



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
**MONDAY, DECEMBER 21, 2020 6:30 PM**

Please click the link below to join the

webinar: <https://us02web.zoom.us/j/86155281949>

Or Telephone: (646) 558-8656      Webinar ID: 861 5528 1949

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

- 1. Call to Order**
- 2. Citizens' Forum**
- 3. Public Hearing**
  - 3.1. Public Hearing
- 4. Administration**
  - 4.1. Administrative overview
  - 4.2. Budget Discussion
  - 4.3. Discretionary Easement Policy
  - 4.4. Discretionary Easement Proposal
- 5. Staff Reports**
  - 5.1. AFR Hiring: Part-Time
  - 5.2. AFR Hiring: Call Employees
  - 5.3. Baker Foundation Grant Award for Amherst Makerspace
  - 5.4. Approval of Maria Daly for Recreation Commission Alternate
- 6. Approvals**
  - 6.1. Assessing
  - 6.2. Accounts Payable and BOS Meeting Minutes December 7, 2020
- 7. Action Items**
- 8. Old/New Business**

**Adjournment**

**Next Meeting: January 4, 2020**

**TOWN OF AMHERST, NH**  
Board of Selectmen

**NOTICE OF PUBLIC HEARING**

Pursuant to the authority granted to the Board of Selectmen of the Town of Amherst by virtue of NH RSA's 31:39, 41:11, and 47:17 for the purpose of enforcing and regulating traffic, the following traffic control regulations are hereby established for the Town of Amherst:

**TRAFFIC SIGNS** The Board will hear input from citizens regarding the need for traffic signs at the following locations:

1. *Two (2) stop signs at the intersections of the following Town of Amherst roads:*
  - a. *Madison Lane @ Williamsburg Drive*
  - b. *Madison Lane @ Georgetown Drive*
  
2. *A maximum speed limit of 30 M.P.H. for the section of Manchester Road located between the intersections of Mack Hill Road and Limbo Lane.*
  
3. *A no parking zone on Grater Road between the intersection with South Grater Road and the point 600 feet north of South Grater Road.*

The public hearing will be held in conjunction with the Board of Selectmen's scheduled meetings on Monday December 21, 2020 and Monday January 4, 2021 at 6:30pm.

There is no physical location for the meeting. All interested citizens are invited to attend the virtual meetings.

**TO ATTEND THE DECEMBER 21<sup>ST</sup> HEARING AND BOARD OF SELECTMEN MEETING:**

Please click the link below to join the webinar: <https://us02web.zoom.us/j/86155281949>  
Or Telephone: (646) 558-8656      Webinar ID: 861 5528 1949

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

**TO ATTEND THE JANUARY 4<sup>TH</sup> HEARING AND BOARD OF SELECTMEN MEETING:**

Please click the link below to join the webinar: <https://us02web.zoom.us/j/87960165616>  
Telephone: 646 558 8656      Webinar ID: 879 6016 5616

If you have trouble connecting to this webinar, please (603) 440-8248



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

**Title:** Administrative overview

**Department:** Administration

**Meeting Date:** December 21, 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:**

None





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

**Title:** Budget Discussion

**Department:** Finance Department

**Meeting Date:** December 21, 2020

**Staff Contact:** Cheryl Eastman

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**BACKGROUND INFORMATION:**

Review of FY22 Warrant

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2022 WARRANT DRAFT
2. FY22 Budget - Draft #4



**AMHERST TOWN WARRANT – DRAFT #5 12-15-20**  
**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**

Shall the Town vote to raise and appropriate the sum of six million dollars (\$6,000,000.00) to purchase land and easements or other property interests within the Town of Amherst for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes up to six million dollars (\$6,000,000.00) in compliance with provisions of the Municipal Finance Act (RSA 33:1 et seq., as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than three million dollars (\$3,000,000.00) of bonds or notes in any one fiscal year; to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes, 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, furthermore, to authorize the Selectmen to acquire said property exercising their authority under RSA 41:14-a, and additionally to raise and appropriate the sum of Two Hundred Forty Thousand Dollars (\$240,000.00) for the first year interest and costs. Land or property interests to be purchased with bond proceeds shall total not more than 800 acres and shall be acquired in the name of the Town as conservation land to be managed by the Conservation Commission pursuant to RSA 36-A:4, to protect and limit the future use of, or otherwise conserve and properly utilize

open spaces and other land and water areas. The authorization to borrow provided hereunder shall not lapse until June 30, 2026. (Tax impact = \$0.14) (3/5 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 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 **\$14,877,676**. Should this article be defeated the default budget shall be **\$14,630,503**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact = \$8.52) (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. (Tax Impact = \$0.00) (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 7-0-0.)*

**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. (Tax Impact = \$0.01) (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 7-0-0.)*

**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. (Tax Impact = \$0.01) (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 7-0-0.)*

**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. (Tax Impact = \$0.01) (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 7-0-0.)*

**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. (Tax Impact = \$0.11) (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 7-0-0.)*

**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. (Tax Impact = \$0.15) (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 7-0-0.)*

**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 One Hundred Twenty Thousand Dollars **(\$120,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Tax Impact = \$0.07) (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 Two Hundred Thousand Dollars **(\$200,000)** for the purpose of completing the 3<sup>rd</sup> floor of the Police Station renovation. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.0) (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 7-0-0.)*

**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. (Tax Impact = \$0.04) (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 7-0-0.)*

**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. (Tax Impact = \$0.03) (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 7-0-0.)*

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

\_\_\_\_\_  
*Peter Lyon, Chairman*

\_\_\_\_\_  
*Reed Panasiti, Clerk*

\_\_\_\_\_  
*John D'Angelo, Selectman*

\_\_\_\_\_  
*Dwight Brew, Vice Chairman*

\_\_\_\_\_  
*Thomas Grella, Selectman*

**Town of Amherst FY22 Operating Budget Summary**

Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	11/24/2020	FY22 Request					
							Budget Draft #1	Budget Draft #2	Budget Draft #3	Draft Budget #4	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
Executive	368,654	389,487	372,499	394,690	468,818	158,893	448,561	448,561	451,226	451,226	-17,592	-3.75%
Election, Reg, Vital Stats	178,261	186,245	204,220	204,712	220,623	91,806	213,832	213,832	216,063	216,063	-4,560	-2.07%
Financial Admin	276,356	287,078	281,860	298,543	311,458	149,049	318,280	318,280	320,933	320,933	9,475	3.04%
Tax Collecting	111,772	113,988	122,490	121,692	137,092	50,049	138,124	138,124	139,399	139,399	2,307	1.68%
Property Assessing	157,464	163,992	166,233	183,605	181,166	61,364	182,028	182,028	183,145	183,145	1,979	1.09%
Legal	65,700	33,677	44,935	48,644	45,800	3,866	45,101	45,101	45,101	45,101	-699	-1.53%
Personnel Admin.	208,012	207,433	202,410	138,570	226,656	163,121	226,065	233,030	233,030	233,030	6,374	2.81%
Planning Department	48,333	33,385	40,850	56,790	110,546	11,598	122,677	122,677	122,718	122,718	12,172	11.01%
Zoning	285,518	342,774	353,882	356,239	440,057	162,423	424,996	424,996	429,663	429,663	-10,394	-2.36%
Government Buildings	525,087	293,313	276,149	305,829	333,048	105,653	253,942	253,942	255,082	255,082	-77,966	-23.41%
Cemeteries	23,382	28,157	49,707	32,276	41,002	16,985	41,698	41,698	41,755	41,755	753	1.84%
Property/Liability Insurance	129,977	133,355	130,770	129,302	132,526	130,526	139,835	139,835	139,835	139,835	7,309	5.52%
Police	2,193,658	2,408,278	2,527,778	2,469,628	2,640,939	984,224	2,830,519	2,830,519	2,839,460	2,839,460	198,521	7.52%
Rescue	614,701	599,354	608,322	617,057	637,007	237,852	639,363	639,363	647,701	647,701	10,694	1.68%
Fire	592,300	506,116	621,630	591,361	685,840	195,348	687,894	687,894	695,067	695,067	9,227	1.35%
Emergency Management	7,055	8,500	8,500	8,500	8,501	8,500	8,501	8,501	8,501	8,501	0	0.00%
Public Safety Communications	400,876	420,531	438,636	426,635	480,784	183,884	494,508	494,508	499,573	499,573	18,789	3.91%
Public Works Admin	475,798	482,234	294,395	360,870	421,944	147,459	419,231	419,231	424,021	424,021	2,077	0.49%
Dept. Of Public Works	2,040,250	3,269,279	3,060,440	3,645,037	3,470,432	1,309,657	3,393,941	3,393,941	3,535,039	3,535,039	64,607	1.86%
Street Lighting	24,098	23,520	24,534	26,023	27,350	8,587	25,000	27,107	27,107	27,107	-243	-0.89%
Souhegan Regional Landfill	325,715	324,551	331,131	438,589	391,579	90,344	411,000	411,000	411,000	388,000	-3,579	-0.91%
Landfill	276,375	265,078	283,229	294,239	298,832	126,174	321,154	321,154	323,327	323,327	24,495	8.20%
Septic	0	0	0	0	60,356	5,516	60,356	60,356	60,356	60,356	0	0.00%
Health Administration	2,714	2,604	2,447	2,140	2,159	858	2,156	2,156	2,156	2,156	-3	-0.14%
Animal Control	400	400	400	400	401	0	401	401	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	50,000	55,000	5,000	10.00%
Direct Assistance	4,778	1,194	11,548	10,864	14,326	332	14,326	14,326	14,326	14,326	0	0.00%
Recreation	332,468	349,168	362,262	391,821	404,545	169,190	426,373	426,373	452,370	452,370	47,825	11.82%
Parks	13,524	12,187	12,577	4,690	13,773	6,047	13,443	13,443	13,443	13,443	-330	-2.40%
Peabody Mill Env. Ctr	6,000	0	0	0	1	0	0	0	0	0	-1	-100.00%
Library	881,978	930,710	923,375	977,650	1,025,175	376,506	1,037,897	1,037,897	1,047,624	1,047,624	22,449	2.19%
Patriotic Purposes	8,612	8,085	8,000	0	8,500	0	8,500	8,500	8,500	8,500	0	0.00%
Heritage Commission	732	500	380	443	2,572	191	2,608	2,608	2,629	2,629	57	2.22%
Conservation Commission	13,924	16,811	15,910	19,891	14,991	12,549	16,472	16,472	16,528	16,528	1,537	10.25%
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	1,137,927	1,137,927	-50,000	-4.21%
Interest Bonds	172,165	210,614	183,047	152,316	119,650	68,884	100,670	100,670	100,670	100,670	-18,980	-15.86%
<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>5,637,438</b>	<b>14,657,379</b>	<b>14,666,451</b>	<b>14,895,676</b>	<b>14,877,676</b>	<b>261,300</b>	<b>1.79%</b>

**NOTES:**

Changes from Draft 1 to Draft 2	Workmen's Compensation rates increased by 4.1%	6,965
	Street Lighting Increased per DPW Director	2,107
	Total Changes	9,072
Changes from Draft 2 to Draft 3	DPW New Equipment Capital line increased	130,000
	Increased hours for Part Time Recreation Maintenance position	21,530
	1.5% COLA	77,695
	Total Changes	229,225
Changes from Draft 3 to Draft 4	SRLD final budget figures received	(23,000)
	Increase in Health & Human Services budget	5,000
		(18,000)

# FY22 BUDGET REQUEST

11/24/2020

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	63,631	170,623	-2,082	-1.21%
01- 4130- 10- 1115	Part Time Wages	3,884	3,780	3,971	2,839	4,402	978	4,387	-15	-0.34%
01- 4130- 10- 1130	Elected Officials	24,300	23,400	23,400	23,400	23,400	9,000	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	7,049	16,995	-19,394	-53.30%
01- 4130- 10- 1211	Dental Insurance	3,256	3,155	1,598	1,426	1,577	677	2,223	646	40.96%
01- 4130- 10- 1220	Social Security	12,117	12,175	11,789	12,853	12,997	5,281	12,558	-439	-3.38%
01- 4130- 10- 1225	Medicare	2,834	2,840	2,757	3,006	3,040	1,235	2,937	-103	-3.39%
01- 4130- 10- 1230	Deferred Compensation	8,319	8,217	4,816	6,221	9,499	3,202	9,384	-115	-1.21%
01- 4130- 10- 1266	Sick Leave Incentive	3,240	3,121	3,267	3,311	3,239	2,720	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	2,381	6,025	-1	-0.02%
01- 4130- 30- 2342	Cable Access Channel	7,953	29,256	16,287	13,237	21,000	6,220	21,000	0	0.00%
01- 4130- 30- 2343	Internet Service	0	0	0	0	2,400	581	2,400	0	0.00%
01- 4130- 30- 2374	Custodian	7,374	6,640	6,640	6,640	6,700	2,213	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	41,425	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	244	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	1,098	13,700	1,700	14.17%
01- 4130- 50- 2565	Software Licenses	420	2,010	2,963	2,252	5,300	4,592	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	400	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	1,492	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	2,000	0	0.00%
<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>158,893</b>	<b>451,226</b>	<b>-17,592</b>	<b>-3.75%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	25,584	67,516	1,060	1.60%
01- 4140- 10- 1111	Full Time Wages	46,806	46,851	49,816	49,006	52,520	22,559	54,392	1,872	3.56%
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	19,430	50,686	-46	-0.09%
01- 4140- 10- 1211	Dental Insurance	1,811	2,184	2,141	1,904	1,902	757	1,975	73	3.84%
01- 4140- 10- 1220	Social Security	7,757	7,225	7,249	7,200	7,910	3,063	7,986	76	0.96%
01- 4140- 10- 1225	Medicare	1,814	1,684	1,695	1,684	1,850	716	1,868	18	0.97%
01- 4140- 10- 1230	Deferred Compensation	5,968	5,787	6,281	6,265	6,544	2,511	6,705	161	2.46%
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	7,373	7,486	408	5.76%
01- 4140- 60- 2610	Supplies - General	2,920	1,213	1,323	2,221	1,100	1,473	2,000	900	81.82%
01- 4140- 60- 2620	Office Supplies	2,132	1,765	2,464	5,411	2,000	3,042	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>91,806</b>	<b>216,063</b>	<b>-4,560</b>	<b>-2.07%</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	54,988	143,669	3,390	2.42%
01- 4150- 10- 1115	Part Time Wages	1,151	1,458	700	400	802	135	811	9	1.12%
01- 4150- 10- 1130	Treasurer Stipend	13,807	13,500	13,250	13,833	13,500	5,096	13,834	334	2.47%
01- 4150- 10- 1140	Overtime	0	0	0	0	0	325	1	1	New Line
01- 4150- 10- 1210	Health Insurance	19,779	29,090	31,449	34,734	38,063	14,626	38,028	-35	-0.09%
01- 4150- 10- 1211	Dental Insurance	2,143	2,043	1,308	1,038	1,067	414	1,077	10	0.94%
01- 4150- 10- 1220	Social Security	9,152	10,112	10,203	9,765	9,767	3,805	9,998	231	2.37%
01- 4150- 10- 1225	Medicare	2,140	2,360	2,386	2,284	2,284	890	2,339	55	2.41%
01- 4150- 10- 1230	Deferred Compensation	6,050	7,056	6,378	7,355	7,715	2,942	7,902	187	2.42%
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	5,411	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	971	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>149,049</b>	<b>320,933</b>	<b>9,475</b>	<b>3.04%</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 #3	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	25,574	67,517	1,061	1.60%
01- 4151- 10- 1140	Overtime	3,835	292	0	3,010	4,266	480	4,333	67	1.57%
01- 4151- 10- 1210	Health Insurance	24,471	27,419	30,081	31,196	33,043	13,155	34,202	1,159	3.51%
01- 4151- 10- 1211	Dental Insurance	1,625	1,621	1,658	1,684	1,778	673	1,749	-29	-1.63%
01- 4151- 10- 1220	Social Security	4,077	3,844	3,928	4,162	4,524	1,635	4,594	70	1.55%
01- 4151- 10- 1225	Medicare	954	896	919	973	1,058	382	1,075	17	1.61%
01- 4151- 10- 1230	Deferred Compensation	3,392	3,310	3,517	3,586	3,655	1,407	3,713	58	1.59%
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	2,179	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	96	1,700	0	0.00%
01- 4151- 60- 2625	Postage	6,264	6,254	6,264	5,032	7,000	2,416	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	35	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>50,049</b>	<b>139,399</b>	<b>2,307</b>	<b>1.68%</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	23,207	61,277	936	1.55%
01- 4152- 10- 1140	Overtime	0	0	0	0	205	0	208	3	1.46%
01- 4152- 10- 1210	Health Insurance	9,085	10,169	11,157	11,586	12,255	4,879	12,685	430	3.51%
01- 4152- 10- 1211	Dental Insurance	866	913	917	519	532	207	539	7	1.32%
01- 4152- 10- 1220	Social Security	3,639	3,611	3,636	3,676	3,893	1,459	3,952	59	1.52%
01- 4152- 10- 1225	Medicare	851	844	850	860	911	341	925	14	1.54%
01- 4152- 10- 1230	Deferred Compensation	3,074	1,556	1,718	626	3,319	1,276	3,370	51	1.54%
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 Svcs	74,322	77,039	76,164	76,164	84,000	26,598	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	257	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>61,364</b>	<b>183,145</b>	<b>1,979</b>	<b>1.09%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	1,904	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>163,121</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	1,238	2,632	186	7.60%
01- 4191- 10- 1220	Social Security	0	0	30	159	151	77	163	12	7.95%
01- 4191- 10- 1225	Medicare	0	0	7	37	35	18	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	178	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	26	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>11,598</b>	<b>122,718</b>	<b>12,172</b>	<b>11.01%</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	95,196	259,515	8,854	3.53%
01- 4192- 10- 1115	Part Time Wages	3,344	2,506	2,169	1,141	2,446	555	2,632	186	7.60%
01- 4192- 10- 1140	Overtime	530	0	215	110	2,705	0	2,800	95	3.51%
01- 4192- 10- 1210	Health Insurance	53,452	65,172	63,940	75,093	109,903	33,970	88,323	-21,580	-19.64%
01- 4192- 10- 1211	Dental Insurance	3,507	3,929	3,628	3,992	4,950	1,735	3,973	-977	-19.74%
01- 4192- 10- 1220	Social Security	12,371	15,111	14,743	14,019	16,514	6,243	16,636	122	0.74%
01- 4192- 10- 1225	Medicare	2,893	3,525	3,448	3,279	3,862	1,460	3,891	29	0.75%
01- 4192- 10- 1230	Deferred Compensation	9,409	11,574	11,488	11,103	13,201	5,013	14,273	1,072	8.12%
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	1,255	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 #3	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	320	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	618	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>162,423</b>	<b>429,663</b>	<b>-10,394</b>	<b>-2.36%</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	22,345	61,561	-1,068	-1.71%
01- 4194- 10- 1115	Overtime	1,932	369	637	196	1,253	249	1,998	745	59.46%
01- 4194- 10- 1140	Health Insurance	18,120	20,592	22,289	23,148	23,060	9,747	24,063	1,003	4.35%
01- 4194- 10- 1210	Dental Insurance	915	929	934	952	932	380	938	6	0.64%
01- 4194- 10- 1211	Social Security	3,274	3,491	3,565	3,559	4,086	1,393	4,063	-23	-0.56%
01- 4194- 10- 1220	Medicare	766	814	834	832	956	326	950	-6	-0.63%
01- 4194- 10- 1225	Deferred Compensation	2,577	2,861	3,019	3,029	3,445	1,229	3,386	-59	-1.71%
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	21,628	1	-72,571	-100.00%
01- 4194- 40- 2412	Water	11,453	11,607	12,072	11,918	13,350	4,053	1	-13,349	-99.99%
01- 4194- 40- 2430	Building Repair & Maintenance	338,546	105,318	75,254	91,268	120,000	32,857	125,000	5,000	4.17%
01- 4194- 40- 2433	Alarms	4,731	4,443	3,396	12,983	4,500	1,800	7,000	2,500	55.56%
01- 4194- 40- 2434	Common Lighting	465	438	442	500	600	166	600	0	0.00%
01- 4194- 40- 2451	Outside Hire Building	18,385	18,317	22,225	28,466	17,000	7,050	17,000	0	0.00%
01- 4194- 50- 2545	Trash Removal	6,822	1,320	6,101	-212	1,644	453	1,800	156	9.49%
01- 4194- 60- 2630	Maintenance Supplies	5,900	6,186	2,028	2,644	4,000	1,977	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>105,653</b>	<b>255,082</b>	<b>-77,966</b>	<b>-23.41%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	1,682	3,274	214	6.99%
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	1,126	106	10.39%
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	670	1,634	-42	-2.51%
01- 4195- 10- 1225	Medicare	192	250	372	300	392	156	382	-10	-2.55%
01- 4195- 10- 1230	Deferred Compensation	240	26	182	338	168	93	180	12	7.14%
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	51	51	
01- 4195- 40- 2410	Electricity	292	311	466	268	790	278	790	0	0.00%
01- 4195- 40- 2412	Water	87	200	151	309	300	250	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	1,964	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	1,611	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>16,985</b>	<b>41,755</b>	<b>753</b>	<b>1.84%</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	451,236	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	26,596	61,277	936	1.55%
01- 4210- 10- 1112	Police Chief & Lieutenants	0	252,376	250,831	253,623	275,808	59,739	281,775	5,967	2.16%
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	3,352	19,469	-548	-2.74%
01- 4210- 10- 1140	Overtime	85,437	75,021	96,630	76,976	94,000	34,714	97,976	3,976	4.23%
01- 4210- 10- 1141	Overtime-Clerical	5,929	6,429	3,515	4,076	6,789	1,698	6,894	105	1.55%
01- 4210- 10- 1210	Health Insurance	290,519	318,967	315,026	307,526	329,490	120,884	367,791	38,301	11.62%
01- 4210- 10- 1211	Dental Insurance	20,599	21,971	21,955	24,419	23,151	9,168	22,705	-446	-1.93%
01- 4210- 10- 1220	Social Security	5,393	5,067	5,172	4,814	5,419	1,748	6,922	1,503	27.74%
01- 4210- 10- 1225	Medicare	19,751	21,281	21,622	22,355	22,008	8,969	23,773	1,765	8.02%
01- 4210- 10- 1230	Deferred Compensation	3,082	3,038	3,210	3,255	3,696	1,279	3,370	-326	-8.82%
01- 4210- 10- 1235	Police Group II Retirement	329,507	397,400	404,358	409,610	411,102	162,215	487,469	76,367	18.58%
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	12,646	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 #3	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	3,505	7,500	0	0.00%
01- 4210- 10- 1295	Educational Incentive	15,288	16,153	19,723	22,145	21,250	8,158	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	5,865	13,000	500	4.00%
01- 4210- 30- 2343	Internet Service	0	0	0	0	2,500	888	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	2,990	11,225	2,825	33.63%
01- 4210- 30- 2380	Uniform Cleaning	3,008	3,456	3,962	4,137	4,000	2,450	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	226	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	8,394	16,000	1,000	6.67%
01- 4210- 40- 2429	Radio Repair	5,938	5,892	6,000	7,566	6,000	2,444	7,000	1,000	16.67%
01- 4210- 40- 2440	Equipment Rental	525	525	500	617	1,860	749	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	9,722	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	7,109	9,500	0	0.00%
01- 4210- 60- 2620	Office Supplies	1,524	2,418	2,071	1,903	2,500	1,077	2,500	0	0.00%
01- 4210- 60- 2621	Computer Equipment	5,638	7,833	7,118	7,999	18,000	13,841	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	598	1,800	0	0.00%
01- 4210- 60- 2654	Tires	5,597	6,258	6,579	7,291	7,000	3,876	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>984,224</b>	<b>2,839,460</b>	<b>198,521</b>	<b>7.52%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	197,561	519,680	4,196	0.81%
01- 4215- 10- 1140	Overtime	0	0	3,872	4,249	0	177	4,404	4,404	New Line
01- 4215- 10- 1220	Social Security	30,887	30,730	30,319	31,400	31,960	12,260	32,493	533	1.67%
01- 4215- 10- 1225	Medicare	7,223	7,183	7,093	7,613	7,475	2,867	7,599	124	1.66%
01- 4215- 20- 1294	Educate & Training/Prof Dev.	3,045	3,265	2,107	230	3,000	177	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	9,092	33,124	1,961	6.29%
01- 4215- 30- 2341	Telephone	5,596	5,812	10,401	7,491	5,440	2,585	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	2,712	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	803	5,100	0	0.00%
01- 4215- 60- 2690	Misc. Supplies	1,282	899	379	383	400	115	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>237,852</b>	<b>647,701</b>	<b>10,694</b>	<b>1.68%</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	37,808	99,775	1,474	1.50%
01- 4220- 10- 1111	Full Time Deputy/Inspector Wages	52,884	73,174	76,502	78,683	82,805	31,848	85,738	2,933	3.54%
01- 4220- 10- 1112	Full Time Captain Wages	71,288	12,240	72,488	74,861	78,458	30,184	81,245	2,787	3.55%
01- 4220- 10- 1114	Part Time Mechanic	8,925	7,588	5,663	9,375	10,978	6,175	11,165	187	1.70%
01- 4220- 10- 1115	Call Pay	97,370	81,942	98,649	75,111	107,100	9,110	101,500	-5,600	-5.23%
01- 4220- 10- 1210	Health Insurance	53,167	36,458	27,777	28,582	53,328	11,416	29,681	-23,647	-44.34%
01- 4220- 10- 1211	Dental Insurance	3,714	2,251	3,065	3,117	4,459	1,235	3,211	-1,248	-27.99%
01- 4220- 10- 1220	Social Security	6,320	5,447	6,508	5,040	7,321	881	6,985	-336	-4.59%
01- 4220- 10- 1225	Medicare	4,739	3,908	5,324	5,198	5,562	1,782	5,583	21	0.38%
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	29,798	88,251	10,149	12.99%
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	343	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	2,651	7,700	3,000	63.83%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4220- 30- 2343	Internet	0	0	0	0	3,050	1,244	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	1,052	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	680	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	4,296	18,000	5,000	38.46%
01- 4220- 40- 2430	Equipment Repair & Maintenance	6,915	3,851	5,770	3,869	4,000	590	4,000	0	0.00%
01- 4220- 50- 2560	Dues & Subscriptions	5,266	4,905	5,469	6,062	5,500	5,318	6,100	600	10.91%
01- 4220- 60- 2610	Supplies - General	1,209	2,393	1,363	2,276	2,000	336	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	2,584	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	818	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	4,266	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>195,348</b>	<b>695,067</b>	<b>9,227</b>	<b>1.35%</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	91,668	252,616	-3,281	-1.28%
01- 4299- 10- 1115	Part Time Wages	14,774	23,359	17,969	23,355	19,063	8,384	20,862	1,799	9.44%
01- 4299- 10- 1140	Overtime	15,028	15,329	16,155	19,612	17,000	6,592	21,442	4,442	26.13%
01- 4299- 10- 1210	Health Insurance	92,420	94,566	98,673	102,714	116,190	51,840	140,635	24,445	21.04%
01- 4299- 10- 1211	Dental Insurance	5,138	5,319	5,907	4,824	6,137	2,124	2,611	-3,526	-57.45%
01- 4299- 10- 1220	Social Security	15,759	17,669	18,357	16,590	18,389	6,333	18,523	134	0.73%
01- 4299- 10- 1225	Medicare	3,685	4,122	4,293	3,880	4,301	1,481	4,332	31	0.72%
01- 4299- 10- 1230	Deferred Compensation	10,695	10,831	11,557	8,723	14,074	3,071	8,824	-5,250	-37.30%
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	2,519	6,000	500	9.09%
01- 4299- 30- 2343	Internet Service	0	0	0	0	2,500	682	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 #3	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	127	500	0	0.00%
01- 4299- 60- 2621	Computer Equipment	11,490	8,498	8,572	9,802	2,500	776	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>183,884</b>	<b>499,573</b>	<b>18,789</b>	<b>3.91%</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	88,390	239,038	-6,518	-2.65%
01- 4311- 10- 1115	Part Time Wages	12,944	15,905	20,472	20,706	19,933	8,467	27,636	7,703	38.64%
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	1,061	41	4.02%
01- 4311- 10- 1210	Health Insurance	44,314	43,032	20,919	31,110	53,813	12,388	32,209	-21,604	-40.15%
01- 4311- 10- 1211	Dental Insurance	3,326	3,185	2,330	3,712	1,235	1,553	3,499	2,264	183.32%
01- 4311- 10- 1220	Social Security	20,352	20,638	12,867	16,274	17,441	6,942	17,808	367	2.10%
01- 4311- 10- 1225	Medicare	4,760	4,822	3,009	3,806	4,079	1,623	4,165	86	2.11%
01- 4311- 10- 1230	Deferred Compensation	13,648	11,879	7,770	11,009	13,506	4,861	13,147	-359	-2.66%
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	Educat & 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	1,440	7,500	2,500	50.00%
01- 4311- 30- 2341	Telephone	8,307	8,394	11,653	12,571	4,000	1,646	5,500	1,500	37.50%
01- 4311- 30- 2343	Internet	0	0	0	0	3,800	951	3,500	-300	-7.89%
01- 4311- 30- 2374	Custodian	2,661	2,210	2,210	2,553	2,400	680	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	222	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	3,590	3,000	900	42.86%
01- 4311- 60- 2620	Office Supplies	3,798	2,796	3,434	4,630	3,000	2,043	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	24	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>147,459</b>	<b>424,021</b>	<b>2,077</b>	<b>0.49%</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 #3	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	202,650	554,029	-8,111	-1.44%
01- 4312- 10- 1115	Part Time Wages	50,969	46,613	51,925	38,852	52,826	11,494	56,376	3,550	6.72%
01- 4312- 10- 1140	Overtime	69,332	76,518	78,937	73,509	91,135	4,605	93,363	2,228	2.44%
01- 4312- 10- 1210	Health Insurance	138,686	160,804	184,490	176,235	176,422	77,309	202,231	25,809	14.63%
01- 4312- 10- 1211	Dental Insurance	8,422	9,363	11,356	9,532	10,405	3,997	7,762	-2,643	-25.40%
01- 4312- 10- 1220	Social Security	34,044	34,547	39,528	35,728	44,266	13,674	44,214	-52	-0.12%
01- 4312- 10- 1225	Medicare	7,964	8,061	9,245	8,356	10,354	3,198	10,340	-14	-0.14%
01- 4312- 10- 1230	Deferred Compensation	18,063	18,828	21,912	22,314	30,918	9,255	25,764	-5,154	-16.67%
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	662	2,800	1,400	100.00%
01- 4312- 40- 2425	Vehicle Repairs & Maintenance	40,533	93,350	60,779	81,219	81,000	29,692	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	41,122	57,000	2,000	3.64%
01- 4312- 40- 2431	Facility Maintenance/Repairs	1,745	1,573	2,578	928	2,800	2,015	2,000	-800	-28.57%
01- 4312- 40- 2435	Fuel Tank Apron	92	0	0	0	1	93	1	0	0.00%
01- 4312- 40- 2443	Pennichuck Water Main Assessment	197,488	212,831	228,887	236,588	284,938	78,817	300,000	15,062	5.29%
01- 4312- 40- 2450	Line Stripe Roads	19,186	14,708	5,257	17,960	18,000	680	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	7,500	15,000	0	0.00%
01- 4312- 60- 2610	Supplies - General	33,679	30,778	34,166	32,688	31,000	12,801	33,000	2,000	6.45%
01- 4312- 60- 2615	Uniforms	15,846	16,822	18,501	18,433	18,500	6,658	19,500	1,000	5.41%
01- 4312- 60- 2620	Safety Equipment/Protective Clothing	7,823	9,562	8,855	7,930	9,000	3,741	9,000	0	0.00%
01- 4312- 60- 2626	Oil & Grease	3,969	8,415	5,675	6,918	5,500	2,512	6,000	500	9.09%
01- 4312- 60- 2635	Gasoline	11,636	12,661	15,045	12,326	14,999	3,898	14,999	0	0.00%
01- 4312- 60- 2636	Diesel Fuel	39,968	54,704	37,580	37,642	55,418	6,377	50,000	-5,418	-9.78%
01- 4312- 60- 2653	Tools	2,884	5,214	4,925	11,049	5,000	3,291	7,500	2,500	50.00%
01- 4312- 60- 2654	Tires	9,643	13,853	3,234	4,986	6,000	2,585	6,000	0	0.00%
01- 4312- 60- 2662	Salt	146,172	138,887	106,536	91,586	110,000	29,885	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	20,550	12,000	-8,000	-40.00%
01- 4312- 60- 2666	Calcium Chloride	28,880	10,614	20,630	15,878	27,000	4,452	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	30,246	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	140,000	130,000	1300.00%
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>1,309,657</b>	<b>3,535,039</b>	<b>64,607</b>	<b>1.86%</b>

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	7,387	23,607	0	0.00%
01- 4316- 40- 2415	Warning Lights	2,408	2,311	2,038	2,313	2,300	785	2,200	-100	-4.35%
01- 4316- 40- 2416	Traffic Signals	1,191	1,088	1,228	1,257	1,443	415	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>8,587</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	388,000	-3,579	-0.91%
<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>388,000</b>	<b>-3,579</b>	<b>-0.91%</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	16,967	45,677	1,123	2.52%
01- 4324- 10- 1115	Part Time Wages	69,411	77,840	75,870	69,747	81,364	27,701	84,850	3,486	4.28%
01- 4324- 10- 1140	Overtime	3,849	1,106	2,010	8,256	3,010	1,409	3,722	712	23.65%
01- 4324- 10- 1210	Health Insurance	19,137	16,311	20,217	32,496	22,259	13,626	34,202	11,943	53.65%
01- 4324- 10- 1211	Dental Insurance	975	866	1,098	1,753	876	697	1,749	873	99.66%
01- 4324- 10- 1220	Social Security	8,270	8,201	8,030	7,301	8,086	2,755	8,415	329	4.07%
01- 4324- 10- 1225	Medicare	1,934	1,916	1,878	1,707	1,891	644	1,968	77	4.07%
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	300	500	0	0.00%
01- 4324- 30- 2341	Telephone	1,185	2,678	1,215	2,812	1,250	446	1,250	0	0.00%
01- 4324- 30- 2343	Internet	0	0	0	0	2,400	1,830	2,400	0	0.00%
01- 4324- 40- 2410	Electricity - Landfill	6,008	6,650	6,418	7,151	7,381	1,966	7,866	485	6.57%
01- 4324- 40- 2412	Water	567	576	714	667	750	333	750	0	0.00%
01- 4324- 40- 2420	Waste Disposal	81,837	73,420	87,084	96,447	91,500	38,775	97,000	5,500	6.01%
01- 4324- 40- 2431	Facility Maintenance & Repairs	2,411	402	2,267	1,365	3,850	3,056	3,850	0	0.00%
01- 4324- 40- 2451	Outside Hire	12,377	872	9,753	2,156	11,000	844	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	750	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>126,174</b>	<b>323,327</b>	<b>24,495</b>	<b>8.20%</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	769	10,000	0	0.00%
01- 4326- 30- 2343	Internet Service	0	0	0	0	9,000	0	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 #3	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>5,516</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	769	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	44	124	-3	-2.36%
01- 4411- 10- 1225	Medicare	28	26	27	26	29	10	29	0	0.00%
01- 4411- 10- 1230	Deferred Compensation	0	0	0	0	0	35	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>858</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	2	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>332</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	52,222	140,654	4,788	3.52%
01- 4520- 10- 1112	Full Time Maintenance Wages	90,128	97,774	102,690	106,881	111,072	42,716	114,109	3,037	2.73%
01- 4520- 10- 1113	Part Time Seasonal Labor	7,585	2,285	4,998	5,680	5,000	7,081	25,000	20,000	400.00%
01- 4520- 10- 1140	Overtime Maintenance	482	532	166	90	700	0	711	11	1.57%
01- 4520- 10- 1210	Health Insurance	40,824	44,591	49,168	51,113	56,264	17,267	57,552	1,288	2.29%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	FY22 v FY21 Variance \$	FY22 v FY21 Variance %
01- 4520- 10- 1211	Dental Insurance	3,646	3,730	3,836	4,722	4,418	1,419	3,599	-819	-18.54%
01- 4520- 10- 1220	Social Security	16,446	16,198	16,280	17,077	15,664	7,089	17,606	1,942	12.40%
01- 4520- 10- 1225	Medicare	3,846	3,779	3,811	3,994	3,663	1,658	4,117	454	12.39%
01- 4520- 10- 1230	Deferred Compensation	11,241	11,725	12,272	13,056	13,582	5,222	14,012	430	3.17%
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	2,937	7,356	0	0.00%
01- 4520- 30- 2343	Internet Service	0	0	0	0	2,640	881	2,640	0	0.00%
01- 4520- 30- 2374	Custodian	1,508	1,300	1,200	1,350	1,300	400	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	309	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	1,787	4,000	0	0.00%
01- 4520- 40- 2431	Field Maintenance/Repairs	8,155	14,031	10,716	13,283	8,000	6,747	8,000	0	0.00%
01- 4520- 50- 2545	Trash Removal	1,365	630	1,008	1,006	1,400	390	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	456	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	547	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	10,880	12,153	1,273	11.70%
01- 4520- 80- 2653	Tools & Equipment	0	0	0	0	1,000	2,211	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>169,190</b>	<b>452,370</b>	<b>47,825</b>	<b>11.82%</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	4,696	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	301	601	6	1.01%
01- 4522- 10- 1225	Medicare	123	91	125	45	139	70	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>6,047</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 #3	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	169,541	451,192	10,365	2.35%
01- 4550- 10- 1115	Part Time Wages	127,315	131,655	133,377	135,177	155,654	38,357	156,411	757	0.49%
01- 4550- 10- 1210	Health Insurance	105,314	116,105	103,548	116,058	123,237	47,208	126,380	3,143	2.55%
01- 4550- 10- 1211	Dental Insurance	7,039	7,237	5,874	6,376	6,448	2,727	4,487	-1,961	-30.41%
01- 4550- 10- 1220	Social Security	34,941	34,600	32,215	35,460	37,488	13,214	38,177	689	1.84%
01- 4550- 10- 1225	Medicare	8,171	8,073	7,534	8,293	8,767	3,091	8,928	161	1.84%
01- 4550- 10- 1230	Deferred Compensation	19,265	20,350	19,763	22,637	24,245	8,997	24,816	571	2.36%
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	64	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	1,154	3,960	0	0.00%
01- 4550- 30- 2343	Internet Service	0	0	0	0	4,092	1,823	4,092	0	0.00%
01- 4550- 30- 2374	Custodian	12,718	11,710	11,500	13,796	15,000	3,800	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	399	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	1,289	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	25,929	100,000	0	0.00%
01- 4550- 70- 2740	New Equipment Capital	0	637	11,014	5,788	1	205	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	2,975	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>376,506</b>	<b>1,047,624</b>	<b>22,449</b>	<b>2.19%</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	178	1,316	52	4.11%
01- 4589- 10- 1220	Social Security	42	51	22	20	78	11	82	4	5.13%
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 #3	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>191</b>	<b>2,629</b>	<b>57</b>	<b>2.22%</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	3,509	452	14.79%
01- 4611- 10- 1220	Social Security	15	35	150	193	190	49	218	28	14.74%
01- 4611- 10- 1225	Medicare	3	8	35	45	44	11	51	7	15.91%
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	3,649	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>12,549</b>	<b>16,528</b>	<b>1,537</b>	<b>10.25%</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%

Acct Number	Department	2017 Actual	2018 Actual	2019 Actual	(unaudited) FY20 Actual	FY21 Budget	FY21 Actual	FY22 Draft #3	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	5,637,438	14,872,676	256,300	1.75%



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Discretionary Easement Policy  
**Meeting Date:** December 21, 2020

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

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## **BACKGROUND INFORMATION:**

The town has been approached to consider putting a discretionary easement (DE) on a piece of property. Although this process has been around for a while this is not a process that the town has ever used. Whether or not to grant such an easement is completely up to the Board.

In order to get the process started, I suggested that the potential applicant speak with the Conservation Commission. They did and the Commission came back with basically two recommendations:

- 1) That the town develop a process for reviewing discretionary easement applications;
- 2) That they felt that the property that the discretionary easement was being discussed would be a good candidate for such an easement.

I have attached a copy of the NH RSA 79-C, which is the enabling legislation for Discretionary Easements.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

The Budget impact would depend on a number of factors. The DE gives the BOS leeway in many areas. For example, the annual tax bill for the property could be set at anything from current use value to 75% of the fair market value.

One of the things that distinguishes DE from current use is that a DE can go on a property of less than 10 acres. Another difference is that a penalty for taking it out of DE can be anywhere from 0 to 10%.

## **POLICY IMPLICATIONS:**

Obviously, since this would be implementing a new policy for the town of Amherst, the Conservation Commission's suggestion that we develop a policies and processes related to it is a good one.

## **DEPARTMENT HEAD RECOMMENDATION:**

I would recommend that you authorize me to work with the Assessing Department to look at NH RSA 79-C and come back to the BOS with a information on the implications



and options that the BOS should consider when developing a policy, as well as a draft policy for your consideration, with options where appropriate.

**SUGGESTED MOTION:**

I move that we authorize the town administrator to work with the Assessing Department to look at NH RSA 79-C and come back to the BOS with a information on the implications and options that the BOS should consider when developing a policy, as well as a draft policy for your consideration, with options where appropriate.

**TOWN ADMINISTRATOR RECOMMENDATION:**

Same

**ATTACHMENTS:**

1. NH RSA 79 C Discretionary Easement

**TITLE V  
TAXATION**

**CHAPTER 79-C  
DISCRETIONARY EASEMENTS**

**Section 79-C:1**

**79-C:1 Declaration of Public Interest.** – It is hereby declared to be in the public interest to encourage the preservation of open space which is potentially subject to development, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural, recreational, and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. The means for encouraging preservation of open space authorized by this chapter is the acquisition of discretionary easements of development rights by town or city governments on such open space land which provides a demonstrated public benefit.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

**Section 79-C:2**

**79-C:2 Definitions.** –

In this chapter:

- I. "Discretionary easement" means a restriction of open space land granted to a city or town for a term of 10 or more years.
- II. "Public benefit" shall have the meaning described in RSA 79-C:3.
- III. "Golf course land" means a parcel of 10 acres or more of land used in the playing of the game of golf including greens, fairways, tees, traps, and roughs, and such other areas which are located within the established playing area.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

**Section 79-C:3**

**79-C:3 Qualifying Land.** –

- I. Any owner of land which does not meet the criteria for open space land as defined in RSA 79-A but meets the tests of demonstrated public benefit in paragraph II of this section and who wishes to keep the land in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the land is located to convey a discretionary easement to the municipality.
- II. A discretionary easement on open space land shall be considered to provide a demonstrated public benefit if it provides at least one of the following public benefits:
  - (a) The preservation of land for outdoor recreation by, or for the education of, the general public where:
    - (1) The general public has the regular opportunity for access to and use of the land for

pedestrian purposes; and

(2) The land has conservation and recreational values which make it attractive for public use.

(b) A relatively natural habitat for fish, wildlife, or plants, or similar ecosystem, where:

(1) The property is in a relatively natural state; and

(2) Rare or endangered or threatened species are present; or the property contributes to the ecological viability of a park or other conservation area; or otherwise represents a high quality native terrestrial or aquatic ecosystem.

(c) The preservation of open space land, where:

(1) There is scenic enjoyment by the general public from a public way or from public waters; or

(2) The open space protection is pursuant to a clearly delineated federal, state, or local conservation policy.

(d) The preservation of an historically important land area, where:

(1) The property is either independently significant due to recorded local, regional, or state history, or is within a historic district; or

(2) The property is immediately adjacent to an historic district; or

(3) The land's physical or environmental features contribute to the historic or cultural integrity of a property listed on the National Register of Historic Places.

(e) The preservation of an airport, as defined in RSA 422, excluding the value of any buildings, runways, or other structures, where:

(1) The airport serves, or contributes to satisfying, the air transportation needs of the municipality or of its region; or

(2) The continuation of the airport serves to preserve natural habitat or open space as set forth in subparagraphs (b) or (c), which might otherwise be potentially affected by development.

(f) The preservation of a golf course which meets any of the above tests of public benefit and is open to the general public.

(g) The preservation of potable water where:

(1) The land is owned in fee by a water utility company; and

(2) The land is used for sanitary radii, retention dam sites and/or watershed protection purposes which is subject to regulation by the department of environmental services to protect water quality, which land may have a well, booster station/pump house, or retention dam structure and/or related piping.

**Source.** 1996, 176:1, eff. Aug. 2, 1996. 2019, 117:4, eff. Aug. 20, 2019.

#### **Section 79-C:4**

##### **79-C:4 Application Procedure. –**

I. Any owner of land which meets the tests of public benefit in RSA 79-C:3, II may apply to the governing body to grant a discretionary easement to the municipality not to subdivide, develop, or otherwise change the use of such land to a more intensive use inconsistent with the purposes of this chapter.

II. No owner of land shall be entitled to have a particular parcel of land classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration. Such application shall include a map of the land to be subject to the discretionary easement, a description of how the property meets the tests of public benefit in RSA 79-C:3, and an appraisal of the value of the easement to be conveyed.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:5**

#### **79-C:5 Approval, Denial. –**

I. If the governing body finds that the proposed use of such land is consistent with the purposes of this chapter, it may take steps to acquire discretionary easements as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.

II. If the governing body denies the application to grant a discretionary easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed using the procedures of either RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-C:3 and paragraph I of this section.

III. The easement shall be a burden upon the land and shall bind all transferees and assignees of such land. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-C:8.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:6**

**79-C:6 Terms; Recording. –** Any easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-C:7, the terms of expiration pursuant to RSA 79-C:8, II, and the terms of renewal pursuant to RSA 79-C:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:7**

**79-C:7 Assessment of Land Subject to Discretionary Easement. –**

The method of assessment of discretionary easement land, excluding any buildings, their curtilage, appurtenances, or other improvements, shall be included as a term of the agreement in any discretionary easement acquired by a municipality, and shall fall within a range of values determined as follows:

- I. One end of the range shall consist of the value such land would have been assigned under the current use values established pursuant to RSA 79-A, if the land had met the criteria for open space land under that chapter.
- II. The other end of the range shall be determined by multiplying 75 percent of the land's fair market value by the current equalization rate.
- III. The local governing body shall have the discretion to set the value of the discretionary easement at a level within this range which it believes reflects the public benefit conferred by the property, under the criteria set forth in RSA 79-C:3 and RSA 79-C:5, I.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

**Section 79-C:8**

**79-C:8 Release of Easement, Expiration, Renewal, Consideration. –**

- I. Any landowner who has granted a discretionary easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a landowner shall pay the following consideration to the tax collector of the municipality:
  - (a) For a release within the first half of the duration of the easement, 20 percent of the RSA 75:1 full value assessment of such land.
  - (b) For a release within the second half of the duration of the easement, 15 percent of the RSA 75:1 full value assessment of such land.
- II. The terms of agreement may include specification of an amount, if any, up to 10 percent of fair market value, to be paid upon final expiration of the terms of the discretionary easement or renewed discretionary easement.
- III. Upon the expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.
- IV. The tax collector shall issue a receipt to the owner of such land and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the

easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:9**

#### **79-C:9 Payment; Collection. –**

I. If a consideration is due under RSA 79-C:8, I or II, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration.

II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay for the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:

(a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary easement, the RSA 75:1 full value assessment, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.

(d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30-day period.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:10**

**79-C:10 Exemption for Eminent Domain. –** If any of the land which is subject to a discretionary easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-C:8, I and II shall be applicable to releases granted pursuant to this section.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:11**

**79-C:11 Local Easement Programs.** – This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for conservation, recreation, or other purposes.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:12**

**79-C:12 Lien for Unpaid Taxes.** – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-C:8.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:13**

**79-C:13 Enforcement.** – All taxes levied pursuant to RSA 79-C:8 which are not paid when due shall be collected in the same manner as provided in RSA 80.

**Source.** 1996, 176:1. 2007, 42:1, eff. July 20, 2007.

### **Section 79-C:14**

#### **79-C:14 Rulemaking.** –

The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:

- I. The application procedures under RSA 79-C:4.
- II. The payment and collection procedures under RSA 79-C:9.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

### **Section 79-C:15**

**79-C:15 Applicability of Chapter.** – All discretionary easement applications which were granted by a municipal governing body on or before August 2, 1996 shall continue to be governed for the remainder of their term of years by RSA 79-A, including those provisions amended or repealed by 1996, 176. This chapter shall apply only to applications for discretionary easements granted after August 2, 1996. The intent of the legislature is to honor the statutory terms upon which the parties relied and under which discretionary easements were granted before the effective date of this chapter. When those easements granted on or before August 2, 1996 expire, they shall be subject to renewal under this chapter.

**Source.** 1997, 47:1, eff. May 19, 1997.



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Discretionary Easement Proposal  
**Meeting Date:** December 21, 2020

**Department:** Administration  
**Staff Contact:** Dean Shankle

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## **BACKGROUND INFORMATION:**

The town has been approached to consider putting a discretionary easement (DE) on a piece of property. I have attached all of the information that I received regarding the proposal and the property. At this point, the person proposing the DE is not yet the owner of the property; he is just trying to determine if it is something that the BOS is likely to be amenable to.

Your feelings on this may be clearer after the DE policy discussion under item 4.2.

The applicant and his representative will be present at the meeting to discuss this with you and to answer any questions you might have. I believe the Chair of the Conservation Commission, which endorsed this proposal, will be present as well.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

Depends on decisions by the BOS

## **POLICY IMPLICATIONS:**

This would be the first DE in Amherst so how you approach it could set guidelines for future applicants.

## **DEPARTMENT HEAD RECOMMENDATION:**

None

## **SUGGESTED MOTION:**

None

## **TOWN ADMINISTRATOR RECOMMENDATION:**

None

## **ATTACHMENTS:**

1. NH RSA 79-C Discretionary Easement With Discussion Points (version 3)
2. Fieldstone Engineering map
3. Vision Government Solutions (version 8)



4. Tax Payment History (version 1)
5. Discretionary Easement Application
6. Discretionary Easement - BOS

# New Hampshire Statutes

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# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:1

**79-C:1 Declaration of Public Interest.** – It is hereby declared to be in the public interest to encourage the preservation of open space which is potentially subject to development, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural, recreational, and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. The means for encouraging preservation of open space authorized by this chapter is the acquisition of discretionary easements of development rights by town or city governments on such open space land which provides a demonstrated public benefit.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:2

#### **79-C:2 Definitions. –**

In this chapter:

- I. "Discretionary easement" means a restriction of open space land granted to a city or town for a term of 10 or more years.
- II. "Public benefit" shall have the meaning described in RSA 79-C:3.
- III. "Golf course land" means a parcel of 10 acres or more of land used in the playing of the game of golf including greens, fairways, tees, traps, and roughs, and such other areas which are located within the established playing area.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

#### **Applicant Discussion Points:**

Applicant has received the endorsement of the ACC who believe that the conservation of this parcel meets several of the needed qualifying criteria listed below in 79-C:3. The recreational benefits as well as the location to a wildlife corridor make it a lot noteworthy of a discretionary easement.

# TAXATION

## CHAPTER 79-C

### DISCRETIONARY EASEMENTS

#### Section 79-C:3

##### **79-C:3 Qualifying Land. –**

I. Any owner of land which does not meet the criteria for open space land as defined in RSA 79-A but meets the tests of demonstrated public benefit in paragraph II of this section and who wishes to keep the land in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the land is located to convey a discretionary easement to the municipality.

II. A discretionary easement on open space land shall be considered to provide a demonstrated public benefit if it provides at least one of the following public benefits:

(a) The preservation of land for outdoor recreation by, or for the education of, the general public where:

(1) The general public has the regular opportunity for access to and use of the land for pedestrian purposes; and

(2) The land has conservation and recreational values which make it attractive for public use.

(b) A relatively natural habitat for fish, wildlife, or plants, or similar ecosystem, where:

(1) The property is in a relatively natural state; and

(2) Rare or endangered or threatened species are present; or the property contributes to the ecological viability of a park or other conservation area; or otherwise represents a high quality native terrestrial or aquatic ecosystem.

(c) The preservation of open space land, where:

(1) There is scenic enjoyment by the general public from a public way or from public waters; or

(2) The open space protection is pursuant to a clearly delineated federal, state, or local conservation policy.

(d) The preservation of an historically important land area, where:

(1) The property is either independently significant due to recorded local, regional, or state history, or is within a historic district; or

(2) The property is immediately adjacent to an historic district; or

(3) The land's physical or environmental features contribute to the historic or cultural integrity of a property listed on the National Register of Historic Places.

(e) The preservation of an airport, as defined in RSA 422, excluding the value of any buildings, runways, or other structures, where:

(1) The airport serves, or contributes to satisfying, the air transportation needs of the municipality or of its region; or

(2) The continuation of the airport serves to preserve natural habitat or open space as set forth in subparagraphs (b) or (c), which might otherwise be potentially affected by development.

(f) The preservation of a golf course which meets any of the above tests of public benefit and is open to the general public.

(g) The preservation of potable water where:

(1) The land is owned in fee by a water utility company; and

(2) The land is used for sanitary radii, retention dam sites and/or watershed protection purposes which is subject to regulation by the department of environmental services to protect water quality, which land may have a well, booster station/pump house, or retention dam structure and/or related piping.



# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:4

#### **79-C:4 Application Procedure. –**

- I. Any owner of land which meets the tests of public benefit in RSA 79-C:3, II may apply to the governing body to grant a discretionary easement to the municipality not to subdivide, develop, or otherwise change the use of such land to a more intensive use inconsistent with the purposes of this chapter.
- II. No owner of land shall be entitled to have a particular parcel of land classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration. Such application shall include a map of the land to be subject to the discretionary easement, a description of how the property meets the tests of public benefit in RSA 79-C:3, and an appraisal of the value of the easement to be conveyed.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:5

#### **79-C:5 Approval, Denial. –**

- I. If the governing body finds that the proposed use of such land is consistent with the purposes of this chapter, it may take steps to acquire discretionary easements as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.
- II. If the governing body denies the application to grant a discretionary easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed using the procedures of either RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-C:3 and paragraph I of this section.
- III. The easement shall be a burden upon the land and shall bind all transferees and assignees of such land. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-C:8.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:6

**79-C:6 Terms; Recording.** – Any easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-C:7, the terms of expiration pursuant to RSA 79-C:8, II, and the terms of renewal pursuant to RSA 79-C:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.



# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:7

#### **79-C:7 Assessment of Land Subject to Discretionary Easement. –**

The method of assessment of discretionary easement land, excluding any buildings, their curtilage, appurtenances, or other improvements, shall be included as a term of the agreement in any discretionary easement acquired by a municipality, and shall fall within a range of values determined as follows:

- I. One end of the range shall consist of the value such land would have been assigned under the current use values established pursuant to RSA 79-A, if the land had met the criteria for open space land under that chapter.
- II. The other end of the range shall be determined by multiplying 75 percent of the land's fair market value by the current equalization rate.
- III. The local governing body shall have the discretion to set the value of the discretionary easement at a level within this range which it believes reflects the public benefit conferred by the property, under the criteria set forth in RSA 79-C:3 and RSA 79-C:5, I.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

#### **Applicant Discussion Points:**

Applicant will be looking to receive from the town a tax classification similar to that of current use taxation amounts for the term of the easement. Current lot owner has been paying full assessed tax valuation (approx \$3,900/year)

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:8

#### **79-C:8 Release of Easement, Expiration, Renewal, Consideration. –**

I. Any landowner who has granted a discretionary easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a landowner shall pay the following consideration to the tax collector of the municipality:

(a) For a release within the first half of the duration of the easement, 20 percent of the RSA 75:1 full value assessment of such land.

(b) For a release within the second half of the duration of the easement, 15 percent of the RSA 75:1 full value assessment of such land.

II. The terms of agreement may include specification of an amount, if any, up to 10 percent of fair market value, to be paid upon final expiration of the terms of the discretionary easement or renewed discretionary easement.

III. Upon the expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.

IV. The tax collector shall issue a receipt to the owner of such land and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

#### **Applicant Discussion Points:**

**Applicant, will be seeking from the Amherst BOS an initial term of 10 years with the ability to renew. Terms of renewal to be discussed and approved by all parties.**

**Applicant will be seeking terms that indicate that there will be no penalty assessed by the town at the end of the 10 year term.**



# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:9

#### **79-C:9 Payment; Collection. –**

- I. If a consideration is due under RSA 79-C:8, I or II, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration.
- II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay for the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:
  - (a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary easement, the RSA 75:1 full value assessment, and the amount payable.
  - (b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.
  - (c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.
  - (d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30-day period.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:10

**79-C:10 Exemption for Eminent Domain.** – If any of the land which is subject to a discretionary easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-C:8, I and II shall be applicable to releases granted pursuant to this section.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:11

**79-C:11 Local Easement Programs.** – This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for conservation, recreation, or other purposes.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# **TITLE V TAXATION**

## **CHAPTER 79-C DISCRETIONARY EASEMENTS**

### **Section 79-C:12**

**79-C:12 Lien for Unpaid Taxes.** – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-C:8.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:13

**79-C:13 Enforcement.** – All taxes levied pursuant to RSA 79-C:8 which are not paid when due shall be collected in the same manner as provided in RSA 80.

**Source.** 1996, 176:1. 2007, 42:1, eff. July 20, 2007.

# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

### Section 79-C:14

#### **79-C:14 Rulemaking. –**

The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:

- I. The application procedures under RSA 79-C:4.
- II. The payment and collection procedures under RSA 79-C:9.

**Source.** 1996, 176:1, eff. Aug. 2, 1996.



# TITLE V TAXATION

## CHAPTER 79-C DISCRETIONARY EASEMENTS

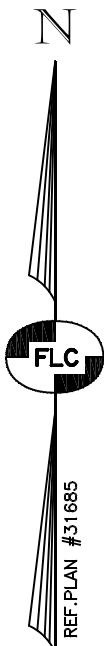
### Section 79-C:15

**79-C:15 Applicability of Chapter.** – All discretionary easement applications which were granted by a municipal governing body on or before August 2, 1996 shall continue to be governed for the remainder of their term of years by RSA 79-A, including those provisions amended or repealed by 1996, 176. This chapter shall apply only to applications for discretionary easements granted after August 2, 1996. The intent of the legislature is to honor the statutory terms upon which the parties relied and under which discretionary easements were granted before the effective date of this chapter. When those easements granted on or before August 2, 1996 expire, they shall be subject to renewal under this chapter.

**Source.** 1997, 47:1, eff. May 19, 1997.

**NOTES:**

1. THE OWNER OF TAX MAP LOT 7-51 IS DIANE AUBREY TRUSTEE OF THE DIANE AUBREY REVOCABLE TRUST - 23 GLEN EAGLE DRIVE, BEDFORD, NH 03110. THE DEED REFERENCE TO THE LOT IS BK.5662 PG.525, DATED 09/29/95 IN THE H.C.R.D.
2. THE PURPOSE OF THIS PLAN IS TO DEPICT THE CALCULATED LOT AREA OF TAX MAP LOT 7-51 USING THE REFERENCE PLANS CITED HEREON AND THE TOWN G.I.S. AS A REFERENCE FOR THE RIGHT OF WAY.
3. THE CALCULATED LOT AREA IS 4.9± AC.



**7-57**  
BK.6735 PG.1560  
REF. PLAN #16353  
IN THE H.C.R.D.

**7-58-2**  
BK.7093 PG.1784  
REF. PLAN #31685  
IN THE H.C.R.D.

**7-51**  
4.9± ACRES

**7-53**  
BK.9150 PG.1170  
PLAN #6787  
IN THE H.C.R.D.

**7-52**  
BK.8878 PG.1430  
IN THE H.C.R.D.

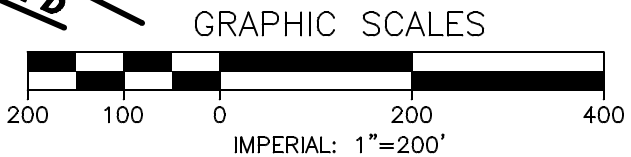
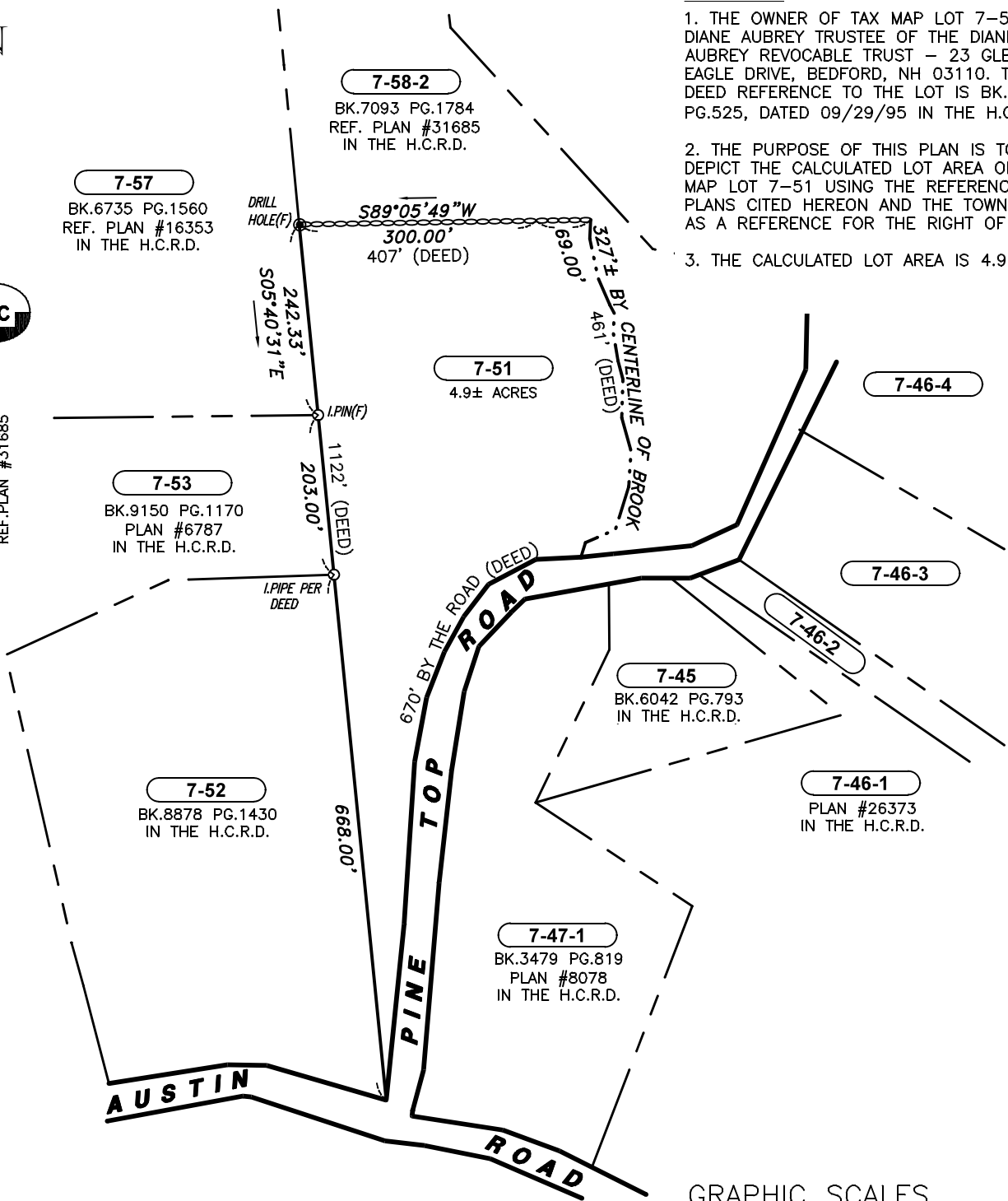
**7-47-1**  
BK.3479 PG.819  
PLAN #8078  
IN THE H.C.R.D.

**7-45**  
BK.6042 PG.793  
IN THE H.C.R.D.

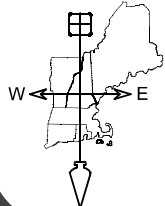
**7-46-1**  
PLAN #26373  
IN THE H.C.R.D.

**7-46-3**

**7-46-4**



Surveying ♦ Engineering ♦ Land Planning ♦ Permitting ♦ Septic Designs



**FIELDSTONE**  
**LAND CONSULTANTS, PLLC**

206 Elm Street, Milford, NH 03055  
Phone: (603) 672-5456 Fax: (603) 413-5456  
www.FieldstoneLandConsultants.com

**PLOT PLAN**  
**DIANE AUBREY**  
**TAX MAP 7 LOT 51**  
**AMHERST, NEW HAMPSHIRE**

SCALE: 1" = 200' DECEMBER 10, 2020

FILE: 2769EH00.dwg PROJ. NO. 2769.00 SHEET NO. 1 OF 1

# 4 PINE TOP RD

<i>David Morley</i>	dotloop verified 11/28/20 5:55 PM EST YAMX-SALI-SJZL-WMFK
<i>Margaret Morley</i>	dotloop verified 11/28/20 8:03 PM EST EZSU-3T2R-YL9A-KF89

**Location** 4 PINE TOP RD

**Mblu** 007/ 051/ 000/ /

**Acct#** 0135

**Owner** AUBREY REV TRUST DIANE

**Assessment** \$139,500

**PID** 129

**Building Count** 1

## Current Value

Assessment			
Valuation Year	Improvements	Land	Total
2016	\$0	\$139,500	\$139,500

## Owner of Record

<b>Owner</b>	AUBREY REV TRUST DIANE	<b>Sale Price</b>	\$0
<b>Co-Owner</b>	DIANE AUBREY TRUSTEE	<b>Certificate</b>	
<b>Address</b>	23 GLEN EAGLE DR BEDFORD, NH 03110	<b>Book &amp; Page</b>	5662/0525
		<b>Sale Date</b>	
		<b>Instrument</b>	00

## Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
AUBREY REV TRUST DIANE	\$0		5662/0525	00	

## Building Information

### Building 1 : Section 1

**Year Built:**  
**Living Area:** 0  
**Replacement Cost:** \$0  
**Building Percent Good:**  
**Replacement Cost**  
**Less Depreciation:** \$0

Building Attributes	
Field	Description
Style	Vacant Land

Model	
Grade:	
Stories:	
Occupancy	
Exterior Wall 1	
Exterior Wall 2	
Roof Structure:	
Roof Cover	
Interior Wall 1	
Interior Wall 2	
Interior Flr 1	
Interior Flr 2	
Heat Fuel	
Heat Type:	
AC Type:	
Total Bedrooms:	
Total Bthrms:	
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	
Bath Style:	
Kitchen Style:	
Num Kitchens	
Cndtn	
Usrflid 103	
MH PARK	
Usrflid 105	
Usrflid 106	
Usrflid 107	
Num Park	
Fireplaces	
Usrflid 108	
Usrflid 101	
Usrflid 102	
Usrflid 100	
Usrflid 300	
Usrflid 301	

### Building Photo



(<http://images.vgsi.com/photos/AmherstNHPhotos//default.jpg>)

### Building Layout

([http://images.vgsi.com/photos/AmherstNHPhotos//Sketches/129\\_129.jpg](http://images.vgsi.com/photos/AmherstNHPhotos//Sketches/129_129.jpg))

Building Sub-Areas (sq ft)	<u>Legend</u>
No Data for Building Sub-Areas	

### Extra Features

Extra Features	<u>Legend</u>

No Data for Extra Features

**Land**

**Land Use**

**Use Code** 1300  
**Description** RES VAC BD  
**Zone** NR  
**Neighborhood** 50  
**Alt Land Appr Category** No

**Land Line Valuation**

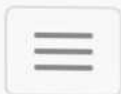
**Size (Acres)** 4.3  
**Frontage**  
**Depth**  
**Assessed Value** \$139,500

**Outbuildings**

Outbuildings	<u>Legend</u>
No Data for Outbuildings	







**Valuation History**

Assessment			
Valuation Year	Improvements	Land	Total
2020	\$0	\$139,500	\$139,500
2019	\$0	\$139,500	\$139,500
2018	\$0	\$139,500	\$139,500



**AUBREY REV TRUST DIANE / DIANE AUBREY  
TRUSTEE / PINE TOP RD, 4**

AccountID-135

Invoice No	Amount	Payments	Balance
 2020- 2- 1637381  <i>2020 PT Second Issue due: 12/3/2020</i>	2092.00	2092.00	0.00
 2020- 1- 1619829  <i>2020 PT First Issue due: 7/1/2020</i>	1881.00	1881.00	0.00
 2019- 2- 1607623  <i>2019 Property Tax Second Issue due: 12/2/2019</i>	1861.00	1861.00	0.00
 2019- 1- 1596243  <i>2019 Property Tax First Issue due: 7/1/2019</i>	1900.00	1900.00	0.00
 2018- 2- 1580656  <i>2018 Property Tax Second Issue due: 12/3/2018</i>	1985.00	1985.00	0.00
 2018-	1814.00	1814.00	0.00

FORM

PA-36

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**DISCRETIONARY EASEMENT APPLICATION**

**STEP 1 PROPERTY OWNER (S)**

EASEMENT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (CONTINUED)			
	TOWN/CITY		STATE	ZIP CODE

**STEP 2 PROPERTY LOCATION**

EASEMENT	STREET			
	TOWN/CITY		COUNTY	
	NUMBER OF ACRES IN PARCEL		NUMBER OF ACRES IN REQUESTED EASEMENT	
	MAP #	LOT #	BOOK #	PAGE #
	CHECK ONE: <input type="checkbox"/> Original Application <input type="checkbox"/> Renewal			TAX YEAR

**STEP 3 REASON FOR DISCRETIONARY EASEMENT APPLICATION**

<input type="checkbox"/> Preservation of a Golf Course	<input type="checkbox"/> Preservation of an airport	<input type="checkbox"/> Preservation of Open Space
<input type="checkbox"/> Preservation of land for outdoor recreation by/or for the education of the general public		
Description of Public Benefit:		

**STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**DISCRETIONARY EASEMENT APPLICATION**  
 (CONTINUED)

**STEP 5 TO BE COMPLETED BY THE LOCAL ASSESSORS**

<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED	Pending approval of Discretionary Easement agreement by landowner and assessing officials.
Comments:	

**STEP 6 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS**

TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE

**STEP 7 DOCUMENTATION**

(a) A map of the entire parcel showing the property location, orientation, overall boundaries and acreages clearly showing easement area requested.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
(b) An appraisal justifying the value of the requested easement.	Yes <input type="checkbox"/>	No <input type="checkbox"/>



**DISCRETIONARY EASEMENT APPLICATION****GENERAL INSTRUCTIONS**

<b>WHO MUST FILE</b>	Form PA-36, discretionary easement application, shall be used by land owners applying for a discretionary easement, in accordance with RSA 79-C:3.						
<b>WHAT TO FILE</b>	Land owners submitting a completed application, Form PA-36, shall also: <ol style="list-style-type: none"> <li>(1) Submit a map of the entire parcel, showing:             <ol style="list-style-type: none"> <li>(a) The location and orientation of the property; and</li> <li>(b) The overall boundaries and acreages of land indicating that land for which an easement is and is not requested; and</li> </ol> </li> <li>(2) Submit an appraisal to justify the value of the requested easement.</li> </ol>						
<b>WHEN TO FILE</b>	A completed Form PA-36, a map of the land to be subject to the discretionary easement, and an appraisal of the value of the easement to be conveyed must be filed on or before April 15 of the tax year the easement is to be granted.						
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 20px;">Original:</td> <td>Register of Deeds</td> </tr> <tr> <td>Copy:</td> <td>Local Assessing Officials</td> </tr> <tr> <td>Copy:</td> <td>Land Owner</td> </tr> </table>	Original:	Register of Deeds	Copy:	Local Assessing Officials	Copy:	Land Owner
Original:	Register of Deeds						
Copy:	Local Assessing Officials						
Copy:	Land Owner						
<b>APPEALS</b>	If an application for a discretionary easement is denied, an applicant may appeal within six months of any such action by the assessing officials in writing to the New Hampshire board of Tax & Land Appeals or the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11.  Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . Be sure to specify that you are appealing the denial of the Discretionary Easement Application.						
<b>ADA</b>	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.						
<b>NEED HELP</b>	Contact your local municipality or the Property Appraisal Division at (603) 230-5950.						

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b>	Enter the complete name(s), address, municipality, state and zip code of the land owner(s) requesting a discretionary easement under RSA 79-C:3.
<b>STEP 2</b>	Enter the property location information in the spaces provided, the number of acres in the parcel, the number of acres of the requested easement, the tax year, and whether this is an original application or a renewal.
<b>STEP 3</b>	Check the reason for application and describe how the property meets the tests of public benefit per RSA 79-C:3. Submit additional sheets if necessary.
<b>STEP 4</b>	All owners of record must type or print their full name, sign and date in black ink in the spaces provided. If there are more than 4 owners, submit a supplemental list of all additional owners names and signatures.
<b>STEP 5</b>	The local assessing officials shall complete this section, indicating approval or denial pending final approval of the selectmen or assessors. In the event of a denial, the local assessing officials may indicate in the comments section the cause of denial or qualifications relating to the easement requested.
<b>STEP 6</b>	Signatures and dates in black ink of a majority of the local selectmen or tax assessors on the lines provided indicates final approval.
<b>STEP 7</b>	(a) Indicate whether a map has been included as described. (b) Indicate whether an appraisal has been submitted. <b>If either document is missing or incomplete, this application shall be denied pursuant to RSA 79-C:4,II.</b>

# The Discretionary Easement

## *Another Tool in the ACC Toolbox*

John Harvey  
December, 2020

# Regulatory – RSA 79-C

- Restriction of open space land granted to a town for a term of 10 or more years.
  - Public Benefit List: Conservation & recreation values, ecological viability habitat, public use, etc.
  - Any size; can be less than 10 acres.
  - Taxes: BoS approve and choose a value between (min) Current Use to (max) .75 FMV or deny
  - Approved application is recorded, runs with the land, can be released and pay percentage of back

# Application

- State requirements in RSA 79-C, no additional Town requirements
  - Map
  - Description how it meets public benefits (pick from list; conservation & recreation values, ecological viability habitat, public use, etc.)
  - Tax appraisal
- Although no formal Amherst application

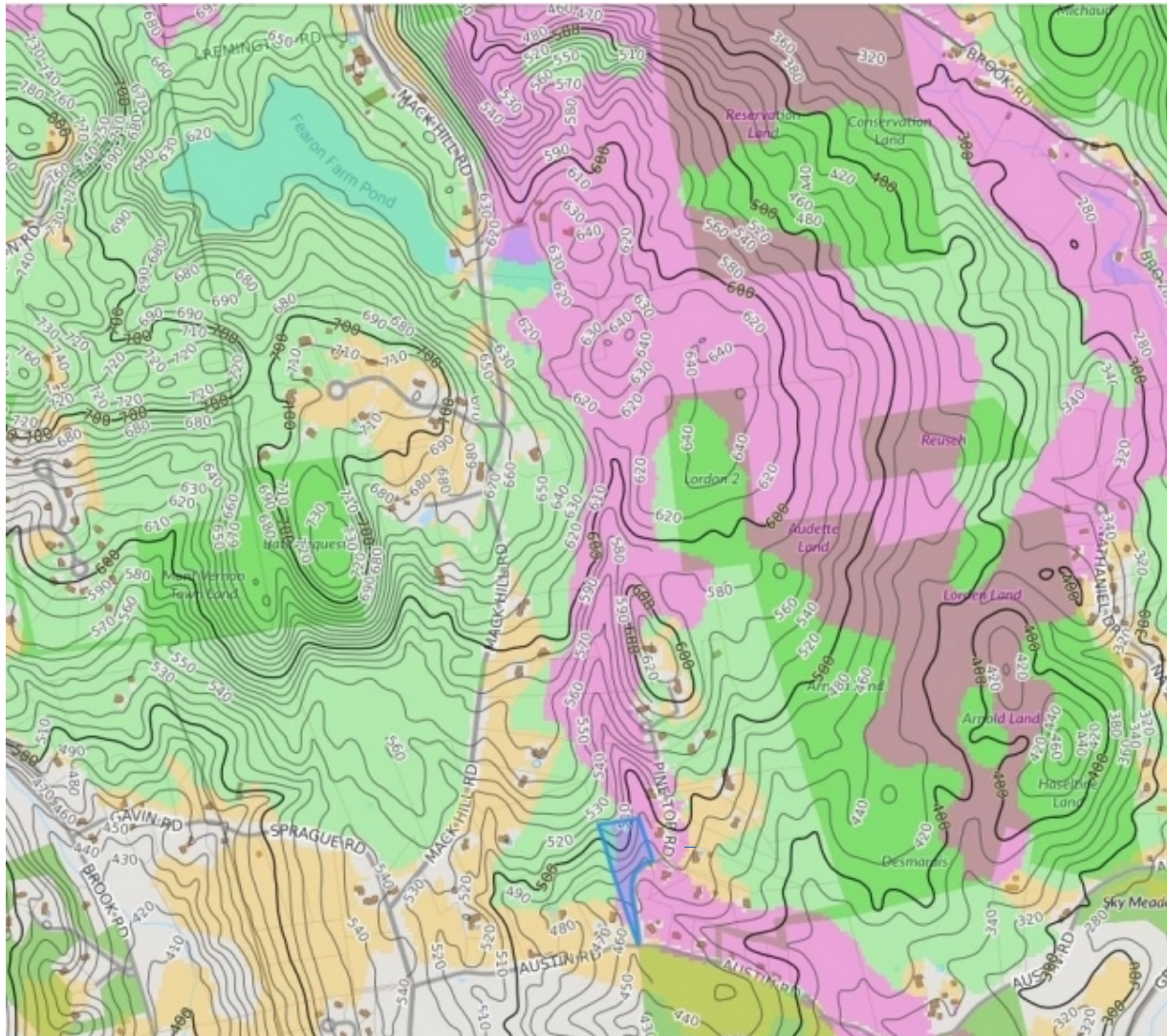
Questions?  
(Before we move on)

# Example

- Lot 7-51
- 4.3 acres
- Highest Ranked Value Habitat in NH and Region
- Wooded, scant understory, no invasives
- Water (year-round)
- Key wildlife corridor link



# Locus



- Between Rt 101 and Mack Hill Road, corner of Austin and Pine Top Roads (both dirt)
- In midst of many town conservation lands

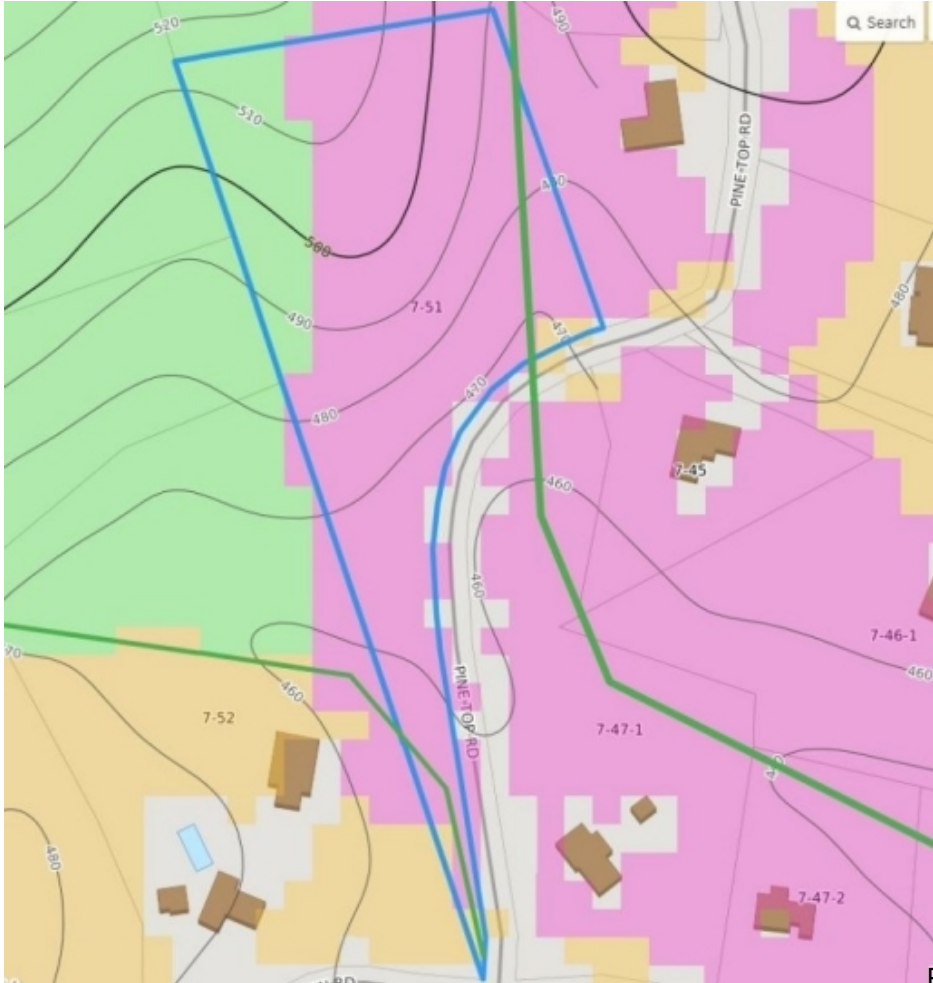
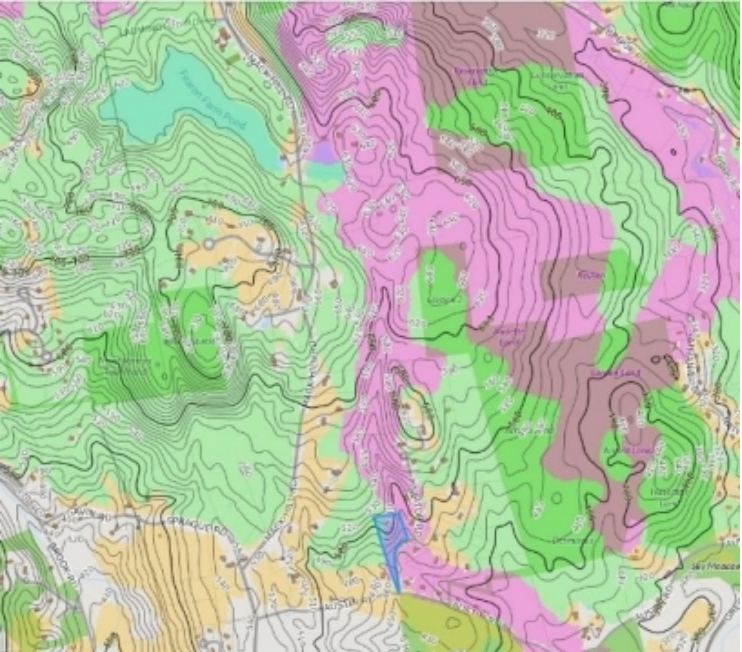


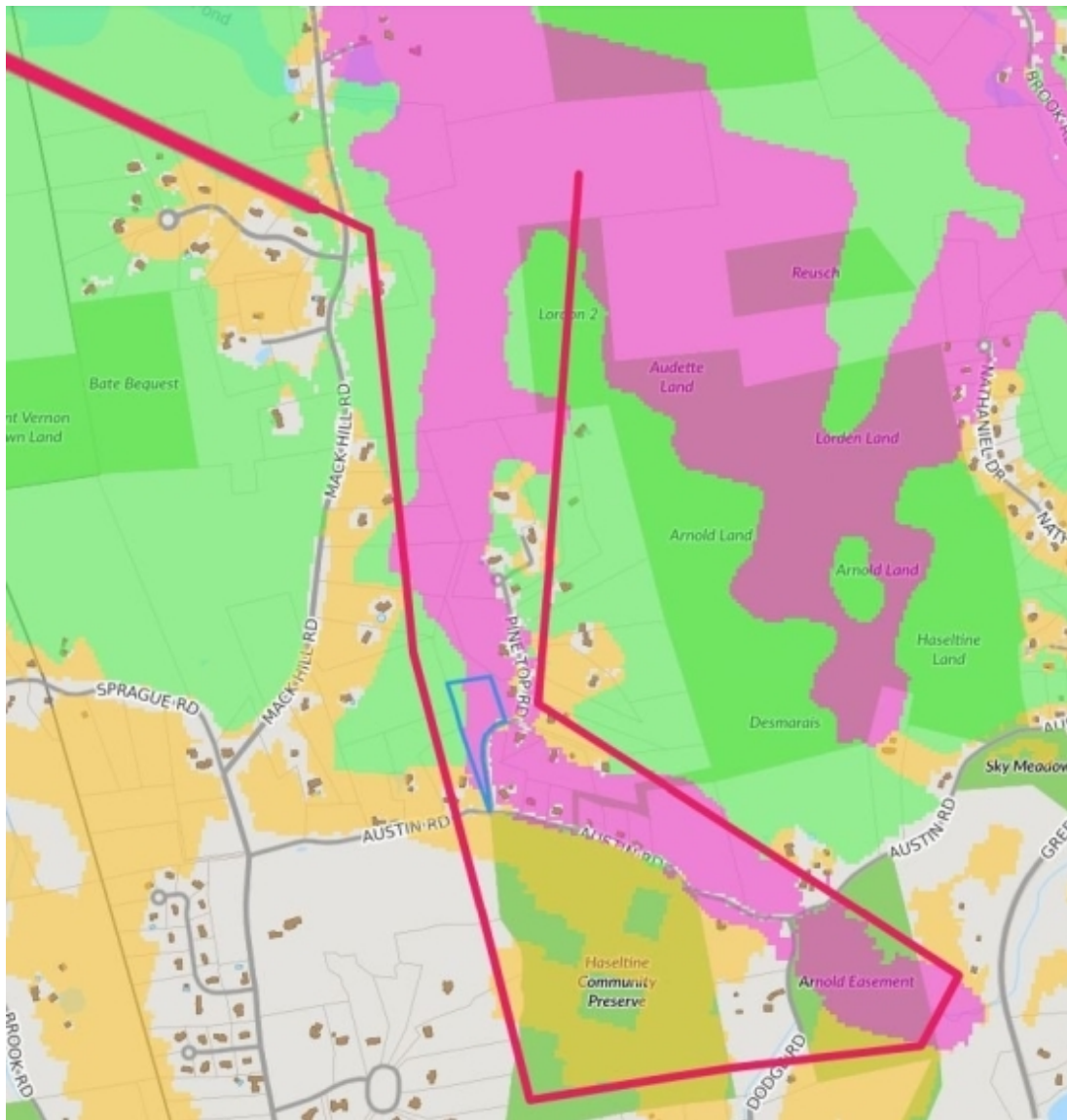
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# Especially Water





# Key Wildlife Corridor Link

# Public Benefits of Open Space

- Ecological — maintains healthy water, soil, and air, and promotes climate change resilience
- Fiscal — requires few of the town services that drive up taxes
- Economic — is linked to 25% of New Hampshire's economy through revenue and jobs from tourism, recreation, farm and forest, and quality of life
- Scenic — inspires residents and encourages visitors
- Recreational — encourages healthy outdoor activities
- Educational — provides outdoor classrooms for nature and environmental studies
- Historical — preserves farm land and structures of historical significance

→ *Open Space Committee, Town of Peterborough, NH*

# Summary

- Recommend Town Administrator initiate process for Discretionary Easements (open space – public benefits)
  - optional ACC recommendations
- Morley purchase a boon to town and wildlife



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** AFR Hiring: Part-Time

**Department:** Fire Rescue

**Meeting Date:** December 21, 2020

**Staff Contact:** Matt Conley

---

## **BACKGROUND INFORMATION:**

Amherst Fire Rescue is looking to add a paramedic level provider to our Emergency Services pool of part time employees. The addition allows for compliance with the part time hours available and to meet the standard and flexibility of the coverage we operate under.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

There isn't an additional impact as the new employee will be part of our existing roster and available for part time hours that currently exist.

## **POLICY IMPLICATIONS:**

No policy implications.

## **DEPARTMENT HEAD RECOMMENDATION:**

I recommend the Board of Selectmen higher Michael Gilbert, Paramedic, and have him become part of the Amherst Fire Rescue's pool part time employees.

## **SUGGESTED MOTION:**

Move to approve the hiring of Paramedic Michael Gilbert.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

None



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** AFR Hiring: Call Employees  
**Meeting Date:** December 21, 2020

**Department:** Fire Rescue  
**Staff Contact:** Matt Conley

---

## **BACKGROUND INFORMATION:**

Adding personnel to our On Call Firefighters roster.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

Expected to be nominal as it is based on the number of calls the individuals are able to respond to. The existing budget can handle the expense based on call volume and attendance of our On Call Firefighters.

## **POLICY IMPLICATIONS:**

There will not be any policy implications with the hiring of these applicants.

## **DEPARTMENT HEAD RECOMMENDATION:**

My recommendation is hire the two applicants that have been brought in front of you.

## **SUGGESTED MOTION:**

My suggested motion is: I move to have the Board of Selectmen approve of the hiring of the names brought before you to add to our roster of Call Firefighters.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

None



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Baker Foundation Grant Award for  
Amherst Makerspace

**Department:** Parks & Recreation  
Department

**Meeting Date:** December 21, 2020

**Staff Contact:** Craig Fraley

---

## **BACKGROUND INFORMATION:**

The Amherst Parks & Recreation has received a \$4,000 grant award from the Baker Foundation located in Nashua NH. The Grant is for the Amherst Makerspace to be used to support the Makerspace operation in purchasing equipment and running the space. The money from this award will be deposited into the Makerspace account line of the 02 Revolving fund for future projects. The line will be 02-3409-49-3567.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

An additional \$4,000 into the Amherst Makerspace line item in the 02 Revolving Fund Account.

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

I recommend this grant award be accepted by the BOS

## **SUGGESTED MOTION:**

I move that we accept the \$4,000 Grant award from the Baker Foundation. This Grant will be deposited into the Makerspace line in the 02 Revolving Account.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Baker Foundation Grant



# The Barker Foundation Inc.

P.O. BOX 328  
NASHUA, NEW HAMPSHIRE 03061-0328

November 23, 2020

Amherst Makerspace  
c/o Amherst Parks & Recreation  
4 Cross Road  
Amherst, NH 03031-2123

To Whom It May Concern:

The Trustees of The Barker Foundation Inc. have approved a contribution of \$4,000.00 for Amherst Makerspace and we are pleased to enclose our check #5894 in that amount.

Internal Revenue Service regulations require us to obtain receipts for all of our charitable contributions. Kindly have a written acknowledgement forwarded to the above address at your earliest convenience.

Very truly yours,



Douglas M. Barker  
Treasurer

db

enclosure

cc: Mrs. Anne M. April  
4B Adams Way  
Amherst, NH 03031-2877





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Approval of Maria Daly for  
Recreation Commission Alternate

**Department:** Parks & Recreation  
Department

**Meeting Date:** December 21, 2020

**Staff Contact:** Craig Fraley

---

## **BACKGROUND INFORMATION:**

The Recreation Department would like to add Maria Daly to the Recreation Commission as an alternate. The Recreation Commission has been looking for more members to fill in when Commission members are unable to attend the meetings. Maria's family has been involved in a number of Recreation Programs and has a great handle on what the Recreation Department offers. We think Maria will be a great addition to the commission.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

None

## **POLICY IMPLICATIONS:**

None. This will allow the Recreation Commission to have a quorum to run meetings more easily.

## **DEPARTMENT HEAD RECOMMENDATION:**

I recommend we add Maria Daly to the Recreation Commission. I think she will be a great addition to the commission.

## **SUGGESTED MOTION:**

I move that we add Maria Daly to the Recreation Commission for a three year term as an Alternate.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Letter of Interest Rec - Maria Daly

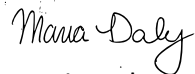
December 16, 2020

Dear Amherst Selectman,

I am writing this letter to express my interest in volunteering on the Amherst Recreation Commission. My husband and I have lived in Amherst since August 2007 and have two children who attend Amherst Middle School. We are an active family who have enjoyed and continue to enjoy many of the activities offered through our town recreation department including team sports, kids on bikes, programs at P MEC, hiking, mountain biking and cross-country skiing on our town trails. As such I think I bring a well-rounded viewpoint to the commission.

I appreciate you taking the time to review my letter of interest and I look forward to serving on the Amherst Recreation Commission in the future.

Thank you,

A handwritten signature in cursive script that reads "Maria Daly".

Maria Daly  
12 The Flume  
Amherst NH 03031



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Assessing

**Department:** Assessing

**Meeting Date:** December 21, 2020

**Staff Contact:** Michele Boudreau

---

## **BACKGROUND INFORMATION:**

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

## **SUGGESTED MOTION:**

### **A. Abatement 13 Church Street, Map 017, Lot 065-000**

The taxpayer qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home and purchased and moved into 13 Church Street on August 1, 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1<sup>st</sup>. As this is the case it is recommended that an abatement be granted in the form of a credit to correct this issue. It is recommended that a credit in the amount of \$3,700 be applied for the 2020 tax year.

### **Suggested Motion A:**

Therefore, I move to approve the 2020 abatement credit for Map 017 Lot 065-000 in the amount of \$3,700.

### **B. Abatement 11 Church Street Map 017, Lot 066-001**

The subject property is an early childhood education facility located in the Amherst Congregational Church which was granted an exemption on May 26, 2020 by the Board of Selectmen, which was after the first billing. As this was the case, we could not change the status to exempt until after the second tax bill which resulted in a bill being issued. It is recommended that an abatement be granted in the form of a credit to correct this issue. It is recommended that an abatement in the amount of \$6,134.62 be granted for the 2020 tax year.

### **Suggested Motion B:**

Therefore, I move to approve the 2020 abatement for Map 017 Lot 066-001 in the

amount of \$6,134.62

**C. Land Use Change Tax Map004, Lot 148-001 Spring Road**

Attached is a land use change tax release for Tax Map 004 Lot 148-001. The parcel was sold making this parcel less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax amount of \$14,000 represents 10% of the full and true market value of \$140,000.

**Suggested Motion C:**

Therefore, I move to approve the Land Use Change Tax in the amount of \$14,000 for Tax Map 004 Lot 148-001, Spring Road.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 17-65 Vet Abatement Form
2. 17-65 Vet Memo
3. 17-66-1 PRESCHOOL ON THE GREEN ABATEMENT FORM.doc
4. PRESCHOOL ON THE GREEN ABATEMENT #2-1
5. 4-148-1 LUCT MEMO
6. 4-148-1 a-5
7. 4-148-1 a-5-w
8. 4-148-1 LUCT Letter

TOWN OF AMHERST  
TOWN HALL 2 MAIN STREET  
PO BOX 960 TEL: 603/673/6041  
AMHERST, NH 03031

FAX: 603/673/4138

TO THE COLLECTOR OF TAXES:

By vote of the Board of Selectmen upon application of:

Joseph S Ilsley and Laura B Ilsley

13 Church Street

Amherst, NH 03031

See attached memo from: Richard Dorsett, CNHA, KRT Appraisal.

Map/Lot: 017-065-000

Location: 13 Church Street

Abated Amount: \$3,700.00

Tax Year 2020

Previous Assessment:	\$	Amount Abated: _____
New LUCT Assessment:	\$	Amt. Refunded: _____
Abated:	\$	Int. Pd. @6%: _____
Tax Rate:		Ck. N for Refund: _____
Tax Dollars:	\$3,700.00	Date: _____
		Acct# 01-3110-31-3001

(And statutory interest)

By Order of the Board of Selectmen

\_\_\_\_\_  
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 Crowley Executive Asst.

Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

### Abatement (Item A1 in Cover Memo)

#### VETERAN CREDIT ABATEMENT RECOMMENDATION

**TO:** Board of Selectmen  
Dr. Dean Shankle, Town Administrator

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

**DATE:** November 20, 2020

**RE:** Joseph S. Ilsley  
Laura B Ilsley  
13 Church Street  
Amherst, NH 03031

**Location:** 13 Church Street

**Tax Year:** 2020

**Map ID:** 017/065/000

**Assessment:** \$416,000

The taxpayer qualified for and was receiving both the Regular Veteran Tax Credit and the Disabled Veteran Tax Credit on their property located at 3 Thoreau Lane. The taxpayer sold this home and purchased and moved into 13 Church Street on August 1, 2020. The taxpayer notified the town of this move and requested that the credits be transferred under RSA 72:33, II. The taxpayer complied with the statutes and within the specified deadline of December 1<sup>st</sup>. As this is the case it is recommended that an abatement be granted in the form of a credit to correct this issue. It is recommended that a credit in the amount of \$3,700 be applied for the 2020 tax year.

#### **Suggested Motion:**

Therefore, I move to approve the 2020 abatement credit for Map 017 Lot 065-000 in the amount of \$3,700.



## OFFICE OF THE ASSESSOR

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Amherst, NH 03031

Michele Crowley Executive Asst.

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# Property Taxes

## Section 72:33

### 72:33 Application for Exemption or Tax Credit. –

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.

(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

I-b. Notwithstanding the April 15 application deadline in paragraph I, a person may apply for the tax credit for combat service under RSA 72:28-c at any point during the tax year in which the person is engaged in combat service. If the application is received and granted after the tax rate for the city or town is set, the credit shall be applied to the balance of tax payments due for that year. If a person is deemed eligible for the tax credit after taxes have been billed and paid for the tax year in which the person served, the credit shall be applied in the following year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]



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V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

**Source.** 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1. 2003, 131:1; 299:6, 25, 26. 2007, 182:3, eff. April 1, 2007. 2016, 217:6, eff. Aug. 8, 2016. 2018, 151:4, 5, eff. Jan. 1, 2019.

# TITLE V TAXATION

## CHAPTER 76

### APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

#### Prorated Assessments for Damaged Buildings

##### Section 76:21

###### **76:21 Prorated Assessments for Damaged Buildings. –**

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file





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an application with the assessing officials in writing within 60 days of the event described in paragraph I.

IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.

V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to 1/2 of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.

**Source.** 2012, 169:2, eff. April 1, 2013.

TOWN OF AMHERST  
TOWN HALL 2 MAIN STREET  
AMHERST, NH 03031

TEL: 603-673-6041  
FAX: 603/673/4138

TO THE COLLECTOR OF TAXES:

By vote of the Board of Selectmen upon application of:

Amherst Congregational Church

Preschool on the Green, aka Preschool in the Village

11 Church Street

Amherst, NH 03031

See attached memo from: Richard Dorsett, CNHA, KRT Appraisal.

Map/Lot: 017-066-001

Location: 11 Church Street

Abated Amount: \$6,134.62

Tax Year 2020

Previous Assessment:	\$	Amount Abated: _____
New LUCT Assessment:	\$0 (Exempt)	Amt. Refunded: _____
Abated:	\$	Int. Pd. @6%: _____
Tax Rate:	.02848	Ck. N for Refund: _____
Tax Dollars:	\$6,134.62	Date: _____
		Acct# 01-3110-31-3001

(And statutory interest)

By Order of the Board of Selectmen

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

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

\_\_\_\_\_  
Reed Panasiti Date

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

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



## OFFICE OF THE ASSESSOR

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Amherst, NH 03031

Michele Crowley Executive Asst.

Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

## Abatement (Item B2 in Cover Memo)

### EDUCATIONAL ABATEMENT RECOMMENDATION

**TO:** Board of Selectmen  
Dr. Dean Shankle, Town Administrator

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

**DATE:** December 7, 2020

**RE:** Amherst Congregational Church  
Preschool on the Green, aka: Preschool in the Village  
11 Church Street  
Amherst, NH 03031

**Location:** 11 Church Street

**Tax Year:** 2020

**Map ID:** 017/066/001

**Assessment:** \$215,300

The subject property is an early childhood education facility located in the Amherst Congregational Church which was granted an exemption on May 26, 2020 by the Board of Selectmen, which was after the first billing. As this was the case, we could not change the status to exempt until after the second tax bill which resulted in a bill being issued. It is recommended that an abatement be granted in the form of a credit to correct this issue. It is recommended that an abatement in the amount of \$6,134.62 be granted for the 2020 tax year.

### **Suggested Motion:**

Therefore, I move to approve the 2020 abatement for Map 017 Lot 066-001 in the amount of \$6,134.62.



OFFICE OF THE ASSESSOR  
2 Main Street, PO Box 960  
Amherst, NH 03031  
Michele Crowley Executive Asst.  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

# TITLE V TAXATION

## CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

### Prorated Assessments for Damaged Buildings

#### Section 76:21

##### **76:21 Prorated Assessments for Damaged Buildings. –**

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file an application with the assessing officials in writing within 60 days of the event described in paragraph I.

IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.

V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to 1/2 of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.

**Source.** 2012, 169:2, eff. April 1, 2013.



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 C3 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: December 7, 2020

RE: Land Use Change Tax Release  
Map/Lot 004-148-001  
Spring Road

---

Attached is a land use change tax release for Tax Map 004 Lot 148-001. The parcel was sold making this parcel less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax amount of \$14,000 represents 10% of the full and true market value of \$140,000.

### Suggested Motion:

Therefore, I move to approve the Land Use Change Tax in the amount of \$14,000 for Tax Map 004 Lot 148-001, Spring 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:**

PLEASE TYPE OR PRINT	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
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS		
MUNICIPALITY		STATE	ZIP CODE

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

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

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:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	
(c) Total Number of Acres Previously Released Since The Original Recording	
(d) Number of Acres Subject to the LUCT Per This Assessment	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	

<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) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>
(c) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ <input style="width: 100px;" type="text"/>

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

TYPE OR PRINT NAME (in black or dark blue ink)	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	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE
(b) Actual Date of Change in Use (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	<input style="width: 100px;" type="text"/>	
(d) Full and True Market Value at Time of Change in Use	\$ <input style="width: 100px;" type="text"/>	
(e) Land Use Change Tax Due	\$ <input style="width: 100px;" type="text"/>	

<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) MAIL TO:		
MAILING ADDRESS:		
MUNICIPALITY	STATE	ZIP CODE
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION:		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS:		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input 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 OLLECTOR)**

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
--	--	-----------------



<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.

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

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		
STREET ADDRESS		
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE

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

(a) State of New Hampshire, County of:	
(b) To:	Municipal Collector of taxes
(c) for the municipality of:	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:	\$ <input style="width: 150px; height: 25px;" type="text"/>
Interest at 18% will be assessed after 30 days.	
(e) Given under our hands at	
(f) This day of	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS	
(h) MUNICIPAL TAX MAP	LOT NUMBER

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

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

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.



## OFFICE OF THE ASSESSOR

2 Main Street  
Amherst, NH 03031  
Michele Boudreau Executive Assistant  
Tel. (603) 673-6041 ex. 202 Fax (603) 673-4138

December 7, 2020

Caroline K Johnson Revocable Trust  
Caroline K. Johnson, Trustee  
1 Victoria Ridge  
Amherst, NH 03031

This letter is in reference to the purchase of a 3.14 acre parcel, Map ID: 004-148-001 located on Spring Road. This parcel was in current use at the time of sale and a Land Use Change Tax will be issued. The property no longer qualifies for current use as it is less than ten acres and is not contiguous with other lots in current use under identical ownership. The market value of the parcel at the time disqualification is estimated to be \$140,000 and the LUCT will be 10% of the market value or \$14,000. You will receive additional paperwork on this once the Board of Selectmen approves the LUCT.

If you have any further questions please contact this office.

Sincerely,

Richard Dorsett Jr., CNHA,  
KRT Appraisal



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

**Title:** Accounts Payable and BOS Meeting **Department:** Finance Department  
Minutes December 7, 2020

**Meeting Date:** December 21, 2020

**Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**Approvals:**

**Accounts Payable**

**AP1~** I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$31,068.72 dated October 31, 2020, subject to review and audit.

**AP2~** I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$27,575.93 dated November 15, 2020, subject to review and audit. (NH DMV)

**AP3~** I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$34,435.48 dated November 30, 2020, subject to review and audit. (NH DMV)

**AP4~** I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$2,193,485.37 dated December 8, 2020, subject to review and audit.

**Minutes**

~ I move to approve the Board of Selectmen meeting minutes of December 7, 2020.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2020.12.07\_BOS\_MINUTES, draft



# Town of Amherst, NH

## BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room  
2 Main Street  
Monday, December 7, 2020 6:30PM

1       **1. Call to Order**

2       Chairman Peter Lyon called the meeting to order at 6:31 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, Mike Parisi, and Bill Loscocco

10  
11       Other attendees and the public accessed the meeting via Zoom.

12  
13       Chairman Lyon explained that, pursuant to the State of Emergency declared by the  
14       Governor as a result of the COVID19 pandemic and in accordance with his Emergency  
15       Order #12, this meeting is authorized to take place electronically. There is no physical  
16       location to observe and listen to this meeting. However, in accordance with the  
17       Emergency Order, we are:

18  
19       Utilizing Zoom teleconferencing for this meeting. All members of the Board have the  
20       ability to communicate during the meeting through this platform and the public has access  
21       to contemporaneously listen and if necessary, participate in the meeting by dialing +1 646  
22       558 8656 and using a webinar ID of 872-0478-6907 or by using the link contained in the  
23       agenda posted at amherstnh.gov.

24  
25       Notice of the meeting and means to access it were previously posted in accordance with  
26       law. Members of the public that have phoned into the meeting can raise their hand by  
27       pressing the \*9 on their phone, in order to make it known that they would like to speak to  
28       the Board. If anyone has a problem accessing the meeting, please call 603-440-8248 for  
29       assistance. In the event the public is unable to access the meeting, the meeting will be  
30       adjourned and rescheduled.

31  
32       All votes will be taken by roll call and for ease, in alphabetical order.  
33       Lastly, the meeting is being recorded and will be replayed on ACATV.

34  
35       The Board started by taking a roll call vote and stating if they were alone.

37 *Roll call vote: Selectman Brew – present; Selectman D’Angelo – present; Selectman*  
38 *Grella – present; Selectman Panasiti – present; Chairman Lyon – present. All noted*  
39 *themselves as being alone.*

## 40 41 **2. Citizen’s Forum**

42 Peter Hansen expressed concern over what is occurring near his home, at the intersection of  
43 Border Street and Amherst Street. He stated that he would like protection from the Board over  
44 the issues going on at the address indicated in his letter to them. He noted that there are often  
45 open containers on the property and that there are many kids that live nearby.

46  
47 Chairman Lyon explained that the Board takes these complaints seriously. Similar complaints  
48 were initially made about two years ago. At that time the Building Inspector and Planning  
49 Director looked into the issue and were instructed by DES that the property in question  
50 couldn’t be deemed a “junkyard” under the definition. There was little else for the Town to do  
51 at that time. He stated that the Town will look into this issue again now.

## 52 53 **4. Administration [the Board took up this item at this time while it waited for the** 54 **next scheduled agenda item to be ready]**

### 55 **4.1. Administrative Updates**

56 Town Administrator Shankle stated that the Town is beginning to look into what can be done  
57 for Town Meeting and Deliberative Session, during the time of a pandemic. These meetings  
58 will still be allowed, and there will be additional guidance to come from the State and NH  
59 Municipal Association as to what options will be possible.

## 60 61 **3. Appointments**

### 62 **3.1 Rick Katzenberg – Health & Human Services Summary Report 2020**

63 Rick Katzenberg stated that the group is going to look into strategies to provide a logical path  
64 forward for updating the amount of money requested of the Town by the Health & Human  
65 Services agencies. Until then, he requested that the Board continue to move forward with this  
66 line item as revised. He suggested that the increased amount may reflect the number of  
67 citizens in Town that avail themselves to using these services. He believes that a survey to  
68 each Health & Human Services agency would be helpful.

69  
70 In response to a question from Selectman Panasiti, Rick Katzenberg stated that the number of  
71 services provided to the Town’s citizens does change from year-to-year. There are currently  
72 14 services listed that Amherst citizens utilize. There are probably other groups that provide  
73 Health & Human Services to citizens of the Town, but these agencies probably service the  
74 greatest number of citizens. Rick Katzenberg stated that he is happy to put out a request to  
75 find any other agencies not currently listed that provide services to Town citizens.

76  
77 Rick Katzenberg stated that the amount expended to the agencies in 2012/2013 was \$47,590.  
78 He is unsure how that number was calculated. The agencies on the list have remained fairly  
79 consistent over the years.

80  
81 Selectman Panasiti stated that the funded amount could be tied to inflation rates in order to  
82 keep up with the growing needs of the Town’s citizens for these services.



84 Selectman Brew suggested that the funded amount could be tied to the CPI, so that inflation is  
85 taken into account. He also believes this number should be reviewed periodically.

86  
87 Selectman D'Angelo stated that he doesn't believe the previously suggested 10% increase is  
88 out of line for these services.

89  
90 Rick Katzenberg outlined where some of the suggested increased funds (a total of \$5,000)  
91 would be spent:

- 92 • An additional \$1,000 to the Boys & Girls Club as the need for their services has  
93 increased while the group's overall contribution intake has decreased
- 94 • An additional \$500 to Bridges, due to the increase in their services from the additional  
95 stress placed on families and students at this time. Tylee Jancar explained that, over  
96 the past year, Bridges has had 216 crisis meetings for about 30 individuals in Town.
- 97 • An additional \$1,000 to SHARE, primarily for their food pantry services
- 98 • An additional \$500 to Souhegan Valley Rides, as their rides have increased by 20%  
99 this year, and Amherst citizen's make up 15% of that amount.
- 100 • An additional \$1,000 to Opportunity Networks
- 101 • A new agency added to the list is the Senior Walking Program through the Hampshire  
102 Hills Dome. This program has grown every year for the past three years, without  
103 needing additional funding. The proposed \$1,000 funding amount will help cover the  
104 \$2 it costs to walk at the Dome.

105  
106 *A MOTION was made by Selectman Grella and SECONDED by Selectman D'Angelo to*  
107 *unable the motion made two weeks ago (November 23, 2020) to "increase the total amount*  
108 *paid by the Town to these agencies by 10%, or \$5,000, at the discretion of the Health &*  
109 *Human Services Committee."*

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

112  
113 In response to a question from Selectman Panasiti, Rick Katzenberg stated that surrounding  
114 towns have Health & Humans Service budget lines as well, but he is unsure how they are  
115 applied. Rick Katzenberg and Tylee Jancar agreed to work to get this data to the Board.

116  
117 *A MOTION was made by Selectman Grella and SECONDED by Selectman D'Angelo to*  
118 *increase the total amount paid by the Town to these agencies by 10%, or \$5,000, at the*  
119 *discretion of the Health & Human Services Committee.*

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

## 122 123 **4. Administration**

### 124 **4.1. Administrative Updates [continued]**

125 Town Administrator Shankle explained that he received an email from a gentleman who is  
126 interested in buying a property in Town and putting a discretionary easement on it. RSA 79-C  
127 gives the Town the right to approve this easement and use it for public use; the owner gets a  
128 tax break accordingly. He sent the gentleman to discuss this idea with the Conservation  
129 Commission, which will come back to the Board with a recommendation.

130

131 The Board discussed possibly hearing a last-minute PAR during this meeting but agreed to  
132 wait to hear it until a future meeting.

133

## 134 **5. Staff Reports**

### 135 **5.1 FY22 Budget and Warrant Articles**

136 Cheryl Eastman, Finance Director, explained that the budget document now contains all of the  
137 changes made at the last Board meeting. She explained that the final Souhegan Regional  
138 Landfill District budget has been received, and that the line item has been reduced by  
139 \$23,000. The budget does not yet reflect this change. The recent increase to the Health &  
140 Human Services line item has also not yet been made. The current proposed budget total is  
141 \$14,877,676, a 1.7% increase.

142

143 Chairman Lyon noted that any health insurance increases are not yet included in this  
144 document.

145

146 Selectman Brew explained that, in terms of the unassigned fund balance, the current amount  
147 sits at \$460,000 over 10%, as per the policy. The board agreed to reduce this amount by  
148 \$200,000 to fund the Police Station Renovation Warrant Article. Thus, the amount over 10%  
149 sits at \$260,000. It is being proposed to return half of that amount, \$130,000, to the taxpayers  
150 to help offset taxes. He doesn't believe it would be too aggressive for the Board to consider  
151 doubling that amount. The current tax impact on the average \$355,000 house of the proposed  
152 budget is \$186.10. He suggested that the Board consider returning the full \$260,000 to the  
153 taxpayers to help offset taxes. This would lower the tax impact on the average \$355,000  
154 slightly. While the policy says that the Board should return 50% of the amount over 10%, he  
155 believes the Board safely budget 100% at this time and still be in compliance with the policy.  
156 By the year end, the Town will have more than likely under expended the budget a bit and  
157 also received some revenue in excess of that being projected.

158

159 Selectman D'Angelo stated that he doesn't support the existing policy, or the proposed  
160 unassigned fund balance target; however, the Board does have a policy that it usually rigidly  
161 adheres to. He is unclear why this policy would suddenly be ignored, and the extra funds be  
162 used to offset the tax impact. He noted that two weeks ago he suggested using some of these  
163 extra funds for the DPW Vehicle Warrant Article but was told this wouldn't be done. He  
164 believes if the Board has a policy that it's married to, it should stick to the policy as currently  
165 stated.

166

167 Chairman Lyon stated that he doesn't believe it violates the policy to project the returned  
168 funds differently.

169

170 Selectman D'Angelo stated that, if the Town does not receive excess revenue and is right on  
171 its projected budget number, that this would be a violation of the policy.

172

173 In response to a question from Selectman Grella, Chairman Lyon stated that, if Selectman  
174 Brew's suggestion is carried out, the tax impact on the average \$355,000 house for the  
175 proposed budget would be \$159.66.

176

177 Selectman Panasiti questioned why the \$260,000 number is being used when this is not real,  
178 but projected capital. Selectman Brew stated that he believes using the \$260,000 number is  
179 actually a more accurate number, in the end. Even if, at the end of the year, the Town ends up  
180 exactly on budget and without excess revenue, returning the \$260,000 will not drop the  
181 unassigned fund balance below 10%.

182

183 In response to a question from Selectman Panasiti, Selectman D'Angelo explained that, if the  
184 proposed Police Station Warrant Article fails, the Town will have an excess amount of funds  
185 over it's target in the amount of \$460,000, allowing the Town to return \$230,000 to offset  
186 taxes.

187

188 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to change*  
189 *the unassigned fund balance amount to return to taxpayers from \$130,000 to \$260,000.*

190 *Roll call vote: Selectman Brew – aye; Selectman D'Angelo – nay; Selectman Grella – aye;*  
191 *Selectman Panasiti – nay; Chairman Lyon – aye. 3-2-0; motion carried.*

192

193 In response to a question from Lisa Eastland, Selectman Brew explained that there are now  
194 two proposed DPW line items for vehicle purchases. One line item will be used to make the  
195 first and subsequent payments on lease/purchase equipment. The other line item will be used  
196 for non-lease/purchase, sub-\$20,000 equipment items, such as sign boards or trailers; the  
197 current proposed amount for this line item is \$10,000. Moving forward, the non-  
198 lease/purchase line item will continue to exist. The lease/purchase line item would continue to  
199 exist for two more years, in order to pay off existing lease/purchase items. There is also a third  
200 line in the budget, proposed at \$130,000 to be used for new DPW vehicle purchases. Also  
201 proposed is a CRF Warrant Article, to be funded with \$120,000 for new DPW vehicle  
202 purchases. While the budget line items would not roll over from year-to-year, the CRF would.  
203 The intent is to use the budget line item funds first, and then the CRF funds.

204

205 Selectman D'Angelo explained that the plan is to draw down the CRF each year by about 70-  
206 90%, thus requiring the Town to request an additional \$120,000-130,000 each year for lease-  
207 purchase or non-lease/purchase vehicles. A different option would be to leave the budget as it  
208 is and ask for \$120,000 to be placed in a CRF and used when vehicles exceed the amount of  
209 funds available in the budget line item.

210

211 Chairman Lyon explained that the Board has already voted on this item and a position has  
212 already been taken.

213

214 Lisa Eastland asked if the Board would consider revisiting its unassigned fund balance policy,  
215 as it's about 3-5 years old. Chairman Lyon noted that the policy has not been changed, mostly  
216 due to the fact that recommendations from the DRA have not changed.

217

218 Lisa Eastland stated that the Ways & Means Committee still has items to discuss before being  
219 ready to vote. One of those items is the Library portion of the Town's budget. While some  
220 members feel the Library budget is on track, others believe it may be too large for the size of  
221 the space and the number of people who use it.

222

223 Chairman Lyon reviewed the Warrant Article regarding Open Space Acquisitions with the  
224 Board. Some of the legal language in the Warrant Article has been changed. The Warrant  
225 Article stated that the Board has the right to make the open space purchase through RSA  
226 41:14A, which will require two public hearings. There is also the option for the public to  
227 request, by petition, that the purchase be discussed at Town Meeting. Also, the Warrant  
228 Article has been changed from being “evergreen” to having a 5-year expiration term, whether  
229 used or unused. At that time, the Board can decide if it wants to put forward a similar Warrant  
230 Article or not.

231

232 Bill Stoughton, of the Amherst Conservation Commission, stated that the ACC wants to be as  
233 specific as possible in regard to what type of land will be proposed to be purchased under this  
234 Warrant Article. The land must be located within Town, cannot be more than 800 acres, and  
235 the purpose of the land acquisition will be spelled out. Along with these criteria, the ACC has  
236 a separate checklist detailing the criteria it uses to evaluate the priority of proposed land  
237 acquisitions. The land must have importance for either wildlife habitat, water resources, or  
238 connectivity. The Town will be obligated to obtain an appraisal for each proposed land  
239 acquisition, before votes are taken by the ACC and Board, and two public hearings are had.

240

241 In response to a question from Bill Loscocco, Bill Stoughton explained that, if the Warrant  
242 Article is voted to be placed on the ballot, the ACC will create an information sheet for voters.

243

244 In response to a question from Danielle Pray, Bill Stoughton explained that the proposal to  
245 look at land based on “other property interests,” deals with the possible sale of development  
246 rights. This is not a common item to seek for land acquisitions.

247

248 In response to a question from Lisa Eastland, Bill Stoughton explained that, once a property is  
249 identified, a tentative agreement would be reached with the seller, the proposal would need to  
250 go through two public hearings and the necessary votes, and then a bond/note would be  
251 issued. It is not until that point that a bond is floated that the taxpayers are obligated for the  
252 purchase.

253

## 254 **5.2 Update to Lot 24-11 Park Project**

255 Craig Fraley, Recreation Director, explained that the deed for this Lot states that no  
256 permanent structures of any kind can be built on the property. Thus, a fishing deck cannot be  
257 installed. He looked into installing a fence and sign on the property, but, per Town Counsel, a  
258 fence is a permanent structure and also cannot be installed. He is proposing to install a sign  
259 stating that the land was given to the Town to be used by its citizens as a Park. He would like  
260 to include language that nothing can be stored overnight on the Lot.

261

262 Craig Fraley noted that the Lot has been remarked by Meridian Land Services. DPW Director  
263 Eric Hahn has explained that Broadway was not there when the Town took ownership of this  
264 property. When the roadway was installed, it took away some of the waterfrontage of the  
265 parcel. Where the land meets with water is the property line of the Lot.

266

267 Town Administrator Shankle suggested that a park or picnic bench could possibly be placed  
268 on the Lot in the future. While a fence cannot be installed, plantings and landscaping may be  
269 used to delineate the Lot area.

270 In response to a question from Selectman Panasiti, Town Administrator Shankle stated that  
271 the land was donated to the Town to be used as a park in perpetuity.  
272

### 273 **5.3. Award 2021 Statistical Revaluation Update Contract Bid**

274 Gail Stout shared the RFP results with the Board. She requested that the Board look beyond  
275 the lowest bidder and consider some of the others. She believes there could be an advantage in  
276 having a fresh set of eyes look at the revaluation. KRT Appraisals has done the last two  
277 revaluations and these are completed every five years; they have also been the Town's  
278 contracted assessors for the last nine years. She believes that some of the other bidders show a  
279 higher level of professionalism and might be better at educating the public, Board, and Town  
280 as a whole, about the process. She does believe that any of the three bidders will deliver a  
281 good product. She requested that the Board award the bid to Vision Government Solutions.  
282

283 Selectman Brew noted that the primary interest in this process should be for accuracy and  
284 professionalism.  
285

286 Selectman D'Angelo stated that the State checks the work of any revaluation company that is  
287 5% or more off. This has never been the case with KRT Appraisals. He suggested sticking  
288 with the company, as it's the lowest bidder.  
289

290 Selectman Grella stated that he believes the Town is justified to go with another bidder.  
291

292 In response to a question from Selectman Panasiti, Gail Stout stated that the CAMA Software  
293 used by the Town is a Vision Government Solution product.  
294

295 Town Administrator Shankle stated that he believes it's a good idea for Towns to change the  
296 company they use for this process once in a while.  
297

298 Chairman Lyon stated that he is influenced by the potential quality product provided to the  
299 Town. He was quite interested in Vision's bid package and their knowledge of the CAMA  
300 Software.  
301

302 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman Grella to award*  
303 *the bid for the 2021 Statistical Revaluation update to Vision Government Solution in the*  
304 *amount of \$82,500.*

305 *Roll call vote: Selectman Brew – nay; Selectman D'Angelo – nay; Selectman Grella – aye;*  
306 *Selectman Panasiti – aye; Chairman Lyon – aye. 3-2-0; motion carried.*  
307

### 308 **5.4 DPW Cell Phone Policy**

309 DPW Director, Eric Hahn, stated that the sole Town policy regarding cell phones is about 19  
310 years old. He is hoping that this proposed policy will bring the DPW up to current standards.  
311 He explained that the radios within the DPW trucks are only suitable to use if the employees  
312 are in their vehicles, and about 95% of the time they are not. If the policy is approved, his next  
313 step will be to shop around for cell phone plans. He would hope to purchase basic flip phones  
314 for the Department.  
315



316 In response to a question from Chairman Lyon, Eric Hahn stated that he will not be requesting  
317 more money to purchase these cell phones but will instead move money around in the budget.  
318 Eric Hahn stated that he would like to get rid of the radios altogether eventually. The  
319 Department will continue to have a scanner.

320

321 Chairman Lyon questioned if the Town would consider reexamining its cell phone plan.

322

323 A MOTION was made by Selectman Panasiti and SECONDED by Selectman Grella to  
324 approve DPW Policy 20-001, Amherst DPW Cell Phone Use.

325 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
326 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

327

## 328 **6. Approvals**

### 329 **6.1 Baboosic Lake Community Septic Warrants**

330 A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve  
331 the Quarterly Warrants for the Baboosic Lake Community Septic invoices due January 4,  
332 2021, as follows:

333 Phase I Quarterly Septic Warrant \$2,011.32

334 Phase II Quarterly Septic Warrant \$5,553.97

335 Phase III Quarterly Septic Warrant \$6,759.35

336 Phase IV Quarterly Septic Warrant \$4,794.57

337 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
338 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

339

### 340 **6.2 EVERSOURCE Petition & Pole Licenses**

341 A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve  
342 one (1) pole/s 853/5 on Honey Brook Lane in the Town of Amherst.

343 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
344 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

345

346 A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve  
347 one (1) pole/s 411/25 on Buckridge Drive in the Town of Amherst.

348 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
349 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

350

351 A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve  
352 one (1) pole/s 3212X/5A on Old Nashua Road in the Town of Amherst.

353 Roll call vote: Selectman Brew – aye; Selectman D’Angelo – aye; Selectman Grella – aye;  
354 Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.

355

### 356 **6.3 Accounts Payable, Meeting Minutes November 23, 2020**

357 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Panasiti to  
358 approve one (1) FY21 Accounts Payable Manifest in the amount of \$7,223.00 dated November  
359 19, 2020, subject to review and audit.

360 By 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 D'Angelo and SECONDED by Selectman Panasiti to*  
364 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$132,249.04 dated*  
365 *November 24, 2020, subject to review and audit.*  
366 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
367 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

368  
369 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
370 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$66,459.29 dated*  
371 *November 25, 2020, subject to review and audit.*  
372 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
373 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

374  
375 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
376 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,024,202.00 dated*  
377 *December 1, 2020, subject to review and audit.*  
378 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
379 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

380  
381 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
382 *approve one (1) FY21 Payroll Manifest in the amount of \$263,414.90 dated December 3,*  
383 *2020, subject to review and audit.*  
384 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
385 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

386  
387 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo to*  
388 *approve the meeting minutes of November 23, 2020, as presented.*  
389 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
390 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

391

## **7. Action Items**

392  
393 The Board reviewed its action items.

394

## **8. Old/New Business**

395  
396 Selectman Brew explained that the Master Plan Steering Committee's survey is online. He  
397 encourages everyone in the Town to fill it out.

398

399 In response to a question from Selectman Grella, Town Administrator Shankle stated that  
400 there will be two public hearings as part of the upcoming Board meetings, in regard to the  
401 proposed 30mph speed limit for Manchester Road.

402

403 The Board noted that it needs to create a 2021 meeting schedule.

404

405 Town Administrator Shankle stated that the Town's annual Tree Lighting will be held  
406 virtually on Friday at 6:30pm. It will be hosted on Zoom and the Town Access TV channel.

407

408 *A MOTION was made by Selectman Grella and SECONDED by Selectman Panasiti to*  
409 *adjourn the meeting at 9:07pm.*

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

412

413 **NEXT MEETING: Monday, December 21, 2020**

414

415

416

417

418

\_\_\_\_\_

*Selectman Reed Panasiti*

\_\_\_\_\_

*Date*