, ME, MA, CT, RI, or VT, within the last 14 days or I have returned from international travel or travel on a cruise ship during that period.	<input type="checkbox"/>	<input type="checkbox"/>
7. Do you have a fever (over 100 degrees) or are you feeling feverish?	<input type="checkbox"/>	<input type="checkbox"/>

This form is a guidance document provided as a sample. Use of the form is not required by Primex<sup>3</sup> in connection with membership, coverage or services. The implementation of workplace screening is a local policy decision that should be based on consideration of current executive orders, public health guidelines and operational needs. The form may be modified; however, we would strongly recommend adherence to any applicable executive orders and public health guidelines. This is a general form. Certain occupations may be subject to different screening inquiries and procedures. To that point, for example, questions 4 and 5 may focus more appropriately on "unprotected contact" for public safety workers using PPE.

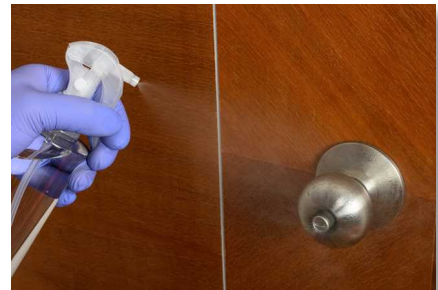
**Identify where and how workers might be exposed to COVID-19 at work.** Employers are responsible for providing a safe and healthy workplace and that includes implementing measures to control the hazards related to COVID-19. Use appropriate combinations of controls including engineering controls, administrative controls, work practices, and personal protective equipment (PPE) to protect workers from Covid-19 hazards.

### Engineering Controls

- Increase physical space between employees and customers (e.g. drive-through, partitions)
- Deliver products through curbside pick-up or delivery.
- Increase ventilation rates and the percentage of outdoor air in your HVAC systems. Engage with your HVAC maintenance provider to learn about increasing your ventilation in your facility.

### Administrative Controls

- Implement flexible worksites (e.g. telework)
- Implement flexible work hours (e.g. staggered shifts)
- Deliver services remotely (e.g. phone, video, or web)



### Work Practices

- Routinely clean and disinfect all frequently touched surfaces such as workstations, keyboards, telephones, handrails, and doorknobs.
- Do not share phones, desks, offices, or other work tools and equipment, when possible. If necessary, clean and disinfect them before and after use.
- Provide disposable wipes so that commonly used surfaces (for example, doorknobs, keyboards, remote controls, desks, other work tools and equipment) can be wiped down by employees



### Personal Protective Equipment (PPE)

- Require staff wear **face masks (face covers)** to control the spread of respiratory droplets in the workplace. If needed, make masks available to staff. Face masks work!
- Provide disposable gloves for those operations where customer contact is anticipated.
- Check the CDC Website routinely for Workplace PPE Guidance.

**Implement basic infection control measures** - Promote frequent and thorough hand washing by providing workers, customers, and worksite visitors with a place to wash their hands. In addition, provide alcohol-based hand sanitizers, too, but especially if soap and running water are not immediately available

at a workplace or worksite. It is also important to train employees on respiratory etiquette, including covering coughs and sneezes. Some other basic infection control measures include:

- Provide tissues and no-touch disposal receptacles.
- Place hand sanitizers in multiple locations.
- Place posters that encourage hand hygiene and proper hand washing.

### Take action if an employee is suspected or confirmed to have COVID-19 infection:

In most cases, you do not need to shut down your facility. Close off any areas used for prolonged periods of time by the sick person and disinfect them. Ideally, wait 24 hours before cleaning and disinfecting to minimize potential for other employees being exposed to respiratory droplets. If waiting 24 hours is not feasible, wait as long as possible. During this waiting period, open outside doors and windows to increase air circulation in these areas. To disinfect surfaces, use products that kill the coronavirus SARS-CoV-2 (COVID-19) when used according to the label directions.

- Always wear gloves when you are cleaning and disinfecting.
- You may need to wear additional PPE depending on the setting and disinfectant product you are using. For each product you use, consult and follow the manufacturer's instructions for use.



### Determine which employees may have been exposed to the virus and may need to take additional precautions:

- Inform employees of their possible exposure to COVID-19 in the workplace but maintain confidentiality.
- Follow the State Public Health guidelines for community-related exposure and instruct potentially exposed employees to stay home for 14 days, telework if possible, and self-monitor for symptoms.
- To ensure continuity of operations of essential functions, CDC advises that critical infrastructure workers may be permitted to continue work following potential exposure to COVID-19, provided they remain asymptomatic and additional precautions are implemented to protect them and the community such as wearing a face mask at all times while in the workplace for 14 days after last exposure.

### Educate employees about steps they can take to protect themselves at work and at home:

- Encourage employees to follow any new policies or procedures related to illness, cleaning and disinfecting, and work meetings and travel.

### Implement flexible sick leave and supportive policies and practices:

- Ensure that sick leave policies are flexible and consistent with public health guidance and that employees are aware of and understand these policies.
- Maintain flexible policies that permit employees to stay home to care for a sick family member or take care of children due to school and childcare closures. Additional flexibilities might include giving advances on future sick leave and allowing employees to donate sick leave to each other.

- The Families First Coronavirus Response Act (FFCRA or Act) requires certain employers to provide their employees with paid sick leave or expanded family and medical leave for specified reasons related to COVID-19.
- Review human resources policies to make sure that your policies and practices are consistent with public health recommendations and with existing state and federal workplace laws.
- Connect employees to employee assistance program (EAP) resources. Employees may need additional social, behavioral, and other services.

**Have Contingencies** – Plan for absenteeism spikes. Increases in sick employees, those who stay home to care for sick family members, and those who must stay home to watch their children are likely to increase. This could substantially impact operations from snow plowing to public safety.

- Plan to monitor and respond to absenteeism at the workplace.
- Implement plans to continue your essential business functions in case you experience higher-than-usual absenteeism.
- Review mutual aid plans and inter-agency agreements.
- Cross-train employees to perform essential functions so the workplace can operate even if key employees are absent.



### Public meetings and gatherings:

- Use videoconferencing or teleconferencing when possible for work-related meetings and gatherings.
- Cancel, adjust, or postpone large work-related meetings or gatherings that can only occur in-person in accordance with state and local regulations and guidance.
- When videoconferencing or teleconferencing is not possible, hold meetings in open, well-ventilated spaces continuing to maintain a distance of 6 feet apart and wear cloth face coverings.

### TAKE ACTION NOW TO FIGHT COVID FATIGUE!

Keep your employees and residents safe, maintain your operations and manage the risks. For more information on how to best address the management of Covid-19 in your workplace, please contact your risk management consultant today.

For more information, please contact your Primex<sup>3</sup> Risk Management Consultant at 800-698-2364 or email [RiskManagement@nhprimex.org](mailto:RiskManagement@nhprimex.org).





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Old Manchester Road, shared  
roadway line stripping

**Department:** Public Works

**Meeting Date:** November 9, 2020

**Staff Contact:** Eric Hanh

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## **BACKGROUND INFORMATION:**

A shared roadway line stripping concept has been considered for several roads in Amherst. Although the configuration would follow an approved Federal Highway Administration (FHWA) layout, they are few in number in our region. Hanover NH may have the only comparable one near Amherst. DPW has evaluated all road as they are rebuilt/repaved and in collaboration with the Bike/Ped committee considers three criteria to have a higher weight than others: Mostly local or repeating traffic, low volumes and good lines of sight. Old Manchester Rd. meets these criteria. The plan was presented to the Highway Safety Committee at the Oct 27, 2020 meeting, discussed and unanimously approved to go to the BOS for discussion and possible approval. (See attached, last item.) Within the attached analysis and recommendation document there is an error that works in favor of approval. The posted speed limit on Old Manchester Rd is 30MPH NOT the 35 as written. Old Manchester Rd was previously painted with a double yellow line for the entire length, since yellow paint is more expensive to apply than white, there is no anticipated additional cost to utilize the proposed painting plan.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

None

## **POLICY IMPLICATIONS:**

This project has the potential to showcase the layout for future roads and shared use.

## **DEPARTMENT HEAD RECOMMENDATION:**

DPW recommends the trial of this shared roadway plan.

## **SUGGESTED MOTION:**

I move that DPW is authorized to implement the shared roadway line stripping plan on Old Manchester Rd. for a trial period of one year, making a final recommendation to the highway safety committee and then the BOS.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

ATTACHMENTS:

1. Final Old Manchester Road Proposal Advisory Shoulders 10-28-2020
2. AHSC Recommendations, 10-27-2020

## MEMO

**TO:** Chris Buchanan, Chairman  
Bicycle Pedestrian Advisory Committee  
**FROM:** George Bower  
**DATE:** October 27, 2020  
**SUBJECT:** Old Manchester Road Advisory Shoulder Technical Assessment  
**CC:** Eric Hahn, Director of Public Works, Town of Amherst, NH

---

As a member of the Town of Amherst Bicycle Pedestrian Advisory Committee, I have prepared, per your request, a technical assessment of the feasibility of installing Advisory Shoulders on the newly resurfaced Old Manchester Road. Based on my review of technical documents and the roadway environment, I believe that the project can be implemented in substantial compliance with the national design guidance provided by the USDOT Federal Highway Administration in ‘**Small Town and Rural Multimodal Networks**’.

### Proposal

The Bicycle & Pedestrian Advisory Committee is proposing that the Town of Amherst install Advisory Shoulders on the newly resurfaced Old Manchester Road to support multimodal uses from the intersection of Walnut Hill Road to the eastern intersection with NH Route 101. This proposal is consistent with the Multimodal Master Plan adopted by the Town in 2019.

The Advisory Shoulders on both sides of the roadway would provide for a minimum 12 foot wide bi-directional center travel lane for vehicle use and minimum five (5) foot wide Advisory Shoulders for bicycle and pedestrian use. See attachments for typical layout.

After implementation of the proposed Advisory Shoulders, Old Manchester Road would cease functioning as a standard low volume, two-lane rural road. It would become the functional equivalent of Austin Road, with the advantages of the paved surface with delineated travel lanes for vehicles and multimodal users.

There is no construction cost to this proposed improvement to Old Manchester Road beyond the planned striping other than information signs/markings.

### Rationale

1. The Town of Amherst Bicycle & Pedestrian Advisory Committee has received input from numerous residents about the need to develop facilities for safe multimodal travel.
2. The recent resurfacing of Old Manchester Road creates a unique opportunity to implement and test the use of Advisory Shoulders on a local Town road.

3. Old Manchester Road has a very low Average Daily Traffic (ADT) traffic volumes (estimated at < 700 vehicles per day), which consists of local residents and delivery/service vehicles.
4. The road does not serve through traffic.
5. The road has generally good sight distance that is sufficient to support the multimodal user given the predominance of local vehicle trips.
6. The paved surface provides adequate road width to allow a single vehicle to pass pedestrians and bicyclists without leaving the center lane.
7. There are no recorded accidents on Old Manchester Road between vehicles and other roadway users (multimodal traffic).
8. As a local road serving only residential development there is significant pedestrian demand and Old Manchester Road is used as a bypass of RT-101 for east-west bicycle traffic.
9. The posted Speed Limit is 35MPH and generally well observed.
10. There are no areas for on-street parking.
11. The implementation of Advisory Shoulders at this time will serve as a demonstration on a low volume town road, which can be easily reversed when the road is reconstructed in 3-4 years if needed.

### **Advisory Shoulder-Benefits**

1. Provide for the delineation of discrete, but non-exclusive travel paths for multimodal users and a controlled, shared lane for two-way vehicle traffic.
2. The layout of the Advisory Shoulders tend to reduce motor vehicle travel speeds.
3. Increases predictability of multimodal users by clarifying the desired lateral positioning of all users.
4. Functions well within a rural and small town traffic and land use plan by establishing a priority for non-motor vehicle uses.
5. Provides a delineated space on a roadway where the right of way is otherwise too narrow for dedicated side paths.
6. Minimizes potential roadway impacts to visual or natural resources.
7. Provides a dedicated surface for multimodal uses without increasing stormwater discharge, changes to drainage structures or impediments to snow removal.
8. May function as an interim measure where future plans include shoulder widening or the construction of traffic calming features.

### **Feasibility Assessment**

A site locus showing the Old Manchester Road locations and elevation profile can be found in the attachments. The proposed Advisory Shoulders on Old Manchester Road can be constructed in conformance with the national design guidance provided by the USDOT Federal Highway Administration in 'Small Town and Rural Multimodal Networks, FHWA-HEP 17-024, December 2016.

## Roadway Environment

1. Horizontal and vertical alignment varies along the 1.55 mile road but these elements do not pose any significant risks to multimodal users due to the low vehicular volumes.
2. Sight distance along Old Manchester Road is typical of a rural local road and at points of constraint, exceeds 250 feet for vehicle drivers. Two segments with restricted sight distance should be mitigated using signage or pavement markings.
3. Surface conditions are excellent as a result of the recent paving.
4. Shoulders vary in width outside of the paved surface but they are suitable for use as a 'refuge' for pedestrians, and in limited areas, bicyclists.
5. A limited number of obstructions consisting of utility poles and mailboxes, situated within 3 feet of the edge of pavement, currently exist and pose a risk of collision for bicyclists if forced off of the pavement.
6. Old Manchester Road serves local traffic and is not a route for bypass or through traffic. The roadway has very low daily and peak hour volume that is distributed across two primary and one minor intersection providing access to RT-101.

## Recommendations

Implementation of safe and functional Advisory Shoulders on Old Manchester Road requires the application of a series of design elements that are specific to this roadway environment. My recommendations to the BPAC are as follows.

1. Establish the dimensions of the vehicle lane by using the center point of the pavement as the reference for the minimum 12 ft bi-directional travel lane. The outside of 12 foot vehicle bi-directional lane should be delineated using a white dashed line placed 6 feet to the left of the center point and 6 feet to the right of the center point to establish a consistent width for the length of Old Manchester Road.
2. The Advisory Shoulders on the outside of the center vehicle travel lane should be a minimum of five feet wide. By maintaining the fixed width center travel lane, where the pavement exceeds the standard 22 foot dimension, the Advisory Shoulders will be wider.
3. Signage should be installed at the Walnut Hill Rd intersection and RT-101 intersection entrances to inform vehicle drivers of the presence of the Advisory Shoulders and the use of the sides of the roadway by pedestrians and cyclists.
4. Warning/Information signs should be installed at three points on Old Manchester Road where there are potential vehicle/pedestrian conflicts:
  - a. At the curve near 10 Old Manchester Rd
  - b. At the crest of the hill near 20 Old Manchester Rd
  - c. At the crest of the hill near 60 Old Manchester Rd
5. A preferred alternative to the use of signs is to paint a series of diagrammatic pedestrian symbols on the pavement at 150 foot intervals through the area of travel constraint.
6. The speed limit should be reduced from the posted 35mph to 25mph to minimize vehicle and multimodal user conflicts. The 10 mph reduction in speed increases the travel time across the 1.55 mile length of Old Manchester Road by approximately 63 seconds. The average increase in motor vehicle travel time would be 31.5 seconds.

7. The Town should maintain a program of selective brush trimming to optimize sight distance for all users.
8. Pavement/shoulder edge maintenance should be maintained to minimize bicycle hazards.
9. Shoulder maintenance should be performed to mow/remove growth that would inhibit pedestrians from moving off of the Advisory Shoulders.
10. The BPAC should prepare and distribute information to all residents about the design, function and use of the Advisory Shoulders and solicit feedback about performance.

## **ATTACHMENTS**

**Attachment A: Typical Advisory Shoulder Layouts and Functional Use**

**Attachment B: Multimodal Signs and Pavement Markings**

**Attachment C: Old Manchester Road Site Locus and Elevation Profile**

## **ATTACHMENT A**

### **TYPICAL ADVISORY SHOULDER LAYOUTS AND FUNCTIONAL USE**

**Advisory Shoulders, Hanover NH**

*Valley Street, Hanover, New Hampshire. Installed in 2014, reevaluation study completed in 2016 and in permanent use with additional streets in consideration.*



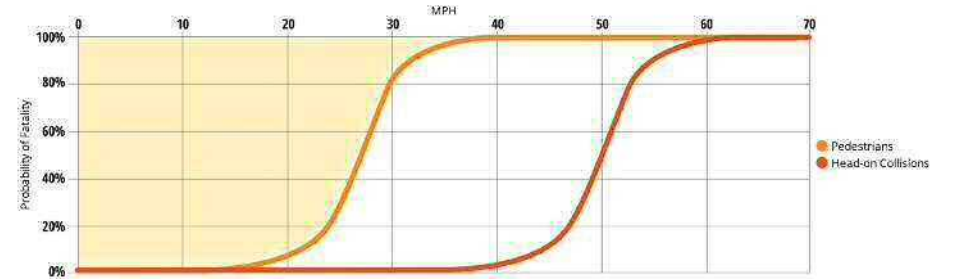
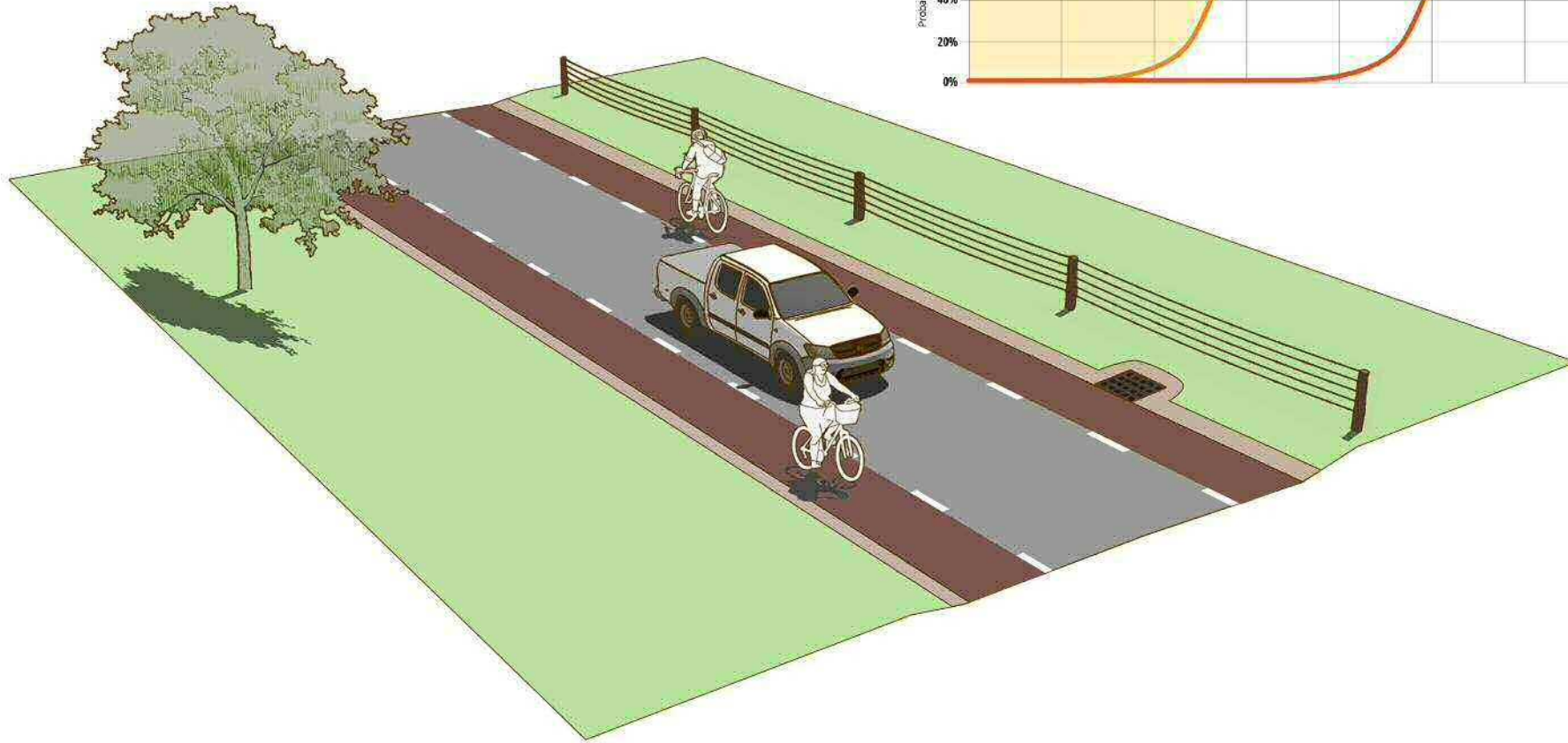


### Advisory Shoulders, Hanover NH

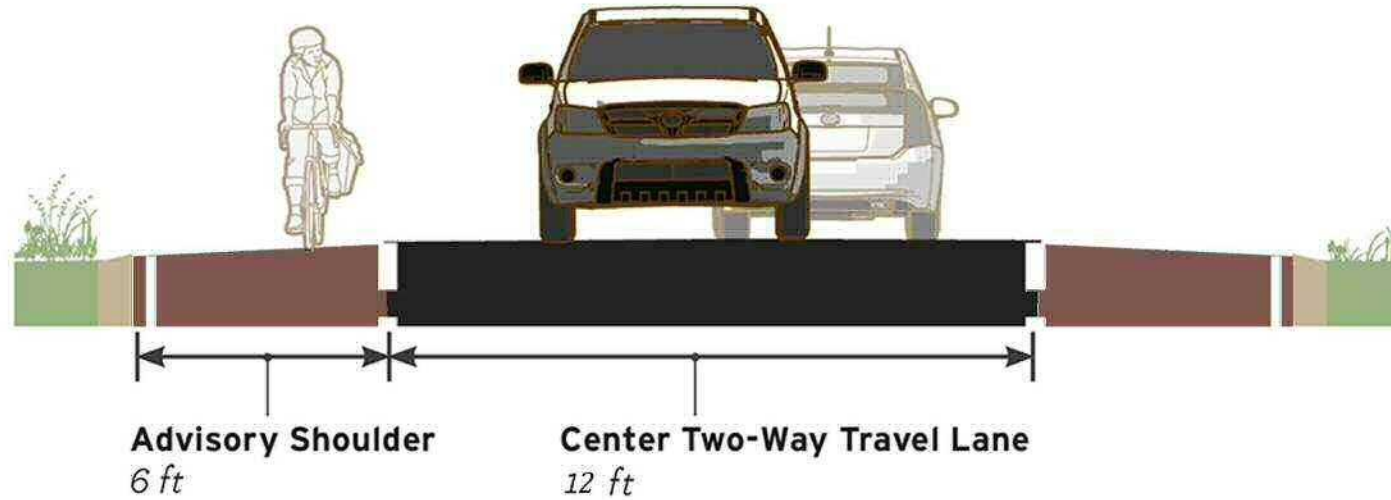
Valley Street, Hanover, New Hampshire. Installed in 2014, reevaluation study completed in 2016 and in permanent use with additional streets in consideration.



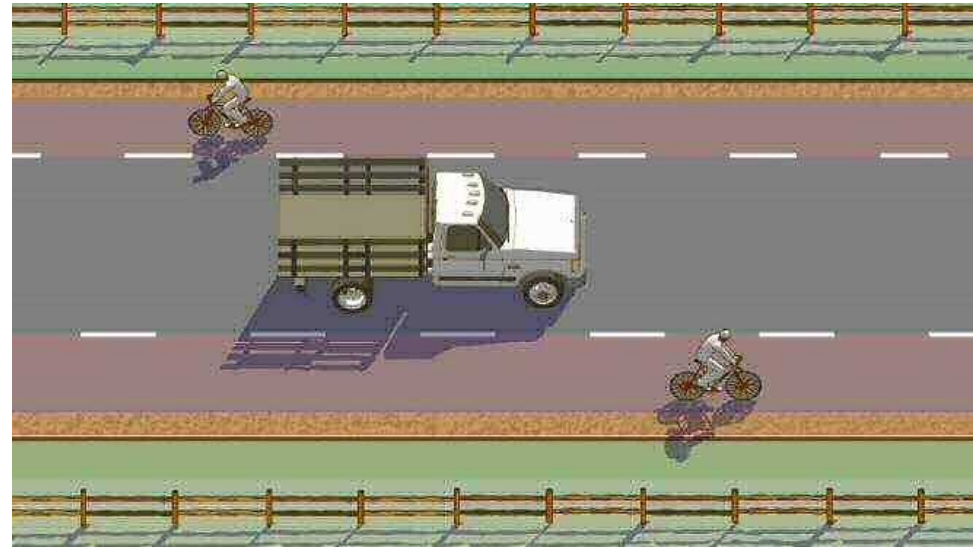
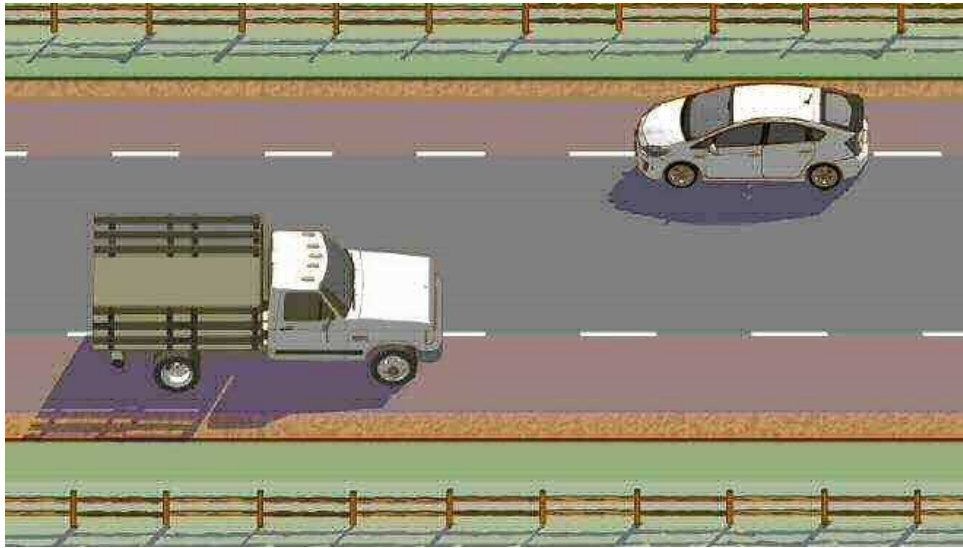
# Advisory Shoulders



# Advisory Shoulder Footprint Requirements



# Advisory Shoulder Usage



**ATTACHMENT B**

**MULTIMODAL SIGNS AND PAVEMENT MARKINGS**

**Advisory Shoulders Sign**

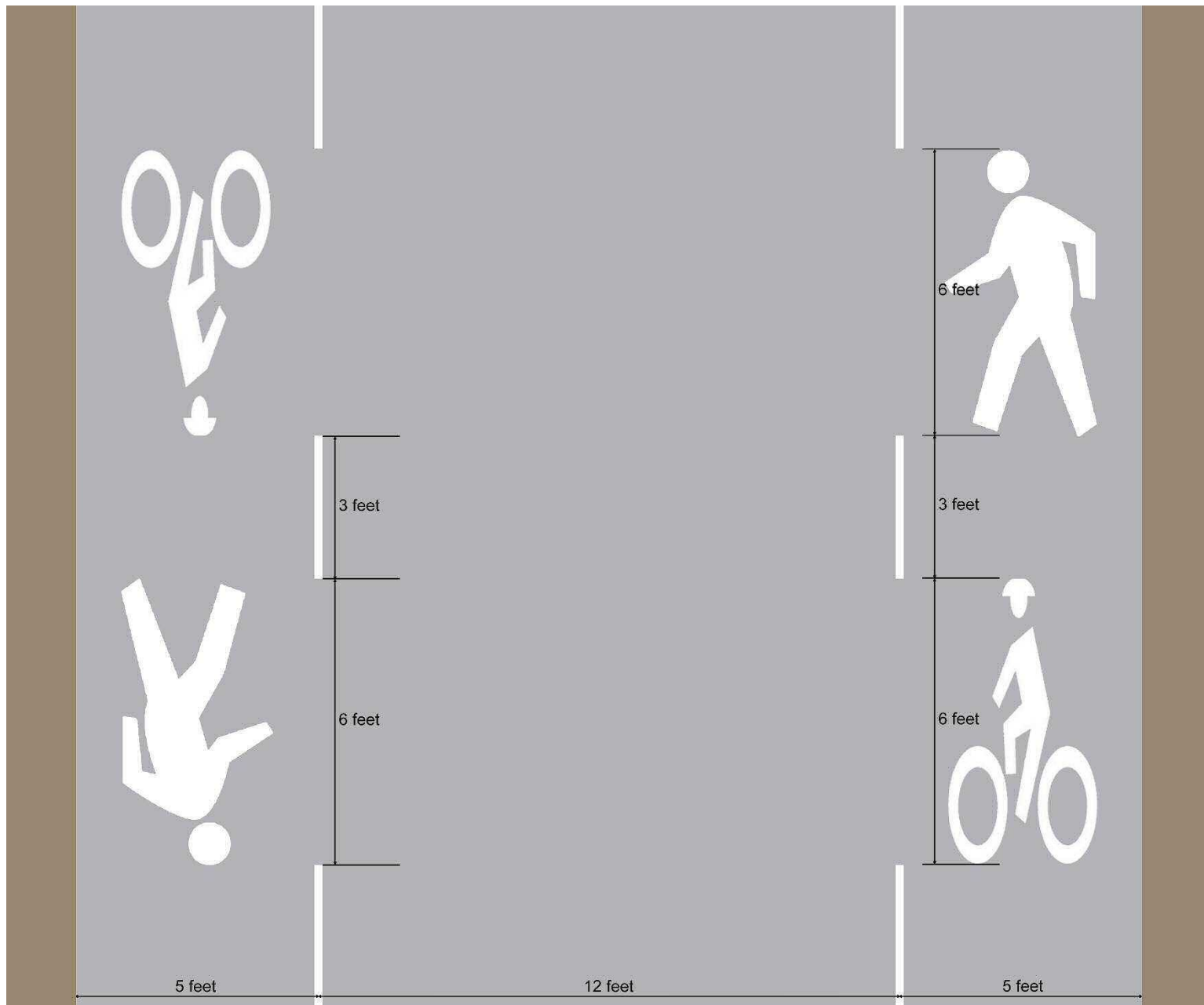
*MUTCD Signage currently in approval process*



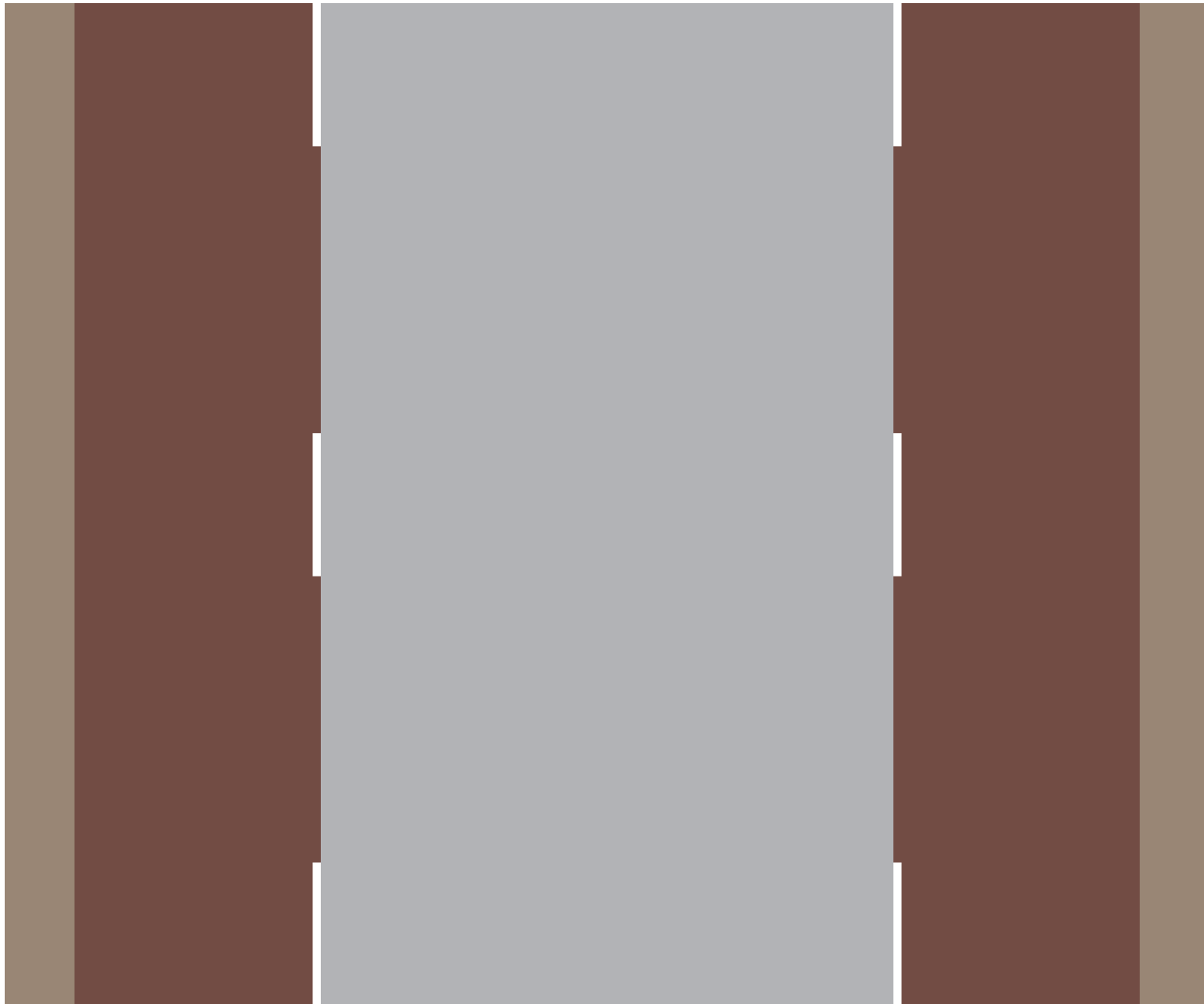
**YIELD TO  
BICYCLES AND  
PEDESTRIANS**



**Advisory Shoulders in a 5'-12'-5' configuration with optional MUTCD "helmeted bicyclist symbol" and "pedestrian symbol"**  
*Only necessary in select locations.*



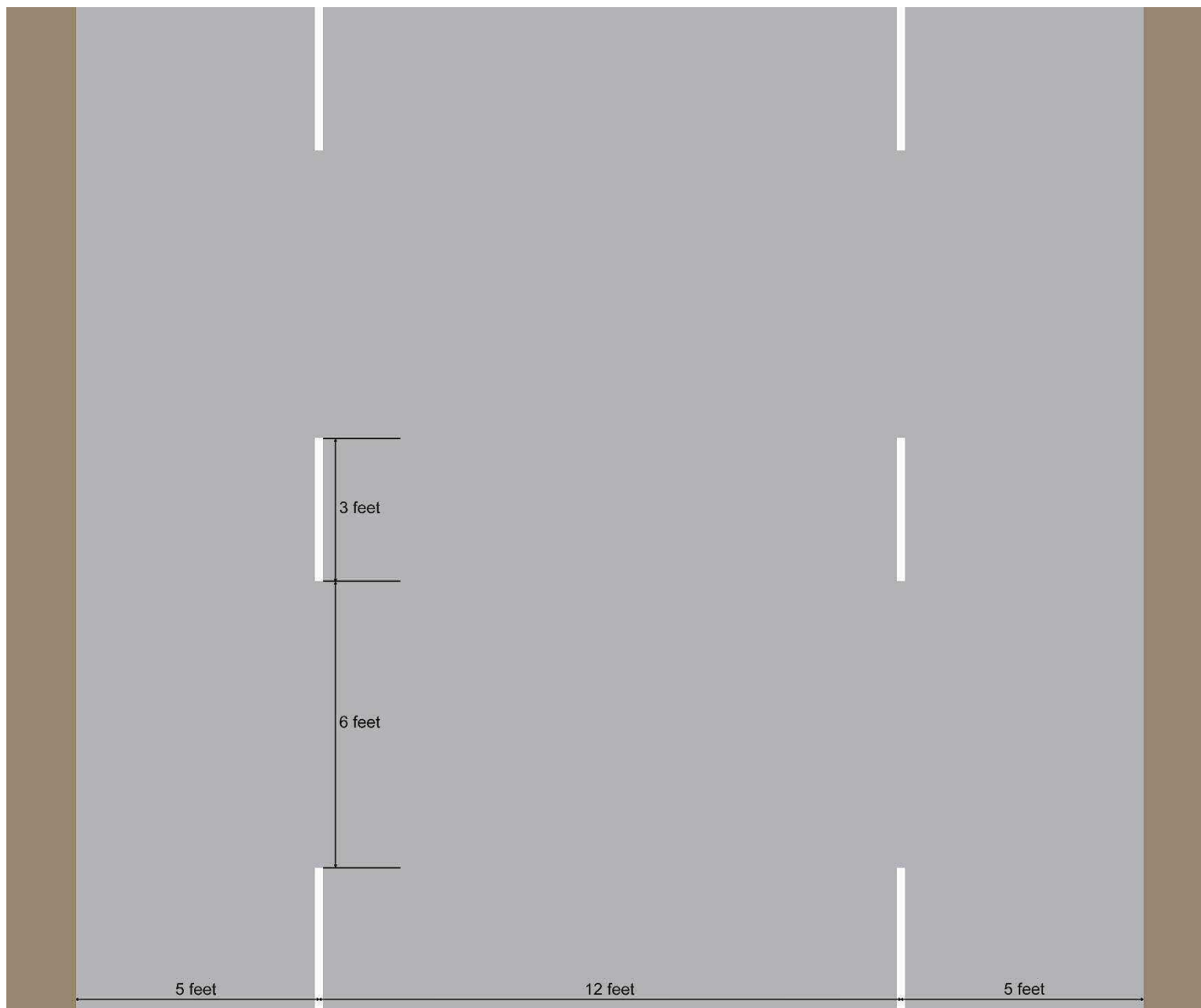
**Advisory Shoulders in a 5'-12'-5' configuration with optimal Terra Cotta coloring of advisory lanes**  
*Optimal configuration provided for reference, as coloring not requested for Old Manchester Road*





**Advisory Shoulders in a 5'-12'-5' configuration with measurements**

*FHWA MTUCD application of broken line markings is to indicate permissive conditions (MUTCD Sec. 3A.06)*



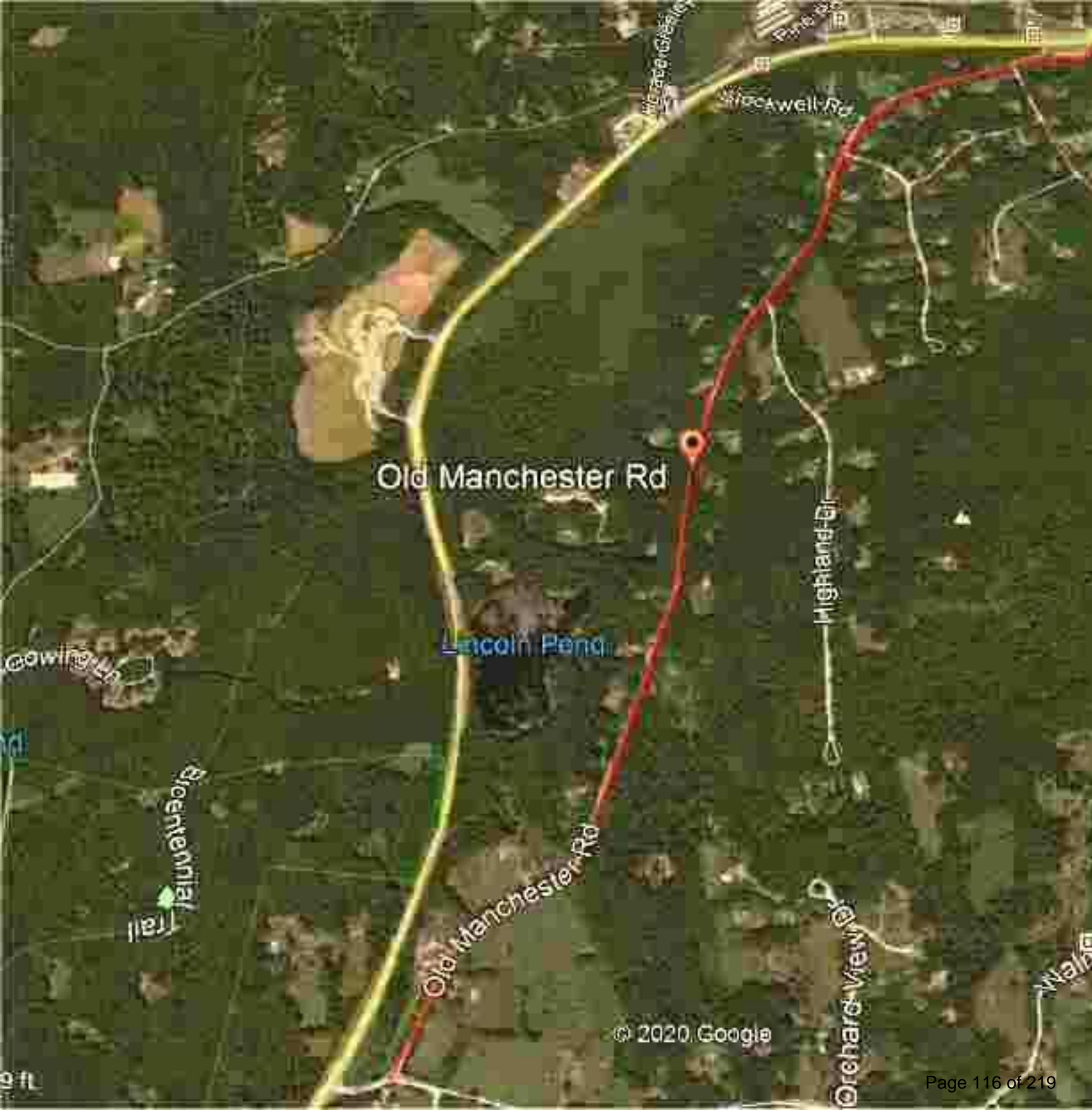
**ATTACHMENT C**

**OLD MANCHESTER ROAD SITE LOCUS AND ELEVATION PROFILE**

Graph Min, Avg, Max Elevation: 238, 321, 381 ft

Range Totals Distance: 1.54 mi Elev. Gain/Loss: 106 ft -235 ft Max Slope: 20.6% -25.0% Avg Slope: 4.3% -4.8%





Old Manchester Rd

Lincoln Pond

Highland Dr

Old Manchester Rd

Orchard View Dr

Walden Dr

Rockwell Rd

Pine St

Cowan Ln

Bicentennial Trail

© 2020 Google



## **Memorandum**

To: Board of Selectmen  
Cc: Dean E. Shankle, Jr., Ph.D.  
From: Mark O. Reams, Chief of Police  
Date: November 03, 2020  
Re: *Highway Safety Committee Recommendations*

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On behalf of Amherst Highway Safety Committee, I would like to pass along four recommendations which our committee discussed on October 27, 2020. Beneath each recommendation, I have included our Committee's draft minutes for your review and consideration.

1. Establish a Town Ordinance to designate the portion of Manchester Road between Mack Hill Road and Limbo Lane a 30 mph zone:

*Discussion began over the lack of a formal speed zone designation for the portion of Manchester Road located between the intersections of Mack Hill Road and Limbo Lane, though a speed limit of 25 mph had been set some years ago, pursuant to Town Ordinance, for the portion of Manchester Road extending from Main Street to the intersection of Mack Hill Road. By NH state statute, this unposted section of Manchester Road represents an Urban Residence District and therefore qualifies for posting as a 30 mph zone. However, the Committee was asked by one or more residents of Manchester Road to consider posting this section as a 25 mph zone. Pursuant to NH state statute, the Committee conducted the required traffic study to determine if this section of Manchester Road met the requirements for consideration as a 25 mph zone. Traffic data was collected over the course of two weeks, however, that data did not support consideration for a 25 mph zone according to the federal Manual on Uniform Traffic Control Devices (MUTCD) to which the Committee and Town look for guidance. Specifically, MUTCD guidelines state that the posted speed limit should be within +/- 5 mph of the 85<sup>th</sup> Percentile Speed which in this case was determined to be 38 mph. Other additional factors, such as a favorable sight distance and the lack of any accidents in the preceding two years also worked against the 25 mph designation. DPW Director Hahn made a motion to recommend that the Board of Selectmen designate the section of Manchester Road between Mack Hill Road and Limbo Lane a 30 mph zone in accordance with statutory guidance. AFR Chief Conley seconded the motion, and all were in favor (5-0).*

2. Establish a Town Ordinance to designate the section of Grater Road from the intersection with South Grater Road to a point 600' north as a No Parking Zone:

*At the request of the Amherst Conservation Commission, the Committee was asked to consider the placement of permanent No Parking signs along the roughly 600' portion of Grater Road (north of South Grater Road) which provides access to the Grater Woods ACC trailhead parking lot. Temporary No Parking signs had been posted last spring due to record turnout by hikers during the*

onset of Covid-19 shutdowns and emergency orders. The ACC asked that trail parking be restricted to both the main and smaller parking areas off of Grater Road, and that vehicles not be allowed to park along Grater Road due to safety concerns over congestion and obstruction of emergency vehicle ingress/egress. Discussion amongst the Committee recognized and supported this measure. Selectman D'Angelo made a motion to post the 600 foot section of Grater Road –north of South Grater Road- a no parking zone. AFR Chief Conley seconded the motion, and all were in favor (5-0).

3. Establish a Town Ordinance to erect Stop Signs at the intersections of Madison Lane @ Georgetown Drive, and Madison lane @ Williamsburg Drive:

One or more residents of Madison Lane reported that local delivery traffic has increased in recent months, as has outdoor walking, biking, and children playing. This increased traffic has caused increased concern for residents over a previously unreported situation involving the lack of stop signs at either end of Madison Lane. The Committee reviewed photographs of the area and noted that although both ends of Madison Lane –i.e., the intersection with Williamsburg Drive on one end, and with Georgetown Drive on the other- are appropriately marked with a painted stop line, but with no corresponding Stop Signs posted. It has been the Committee's position in recent recommendations to the Board of Selectmen that neighborhoods be properly posted with both the stop line and stop sign in a manner appropriate and consistent with similar neighborhood roadways throughout town. AFR Chief Conley made a motion to post a stop sign at each end of Madison Lane, which was seconded by Selectman D'Angelo. All were in favor (5-0)

4. Authorize the DPW Director to enact road striping changes along Old Manchester Road:

DPW Director Hahn proposed a road striping change for Old Manchester Road in accordance with previously recommended changes presented by the Bicycle Pedestrian Advisory Committee (BPAC). Specifically, that instead of a double yellow center line, and pair of Advisory Shoulders be implemented. Director Hahn stated that the following proposed changes would be consistent with MUTCD guidelines as that particular roadway does not require a center dividing line. Principle recommendations from representatives Buchanan and Bowers were as follows:

1. Establish the dimensions of the vehicle lane by using the center point of the pavement as the reference for the minimum 12 ft bi-directional travel lane. The outside of 12 foot vehicle bi-directional lane should be delineated using a white dashed line placed 6 feet to the left of the center point and 6 feet to the right of the center point to establish a consistent width for the length of Old Manchester Road.
2. The Advisory Shoulders on the outside of the center vehicle travel lane should be a minimum of five feet wide. Where the pavement exceeds the standard 22 foot dimension, the Advisory Shoulders will be wider.
3. Signage should be installed at the Walnut Hill Rd intersection and RT-101 intersection entrances to inform vehicle drivers of the presence of the Advisory Shoulders and the use of the sides of the roadway by pedestrians and cyclists.
4. Warning/Information signs should be installed at three points on Old Manchester Road where there are potential vehicle/pedestrian conflicts: a. At the curve near 10 Old Manchester Rd b. At the crest of the hill near 20 Old Manchester Rd c. At the crest of the hill near 60 Old Manchester Rd.

BPAC concerns regarding the speed limit on Old Manchester Road were based upon a belief that the road is a posted 35 mph zone; however, the Committee clarified the fact that the road is actually a posted 30 mph zone which BPAC representatives found consistent with the implementation of this new road marking proposition. Chief Reams proposed that Old Manchester Road be striped with Advisory Shoulders in accordance with BPAC and DPW recommendations. The motion was seconded by AFR Chief Conley, and all were in favor (5-0)

Thank you for your consideration.



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Pocket Park/Fishing Deck Lot 24-11 & Lot 24-1 **Department:** Parks & Recreation Department

**Meeting Date:** November 9, 2020 **Staff Contact:** Craig Fraley

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## **BACKGROUND INFORMATION:**

The Recreation Department was contacted by a resident who would like to create a small pocket park utilizing Lot 24-11 on Baboosic Lake. This small lot is located on Broadway. The resident is interested in creating an area where residents can fish. Currently there is not a designated area where Amherst Residents can fish from. The Parks and Recreation Department would like to create a park that has ADA accessible deck where anyone could go and fish from. Adjacent to the lot the department would like to make one handicap accessible parking spot in the location known as the "Corner Park"

This project would be done all in house with the exceptions for the permits necessary to build the fishing pier close to the water. Meridian Land Services has been hired to assist the department with the permitting process.

### Budget::

Consulting/Permitting Fees - \$1600

Construction Fees - \$6000

Fencing - \$700

Signage - \$300

William Widmer has come forward to give up to \$9,950 towards this project. We are positive that we will be able to keep this project within budget and therefor will not cost the taxpayer additional money. Mr. Widmer would like to make the donation prior to 12/31/2020 and the project will be completed in the Spring of 2021. Any money that is not used for the project would go back to Mr. Widmer.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

A anonymous donor has come forward to give up to \$9,950 towards this project. We are positive that we will be able to keep this project within budget and therefor will not cost the taxpayer additional money.

## **POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

The Recreation Department feels this would be a great addition to the community. The ability to have an accessible fishing area in Amherst will be a great asset.

**SUGGESTED MOTION:**

I make a motion that we accept Mr. Widmer's donation of up to \$9,950 and move forward with the proposal to build a Pocket Park on Parcel 24-11 as well as a ADA accessible parking space on parcel 24-1.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Accessible Fishing Deck



# Accessible Fishing Deck

Baboosic Lake Town Beach

35 Broadway

# Town owned property Located at 35 Broadway Lot 24-11 and 24-1



# Styles of Fishing Decks



- Fishing Deck will be ADA accessible from the road.
- Deck area will not protrude into the water way.
- This will allow for area residents to have a sitting view of the lake without having to use the Amherst Town Beach
- The Deck will make it difficult to launch a boat from this parcel of land.
- Signage will include this park is for Amherst Residents only.

# What is currently at this location??



# Project Timeline

- ◆ December Contract with Meridian Land Services to obtain necessary wetland.
- ◆ Accept a Donation from William Widmer for no more than \$9,950 (before 12/31/2020).
- ◆ Spring 2021 - Construction of Decking area, installation of fence and pathway to deck.
- ◆ Installing 1 ADA Accessible parking space on lot 24-1.



# Project Budget

◆ Permitting fee	+/- \$1600
◆ Construction of Fishing Deck	\$6000
◆ Fencing	\$700
◆ Signage	\$300

Total Project \$8,600



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Federal / State Grant: Emergency Operations Plan and the Hazard Mitigation Plan

**Department:** Fire Rescue

**Meeting Date:** November 9, 2020

**Staff Contact:** Matt Conley

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## **BACKGROUND INFORMATION:**

AFR is currently working on updating the Emergency Operations Plan and the Hazard Mitigation Plan. The grant I am asking you to sign off on is for the Hazard Mitigation Plan. This plan is very complex and the State of NH received the federal funding for it of which is passed down to the town. The balance of the cost associated with the updating of the plan comes from the state leaving the town with no out of pocket expenses.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

There isn't a budget impact as the expenses are covered the the grant.

## **POLICY IMPLICATIONS:**

None

## **DEPARTMENT HEAD RECOMMENDATION:**

Whereas the Hazard Mitigation Plan is complex and it covers a widespread of hazards including flooding and high hazard properties such as the propane tank farm in the industrial park, I am recommending we take advantage of the funding and having an outside contracting company assist with the update of our plan.

## **SUGGESTED MOTION:**

To move forward with accepting the grant funding for the completion of the update.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Hazard Mitigation Grant

**GRANT AGREEMENT**

The State of New Hampshire and the Subrecipient hereby  
Mutually agree as follows:  
**GENERAL PROVISIONS**

**1. Identification and Definitions.**

<b>1.1. State Agency Name</b> NH Department of Safety, Homeland Security and Emergency Management		<b>1.2. State Agency Address</b> 33 Hazen Drive Concord, NH 03305	
<b>1.3. Subrecipient Name</b> Town of Amherst (VC#177351-B002)		<b>1.4. Subrecipient Tel. #/Address</b> 603-673-5339 PO Box 960, Amherst, NH 03031	
<b>1.5 Effective Date Upon State Approval</b>	<b>1.6. Account Number</b> AU #43930000	<b>1.7. Completion Date</b> April 1, 2022	<b>1.8. Grant Limitation</b> \$9,999.75
<b>1.9. Grant Officer for State Agency</b> Alexx Monastiero, State Hazard Mitigation Officer		<b>1.10. State Agency Telephone Number</b> (603) 223-3627	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Subrecipient Signature 1</b>		<b>1.12. Name &amp; Title of Subrecipient Signor 1</b>	
<b>Subrecipient Signature 2</b>		<b>Name &amp; Title of Subrecipient Signor 2</b>	
<b>Subrecipient Signature 3</b>		<b>Name &amp; Title of Subrecipient Signor 3</b>	
<b>1.13. Acknowledgment:</b> State of New Hampshire, County of _____, on _____ / _____ / _____, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
<b>1.13.1. Signature of Notary Public or Justice of the Peace</b> (Seal)			
<b>1.13.2. Name &amp; Title of Notary Public or Justice of the Peace</b> _____ (Commission Expiration) _____			
<b>1.14. State Agency Signature(s)</b> By: _____		<b>1.15. Name &amp; Title of State Agency Signor(s)</b> On: / / Steven R. Lavoie, Director of Administration	
<b>1.16. Approval by Attorney General (Form, Substance and Execution) (if G &amp; C approval required)</b> By: _____ Assistant Attorney General, On: / /			
<b>1.17. Approval by Governor and Council (if applicable)</b> By: _____ On: / /			

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), pursuant to RSA 21-P:36, the Subrecipient identified in block 1.3 (hereinafter referred to as "the Subrecipient"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

Subrecipient Initials: 1.) \_\_\_\_\_ 2.) \_\_\_\_\_ 3.) \_\_\_\_\_ Date: \_\_\_\_\_



## Guidance for Meeting Minutes

***Please use this language when documenting meeting minutes accepting the grant***

“The Select Board, in a majority vote, accepted the terms of the Pre-Disaster Mitigation Grant Program as presented in the amount of \$9,999.75 to update the Town of Amherst Local Hazard Mitigation Plan. Furthermore, the Board acknowledges that the total cost of this project will be \$13,333.00, in which the town will be responsible for 25% match \$3,333.25”

PLEASE NOTE – If one individual signs the grant agreement, include this statement in the meeting minutes: *“(name and/or title/person) is authorized to sign all documents related to the grant.”*

***As a reminder, please have the signor(s) and notary/justice of the peace sign and date the Grant Agreement the same date.***

3. AREA COVERED. Except as otherwise specifically provided for herein, the Subrecipient shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE: COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire if required (block 1.17), or upon signature by the State Agency as shown in block 1.14 ("the effective date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in its entirety prior to the date in block 1.7 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT: LIMITATION ON AMOUNT: VOUCHERS: PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.  
5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Subrecipient the Grant Amount. The State shall withhold from the amount otherwise payable to the Subrecipient under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Subrecipient for all expenses, of whatever nature, incurred by the Subrecipient in the performance hereof, and shall be the only, and the complete, compensation to the Subrecipient for the Project. The State shall have no liabilities to the Subrecipient other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY SUBRECIPIENT WITH LAWS AND REGULATIONS.

In connection with the performance of the Project, the Subrecipient shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Subrecipient, including the acquisition of any and all necessary permits.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date three (3) years after the Completion Date the Subrecipient shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Subrecipient's normal business hours, and as often as the State shall demand, the Subrecipient shall make available to the State all records pertaining to matters covered by this Agreement. The Subrecipient shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Subrecipient" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Subrecipient in block 1.3 of these provisions

8. PERSONNEL.

8.1. The Subrecipient shall, at its own expense, provide all personnel necessary to perform the Project. The Subrecipient warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Subrecipient shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA: RETENTION OF DATA: ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations,

computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished.

9.2. Between the Effective Date and the Completion Date the Subrecipient shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.3. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.4. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

9.5. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Subrecipient notice of such termination.

11. EVENT OF DEFAULT: REMEDIES.

11.1. Any one or more of the following acts or omissions of the Subrecipient shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Subrecipient a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Subrecipient notice of termination; and

11.2.2 Give the Subrecipient a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the Subrecipient during the period from the date of such notice until such time as the State determines that the Subrecipient has cured the Event of Default shall never be paid to the Subrecipient; and

11.2.3 Set off against any other obligation the State may owe to the Subrecipient any damages the State suffers by reason of any Event of Default; and

11.2.4 Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12. TERMINATION.

12.1. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Subrecipient shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.2. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Subrecipient to receive that portion of the Grant amount earned to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Subrecipient from any and all liability for damages sustained or incurred by the State as a result of the Subrecipient's breach of its obligations hereunder.

12.4. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Subrecipient hereunder, the Subrecipient, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member or employee of the Subrecipient, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Subrecipient Initials: 1.) [redacted] 2.) [redacted] 3.) [redacted] Date: [redacted]

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. **SUBRECIPIENT'S RELATION TO THE STATE.** In the performance of this Agreement the Subrecipient, its employees, and any subcontractor or subgrantee of the Subrecipient are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Subrecipient nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
  15. **ASSIGNMENT AND SUBCONTRACTS.** The Subrecipient shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Subrecipient other than as set forth in Exhibit A without the prior written consent of the State.
  16. **INDEMNIFICATION.** The Subrecipient shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Subrecipient or subcontractor, or subgrantee or other agent of the Subrecipient. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
  17. **INSURANCE AND BOND.**
    - 17.1 The Subrecipient shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
      - 17.1.1 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and
      - 17.1.2 Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury or death any one incident, and \$500,000 for property damage in any one incident; and
  - 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
  18. **WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Subrecipient.
  19. **NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
  20. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire, if required, or by the signing State Agency.
  21. **CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
  22. **THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
  23. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
  24. **SPECIAL PROVISIONS.** The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

Subrecipient Initials: 1.)

2.)

3.)

Date:

**EXHIBIT A**

Scope of Services

1. The Department of Safety, Division of Homeland Security and Emergency Management (hereinafter referred to as “the State”) is awarding the Town of Amherst (hereinafter referred to as “the Subrecipient”) \$9,999.75 within the Federal Fiscal Year 2018 Pre-Disaster Mitigation Grant Program (PDM) to update their Local Hazard Mitigation Plan.
2. “The Subrecipient” agrees to submit quarterly progress reports within fifteen (15) days after each quarter (April 15<sup>th</sup>, July 15<sup>th</sup>, October 15<sup>th</sup>, and January 15<sup>th</sup>) until all activities associated with the grant award have been completed.
3. “The Subrecipient” agrees that the project grant period ends April 1, 2022 and that a final performance and expenditure report will be sent to “the State” by May 1, 2022.
4. “The Subrecipient” agrees to comply with all applicable federal and state laws, rules, regulations, and requirements.
5. “The Subrecipient” shall maintain financial records, supporting documents, and all other pertinent records for a period of three (3) years from the grant period end date. In these records, “the Subrecipient” shall maintain documentation of the 25% cost share required by this grant.

Subrecipient Initials: 1.)

2.)

3.)

Date:

**EXHIBIT B**

Grant Amount and Method of Payment

1. GRANT AMOUNT

	<b>Applicant</b>	<b>Grant</b>	
	<b>Share</b>	<b>(Federal Funds)</b>	<b>Cost Totals</b>
Project Cost	\$3,333.25	\$9,999.75	\$13,333.00
Project Cost is 75% Federal Funds, 25% Applicant Share			
<b>Awarding Agency:</b> Federal Emergency Management Agency (FEMA)			
<b>Award Title &amp; #:</b> Pre-Disaster Mitigation Grant (PDM) EMB-2019-PC-0004			
<b>Catalog of Federal Domestic Assistance (CFDA) Number:</b> 97.047 (PDM)			
<b>Applicant's Data Universal Numbering System (DUNS):</b> 144828204			

2. PAYMENT SCHEDULE

- a. "The Subrecipient" agrees the total payment by "the State" under this grant agreement shall be up to \$9,999.75.
- b. "The State" shall reimburse up to \$9,999.75 to "the Subrecipient" upon "the State" receiving appropriate documentation of expended funds (i.e, copies of invoices and cancelled checks) and proof of match from "the Subrecipient".
- c. Upon State Business Office Approval, allowable match may be incurred for this project from the start of the federal period of performance of this grant, October 1, 2018, to the identified completion date April 1, 2022.

Subrecipient Initials: 1.)  2.)  3.)  Date:

**EXHIBIT C**

Special Provisions

1. This grant agreement may be terminated upon thirty (30) days written notice by either party.
2. Any funds advanced to “the Subrecipient” must be returned to “the State” if the grant agreement is terminated for any reason other than completion of the project.
3. Any funds advanced to “the Subrecipient” must be expended within thirty (30) days of receiving the advanced funds.
4. “The Subrecipient” will be required to provide the formally approved Local Hazard Mitigation Plan electronically (via email or CD) at the completion of the project.
5. “The Subrecipient” agrees to have an audit conducted in compliance with OMB Circular 2 CFR 200, if applicable. If a compliance audit is not required, at the end of each audit period “the Subrecipient” will certify in writing that they have not expended the amount of federal funds that would require a compliance audit (\$750,000). If required, they will forward for review and clearance a copy of the completed audit(s) to “the State”.

Additionally, “the Subrecipient” has or will notify their auditor of the above requirements prior to performance of the audit. “The Subrecipient” will also ensure that, if required, the entire grant period will be covered by a compliance audit, which in some cases will mean more than one audit must be submitted. “The Subrecipient” will advise the auditor to cite specifically that the audit was done in accordance with OMB Circular 2 CFR 200. “The Subrecipient” will also ensure that all records concerning this grant will be kept on file for a minimum of three (3) years from the end of this audit period.

Subrecipient Initials: 1.) \_\_\_\_\_ 2.) \_\_\_\_\_ 3.) \_\_\_\_\_ Date: \_\_\_\_\_



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Assessing

**Department:** Assessing

**Meeting Date:** November 9, 2020

**Staff Contact:**

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## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

#### **Suggested Motion:**

#### **A. Land Use Change Tax**

Attached is a land use change tax release for Tax Map 005 Lot 100-000. A lot line adjustment was completed, transferring 6.67 acres of current use land from Map ID: 005-100-000 to 005-088-001. The portion which was sold was less than 10 acres and not contiguous with other lots in current use under identical ownership. A letter was sent to the landowner prior to the transfer of land, informing them of the deadline to put the land in current use. When the actual transfer occurred on June 22, 2020, the purchaser had 60 days to notify the town of their intent to continue the current use (CUB 307.01 (C)(1)B.) As no notification was received in the time frame required under Current Use Rules a Land Use Change Tax has been calculated in the amount of \$6,300, which represents 10% of the full and true market value of \$63,000.

**Suggested Motion A~** Therefore, I move to approve the Land Use Change Tax in the amount of \$6,300 for Tax Map 005 Lot 100-000, 3 Stonewall Crossing Road.

#### **B. DRA Sales Ratio Survey 2020**

I have completed a review of the information for the sales ratio survey and a filled out copy has been provided to Michele for the Board of Selectmen to review. Please note that a certification form also needs to be signed by the Board of Selectmen, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review any questions arise, please let me know.

A draft analysis of the sales data was performed through the State's data entry

program. Overall, the town's assessment to sale median ratio is expected to be about 78% for the 2020 tax year. The 257 valid sales indicate a COD of approximately 12.30 with the PRD at 1.02. The above listed figures are expected to be similar (although not exact as different sales may be included/excluded) to the DRA's analysis, which should be completed between late fall 2020 to early spring of 2021. Once the attached form is signed the final sales data will be submitted to the Department of Revenue.

The above statistics indicate that the real estate market remains very strong. Due to the high demand and continued low supply of houses on the market, we have seen a sharp increase in sale prices. The preliminary indications meet the current Department of Revenue Assessment Review Guidelines regarding statistics.

**Suggested Motion B~** Therefore, I move to accept and sign, the 2020 DRA Sales Ratio Study.

**C. Levy of December 2020 Tax Warrant**

The attached is a Levy of 2020 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$25, 971,350.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

**Suggested Motion C~** Therefore, I move to approve and sign the December 2020 Tax Warrant in the amount of \$25,971,350.00.

**D. Yield Tax, Map 002, Lot 034-001, 2 Howe Drive**

The attached is a Timber Tax Levy and Certification of Yield Tax to be collected by the Tax Collector for the cutting of timber. The Department of Revenue provides the stumpage values that are used to calculate the tax.

**Suggested Motion D~** Therefore, I move to approve and sign the Timber Tax Levy and Certification of Yield Tax in the amount of \$2.84 for Map 002, Lot 034-001, 2 Howe Drive.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Assessing Documents Nov 9 2020 BOS





OFFICE OF THE ASSESSOR  
2 Main Street  
Amherst, NH 03031  
Michele Boudreau Executive Asst.  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

## Land Use Change Tax (Item 7.1A in Cover Memo)

### LAND USE CHANGE TAX

To: Amherst Board of Selectmen  
Dr. Dean Shankle, Town Administrator

From: Richard D. Dorsett Jr., CNHA *RD*  
KRT Appraisal

Date: October 28, 2020

RE: Land Use Change Tax Release  
Map/Lot 005-100-000  
3 Stonewall Crossing Road

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Attached is a land use change tax release for Tax Map 005 Lot 100-000. A lot line adjustment was completed, transferring 6.67 acres of current use land from Map ID: 005-100-000 to 005-088-001. The portion which was sold was less than 10 acres and not contiguous with other lots in current use under identical ownership. A letter was sent to the landowner prior to the transfer of land, informing them of the deadline to put the land in current use. When the actual transfer occurred on June 22, 2020, the purchaser had 60 days to notify the town of their intent to continue the current use (CUB 307.01 (C)(1)B.) As no notification was received in the time frame required under Current Use Rules a Land Use Change Tax has been calculated in the amount of \$6,300, which represents 10% of the full and true market value of \$63,000.

### Suggested Motion:

Therefore, I move to approve the Land Use Change Tax in the amount of \$6,300 for Tax Map 005 Lot 100-000, 3 Stonewall Crossing Road.

<b>FORM</b>
<b>A-5</b>

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPALITY LAND USE CHANGE TAX BILL**

**STEP 1 - LAND USE CHANGE TAX TO BE BILLED TO:**

**PROPERTY OWNER(S) OR**     **RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:**

<b>PLEASE TYPE OR PRINT</b>	LAST NAME/CORPORATION/TRUST NAME <b>SMITH</b>	FIRST NAME/CORPORATION/TRUST NAME <b>EDWARD</b>	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS <b>3 STONEWALL CROSSING</b>		
MUNICIPALITY <b>AMHERST</b>		STATE <b>NH</b>	ZIP CODE <b>03031</b>

**STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND**

<b>PLEASE TYPE OR PRINT</b>	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED				
	(b) ACCESSIBLE STREET LOCATION <b>CHRISTIAN HILL ROAD</b>		MUNICIPALITY <b>AMHERST</b>	COUNTY <b>HILLBOROUGH</b>	
	(c) TOTAL ACRES OF PARCEL <b>6.67</b>	PARCEL TAX MAP AND LOT # <b>5                      100</b>		DEED BOOK AND PAGE # <b>9311           2689</b>	
	(d) CHECK ONE BELOW: <input checked="" type="checkbox"/> <b>PARTIAL RELEASE</b> <input type="checkbox"/> <b>FULL RELEASE</b> <input type="checkbox"/> <b>RIGHT OF WAY LAND USE CHANGE TAX</b>				

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

**STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)**

(a) Owners Name When Land Was First Recorded in Current Use: <b>BENJAMIN F. JACOBSON</b>	DEED BOOK AND PAGE # <b>2363           343</b>	
(b) Total Number of Acres Originally Enrolled in Current Use	<b>90.38</b>	
(c) Total Number of Acres Previously Released Since The Original Recording	<b>0</b>	
(d) Number of Acres Subject to the LUCT Per This Assessment	<b>6.67</b>	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	<b>83.71</b>	

<b>FORM</b>
<b>A-5</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MUNICIPALITY LAND USE CHANGE TAX BILL**  
 (continued)

**STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX**

(a) Narrative Description of the Disqualification: <b>LOT SOLD AND IS NOT CONTIGUOUS TO OTHER LAND IN CURRENT USE UNDER SAME OWNERSHIP. OWNER DID NOT NOTIFY WITHIN 60 DAYS (CUB 307.01(C)(1)B)</b>	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<b>06/22/2020</b>
(c) Full and True Market Value at Time of Change in Use	\$ <b>63,000</b>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ <b>6,300</b>

**STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS**

TYPE OR PRINT NAME (in black or dark blue ink) <b>PETER LYON</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>DWIGHT BREW</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>REED PANASITI</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>THOMAS P. GRELLA</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>JOHN D'ANGELO</b>	SIGNATURE (in black or dark blue ink)	DATE

**STEP 6 - BILL LAND USE CHANGE TAX TO: (COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)**

LAST NAME/CORPORATION/TRUST NAME <b>SMITH</b>		FIRST NAME/CORPORATION/TRUST NAME <b>EDWARD</b>	INITIAL
MAILING ADDRESS <b>3 STONEWALL CROSSING ROAD</b>			
MUNICIPALITY <b>AMHERST</b>	STATE <b>NH</b>	ZIP CODE <b>03031</b>	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<b>06/22/2020</b>		
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	<b>10/28/2020</b>		
(d) Full and True Market Value at Time of Change in Use	\$ <b>63,000</b>		
(e) Land Use Change Tax Due	\$ <b>6,300</b>		

<b>FORM</b>
<b>A-5</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MUNICIPALITY LAND USE CHANGE TAX BILL**

(continued)

**STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)**

(a) MAKE CHECKS PAYABLE TO: <b>TOWN OF AMHERST</b>		
(b) MAIL TO: <b>GAIL P. STOUT, TAX COLLECTOR</b>		
MAILING ADDRESS: <b>2 MAIN STREET</b>		
MUNICIPALITY <b>AMHERST</b>	STATE <b>NH</b>	ZIP CODE <b>03031</b>
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: <b>2 MAIN ST, AMHERST, NH</b>		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: <b>9 AM - 3PM MON. THRU FRI. 2ND &amp; 4TH TUES. EVENING 4:30PM - 6:30PM</b>		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO:		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		

**STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX C COLLECTOR)**

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
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<b>FORM</b>
<b>A-5</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MUNICIPALITY LAND USE CHANGE TAX BILL**  
INSTRUCTIONS  
**GENERAL INSTRUCTIONS**

**WHO MUST FILE**

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

**WHEN TO FILE**

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

**WHERE TO FILE**

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

**BILLING AND COLLECTION OF THE TAX**

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

**APPEAL OF LAND USE CHANGE TAX**

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

**ADA**

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

**NEED HELP?**

Contact your Municipality or Municipal and Property Division at (603) 230-5950.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MUNICIPALITY LAND USE CHANGE TAX BILL**  
INSTRUCTIONS

**LINE-BY-LINE INSTRUCTIONS**

**The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.**

**STEP 1**

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

**STEP 2**

- (a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
- (b) Provide the parcel street location, municipality, and country on which the change in use occurred.
- (c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
- (d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

**STEP 3**

- (a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
- (b) Enter the total acres originally enrolled in current use.
- (c) Enter the total acres previously released since the original enrollment into current use.
- (d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
- (e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

**STEP 4**

- (a) Provide the description of the land disqualification.
- (b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
- (c) Provide the full and true market value of the land at the time of change in use.
- (d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

**STEP 5**

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.

**STEP 6**

- (a) Provide the name and address of the party to whom the tax is to be billed.
- (b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
- (c) Enter the date of the Land Use Change Tax Notice.
- (d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
- (e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

**STEP 7**

- (a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
- (b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the Municipal Tax Collector's physical office location.
- (d) Enter the Municipal Tax Collector's hours of operation.
- (e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
- (f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
- (g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

**STEP 8**

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**WARRANT FOR LAND USE CHANGE TAX**

**STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:**

NAME OF MUNICIPALITY <b>AMHERST</b>		
STREET ADDRESS <b>2 MAIN STREET</b>		
MAILING ADDRESS <b>2 MAIN STREET</b>		
MUNICIPALITY <b>AMHERST</b>	STATE <b>NH</b>	ZIP CODE <b>03031</b>

**STEP 2 - COLLECTION OF LAND USE CHANGE TAX**

(a) State of New Hampshire, County of: <b>HILLSBOROUGH</b>	
(b) To: <b>GAIL P STOUT</b>	Municipal Collector of taxes
(c) for the municipality of: <b>AMHERST</b>	in said County.
(d) In the name of said State you are directed to collect the <b>LAND USE CHANGE TAX</b> in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ <b>6,300</b>
(e) Given under our hands at	
(f) This day of	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY <b>EDWARD SMITH</b>	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS <b>3 STONEWALL CROSSING ROAD AMHERST, NH 03031</b>	
(h) MUNICIPAL TAX MAP <b>005</b>	LOT NUMBER <b>100</b>

**STEP 3 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS**

TYPE OR PRINT NAME (in black or dark blue ink) <b>PETER LYON</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>DWIGHT BREW</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>REED PANASITI</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>THOMAS P. GRELLA</b>	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) <b>JOHN D'ANGELO</b>	SIGNATURE (in black or dark blue ink)	DATE

<b>FORM</b>
<b>A-5W</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**WARRANT FOR LAND USE CHANGE TAX**

**INSTRUCTIONS**

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**WHEN TO FILE**

The Municipal Assessing Officials, upon their approval of a Form A-5, Municipality Land Use Change Tax Bill, shall concurrently approve and sign the Form A-5W, Warrant For Land Use Change Tax.

**WHO MUST FILE**

The Municipal Assessing Officials shall complete Form A-5W, Warrant For Land Use Change Tax, as approved by the board, to serve as the warrant with which the Municipal Tax Collector shall collect the Land Use Change Tax from the landowner or the right-of-way responsible party.

**WHERE TO FILE**

The completed and signed original Form A-5W shall accompany the original Form A-5 and two copies to be delivered to the Municipal Tax Collector. The Municipal Assessing Officials shall retain a copy of both the Form A-5 and the Form A-5W for their records.

**TAX COLLECTOR PROCEDURES**

Upon receipt of the Form A-5W, Warrant For Land Use Change Tax, and Form A-5, Municipality Land Use Change Tax Bill, the Municipal Tax Collector shall mail a duplicate copy of the Form A-5 to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 18 months of the date upon which the Municipal Assessing Officials receive written notice of the change of use from the landowner or his agent, or within 18 months of the date the Municipal Assessing Officials actually discover that the Land Use Change Tax is due and payable. Upon receipt of payment from the property owner, the Municipal Tax Collector shall forward the original Form A-5 to the county registry of deeds for the purpose of releasing the recorded contingent lien as indicated by the A-5 on all, or only a portion of the property. The recording fee shall be payable by the property owner. Upon receipt of payment from the right-of-way responsible party, the Form A-5 does not get recorded at the registry of deeds. In either case, a copy of the paid Form A-5 bill shall be given to the Municipal Assessing Officials for their records.

**WHEN TAX IS DUE**

Payment of Land Use Change Tax and the recording fee shall be due not later than 30 days after mailing of the tax bill. Interest at the rate of 18 percent per annum shall be due on any taxes not paid within the 30-day period.

**COLLECTION OF UNPAID TAX**

Land Use Change Tax assessments create a lien against the property owner or the right-of-way responsible party. The tax lien shall continue for a period of 24 months. Unpaid tax is subject to collection proceedings pursuant to RSA 80.

**ADA**

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the New Hampshire Department of Revenue Administration.

**NEED HELP?**

Contact the Municipal and Property Division at (603) 230-5950.

**LINE-BY-LINE FORM INSTRUCTIONS**

**STEP 1**

The Municipal Assessing Officials shall provide the name of the municipality and mailing address in which the taxable property is located.

**STEP 2**

- (a) Name of the county in which the property is located.
- (b) Name of the Municipal Tax Collector.
- (c) Name of the municipality in which the property is located.
- (d) The amount of Land Use Change Tax due and payable.
- (e) The name of the municipality.
- (f) The month, day, and year of the warrant.
- (g) The property owner or right-of-way responsible party and address to whom the tax is being assessed.
- (h) The tax map and lot number of the property on which the Land Use Change Tax is being assessed.

**STEP 3**

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.



## DRA Sales Ratio Survey (Item 7.1 B in cover Memo)

### Memorandum

**TO:** Dr. Dean Shankle, Town Administrator  
Town of Amherst

**FROM:** Richard D. Dorsett Jr., CNHA RD  
KRT Appraisal  
Contracted Assessor Agent's

**DATE:** October 27, 2020

**RE:** DRA Sales Ratio Survey 2020

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I have completed a review of the information for the sales ratio survey and a filled out copy has been provided to Michele for the Board of Selectmen to review. Please note that a certification form also needs to be signed by the Board of Selectmen, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review any questions arise, please let me know.

A draft analysis of the sales data was performed through the State's data entry program. Overall, the town's assessment to sale median ratio is expected to be about 78% for the 2020 tax year. The 257 valid sales indicate a COD of approximately 12.30 with the PRD at 1.02. The above listed figures are expected to be similar (although not exact as different sales may be included/excluded) to the DRA's analysis, which should be completed between late fall 2020 to early spring of 2021. Once the attached form is signed the final sales data will be submitted to the Department of Revenue.

The above statistics indicate that the real estate market remains very strong. Due to the high demand and continued low supply of houses on the market, we have seen a sharp increase in sale prices. The preliminary indications meet the current Department of Revenue Assessment Review Guidelines regarding statistics.

**Recommended Motion:**

Therefore, I move to accept and sign, the 2020 DRA Sales Ratio Study.

The following are the definitions for the COD and PRD.

The COEFFICIENT OF DISPERSION (COD) is the most common measure of uniformity in sales ratio studies. It indicates how tightly the ratios are clustered around the median ratio. The COD is a proportional measure found by taking the average of the absolute deviation of ratios about the median, and dividing by the median ratio. The lower the COD, the greater uniformity in appraised values. The maximum allowable COD is 20.0.

The COD CONFIDENCE INTERVAL provides a range estimate in which the true town COD is expected to lie with a 95% level of confidence. The standard in New Hampshire requires the COD to be 20.0 or less for both residential and commercial/industrial property in order for a town to be in compliance. Although the ideal COD is 0.0, that goal can never be expected in an open and dynamic real estate market. In order to achieve the minimum standard for compliance, the lower tail of the confidence interval must reach a COD of 20.0 or less.

The PRICE-RELATED DIFFERENTIAL (PRD) is used to measure value related inequities in the appraisal system, referred to as regressivity or progressivity. Appraised values are regressive if high value properties are under appraised relative to low value properties and progressive if high value properties are over appraised relative to the low value properties. The PRD is found by taking the mean (average) ratio of the sample and dividing by the weighted (aggregate) mean ratio.

The PRD CONFIDENCE INTERVAL provides a range in which the true town PRD is expected to lie with a 95% level of confidence. The standard calls for a PRD to fall between 0.98 and 1.03 in order for a town to be in compliance. A PRD above 1.03 suggest that the appraisal process may be regressive. A PRD below 0.98 suggest that the appraisal process may be progressive. The ideal confidence interval will overlap a measure of 1.00. In order to achieve the minimum standard for compliance one tail of the confidence interval must either overlap 0.98 or 1.03.

If there are any questions, please feel free to contact me at your convenience.

2020  
EQUALIZATION  
MUNICIPAL ASSESSMENT DATA  
CERTIFICATE



MUNICIPALITY: Amherst

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)  
(Assessor if City)*

DATE

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAME OF CONTACT PERSON: Richard Dorsett

EMAIL: richar\_dorsett@krtappraisal.com

OFFICE PHONE NUMBER: 603-236-1692

OFFICE HOURS: M-F, 8 AM to 4 PM

*(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)*

***(Please check appropriate box, if applicable)***

- Full Reval
- Cyclical Reval  
*(values updated)*
- Cyclical In Progress
- Partial
- Update/  
Statistical

NAME OF COMPANY DOING REVALUATION WORK: KRT Appraisal

*(Please state if done in-house)*

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please sign, scan, and upload this page to <https://ratiostudy.org/>



# 2020 Ratio Study Summary Report

10/27/2020 10:59:33 AM

Town Name: Amherst, Hillsborough County

Date Range: 10/01/2019 through 09/30/2020

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid %	Valid PA34 %	Valid PA34 %	UT#	UT %
11	Single Family Home	79.49	78.85	76.40	78.32	79.93	11.11	1.01	201	147	183 91.0%	134 73.2%	183 100%		
70	Waterfront	87.65	83.14	0	81.70	0	22.54	1.07	6	6	5 83.3%	5 100%	5 100%		
12	Multi Family 2-4 Units	0	0	0	0	0	0	0	1	1	1 100%	1 100%	1 100%		
14	Single Res Condo Unit	76.11	75.48	73.39	75.39	77.71	9.70	1.01	60	37	45 75.0%	27 60.0%	44 97.8%		
18	Mfg Housing Without Land	0	0	0	0	0	0	0	1	1	1 100%	1 100%	1 100%		
22	Residential Land	92.16	96.53	78.10	83.53	90.80	12.72	1.10	32	22	13 40.6%	10 76.9%	13 100%		
33	Commercial L&B	82.96	83.72	0	85.37	0	15.47	0.97	4	4	4 100%	4 100%	4 100%		
44	Commercial Condo	0	0	0	0	0	0	0	2	2	1 50.0%	1 100%	1 100%		
45	Industrial Condo	0	0	0	0	0	0	0	2	0	1 50.0%	0 0%	1 100%		
56	Condominiumized Land Site	59.75	55.91	0	61.65	0	11.95	0.97	11	8	4 36.4%	4 100%	4 100%		
57	Unclass/Unk Other	65.11	67.35	0	66.05	0	18.83	0.99	9	6	4 44.4%	2 50.0%	4 100%		
AA	Any & All	79.24	78.44	76.05	77.75	79.28	12.30	1.02	324	229	257 79.3%	184 71.6%	257 100%		
GC1	Area Improved Res	78.98	78.39	76.42	78.10	79.55	11.11	1.01	263	186	230 87.5%	163 70.9%	230 100%		
GC2	Area Improved Non-Res	83.56	83.72	0	77.05	0	24.09	1.08	9	7	6 66.7%	5 83.3%	6 100%		
GC3	Area Unimproved	92.16	96.53	78.16	83.53	90.96	12.72	1.10	32	22	13 40.6%	10 76.9%	13 100%		
GC4	Area Misc	62.43	59.61	59.15	64.17	71.53	18.99	0.97	20	14	8 40.0%	6 75.0%	8 100%		

# 2020 Ratio Study Summary Report

10/27/2020 10:59:33 AM

Town Name: Amherst, Hillsborough County

Date Range: 10/01/2019 through 09/30/2020

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.



Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	77.10	78.44	79.13	1.01	1.02	1.03	12.30	257
Group (GC1)	Area Improved Res	77.10	78.39	79.13	1.00	1.01	1.02	11.11	230
Group (GC2)	Area Improved Non-Res	0	83.72	0	0	1.08	0	24.09	6
Group (GC3)	Area Unimproved	76.23	96.53	99.46	1.06	1.10	1.19	12.72	13

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	False
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	True
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	True
Strata-GC1	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC2	Median Confidence Interval should overlap overall median +/- 5%	N/A
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	True

# 2020 Equalization Information

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## PROPERTY CODES INSTRUCTIONS

### What are property codes?

Property codes classify properties according to the major property types found in New Hampshire. Special property codes can be used to classify specific neighborhoods or unique property characteristics within a single municipality. ***Not every municipality will have property for each of the listed property types.***

### Why are property codes important?

Property codes allow the DRA to prepare a stratified ratio report for the individual stratum (property type or neighborhood) in a municipality. The stratified ratio reports are important for equalization to help determine the representativeness of the sample and to designate sales that may be outliers. For assessment purposes, the stratified ratio reports give a more precise picture of the assessment (i.e., ratios) and equity (i.e., coefficient of dispersion) levels in a municipality and can signal areas of the municipality where adjustments may be needed. ***The DRA will still prepare a ratio study using all sampled sales, regardless of type.***

### Property Codes

Insert the Property Code that matches the sale property at the time of the sale in the column entitled PROP CODE. If the sale property is for one type of property and the assessment is for another type of property, provide comments regarding the difference in the town notes section. For example: Land only sale, land and building assessment. The municipal comments are important in determining which assessment should be used to calculate the ratio for an individual sale. ***A property code must be inserted for each sale.***

### Modifier Codes

If there are characteristics that influence the value of the property, such as waterfront or view influence, insert the modifier code that applies to the sale in the column entitled PROP MODF. Use the modifier code that influences the actual assessment first if more than one. ***A property code must be inserted even if a modifier code is being inserted.***

### Special Codes

If you feel that you have enough sales of a unique type of property not listed above or a special neighborhood and you would like a separate stratified analysis prepared, please contact the Municipal & Property Division, Equalization Bureau and a special code will be assigned. Some examples of special codes that have been used in the past are: L/O Condos, Utility Lockers, Camps & Historic Districts.

### Classification Codes

The Assessing Standards Board adopted the following three strata for reviewing municipalities: Improved Residential, Improved Non-residential, and Unimproved. Assessment Review codes GC1, GC2, and GC3 have been developed to stratify the sales into three categories. Assessment Review code GC4 is used for all sales that do not fit into the three Assessment Review categories. These codes are not assigned by the municipalities. They are automatically assigned by the DRA as a result of the property codes provided by the municipalities.

#### WHO TO CONTACT?

All questions or concerns regarding equalization, including the assignment of special codes, should be directed to the Municipal & Property Division, Equalization Bureau at (603) 230-5950.



**PROPERTY CODES**

CODE(S)	PROPERTY TYPES	CONDENSED NAME	*CLASS	**CLASSIFICATION CODE(S)
<b>Improved Residential Land &amp; Building or Building Only Codes</b>				
11	Single Family Home	SFHM	R	GC1
12	Multi-Family 2-4 Units	MFHM	R	GC1
13	Apartment Building 5+ Units	APT5	C	GC1
14	Single Residential Condominium Unit - Even if the unit is part of multi unit block - Condex	RC1U	R	GC1
15	Residential Condominium 2-4 Unit Building - purchase of multiple units	RC24	R	GC1
16	Residential Condominium 5+ Unit Building - purchase of multiple units	RC5+	C	GC1
17	Manufactured Housing with Land (see definition in Glossary)	MHWL	R	GC1
18	Manufactured Housing without Land (see definition in Glossary) RSA 674:31 (metal frame, permanent chassis)	MHNL	R	GC1
19	Unclassified/Unknown Improved Residential - Land/Camper/Camp/Garage outldg	UIR	U	GC1
20	Building Only - Residential (Land Leased Properties) RSA 674:31-a (Includes pre-site built housing)	RSBO	R	GC1
<b>Land Only Codes</b>				
22	Residential Land	RESL	R	GC3
23	Commercial Land	COML	C	GC3
24	Industrial Land	INDL	I	GC3
25	Mixed Use Residential/Commercial Land	RECL	C	GC3
26	Mixed Use Commercial/Industrial Land	CMIL	C	GC3
27	Unclassified/Unknown Land	UUKL	U	GC3
<b>Non-Residential Land &amp; Building Codes</b>				
33	Commercial Land & Building	CMLB	C	GC2
34	Industrial Land & Building	INLB	I	GC2
35	Mixed Use Residential/Commercial Land & Building	RCLB	C	GC2
36	Mixed Use Commercial/Industrial Land & Building	CILB	C	GC2
37	Unclassified/Unknown Non-Residential Land & Building	UULB	U	GC2
38	Building Only - Commercial/Non-Residential	NRBO	C	GC2
<b>Non-Residential Condo Codes</b>				
44	Commercial Condominium	COMC	C	GC2
45	Industrial Condominium - Airport Hangars	INDC	I	GC2
46	Unclassified/Unknown Non-Residential Condominium	UUNC	U	GC2
<b>Other Codes</b>				
55	Boatslip Only - Dockominium	BSLP	R	GC4
56	Condominiumized Land Site - Campgrounds	COLS	R	GC4
57	Unclassified/Unknown Other - Easements	UUOT	U	GC4
58	Garage/Storage Unit - Condo garage spaces, parking	STUT	R	GC4
59	Dry Berth	DBTH	R	GC4

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CODE(S)	MODIFIER CODE(S)	CONDENSED NAME
70	Waterfront	WTRF
71	Water Access	WTRA
72	Island	ISLD
73	Waterfront Influence	WTRI
74	View Influence - Positive	VEW+
75	View Influence - Negative	VEW-
76	Homes with Accessory Dwelling Units	HADU
<b>SPECIAL CODES</b>		
Special Codes are available at the request of assessing officials for unique property types or neighborhoods. See instructions on the following pages.		

**\*CLASS**

- R = RESIDENTIAL
- C = COMMERCIAL
- I = INDUSTRIAL
- U = UNKNOWN/UNCLASSIFIED

**\*\*CLASSIFICATION CODES:**

*(Assigned by DRA)*

- GC1 = IMPROVED RESIDENTIAL
- GC2 = IMPROVED NON-RESIDENTIAL
- GC3 = UNIMPROVED
- GC4 = MISCELLANEOUS

## Exclusion Codes

It is the intent of the Department of Revenue Administration to use only arm's length transactions that sold for market value in the conduct of the ratio study (see *Statutory Authority and Glossary* on page 17 for "arm's length" and "market value" definitions).

As in prior years, assessing officials are requested to provide comments regarding various aspects of a sale. The DRA is providing assessing officials with exclusion codes to explain the conditions of the excluded sales. Put exclusion codes in the space provided titled "Exclusion Code." If there is more than one reason for excluding a sale, include additional exclusion codes in the same area. **DO NOT use exclusion (or any other) codes to describe a change in assessed values from the prior EQ year.** Assessing officials may choose to make comments in the town notes section instead of using codes.

It is the DRA's intention to utilize as many sales as possible. Unfortunately, this is not always possible. The sales and corresponding codes in the exclusion code table are typically not considered to be arm's length transactions. Therefore, they are not used in the ratio study. The sale may be used, however, if information is provided to the DRA regarding the terms and marketing of a sale to show that the sale meets the criteria of an arm's length transaction and it can be established that the sales price equated to market value as defined in this document.

The table on the following pages lists the most common reasons for removing the majority of sales not included in the ratio study, but does not include every reason for excluding a sale. If a sale is a non-arm's length transaction and no code is provided, **do not try to find the code that is the closest match for removing the sale!** Please provide explicit and complete remarks in the town notes section for the sale. For any code with a "yes" in the "explanation required" column, further explanation is required in addition to the exclusion code.

EXCLUSION CODE LIST		
EXCLUSION CODE	EXCLUSION REASON (USE THE MOST APPROPRIATE CODE)	MUNICIPAL EXPLANATION REQUIRED
Mismatch of Rights Sold/Assessed		
11	Property Sold Not Separately Assessed	
12	Subdivided Post Assessment /Pre Sale	
13	Improvements +/- (post sale/pre assessment)	
14	Improvements +/- (post assessment/pre-sale)	
15	Improvements +/- incomplete at assessment date -	
16	L/O Assessment - L/B Sale	
17	L/B Assessment - L/O Sale	
19	Multi-Town Property	
20	Multi-Parcel Conveyance (MPC) – Properties cannot (likely not) be sold separately	YES
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	YES
Determination of Price/Consideration		
22	Indeterminate Price/Consideration	
23	No Stamp Required Per Deed	YES
Open Market Exposure		
24	Sale Between Owners of Abutting Property	
25	Insufficient Market Exposure	YES
Ownership Interests Sold		
26	Mineral Rights	
27	Less than 100% Interest Transferred	
28	Life Estate/Deferred Possession 1 Yr +	
29	Plottage or Assemblage Impact	
30	Timeshare	
31	Easements	
32	Timber Rights	
Special Grantor/Grantee Relationships		
33	Landlord/Tenant as Grantor/Grantee	
34	Public Utility as Grantor/Grantee	
35	Government Agency as Grantor/Grantee	
36	Religious/Charitable/Educational as Grantor/Grantee	
37	Financial Entity as Grantor/Grantee	
38	Family/Relatives/Affiliates as Grantor/Grantee	
39	Divorcing Parties as Grantor/Grantee	
40	Business Affiliates as Grantor/Grantee	
41	Government Related Entity	
Sales of Convenience		
43	Short Sales	YES
45	Boundary Adjustment	
47	Other Sale of Convenience	YES
Forced Sales		
48	By Sheriff or Other Court Official	
49	Deed in Lieu of Foreclosure	
50	Tax Sale	
51	Foreclosure	YES
52	Other Forced Sale	YES
Questionable Title		
54	Deed to Quiet Title	YES
56	Other Doubtful Title	YES

EXCLUSION CODE LIST		
EXCLUSION CODE	EXCLUSION REASON (USE THE MOST APPROPRIATE CODE)	MUNICIPAL EXPLANATION REQUIRED
Other Circumstances		
57	Substantial Value in Trade	YES
58	Installment Sale	YES
60	Unidentifiable in Assessor's Records	
66	Complex Commercial Sale	YES
67	Unknown Value of Personal/Non-Taxable Property	YES
69	Assumed Lease with Unknown Terms	YES
70	Substantial Seller/Buyer Cost Shifting	YES
77	Special Assessment Encumbrance	YES
80	Subsidized or Assisted Housing	YES
81	Estate Sale with Fiduciary Covenants	
82	Deed Date Too Old or Incomplete	YES
83	Cemetery Lots	
Special DRA Consideration		
87	Over-representation of Locale (Entity, grantor) in Sample	
88	Over-representation of Property Type in Sample	YES
89	Resale in EQ Period	YES
90	RSA 79-A Current Use	
97	RSA 79-B Conservation Easement	
98	Sales Related Assessment Change	FOR DRA USE ONLY
99	Unclassified Exclusion	YES

**Exclusion Codes with Examples**

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
Mismatch of Rights Sold/Assessed			
11	Property Sold Not Separately Assessed		
12	Subdivided Post Assessment /Pre Sale	<ul style="list-style-type: none"> <li>Property subdivided between current year assessment and sale.</li> </ul>	
13	Improvements +/- (post sale/pre assessment)	<ul style="list-style-type: none"> <li>Improvements made after the sale but before April 1<sup>st</sup> of the current year.</li> </ul>	
14	Improvements +/- (post assessment/pre-sale)	<ul style="list-style-type: none"> <li>Improvements made after April 1<sup>st</sup> of the current year but before the sale.</li> </ul>	
15	Improvements +/- incomplete at assessment date -	<ul style="list-style-type: none"> <li>Generally, new construction or other types of improvements made by the buyer after the sale and before the current assessment.</li> <li>May use prior year's assessment for these sales.</li> </ul>	
16	L/O Assessment - L/B Sale	<ul style="list-style-type: none"> <li>A land only assessment and a home/bldg or other improvements built prior to April 1<sup>st</sup> of current year.</li> <li>Property code should indicate what was sold.</li> </ul>	
17	L/B Assessment - L/O Sale	<ul style="list-style-type: none"> <li>Current year assessment for land and building. Property subdivided or building removed prior to sale.</li> <li>Property code should indicate what was sold.</li> </ul>	
19	Multi-Town Property	<ul style="list-style-type: none"> <li>Sales of property which are located in more than one town or state.</li> </ul>	
20	Multi-Parcel Conveyance (MPC) – Properties cannot (likely not) be sold separately	<p>Properties that cannot or are likely not to be sold separately.</p> <ul style="list-style-type: none"> <li>House is on one parcel, well &amp; driveway on other</li> <li>House on one parcel, other parcel backland no access.</li> <li>Towns should indicate if the properties did not sell for market value. Was there a discount for purchasing multiple parcels?</li> <li>These sales may be used in the ratio study if the sale price was for market value.</li> </ul>	Yes
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	<ul style="list-style-type: none"> <li>Multi-parcel sales in which the individual parcels can or are likely to be sold separately in the future.</li> <li>Towns should indicate if the properties did not sell for market value. Was there a discount for purchasing multiple parcels?</li> </ul>	Yes
Determination of Price/Consideration			
22	Indeterminate Price/Consideration	<ul style="list-style-type: none"> <li>Sales where the sale price cannot be determined.</li> <li>This code is rarely used.</li> </ul>	
23	No Stamp Required Per Deed	<ul style="list-style-type: none"> <li>Sales where no stamp is affixed to the deed.</li> <li>Generally, these sales are pre-excluded.</li> </ul>	
Open Market Exposure			
24	Sale Between Owners of Abutting Property		
25	Insufficient Market Exposure	<ul style="list-style-type: none"> <li>Parties knew each other prior to sale</li> <li>Towns must provide an explanation and may provide comparable sales</li> </ul>	Yes

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
Ownership Interests Sold			
26	Mineral Rights		
27	Less than 100% Interest Transferred	<ul style="list-style-type: none"> <li>• Purchased ½ interest only.</li> <li>• Purchased 30% interest.</li> </ul>	
28	Life Estate/Deferred Possession 1 Yr +		
29	Plottage or Assemblage Impact	<ul style="list-style-type: none"> <li>• Sales where the combined value of multiple sites purchased is greater or less than the sum of the values of the individual sites.</li> </ul>	
30	Timeshare	<ul style="list-style-type: none"> <li>• Timeshares</li> <li>• Quartershares</li> </ul>	
31	Easements		
32	Timber Rights		
Special Grantor/Grantee Relationships			
33	Landlord/Tenant as Grantor/Grantee		
34	Public Utility as Grantor/Grantee	Typically sales to or from utilities are for easements or contain more in the sale price than just the value of the real estate	
35	Government Agency as Grantor/Grantee	<ul style="list-style-type: none"> <li>• Federal Government Agencies:                             <ul style="list-style-type: none"> <li>○ FDIC sale</li> <li>○ Housing &amp; Urban Development (HUD)</li> <li>○ Veteran's Administration</li> </ul> </li> <li>• State Agencies:                             <ul style="list-style-type: none"> <li>○ NH Dept. of Transportation</li> <li>○ Other NH state agencies</li> </ul> </li> <li>• Towns:                             <ul style="list-style-type: none"> <li>○ Tax liens</li> <li>○ School districts</li> <li>○ Conservation commissions</li> </ul> </li> </ul>	
36	Religious/Charitable/Educational as Grantor/Grantee	<ul style="list-style-type: none"> <li>• Schools</li> <li>• Churches</li> <li>• Charitable organizations.</li> <li>• Other tax-exempt organizations</li> </ul>	
37	Financial Entity as Grantor/Grantee	<ul style="list-style-type: none"> <li>• Banks</li> <li>• Mortgage companies</li> <li>• Other financial companies</li> </ul>	
38	Family/Relatives/Affiliates as Grantor/Grantee	<ul style="list-style-type: none"> <li>• Sales between immediate or extended family members</li> <li>• Sales where the grantor &amp; grantee are same</li> <li>• One of buyers &amp; one of sellers are the same person</li> </ul>	
39	Divorcing Parties as Grantor/Grantee		
40	Business Affiliates as Grantor/Grantee	<ul style="list-style-type: none"> <li>• Inter-corporate sales</li> <li>• Intra-corporate sales</li> </ul>	
41	Government Related Entity	<ul style="list-style-type: none"> <li>• New Hampshire Housing</li> <li>• Federal National Mortgage Ins.</li> </ul>	

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
Sales of Convenience			
43	Short Sales	<ul style="list-style-type: none"> <li>Sales requiring 3<sup>rd</sup> party approval</li> <li>Need MLS Sheet or MLS docket #, real estate agent name and number</li> </ul>	Yes
45	Boundary Adjustment	<ul style="list-style-type: none"> <li>Lot line adjustments</li> </ul>	
47	Other Sale of Convenience	<ul style="list-style-type: none"> <li>Relocation company sales</li> </ul>	Yes
Forced Sales			
48	By Sheriff or Other Court Official	<ul style="list-style-type: none"> <li>Sheriff's deed</li> <li>Commissioner's deed</li> <li>Indentured deed</li> </ul>	
49	Deed in Lieu of Foreclosure	<ul style="list-style-type: none"> <li>Must be indicated in title or content of deed.</li> </ul>	
50	Tax Sale		
51	Foreclosure	<ul style="list-style-type: none"> <li>Must be a foreclosure deed.</li> <li>Not to be used for sales after foreclosures.</li> </ul>	
52	Other Forced Sale		Yes
Questionable Title			
54	Deed to Quiet Title	<ul style="list-style-type: none"> <li>Clear or correct a property title</li> </ul>	
56	Other Doubtful Title	<ul style="list-style-type: none"> <li>Sales with outstanding title issues.</li> </ul>	
Other Circumstances			
57	Substantial Value in Trade		Yes
58	Installment Sale	<ul style="list-style-type: none"> <li>Sales which are not recorded and title is not transferred until all of the payments are made.</li> </ul>	Yes
60	Unidentifiable in Assessor's Records	<ul style="list-style-type: none"> <li>Sales that were incorrectly assigned to the town by the NH Mosaic system or;</li> <li>Sales where the identifying information is not enough to match it to a known property in a town.</li> </ul>	
66	Complex Commercial Sale	<ul style="list-style-type: none"> <li>Sales of commercial/industrial properties in which the sale price listed might include the value of inventory, equipment, business name, etc. in addition to the real estate.</li> </ul>	Yes
67	Unknown Value of Personal/Non-Taxable Property	<ul style="list-style-type: none"> <li>Sales where it is known that significant personal or non-taxable property was included in the sale but the amount of that property cannot be determined.</li> <li>If the value of personal property is known, the sale price can be adjusted: 10% for residential properties and 25% for commercial/industrial properties</li> </ul>	Yes
69	Assumed Lease with Unknown Terms	<ul style="list-style-type: none"> <li>Sales are encumbered with long term leases where the contracted rent is known to be substantially higher or lower than market rent.</li> </ul>	Yes
70	Substantial Seller/Buyer Cost Shifting	<ul style="list-style-type: none"> <li>Sales where the sale price is altered significantly because the buyer pays off back taxes, liens, etc.</li> </ul>	Yes



EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
		<ul style="list-style-type: none"> <li>This does not include concessions, real estate commissions, etc.</li> </ul>	
77	Special Assessment Encumbrance	<ul style="list-style-type: none"> <li>Sales where the property is encumbered by a lien or other obligation that has a substantial impact on the sale price.</li> <li>This code is rarely used.</li> </ul>	Yes
80	Subsidized or Assisted Housing	<ul style="list-style-type: none"> <li>Sales where the construction, ownership and/or occupancy is subsidized or assisted.</li> </ul>	
81	Estate Sale with Fiduciary Covenants	<ul style="list-style-type: none"> <li>Fiduciary must be indicated in the title or fiduciary covenants within the body of the deed.</li> <li>Does not include all estate sales.</li> </ul>	
82	Deed Date Too Old or Incomplete	<ul style="list-style-type: none"> <li>Sales where the date of the deed (sale) is not within a timely range of the date of recording of the deed.</li> </ul>	Yes
83	Cemetery Lots		
Special DRA Consideration			
87	Over-representation of Locale (Entity, grantor) in Sample	<ul style="list-style-type: none"> <li>Sales to or by the same grantor will be excluded from the ratio study if they represent more than 10% of the sales used in the ratio study. The sale nearest April 1<sup>st</sup> will be included.</li> <li>In small municipalities, where only one or two sales represent 10% of the sales used, the sales will be included.</li> </ul>	
88	Over-representation of Property Type in Sample	<ul style="list-style-type: none"> <li>Sales of a property type may be excluded if the # of sales is over-representative of that property type in the general population.</li> <li>Ex. Too many mobile home or condo sales. The ratio for these sales is significantly altering the ratio for the entire population.</li> </ul>	Yes
89	Resale in EQ Period	<ul style="list-style-type: none"> <li>Resale of the same property within the equalization time period.</li> </ul>	Yes
90	RSA 79-A Current Use	<ul style="list-style-type: none"> <li>Sales of property assessed in whole or in part pursuant to RSA 79-A.</li> <li>Sales may be used if a town has fewer than 20 valid sales.</li> <li>Indicate ad valorem assessed value and current use value in spaces provided.</li> </ul>	
97	RSA 79-B Conservation Easement	<ul style="list-style-type: none"> <li>Sales of property assessed in whole or in part pursuant to RSA 79-B.</li> <li>Sales may be used if a town has fewer than 20 valid sales.</li> <li>Indicate ad valorem assessed value and conservation restriction assessed value in spaces provided.</li> </ul>	
98	Sales Related Assessment Change	<b>FOR DRA USE ONLY</b>	

EXCLUSION CODES WITH EXAMPLES			
CODE	REASON	EXAMPLES/SPECIAL INSTRUCTIONS OR DOCUMENTS REQUIRED	MUNICIPAL EXPLANATION REQUIRED
99	Unclassified Exclusion	<ul style="list-style-type: none"> <li>All other sales which are deemed to be non-arm's length or did not sell for fair market value but for which no exclusion code is provided above.</li> </ul>	Yes

## NH MOSAIC EQUALIZATION SYSTEM SOFTWARE

### Overview

NH Mosaic Equalization system software is used to electronically process the annual sales-assessment ratio studies conducted by the DRA. This software was developed in conjunction with the Mosaic Parcel Map System software which contains the tax maps and assessing information for all municipalities within New Hampshire. This software enables all towns to electronically file their assessment information on a web-based platform. The software utilizes sales and assessment information provided by the county registries, municipalities' CAMA systems and the PA-34's.

The Equalization system:

1. Receives the sales from the county registries daily and includes the following information:
  - Sale Price (calc. from tax stamp)
  - Tax Stamp
  - Deed Recording Date
  - Sale Date
  - Registry Book & Page Number
  - Buyer Name
  - Seller Name
  - Deed type (if available)
2. Retrieves the following from the municipality's CAMA database:
  - Current and prior year assessments: 2019 & 2020
  - Property Type (See attached Property Code list)
  - Acreage; lot size
  - Tax Map & Lot Number
  - Building type & size
3. Attaches the PA-34 for each sale (if available). The PA-34:
  - Verifies known sale information
  - Adds information such as deed type, seller & buyer address, etc.
  - Adds Information regarding the inclusion & exclusion of the sale
4. Allows the user to enter the Mosaic Parcel Map System and see the parcel and the property record card for the sale. Municipalities have access to the Mosaic Parcel Map for their town.

### Training and Assistance

Training and assistance is available upon request from the Municipal & Property Division field staff. Contact your Municipal & Property Division Monitor. Other training is available on the DRA website at [www.revenue.nh.gov/munc\\_prop/property](http://www.revenue.nh.gov/munc_prop/property) including:

- Mosaic Property Tax Equalization Reference Guide
- Property Tax Equalization Quick Help Sheets
- Training Videos

### System Instructions

To log onto the system, go to [ratiostudy.org](http://ratiostudy.org). You should already have credentials for the system. If not, you can request credentials by submitting a technical support ticket at [support.axiomnh.com](http://support.axiomnh.com), emailing the support team at [support@axiomnh.com](mailto:support@axiomnh.com), or calling the support line at 1-888-508-8179 (603-413-4978).

#### REMINDER

Don't forget to upload your CAMA database when it is final: log in to the system and click on the "Utilities" tab and then click "Continue" next to "Upload Data".

## MUNICIPAL ASSESSMENT DATA INSTRUCTIONS

The system provides municipalities with all the sales that occurred throughout the year. However, many of those sales are ineligible for the ratio study: these are classified as "PRE-EXCLUDED" sales in the system. Those sales that are eligible for the ratio studies are classified as "UNVERIFIED" sales. Municipalities must match each unverified sale to the correct CAMA data base record. Once matched, the Equalization System will automatically retrieve information from the CAMA database and insert it into the Equalization System. **Do not provide assessment information for any pre-excluded sales.**

For all unverified sales, towns must provide:

1. The 2019 and 2020 assessments for each sale. There are no exceptions. ***The assessment must be provided even if the assessing officials determine that a sale is not arm's length or has had a revaluation.***
2. The reason for any assessment change in the town notes section such as improvements, garage added, NSA (Not Separately Assessed), land only in 2019, land and building in 2020. Every assessment that changed between 2019 and 2020 **must** have a corresponding note explaining the change. **DO NOT** use exclusion codes to explain these changes. If your municipality has had a revaluation or has done some reassessment work that affects either a portion of or the whole municipality, make a clear statement on the Equalization Certificate, indicating the reassessment work that has been done (i.e. revaluation, increased all valuations by 20%, reassessed all manufactured housing).
3. Notification if the property is in CURRENT USE:
  - Provide the ad valorem assessment (what the property would be assessed if it were not in C.U.), if available, in the assessed value space.
  - Provide the CU assessed value and the notation "CU" in the town notes section.

Using current use assessments when calculating ratios for sales will result in incorrect equalization ratios. Therefore, it is extremely important that we know which sale properties are in current use and what the ad valorem value is for those sales, if available.

4. The property code: The Property Codes Table lists the codes for each property type. If you have a property type, neighborhood, etc. that you would like stratified separately from the other sales, please call this office for a special code. For example, some municipalities have requested codes for islands, lake access, etc. If you were assigned a special code in 2019, you may still use that code.
5. Any information or comments regarding the details of the sale such as family sale, auction, etc. should be entered in the "Town Notes" section. BE SPECIFIC! DO NOT write "unqualified sale" or "not arms' length." If a sale is to be excluded, please refer to the Exclusion Codes Table and instructions provided. Those exclusion codes with YES in the explanation column must have an accompanying explanation.
6. A copy of any documentation regarding the circumstances of a sale that modifies the information provided by the vendor or by the PA-34, Inventory of Property Transfer form, which you believe the DRA should consider when determining the validity of the sale. An example of such documentation may include a copy of a municipal sales questionnaire filed by either the grantor or grantee.

### **REVIEW AND CONFIRM THAT THE INFORMATION RETRIEVED FROM THE SYSTEM IS CORRECT**

Complete the ***Municipal Assessment Data Certificate*** (see next page) and upload a ***signed*** scan to [RatioStudy.org](http://RatioStudy.org) when you have completed and released the assessment information to the DRA.

**NO RATIO SHALL BE SET PRIOR TO THE RECEIPT OF THIS FORM.**

2020  
EQUALIZATION  
MUNICIPAL ASSESSMENT DATA  
CERTIFICATE



MUNICIPALITY: \_\_\_\_\_

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)  
(Assessor if City)*

DATE

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAME OF CONTACT PERSON: \_\_\_\_\_ EMAIL: \_\_\_\_\_

OFFICE PHONE NUMBER: \_\_\_\_\_ OFFICE HOURS: \_\_\_\_\_

*(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)*

***(Please check appropriate box, if applicable)***

- Full Reval
- Cyclical Reval *(values updated)*
- Cyclical In Progress
- Partial
- Update/ Statistical

NAME OF COMPANY DOING REVALUATION WORK: \_\_\_\_\_

*(Please state if done in-house)*

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please sign, scan, and upload this page to <https://ratiostudy.org/>

## ADMINISTRATIVE REV RULE 2800

### EQUALIZATION OF ASSESSMENT FOR EACH TOWN, CITY, & UNINCORPORATED PLACE WITHIN THE STATE Administrative Rule Rev 2800

#### Rev 2803.01 Municipal Assessment Data.

(a) Assessing officials shall submit municipal assessment data to the department as part of a sales assessment ratio study used in the equalization process.

(b) Assessing officials shall verify and provide the following municipal assessing data:

- (1) The previous tax year's assessment before applying exemptions or credits;
- (2) The current tax year's assessment before applying exemptions or credits;
- (3) A statement explaining the change if there is a difference between the prior and current tax year's assessments;
- (4) Comments verifying, amending and adding to the sales information that may affect the inclusion or exclusion of the sale; and
- (5) Information the assessing officials have knowledge of which would indicate that the sale or transfer might not reflect an arms length transaction as listed in section 3.05.02 (b) of the manual.

(c) Within 45 days of notification by the department, assessing officials shall:

- (1) Electronically file municipal assessment data with the department in a format compatible with the department's electronic system; and
- (2) Certify that the municipal assessment data certificate is complete and accurate to the best of their knowledge by mailing or delivering the certificate to:

New Hampshire Department of Revenue Administration  
Equalization Bureau  
109 Pleasant Street  
P O Box 487  
Concord, New Hampshire 03301-0487.

#### Rev 2804.01 Appeals.

(a) Assessing officials may contact the department prior to the calculation of the total equalized valuation for:

- (1) Revisions as stated in Rev 2803.04 (b); or
- (2) Consideration of an alternate ratio methodology as stated in 3.11 of the manual.

(b) A municipality may appeal the total equalized valuations calculated by the department at the conclusion of the equalization process to the board of tax and land appeals in accordance with RSA 71-B:5, II.

Source, #8258, eff 1-15-05; ss by #8816, eff 2-6-07; ss by #10277, eff 2-22-13 (formerly Rev 2805.01)

**STATUTORY AUTHORITY AND GLOSSARY**

Term	General Definition and RSA/Rule
<b>Statutory Authority &amp; Administrative Rules</b>	RSA 21-J:3 VIII, requires municipal officials to report assessment information; RSA 21-J:9-a, Equalization Procedure; RSA 21-J:13 IX. Rulemaking Authority. Rev 2800.
<b>Ad Valorem Value</b>	The valuation of property prior to any adjustment for Current Use (RSA 79-A), Conservation Restriction Assessment (RSA 79-B), or exemptions.
<b>Arm's Length Transaction</b>	(1) A sale between a willing buyer and a willing seller that are unrelated and are not acting under, duress, abnormal pressure or undue influences. (2) A sale between two unrelated parties, both seeking to maximize their positions from the transaction.
<b>Assessing Officials</b>	The municipal assessors or selectmen. See RSA 75:1 (selectmen), RSA 41:2-g (elected assessors) and RSA 48:16 (city assessors) for statutory authority and duties.
<b>Assessment</b>	The gross local assessed value of a property prior to any adjustments for exemptions such as elderly, blind or disabled.
<b>Coefficient of Dispersion</b>	The C.O.D. is a measure of assessment equity and represents the average percentage deviation from the median ratio. A C.O.D. will be calculated for the entire sample and for each stratum.
<b>Current Use/Conservation Restriction Assessment</b>	The value of the property assessed in accordance with RSA 79-A or RSA 79-B.
<b>Cyclical Revaluation</b>	"Cyclical revaluation" means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. (Rev 601.16)
<b>Equalization Year</b>	October 1, 2019 to September 30, 2020.
<b>Full Revaluation</b>	"Full revaluation" means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes "full reappraisal" and "full reassessment." (Rev 601.24)
<b>Full Statistical Revaluation</b>	"Full statistical revaluation" means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes "statistical update" and "statistical reassessment." (Rev 601.25)
<b>Manufactured Housing</b>	<p>For equalization purposes, "manufactured housing" means any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical heating systems contained therein. Manufactured housing as defined in this section shall NOT include pre-site built housing or modular housing as defined below. (RSA 674:31) <b>(Use Property Code 17 or 18)</b></p> <p>For equalization purposes, "pre-site built housing" means any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation, or assembly and installation, on the building site. Pre-site built housing or modular housing shall NOT include manufactured housing, as defined above. (RSA 674:31-a) <b>(Do Not Use Property Code 17 or 18)</b></p>
<b>Market Value</b>	<p>Per Rev 601.32: The value of a property that meets the following criteria:</p> <ul style="list-style-type: none"> <li>• is the most probable price, not the highest, lowest or average price</li> <li>• is expressed in terms of money</li> <li>• implies a reasonable time for exposure to the market</li> <li>• implies both buyer and seller are informed of the uses to which the property may be put</li> <li>• assumes an arm's length transaction in the open market</li> <li>• assumes a willing buyer and willing seller, with no advantage being taken by either buyer or seller, and</li> <li>• recognizes both the present use and the potential use of the property. The term includes "full and true value."</li> </ul>
<b>Partial Update/Partial Revaluation</b>	"Partial update" means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes "partial revaluation." (Rev 601.38)
<b>Price-Related Differential</b>	The P.R.D. measures vertical inequities (differences in appraisal of low-value and high-value properties). A P.R.D. will be calculated for the entire sample and for each individual stratum.
<b>Ratio</b>	The assessment divided by the sale price equals the ratio for a single property. The mean, median and weighted mean are calculated using all of the individual sales in a sampling.
<b>Strata</b>	(Stratum, sing.) A class or subset of the population being studied. For example: residential land or manufactured housing.

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
2	10/1/2019	9215-1738	SPURRIER, DOROTHY A; SPURRIER, JAMES R L	COBLEIGH, MARK C; COBLEIGH, SHARON L	4 FERNWOOD LN	004-052-039	\$374,933	\$294,500	\$294,500	78.55 11		00	00			Monday, August 10, 2020 10:24 AM
3	10/1/2019	9215-1887	GENDRON, SUSAN MARIE	MODRAK, ANTHONY	9 NORTON ST	025-091-000	\$202,000	\$195,700	\$156,700	59.81 11		00	00			Monday, August 10, 2020 10:26 AM
5	10/1/2019	9216-0108	OBRIEN, AMY J; OBRIEN, ROBERT G	LAMONTAGNE, DANIEL M; LAMONTAGNE, KATEY L	2 CUB CIRCLE UNIT 25	002-073-023	\$156,000	\$145,000	\$141,700	92.95 14		00	00			Monday, August 10, 2020 10:29 AM
6	10/2/2019	9216-1985	SCOLLIN FAMILY REVOCABLE TRUST AGREEMENT BY TRS.; SCOLLIN, GEORGE F & TR; SCOLLIN, MAURA E & TR	SHAW, ADAM D	31 WINDSOR DR	002-146-062	\$315,000	\$244,300	\$235,400	77.56 11		00	00			Monday, August 10, 2020 10:31 AM
11	10/4/2019	9217-1965	MCCOY, LAWRENCE K; MCCOY, MARY V	COQUILLETTE, JULIA FRANCES	2 OLD MILFORD RD	005-021-000	\$335,000	\$272,500	\$272,500	81.34 11		00	00			Monday, August 10, 2020 10:32 AM
14	10/9/2019	9216-1959	BERRY, TYLER	PINEAU, CAROL A; PINEAU, JOHN C JR	109 SOUHEGAN ST	014-025-000	\$295,000	\$202,700	\$202,700	68.71 11		00	00			Monday, August 10, 2020 10:35 AM
17	10/11/2019	9219-2065	TAYLOR, SIOBHANE C; TAYLOR, STEPHEN L	NOGUEIRA, GREGORY; NOGUEIRA, GREGORY P; TAYLOR, JAMIE V	20 EATON RD	005-132-002	\$340,000	\$340,200	\$340,200	100.06 11		00	00			Monday, August 10, 2020 10:36 AM
18	10/11/2019	9219-2256	MURPHY, JENNIFER A; MURPHY, TIMOTHY W	BANNING, AUTUMN; BANNING, ELLEN	25 MERRIMACK RD	014-014-001	\$300,000	\$210,800	\$208,100	70.27 11		00	00			Monday, August 10, 2020 10:37 AM
19	10/11/2019	9219-2565	THOMPSON, RICKY L; THOMPSON, SHERRY A	CHARTIER, JEFFREY M	5 BRANDER CT	004-059-025	\$480,000	\$394,800	\$394,800	82.25 11		00	00			Monday, August 10, 2020 10:42 AM
24	10/15/2019	9220-1982	CRISP, CAROL D & TR; CRISP, STEVEN F & TR; CRISP, STEVEN F AND CAROL D CRISP REVOCABLE TRUST OF 2016 BY TRS; STEVEN F CRISP AND CAROL D CRISP REVOCABLE TRUST OF 2016 BY TRS.	ELWIN, LAURIE E; ELWIN, STEPHEN L	6 WILKINS RD	005-171-008	\$514,000	\$403,200	\$386,500	78.44 11		00	00			Monday, August 10, 2020 10:44 AM
25	10/16/2019	9220-2391	FIELD, MARJORIE A & TR; FIELD, MARJORIE A REVOCABLE TRUST OF 2016 BY TR; MARJORIE A FIELD REVOCABLE TRUST OF 2016 BY TR.	KHOURY, LAUREN C; KHOURY, SCOTT A JR	27 UPHAM RD	004-146-001	\$398,000	\$383,500	\$363,500	91.11 11		00	00			Monday, August 10, 2020 10:46 AM
27	10/16/2019	9220-2791	DANZINGER, NANCY A; DANZINGER, RICHARD L	BRYAN, ISABELLE B REVOCABLE TRUST OF 2002 BY TR; BRYAN, ISABELLE B TR; ISABELLE B BRYAN REVOCABLE TRUST OF 2002 BY TR.	111 HORACE GREELEY RD	010-073-000	\$130,000	\$129,300	\$129,300	99.46 22		00	00			Monday, August 10, 2020 10:47 AM
28	10/16/2019	9221-0101	MOSLEY, KIM; MOSLEY, PAUL	ENGALDO, AMY M; ENGALDO, ANTHONY	4 VILLAGE COMMON CT	006-103-004	\$569,933	\$523,100	\$523,100	78.08 11		00	00			Monday, August 10, 2020 10:48 AM



Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
31	10/17/2019	9221-1785	RITSEMA, COLLEEN AGENT; STONE FINANCING LLC BY AGENT;	KHAM, NGUYEN; NGUYEN, KHAM	12 RIDGEWOOD DR	004-032-006	\$399,000	\$537,300	\$337,300	84.54 11		00	00			Wednesday, August 26, 2020 8:47 AM
32	10/21/2019	9222-1330	ROBICHEAU, THOMAS L III	DUARTE, PAIGE M	6 WEST ST	025-003-000	\$251,000	\$153,500	\$153,500	61.16 11		00	00			Wednesday, August 26, 2020 9:02 AM
33	10/21/2019	9222-1621	BRINE, PAULINE F REVOCABLE TRUST BY TR; LORETTE, ADRIENNE TR; PAULINE F BRINE REVOCABLE TRUST BY TR;	PRIFTY, FREDERICK S; PRIFTY, RUTHANNE	18 MAIN ST	017-009-000	\$366,533	\$295,800	\$295,800	80.7 11		00	00			Wednesday, August 26, 2020 9:03 AM
34	10/21/2019	9222-1760	WALKER TWO THOUSAND FOURTEEN FAMILY TRUST BY TRS.; WALKER, DAVID KIRK & TR; WALKER, GLORIA & TR	GLENECK, AMY; GLENECK, JAMES	4 RALMAR RD	006-035-003	\$438,733	\$333,600	\$333,600	76.04 11		00	00			Wednesday, August 26, 2020 9:04 AM
35	10/21/2019	9222-2671	ARNOLD, ROBERT C; ARNOLD, SUSAN	ZUMMO, KARA; ZUMMO, MATTHEW P	3 PHEASANT HOLLOW LN	010-046-004	\$785,000	\$683,300	\$683,300	86.39 11		00	00			Wednesday, August 26, 2020 9:04 AM
36	10/22/2019	9223-0307	MAXFIELD, BETTY LYNN & TR; MAXFIELD, ROBERT E & TR; MAXFIELD, ROBERT E AND BETTY LYNN MAXFIELD REVOCABLE TRUST BY TRS; ROBERT E MAXFIELD AND BETTY LYNN MAXFIELD REVOCABLE TRUST BY TRS;	ISAACS, KELLY; ISAACS, STEPHEN	8 PINNACLE RD	006-077-000	\$485,000	\$472,000	\$412,000	83.23 11		00	00			Wednesday, August 26, 2020 9:05 AM
39	10/22/2019	9223-1128	CHAPMAN FAMILY GROUP LLC,	SIX PINE ROAD LLC,	6 PINE RD	008-042-000	\$1,500,000	\$943,300	\$943,300	62.89 57		00	00			Wednesday, August 26, 2020 9:05 AM
42	10/24/2019	9224-0329	MICHACHUNK DEVELOPMENT INC,	CATRAMBONE, CHERYL; CATRAMBONE, MICHAEL	13 FOUNDER'S WAY	005-059-010	\$699,000	\$542,200	\$542,200	77.57 11		00	00			Wednesday, August 26, 2020 9:06 AM
43	10/24/2019	9224-0545	GIMAK PROPERTIES LLC,	ROCHETTE, DEBRA; SANDERS, ROBERT	7-B ADAMS WAY	001-013-000	\$336,533	\$285,000	\$30,000	78.74 14		00	00			New Construction for 2020
45	10/28/2019	9225-1065	CASWELL FAMILY REVOCABLE TRUST OF 2018 BY TRS.; CASWELL, CATHERINE J TR; CASWELL, RANDY D TR	BARTLETT, THEODORE W	25 BORDER ST	014-012-000	\$305,000	\$259,200	\$248,000	84.66 12		00	00			ASSESSMENT CHANGE, QUARTERLY REVIEW UPDATE CONDITION

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
46	10/29/2019	9225-2835	NEW PENN FINANCIAL LLC ATTY.; NEWREZ LLC ATTY.; NINETEEN HUNDRED CAPITAL TRUST; MITGEE BY TR.; SHELLPOINT MORTGAGE SERVICING ATTY.; STANISLAW ANTHONY T BY MITGEE.; STANISLAW ROBERTA E BY MITGEE.; U S BANK TRUST NATIONAL ASSOCIATION TR BY ATTY.	LAMBERT, KEITH	19 OLD MONT VERNON RD	007-079-000	\$205,000	\$217,600	\$217,600	106.13 11		00	00			Wednesday, August 26, 2020 9:16 AM
47	10/29/2019	9225-0387	MINER, JAMES R	VISICH, KATHERINE T.; VISICH, TIMOTHY FRANK	8 OLD COACH LN	021-016-045	\$372,533	\$287,100	\$287,100	77.07 11		00	00			Wednesday, August 26, 2020 9:40 AM
49	10/30/2019	9225-1937	BOWEN, GAIL M TR; BOWEN, JAMES AND GAIL REVOCABLE TRUST BY TR; JAMES AND GAIL BOWEN REVOCABLE TRUST BY TR,	BARRY HOMES LLC	BROOK RD	005-027-000	\$100,000	\$204,900	\$148,200	204.9 22		00	00			NEW HOME FOR 2020. STILL UNDER CONSTRUCTION
50	10/30/2019	9225-2140	HILLER, ALYSSA; HILLER, MORGAN	BIENVENUE- BOSTON, CERISE J; BOSTON, ROBERT KEVIN	15 GEORGETOWN DR	005-077-077	\$318,000	\$291,600	\$291,000	91.7 11		00	00			Wednesday, August 26, 2020 9:42 AM
51	10/31/2019	9227-0331	DAIGLE, JUDITH R	DAIGLE, RICHARD T	14 VETERANS RD 28 (F)	002-088-028	\$185,000	\$194,100	\$188,800	89.54 14		00	00			ASSESSMENT CHANGE- QUARTERLY REVIEW- CORRECT PHYSICAL DATA
56	11/1/2019	9228-0362	TODESCA, MICHAEL	BROYER, JOETTE	33 MERRIMACK RD UNIT D	014-024-004	\$222,533	\$199,000	\$169,000	89.42 14		00	00			Wednesday, August 26, 2020 9:46 AM
57	11/4/2019	9228-1919	CAMPMAN, HERBERT W JR TRUST BY TR; CAMPMAN, MILDRED L TR; CAMPMAN, MILDRED L TRUST BY TR; HERBERT W CAMPMAN JR TRUST BY TR; MILDRED L CAMPMAN TRUST BY TR,	RICHARDS, STEWART J; RICHARDS, WENDY L	9 OAK HILL DR	020-019-000	\$335,000	\$307,800	\$307,800	91.86 11		00	00			Wednesday, August 26, 2020 9:47 AM
58	11/4/2019	9228-2347	MENDHAM, HARRIET P	GALLERY, MELISSA ANN; STANTIAL THOMAS EDWARD	5 FOUNDRY ST	017-040-000	\$550,000	\$494,300	\$494,300	89.87 11		00	00			Wednesday, August 26, 2020 9:47 AM
59	11/4/2019	9228-2536	GAMACHE BEATRICE L	JOHNSON, ERIC D; JOHNSON, NICOLE C	23 BABOOSIC LAKE RD	005-095-000	\$266,633	\$252,200	\$252,200	93.43 11		00	00			Wednesday, August 26, 2020 10:03 AM
61	11/5/2019	9228-0407	CONNELL, LESLIE A; POSDICK, MAUREEN A	BRACKETT, DANIEL ROSANNA L	16 GOWING LN	008-002-016	\$495,000	\$329,500	\$329,500	66.57 14		00	00			Wednesday, August 26, 2020 10:05 AM
63	11/6/2019	9229-1978	NAGLE, PATRICIA A	ADAMS, LISA R	135 AMHERST ST 24	005-016-024	\$289,933	\$186,500	\$186,500	84.33 14		00	00			Wednesday, August 26, 2020 10:07 AM

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
64	11/8/2019	9230-1803	IMPERATO, JUDITH A, TR; IMPERATO, JUDITH A TRUST BY TR; IMPERATO, JUDITH A; IMPERATO TRUST BY TR;	C & D REALTY TRUST BY TR; WELDON, DANIEL A TR	102 BABOOSIC LAKE RD	006-006-005	\$96,000	\$194,200	\$0	191.0622	00	00	00			NEW LOT & HOME FOR 2020
65	11/8/2019	9230-2301	CROWELL, JEANNE E; SWANSON, JEANNE E	DOUCETTE-HOWELL, BRIDGETTE M; HOWELL, ANDREW K; HOWELL, PAUL K; HOWELL, SHIRLEY M	94A MERRIMACK RD	004-091-002	\$457,000	\$428,600	\$428,600	93.7911	00	00	00			Wednesday, August 26, 2020 10:15 AM
67	11/7/2019	9231-0459	GILLON, LARISSA J; RILEY, LARISSA J; RILEY, TRAVIS M	COTE, DEBORA; COTE, STEVEN	39 BUCKRIDGE DR	007-017-039	\$5,000	\$11,000	\$11,000	220.22	00	00	00			UNBUILDABLE LOT
68	11/7/2019	9231-0529	RILEY FAMILY OF 2015 BY TRS; RILEY, LARISSA J & TR; RILEY, TRAVIS M & TR	COTE, DEBORA; COTE, STEVEN	39 BUCKRIDGE DR	007-017-039	\$449,533	\$327,300	\$327,300	72.8111	00	00	00			Wednesday, August 26, 2020 10:24 AM
69	11/7/2019	9231-1068	HANKEY, ALISON J; HANKEY, GRAHAM W	RILEY FAMILY REVOCABLE TRUST OF 2015 BY TRS; RILEY, LARISSA J; RILEY, TRAVIS M TR	5 WILKINS RD	005-120-000	\$530,000	\$351,800	\$351,800	66.3611	00	00	00			Wednesday, August 26, 2020 10:25 AM
70	11/7/2019	9231-1316	ALDERSON, DENISE N; ALDERSON, JOHN L	POPPLEWELL, KRYSYNA; ALDERSON, JOHN POPPLEWELL, RYAN	78 THORNTON FERRY RD II	004-162-002	\$385,000	\$359,100	\$359,100	93.2711	00	00	00			Wednesday, August 26, 2020 10:26 AM
71	11/7/2019	9231-1453	GANNON, JAMES J	FABRIZIO, RALPH R JR; POLLOCK, TINA	453 BOSTON POST RD	002-163-003	\$248,000	\$231,000	\$228,700	83.1511	00	00	00			ASSESSMENT CHANGE-YEAR BUILT CORRECTED
72	11/7/2019	9234-0290	DOHENY, DAVID T & TR; DOHENY, KARIN F & TR; DOHENY, KARIN F REVOCABLE TRUST BY TRS; KARIN F DOHENY REVOCABLE TRUST BY TRS;	BATEY, DANIELLE M	3 FLINT DR	004-060-013	\$439,000	\$350,800	\$350,800	79.9111	00	00	00			Monday, August 31, 2020 11:08 AM
73	11/7/2019	9234-0308	BATEY, DANIELLE	POWERS, RYAN JOHN	29 BABOOSIC LAKE RD	006-101-005	\$374,000	\$381,500	\$364,500	96.6611	00	00	00			ASSESSMENT CHANGE-PHYSICAL DATA CORRECTION, YEAR BUILT, FLOORING TYPE
75	11/15/2019	9234-2500	PEREIRA FAMILY REVOCABLE TRUST BY TRS.; PEREIRA, BENEAL D & TR; PEREIRA, DEBBIE M & TR	EARNEST, SHELBY A; EARNEST, ZACHARY M	20 GREENBRIAR LN	010-005-023	\$385,000	\$334,800	\$334,800	86.9611	00	00	00			Monday, August 31, 2020 11:13 AM
79	11/20/2019	9234-1065	ELIAS, STEPHEN P	SYLVESTER, CHRISTOPHER MICHAEL; SYLVESTER, JENNIFER ANNE	17 MOSSWOOD CIR	004-705-006	\$520,000	\$478,400	\$478,400	92.11	00	00	00			Monday, August 31, 2020 11:15 AM
81	11/20/2019	9234-1926	SCHRUBB, DONALD O; SCHRUBB, TERRI ANNE COTHARD	ERICSON, MICHAEL D A	21 CRICKET CORNER RD	004-126-000	\$384,933	\$308,800	\$308,800	80.2211	00	00	00			Monday, August 31, 2020 11:16 AM
83	11/21/2019	9234-2818	GIMAK PROPERTIES LLC,	CROATTI, CAROL; CROATTI, ROBERT	5-B ADAMS WAY	001-013-000	\$331,933	\$184,200	\$161,200	55.4956	00	00	00			ASSESSMENT CHANGE-SKETCH

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
88	11/25/2019	9236-0130	FRASER FAMILY REVOCABLE TRUST OF 2017 BY TRS.; FRASER, LINDA L & TR	SCHOEMMELL, MELISSA R; SCHOEMMELL, PETER J	4A PINEWOOD DR	001-032-002	\$435,000	\$335,800	\$337,100	77.211		00	00			ASSESSMENT CHANGE- WHIRLPOOL TUB REMOVED
93	11/20/2019	9236-2923	GIMAK PROPERTIES LLC,	SPURRIER, DOROTHY A; SPURRIER, JAMES R	4-A ADAMS WAY	001-013-000	\$334,933	\$130,900	\$30,000	39.0814		00	00			NEW CONDO FOR 2020, NOT COMPLETE AS OF 4/1 Friday, September 19, 2020 9:05 AM
94	11/27/2019	9237-2072	WOLSKY, STEVEN S	FAST BREAK INVESTMENTS LLC,	71 RTE 101A	002-077-001	\$79,000	\$84,300	\$94,300	118.3744		00	00			ASSESSMENT CHANGE-NEW HOME FOR 2020
95	11/27/2019	9237-2701	BARNES, SHIRLEY E; KONDRATUK, JARED	BARRETT, KILE; BARRETT, SARA	5 WOODBINE LN	002-173-019	\$385,000	\$262,400	\$263,300	68.1611		00	00			ASSESSMENT CHANGE DUE TO SKETCH CORRECTION
97	12/3/2019	9238-1128	COBLEIGH, MARK F; SHARON L	LEGRO, DANIEL; LEGRO, DEBRA	13 NEW BOSTON RD	021-018-043	\$310,000	\$281,900	\$281,800	90.911		00	00			Friday, September 19, 2020 9:23 AM
98	12/3/2019	9238-1401	RONDEAU, GRETA; RONDEAU, PETER	DISILVA, ALLYSON J	70 MERRIMACK RD	004-022-001	\$359,000	\$243,700	\$243,700	67.6811		00	00			Friday, September 19, 2020 9:24 AM
102	12/3/2019	9239-0025	BARSTOW, AMANDA J; WILSON, AMANDA J	OBRIEN, SUSANA; OBRIEN, WILLIAM F	29 BELLEVIEW DR	003-035-001	\$239,933	\$181,100	\$181,100	75.4814		00	00			Friday, September 19, 2020 9:24 AM
106	12/5/2019	9239-1901	WALNUT HILL LLC,	RILEY, JOSEPH E; RILEY, TERRI J	7 WHITING FARM DR	006-079-003	\$599,533	\$441,000	\$300	73.5622		00	00			Friday, September 19, 2020 9:24 AM
107	12/5/2019	9239-2122	DODGE ROAD LLC,	GRUMMETT FAMILY TRUST BY TRS.; GRUMMETT, JOAN B TR; GRUMMETT, PAUL G TR	11 KENDALL LN	021-020-027	\$125,000	\$127,100	\$127,100	101.6822		00	00			NEW HOME FOR 2020
113	12/9/2019	9240-2498	LANDA, TANIA ESQUEDA; ZEPEDA, JOSE RAMON GONZALEZ	NATIONAL RESIDENTIAL NOMINEE SERVICES INC,	14 BLUEBERRY HILL RD	006-068-029	\$393,000	\$318,600	\$318,600	81.0711		00	00			Monday, October 5, 2020 8:39 AM
114	12/9/2019	9240-2714	NATIONAL RESIDENTIAL NOMINEE SERVICES INC,	FIELD, JUANITA V; FIELD, THOMAS G JR	14 BLUEBERRY HILL RD	006-068-029	\$393,000	\$318,600	\$318,600	81.0711		00	00			Monday, October 5, 2020 8:42 AM
117	12/10/2019	9241-0519	ENDO, YUKO; YUKO, ENDO	SKOGLUND FAMILY REVOCABLE TRUST BY TRS.; SKOGLUND, EMIL E TR; SKOGLUND, KATHRYN L TR	6 BENNING ST	003-027-009	\$425,000	\$336,300	\$336,300	79.1314		00	00			Monday, October 5, 2020 8:45 AM
118	12/10/2019	9241-0519	WALNUT HILL LLC,	DESMOND, BARBARA E; DESMOND, MICHAEL J	9 WHITING FARM DR	006-079-004	\$579,933	\$442,100	\$300	76.2322		00	00			ASSESSMENT CHANGE-NEW HOME FOR 2020
119	12/10/2019	9241-1154	GIMAK PROPERTIES LLC,	ILONAKI, JUDITH	5-A ADAMS WAY	001-013-000	\$336,400	\$189,500	\$152,600	56.3356		00	00			ASSESSMENT CHANGE-NEW CONDO 2020
120	12/10/2019	9241-1174	SKOGLUND FAMILY REVOCABLE TRUST OF 2014 BY TRS.; SKOGLUND, EMIL E & TR; SKOGLUND, KATHRYN L & TR	HOYT, PAUL DANIEL; VENER, JESSICA IVY	14 WALNUT HILL RD	008-087-000	\$540,000	\$419,100	\$419,100	77.6111		00	00			Monday, October 5, 2020 8:50 AM

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCodb	MainX Notes	Town Notes
122	12/10/2019	9241-1324	CLARK, DAVID B & TR; CLARK, SUSAN E & TR; CLARK, SUSAN E REVOCABLE TRUST BY TRS; SUSAN E CLARK REVOCABLE TRUST BY TRS.	MITCHELL, ALICE HENLY, MITCHELL, EZRA PARKER	6 MACK HILL RD	019-014-000	\$975,000	\$653,800	\$653,800	65.0111		00	00			Monday, October 5, 2020 9:34 AM
123	12/11/2019	9241-2553	NOCELLA DEVELOPMENT LLC.	ALIC, AMANDA N; TOMIJE, SUSAN M	15 PETTINGALE RD	006-053-009	\$302,533	\$192,400	\$182,400	63.6111	00	00	00			Monday, October 5, 2020 9:35 AM
124	12/11/2019	9241-2614	FARMER, PATRICIA Y; FARMER, THOMAS J	MELLE, BEVERLY A; WELLE, ROBERT H	135 AMHERST ST 04	005-018-004	\$196,533	\$138,900	\$138,900	69.6114	00	00	00			Monday, October 5, 2020 9:37 AM
125	12/11/2019	9241-2751	MCCOY, KATHERINE H	REILLY, EDWARD; REILLY, JEANNE SIMHA	135 AMHERST ST 12	005-018-012	\$235,000	\$149,800	\$149,800	63.7414	00	00	00			Monday, October 5, 2020 9:38 AM
126	12/12/2019	9242-0913	HEBERT, DANIEL J; HEBERT, JEANNE M	MIELKE, DENISE K; MIELKE, HAROLD M	4 BELMONT LN	008-028-004	\$379,000	\$387,100	\$387,100	102.1411	00	00	00			Monday, October 5, 2020 9:39 AM
127	12/12/2019	9242-0958	COLUMBUS, DORI V	MCCOY, KATHERINE H	14 VETERANS RD	002-098-030	\$270,000	\$212,300	\$212,300	78.6314	00	00	00			Monday, October 5, 2020 9:38 AM
130	12/13/2019	9242-2573	LEIGHTON DEVELOPMENT LLC.	HOYT, BRYAN; HOYT, SARAH	25 POND PARISH RD	006-002-006	\$525,000	\$489,700	\$469,700	99.4711	00	00	00			Monday, October 5, 2020 9:40 AM
131	12/13/2019	9242-2646	BENTON, DOUGLAS R; BENTON, PATRICIA C	DEER, GIANA/MARIE; DEER, GREGORY RAYMOND	15 JOSEPH PRINCE LN	008-015-001	\$325,000	\$308,200	\$308,200	94.8311	00	00	00			Monday, October 5, 2020 9:40 AM
134	12/17/2019	9243-2652	BOUCHER, MARC C	BUTLER, MICHAEL A	449 BOSTON POST RD	002-163-007	\$240,000	\$195,100	\$195,100	81.2911	00	00	00			Monday, October 5, 2020 9:44 AM
137	12/17/2019	9244-0150	CHIPP, ROBERTA J; GULLAGE, ROBERTA J; CHIPP	WOOD, ANNE M; WOOD, DONALD R	314 RTE 101	008-048-001	\$289,933	\$248,000	\$248,000	85.5411	00	00	00			Monday, October 5, 2020 9:45 AM
138	12/17/2019	9244-0194	NEW HAMPSHIRE HOUSING FINANCE AUTHORITY.	MCLAURIN, BRIAN J	14 WINDSOR DR	002-146-014	\$137,500	\$230,700	\$230,700	167.7811	00	00	00			Monday, October 5, 2020 9:46 AM
141	12/19/2019	9244-2952	BARRY, WILLIAM H III TR; CLAUDETTE L MAHAR REVOCABLE TRUST AGREEMENT BY TR; MAHAR, CLAUDETTE L REVOCABLE TRUST AGREEMENT BY TR	MAEDER, BRIAN A; MAEDER, JESSICA P	9 DANBURY CIR	004-057-019	\$490,333	\$394,000	\$394,000	80.3511	00	00	00			Monday, October 5, 2020 9:47 AM
142	12/19/2019	9245-0286	DUCAL DEVELOPMENT LLC.	BRIAN S ZAGORITES LLC.	33 PENDLETON FARMS LN	001-012-000	\$315,000	\$312,000	\$30,000	99.0514	00	00	00			NEW CONDO FOR 2020. MULTI-PARCELS
143	12/20/2019	9245-1375	NEWTON, BETTY JANE A; NEWTON, MERVIND	RUSSELL REVOCABLE TRUST BY TRS.; RUSSELL, AARON H TR; RUSSELL, MELISSA A TR	NORTH ST (REAR)	003-105-016	\$3,000	\$3,200	\$3,200	106.6722	00	00	00			Monday, October 5, 2020 9:58 AM
144	12/20/2019	9245-1660	WATT, LINDA C TR; WHITING FARM REALTY TRUST BY TR.	WALNUT HILL LLC.	2 BRADFORD WAY	006-079-015	\$532,000	\$662,100	\$1,600	124.4511	00	00	00			NEW HOME FOR 2020. MULTI-PARCELS
148	12/20/2019	9245-2051	LEE, JOHN TR; R&P NEVADA TRUST BY TR.	S&E AMHERST LLC.	96 RTE 101A	002-049-000	\$1,200,000	\$1,221,800	\$1,221,800	101.8233	00	00	00			Monday, October 5, 2020 10:27 AM
149	12/20/2019	9245-2291	BRIAN S ZAGORITES LLC.	REICHLING, LINDA K FARMS LN	31 PENDLETON FARMS LN	001-012-000	\$319,200	\$316,200	\$0	99.0514	00	00	00			NEW CONDO FOR 2020
151	12/23/2019	9245-2522	DIANNE JOINT REVOCABLE TRUST OF 2017 BY TRS.; DIONNE, CANDICE & TR; DIONNE, CHRISTOPHER A TR; KENNETH R & TR	CHRIS AND LISA VUICH TRUST BY TRS.; VUICH, CHRIS AND LISA TRUST BY TRS.; VUICH, CHRISTOPHER A TR; VUICH, LISA M TR	106 CHESTNUT HILL RD	011-001-001	\$1,270,000	\$962,900	\$962,900	78.1811	00	00	00			Monday, October 5, 2020 10:29 AM

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
152	12/23/2019	9246-1626	GIMAX PROPERTIES LLC.	ROSS, CAROLA J	3-B ADAMS WAY	001-013-000	\$327,933	\$166,100	\$159,600	50.69	56	00	00			NEW CONDO FOR 2020 Tuesday, October 13, 2020 1:15 PM
155	12/24/2019	9246-2517	IRELAND, MARY S; IRELAND, TIMOTHY J	KELLEY, DIANE EVELYN	1 CARRIAGE RD	017-024-000	\$548,000	\$565,600	\$595,500	106.84	11	00	00			
158	12/27/2019	9247-2151	GREY FOX REALTY LLC.	DODGE, KAREN L; DUINN, JOHN F	66 SPRING RD	004-149-000	\$200,000	\$436,000	\$437,700	218	13	00	00			ASSESSMENT CHANGE SKETCH CORRECTION Friday, October 16, 2020 10:16 AM
159	12/27/2019	9247-2533	BREEMAN, KENNETH J JR	BENTON, PATRICIA; BRENNAN, JOHN J; PATRICIA C	4 TRANQUILITY LN	006-006-001	\$529,693	\$414,700	\$414,700	78.26	11	00	00			
160	12/27/2019	9247-2739	LANDERS, FRANK J; LANDERS, KIMBERLY	MATTOR, KAREN	11 AGLUPAY DR	002-170-011	\$346,000	\$262,400	\$261,600	76.06	11	00	00			ASSESSMENT CHANGE SKETCH CORRECTION Friday, October 16, 2020 10:19 AM
163	12/31/2019	9249-2105	ONELL-VERNEY, ROSE MARIE; VERNEY, EDWARD A	JOHNSON, KENT J; JOHNSON, PAULA J	2 HUCKABEE FARM LN	010-059-003	\$529,000	\$472,900	\$472,900	89.4	11	00	00			
164	12/31/2019	9248-2984	KENNY, JOSEPH W TR; PREW, ROBERT H REVOCABLE TRUST BY TR; ROBERT H PREW REVOCABLE TRUST BY TR.	CLEARVIEW DEVELOPMENT GROUP LLC.	BOSTON POST RD	005-159-001	\$658,000	\$492,000	\$482,000	57.34	57	00	00			Friday, October 16, 2020 10:21 AM
165	12/31/2019	9248-2987	JEP REALTY TRUST BY TR; PREW, JONATHAN TR	CLEARVIEW DEVELOPMENT GROUP LLC.	98 NEW BOSTON RD	007-072-000	\$214,533	\$900	\$900	0.42	57	00	00			Friday, October 16, 2020 10:22 AM
167	12/31/2019	9249-0386	HURLEY, LAWRENCE S	GIBBONS, DANIEL S	44 BABOOSIC LAKE RD	006-042-000	\$319,693	\$270,100	\$270,100	84.42	11	00	00			Wednesday, October 14, 2020 9:47 AM
169	12/31/2019	9249-0800	DODGE ROAD LLC.	GLOBAL SIGNAL ACQUISITIONS IV LLC.	GOWING LN	008-002-023	\$47,867	\$168,400	\$0	351.81	57	00	00			SUBDIVISION FROM 008-002-023
171	1/2/2020	9249-1267	FULMER, NANCY J TRUST BY TR; FULMER, TRACEY A TR; NANCY J FULMER TRUST BY TR.	JUNTWAIT, ERIC D; JUNTWAIT, PATRICIA H	1 CHANDLER LN	004-137-005	\$489,933	\$348,700	\$348,700	71.17	11	00	00			Friday, October 16, 2020 10:42 AM
172	1/2/2020	9249-1266	HUFFMAN, LOIS M; HUFFMAN, RICHARD C	SCAVOTTO, JOSEPH; SAMANTHA	26 CORDUROY RD	004-201-017	\$384,000	\$297,300	\$297,300	77.42	11	00	00			Friday, October 16, 2020 10:42 AM
174	1/3/2020	9250-0079	CANDY, CATHERINE E; CANDY, CHRISTOPHER M	WEAVER, BRUCE L; WEAVER, KATIE R	82 SEAVENS BRIDGE RD	002-182-004	\$275,000	\$248,900	\$248,900	90.51	11	00	00			Friday, October 16, 2020 10:00 AM
176	1/7/2020	9250-2587	HOOPER, JOANNE L	FARROW FAMILY REVOCABLE TRUST OF 2005 BY TRS.; FARROW, DEBORAH N TR; FARROW, JAMES R TR	98 LAKE FRONT ST	024-042-000	\$50,000	\$229,700	\$229,700	459.4	11	70	00			Friday, October 16, 2020 10:43 AM
177	1/8/2020	9251-0841	FRANK A REYNOLDS TRUST BY TR.; REYNOLDS, FRANK A TR; REYNOLDS, FRANK A TRUST BY TR; REYNOLDS, VICTORIA K TRUST BY TR; VICTORIA K REYNOLDS TRUST BY TR.	SAMANTHA LAKE ENTERPRISES LLC.	74 RTE 101A	002-076-000	\$899,933	\$697,000	\$697,000	77.45	33	00	00			Friday, October 16, 2020 10:43 AM

Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
181	1/10/2020	9251-2347	KIRKWOOD, GWENN H BY MTGEE, RMAC TRUST BY TR; U S BANK NATIONAL ASSOCIATION TR; RUSHMORE LOAN MANAGEMENT SERVICES LLC ATTY; U S BANK NATIONAL ASSOCIATION TR BY ATTY,	RMAC TRUST BY TR; U S BANK NATIONAL ASSOCIATION TR,	9 CUB CIRCLE UNIT 12	002-073-011	\$161,667	\$135,000	\$141,300	83.914	00	00	00			ASSESSMENT CHANGE- CONDITION CHANGED TO FAIR
182	1/10/2020	9251-2624	TRUDO, JANETTE; TRUDO, SCOTT D	HOGAN, SARAH W TR; HOGAN, SARAH W TRUST BY TRS; HOGAN, WILLIAM L TR; SARAH W HOGAN TRUST BY TRS,	135 AMHERST ST 16	005-018-016	\$260,000	\$156,900	\$156,900	60.3514	00	00	00			Friday, October 16, 2020 10:51 AM
184	1/10/2020	9253-0105	BARBARA, VIRGINIA D; BARBERA, VIRGINIA D; DAY, JOHN W; DAY, WILLIAM R	LP STREET ENTERPRISES LLC,	0 BROOKWOOD DR	005-162-001	\$147,533	\$128,200	\$300	86.922	00	00	00			WAS IN CURRENT USE AT TIME OF SALE
186	1/15/2020	9253-0441	GIMAX PROPERTIES LLC,	GARTY, E AND C TRUST BY TR; GARTY, EILEEN TR; E AND C GARTY TRUST BY TR,	3-A ADAMS WAY	001-013-000	\$334,933	\$30,000	\$30,000	8.9656	00	00	00			Friday, October 16, 2020 10:55 AM
187	1/15/2020	9253-0479	WHITTIER, KENNETH; WHITTIER, PAULA	RAJ; DRIS; RAJ; RAJAE	338 BOSTON POST RD	004-109-027	\$310,000	\$336,000	\$336,000	106.3911	00	00	00			Friday, October 16, 2020 10:59 AM
188	1/15/2020	9253-0760	MENIG, ADRIAN PAUL; MENIG, RAHELE	STILES, ASHLEY	27 MIDDLE ST	017-105-000	\$490,000	\$331,400	\$331,400	67.6311	00	00	00			Friday, October 16, 2020 11:01 AM
181	1/16/2020	9253-1787	YOUNG, ADAM E; YOUNG, REBECCA L	GREENHALGH, KERRY ANN	22 BORDER ST	014-003-000	\$304,533	\$218,800	\$210,700	71.8511	00	00	00			ASSESSMENT CHANGE- ADD WOOD DECK, CONDITION TO VERY GOOD
192	1/17/2020	9254-0043	MARTINA, SUSAN D SULLIVAN; MARTINA, VINCENT C; SULLIVAN, SUSAN D	STIFFLER, CRAIG R; STIFFLER, LESLIE	8 VETERANS RD 05 (A)	002-099-005	\$243,933	\$187,800	\$187,800	76.9814	00	00	00			Friday, October 16, 2020 11:03 AM
193	1/21/2020	9254-2159	STEINBRECHER, CHRISTIAN EXEC; STEINBRECHER, FREDERICK A SR EST BY EXEC	RC HOMES LLC,	12 DEERWOOD DR	004-045-005	\$254,000	\$244,700	\$244,700	96.3411	00	00	00			Friday, October 16, 2020 11:03 AM
196	1/27/2020	9258-1398	ALA, OKAN; ILKE, TOSUN; OKAN, ALA; TOSUN, ILKE	LOPRIORE, DOMINIC	9 NATHANIEL DR	008-016-022	\$375,000	\$261,000	\$261,000	69.611	00	00	00			Friday, October 16, 2020 11:03 AM
188	1/31/2020	9258-0064	WEADE, JEFFREY L; WEADE, SARA K	SPADORCIA, ALISON L; VEILLEUX, SIMON A	9 PAVILLION RD	006-087-000	\$398,000	\$314,700	\$314,700	78.8711	00	00	00			Friday, October 16, 2020 11:05 AM
199	2/3/2020	9258-1703	AGUILO, DENISE F; BLODGETT, DENISE F	COUGHLIN, JOHN J; COUGHLIN, PAMELA D	9 MULBERRY LN	004-005-001	\$217,533	\$180,500	\$180,500	82.9814	00	00	00			Friday, October 16, 2020 11:16 AM
203	2/4/2020	9258-1245	COGSWELL, KENNETH B	COGSWELL, NANCY E	4 ROCKY HILL RD	002-003-002	\$100,000	\$194,500	\$210,800	194.511	00	00	00			ASSESSMENT CHANGE- SKETCH CORRECTED
205	2/6/2020	9258-2652	KASS, LEE TR; KASS, LEE TRUST AGREEMENT BY TR; LEE KASS TRUST AGREEMENT BY TR,	BELVIN CHRISTY HEILEMAN 1993 TRUST BY TR; BELVIN CHRISTY HEILEMAN TR; CHRISTY HEILEMAN BELVIN 1993 TRUST BY TR,	32 JOSIAH BARTLETT RD	003-086-032	\$380,000	\$272,100	\$272,100	75.5814	00	00	00			Friday, October 16, 2020 11:27 AM

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
206	2/16/2020	9259-2681	GEORGE L SNAITH REVOCABLE TRUST OF 1987 BY TR ; MARY S SNAITH REVOCABLE TRUST OF 1987 BY TR ; SNAITH, GEORGE L & TR, SNAITH, GEORGE L REVOCABLE TRUST OF 1987 BY TR ; SNAITH, MARY S & TR; SNAITH, MARY S REVOCABLE TRUST OF 1987 BY TR	ROUSSEAU, BERNARD; ROUSSEAU, BETHANNE	9 JOSIAH BARTLETT RD	003-086-008	\$371,933	\$275,300	\$275,300	74.02 14	00	00	00			Friday, October 16, 2020 11:45 AM
207	2/17/2020	9260-1426	MELVIN G PFEIFER TRUST BY TR ; PFEIFER, ANDREW TR; PFEIFER, MELVIN G TRUST BY TR	MARJORIE J THOMPSON REVOCABLE TRUST BY TRS ; THOMPSON, GEORGE A TR; THOMPSON, MARJORIE J REVOCABLE TRUST BY TR; THOMPSON, MARJORIE J TR	8 JOSIAH BARTLETT RD	003-086-008	\$375,000	\$276,400	\$276,400	73.71 14	00	00	00			Friday, October 16, 2020 11:46 AM
208	2/17/2020	9260-1801	CARRINGTON MORTGAGE SERVICES LLC ATTY ; MARLEY, MARGARET L BY MITGEE; UPLAND MORTGAGE LOAN TRUST A MTGEEE BY TR ; WILMINGTON SAVINGS FUND SOCIETY FSB TR BY ATTY.	UPLAND MORTGAGE LOAN TRUST A BY TR ; WILMINGTON SAVINGS FUND SOCIETY FSB TR	135 AMHERST ST 18	005-018-018	\$190,000	\$187,800	\$187,800	98.84 14	00	00	00			Friday, October 16, 2020 11:47 AM
210	2/11/2020	9261-0513	GLOVER, BENJAMIN P	RUELLE, KERRI A; RUELLE, PATRICK WJ JR	17 FOUNDRY ST	017-035-000	\$300,000	\$280,300	\$280,500	93.5 11	00	00	00			Friday, October 16, 2020 11:47 AM
211	2/11/2020	9261-1301	JAMES D PAROLIN REVOCABLE TRUST BY TRS ; NANCY W PAROLIN REVOCABLE TRUST BY TRS ; PAROLIN, JAMES D & TR; PAROLIN, JAMES D REVOCABLE TRUST BY TRS; PAROLIN, NANCY W & TR; PAROLIN, NANCY W REVOCABLE TRUST BY TRS	HERNANDEZ, CYNTHIA D HERNANDEZ, RAY C LN	12 WHITTEMORE LN	005-015-003	\$688,000	\$539,400	\$539,400	77.17 11	00	00	00			Friday, October 16, 2020 11:48 AM
212	2/11/2020	9261-1421	DUCAL DEVELOPMENT LLC,	BRIAN S ZAGORITES LLC ; ZAGORITES, BRIAN S LLC	4 FENDELTON FARMS LN	001-012-000	\$105,000	\$149,000	\$0	141.9 14	00	00	00			NEW CONDO FOR 2020
214	2/14/2020	9262-1283	CARSON, EDITH B EST BY EXEC; TD BANK N A EXEC.	LEIGHTON, JON; LEIGHTON, MARNIE DR	7 PINEWOOD DR	003-021-000	\$110,000	\$114,900	\$114,800	104.38 22	00	00	00			Friday, October 16, 2020 11:53 AM
215	2/14/2020	9262-1812	CARSON, EDITH B EST BY EXEC; TD BANK N A EXEC.	PALMER, JOAN M; PALMER, JULIUS L DR	5 PINEWOOD DR	003-022-000	\$288,200	\$314,800	\$314,800	109.23 11	00	00	00			Friday, October 16, 2020 12:01 PM



Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
216	2/18/2020	9262-2936	LEAVITT, DEBORAH A. LEAVITT, RICHARD G	WARNER FAMILY REVOCABLE TRUST AGREEMENT OF 2019 BY TRS.; WARNER, DONALD J TR.; WARNER, ELIZABETH J TR	24 HORACE GREELEY RD	008-019-008	\$415,000	\$319,700	\$319,700	77.04 11		00	00			Friday, October 16, 2020 12:01 PM
218	2/18/2020	9265-0698	WINN, DAVID C	HICKEY, FREDERICK STEVEN	464 BOSTON POST RD UNIT 14	002-186-014	\$120,000	\$82,400	\$82,400	68.67 18		00	00			Friday, October 16, 2020 12:02 PM
221	2/20/2020	9265-2823	MESSIAH LUTHERAN CHURCH,	GEORGE, CHRISTOPHER M	176 AMHERST ST	018-006-000	\$321,533	\$289,300	\$271,500	83.75 57		00	00			ASSESSMENT CHANGED FROM EXEMPT PROPERTY TO TAXABLE RESIDENTIAL
222	2/27/2020	9265-2741	DEMANICHE, TIMOTHY R	MVP REVOCABLE TRUST 2020 BY TR.; PRESTIPINO, MICHAEL V TR	28 MERRIMACK RD	003-068-000	\$310,000	\$252,500	\$252,500	81.45 11		00	00			Friday, October 16, 2020 12:04 PM
223	2/27/2020	9265-2844	LEIGHTON DEVELOPMENT L L C	LYNCH, ASHLEY; LYNCH, SEAN	28 POND PARISH RD	006-002-005	\$155,000	\$125,300	\$125,300	80.84 22		00	00			Friday, October 16, 2020 12:05 PM
225	2/28/2020	9266-1701	FIFTEENSIXTEEN LIBERTY PARK LLC,	HEART GOLD 282 LLC,	282 RTE 101-15 LIBERTY PK	008-044-004	\$130,000	\$131,500	\$130,900	101.15 44		00	00			ASSESSMENT CHANGE-CORRECT INTERIOR PHYSICAL DATA
226	3/2/2020	9267-0277	BUONADONNA, LOUIS J & MARYANNE C BUONADONNA REVOCABLE TRUST 2014 BY TRS.; BUONADONNA, LOUIS J & TR.; BUONADONNA, MARYANNE C & TR.; BUONADONNA & MARYANNE C BUONADONNA REVOCABLE TRUST 2014 BY TRS.	MILLER, MING-CHUEH; MILLER, ROGER L JR	18 THISTLE DR	010-067-028	\$448,000	\$312,700	\$312,700	69.64 11		00	00			Friday, October 16, 2020 12:08 PM
231	3/2/2020	9268-1563	WILSON, KATHRYN A.; WILSON, THOMAS F.	FRASER, JAMES	108 HORACE GREELEY RD	010-067-003	\$450,000	\$366,700	\$366,700	81.49 11		00	00			Friday, October 16, 2020 12:09 PM
233	3/11/2020	9269-2965	COLUMBIAS LLC;	LASQ LLC,	8 COLUMBIA DR UNIT 2	002-028-030	\$1,213,000	\$608,300	\$608,300	50.15 45		00	00			Friday, October 16, 2020 12:10 PM
235	3/11/2020	9270-0579	CHIPARO, GAETANO N.; DEPAOLA, ALEXIS A.; THOMPSON, JANE; GAETANO, N CHIPARO	THOMPSON, CAITLIN A.; THOMPSON, DOUGLAS O	4 MADISON LN	008-077-091	\$442,533	\$329,600	\$329,600	74.48 11		00	00			Monday, October 19, 2020 8:34 AM
237	3/13/2020	9270-2275	PENNYMAC LOAN SERVICES LLC MITGEE, J RUBY; JOHN S BY MITGEE	PENNYMAC LOAN SERVICES LLC,	3 PAULS WAY	002-043-005	\$243,800	\$267,400	\$261,800	109.68 11		00	00			ASSESSMENT CHANGE-ADD WOOD DECK & HOT TUB
241	3/16/2020	9271-0762	CARRIER, SUSAN M REVOCABLE TRUST BY TR; CURRIER, SUSAN M TR BY ATTY; HARDNER, SHAYE ATTY; SUSAN M CURRIER REVOCABLE TRUST BY TR,	KF PROPERTIES LLC,	76 PONEMAH RD	004-031-000	\$650,000	\$472,400	\$472,400	72.68 11		00	00			Monday, October 19, 2020 8:41 AM

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242	3/16/2020	9271-1009	SPELLMAN TWO THOUSAND NINETEEN TRUST BY TRS.; SPELLMAN, DEBORAH D & TR; SPELLMAN, JAMES M & TR	ANDERSEN, DOUGLAS W	7 CORDUROY RD 17	004-018-417	\$188,000	\$208,300	\$147,300	110.814		00	00			ASSESSMENT CHANGE-CORRECTED SKETCH
243	3/20/2020	9272-2579	HEIMARCK, NICOLE M; HEIMARCK, STEVEN J	GINDI, COURTNEY; GINDI, JOSEPH	23 OAK HILL DR	020-043-000	\$435,000	\$339,500	\$339,500	78.0511	00	00	00			Monday, October 19, 2020 8:48 AM
244	3/20/2020	9272-2918	GIMAK PROPERTIES LLC.	JOHANSEN, SHAWN J	8-B ADAMS WAY	001-013-000	\$321,000	\$170,700	\$127,500	52.9814		00	00			ASSESSMENT CHANGE-CONDO STILL UNDER CONSTRUCTION
245	3/20/2020	9273-0029	CARLSON, ERIC J	GIUGLIEMO, CHRISTINE P; GIUGLIEMO, JOSEPH	27 HOLLY HILL DR	008-049-043	\$373,000	\$335,500	\$335,500	89.9511		00	00			Monday, October 19, 2020 8:52 AM
246	3/20/2020	9273-0511	GRACE M SCHAEFER REVOCABLE TRUST BY TR.; SCHAEFER, CARL W & TR; SCHAEFER, GRACE M REVOCABLE TRUST BY TR	OVERTON, CHRISTINA; OVERTON, GEORGE III	44 OLD MANCHESTER RD	008-080-004	\$330,000	\$317,800	\$317,800	95.311		00	00			Monday, October 19, 2020 8:53 AM
247	3/23/2020	9273-0841	WALNUT HILL LLC.	CROMPTON, NANCY S REVOCABLE TRUST BY TR; CROMPTON, NANCY S TR; CROMPTON, THOMAS A REVOCABLE TRUST BY TR; CROMPTON, THOMAS A TR; NANCY S CROMPTON REVOCABLE TRUST BY TR.; THOMAS A CROMPTON REVOCABLE TRUST BY TR.	13 WHITING FARM DR	006-079-008	\$634,833	\$464,000	\$300	73.0822		00	00			ASSESSMENT CHANGE-NEW HOME
248	3/23/2020	9273-1987	TESCONI, BARBARA B; TESCONI, DAVID W	DANAHER, BRIDGET A; DANAHER, WILLIAM M	6 JENNIFER LN	004-025-004	\$561,000	\$450,600	\$450,600	80.3211		00	00			Monday, October 19, 2020 9:12 AM
251	3/27/2020	9275-0639	KEOGH, RICHARD N	GATEWAY HOMES LLC.	AMHERST ST (REAR)	003-055-000	\$90,000	\$88,200	\$88,200	98.22		00	00			was in current use at ty
253	3/27/2020	9275-1494	WALNUT HILL LLC.	BOULANGER, ROBERT; BOULANGER, ROBERT J; BOULANGER, SARAH; BOULANGER, SARAH E	10 WHITING FARM DR	006-079-017	\$728,533	\$352,500	\$152,000	48.3822		00	00			WAS IN CURRENT USE AT TIME OF SALE NEW HOME FOR 2020, NOT YET COMPLETE
255	3/31/2020	9276-1382	JELLISSON ONE FAMILY TRUST BY TRS.; JELLISSON, CATHERINE M & TR; JELLISSON, RONALD A & TR	COMSTOCK MEAGAN L; LEKES, ERIC W	2 CHRISTIAN HILL RD	005-086-003	\$620,000	\$482,800	\$482,800	77.8711		00	00			Monday, October 19, 2020 9:19 AM

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257	3/31/2020	9276-2193	WALTON, CHRISTOPHER A	HOLDEN, VICTORIA M 1995 REVOCABLE TRUST BY TR; HOLDEN, VICTORIA M TR; VICTORIA M HOLDEN 1995 REVOCABLE TRUST BY TR;	32 HICKORY DR	002-163-057	\$340,000	\$260,400	\$260,400	76.58 11		00	00			Monday, October 19, 2020 9:19 AM
261	3/31/2020	9276-2709	EICHE, SHIRLEY A & TR; EICHE, SHIRLEY A REVOCABLE TRUST BY TR; SHIRLEY A EICHE REVOCABLE TRUST BY TR;	TYLER, LINDSAY E; TYLER, WESLEY R	30 BUCKRIDGE DR	007-017-026	\$419,000	\$321,300	\$321,300	76.68 11		00	00			Monday, October 19, 2020 9:20 AM
263	4/3/2020	9278-0112	WALNUT HILL LLC;	HEIMARCK, NICOLE; HEIMARCK, NICOLE MARIE; HEIMARCK, STEVEN; HEIMARCK, STEVEN JAMES	5 WHITING FARM DR	006-079-002	\$670,000	\$383,800	\$151,000	57.28 22		00	00			WAS IN CURRENT USE AT TIME OF SALE, NEW HOME FOR 2020, NOT YET COMPLETE
264	4/3/2020	9278-0476	VANARK, GAIL D; VANARK, WILLIAM J	GORDON, ELLEN; RANSEYER, PAMELA	84 AMHERST ST	003-080-000	\$550,000	\$384,400	\$384,400	69.69 11		00	00			Monday, October 19, 2020 9:23 AM
269	4/6/2020	9278-1774	IMPERATO, JUDITH A TR; IMPERATO, JUDITH A TRUST BY TR; JUDITH A IMPERATO TRUST BY TR;	CLARK, CAITLIN A SALESKY; CLARK, RICHARD L III	100 BARBOOSIC LAKE RD	006-006-000	\$633,533	\$521,100	\$521,100	82.25 11		00	00			Monday, October 19, 2020 9:24 AM
276	4/20/2020	9283-1470	HINRICH, DAVID C; HINRICH, LAUREN DEBORAH J	BOULEY, TRAVIS E; HEIKILA, LAUREN LN	7 CAROL ANN LN	005-083-004	\$616,000	\$506,800	\$506,800	82.27 11		00	00			Monday, October 19, 2020 9:25 AM
278	4/22/2020	9284-2036	GIANGRANDE, JAMES J	SCOTT, JACOB; SCOTT, KRISTIN DR	8 RIDGEWOOD DR	004-052-003	\$425,000	\$346,100	\$346,100	81.44 11		00	00			Monday, October 19, 2020 9:25 AM
282	4/24/2020	9285-2376	BELVIN, CHRISTY H & TR; BELVIN, CHRISTY H TRUST BY TR; BELVIN, CHRISTY HEILEMAN & TR; BELVIN, CHRISTY HEILEMAN 1993 TRUST BY TR; CHRISTY H BELVIN 1993 TRUST BY TR; CHRISTY HEILEMAN BELVIN 1993 TRUST BY TR;	BLANCHETTE, LINDSEY; BLANCHETTE, STEVE P	231 BOSTON POST RD	005-011-001	\$310,000	\$249,000	\$249,000	80.32 11		00	00			Monday, October 19, 2020 9:28 AM
285	4/30/2020	9288-0056	MARSH FAMILY REVOCABLE TRUST BY TRS.; MARSH, GEOFFREY T & TR; MARSH, MARY E & TR	NADEAU, AMELIA PEARL; NADEAU, WILLIAM J	54 COUNTY RD	006-105-001	\$383,000	\$266,000	\$266,000	69.45 11		00	00			Monday, October 19, 2020 9:29 AM
286	4/30/2020	9288-0886	BOGHIGIAN, CARLENE	TYMELESS CONSTRUCTION LLC;	59 A SEAVERNIS BRIDGE RD	002-177-001	\$127,533	\$114,900	\$114,900	90.09 22		00	00			Monday, October 19, 2020 9:30 AM
287	5/1/2020	9288-1363	MICHACHUNK DEVELOPMENT INC;	BRINGARDNER, ERIC MICHAEL	4 TRASK WAY	005-055-014	\$215,000	\$194,900	\$194,900	90.65 22		00	00			Monday, October 19, 2020 9:31 AM
288	5/1/2020	9289-0033	SCHIFFER, BRIAN; SCHIFFER, CAITLIN T	JUNEAU, RAYMOND T	17 MULBERRY LN	004-005-001	\$225,000	\$182,800	\$182,800	81.16 14		00	00			Monday, October 19, 2020 9:33 AM
289	5/1/2020	9289-0133	BRIAN S ZAGORITES LLC;	LEDOUX, CHRISTIAN N	001-012-000 FARMS LN	001-012-000	\$499,800	\$382,500	\$0	76.53 56		00	00			NEW CONDO FOR 2020
290	5/5/2020	9289-2911	BARRY HOMES LLC;	LAVOIE, KENNETH; LAVOIE, MARISSA	23 NORTH MEADOW RD	004-009-045	\$524,000	\$330,200	\$330,200	63.02 11		00	00			Monday, October 19, 2020 9:35 AM
291	5/5/2020	9290-0202	SHREEMAN, JAMES	KEYSER, ERIK M	1220 BOSTON POST RD	016-006-000	\$315,000	\$236,600	\$236,600	75.11 11		00	00			Monday, October 19, 2020 9:35 AM

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282	5/07/2020	9290-0896	DUCAL DEVELOPMENT LLC,	BRIAN S ZAGORITES LLC,	3 PENDELTON FARMS LN	001-012-000	\$315,000	\$800,000	\$0	19.0514		00	00			NEW CONDO'S FOR 2020. ALL RESOLD AGAIN AS COMPLETED BUT NOT YET ASSESSED
284	5/17/2020	9290-2826	WILSON, REBECCA H, WILSON, ROBERT H,	MURPHY, KATHLEEN, THOMAS	31 MIDDLE ST	016-010-000	\$414,000	\$289,200	\$269,200	65.0211		00	00			Monday, October 19, 2020 9:43 AM
287	5/02/2020	9291-1084	BALLANTYNE, KIMBERLY K; BALLANTYNE, TODD A	MARTEL FAMILY REVOCABLE TRUST BY TRS.; MARTEL, AMY K TR; MARTEL, DANIEL D TR	13 NORTH MEADOW RD	004-013-007	\$398,000	\$279,000	\$265,900	70.111		00	00			ASSESSMENT CHANGE. CONDITION CHANGED FROM GD TO VG QUARTERLY REVIEW
296	5/11/2020	9291-2181	WATT, LINDA C TR; WHITING FARM REALTY TRUST BY TR,	WALNUT HILL LLC,	3 BRADFORD WAY	006-079-014	\$133,000	\$161,000	\$161,000	121.0522		00	00			Monday, October 19, 2020 9:48 AM
300	5/12/2020	9292-2089	KENT FAMILY REVOCABLE TRUST 2017 BY TRS.; KENT, LISA L & TR; KENT, SCOTT P & TR	SOUSA, ANDRIA; SOUSA, VINCENT	18 TAMARACK LN	002-087-064	\$385,000	\$335,000	\$335,000	84.8111		00	00			Monday, October 19, 2020 9:50 AM
305	5/15/2020	9293-1920	LINDA J ROUSSEAU 1690 TRUST BY TR.; ROUSSEAU, LINDA J 1690 TRUST BY TR; ROUSSEAU, LINDA J TR	KEMP, MATHIEU P	17 STORYBROOK LN	004-109-020	\$659,000	\$546,300	\$546,300	82.9111		00	00			Monday, October 19, 2020 9:51 AM
306	5/15/2020	9293-1926	CAPISTRAN, DENISE	GROSBY FAMILY REVOCABLE TRUST BY TRS.; GROSBY, ALEX TR; GROSBY, CORINNE TR	7 CORDUROY RD 07	004-019-007	\$140,000	\$100,600	\$87,200	71.8614		00	00			ASSESSMENT CHANGE. CONDITION CHANGED FROM AVG TO GD-QUARTERLY REVIEW
307	5/15/2020	9293-2033	BEVERLY MCGUIRE 2014 TRUST BY TR.; MCGUIRE, BEVERLY 2014 TRUST BY TR; MCGUIRE, BEVERLY B & TR	KATHLEEN S LOCHHEAD REVOCABLE TRUST JULY 21 1994 BY TR, LOCHHEAD KATHLEEN S LOCHHEAD REVOCABLE TRUST JULY 21 1994 BY TR, LOCHHEAD KATHLEEN S TR	16 A THERTON LN	005-016-016	\$330,000	\$241,500	\$241,500	73.1814		00	00			Monday, October 19, 2020 9:54 AM
309	5/15/2020	9293-2248	DEPELLEAU, DEREK M; DEPELLEAU, SARAH A	DAVID A SPIELER REVOCABLE TRUST BY TRS.; SPIELER, DAVID A REVOCABLE TRUST BY TRS; SPIELER, DAVID A TR; SPIELER, KAREN A TR	51 THE FLUME	011-012-020	\$690,000	\$532,000	\$576,900	77.1111		00	00			ASSESSMENT CHANGE. CORRECT YEAR BUILT, CHANGE % GD FOR OUTBUILDINGS
311	5/18/2020	9294-1072	DICKINSON, ARGHIE W; DICKINSON, D JANET	KUMMER, WILLIAM THOMAS; MILLAR, CHRISTINA LEIGH	51 THE FLUME	011-012-020	\$595,000	\$532,000	\$576,900	89.4111		00	00			ASSESSMENT CHANGE- PERCENT GOOD CHANGED QUARTERLY REVIEW

Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
312	5/18/2020	9295-0048	PERRY, NANCY J & TR; PERRY, WILLIAM NANCY PERRY REVOCABLE TRUST BY TR; LAWSON, SUSAN E TR; SUSAN E TR; SUSAN E LAWSON REVOCABLE TRUST BY TR; WILLIAM T & TR; WILLIAM & NANCY PERRY REVOCABLE TRUST BY TRS.	LAWSON, SUSAN E REVOCABLE TRUST BY TR; LAWSON, SUSAN E TR; SUSAN E LAWSON REVOCABLE TRUST BY TR.	46 THE FLUME	011-072-028	\$800,000	\$697,500	\$697,500	87.19 11		00	00			Monday, October 19, 2020 10:10 AM
316	5/19/2020	9295-2480	BENJAMIN VAN DOREN HEDGES MARITAL TRUST BY TRS.; HEDGES, BENJAMIN VAN DOREN MARITAL TRUST BY TRS.; HEDGES, ELIZABETH A & TR; PLACE, SARAH TR	DICKINSON, ARCHIE W; DICKINSON, DEBRA J; DICKINSON, JANET D	118 BOSTON POST RD	017-101-000	\$710,000	\$473,800	\$473,800	66.73 11	00	00	00			Monday, October 19, 2020 10:11 AM
319	5/21/2020	9296-1441	SOUSA, ANDRIA S; SOUSA, VINCENT M	COUGHLIN, SEAN E; SPONBERG, SONYA	4 MULBERRY LN	004-005-001	\$225,000	\$184,500	\$181,900	82.14	00	00	00			ASSESSMENT CHANGE-ADD WOOD DECK
322	5/21/2020	9295-2306	STILES, ASHLEY S	CARRUTH, MICHAEL P; CARRUTH, SARAH A	27 MIDDLE ST	017-105-000	\$345,000	\$331,400	\$331,400	96.06 11	00	00	00			Monday, October 19, 2020 10:17 AM
323	5/21/2020	9296-2361	JEANNE M STONE REVOCABLE TRUST 2016 BY TR.; STONE, JEANNE M REVOCABLE TRUST 2016 BY TR; STONE, JEANNE M TR	NEWELL FAMILY TRUST BY TR.; NEWELL, JO A TR	51 BROADWAY	025-054-000	\$220,000	\$274,500	\$274,500	124.77 11	70	00	00			Monday, October 19, 2020 10:17 AM
325	5/22/2020	9297-1203	GOODRICH FAMILY REVOCABLE TRUST AGREEMENT 2017 BY TRS.; GOODRICH, CHRISTOPHER R & TR; GOODRICH, KRISTINE M & TR	LIBBY, RYAN P; SMITH-WEISS, ERIN M	26 BUCKRIDGE DR	007-017-022	\$400,000	\$299,400	\$299,400	74.65 11	00	00	00			Monday, October 19, 2020 10:17 AM
326	5/26/2020	9296-0477	GAGNON, SANDRA L; REID, SANDRA L	MERCIER, GABRIEL; MERCIER, KATRINA	150 AMHERST ST	017-104-000	\$305,000	\$246,700	\$246,700	80.86 11	00	00	00			Monday, October 19, 2020 10:18 AM
329	5/27/2020	9296-2562	NOGUEIRA, KATHRYN E; HANNAFORD, NOGUEIRA, MARK T	GAGNON, CHRISTOPHER M	14 FAIRWAY DR	004-034-118	\$399,933	\$289,800	\$289,800	74.32 11	00	00	00			Monday, October 19, 2020 10:19 AM
330	5/27/2020	9296-2930	CONNELLY FAMILY REVOCABLE TRUST BY TRS.; CONNELLY, JOSEPH M & TR; CONNELLY, TERESA M & TR	HEFFELFINGER, DAVID; SOTO, KATHERINE	1 RALMAR RD	006-035-000	\$350,000	\$248,800	\$248,800	71.09 11	00	00	00			Monday, October 19, 2020 10:20 AM
332	5/28/2020	9296-1576	FITZGERALD, DAVID L TR; FITZGERALD, KATHLEEN TR; KATHLEEN MOYA & DAVID L FITZGERALD 2018 TRUST BY TRS.; MOYA, KATHLEEN & DAVID L FITZGERALD 2018 TRUST BY TRS.; MOYA, KATHLEEN TR	MACKEY, STEPHEN H	464 BOSTON POST RD UNIT 55	002-166-055	\$110,000	\$79,000	\$75,900	71.82 57	00	00	00			ASSESSMENT CHANGE-CONDITION CHANGED TO GOOD-QUARTERLY REVIEW
333	5/29/2020	9300-1308	MITCHELL, ALICE; MITCHELL, EZRA PARKER	WARD, GRAHAM; WARD, STEPHANIE ANN	16 MAIN ST	017-009-000	\$696,000	\$486,100	\$486,100	69.54 11	00	00	00			Monday, October 19, 2020 10:22 AM

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334	6/1/2020	9300-1919	STEPANEK, LISSAL; STEPANEK, PETER B	HUNSAKER, DARAH; HUNSAKER, SHAWN LEO	18 CHESTNUT HILL RD	010-042-000	\$1,675,000	\$1,216,500	\$1,210,700	72.58 11		00	00			Monday, October 19, 2020 10:22 AM
335	6/1/2020	9301-0248	PATTEN DAVID L; PATTEN MAUREEN H	HOPHERR CHRISTINE E	487 BOSTON POST RD	013-001-008	\$500,000	\$346,100	\$346,100	69.23 11		00	00			Monday, October 19, 2020 10:23 AM
337	6/1/2020	9301-1086	LUND, KIMBERLY	MARQUIS, ANGELA M; SMITH, JEREMY J	SCHOOLHOUSE RD	006-037-002	\$307,533	\$254,200	\$254,200	82.66 11		00	00			Monday, October 19, 2020 10:26 AM
339	6/4/2020	9302-2264	BRIAN S ZAGORITES LLC,	BLANKENSTEIN, JANICE A	25 PENDLETON FARMS LN	001-012-000	\$410,533	\$156,200	\$0	38.05 14		00	00			NEW CONDO FOR 2020. SALE PRICE 1005 COMPLETE. ASSESSMENT NOT YET COMPLETE
341	6/5/2020	9303-0478	DELOID FAMILY REVOCABLE TRUST BY TRS.; DELOID, LISA L & TR; DELOID, WESLEY P & TR	ROHLFS, THOMAS J	1 SPRING RD	006-101-004	\$468,000	\$369,000	\$369,000	78.68 11		00	00			Monday, October 19, 2020 10:27 AM
343	6/5/2020	9303-1552	C & D REALTY TRUST BY TR; WELDON, DANIEL A TR	CHAMBERLAIN, BARBARA L; CHAMBERLAIN, STEVEN L	102 BABOOSIC LAKE RD	006-006-005	\$440,933	\$184,200	\$0	41.78 22		00	00			NEW LOT AND HOME FOR 2020. SALE PRICE 100%. COMPLETE. ASSESSMENT NOT COMPLETE
344	6/8/2020	9303-2502	SULLIVAN, BRIAN T	MASON RD LLC,	10 DAMON POND	010-051-001	\$175,000	\$145,500	\$145,500	83.14 11		70	00			Monday, October 19, 2020 10:30 AM
345	6/8/2020	9304-0396	SECRETARY VETERANS AFFAIRS, UNITED STATES AMERICA,	PAQUETTE, ADAM J; PAQUETTE, REBECCA	3 PAULS WAY	002-043-005	\$127,533	\$267,400	\$261,800	209.67 11		00	00			ASSESSMENT CHANGE- QUARTERLY REVIEW/ADD WOOD DECK AND HOT TUB
347	6/11/2020	9305-1757	GIMAX PROPERTIES LLC,	KAMINSTEIN, PAMELA L	9-A ADAMS WAY	001-013-000	\$334,933	\$257,000	\$30,000	76.73 14		00	00			ASSESSMENT CHANGE NEW CONDO FOR 2020. NOT COMPLETE AT ASSESSMENT DATE
348	6/11/2020	9305-2038	SISK, AMANDA; SISK, CASON D	SCHUYLER, CELIA NOELLE; SCHUYLER, TIMOTHY	10 MARTINGALE RD	004-201-003	\$480,000	\$357,000	\$357,000	74.38 11		00	00			Monday, October 19, 2020 10:37 AM
350	6/11/2020	9305-2299	HLEBICHUK, KOREY M	ROW FAMILY REVOCABLE TRUST BY TRS.; ROW, CHRISTINE M TR; ROW, PETER L TR	124 BABOOSIC LAKE RD	006-011-000	\$450,000	\$290,800	\$288,400	64.58 11		70	00			ASSESSMENT CHANGE- QUARTERLY REVIEW /ADD WOOD DECK, ADD 1/2 BATH
351	6/12/2020	9305-2585	REDMOND, DANA W; REDMOND, JO- ELLEN; REDMOND, JOELLEN	POTENZA, JULIAN RAINS; POTENZA, KATHERINE PICCOLO	86 MACK HILL RD	007-037-000	\$1,100,000	\$1,138,000	\$1,138,000	103.45 11		00	00			Monday, October 19, 2020 10:38 AM
352	6/12/2020	9305-2626	JO-ELLEN REDMOND REVOCABLE TRUST BY TR.; REDMOND, JO-ELLEN & TR; REDMOND, JO- ELLEN REVOCABLE TRUST BY TR	POTENZA, JULIAN RAINS; POTENZA, KATHERINE PICCOLO	84 MACK HILL RD	007-037-001	\$150,000	\$144,800	\$144,800	96.53 22		00	00			Monday, October 19, 2020 10:39 AM

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359	6/16/2020	9308-0025	POTENZA, JULIAN RAINS; POTENZA, KATHERINE PICCOLO	PROVENCHER, ALICIA RE; PROVENCHER, NATHAN THOMAS	31 GREEN RD	005-122-003	\$588,000	\$470,200	\$470,200	79.83 11		00	00			Monday, October 19, 2020 10:39 AM
360	6/17/2020	9308-0456	WELLEN, AMY; WIMMER, DAVID L	LYNCH, DANIEL F	9 CARRIAGE RD	017-020-000	\$390,000	\$314,700	\$314,700	80.68 11		00	00			Monday, October 19, 2020 10:39 AM
361	6/17/2020	9308-0536	SPENCER, ANNE; SPENCER, RICHARD TRUDY	HOBGOOD, DARREN L; HOBGOOD, TRUDY	2 FAIR OAKS DR	010-066-007	\$1,500,000	\$1,274,500	\$1,274,500	84.97 11		00	00			Monday, October 19, 2020 10:40 AM
363	6/18/2020	9308-2334	DUNLAP, SUSAN Y; DUNLAP, WILLIAM H	DAVIDSON, CAROLYN; DAVIDSON, JEFFREY	141 AMHERST ST	005-017-000	\$1,250,000	\$588,300	\$588,300	47.14 11		00	00			Monday, October 19, 2020 10:41 AM
364	6/18/2020	9308-2358	CHRISTY DAY REVOCABLE TRUST 1995 BY TR. ; DAY, CHRISTY REVOCABLE TRUST 1995 BY TR. DAY, JULIA A TR	ONE HUNDRED TEN BPR LLC,	110 BOSTON POST RD	017-087-000	\$420,000	\$416,700	\$416,700	99.21 11		00	00			Monday, October 19, 2020 10:41 AM
366	6/18/2020	9308-0328	HARRINGTON, L R REVOCABLE LIVING TRUST AGREEMENT BY TRS; HARRINGTON, LEE L & TR; HARRINGTON, ROBERTA F & TR; L B HARRINGTON, REVOCABLE LIVING TRUST AGREEMENT BY TRS.	SPENCER, ANNE; SPENCER, RICHARD DALY	7 CHURCH ST	017-068-000	\$672,000	\$485,500	\$485,500	72.25 11		00	00			Monday, October 19, 2020 10:42 AM
367	6/18/2020	9308-1851	HEINLEIN, JULIA	THERIAULT, MERRILL B	8 HILLSIDE AVE	024-028-000	\$360,000	\$202,900	\$202,900	56.36 11		00	00			Monday, October 19, 2020 10:42 AM
368	6/22/2020	9308-2472	PEREZ FAMILY REVOCABLE TRUST BY TRS. ; PEREZ, JOSEPH JOHN & TR; PEREZ, MARGOT H & TR	GRIGLER, FOREST DANIEL; FERRELL, STEPHANIE MORGAN	34 NATHAN LORD RD	005-022-009	\$545,000	\$485,500	\$485,500	76.82 11		00	00			Monday, October 19, 2020 10:42 AM
369	6/22/2020	9310-0320	HOWE, JULIA B; HOWE, NELSON B	DELSHAD, ARASH; DELSHAD, NADIA PATRIZIA	10 GENERAL AMHERST RD	005-022-033	\$710,000	\$557,700	\$557,700	78.55 11		00	00			Monday, October 19, 2020 10:43 AM
370	6/22/2020	9310-1197	EGAN, CHRISTINE B; EGAN, MICHAEL P	GOODWIN, KRISTIN A; GOODWIN, TAYLOR	SEAVENS BRIDGE RD	002-172-000	\$335,000	\$600	\$600	0.18 22		00	00			Monday, October 19, 2020 10:49 AM
372	6/25/2020	9311-2669	JACOBSON, ROBERT H REVOCABLE TRUST BY TR; ROBERT H JACOBSON REVOCABLE TRUST BY TR. ; STEVENS, LAURIE TR	SMITH, EDWARD M P TAYLOR	3 STONEWALL CROSSING	005-088-001	\$200,000	\$986,900	\$662,200	488.45 11		00	00			Monday, October 19, 2020 10:56 AM
374	6/26/2020	9312-1026	GRASSO, ANNA; GRASSO, NICHOLAS	DEMILIA, JEAN M; DEMILIA, RICHARD M	6 PATRICIA LN	002-012-006	\$381,000	\$320,900	\$321,100	84.23 11		00	00			ASSESSMENT CHANGE- QUARTERLY REVIEW/ CORRECT PHYSICAL DATA
375	6/26/2020	9312-1557	GOLDSTEIN, DAVID H; GOLDSTEIN, DONNA D	COLORUSSO, JAMES	13 NICHOLS RD	003-032-002	\$815,000	\$519,700	\$519,700	63.77 11		00	00			Monday, October 19, 2020 11:10 AM
376	6/26/2020	9312-1821	DYER, DONNA MARIE; DYER, MICHAEL R	YOUNG, JENNIFERA A	28 HOLLY HILL DR	008-049-031	\$495,000	\$323,200	\$323,200	66.64 11		00	00			Monday, October 19, 2020 11:10 AM

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378	6/28/2020	9312-2486	ZAGORITES, BRIAN S LLC	HUGHES, JESSICA A, HUGHES, ROBERT	4 PENDELTON FARMS LN	001-072-000	\$421,733	\$148,000	\$0	35.33 14		00	00			NEW CONDO FOR 2020. SOLD AS 100% COMPLETE. ASSESSMENT NOT COMPLETE
379	6/29/2020	9312-2504	SCBIBNS, NANCY, WILCHKA, NANCY J	DRAGO, JAMES D, DRAGO, JAMES OB, O'BRIEN, JUDITH A	35 CHESTNUT HILL RD	010-038-000	\$350,000	\$288,100	\$298,100	85.17 11		00	00			Monday, October 19, 2020 11:16 AM
380	6/29/2020	9313-0641	HUGHES, JESSICA A, HUGHES, ROBERT	NELSON, NICOLE; NELSON, RICHARD	9 ARROW LN	004-080-014	\$410,000	\$369,800	\$369,800	80.22 11		00	00			Monday, October 19, 2020 11:16 AM
383	6/30/2020	9314-0247	BERNSON, C ROTH; JOHNSON, DARYL D	PIEKARSKI, JUDITH; PRUNIER, DAVID R	31 STORYBROOK LN	004-109-013	\$530,000	\$392,600	\$392,600	74.08 11		00	00			Monday, October 19, 2020 11:17 AM
384	6/30/2020	9314-0692	CHARTIER, NATLEY; LUNATI, DAVID G; LUNATI, NATLEY	CARABIN, CHRISTOPHER E	27 AGLIPAY DR	002-170-004	\$285,000	\$237,800	\$247,100	89.74 11		00	00			ASSESSMENT CHANGE. CONDITION CHANGED TO FAIR. QUARTERLY REVIEW
385	6/30/2020	9314-0733	CARABIN, CHRISTOPHER	BERHANE, BINYAM; BINYAM, BERHANE	495 BOSTON POST RD	013-001-007	\$480,000	\$341,600	\$359,600	71.17 11		00	00			ASSESSMENT CHANGE. QUARTERLY REVIEW, ADD WOOD DECK
386	6/30/2020	9314-1234	MICHACHUINK DEVELOPMENT INC,	FOISIE, SAMUEL	10 LYNEBOROUGH HRD	005-059-002	\$169,000	\$129,600	\$129,600	76.69 22		00	00			Monday, October 19, 2020 11:20 AM
387	7/1/2020	9314-1650	EDWARDS, JEAN P & TR; EDWARDS, JEAN P REVOCABLE TRUST BY TR; JEAN P EDWARDS REVOCABLE TRUST BY TR,	HEROUX, JASON P TR; JPH TWO THOUSAND NINETEEN REVOCABLE TRUST BY TR,	14 VETERANS RD (S)	002-098-032	\$315,000	\$231,200	\$231,200	73.4 14		00	00			Monday, October 19, 2020 11:20 AM
388	7/1/2020	9314-2261	CRAWFORD, DIANE M REVOCABLE TRUST BY TR; CRAWFORD, DIANE M TR; CRAWFORD, JOSEPH B III REVOCABLE TRUST BY TR; CRAWFORD, JOSEPH B III TR; CRAWFORD, JOSEPH B TR; DIANE M CRAWFORD REVOCABLE TRUST BY TR; JOSEPH B CRAWFORD III REVOCABLE TRUST BY TR,	DAMON, TAYLA	96 CHRISTIAN HILL RD	005-111-006	\$425,000	\$370,100	\$370,100	87.08 11		00	00			Monday, October 19, 2020 11:21 AM
390	7/1/2020	9315-0261	PASSEN, PAULA, MARIE	REDDEN, JEAKOBE T	7 DOUGLAS DR	002-163-015	\$376,833	\$283,200	\$280,600	74.54 11		00	00			ASSESSMENT CHANGE. QUARTERLY REVIEW, SKEETCH CORRECTION
391	7/1/2020	9315-0372	HOPCRAFT, CHARLES ANTHONY; HOPCRAFT, NICOLE	NILSEN, MONIQUE M; NILSEN, WAYNE E DR	44 BUCKRIDGE DR	007-017-050	\$495,000	\$394,700	\$394,700	79.74 11		00	00			Monday, October 19, 2020 11:24 AM



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393	7/1/2020	9315-1386	DESELLE, ANDREW E; DESELLE, FARRAH A	BERGSTEDT, HEATHER L; BERGSTEDT, JOEL EDWARD	38 PROCTOR RD	008-128-001	\$450,000	\$372,300	\$372,300	82.73 11	00	00	00			Monday, October 19, 2020 11:24 AM
395	7/6/2020	9316-0673	BARTON, SANDRA D REVOCABLE TRUST BY TR; BARTON, SANDRA DEE & TR; SANDRA D BARTON REVOCABLE TRUST BY TR;	BARTON, DAVID S; BARTON, DEBORAH J	208 BOSTON POST RD	016-007-001	\$250,000	\$230,300	\$230,300	92.12 11	00	00	00			Monday, October 19, 2020 11:25 AM
396	7/6/2020	9316-0758	CRONIN, FRANCES A REVOCABLE TRUST BY TR; FRANCES A CRONIN REVOCABLE TRUST BY TR; LEONARD, SUSAN C & TR	MANDELL, JOEL; MANDELL, MONA	7 TRAILSIDE DR	006-028-068	\$400,000	\$472,200	\$472,200	118.05 14	00	00	00			Monday, October 19, 2020 11:25 AM
397	7/6/2020	9316-2284	DEFEQ, RICHARD J	HACKENBERG, BARBARA; HACKENBERG, CHRISTOPHER; HACKENBERG, KEITH	17 AATHERTON LN	005-016-017	\$317,933	\$253,400	\$253,400	79.7 14	00	00	00			Monday, October 19, 2020 11:26 AM
398	7/6/2020	9317-1490	CONSTANCE A THOMPSON REVOCABLE TRUST BY TR; THOMPSON, CONSTANCE A REVOCABLE TRUST BY TR; THOMPSON, CONSTANCE A TR	MCETTRICK, SCOTT R	6 NORTH END OF LAKE	008-066-000	\$365,000	\$363,700	\$363,700	95.64 11	70	00	00			Monday, October 19, 2020 11:26 AM
399	7/10/2020	9318-1740	AUTH, LIZABETH K; BENJAMIN, LIZABETH K	SEARLE, TANYA	208 BOSTON POST RD	016-005-000	\$299,933	\$194,500	\$194,500	64.65 11	00	00	00			Monday, October 19, 2020 11:27 AM
400	7/13/2020	9319-0262	WALDRON, DONALD M; WALDRON, ELIZABETH E	PARYL, LAURA E; PARYL, RONALD E	11 INDIAN POND LN	007-033-024	\$650,000	\$641,500	\$641,500	98.66 11	00	00	00			Monday, October 19, 2020 11:27 AM
401	7/13/2020	9319-0305	WALDRON, DONALD M; WALDRON, ELIZABETH E	LAURA E PARYL TRUST BY TR; PARYL, LAURA E TR; PARYL, LAURA E TRUST BY TR; PARYL, RONALD E TR; PARYL, RONALD E TRUST BY TR; RONALD E PARYL TRUST BY TR;	13 INDIAN POND LN	007-033-025	\$150,000	\$162,600	\$162,600	108.4 22	00	00	00			Monday, October 19, 2020 11:28 AM
404	7/13/2020	9319-1742	JORDAN TWO THOUSAND FOURTEEN FAMILY TRUST BY TR; JORDAN, KATHLEEN A & TR	ARTHURL DESAULNIER REVOCABLE TRUST AGREEMENT BY TR; DESAULNIER, ARTHURL REVOCABLE TRUST AGREEMENT BY TR; DESAULNIER, ARTHURL TR	52 DODGE RD	007-017-064	\$295,000	\$231,600	\$231,600	78.51 11	00	00	00			Monday, October 19, 2020 11:29 AM
405	7/14/2020	9319-2086	BROUGHAM, BEATRICE H BY ATTY; COOPER, ANDREA ATTY	MURRAY, MARGARET EMILY	21 OLD MONT VERNON RD	007-078-000	\$290,000	\$232,300	\$232,300	80.1 11	00	00	00			Monday, October 19, 2020 11:29 AM
406	7/14/2020	9319-2258	HULLETTE, DANIEL A; HULLETTE, KIMBERLY A	JACKSON, ERIC L; SAKAKEENY, KRIDA D	1 STEEPLE LN	019-018-005	\$427,533	\$352,400	\$352,400	82.43 11	00	00	00			Monday, October 19, 2020 11:29 AM

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407	7/14/2020	9319-2403	ELIZABETH J RIPLEY REVOCABLE TRUST BY TR.; RIPLEY, ELIZABETH J REVOCABLE TRUST BY TR; RIPLEY, LINDSEY N III TR.	RIPLEY, JOSHUA	2 PETTINGALE RD	006-053-024	\$240,000	\$254,100	\$254,100	105.88	11	00	00			Monday, October 19, 2020 11:30 AM
408	7/14/2020	9319-2482	WALNUT HILL LLC,	HIRSCH, WILLIAM; SJUNDSTROM, WENDY	4 WHITING FARM DR	006-079-020	\$898,400	\$190,800	\$190,800	22.73	22	00	00			Monday, October 19, 2020 11:34 AM
409	7/16/2020	9321-0082	DZEROVYCH, DIANA; DZEROVYCH, KATHERINE; DZEROVYCH, NICHOLAS	DONAHUE, JOHN J; MARGARET C	2 SHERBURNE DR	004-201-014	\$514,933	\$425,100	\$425,100	82.55	11	00	00			Monday, October 19, 2020 11:35 AM
411	7/20/2020	9321-2794	RC HOMES LLC,	BAKER, LEON B; BAKER, MARISKA	12 DEERWOOD DR	004-045-005	\$347,533	\$244,700	\$244,700	70.41	11	00	00			Monday, October 19, 2020 11:37 AM
412	7/20/2020	9322-0624	THERIAULT, MERRILL	JOHNSON, ANNETT E; JOHNSON, ROBERT E	11 HEMLOCK HILL RD	004-112-004	\$514,533	\$380,100	\$380,100	73.87	11	00	00			Monday, October 19, 2020 11:38 AM
413	7/20/2020	9322-1238	ELLEN M SANBORN REVOCABLE TRUST 2016 BY TR.; SANBORN, ELLEN M & TR; SANBORN, ELLEN M REVOCABLE TRUST 2016 BY TR	SOUZA, IGOR G; STOHLER, HANNAH E	10 HIGHLAND DR	006-061-018	\$438,533	\$353,500	\$353,500	80.61	11	00	00			Monday, October 19, 2020 11:39 AM
414	7/20/2020	9322-1439	MONEILL, CRAIG POSTER TR; MONEILL, ROBERT L FAMILY TRUST BY TR; ROBERT L MONEILL FAMILY TRUST BY TR,	DICKINSON, ANDREW; PRENTISS, BARBARA	22 JOSIAH BARTLETT RD	003-086-022	\$373,000	\$285,800	\$285,800	71.26	14	00	00			Monday, October 19, 2020 11:39 AM
415	7/21/2020	9322-2227	REID, ERIC MICHAEL	SIWACKI, ALLISON K	19 B DEERWOOD DR (B) #2	004-045-015	\$242,000	\$164,800	\$164,800	68.1	14	00	00			Monday, October 19, 2020 11:39 AM
416	7/21/2020	9322-2704	KOCH, CONRAD J; KOCH, JAMIE	DUBE, COLINA A; DUBE, JOSEPH P	6 HICKORY DR	002-163-032	\$405,000	\$286,400	\$284,800	70.72	11	00	00			ASSESSMENT CHANGE-QUARTERLY REVIEW ADD AC
417	7/21/2020	9323-0601	DUCAL DEVELOPMENT LLC,	BRIAN S ZAGORITES LLC	13 PENDLETON FARMS LN	001-012-000	\$315,000	\$90,000	\$0	28.57	14	00	00			NEW CONDO SITES FOR 2020
420	7/23/2020	9324-0635	GIMAK PROPERTIES LLC,	KELLERMANN, THOMAS F TR; KELLERMANN, THOMAS F TRUST 2017 BY TR; KELLERMANN TRUST 2017 BY TR,	1-A ADAMS WAY	001-013-000	\$333,600	\$84,800	\$254,400	25.42	56	00	00			NEW CONDO SITES FOR 2020, PREVIOUS ASSESSMENT IS FROM MOTHER LOT
428	7/28/2020	9326-0212	AMHERST CHRISTIAN CHURCH,	FISCHER, JOSEPH W; FISCHER, SANDRA L; FISCHER, TRACY L	23 OLD MILFORD RD	005-025-002	\$600,000	\$516,500	\$516,500	86.08	57	00	00			Monday, October 19, 2020 12:56 PM
429	7/28/2020	9326-0711	MURPHY, AMT F; MURPHY, HUGH O	LUCIA, DAVID K; LUCIA, RENEE N	2 COLONEL WILKINS RD	005-023-000	\$200,000	\$133,800	\$133,800	66.92	22	00	00			Monday, October 19, 2020 12:26 PM
431	7/29/2020	9326-1441	MOSKOWITZ, JEFFREY A; MOSKOWITZ, SHARI A	SCHMITT, BRIAN M	21 TAMARACK LN	002-067-070	\$405,000	\$398,300	\$336,800	63.53	11	00	00			ASSESSMENT CHANGE-ADD UNFINISHED STORAGE

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432	7/29/2020	9326-1771	DENNISTON, CATHERINE	LAVOIE, VIOLET S	8 PEACOCK BROOK LN #004	002-009-000	\$323,000	\$245,900	\$245,900	76.13	14	00	00			Monday, October 19, 2020 12:58 PM
434	7/30/2020	9327-1240	BOUTIN, ANDREW W	CANCELLIERI, ALEXA G; CONAWAY, JAN A	6 MEADOW LN	013-001-004	\$335,000	\$238,400	\$232,000	71.16	11	00	00			ASSESSMENT CHANGE-HOME REMODELED, CHANGE CONDITION
436	7/31/2020	9327-2234	ONE HUNDRED SEVEN PONEMAH ROAD LLC,	SAWIN, LINDSEY R	107 PONEMAH RD #1B	001-020-000	\$450,000	\$133,100	\$87,800	29.58	14	00	00			NEW CONDO FOR 2020, SALE PRICE FOR 100% COMPLETE ASSESSMENT NOT COMPLETE
437	7/31/2020	9328-0239	TAGGART FAMILY REVOCABLE TRUST 2007 BY TRS. ; TAGGART, JOSEPH L & TR; TAGGART, WENDY B & TR	LSLEY, JOSEPH S; LSLEY, LAURA B	13 CHURCH ST	017-065-000	\$685,000	\$416,000	\$416,000	60.73	11	00	00			Monday, October 19, 2020 12:27 PM
438	7/31/2020	9328-0678	MICHACHUNK DEVELOPMENT INC, A	MCENTEE, SARAH L; MCENTEE, THOMAS A	3 TRASK WAY	005-059-013	\$190,000	\$184,100	\$184,100	96.89	22	00	00			Monday, October 19, 2020 12:28 PM
439	8/3/2020	9328-1396	BRACKETT, ELIZABETH M	HERBERT, CEA S	18 JUNIPER DR	003-082-011	\$334,000	\$247,400	\$247,400	74.07	11	00	00			Monday, October 19, 2020 12:29 PM
440	8/3/2020	9328-2152	VIVIERS, NORRIS	CLARK, BRANDON J	15 SCOTTIE WAY	004-047-001	\$259,933	\$219,100	\$216,100	84.62	14	00	00			Monday, October 19, 2020 12:30 PM
441	8/3/2020	9328-2243	COPPA FAMILY REVOCABLE TRUST 2018 BY TRS. ; COPPA, CHRISTINE L & TR; COPPA, JOHN R & TR	SARFDE, GARRETT DAVID; SARFDE, KIMBERLY	17 ROBERGE DR	007-039-020	\$480,000	\$360,200	\$360,200	75.04	11	00	00			Monday, October 19, 2020 12:33 PM
443	8/3/2020	9328-0212	BOGHIGIAN, CARLENE	PEREZ, ROSA M; PEREZ-MARTIN, DARLEN	57 SEAVERNS BRIDGE RD	002-177-000	\$320,000	\$297,100	\$297,000	92.84	11	00	00			Monday, October 19, 2020 12:35 PM
444	8/3/2020	9329-0821	WRIGHT, DEVON	GODDRICH, CHRISTOPHER; SLOSBERG, REBECCA	91 CHRISTIAN HILL RD	005-112-000	\$340,000	\$328,000	\$328,000	96.47	11	00	00			Monday, October 19, 2020 12:37 PM
445	8/4/2020	9329-1701	TWENTY FOUR BROOK ROAD LLC,	ANTAEUS HOLDINGS LTD,	24 BROOK RD	010-026-000	\$1,200,000	\$477,600	\$477,600	39.8	11	00	00			ASSESSMENT CHANGE-QUARTERLY REVIEW-CORRECT SKETCH
446	8/4/2020	9329-2123	BELL, CHRISTOPHER G REVOCABLE TRUST 2015 BY TR; BELL, CHRISTOPHER G TR; CHRISTOPHER G BELL REVOCABLE TRUST 2015 BY TR,	ORTIZ, CRISALIDA YANESKA GUTIERREZ; ROKACH, ROBERT DAVID SALA	8 STANDISH WAY - UNIT B	001-035-033	\$242,000	\$173,700	\$173,700	71.78	14	00	00			Monday, October 19, 2020 12:44 PM
447	8/4/2020	9329-2648	GIMAK PROPERTIES LLC,	DESCHAMP, BARBARA A	1-B ADAMS WAY	001-013-000	\$441,733	\$75,000	\$152,900	21.65	56	00	00			NEW CONDO FOR 2020
448	8/5/2020	9330-0236	MCENTEE, SARAH L; MCENTEE, THOMAS A	CHOI, BRYAN, CHOI, STACY	11 FOUNDERS WAY	005-059-009	\$689,933	\$774,500	\$774,500	86.08	11	00	00			Monday, October 19, 2020 1:02 PM
455	8/7/2020	9331-1643	CINQUINI SANDRA N; EARLEY, JOHN M JR	CALORY, JULIANA R; CALORY, WILLAN R	11 MELODY LN	002-173-030	\$416,533	\$345,400	\$345,200	82.92	11	00	00			Monday, October 19, 2020 1:03 PM
456	8/7/2020	9331-1862	DAY, MARY ELLEN	FONTAINE, LUCIET	464 BOSTON POST RD UNIT 1B	002-166-01B	\$65,533	\$27,500	\$27,500	41.66	57	00	00			Monday, October 19, 2020 1:03 PM

Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assessed	Previous Assessed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
457	8/10/2020	9331-2650	KELLEY, BRIAN P; KELLEY, JENNIFER K	GUARINI, ANNE- MARIE, GUARINI, LUDMILA, GUARINI, MICHAEL	25 STORYBROOK LN	004-109-016	\$543,000	\$431,200	\$431,200	79.41 11		00	00			Monday, October 19, 2020 1:04 PM
459	8/10/2020	9332-0113	ONE HUNDRED SEVEN PONEMAH ROAD LLC,	RUSSELL, KYLE B; RUSSELL, MELIA V	107 PONEMAH RD #1A	001-020-000	\$390,533	\$90,300	\$80,300	20.59 14		00	00			NEW CONDO FOR 2020, SALE PRICE FOR 100% ASSESSMENT NOT COMPLETE
460	8/10/2020	9333-1035	NAHASS, PETER T & TR; NAHASS, PETER T REVOCABLE TRUST 2012 BY TR; PETER T NAHASS REVOCABLE TRUST 2012 BY TR,	HALL, DAVID JR; HALL, STACY	24 FAIRWAY DR	004-034-016	\$475,000	\$328,000	\$327,500	69.03 11		00	00			Monday, October 19, 2020 1:07 PM
462	8/13/2020	9333-1743	BRIAN S ZAGORITES LLC,	MILLER, JACOB A	3 PENDELTON FARMS LN	001-012-000	\$434,733	\$50,000	\$0	6.9 56		00	00			NEW CONDO FOR 2020, SALE PRICE 100% COMPLETE, ASSESSMENT NOT COMPLETE
463	8/13/2020	9333-2194	MICHACHUNK DEVELOPMENT INC,	RAMUNDO, KEVIN J; VERNON, KIRSTEN H	1 TRASK WAY	005-059-012	\$232,533	\$193,700	\$163,700	83.3 22		00	00			Monday, October 19, 2020 1:09 PM
464	8/13/2020	9333-2280	MENDHAM, NATALIE A & TR; MENDHAM, NATALIE A REVOCABLE TRUST BY TR; NATALIE A MENDHAM REVOCABLE TRUST BY TR,	FAFEL FAMILY LIVING TRUST BY TRS.; FAFEL, DAVID A TR; FAFEL, JULIE A TR; GRINDLE, DANIELLE	135 AMHERST ST 10	005-018-010	\$230,000	\$118,000	\$118,000	51.3 14		00	00			Monday, October 19, 2020 1:09 PM
465	8/14/2020	9334-2585	FLORYAN, DAVID EXEC; FLORYAN RAY ALAN EST BY EXEC	MCELENEY, CHRISTOPHER J; MCELENEY, MARGARET A	8 VETERANS RD 04 (A)	002-088-004	\$244,000	\$189,500	\$189,500	77.69 14		00	00			Monday, October 19, 2020 1:10 PM
466	8/14/2020	9334-2718	BREEDING, SABELLE J; BREEDING, JOHN P	HENDERSON, KATHERINE A; HENDERSON, REID C, THOMAS, LINDSAY JAMES; THOMAS, RHONDA JEAN	16 CANDLEWOOD DR (B)	005-082-010	\$675,000	\$545,000	\$545,000	80.74 11		00	00			Monday, October 19, 2020 1:11 PM
467	8/14/2020	9334-2982	WOROSKI, JODI	GRANT, SAMANTHA	72 BABOOSIC LAKE RD	006-031-000	\$486,000	\$380,100	\$360,100	76.79 11		00	00			Monday, October 19, 2020 1:12 PM
468	8/17/2020	9335-0478	ILSLEY, JOSEPH S; ILSLEY, LAURA B	MERRY, CAITLYN; MERRY, MATTHEW	3 THOREAU LN	001-010-012	\$550,000	\$446,800	\$446,800	81.24 11		00	00			Monday, October 19, 2020 1:13 PM
469	8/17/2020	9335-0807	BERTRAND, KEITH S	SUD, ANIEL E; SUD, LINDSEY M	33 MERRIMACK RD UNIT A	014-024-001	\$239,000	\$197,100	\$197,100	82.47 14		00	00			Monday, October 19, 2020 1:13 PM
471	8/17/2020	9335-1178	DUDLEY FAMILY TRUST BY TR. ; DUDLEY, EVELYN B & TR	DESAI, JITESH D; JITESH, D DESAI; MARINI, LISA L	24 WOODLAND DR	007-021-000	\$425,000	\$307,800	\$307,800	72.42 11		00	00			Monday, October 19, 2020 1:13 PM
472	8/17/2020	9335-1267	ALLEN, BARBARA VALERI, KEITH	RACQUJA, TROY P; VALERI, ALEXIS K	5 MILFORD ST	025-083-000	\$260,000	\$154,700	\$154,700	59.5 11		00	00			Monday, October 19, 2020 1:16 PM
473	8/17/2020	9335-1410	SCHWAGER, BRIAN J, SCHWAGER, REANNA M	DUSTMAN, EMMA; CORNELIUS	29 STEARNS RD	002-123-000	\$425,800	\$284,800	\$284,800	66.91 11		00	00			Monday, October 19, 2020 1:16 PM
474	8/17/2020	9335-2088	ROW FAMILY REVOCABLE TRUST BY TRS.; ROW, CHRISTINE M & TR; ROW, PETER L & TR;	BLAIN, CHRISTINE M; COHN, STEPHEN M	3 TANGLEWOOD WAY	007-083-015	\$460,000	\$370,600	\$370,600	80.57 11		00	00			Monday, October 19, 2020 1:17 PM

Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
475	8/18/2020	9335-2256	MADDEN TRACEY E & TR; MADDEN TRACEY E REVOCABLE TRUST BY TR; TRACEY E MADDEN REVOCABLE TRUST BY TR;	KORHONEN, STEVEN; KORHONEN, TRACI	4 PINEWOOD DR	003-002-000	\$424,633	\$320,800	\$320,800	75.49 11		00	00			Monday, October 19, 2020 1:17 PM
476	8/19/2020	9336-0145	JEANNE M STONE REVOCABLE TRUST 2016 BY TR.; STONE, JEANNE M REVOCABLE TRUST 2016 BY TR; STONE, JEANNE M TR	WOROSKI, JODI	53 BROADWAY	025-053-000	\$350,000	\$363,700	\$363,700	66.13 11	70		00			Monday, October 19, 2020 1:18 PM
477	8/19/2020	9336-1304	BOUCHARD, LAURA EST BY EXEC; BOUCHARD, RICHARD JR EXEC	FENTON, LEANDRO JONATHAN, SACK, HAYLEY MARIE	9 PINE ACRES RD	004-023-010	\$304,000	\$269,300	\$269,300	68.59 11		00	00			Monday, October 19, 2020 1:19 PM
478	8/19/2020	9336-2402	CLAUDIA D ZENT 2015 BY TRS.; LEFESE, ROBERT M & TR; LEFESE, ROBERT M REVOCABLE TRUST 2015 BY TRS.; ROBERT M LEFESE REVOCABLE TRUST 2015 BY TRS.; ZENT, CLAUDIA D & TR; ZENT, CLAUDIA D REVOCABLE TRUST 2015 BY TRS	DELGADO ROSARITO, MIMOSO, CARLOS	14 PINEWOOD DR	003-007-000	\$445,000	\$355,200	\$355,900	79.82 11	00		00			ASSESSMENT CHANGE-ADD FINISHED BASEMENT
479	8/19/2020	9336-2795	PYLE, CHARLES JOSEPH; PYLE, DAILEY, MAURA; YOUNG, MAURA	DIMARE, JENNA M; PATTEN, JOEL A	444 BOSTON POST RD	002-158-000	\$370,000	\$233,200	\$231,400	63.05 11		00	00			ASSESSMENT CHANGE-ADD HOT TUB AND LEAN TOO
481	8/19/2020	9337-0135	JOYCE, MARSHA LEE & TR; JOYCE, MARSHA LEE REVOCABLE TRUST 1998 BY TR; JOYCE, MARSHA LEE REVOCABLE TRUST BY TR; MARSHALLEE JOYCE REVOCABLE TRUST 1998 BY TR.; MARSHALLEE JOYCE REVOCABLE TRUST BY TR;	MCLEAN, DIANE J; MCLEAN, WILLIAM D	6 WESTGATE WAY UNIT 65	002-002-965	\$461,933	\$383,200	\$383,200	82.96 14		00	00			Monday, October 19, 2020 1:22 PM
482	8/20/2020	9337-0260	BRIAN S ZAGORITES LLC,	MATTHEWS FAMILY REVOCABLE TRUST BY TRS.; MATTHEWS, CHARLES E TR; MATTHEWS, LAURA M TR	27 PENDLETON FARMS LN	001-012-000	\$429,400	\$30,000	\$0	6.98 56		00	00			NEW CONDO FOR 2020. SALE PRICE 100% COMPLETE. ASSESSMENT NOT COMPLETE
484	8/20/2020	9337-0957	DERUSHIA, SARA M; DERUSHIA, SCOTT A	RUSSO, CHRISTINA; RUSSO, RICCARDO	29 BUCKBRIDGE DR	007-017-029	\$513,000	\$343,000	\$343,000	109.58 11		00	00			Monday, October 19, 2020 1:24 PM
485	8/20/2020	9337-1013	MORRISON, ARTHUR J	JACOBS CATHERINE	174 AMHERST ST	018-005-000	\$315,000	\$227,900	\$227,900	72.35 11		00	00			Monday, October 19, 2020 1:25 PM
486	8/20/2020	9337-1235	BRIAN S ZAGORITES LLC,	WALLACE, JOHN E JR	33 PENDLETON FARMS LN	001-012-000	\$436,833	\$125,800	\$0	28.6 14		00	00			NEW CONDO. SALE PRICE 100%. ASSESSMENT NOT COMPLETE

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
487	8/20/2020	9337-1373	STANLEY, MILDRED	SOUTH SHORE GUNITE REALTY MANAGEMENT LLC,	82 RTE 101A	002-067-000	\$300,000	\$223,100	\$223,100	74.3757	00	00	00			Monday, October 19, 2020 1:29 PM
488	8/21/2020	9337-2495	WALNUT HILL LLC,	CYR, ANDREW L; CYR, MICHELLE L; CYR, MICHELLE LYNN	12 WHITTING FARM DR	006-079-016	\$618,400	\$158,500	\$158,800	25.6822	00	00	00			Monday, October 19, 2020 1:29 PM
489	8/21/2020	9337-2680	MELLO REVOCABLE TRUST AGREEMENT BY TRS.; MELLO, NANCY G & TR; MELLO, ROGER J & TR	BARON, GINO; BARON, GLORIA	6 PEACOCK BROOK LN #003	002-009-000	\$339,000	\$244,400	\$244,400	72.0814	00	00	00			Monday, October 19, 2020 1:35 PM
491	8/24/2020	9338-0631	FARMER, JOHN M; FARMER, ROBIN M	BRIGGS, JOHN P II; BRIGGS, ROBYN	7 WINDSOR DR	002-146-050	\$375,000	\$258,600	\$257,600	68.9311	00	00	00			ASSESSMENT CHANGE. QUARTERLY REVIEW CHANGE CONDITION
492	8/24/2020	9338-1222	BRUCK, JENNIFER L	DESELLE, ANDREW E; DESELLE, FAPRAH A S	8 FOX RUN RD UNIT 01	003-067-001	\$391,000	\$285,200	\$285,200	72.9414	00	00	00			Monday, October 19, 2020 1:37 PM
493	8/25/2020	9338-2959	WKEEN, BARBARA J EST BY EXEC; WKEEN, KAREN L EXEC	ALLEN, CHRISTOPHER; MORIN, KATELYN R; MORIN, THOMAS J	27 DANBURY CIR	004-057-004	\$305,000	\$240,800	\$240,500	78.8811	00	00	00			Monday, October 19, 2020 1:37 PM
495	8/25/2020	9338-1160	G5HB LLC,	NAPFOR RENTALS LLC	104 RTE 101A	002-047-002	\$700,000	\$438,000	\$438,000	62.5733	00	00	00			Monday, October 19, 2020 1:38 PM
500	8/28/2020	9340-2545	DEWARE, KATHERINE A; DEWARE, KATHERINE A BARTLETT	ECHAVARRIA, LUCIANA; FLAVEN, PATRICK L	92 CHRISTIAN HILL RD	005-111-023	\$405,000	\$346,600	\$346,600	85.9811	00	00	00			Monday, October 19, 2020 1:38 PM
502	8/28/2020	9340-2689	THOMAS DAILEY LLC,	SPATIAL CONSTRUCTION LLC,	32 PULPIT RD	011-016-007	\$475,000	\$346,500	\$346,500	72.8522	00	00	00			Monday, October 19, 2020 1:40 PM
503	8/31/2020	9341-1573	FAY, CHRISTINE M; FAY, PHILIP G	SPINALE, ANGELA T; SPINALE, DAVID M WAY	4 FOUNDERS WAY	005-059-045	\$1,100,000	\$823,600	\$823,600	74.8711	00	00	00			Monday, October 19, 2020 1:41 PM
504	8/31/2020	9342-1495	DOW, CYNTHIA L; DOW, RAYMOND J III	CHIFARO, GAETANO N; DEPAOLA, ALEXIS J	23 EDGEWOOD RUN	004-704-009	\$633,000	\$465,300	\$465,300	73.5111	00	00	00			Monday, October 19, 2020 1:43 PM
507	9/1/2020	9342-1762	LAWSON, MARY S & TR; LAWSON, MARY S REVOCABLE TRUST BY TR; MARY S LAWSON REVOCABLE TRUST BY TR;	PESIKOV, VITALY TR; REZNIKOV, NATALIE TR; TIHIT NOMINEE TRUST BY TRS.; VITALY, PESIKOV TR	4 GENERAL AMHERST RD	005-022-036	\$565,000	\$415,100	\$415,100	70.9811	00	00	00			Monday, October 19, 2020 1:43 PM
508	9/2/2020	9343-1259	HUILIN, REN; REN, HUILIN; XIANG, ZHAN; ZHAN, XIANG	ANTOINE, ASHLEY; ANTOINE, JEAN	6 FERNWOOD LN	004-052-040	\$420,000	\$305,400	\$305,400	72.7111	00	00	00			Monday, October 19, 2020 1:44 PM
509	9/2/2020	9343-1796	KIRKFIELD-CHICK, CAROLINE ANN; NIGEN, CAROLINE A	CLARKE FAMILY TRUST BY TRS.; CLARKE, CAROLEE P TR; CLARKE, GORDON W JR TR	34 OLD MILFORD RD	003-077-002	\$463,000	\$362,700	\$354,000	78.3411	00	00	00			Monday, October 19, 2020 1:44 PM
510	9/3/2020	9344-1037	GRAY FAMILY REVOCABLE TRUST 2018 BY TRS.; GRAY, CATHERINE F & TR; GRAY, GERALD E & TR	MCCORMICK, JAMES M; MCCORMICK, JESSICA A	5 NATHAN LORD RD	003-047-000	\$590,200	\$530,000	\$530,000	89.8111	00	00	00			Monday, October 19, 2020 1:45 PM
511	9/8/2020	9345-1899	BOVA, JACQUELINE F REVOCABLE TRUST BY TR; BOVA, JACQUELINE F TR; JACQUELINE F BOVA REVOCABLE TRUST BY TR;	HUERTER, THOMAS; HUERTER, WENDY	2 OLD MONT VERNON RD	007-073-000	\$629,933	\$425,000	\$425,000	67.4711	00	00	00			Monday, October 19, 2020 1:46 PM

Vemo	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assed	Previous Assed	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
513	9/10/2020	9348-1703	DUCAL DEVELOPMENT LLC,	BRIAN S ZAGORITES LLC,	1 PENDELTON FARMS LN	001-072-000	\$316,000	\$403,400	\$30,000	128.06 14	00	00	00			NEW CONDOS FOR 2020, ALSO CODE 21 MULTI PARCEL SALE Monday, October 19, 2020 1:49 PM
514	9/10/2020	9348-1776	BROWN, BRANDON C	BENEDICT, JULIE, BENEDICT, MATTHEW	18 BLOODY BROOK RD	005-139-002	\$410,000	\$285,600	\$285,600	69.66 11	00	00	00			Monday, October 19, 2020 1:49 PM
515	9/10/2020	9348-2279	CLARKE FAMILY TRUST BY TRS. ; CLARKE, CAROLEE P & TR; CLARKE, GORDON W JR & TR	PALM TREE TRUST BY TRS. ; RODRIGUES, GEORGINA TR; RODRIGUES, PETER TR	2 JOSIAH BARTLETT RD	003-086-002	\$425,000	\$280,100	\$280,100	65.91 14	00	00	00			Monday, October 19, 2020 1:50 PM
518	9/11/2020	9347-0835	WOLF, NATALIE J	BUCKLEY, JESSICA LYNN	33 MERRIMACK RD UNIT C	014-024-003	\$220,000	\$196,700	\$196,700	89.41 14	00	00	00			Monday, October 19, 2020 1:51 PM
519	9/11/2020	9347-0996	HOEFT, STEVEN L	MIMEAULT, MARGARET BROWN	50 BABOOSIC LAKE RD	006-036-001	\$440,000	\$347,900	\$332,400	79.07 11	00	00	00			ASSESSMENT CHANGE HOME REMODELED Monday, October 19, 2020 1:53 PM
521	9/14/2020	9348-0287	AMREIN REVOCABLE TRUST BY TRS. ; AMREIN, JAMES A TR; AMREIN, KELLEY PRYOR TR	FRASHER, LEIGH NAGY; FRASHER, SPENCER	2 HUBBARD RD	009-011-003	\$725,000	\$573,700	\$573,700	78.13 11	00	00	00			
522	9/15/2020	9348-2801	BRIAN S ZAGORITES LLC,	EGBERTSON, JOAN S; EGBERTSON, STEPHEN H	5 PENDELTON FARMS LN	001-072-000	\$455,800	\$30,000	\$0	6.58 56	00	00	00			NEW CONDO FOR 2020, SALE PRICE 100%, ASSESSMENT INCOMPLETE Monday, October 19, 2020 1:56 PM
523	9/15/2020	9348-2947	SULLIVAN, DANIEL P; SULLIVAN, GERALDINE A	LAWSON, MARY S REVOCABLE TRUST BY TR; LAWSON, MARY S TR; MARY S LAWSON REVOCABLE TRUST BY TR,	28 JOSIAH BARTLETT RD	003-086-028	\$394,333	\$311,800	\$311,600	79.02 14	00	00	00			
524	9/15/2020	9348-0073	ANTHIMIDOU, VASSILIKI; ELEVEN COLUMBIA DRIVE LLC,	CHARMAK, WILLIAM D; GLENN, WILLIAM L JR	154 AMHERST ST	017-116-000	\$486,000	\$411,300	\$411,300	84.63 11	00	00	00			Monday, October 19, 2020 1:57 PM
525	9/15/2020	9348-0261	ELEVEN COLUMBIA DRIVE LLC,	HADLAND, JAN; HADLAND, NICHOLAS	11 COLUMBIA DR #04A	002-500-004	\$110,000	\$55,700	\$55,700	50.64 45	00	00	00			Monday, October 19, 2020 1:58 PM
526	9/16/2020	9348-1511	ALLEN, BARBARA; ALLEN, KEITH	RACCUJA, TROY P; VALERI, ALEXIS K	8 MILFORD ST	025-079-000	\$16,000	\$18,800	\$18,800	117.5 22	00	00	00			Monday, October 19, 2020 2:00 PM
528	9/16/2020	9348-2227	BRIAN S ZAGORITES LLC,	MITOKO, JOHN PAUL; OGUTU, JULIYAUMA	1 PENDELTON FARMS LN	001-072-000	\$481,000	\$343,400	\$30,000	71.38 14	00	00	00			NEW CONDO FOR 2020
529	9/17/2020	9348-2796	VERBECK, DOUGLAS L; VERBECK, JANIE E	MOODY, JAMES A; MOODY, THERESA C	15 OLD MAIL RD	010-061-001	\$505,000	\$320,900	\$320,900	63.54 11	00	00	00			Monday, October 26, 2020 8:01 AM
531	9/17/2020	9350-0834	JEFFREY & SHERISE WRIGHT 2013 TRUST BY TRS. ; WRIGHT, JEFFREY & SHERISE SCOTT G TR; 2013 TRUST BY TRS; WRIGHT, JEFFREY K & TR; WRIGHT, SHERISE A TR	HANLEY FAMILY REVOCABLE TRUST BY TRS. ; HANLEY, SCOTT G TR; HANLEY, TINA M TR	8 GOWING LN	008-002-008	\$489,000	\$347,100	\$347,100	69.56 14	00	00	00			Monday, October 26, 2020 9:03 AM
532	9/18/2020	9350-1886	GODDARD, MARILYN F ATTY; HARTSHORN, MARIE E BY ATTY; HARTSHORN, HARTSHORN THOMAS L BY ATTY	CYR, AMBER L; FODOR, KAROLY F	11 EASTERN AVE	002-072-022	\$313,000	\$215,600	\$209,600	68.88 11	00	00	00			ASSESSMENT CHANGE, CORR CONDITION & SKETCH
533	9/18/2020	9350-2225	BARR, MAIA S	PRENDIVILLE, CATHERINE M	28 MERRIMACK RD	014-011-000	\$295,533	\$181,900	\$181,300	61.58 11	00	00	00			Tuesday, October 27, 2020 9:56 AM

Verno	Sale Date	Book Page	Grantor	Grantee	Address	Map Lot	Verified Price	Current Assesd	Previous Assesd	Ratio	Prop Code	Mod Code	Special Code	Main XCode	MainX Notes	Town Notes
534	9/18/2020	9350-2638	HENDERSON, LINDA REVOCABLE TRUST BY TR; HENDERSON, LINDA TR; LINDA HENDERSON REVOCABLE TRUST BY TR,	SUD, JAIMICHAEL	2 BELLEVIEW DR	003-059-002	\$286,000	\$193,700	\$193,700	67.7314		00	00			Tuesday, October 27, 2020 9:56 AM
535	9/21/2020	9351-2353	CASTINE, PETER A	HASTINGS, MARJORIE I	2 HILLSIDE AVE	024-021-000	\$420,000	\$242,900	\$242,900	57.8311		00	00			Tuesday, October 27, 2020 9:53 AM
538	9/24/2020	9353-1219	JAMES & LAURA LAJEUNESSE FAMILY TRUST BY LAJEUNESSE, JAMES & LAURA FAMILY TRUST BY JAMES W TR; LAJEUNESSE, LAURA L TR	LAJEUNESSE, PHILLIP J; LAJEUNESSE, SARAH A M	4 ASPEN CT SOUTHWOOD	003-079-001	\$320,000	\$232,600	\$232,600	72.6614		00	00			Tuesday, October 27, 2020 9:52 AM
539	9/25/2020	9353-2942	ALAN SANBORN & CHRISTIE SANBORN FAMILY TRUST BY TR; SANBORN, ALAN & CHRISTIE SANBORN FAMILY TRUST BY TR; SANBORN, ALAN T CHRISTIE A TR	GAYNOR, PATRICK ALLAN; PRICE, KELSEY LEIGH	1 TWILIGHT FARM LN	007-017-003	\$420,000	\$373,300	\$373,300	88.0611		00	00			Tuesday, October 27, 2020 9:30 AM
540	9/25/2020	9354-0461	DENICOLA, DOROTHY R; DENICOLA, RICHARD M	WENZEL, JEFFREY R	3 LAKE FRONT ST	024-018-000	\$242,733	\$162,000	\$162,000	66.7411		00	00			Tuesday, October 27, 2020 9:31 AM
541	9/25/2020	9354-0967	BRIAN S ZAGORITES LLC,	MORGAN, TIMOTHY	23 PENDLETON FARMS LN	001-012-000	\$456,000	\$30,000	\$30,000	6.5856		00	00			PURCHASE FOR 100% COMPLETE CONDO. CURRENT ASSESSMENT CONDO SITE VALUE ONLY
544	9/28/2020	9355-0465	LIBBY, MEGHAN M; PLAISTED, AARON J; PLAISTED, MEGHAN	FARNHAM, CAITLIN M; FARNHAM, MICHAEL J	31 BLOODY BROOK RD	005-140-000	\$351,533	\$273,400	\$273,400	77.7711		00	00			Tuesday, October 27, 2020 9:34 AM
545	9/28/2020	9355-0551	HUCKABONE, AMARA J; HUCKABONE, DAVID J	HARDWICK, JOSHUA D; HARDWICK, KRISTIN	16 EATON RD	005-132-001	\$430,000	\$350,700	\$350,700	81.5611		00	00			Tuesday, October 27, 2020 9:35 AM
546	9/28/2020	9355-0942	LEIGHTON, JON; LEIGHTON, MARNIE	PLAISTED, AARON JAMES; PLAISTED, MEGHAN MARIE	15 PINEWOOD DR	003-018-000	\$557,000	\$358,700	\$358,700	64.411		00	00			Tuesday, October 27, 2020 9:35 AM
548	9/29/2020	9356-0421	PIKE, WILLIAM J II	HACKETT, JAMIE J; HACKETT, STEPHEN A	7 CORDUROY RD 18	004-018-018	\$204,933	\$142,100	\$142,100	69.3414		00	00			Tuesday, October 27, 2020 9:36 AM
549	9/29/2020	9356-0699	WALNUT HILL LLC,	COX, IVONNE M; BETANCOURT, COX STEVEN	3 BRADFORD WAY	006-079-014	\$609,933	\$161,000	\$161,000	26.422		00	00			Tuesday, October 27, 2020 9:36 AM
550	9/30/2020	9356-2706	DAY, NANCY; DAY, WILLIAM O	LUCIA INVESTMENTS LLC,	112 RTE 101A	002-042-001	\$720,000	\$648,000	\$648,000	90.33		00	00			Tuesday, October 27, 2020 9:41 AM
552	9/30/2020	9357-0412	MICHACHUNK DEVELOPMENT INC,	FERNANDEZ, JEFFREY; FERNANDEZ, NANCIE	24 FOUNDER'S WAY	005-059-036	\$235,000	\$183,500	\$183,500	78.0922		00	00			WAS IN CURRENT USE AT TIME OF SALE





OFFICE OF THE ASSESSOR  
2 Main Street  
Amherst, NH 03031  
Michele Boudreau Executive Asst.  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

## LEVY OF DECEMBER 2020 TAX WARRANT (ITEM 7.1 C IN COVER LETTER).

### LEVY OF DECEMBER, 2020 TAX WARRANT

#### MEMO

To: Board of Selectmen  
Dr. Dean Shankle, Town Administrator

From: Michele Boudreau, Executive Assistant

Date: October 29, 2020

RE: Levy of December 2020 Tax Warrant

The attached is a Levy of 2020 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$25, 971,350.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

#### **Suggested Motion:**

Therefore, I move to approve and sign the December 2020 Tax Warrant in the amount of \$25,971,350.00.



**TOWN OF AMHERST**

2 Main Street  
Amherst, NH 03031  
www.amherstnh.gov

Tel. (603) 673-6041 Fax (603) 673-4138

**LEVY OF DECEMBER 2020 TAX WARRANT  
STATE OF NEW HAMPSHIRE**

Hillsborough ss:

1. To Gail P Stout, Collector of taxes for the Town of Amherst in said county:  
Hillsborough.
2. In the name of the State you are hereby directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of twenty five million, nine hundred seventy one thousand, three hundred fifty dollars and zero cents. (\$25,971,350.00) with interest at 8 percent per annum from December 3, 2020 thereafter on all sums not paid on or before that date.
3. And we further direct you to pay all moneys collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$1,500 or more.
4. Given under our hands and seal of Amherst, New Hampshire.

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

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

\_\_\_\_\_  
Reed Panasiti                      Date

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

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



OFFICE OF THE ASSESSOR  
2 Main Street, PO Box 960  
Amherst, NH 03031  
Michele Boudreau Executive Asst.  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

## Timber Tax/Certification of Yield Tax (Item 7.1 D in Cover Memo)

### TIMBER TAX LEVY/CERTIFICATION OF YIELD TAX

**To:** Board of Selectmen  
Dr. Dean Shankle, Town Administrator

**From:** Michele Boudreau, Executive Assistant, Assessing

**Date:** November 3, 2020

**RE:** Yield Tax, Map 002, Lot 034-001, 2 Howe Drive

The attached is a Timber Tax Levy and Certification of Yield Tax to be collected by the Tax Collector for the cutting of timber. The Department of Revenue provides the stumpage values that are used to calculate the tax.

#### Suggested Motion:

Therefore, I move to approve and sign the Timber Tax Levy and Certification of Yield Tax in the amount of \$2.84 for Map 002, Lot 034-001, 2 Howe Drive.

**CERTIFICATION OF YIELD TAXES ASSESSED  
INTENT FILED DURING TAX YEAR: APRIL 1, 2020 TO MARCH 31, 2021**

**TOWN / CITY OF: AMHERST  
COUNTY OF: HILLSBOROUGH  
CERTIFICATION DATE: November 13, 2020**

**SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487  
CONCORD, NH 03302-0487**

PETER LYON  
DWIGHT BREW  
REED PANASITI  
THOMAS P GRELLA  
JOHN D'ANGELO

# 1	# 4	# 5	# 6	# 6	# 7	# 8	# 9	# 10	
NAME OF OWNER NASH & BALLINGERZ/CNT INVESTMENT 91 AMHERST STREET NASHUA, NH 03084	SPECIES	NUMBER OF BOARD FEET IN THOUSANDS	NUMBER OF TONS	NUMBER OF CORDS	STUMPAGE VALUE	TOTAL ASSESSED VAL.	TAX AT 10 %		
<b>ACCOUNT OR SERIAL #:</b> 1102	WHITE PINE	0.000			\$98.70	\$0.00	\$0.00		
	HEMLOCK	0.000			\$27.65	\$0.00	\$0.00		
	RED PINE	0.000			\$35.10	\$0.00	\$0.00	TOTAL TAX	
	SPRUCE & FIR	0.000			\$101.15	\$0.00	\$0.00	DUE ON THIS	
	HARD MAPLE	0.000			\$188.75	\$0.00	\$0.00	OPERATION	
	WHITE BIRCH	0.000			\$72.10	\$0.00	\$0.00	(TOTAL OF	
	YELLOW BIRCH	0.000			\$104.75	\$0.00	\$0.00	COL. # 9)	
	OAK	0.000			\$225.50	\$0.00	\$0.00		
	ASH	0.000			\$125.50	\$0.00	\$0.00		
	SOFT MAPLE	0.000			\$108.70	\$0.00	\$0.00		
	BEECH/PALLET/TIE LOGS	0.000			\$30.95	\$0.00	\$0.00		
	OTHERS :	0.000			\$40.00	\$0.00	\$0.00		
	OTHERS :	0.000			\$0.00	\$0.00	\$0.00		
	SPRUCE & FIR	0.00			TONS				\$2.84
	HARDWOOD & ASPEN	0.00			CORDS				
PINE	0.00				\$ 0.43	\$0.00	\$0.00		
HEMLOCK	0.00				\$ 2.35	\$0.00	\$0.00		
BIOMASS CHIPS	111.20				\$ 0.17	\$0.00	\$0.00		
HIGH GRADE SPRUCE	0.00				\$ 1.01	\$0.00	\$0.00		
CORDWOOD	0.00				\$ 0.26	\$28.36	\$2.84		
					\$ 20.04	\$0.00	\$0.00		
					\$ 12.55	\$0.00	\$0.00		
						\$28.36	\$2.84		

**ORIGINAL WARRANT  
YIELD TAX LEVY  
November 13, 2020  
THE STATE OF NEW HAMPSHIRE**

**HILLSBOROUGH**

TO: COLLECTORS NAME, Gail Stout collector of Taxes for Tc AMHERST , in said county:

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of bill from the person(s) named herewith committed to you, the Yield Tax set against their name(s), amounting in all to the sum of : **\$2.84** , with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day. We further order you to pay all monies collected to the treasurer of said town, or treasurer's designee as provided in RSA 41:29, VI, at least on a weekly basis, or daily when receipts exceed \$1,500.00 or more often when directed by the Commissioner of Revenue Administration.

Given under our hands and seal at AMHERST

\_\_\_\_\_  
PETER LYON

\_\_\_\_\_  
DWIGHT BREW

\_\_\_\_\_  
REED PANASITI

\_\_\_\_\_  
THOMAS P GRELLA

\_\_\_\_\_  
JOHN D'ANGELO

**DATE SIGNED: November 13, 2020**

NAME & ADDRESS	MAP & LOT	OPERATION #	YIELD TAX DUE
NASH & BALLINGERZ/CNT INVESTMENT 91 AMHERST STREET NASHUA, NH 03064	002-034-001	20-13-04-T	\$2.84

**TAX DUE DATE: December 13, 2020    TOTAL YIELDTAX:    \$2.84**

TIMBER CUT FOR INTENTS FILED DURING: APRIL 1, 2020 TO MARCH 31, 2021

**TOWN OF AMHERST**

AMHERST, NH 03031  
2 MAIN ST  
AMHERST, NH 03031  
603-673-6041

NASH & BALLINGERZ/CNT  
INVESTMENT  
91 AMHERST STREET  
NASHUA, NH 03064

**YIELD TAX ON TIMBER CUT**

TAX ACCOUNT & SERIAL I.D. NUMBER: 1102  
TAX MAP & LOT NUMBER: 002-034-001  
YIELD TAX OPERATION NUMBER: 20-13-04-T  
DATE OF YIELD TAX BILL: 11/13/2020  
AMOUNT COMMITTED TO ME  
FOR COLLECTION PER RSA 79: **\$2.84**

**\*\*\* 18% APR INTEREST WILL BE CHARGED AFTER 12/13/2020 ON UNPAID TAXES \*\*\***

APPEAL: an owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless he has complied with the provisions of RSA 79:10 and 11. (RSA 79:8)

**TAX OFFICE HOURS:** MONDAY - FRIDAY 9AM TO 3PM  
2ND & 4TH TUESDAY EVENINGS 4:30PM - 6:30PM

Sincerely,

GAIL P STOUT  
Tax Collector

TOWN: AMHERST  
 COUNTY: HILLSBOROUGH  
 OWNER: NASH & BALLINGERZ/CNT  
 OWNER: INVESTMENT  
 ADDRESS: 91 AMHERST STREET  
 ADDRESS: NASHUA, NH 03064

INTENT FILED DURING TAX YEAR: APRIL 1, 2020 TO MARCH 31, 2021

ACCOUNT & SERIAL #: 1102  
 MAP & LOT #: 002-034-001  
 OPERATION #: 20-13-04-T  
 DATE OF BILLING: November 13, 2020

SPECIES	LOW MBF		HIGH MBF	RANGE DIFFERENCE		RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS	# TONS	# CORDS
	TONS LOW	TONS HIGH		CORDS LOW	CORDS HIGH					
WHITE PINE	\$80.00	\$190.00		\$110.00	0.17	\$ 98.70	0.000		0.000	
HEMLOCK	\$20.00	\$65.00		\$45.00	0.17	\$ 27.65	0.000		0.000	
RED PINE	\$30.00	\$60.00		\$30.00	0.17	\$ 35.10	0.000		0.000	
SPRUCE & FIR	\$85.00	\$180.00		\$95.00	0.17	\$ 101.15	0.000		0.000	
HARD MAPLE	\$125.00	\$500.00		\$375.00	0.17	\$ 188.75	0.000		0.000	
WHITE BIRCH	\$50.00	\$180.00		\$130.00	0.17	\$ 72.10	0.000		0.000	
YELLOW BIRCH	\$75.00	\$250.00		\$175.00	0.17	\$ 104.75	0.000		0.000	
OAK	\$200.00	\$350.00		\$150.00	0.17	\$ 225.50	0.000		0.000	
ASH	\$100.00	\$250.00		\$150.00	0.17	\$ 125.50	0.000		0.000	
SOFT MAPLE	\$90.00	\$200.00		\$110.00	0.17	\$ 108.70	0.000		0.000	
BEECH/PALLET/TIE LOGS	\$25.00	\$60.00		\$35.00	0.17	\$ 30.95	0.000		0.000	
OTHERS:	\$40.00	\$40.00		\$0.00	0.17	\$ 40.00	0.000		0.000	
OTHERS:	\$0.00	\$0.00		\$0.00	0.17	\$ -	0.000		0.000	
<b>TONS &amp; CORDS</b>	<b>TONS LOW</b>	<b>TONS HIGH</b>	<b>CORDS LOW</b>	<b>CORDS HIGH</b>	<b>RATING %</b>	<b>STUMPAGE VALUE TONS *</b>	<b>STUMPAGE VALUE CORDS *</b>	<b># TONS</b>	<b># CORDS</b>	
SPRUCE & FIR	\$0.00	\$2.50			0.17	\$ 0.43		0.000		
HARDWOOD & ASPEN	\$1.50	\$6.50			0.17	\$ 2.35		0.000		
PINE	\$0.00	\$1.00			0.17	\$ 0.17		0.000		
HEMLOCK	\$0.50	\$3.50			0.17	\$ 1.01		0.000		
BIOMASS CHIPS	\$0.00	\$1.50			0.17	\$ 0.26		111.200		
HIGH GRADE SPRUCE	\$18.00	\$30.00			0.17	\$ 20.04		0.000		
CORD WOOD/FUELWOOD			\$10.00	\$25.00	0.17	\$	12.55		0.000	

\* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
REPORT OF WOOD OR TIMBER CUT  
RSA 79:11

See Instructions on back of form

OPERATION # 20-013-04 T  
1102

For Tax Year April 1, 2020 to March 31, 2021

Mailing Address:

NASH & BALLINGERZ/CNT INVESTMENT  
Q PETER NASH

91 AMHERST STREET  
NASHUA NH 03064

8. Description of Wood or Timber Cut

SPECIES	EXACT SCALE CUT USE INTERNATIONAL 1/4 RULE LOG SCALE	
	MSF = (THOUSAND BOARD FEET)	
White Pine		
Hemlock		
Red Pine		
Spruce & Fir		
Hard Maple		
White Birch		
Yellow Birch		
Oak		
Ash		
Soft Maple		
Beech/ Pallet/ Tie Logs		
Others (Specify)		
PULPWOOD		TONS
Spruce & Fir		
Hardwood & Aspen		
Pine		
Hemlock		
Biomass Chips		111.2
MISCELLANEOUS:		
High Grade Spruce/Fir =TONS		
Cordwood & Fuelwood =CORDS		

1. City/Town of: AMHERST

2. Tax Map/Lot # or USFS sale name/unit #: MAP 2 LOT 34-1

3. Exact Acreage of Cut: 10

4. Is the cutting complete? Yes  No

5. If yes, date cutting was completed? August 17, 2020

6. Names of ALL purchasers that the forest products were sold to:

Bridgewater Power  
NAME

NAME

NAME

NAME

7. I hereby report the wood or timber cut under penalty of perjury.  
(If a corporation, an officer must sign)

[Signature] 10/25/20  
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER DATE

MANASIN DAZINER  
SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER DATE

CORPORATE OFFICER NAME AND TITLE DATE

NASH & BALLINGERZ/CNT INVESTMENTS  
PRINT OWNER(S) NAME - (Attach a signature page for additional owners)

91 Amherst St  
MAILING ADDRESS

NASHUA NH 03064  
CITY/TOWN STATE ZIP CODE

TELE NO: 603 889 3300

9. Species and Amount of Wood or Timber for Personal Use or Exempt. See exemptions on back of form.

Species:	Amount

10. Under penalty of perjury, I (the logger/forester or person responsible for cutting) declare that all information in Sections 6, 8, & 9 are true and correct.

Kyun R Moulton  
SIGNATURE (IN INK) OF LOGGER/FORESTER RESPONSIBLE FOR CUTTING

DATE 10/26/2020

PENALTY: Pursuant to RSA 21-J:39, a person who fails to file a Report of Wood or Timber Cut with the proper assessing officials or fails to send copies to the Department of Revenue administration, in accordance with RSA 79:11, may be guilty of a misdemeanor.

DOOMAGE: If an owner neglects to file a report or willfully falsifies a report, the assessing officials shall assess doamage which is two times what the tax would have been if the report has been properly filed. Refer to RSA 79:12 for the complete statute on doamage.





taxes by the party using or occupying said property no later than the due date. Failure of the lessee to pay the duly assessed personal and real estate taxes when due shall be cause to terminate said lease or agreement by the lessor. Furthermore, in accordance with the requirements of RSA 72:23, I (b), the licensee(s) and any other entity using and/or occupying property of the municipality pursuant to this license shall be obligated to pay real and personal property taxes on structures or improvements added by the licensee(s) or any other entity using or occupying the property of the licensor pursuant to this license.

3. In accordance with the requirements of RSA 72:23, I, (b), this License is granted to the Licensee subject to that condition that the Licensee shall be responsible for notifying the Town of Amherst Assessing Office, within 90 days of construction and/or attachments, the name and address of each entity that attaches to the Licensed pole(s) as referenced herein. Further, this License is granted subject to the condition that the Licensee shall annually update the information provided to the Town of Amherst Assessing Office on or before April 1<sup>st</sup> of each year, to include the name and address of all entities that are attached to the licensed pole(s) and any entities that have removed their attachments. Notwithstanding any other penalties allowed by law, failure to provide the notifications as set forth in this License when due shall be cause for the Town of Amherst to provide a written notice to the Licensed entity to show cause by a date certain specified in the notice as to why this License should not be terminated for breach of conditions.

For the Town of Amherst, by its duly authorized Board of Selectmen, acting at a duly posted, public meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_;  
ATTEST:

Town of Amherst, New Hampshire

BY: \_\_\_\_\_ BY: \_\_\_\_\_  
BY: \_\_\_\_\_ BY: \_\_\_\_\_  
BY: \_\_\_\_\_ BY: \_\_\_\_\_

UNDER SEAL OF THE TOWN, RECEIVED AND RECORDED ON THIS \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 20\_\_\_\_, BY:

\_\_\_\_\_  
NANCY DEMERS, TOWN CLERK

*In accordance with the requirements of RSA 72:23, (I)(b), it is hereby provided that the licensee(s) shall be assessed for and shall pay all properly assessed real and personal property taxes no later than the due date. Failure of the licensee(s) to pay the duly assessed personal and real estate taxes when due shall be cause to terminate said license. It shall be the licensee's obligation to pay both current and potential real and personal property taxes, as well as any real and personal property taxes on structures or improvements added by the lessee.*





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Accounts Payable and Payroll  
Manifests and BOS October 23 and 26,  
2020 Meeting Minutes

**Department:** Finance Department

**Meeting Date:** November 9, 2020

**Staff Contact:** Cheryl Eastman

---

## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

#### **Approvals:**

#### **Payroll**

**AP1**~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$223,557.24 dated November 5, 2020, subject to review and audit.

**AP2** ~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$739.02 dated November 5, 2020, subject to review and audit.

#### **Accounts Payable**

**AP3** ~ I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$221,033.36 dated October 28, 2020, subject to review and audit.

**AP4** ~ I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$2,163,008.30 dated October 29, 2020, subject to review and audit (NH DMV).

**AP5** ~ I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$3,024,202.00 dated November 1, 2020, subject to review and audit (School disbursements).

#### **Minutes**

- ~ I move to approve the Board of Selectmen meeting minutes of October 23, 2020.
- ~ I move to approve the Board of Selectmen meeting minutes of October 26, 2020.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2020.10.23\_BOS\_MINUTES
2. 2020.10.26\_BOS\_MINUTES



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, October 23, 2020 3:00PM**

1       **1. Call to Order**

2       Chairman Peter Lyon called the meeting to order at 3:02 p.m.

3  
4       Attendees by Zoom conference call: Chairman Peter Lyon, Selectman Dwight Brew,  
5       Selectman Reed Panasiti, Selectman John D'Angelo, and Selectman Tom Grella.  
6       Also present: Town Administrator Dean Shankle, Tax Collector, Gail Stout, Finance  
7       Director, Cheryl Eastman, and Kristan Patenaude, minute taker

8  
9       Other attendees and the public accessed the meeting via Zoom.

10  
11       Chairman Lyon explained that, pursuant to the State of Emergency declared by the  
12       Governor as a result of the COVID19 pandemic and in accordance with his Emergency  
13       Order #12, this meeting is authorized to take place electronically. There is no physical  
14       location to observe and listen to this meeting. However, in accordance with the  
15       Emergency Order, we are:

16       Utilizing Zoom teleconferencing for this meeting. All members of the Board have the  
17       ability to communicate during the meeting through this platform and the public has access  
18       to contemporaneously listen and if necessary participate in the meeting by dialing +1 301  
19       715 8592 and using a webinar ID of 868-0502-9531 or by using the link contained in the  
20       agenda posted at amherstnh.gov.

21  
22       Notice of the meeting and means to access it were previously posted in accordance with  
23       law. Members of the public that have phoned into the meeting can raise their hand by  
24       pressing the #9 on their phone, in order to make it known that they would like to speak to  
25       the Board. If anyone has a problem accessing the meeting, please call 603-440-8248 for  
26       assistance. In the event the public is unable to access the meeting, the meeting will be  
27       adjourned and rescheduled.

28  
29       All votes will be taken by roll call and for ease, in alphabetical order.

30       Lastly, the meeting is being recorded and will be replayed on ACATV.

31  
32       The Board started by taking a roll call vote and stating if they were alone.

33  
34       *Roll call vote: Selectman Brew – present; Selectman D'Angelo – present; Selectman*  
35       *Grella – present; Selectman Panasiti – present; Chairman Lyon – present. All noted*  
36       *themselves as being alone.*

37  
38       **2. Tax Rate Setting**

39 Town Administrator Dean Shankle reviewed the prior year and current year tax rates with the  
40 Board. He explained that last year's Town portion of the tax rate was \$5.60. If the Board  
41 decides to vote to follow its policy per usual, the Town portion of this year's tax rate will be  
42 \$5.72. The unassigned fund balance currently sits at \$1,446,494 above the 10% specified in  
43 the boards Fund Balance Policy. Last year's total tax rate was \$26.96. If the Board follows its  
44 policy and sets the Town portion of the tax rate at \$5.72, the overall tax rate would rise to  
45 \$28.60, about a 6% increase.

46  
47 Town Administrator Shankle explained that the Board could also choose to keep the Town  
48 portion of the tax rate the same, at \$5.60. He believes that, given the size of the unassigned  
49 fund balance, this is more of a political decision than a financial one. If the Board chose to  
50 keep the Town portion of the tax rate stagnant this year, there would still be more than 10% of  
51 the overall budget left in the unassigned fund balance.

52  
53 Finance Director, Cheryl Eastman, agreed that the Board could decide to keep the Town  
54 portion of the tax rate the same and feel confident that the unassigned fund balance is healthy  
55 enough to do so.

56  
57 Chairman Lyon stated that the actual amount of the total retained unassigned fund balance is  
58 \$7,195,027. This is \$1,446,494 in excess of the policy that suggests a 10% retention rate. If  
59 the Board chooses to follow the policy and increase the Town's portion of the tax rate to  
60 \$5.72, this would be an increase of about \$0.12/\$1,000, or about \$40 on the average \$350,000  
61 home.

62  
63 Chairman Lyon explained that one idea is to increase the amount of approximately \$723,000  
64 returned to the taxpayers, to approximately \$940,000, in order to keep the Town's portion of  
65 the tax rate level at \$5.60.

66  
67 Selectman Brew stated that he is having a hard time understanding why the unassigned fund  
68 balance sits approximately \$1,446,000 above the target amount. He explained that the Board  
69 followed it's 10% policy last year. He is confused as to what portion of an excess in under-  
70 expended budget or revenue exceeding the projected amount caused this to happen.

71  
72 Cheryl Eastman explained that the Board used approximately \$160,000 last year to offset the  
73 tax rate, out of the unassigned fund balance. There may have been some changes when the  
74 audit adjustments were complete. She explained that she did not have those exact numbers in  
75 front of her.

76  
77 Dwight Brew stated that he was very uncomfortable making any decisions without better  
78 understanding these numbers.

79  
80 In response to a question from Dwight Brew, Gail Stout, Tax Collector, stated that, if the  
81 Board waits to hear these numbers before setting the tax rate, it may delay tax bills by a  
82 couple of days.

83  
84 Dwight Brew stated that he is surprised the Town keeps exceeding its target number for the  
85 unassigned fund balance by such large numbers. He is concerned about increasing the amount

86 returned to artificially reduce tax rates at the expense of increasing next year's tax rate, or the  
87 budget currently being worked on. He recommends that the Board stick with its current policy  
88 and not increase the amount artificially.

89

90 Selectman D'Angelo noted that the estimated fund balance at the end of the year was  
91 \$7,135,844. This is an excess of approximately \$690,000 over the target at the end of last  
92 year. He explained that he is not a fan of the current policy and believes it's a good idea to use  
93 the excess funds to keep the Town's portion of the tax rate flat for this year. He believes that  
94 the Schools' portion is being raised quite a bit, and it will help the citizens to keep the Town's  
95 portion flat.

96

97 Selectman Grella agreed that he believes it's a good idea to not raise the Town's portion of the  
98 tax rate this year. He believes some amount of the financial burden should be shifted to the  
99 School departments at some point because their portion keeps increasing each year.

100

101 Selectman Panasiti stated that he believes it would be best to keep the Town's portion of the  
102 tax rate the same. He would also like to see how the Schools are going to justify a \$1.61  
103 increase in the tax rate on an average \$350,000. He explained that, if the Board chooses to  
104 take the approximately \$940,000 to help keep the Town's portion of the tax rate the same,  
105 there will still be about \$500,000-\$600,000 left above the 10%. He suggested that the Board  
106 look into using some of that excess amount for a Warrant Article to help fund the additional  
107 renovations needed for the Police Station. The Town would then still have about \$306,000 to  
108 put back into the unassigned fund balance.

109

110 Chairman Lyon stated that he would rather not make a choice about the proposed new  
111 Warrant Article now. He stated that keeping the tax rate level is great, but it is important to  
112 consider what that could impact down the road. The policy tries to eliminate potential spikes,  
113 especially within this volatile year for spending. He agrees that the Board needs to be able to  
114 review the actual numbers to determine what the actual balance of the unassigned fund  
115 balance is.

116

117 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to table*  
118 *this discussion to the Monday Board meeting.*

119

120 Selectman Brew noted that he can see the idea of returning \$940,000 as a reasonable one,  
121 even though it isn't his first choice.

122

123 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – nay; Selectman Grella – aye;*  
124 *Selectman Panasiti – aye; Chairman Lyon – aye. 4-1-0; motion carried.*

125

### 126 **3. Old/New Business**

127 Selectman Brew noted that the other Selectmen have received the draft Master Plan survey  
128 and that there is still a chance to comment on it.

129

130 Selectman D'Angelo noted that the SAU's Joint Facilities Committee recently met. Their  
131 current budget numbers are about 10% less than last presented, but the facilities portion alone



132 will still have an impact of about \$3/\$1,000 on the average house in Town. It will be up to the  
133 School Boards to decide if these items will appear on the ballot in March.

134

135 In response to a question from Selectman Brew, Selectman D'Angelo stated that this  
136 \$3/\$1,000 increase would be as part of a 30-year bond.

137

138 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman Brew to adjourn*  
139 *the meeting at 3:37pm.*

140 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
141 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

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146 **NEXT MEETING: Monday, October 26, 2020**

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\_\_\_\_\_  
*Selectman Reed Panasiti*

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



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, October 26, 2020 6:30PM**

1       **1. Call to Order**

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

3  
4       Attendees by Zoom conference call: Chairman Peter Lyon, Selectman Dwight Brew,  
5       Selectman Reed Panasiti, Selectman John D'Angelo, and Selectman Tom Grella.  
6       Also present: Town Administrator Dean Shankle and Kristan Patenaude, minute taker

7  
8       Ways & Means Committee Members present: Lisa Eastland (Chair), Danielle Pray (co-  
9       chair), Scott Tuthill, Matt Seiler, Bill Loscocco, Mike Parisi, James Kuhnert, Lori Mix  
10      (alternate).

11  
12      Other attendees and the public accessed the meeting via Zoom.

13  
14      Chairman Lyon explained that, pursuant to the State of Emergency declared by the  
15      Governor as a result of the COVID19 pandemic and in accordance with his Emergency  
16      Order #12, this meeting is authorized to take place electronically. There is no physical  
17      location to observe and listen to this meeting. However, in accordance with the  
18      Emergency Order, we are:

19  
20      Utilizing Zoom teleconferencing for this meeting. All members of the Board have the  
21      ability to communicate during the meeting through this platform and the public has access  
22      to contemporaneously listen and if necessary participate in the meeting by dialing +1 312  
23      626 6799 and using a webinar ID of 870-9931-4015 or by using the link contained in the  
24      agenda posted at amherstnh.gov.

25  
26      Notice of the meeting and means to access it were previously posted in accordance with  
27      law. Members of the public that have phoned into the meeting can raise their hand by  
28      pressing the #9 on their phone, in order to make it known that they would like to speak to  
29      the Board. If anyone has a problem accessing the meeting, please call 603-440-8248 for  
30      assistance. In the event the public is unable to access the meeting, the meeting will be  
31      adjourned and rescheduled.

32  
33      All votes will be taken by roll call and for ease, in alphabetical order.  
34      Lastly, the meeting is being recorded and will be replayed on ACATV.

35  
36      The Board started by taking a roll call vote and stating if they were alone.

37

38 *Roll call vote: Selectman Brew – present; Selectman D’Angelo – present; Selectman*  
39 *Grella – present; Selectman Panasiti – present; Chairman Lyon – present. All noted*  
40 *themselves as being alone.*

41  
42 **2. Citizen’s Forum – none.**

43  
44 **3. Warrant Article Proposals**

45 **a. ACC Proposed Open Space Warrant Article**

46 Amherst Conservation Commission (ACC) Chair, Rob Clemens, and ACC Commissioner,  
47 Bill Stoughton joined the Board. Bill Stoughton explained that the ACC is aware of the  
48 increased development pressure in Town, and the concern among some to preserve open  
49 space. The ACC usually uses the Conservation Fund, which is funded by 100% of the Land  
50 Use Change Tax (LUCT) funds, for land acquisitions. This Fund currently sits at about  
51 \$260,000, prohibiting the ACC from being a meaningful player in larger property  
52 acquisitions. With the help of the NH Association of Conservation Commissions, the ACC  
53 surveyed surrounding towns regarding funding sources for large acquisitions. Many towns  
54 specify a parcel and seek bond funding for that particular area. The town of Pelham has voter  
55 preapproved bonding authority. With Board of Selectmen approval, the town of Pelham is  
56 able to purchase parcels as they become available without the requirement to wait until the  
57 next Town Meeting. Pelham was first granted this authority in 2004 and bought several large  
58 parcels. It then asked again in 2018 for additional bond authority, which was granted.

59  
60 Bill Stoughton explained that the ACC has decided to move forward with a similar idea and  
61 seek bond authority from the Town for \$6M, with a \$3M cap set each year to limit the  
62 potential tax impact in any one year. This proposal received favorable comments from the  
63 Planning Board.

64  
65 Bill Stoughton explained that this proposal has several important parameters, such as: 1) any  
66 land acquired with rights will be open to public access; 2) acquisitions will be sought  
67 throughout all areas of Town; 3) appraisals will be obtained for any potential acquisitions; 4)  
68 the ACC will need approval from the Board of Selectmen for any acquisition under this bond.

69  
70 Selectman Brew stated that he is supportive of this proposal. He stated that this proposal, if  
71 approved, will have a significant tax impact, but that this will be offset by long-term benefits  
72 to the Town. These include additional open space, and minimizing the potential burden on  
73 Police, Fire, and the Schools.

74  
75 Selectman D’Angelo agreed that this proposal is worth putting in front of the voters. It is a  
76 good idea for the ACC to be able to be prepared once a large parcel becomes available, and in  
77 order to do that more funds are necessary. He believes it will be key to see the reasons for  
78 certain land acquisition proposals, such as connectivity, wildlife or habitat value, etc.

79  
80 Selectman Grella suggested that the proposal be capped at \$2M per year. Rob Clemens stated  
81 that the ACC did consider this, but knows that there is at least one property in Town that  
82 would exceed the \$2M cap and the ACC would like the opportunity to at least be a player if  
83 this parcel were to come on the market.

85 Selectman Panasiti questioned what percentage of Town should be kept as open space. He  
86 believes this may be discussed as part of the Master Plan process. He agrees that there should  
87 be a plan in place for buying up open space, but does not want to overextend the Town and  
88 not allow new businesses in.

89

90 Rob Clemens stated that 13-14% of the land in Amherst is currently managed by the ACC. If  
91 other properties, held by other groups, are included, that number may rise to about 15%. Some  
92 entities have tossed around a number for conserved land area in towns of about 25%. The  
93 ACC has never prescribed to any certain percentage, but instead looks to add connectivity and  
94 other items of importance. There is a set of criteria to follow, without knowing which parcels  
95 will become available.

96

97 Chairman Lyon stated that the current climate in Town is a good opportunity to test the  
98 interest of the Town's residents on this type of proposal.

99

100 In response to a question from Selectman Panasiti, Bill Stoughton explained that, per  
101 Pelham's model, the Conservation Fund would be first used to acquire properties, if possible,  
102 and any additional amount would come from the bond. This would be subject to approval by  
103 the Board of Selectmen.

104

105 In response to a question from Matt Seiler, Ways & Means Committee, Rob Clemens stated  
106 that the ACC intends to follow Pelham's model and make this bond an evergreen vehicle,  
107 meaning that it would not expire until all of the bonding authority was used. The ACC could  
108 come back at any time and seek additional funds. The Board of Selectmen would have to  
109 approve every purchase made and could limit funds spent in that way.

110

111 In response to a question from Lisa Eastland, Rob Clemens stated that the ACC wrestled with  
112 the idea of waiting for the Master Plan to be drafted, but ultimately believes that the time to  
113 pursue this idea is now.

114

115 In response to a question from Lisa Eastland, Chairman Lyon stated that any acquisitions  
116 would be purchased in the name of the Town of Amherst, and managed by the ACC.

117

118 In response to a question from Lisa Eastland, Rob Clemens stated that most of the ACC's  
119 Forest Management items have been paid for out of the Conservation Fund, and any revenues  
120 from forestry go back into that fund.

121

122 As a second item, Rob Clemens stated that the ACC recently negotiated a trail agreement with  
123 the Felsani family to put a trail on their property. This property is north of Baboosic Lake  
124 Road, and southeast of the B&M Rail Trail. By negotiating this agreement, there will be a  
125 connection from the Josiah Parker Trail to the south, to the B&M Trail to the north, allowing  
126 for a connected loop.

127

128 Selectman Brew questioned if the Town Attorney has reviewed this agreement. He confirmed  
129 that this is not a perpetual agreement and that there is not currently a residence on the  
130 property.

131

132 In response to a question from Selectman Brew, Rob Clemens stated that the proposed trail is  
133 placed where it is because the intention is to keep it obscured from abutters, and due to the  
134 location of wetlands on the property.

135

136 In response to a question from Selectman Grella, Rob Clemens stated that the property is  
137 about 18 acres. Rob Clemens explained that he would like the Town Administrator to sign this  
138 agreement and that the owners have the right to cease the agreement at any time.

139

140 In response to a question from Selectman Panasiti, Rob Clemens stated that he put the  
141 property owners in contact with the County Forester, regarding potential future logging of the  
142 property.

143

144 Chris Buchanan, 24 Mack Hill Road, stated that this parcel was identified in the Bicycle &  
145 Pedestrian Advisory Committee's 2018 survey as one of the most requested areas for a  
146 potential trail. He hopes that there could be discussions in the future about making this trail  
147 agreement exist in perpetuity.

148

149 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo to*  
150 *approve the trail agreement as proposed and allow the Town Administrator to sign on behalf*  
151 *of the Board.*

152

153 In response to a question from Town Administrator Shankle, Rob Clemens stated that this trail  
154 agreement is based on the ACC's model trail agreement, which was created about 6-7 years  
155 ago and has been used to purchase several properties since.

156

157 *Selectman Panasiti AMENDED his motion to include that the agreement is contingent upon*  
158 *successful review by Town Counsel. Selectman D'Angelo SECONDED.*

159

160 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
161 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

162

163 **b. Bike/Ped Committee Proposed Warrant Articles – Boston Post Sidepath**  
164 **Project**

165

166 Chris Buchanan, Chair of the Bicycle & Pedestrian Advisory Committee, reviewed the  
167 proposed Warrant Article with the Board. He explained that the Warrant Article seeks two  
168 things: 1) to establish a Capital Reserve Fund (CRF), and 2) to raise \$75,000 for the Boston  
169 Post Road sidepath project. This amount would raise 1/3 of the cost of the project and allow  
170 the Town to be in better standing for seeking the Transportation Alternatives Grant (TAP),  
171 which allows for 80/20% match funding.

171

172 Chris Buchanan explained that the Boston Post Road sidepath is one of the highest priority  
173 projects in Town. Generally, the Committee prefers to explore projects within the scope of  
174 already scheduled roadwork, in order to keep costs low. However, Boston Post Road was  
175 recently redone, and so the typical cost savings solutions are not available. The estimated cost  
176 of the project is about \$225,000, with approximately 4,000ft of sidepath proposed at  
177 \$56.25/linear foot. There are potential issues along this route, including a water crossing and a  
178 narrow right of way.

179

180 Chris Buchanan explained that grant funding may be available for this project, but the only  
181 way for the Town to effectively apply would be to demonstrate a capacity for its matching  
182 portion. The TAP grant has project minimum thresholds; in 2018 this was a \$400,000  
183 minimum. It is unknown yet what the minimum will be for the next TAP grant. As the Boston  
184 Post Road sidepath project falls under the previously known minimum amount, it is hoped  
185 that the Town could raise close to its 20% portion for the grant and that then, if the grant is  
186 received, the rest of the grant funding could be used for other eligible projects. The Board  
187 would be the agent of the fund and could select to use the funds on the Boston Post Road  
188 project only, or in addition to other projects.

189

190 Chairman Lyon explained that the Boston Post Road sidepath project is projected at \$225,000.  
191 The Warrant Article looks to raise \$75,000 over three years to fund the project completely, if  
192 no grant funds are received. The language within the Warrant Article though is not specific to  
193 this one project, so that if grant funding is received it could be used towards other projects, if  
194 there is a higher minimum project threshold.

195

196 In response to a question from Selectman Brew, Chris Buchanan stated that snow removal for  
197 the proposed sidepath has been discussed with DPW. The sidepath would be able to be  
198 plowed with existing DPW vehicles and would simply be added to the DPW's route.

199

200 Selectman Grella suggested that, if there is a \$400,000 minimum project threshold, the project  
201 could be extended down Boston Post Road to the Middle School. Chris Buchanan agreed and  
202 noted that there are many different ways to expand the scope of this project.

203

204 In response to a comment from Selectman Panasiti, Chris Buchanan noted that this proposed  
205 CRF Warrant Article is very similar to how funds are raised to purchase vehicles for the Fire  
206 Department, for example. When these CRF funds are voted on in advance, there is often no  
207 specific engine in mind, but the general cost is understood. Chris Buchanan explained that  
208 part of the proposal is to potentially raise \$75,000 every year for three years to fund the  
209 project fully, in case no grant funds are received, as a way to spread out the cost for taxpayers.

210

211 Will Ludt, 3 School Street, stated that the Heritage Commission received the TAP Grant in  
212 2003/2004 from the DOT to pursue a reroute of the road in front of Town Hall. NRPC was a  
213 great advocate for the project.

214

215 In response to a comment from Selectman D'Angelo, Chris Buchanan noted that the Town's  
216 effort to pursue a TAP Grant in 2018 failed because, as was discussed with DOT, the Town  
217 had not raised its matching 20%.

218

219 Cheryl Eastman, Finance Director, reviewed the other proposed Warrant Articles, including:  
220 Contingency Fund, Communications Center CRF, Assessing & Revaluation CRF, Bridge  
221 Repair & Maintenance CRF, Fire/Rescue Vehicle & Equipment Purchase and Repair CRF,  
222 establish a CRF for DPW Vehicles, Police Station Renovation Phase 2, Service Connected  
223 Total Disability Tax Credit, ACC Open Space bond, Bike/Ped CRF, and Buck Meadow  
224 Improvement CRF.

225

226 In response to a question from Selectman D'Angelo about the need for a Capital Reserve  
227 Fund for DPW purchases, Selectman Brew stated that there is a spreadsheet that lists certain  
228 DPW equipment that needs to be replaced. The problem with pursuing this through a  
229 lease/purchase option is that the items need to be specified at Deliberative Session, and there  
230 is no option to find a later substitute if the item fails. The proposal to move towards a CRF for  
231 these purchases will allow for greater flexibility in the future.

232  
233 Selectman D'Angelo stated that he would like to see something from Town Counsel stating  
234 that the Town has to have specific information for the lease/purchase option at the  
235 Deliberative Session. He doesn't believe this is how things have been done in the past.

236  
237 Town Administrator Shankle explained that, because these items do need to be specific, the  
238 DPW hasn't pursued the lease/purchase option for the past two years. Selectman Brew agreed  
239 that Town Counsel had noted that if the lease/purchase option had been used, the Town would  
240 have been out of compliance with the RSA.

241  
242 Selectman D'Angelo stated that the Board worked hard to have money for these purchases put  
243 directly into the budget, instead of creating a CRF for them. He is unsure why the Board  
244 would now try to remove these funds from the budget and try to place them into a Warrant  
245 Article, would could fail to pass. He would like to see more documentation on this item.

246  
247 In response to a question from Selectman Grella, Chairman Lyon stated that DPW Director  
248 Eric Hahn did pay cash for the last two DPW vehicle purchases because that money was  
249 available in the budget; he is unsure if that method can continue into the future. Selectman  
250 Brew noted that, if future years' budget funds are committed towards a purchase, that  
251 purchase needs to be specified at Deliberative Session.

252  
253 In response to a question from Selectman Panasiti, Selectman Brew explained that the DPW's  
254 lease/purchase line currently sits at \$250,000, but that the funds for this year have all been  
255 expended. Selectman Brew explained that the proposed CRF looks to lower the amount  
256 requested to \$46,000.

257  
258 Chairman Lyon stated that the Board will need to hear more information regarding the  
259 possible Buck Meadow CRF.

260  
261 In response to a question from Lisa Eastland, Chairman Lyon stated that there are additional  
262 funds needed for the Police Station Renovation, \$175,000, due to unanticipated items.

263  
264 Selectman Brew noted that, in regard to CRF's being sought instead of bonds for some items,  
265 items such as the Fire/Rescue CRF funds are sought every year and thus this is not a one-off  
266 request, but rather a recurring request that occurs each year.

267  
268 In response to a question from Lori Mix, Cheryl Eastman explained that the Contingency  
269 Fund is funded from the unassigned fund balance, and so only expended if used. If the funds  
270 are not expended, they remain in the unassigned fund balance.

271

272 In response to a question from Lori Mix, Chairman Lyon stated that the Board has not  
273 explored funding any other Warrant Articles through the unassigned fund balance in the past.  
274

#### 275 **4. Draft 1 Budget**

##### 276 **4.1 FY22 Budget**

277 Cheryl Eastman reviewed the draft budget with the Board. This does not include possible  
278 changes to health insurance, workman's comp insurance, and a Cost of Living Adjustment  
279 (COLA). The proposed budget is \$14,657,379; an increase of \$41,003, or 0.28%.  
280

281 Selectman Brew noted that the regular medical budget for the Town last year was about \$1M.  
282 If a 10% increase happened, that would be an additional \$100,000 to the budget. Cheryl  
283 Eastman noted that if the COLA is done as it was in the past, a 1% increase would amount to  
284 a budget increase of about \$56,000.  
285

286 Selectman D'Angelo mentioned that he is pleased to see an almost flat budget being  
287 presented.  
288

289 In response to a question from Lisa Eastland, Cheryl Eastman explained that the proposed  
290 budget has the \$250,000 DPW lease/purchase line reduced to \$46,000.  
291

##### 292 **4.2. 2020 Tax Rate Setting**

293 Cheryl Eastman shared with the Board a spreadsheet with the details of the unassigned fund  
294 balance. The FY19 unassigned fund balance was \$6,869,071. The FY20 unassigned fund  
295 balance was \$7,243,527. The target amount for the fund balance should be \$5,573,393. The  
296 retained unassigned fund balance is \$7,019,527. The amount to be retained to offset the tax  
297 rate, if the Board follows its policy would be \$723,247.  
298

299 Chairman Lyon explained that, in order to maintain the Town's portion of the tax rate from  
300 last year, \$5.60, the Board would need to vote to return approximately \$940,000. This  
301 decision was tabled from the Board's Friday meeting, in order to obtain more accurate  
302 numbers.  
303

304 Selectman Brew stated that he wanted to make sure the \$1,446,494 number is correct. After  
305 reviewing the information, he is satisfied with the fund balance information.  
306

307 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to use*  
308 *\$940,000 to offset taxes and hold the tax rate, per thousand, at \$5.60.*  
309

310 Selectman Brew stated that it seems reasonable to keep the tax rate the same. He will be  
311 voting against the motion because he believes it would be a better idea to stick with the policy  
312 and not create potential spikes in the future.  
313

314 Selectman D'Angelo stated that, even if the motion passes, there will still be about a half  
315 million dollars in excess, over and above the target, in the unassigned fund balance.  
316

317 Selectman Grella stated that he believes the motion should pass. Keeping the tax rate the same  
318 shows hard work by the Town's employees.



319

320 Selectman Panasiti stated that he is happy keeping the Town's tax rate level for this year. He  
321 noted that he believes some of the excess money, over the target 10%, should be used to offset  
322 the extra funds needed for the Police Station Renovation, in order to not request it from the  
323 voters.

324

325 Chairman Lyon stated that he is in favor of the motion. He also believes the policy is a sound  
326 one.

327

328 *Roll call vote: Selectman Brew – nay; Selectman D'Angelo – aye; Selectman Grella – aye;*  
329 *Selectman Panasiti – aye; Chairman Lyon – aye. 4-1-0; motion carried.*

330

## 331 **5. Administration**

332 Town Administrator Shankle noted that the discussion on the DPW winter maintenance policy  
333 will be held off on until the next meeting.

334

### 335 **5.1 Co-Ad Realty LLC request for a building permit**

336 Tom Quinn, representing Co-Ad Realty LLC, joined the Board.

337

338 Town Administrator Shankle stated that this request is regarding a building permit for a lot  
339 with no frontage. This item first went to the Zoning Board of Adjustment for a variance,  
340 which was granted. The Planning Board then reviewed the application and stated that it has no  
341 issues with the building permit being issued.

342

343 In response to a question from Selectman Panasiti, Tom Quinn explained that there is access  
344 to the property off Amherst Street, by a 35' wide right of way, as shown on the plan. This is  
345 also supported by a utility easement. The applicant is requesting a single-family residence on  
346 the 10 acres of land.

347

348 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*  
349 *authorize the Community Development Department to issue a building permit for a single-*  
350 *family residence on Map 5 Lot 51 as approved by the ZBA and after all of the associated*  
351 *required paperwork is done, including the Waiver of Municipal Liability.*

352 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
353 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

354

## 355 **6. Approvals**

### 356 **6.1 Assessing Approvals**

357 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve*  
358 *the Land Use Change Tax in the amount of \$23,500 for Tax Map 005 Lot 059-035, 24*  
359 *Founder's Way.*

360 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
361 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

362

363 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve*  
364 *the Veteran Tax Credit for tax year 2021 on the following map and lot numbers:*

365 *005-016-017 17 Atherton Lane \$500.00*

366 018-039-000 5 Manchester Road \$500.00  
367 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
368 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
369

370 **6.2 Accounts Payable Manifests and Meeting Minutes October 12, 2020**

371 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
372 approve one (1) FY21 Payroll Manifest in the amount of \$224,866.98 dated October 8, 2020,  
373 subject to review and audit.

374 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
375 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
376

377 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
378 approve one (1) FY21 Payroll Manifest in the amount of \$225,735.23 dated October 22, 2020,  
379 subject to review and audit.

380 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
381 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
382

383 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
384 approve one (1) FY21 Accounts Payable Manifest in the amount of \$199,290.51 dated  
385 October 13, 2020, subject to review and audit.

386 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
387 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
388

389 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
390 approve one (1) FY21 Accounts Payable Manifest in the amount of \$35,908.21 dated  
391 September 30, 2020, subject to review and audit. (NH DMV)

392 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
393 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
394

395 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
396 approve one (1) FY21 Accounts Payable Manifest in the amount of \$41,661.25 dated October  
397 16, 2020, subject to review and audit (NH DMV).

398 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
399 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
400

401 A MOTION was made by Selectman Panasiti and SECONDED by Selectman D’Angelo to  
402 approve the meeting minutes of October 12, 2020, as presented.

403 By roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
404 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.  
405

406 **7. Action Items**

407 The Board reviewed its action items.  
408

409 **8. Old/New Business**

410 Chairman Lyon noted that the polls will be open on Voting Day, November 3, 2020, from  
411 6am – 8pm.  
412

413 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to  
414 adjourn the meeting at 8:47pm.  
415 By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;  
416 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

417

418

419

420

421

**NEXT MEETING: Monday, November 9, 2020**

423

424

425

426

427

\_\_\_\_\_  
*Selectman Reed Panasiti*

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