



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
**MONDAY, APRIL 12, 2021 6:30 PM**

You are invited to a Zoom webinar.

When: Apr 12, 2021 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen

Please click the link below to join the

webinar: <https://us02web.zoom.us/j/89299958293>

Or Telephone: (646) 558-8656

Webinar ID: 892 9995 8293

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

- 1. Call to Order**
- 2. Citizens' Forum**
- 3. Public Hearing**
  - 3.1. Bean Grant Foundation Award
- 4. Scheduled Appointments**
  - 4.1. NHDOT Bridge Rehabilitation Project Presentation: Angela Hubbard, Project Engineer, Robert Juliano, Senior Project Engineer, Joseph Adams, Design Chief Engineer, Meli Dube, Environmental Manager
  - 4.2. Joint Facilities Advisory Committee (JFAC) updates, Shannon Gascoyne
  - 4.3. 2020 Financial Report, Tamar Roberts of Roberts and Greene, PLLC
  - 4.4. Revaluation Update - Presented by Michael Tarello and Stephen Whalen, Vision Gov. Solutions
- 5. Administration**
  - 5.1. Administrative Updates
- 6. Staff Reports**
  - 6.1. Police Station Renovation - Architect Contract Extension, Phase II
  - 6.2. COVID 19 Taskforce update and recommendations

**7. Approvals**

7.1. Assessing

7.2. 2020 Elderly and Disabled Tax Deferrals

7.3. Payroll, AP and BOS Meeting Minutes

**8. Action Items**

**9. Old/New Business**

**Adjournment**

**Next Meeting: April 19, 2021**

# **Town of Amherst, NH**

## **BOARD OF SELECTMEN**

### **NOTICE OF PUBLIC HEARING**

Pursuant to RSA 31:95-b: III (a), the Amherst Board of Selectmen shall hold a public hearing in conjunction with its scheduled meeting on April 12, 2021, which starts at 6:30 p.m. and will be held via ZOOM to accept unanticipated money in the amount of \$40,000.

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

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*Norwin S. and Elizabeth N.*  
**BEAN FOUNDATION**

40 Stark Street, Manchester, New Hampshire 03101

TRUSTEES

Michael A. Delaney, Chair

John F. Dinkel, Jr.

Thomas J. Donovan

Katy Easterly-Martey

Robert M. Heaton

Kris McCracken

Maria C. Mongan

GRANT  
MANAGER

Kathleen D. Cook  
603.493.7257  
KCook@BeanFoundation.org

February 19, 2021

Craig Fraley, Parks and Recreation Director  
Amherst Parks and Recreation Department  
4 Cross Road  
Amherst, NH 03031

Dear Mr. Fraley:

I am pleased to inform you that \$40,000 has been awarded to the Amherst Parks and Recreation Department toward renovating the Club House at Buck Meadow Conservation and Recreation Area. Our grant process is a competitive one, and we congratulate you on a successful proposal.

Your grant check will arrive in the near future, along with a Terms of Award document. Please review the Terms of Award carefully. Deposit of the grant award check will signify your acceptance of the award and your intent to comply with the terms of the award. It will also serve as our receipt for the payment.

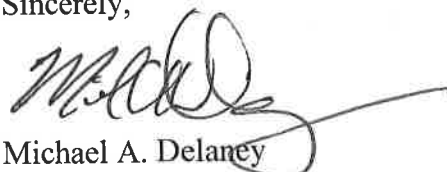
Many organizations find it useful to focus throughout the course of their efforts on how they will best monitor and report on their successes. Likewise, foundation trustees and staff also want to understand how grant dollars benefit your organization and the community.

An important tool in this regard is our requirement that all recipients of grant support submit a final report upon completion of the grant funded project. Grant recipients who do not submit final reports will not be eligible for future funding. We encourage you to submit your grant report via email. Please visit our web site at [www.beanfoundation.org](http://www.beanfoundation.org) to download the grant report form.

We ask that publicity for your program make reference to the support provided by the Norwin S. & Elizabeth N. Bean Foundation. The Foundation logo is available.

If you have any questions about the grant or the terms of the award, please contact our Grant Manager for assistance. We wish you success in your project and look forward to learning about its results.

Sincerely,



Michael A. Delaney  
Chair

# Norwin S. & Elizabeth N. Bean Foundation

## TERMS OF AWARD

Grant awards are made only for the purpose(s) specified in the enclosed award letter. Deposit of the grant award check signifies your intent to comply with the terms and conditions of the award as outlined below, and serves as our receipt for the enclosed grant award payment.

1. **Expenditure of Grant Funds** - The grant award is made only for the purpose(s) specified in the award letter, and subject to any conditions included therein.

Grants may be used to support attempts to influence legislation of any governmental body when both specifically allowed in the Resolution, and under certain circumstances. These circumstances include either (i) the grant recipient has made the election to lobby referred to in Section 501(h) of the Internal Revenue Code and a copy of Form 5168 is forwarded to the Foundation or (ii) no substantial part of the activities of the grant recipient is carrying on propaganda or otherwise attempting to influence legislation.

In any case, no part of any grant may be used for a political campaign. Grants may, however, be used to make available the result of nonpartisan analysis, study and research.

2. **Return of Grant Funds to the Norwin S. & Elizabeth N. Bean Foundation**
  - (a) Awards which have not been qualified for and paid within 12 months of the award date revert to the uncommitted balances of the funder.
  - (b) Grant funds should be expended within 12 months after payment is issued. At the end of this period, any unexpended grant funds should be returned to the Foundation, or a written request for an extension of time should be submitted to the Foundation.
  - (c) Grants will be returned if the Foundation determines that the grant recipient has not performed in accordance with the **Terms of Award**, or met the conditions described in the award letter.
  - (d) Unexpended grant balances should be returned to the Foundation if the grant recipient loses its exemption from federal income taxation as provided for under Section 501(c)(3) of the Internal Revenue Code.

Recipient: Amherst Parks & Recreation Department

Grant Number: GT20-0660

# Amherst 41413

NH 122 (Baboosic Lake Road) over NH 101  
Bridge Rehabilitation

## Public Officials/Informational Meeting

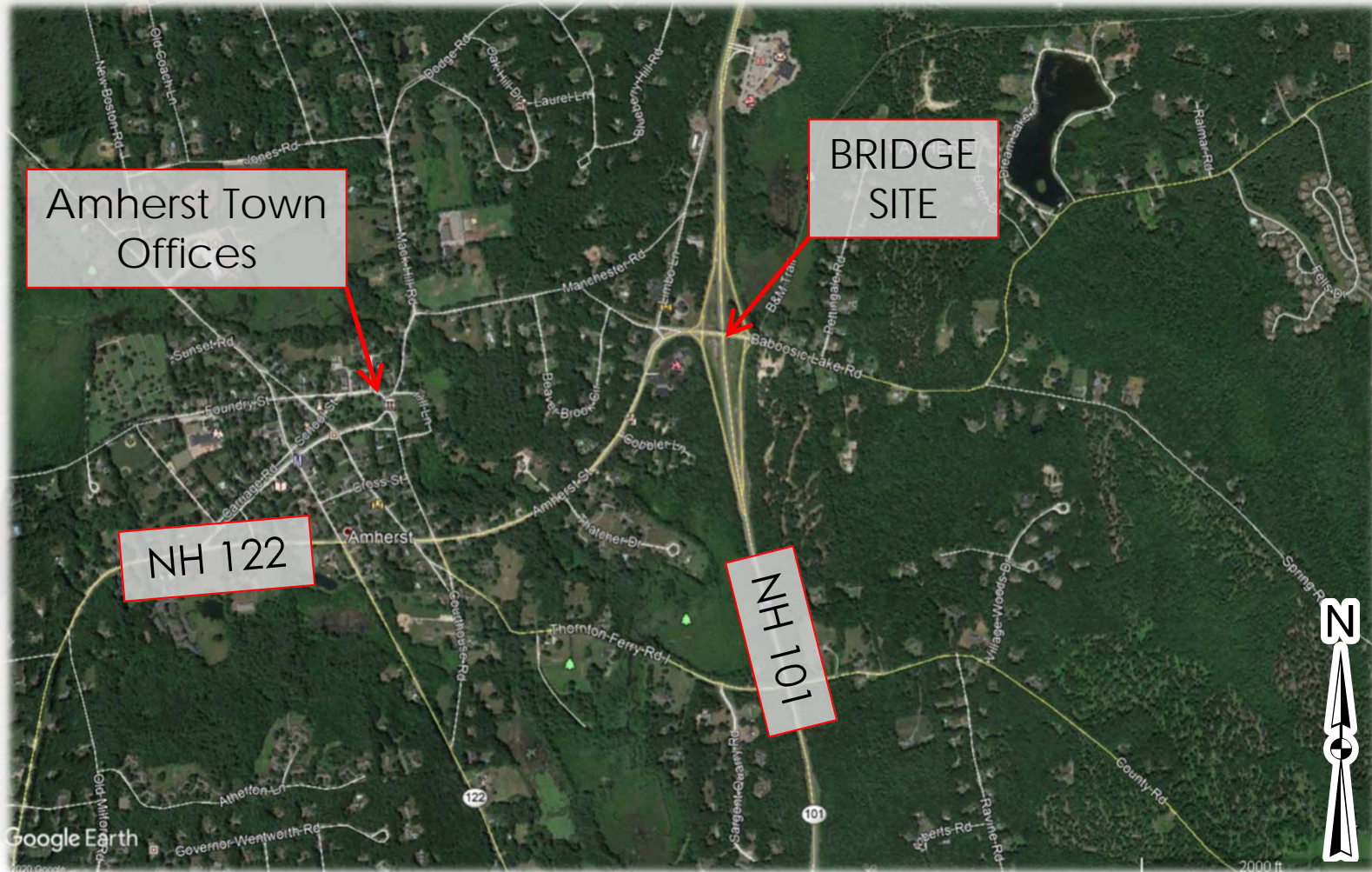


April 12, 2021

# Meeting Agenda

- Welcome & Introductions
- Tonight's Presentation
  - Project Need
  - Project Scope
  - Traffic Control
  - Next Steps & Schedule

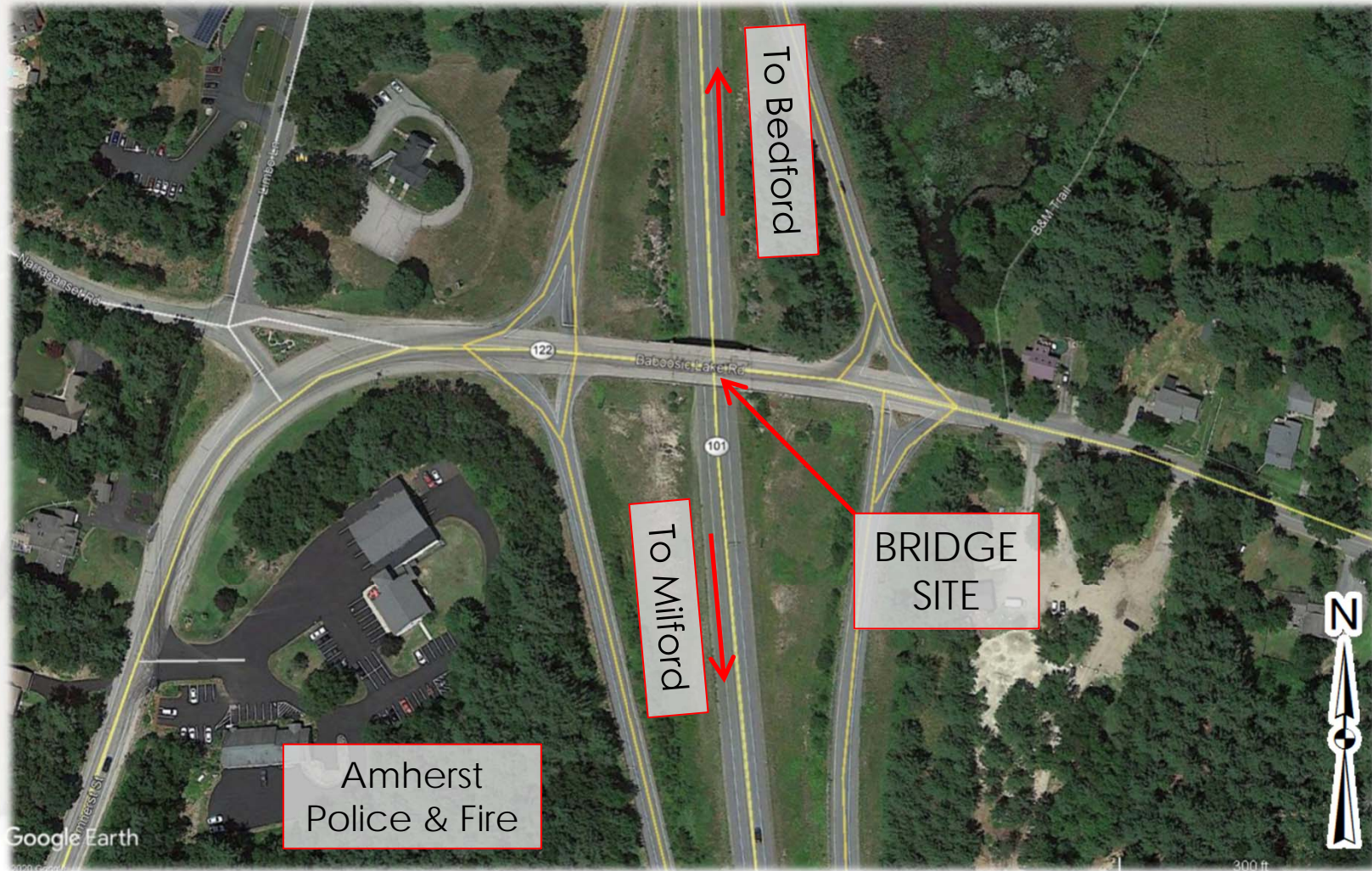
# Project Location





# Project Location

## NH 101 – NH 122 Interchange

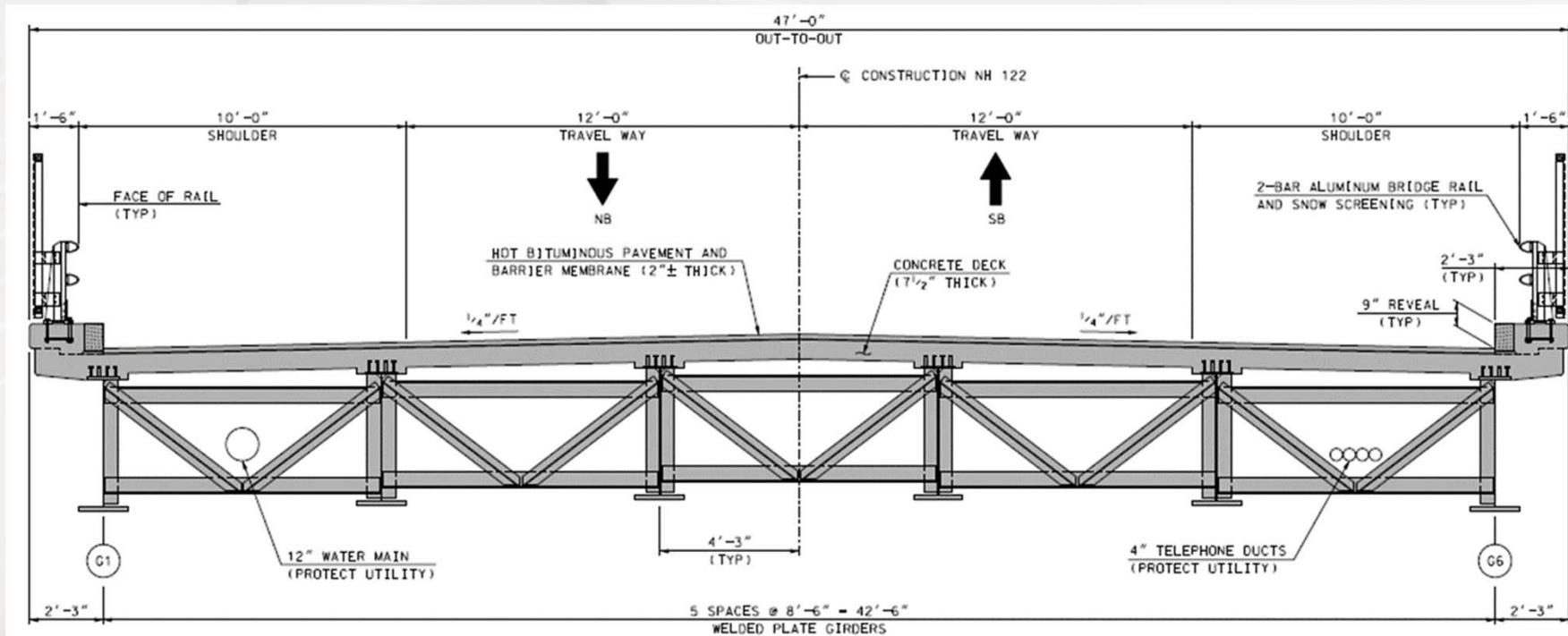


# About the Bridge

## NH 122 (Baboosic Lake Road) over NH 101

- Bridge Built in 1969
- 88 foot Long Single Span Bridge
- Reinforced Concrete Deck on Steel Plate Girders
- Reinforced Concrete Abutments
- Bridge Width is 44 feet Between Rails
- Two 12-foot Travel Lanes and 10-foot Shoulders
- Carries Approximately 5,800 (2019 AADT) Vehicles per Day

# Existing Bridge Deck Section



EXISTING BRIDGE DECK SECTION

# Project Site Photos



Bridge Elevation Looking North (East on NH 101)

# Project Site Photos



NH 122 - Looking West Across Bridge

# Project Site Photos



NH 122 - Looking East Across Bridge

# Project Site Photos



NH 101 WB Ramps

# Project Site Photos



NH 101 EB Ramps



# Project Need

## NH 122 (Baboosic Lake Road) over NH 101

- Concrete bridge deck in serious condition (Rated 3 out of 9)
- Department's State Red List of Deficient Bridges since 2011
- Debris screening installed on underside of bridge deck in 2019 as a temporary measure
- Leaking expansion joint at bridge abutment
- Substandard bridge and approach rail
- Steel girders paint is failing

# Bridge Condition Photos



Patched areas on surface of bridge deck



Concrete delaminations on underside of bridge deck

# Bridge Condition Photos



Temporary debris screening installed underside of bridge deck in 2019

Bridge-mounted utilities to be protected during construction:

- Water main in bay 1
- Telephone conduits in bay 5



Paint failing – rust staining

# Scope of Bridge Rehabilitation

## Bridge Deck Replacement and Painting of Structural Steel

- Replace concrete bridge deck, membrane and pavement
  - Bridge width will remain the same
- Replace bridge rail and snow screening (3-bar steel)
- Replace expansion joint at abutment
- Rehabilitate concrete abutments and wingwalls
- Clean and painting structural steel and bearings
  - Completely remove & contain existing lead paint
- Minimal roadway approach work to match existing roadway
  - Approx. 134' west of bridge and 135' east of bridge

# Maintenance of Traffic

## Traffic Control Alternatives Considered

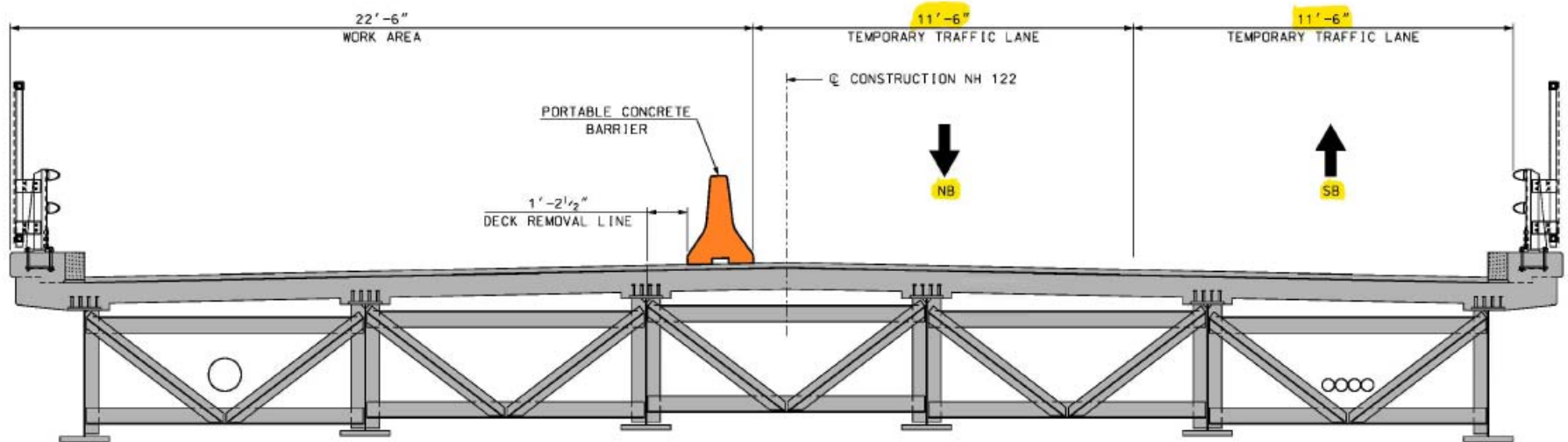
- 2-Phase Construction:
  - Phase 1 would require one-way alternating traffic with temporary traffic signals.
  - Analysis performed by the Bureau of Traffic showed the Level of Service (LOS) expected to be an F for both AM and PM peak hours with long queue lengths and delays.
- Bridge Closure and Detour:
  - There are limited points of access to NH 101 in the vicinity of this interchange. Detour lengths are in excess of 8 miles and the Amherst fire/police/EMS station is located approx. 690-ft. west of the bridge.
- Selected Alternative:
  - 3-Phase Construction: Able to maintain two lanes of traffic on NH 122 and full access to NH 101 interchange on/off ramps

# Maintenance of Traffic

## 1<sup>st</sup> Construction Season (2022)

### 3 Phase Construction:

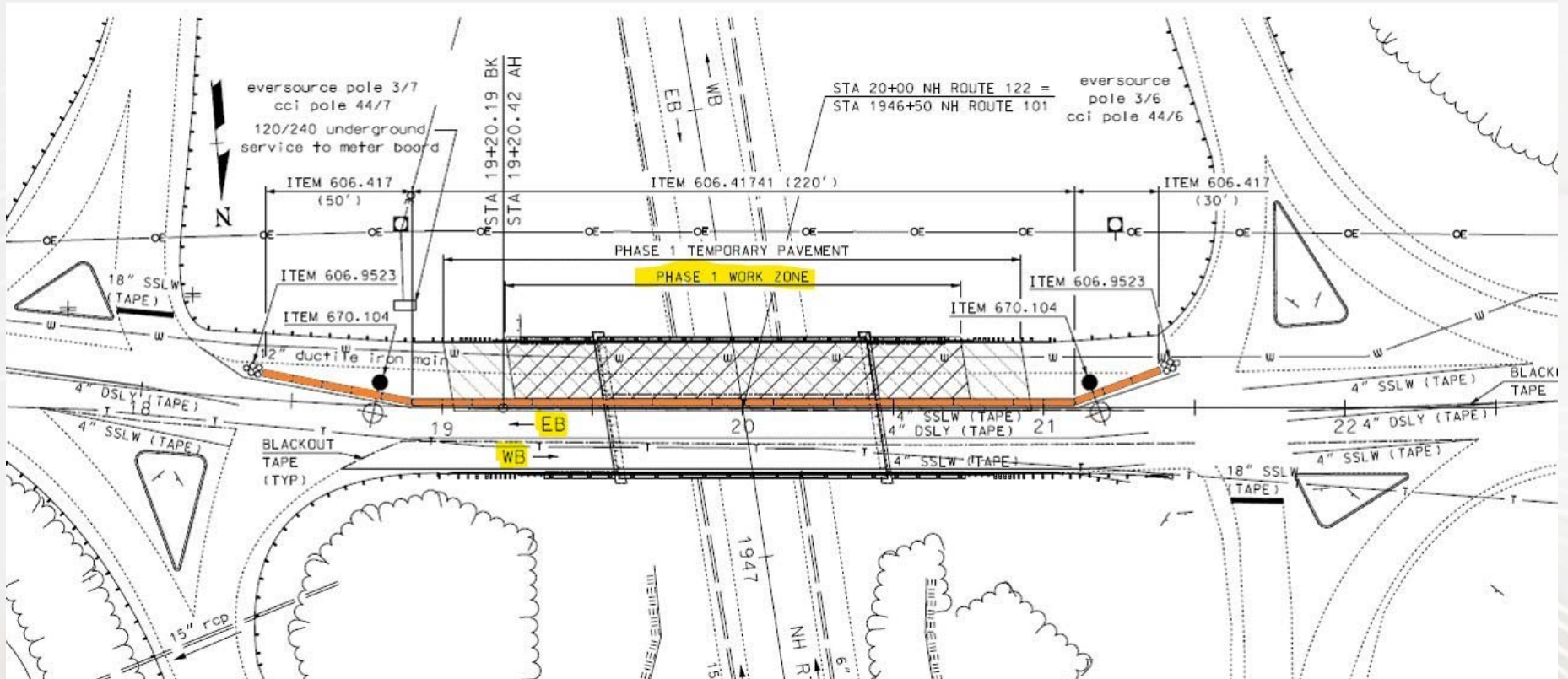
- Maintain two lanes of traffic on NH 122 and full access to NH 101 interchange on/off ramps
- NH 122 speed limit is posted for 30 mph
- Signs stating “*Bikes May Use Full Lane*” will be included in the construction signs for NH 122



### Phase 1 Traffic Control

# Maintenance of Traffic

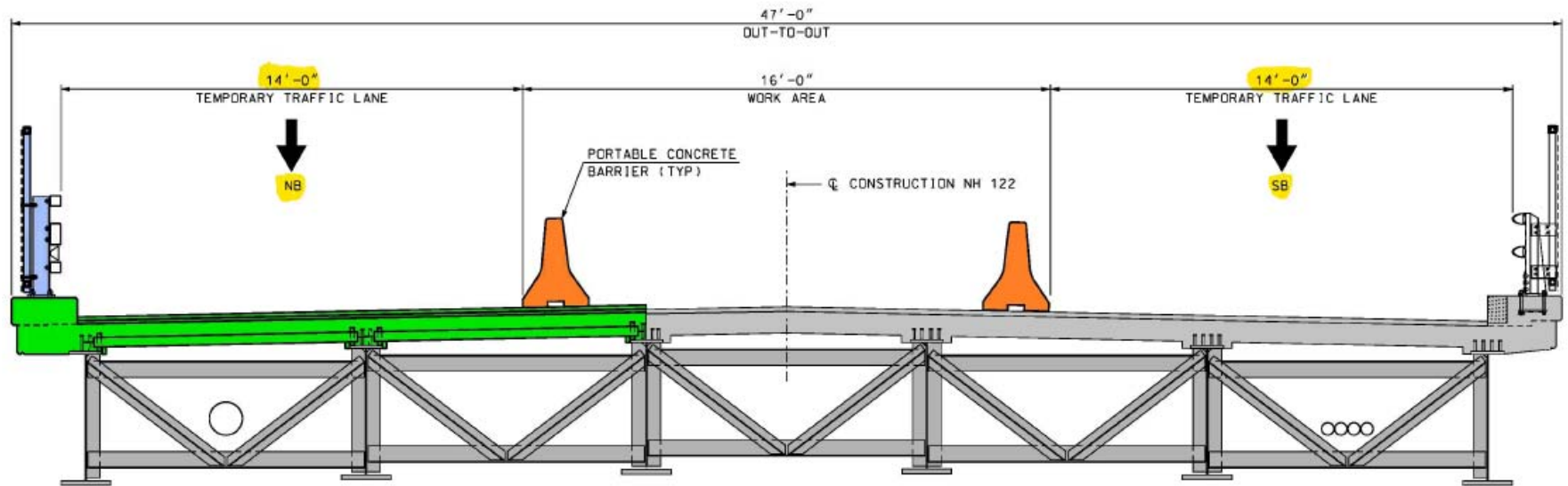
## 1<sup>st</sup> Construction Season (2022)



### Phase 1 Traffic Control

# Maintenance of Traffic

1<sup>st</sup> Construction Season (2022)

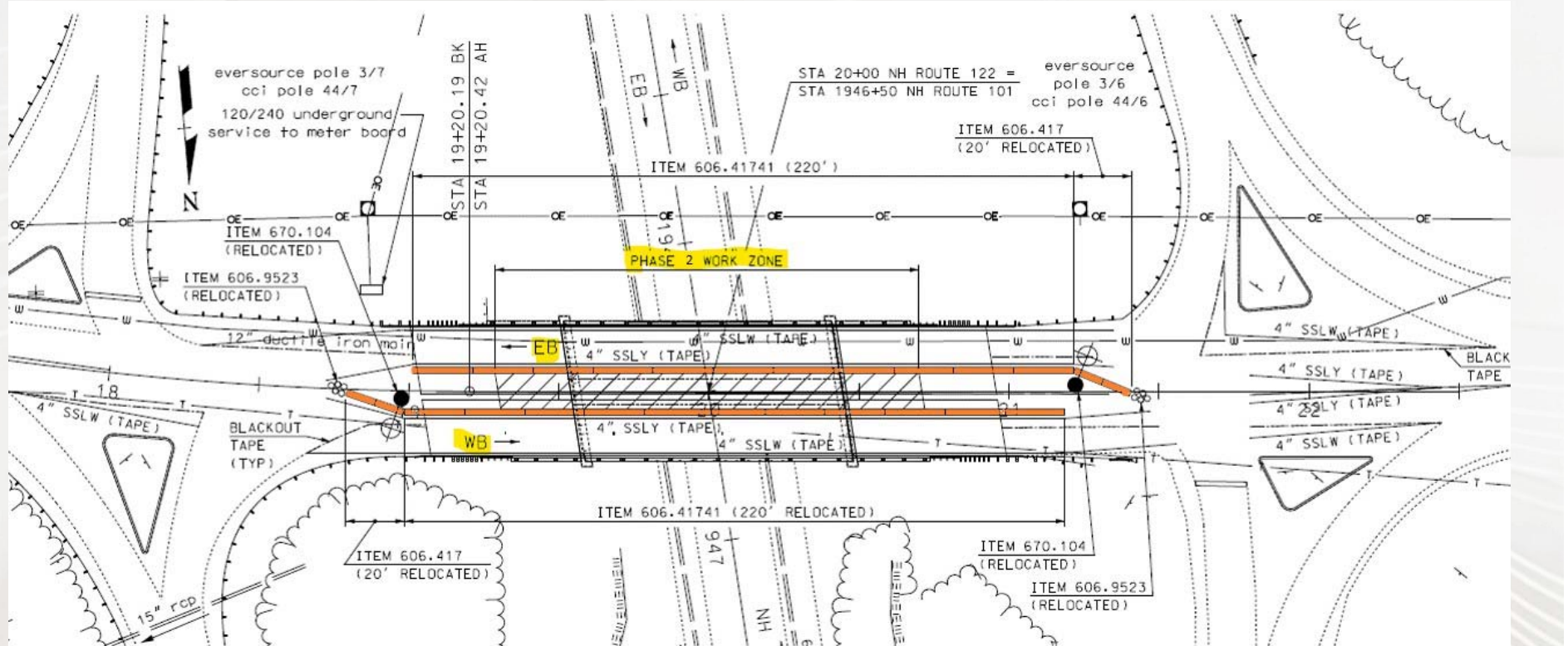


## Phase 2 Traffic Control



# Maintenance of Traffic

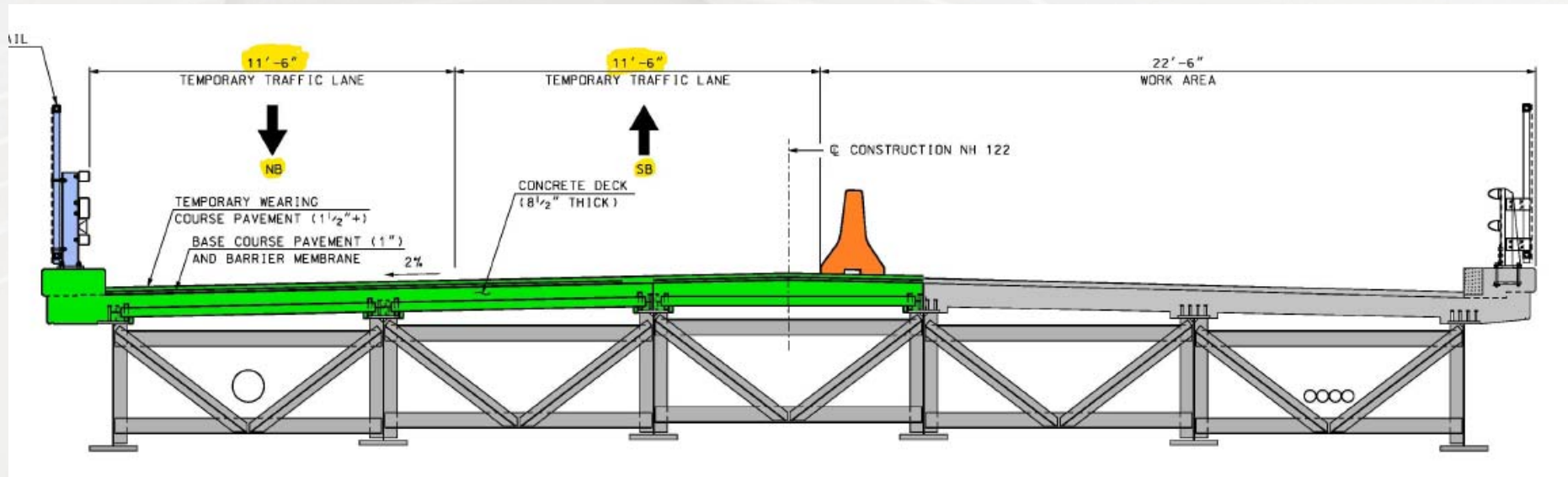
## 1<sup>st</sup> Construction Season (2022)



## Phase 2 Traffic Control

# Maintenance of Traffic

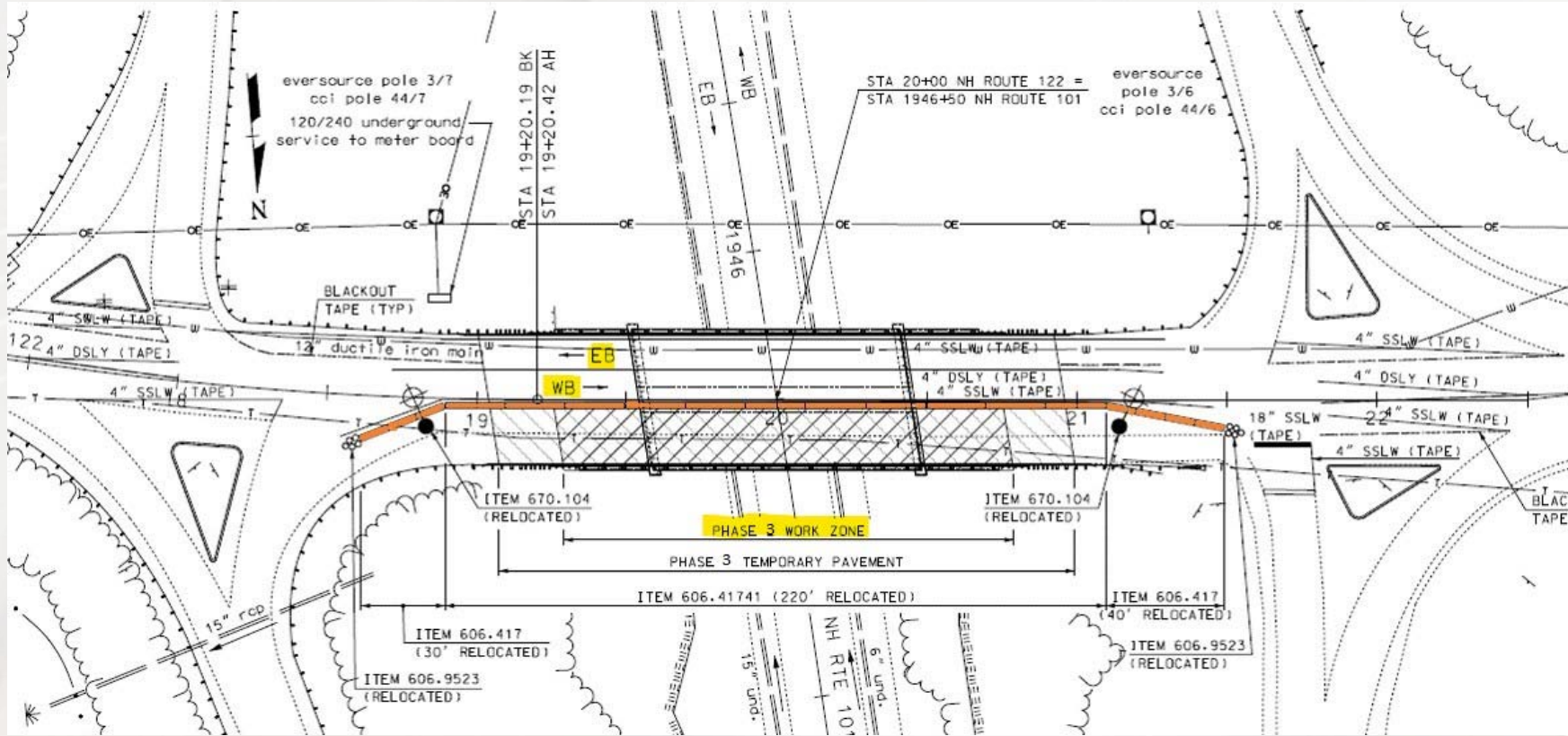
1<sup>st</sup> Construction Season (2022)



## Phase 3 Traffic Control

# Maintenance of Traffic

## 1<sup>st</sup> Construction Season (2022)



### Phase 3 Traffic Control

# Maintenance of Traffic

## 2<sup>nd</sup> Construction Season (2023)

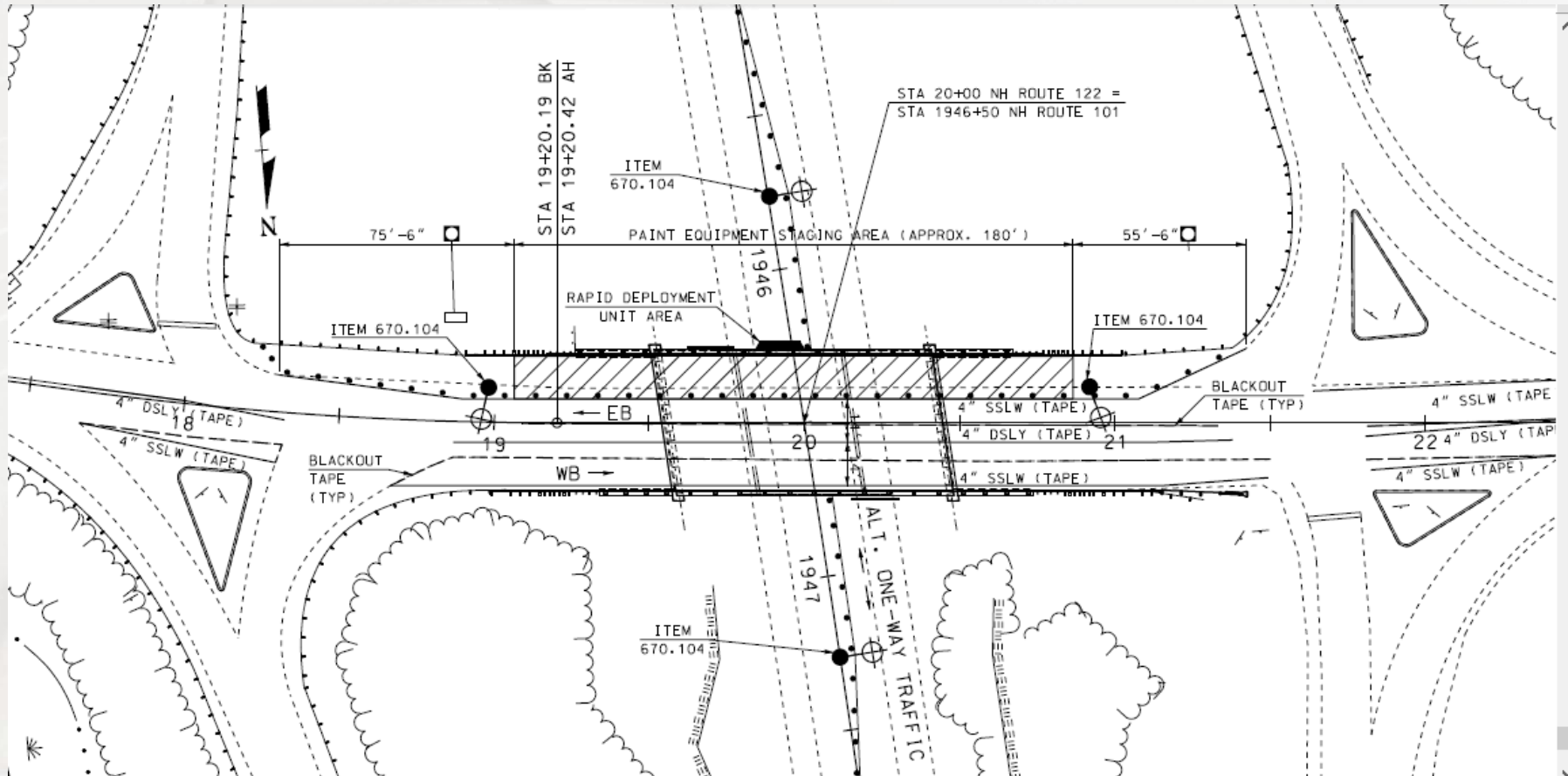
### Clean and Painting of Steel

- Work to begin in spring of 2023
- Full containment & management of all paint debris by specialty painting Sub-Contractor
- NH 122:
  - Two 14' lanes of traffic will shift to north side (similar to Phase 1 Construction)
  - Equipment will be staged on the south side of the bridge (approx. 180' length and 14' wide stage area) centered over the bridge.
  - Equipment to remain in place 24/7 for 8-10 weeks.

# Maintenance of Traffic

2<sup>nd</sup> Construction Season (2023)

Clean and Painting of Steel



Location of paint equipment staging on NH 122 and traffic shift lanes.

# Maintenance of Traffic

2<sup>nd</sup> Construction Season (2023)

Clean and Painting of Steel

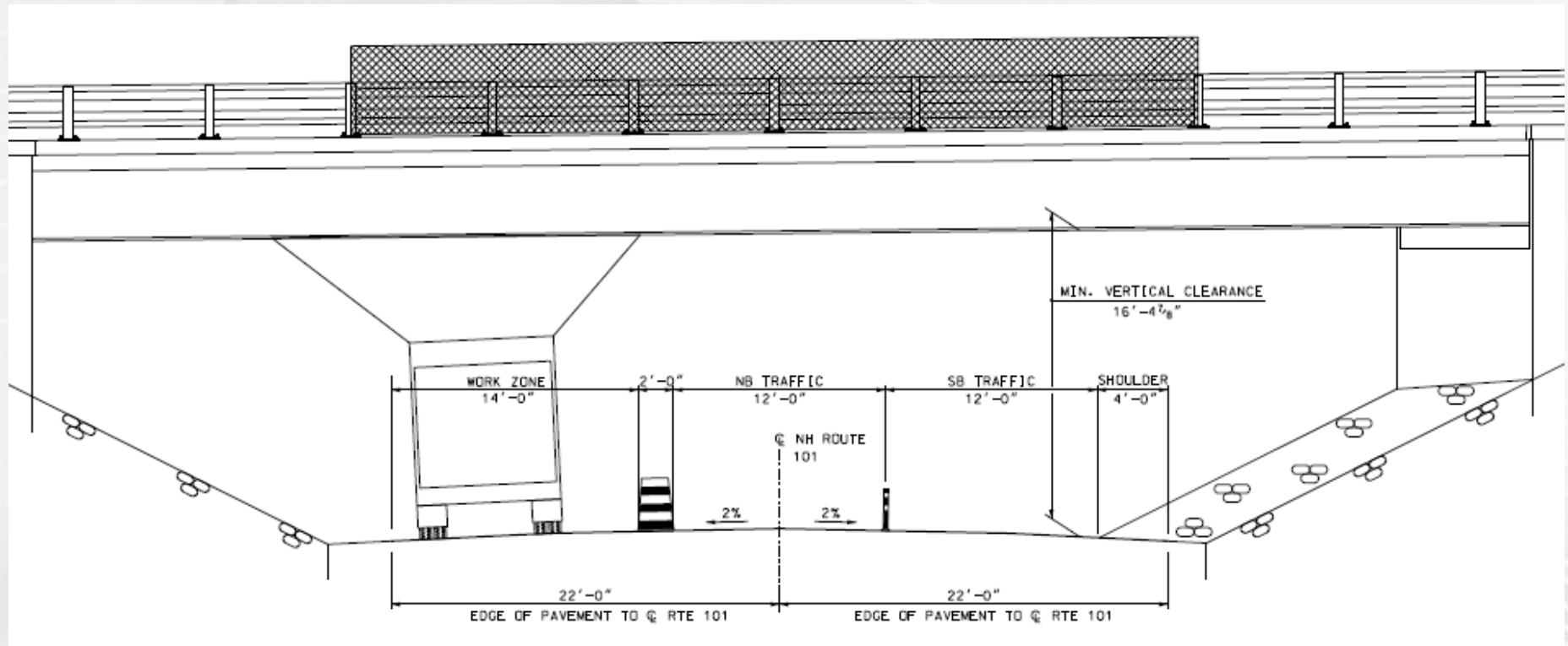


Example of painting equipment that will be located on the bridge in the shoulder of NH 122.

# Maintenance of Traffic

2<sup>nd</sup> Construction Season (2023)

Clean and Painting of Steel



NH 101 typical lane shift for Rapid Deployment Unit

# Maintenance of Traffic

2<sup>nd</sup> Construction Season (2023)

Clean and Painting of Steel



Example of a Rapid Deployment Unit that will be located on NH 101.



# Maintenance of Traffic

## 2<sup>nd</sup> Construction Season (2023)

### Clean and Painting of Steel

- NH 101:
  - EB and WB lanes will shift to allow the Rapid Deployment Unit (RPD) to work under the bridge, while maintaining 2 lanes of traffic.
  - The RPD will clear from the roadway after each shift.
  - When it reaches the center of NH 101, traffic will need to be alternating on-way with temporary signals. Due to the high traffic volume (20,783 AADT), the alternating one-way condition will be set up at night (9 pm – 5 am) and removed for daytime traffic. This work will be done at night and will take approx. 1-2 weeks.
  - A speed reduction advisory will be posted.
  - The work with the RPD on NH 101 will take approx. 4-6 weeks.

# Other Considerations

- All work will be done within the State Owned Right-of-Way
- No Environmental permits required.
- Asbestos is present in the bridge deck membrane. Removal, handling and disposal of the asbestos shall be in accordance with all Federal, State and Local rules and regulations. The Department's Environmental Consultant will be on-site for the asbestos abatement activities to monitor perimeter air quality and the Contractor's methodologies to ensure compliance with all applicable rules and regulations.
- No impact to utilities.

# Cultural & Natural Resources

As part of the National Environmental Policy Act (NEPA) and other state and federal regulations, the NHDOT must investigate the potential impacts that our projects will have on the surrounding natural, cultural, and social environment. Identifying key resources early in the project development process enables the Department to avoid or minimize impacts as design proceeds.

NHDOT Environmental Manager, Meli Dube, will provide a statement.

NHDOT Cultural Resources Program website:

<https://www.nh.gov/dot/org/projectdevelopment/environment/units/program-management/cultural.htm>

# Next Steps & Schedule

- Complete final plans
- Advertise in September 2021
- Construction begins in spring 2022
- Bridge deck replacement completed by November 2022
- Bridge painting April 2023 - June 2023
- Final completion date: **Summer of 2023**
- Estimated total **Construction** cost is **\$1.5 million**
- **No Town funds** (State and Federally funded project)
- Funding in Fiscal Year 2021 (Current Ten-Year Plan 2021-2030)

# Your Input is Welcomed

## Comments, Concerns, & Questions

- Special Town Events
- Bike & Pedestrian Usage
- Local Events that Impact Traffic or Bring More Traffic
- Other Concerns or Comments

Thank You



## **Joint Facilities Advisory Committee Update - BOS 4/12/2021 - Summary**

The SAU 39 Joint Facilities Advisory Committee is working under the direction of the SAU 39 School Board to present strategic long term plans for the public school facilities in Amherst.

In the fall of 2020, JFAC presented recommendations to the Amherst and Souhegan School Boards which included construction of a new PK-5 Elementary School on the existing Wilkins site, renovations and system upgrades at Amherst Middle School, and Security, Locker Room, and Science Lab upgrades at Souhegan High School.

The Amherst School Board has committed to placing a bond proposal on the March 2022 ballot and has engaged the Joint Facilities Advisory Committee to continue working toward this end. The focus of the committee will be to inform, represent, and help steer the project.

### **Public Relations Sub-Committee**

The PR committee is creating an in-depth calendar to outline the plan and the resources needed to promote this project to the Amherst community. There are several mediums the committee will use to seek more information from voters - website, videos, social media, mailings, Nixle updates, and more.

The beginning of April kicks off the campaign with two initiatives - a postcard sent to every household in Amherst and a video to introduce voters to JFAC. Keep an eye on your mailbox for the postcard and be sure to check out the video and website (JFAC.SAU39.org) for more information.

### **Clark School Exploration Committee**

The Clark School Exploration subcommittee has been tasked with gathering input from community experts and stakeholders on possible ways to utilize the Clark School building and site should the new elementary school bond pass next year.

The committee has met virtually with various stakeholders groups including town representatives, neighbors of the Clark property, and many residents to gather input and will continue this mission in the coming months. A presentation of findings is planned for the May JFAC meeting to be followed up with the June Amherst School Board meeting. Additionally, a town-wide community survey will go out the week of April 5, to ensure all residents are polled on their opinions.

### **Facilities Project Team and Construction Cost Committee**

This group has been active for months, reviewing conceptual designs, analyzing costs, and continuing to line up the next steps of the project. The first of these important steps is underway as a request for proposals (RFP) has been sent to architects across New Hampshire and northern Massachusetts. The RFP is designed to find an architect who will take our conceptual drawings, created as part of the Master Plan and A/E study and lead us into the next phase of the project. You can find details of the RFP on the SAU 39 website.

<https://www.sau39.org/Page/57>

For further updates, visit [JFAC.SAU39.org](http://JFAC.SAU39.org) and [Facebook.com/JointFacilities](https://Facebook.com/JointFacilities)  
[Facebook.com/JointFacilities](https://Facebook.com/JointFacilities).

# TOWN OF AMHERST, NEW HAMPSHIRE

## FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020



**TOWN OF AMHERST, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of and for the fiscal year ended June 30, 2020 which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

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

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

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

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

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

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of June 30, 2020, and the respective changes in financial position thereof, and where applicable, cash flows, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

*Other Information*

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

February 1, 2021

*Roberts + Greene, PLLC*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Amherst ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2020.

### Financial Highlights

As of June 30, 2020, the assets of the Town exceeded its liabilities by \$33,307,631 (net position). Of this amount, the unrestricted net position is \$4,448,123.

The Town's net position increased by \$1,506,476. This was due primarily to increases in the investment in capital assets from construction and some reduction in outstanding bonds through principal payments.

As of June 30, 2020, the Town's governmental funds reported combined ending fund balances of \$11,797,730, a decrease of \$798,268 in comparison with the prior year.

As of June 30, 2020, the unassigned fund balance of the General Fund is \$6,968,610 which represents 49.4% of total General Fund expenditures.

During the year ended June 30, 2020, the Town's total general obligation bonded debt decreased by \$1,195,302, which represents bond principal payments.

### Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the year ended June 30, 2020. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances are followed by reconciliations to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplementary information section of this report.

Proprietary fund. The proprietary fund is used to account for the resources and activity of the Baboosic Septic Fund, where the intent is that expenses be covered by charges to users.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to pensions and other post-employment benefits are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

### Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$33,307,631 at June 30, 2020.

The largest portion of the Town's net position (80%) reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment

## MANAGEMENT'S DISCUSSION AND ANALYSIS

in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Town of Amherst Net Position Governmental Activities		
	June 30, 2020	June 30, 2019
Governmental Activities:		
Current Assets	\$36,839,138	\$37,644,892
Capital Assets	<u>31,915,761</u>	<u>30,689,093</u>
Total Assets	68,754,899	68,333,985
Deferred Outflows of Resources	<u>974,233</u>	<u>1,097,858</u>
Current Liabilities	20,879,875	19,835,228
Long-term Liabilities	<u>10,871,310</u>	<u>13,410,228</u>
Total Liabilities	31,751,185	33,245,456
Deferred Inflows of Resources	5,112,594	5,048,297
Net Position:		
Net Investment in Capital Assets	26,520,757	23,894,684
Restricted	2,359,060	2,755,464
Unrestricted	<u>4,039,536</u>	<u>4,801,305</u>
Net Position	<u>32,919,353</u>	<u>31,451,453</u>
Business-Type Activities:		
Current Assets	97,559	77,603
Capital Assets	<u>448,918</u>	<u>462,671</u>
Total Assets	546,477	540,274
Current Liabilities	34,264	2,783
Long-term Liabilities	<u>123,935</u>	<u>187,789</u>
Total Liabilities	158,199	190,572
Net Position:		
Net Investment in Capital Assets	293,054	274,881
Unrestricted	<u>95,224</u>	<u>74,821</u>
Net Position	<u>388,278</u>	<u>349,702</u>
 Total Net Position	 <u><u>\$33,307,631</u></u>	 <u><u>\$31,801,155</u></u>

Another portion of the Town's net position, \$2,359,060, represents resources that are subject to external restrictions on how they may be used.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As indicated by the schedule below, the Town's net position increased by \$1,506,476 during the year ended June 30, 2020.

### Town of Amherst Changes in Net Position

	Year Ended June 30, 2020	Year Ended June 30, 2019
Governmental Activities:		
Expenses, net of program revenue:		
General government	\$ 2,362,861	\$ 2,156,277
Public safety	3,833,268	3,832,925
Highways and streets	3,708,674	2,622,283
Sanitation	643,188	520,269
Health	42,562	47,848
Welfare	10,864	11,548
Culture and recreation	1,663,681	1,436,117
Conservation	(250,683)	109,941
Interest on long-term debt	142,777	167,834
Capital outlay	20,333	31,661
COVID-19	129,023	-
Total	<u>12,306,548</u>	<u>10,936,703</u>
Business-Type Activities:		
Expenses, net of program revenue	(38,576)	71,163
Net position, beginning of year, as restated	<u>349,702</u>	<u>431,344</u>
Net position, end of year	<u>388,278</u>	<u>360,181</u>
General Revenues:		
Property Taxes	9,464,777	8,839,640
Other Taxes	56,083	257,728
Licenses and Permits	2,919,364	3,259,751
Non-specific Grants and Contributions	663,907	584,606
Miscellaneous	670,317	443,569
Total General Revenues	<u>13,774,448</u>	<u>13,385,294</u>
Change in Net Position	1,467,900	2,448,591
Net Position, beginning of year, as restated	<u>31,451,453</u>	<u>28,689,499</u>
Net Position, end of year	<u>32,919,353</u>	<u>31,138,090</u>
Total Net Position	<u>\$33,307,631</u>	<u>\$31,498,271</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

#### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2020, the Town's governmental funds reported combined fund balances of \$11,797,730, a decrease of \$798,268 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$2,035,125 representing, tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balances of \$420,343 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$2,621,593 representing the special revenue and capital project funds; assigned fund balances of \$723,313 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,997,356, representing the General Fund unassigned balance of \$6,968,610 and the deficit balances in the Roads and Bridges Capital Project Funds which equal \$971,254.

During the year ended June 30, 2020, the unassigned fund balance of the General Fund increased by \$99,539.

#### Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2020. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$268,595, while expenditures and transfers out were \$241,156 under budget. This produced a favorable total variance of \$509,751.



## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2020 amounted to \$26,500,448 (net of accumulated depreciation and related long-term debt).

	Investment in Capital Assets	
	June 30, 2020	June 30, 2019
Governmental Activities:		
Land	\$ 8,646,280	\$ 8,046,138
Art	22,079	22,079
Construction In Progress	620,540	940,374
Land Improvements	565,106	565,106
Buildings and Building Improvements	4,268,922	3,982,655
Vehicles and Equipment	7,208,248	7,786,013
Infrastructure	20,757,558	19,432,587
Library Collection	-	3,287,679
Total Investment in Capital Assets	<u>42,088,733</u>	<u>44,062,631</u>
Related Long-Term Debt	5,708,367	7,107,772
Accumulated Depreciation	<u>10,172,972</u>	<u>13,373,538</u>
Net Investment in Capital Assets	<u>26,207,394</u>	<u>23,581,321</u>
Business-Type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-Term Debt	155,862	187,789
Accumulated Depreciation	<u>1,103,084</u>	<u>1,089,329</u>
Net Investment in Capital Assets	<u>293,054</u>	<u>274,882</u>
 Total Net Investment in Capital Assets	 <u><u>\$26,500,448</u></u>	 <u><u>\$23,856,203</u></u>

Additional information on the Town's capital assets can be found in the notes to the financial statements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2020, the Town had total long-term bonded debt outstanding of \$5,379,995. The entire amount is backed by the full faith and credit of the Town.

### Long-Term Bonded Debt

	Year Ended June 30, 2020	Year Ended June 30, 2019
Governmental Activities:		
2011 Spring Road	\$ 50,000	\$ 100,000
2011 Bridge	-	39,303
2014 Road Reconstruction	600,000	800,000
2015 Road Reconstruction	800,000	1,000,000
2016 Refunding	1,529,995	1,835,994
2017 Road Reconstruction	2,400,000	2,800,000
	\$ 5,379,995	\$ 6,575,297

In addition, the Town has outstanding notes payable as follow:

	Year Ended June 30, 2020	Year Ended June 30, 2019
Business-Type Activities:		
2008 Phase II	\$ 35,700	\$ 47,600
2011 Phase III	68,280	79,660
2011 Phase IV	51,882	60,529
	\$ 155,862	\$ 187,789

There were no authorized but unissued bonds at June 30, 2020.

### Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest therein. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Amherst  
 Selectmen's Office  
 P.O. Box 960  
 2 Main Street  
 Amherst, NH 03031

## **BASIC FINANCIAL STATEMENTS**

**EXHIBIT 1**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2020**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 20,821,470	\$ -	\$ 20,821,470
Investments	10,292,107	-	10,292,107
Intergovernmental receivable	134,764	114,192	248,956
Other receivables, net of allowance for uncollectibles	5,523,544	23,596	5,547,140
Inventory	15,756	-	15,756
Prepaid items	39,375	-	39,375
Tax deeded property held for resale	25,893	-	25,893
Internal balances	40,229	(40,229)	-
Capital assets, not being depreciated:			
Land	8,646,280	-	8,646,280
Art	22,079	-	22,079
Construction in progress	620,540	-	620,540
Capital assets, net of accumulated depreciation:			
Land improvements	117,846	-	117,846
Buildings and building improvements	2,488,791	-	2,488,791
Vehicles and equipment	1,911,874	-	1,911,874
Infrastructure	18,108,351	448,918	18,557,269
Total assets	<u>68,808,899</u>	<u>546,477</u>	<u>69,355,376</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	868,726	-	868,726
Deferred amounts related to OPEB	105,507	-	105,507
Total deferred outflows of resources	<u>974,233</u>	<u>-</u>	<u>974,233</u>
<b>LIABILITIES</b>			
Accounts payable	629,146	-	629,146
Accrued payroll and benefits	424,842	-	424,842
Accrued interest payable	75,806	2,337	78,143
Intergovernmental payable	18,443,956	-	18,443,956
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,155,999	31,927	1,187,926
Capital leases payable	148,434	-	148,434
Compensated absences payable	1,692	-	1,692
Due in more than one year:			
Bonds and notes payable	4,223,996	123,935	4,347,931
Capital leases payable	179,938	-	179,938
Compensated absences payable	297,499	-	297,499
Net pension liability	4,597,414	-	4,597,414
Other postemployment benefits liability	1,572,463	-	1,572,463
Total liabilities	<u>31,751,185</u>	<u>158,199</u>	<u>31,909,384</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	4,911,084	-	4,911,084
Deferred amounts related to pensions	169,592	-	169,592
Deferred amounts related to OPEB	31,918	-	31,918
Total deferred inflows of resources	<u>5,112,594</u>	<u>-</u>	<u>5,112,594</u>
<b>NET POSITION</b>			
Net investment in capital assets	26,207,394	293,056	26,500,450
Restricted for:			
Perpetual care:			
Nonexpendable	1,286,778	-	1,286,778
Expendable	312,507	-	312,507
Other purposes	759,775	-	759,775
Unrestricted	4,352,899	95,222	4,448,121
Total net position	<u>\$ 32,919,353</u>	<u>\$ 388,278</u>	<u>\$ 33,307,631</u>

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

**EXHIBIT 2**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2020**

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,471,704	\$ 155,405	\$ (31,717)	\$ -	\$ (2,348,016)	\$ -	\$ (2,348,016)
Public safety	4,469,101	633,135	2,698	-	(3,833,268)	-	(3,833,268)
Highways and streets	4,059,388	8,000	-	342,714	(3,708,674)	-	(3,708,674)
Sanitation	732,636	89,448	-	-	(643,188)	-	(643,188)
Health	52,629	-	10,067	-	(42,562)	-	(42,562)
Welfare	10,864	-	-	-	(10,864)	-	(10,864)
Culture and recreation	2,106,070	430,156	12,233	-	(1,663,681)	-	(1,663,681)
Conservation	40,530	145,918	880	144,415	250,683	-	250,683
Interest on long-term debt	142,777	-	-	-	(142,777)	-	(142,777)
Capital outlay	40,982	-	42,931	(22,282)	(20,333)	-	(20,333)
COVID-19	191,096	-	47,228	-	(143,868)	-	(143,868)
Total governmental activities	<u>14,317,777</u>	<u>1,462,062</u>	<u>84,320</u>	<u>464,847</u>	<u>(12,306,548)</u>	<u>-</u>	<u>(12,306,548)</u>
Business-type activities:							
Baboosic Septic	50,244	86,081	-	2,249	-	38,086	38,086
Total primary government	<u>\$ 14,368,021</u>	<u>\$ 1,548,143</u>	<u>\$ 84,320</u>	<u>\$ 467,096</u>	<u>(12,306,548)</u>	<u>38,086</u>	<u>(12,268,462)</u>
General revenues:							
Property taxes					9,464,777	-	9,464,777
Other taxes					56,083	-	56,083
Licenses and permits					2,919,364	-	2,919,364
Grants and contributions not restricted to specific programs					663,907	-	663,907
Miscellaneous					670,317	490	670,807
Total general revenues					<u>13,774,448</u>	<u>490</u>	<u>13,774,938</u>
Change in net position					1,467,900	38,576	1,506,476
Net position, beginning, as restated, see Note III.D.3.					31,451,453	349,702	31,801,155
Net position, ending					<u>\$ 32,919,353</u>	<u>\$ 388,278</u>	<u>\$ 33,307,631</u>

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

**EXHIBIT 3**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 18,932,980	\$ 1,888,490	\$ 20,821,470
Investments	7,367,635	2,924,472	10,292,107
Receivables, net of allowance for uncollectibles:			
Taxes	4,984,764	14,008	4,998,772
Accounts	301,414	18,435	319,849
Intergovernmental	134,764	-	134,764
Interfund receivable	1,038,808	135,600	1,174,408
Inventory	15,756	-	15,756
Prepaid items	81,290	-	81,290
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 32,883,304</u>	<u>\$ 4,981,005</u>	<u>\$ 37,864,309</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 628,589	\$ 557	\$ 629,146
Accrued salaries and benefits	404,806	20,036	424,842
Intergovernmental payable	18,443,956	-	18,443,956
Interfund payable	134,396	999,783	1,134,179
Total liabilities	<u>19,611,747</u>	<u>1,020,376</u>	<u>20,632,123</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,434,456</u>	<u>-</u>	<u>5,434,456</u>
Fund balances:			
Nonspendable	122,939	1,912,186	2,035,125
Restricted	22,239	398,104	420,343
Committed	-	2,621,593	2,621,593
Assigned	723,313	-	723,313
Unassigned	6,968,610	(971,254)	5,997,356
Total fund balances	<u>7,837,101</u>	<u>3,960,629</u>	<u>11,797,730</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,883,304</u>	<u>\$ 4,981,005</u>	<u>\$ 37,864,309</u>

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

**EXHIBIT 4**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2020**

Total fund balances of governmental funds (Exhibit 3)		\$ 11,797,730
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 42,088,733	
Less accumulated depreciation	<u>(10,172,972)</u>	
		31,915,761
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal of debt		(41,915)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,134,179)	
Payables	<u>1,134,179</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 384,083	
Unavailable ambulance revenue	139,289	
Unavailable elderly and welfare liens	<u>204,923</u>	
		728,295
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(75,806)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 5,379,995	
Capital leases outstanding	328,372	
Compensated absences payable	299,191	
Net pension liability	4,597,414	
Other postemployment benefits liability	<u>1,572,463</u>	
		(12,177,435)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 868,726	
Deferred outflows of resources related to OPEB	105,507	
Deferred inflows of resources related to pensions	(169,592)	
Deferred inflows of resources related to OPEB	<u>(31,918)</u>	
		772,723
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 32,919,353</u></u>

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

**EXHIBIT 5**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Taxes	\$ 9,342,014	\$ 145,918	\$ 9,487,932
Licenses, permits and fees	3,282,544	-	3,282,544
Intergovernmental	1,170,235	-	1,170,235
Charges for services	574,846	466,479	1,041,325
Miscellaneous	445,099	72,913	518,012
Total revenues	<u>14,814,738</u>	<u>685,310</u>	<u>15,500,048</u>
<b>Expenditures:</b>			
Current:			
General government	2,309,883	132,338	2,442,221
Public safety	4,166,290	679,803	4,846,093
Highways and streets	3,844,916	-	3,844,916
Sanitation	732,830	-	732,830
Health	52,629	-	52,629
Welfare	10,864	-	10,864
Culture and recreation	1,429,271	591,378	2,020,649
Conservation	19,890	20,640	40,530
COVID-19 related	191,096	-	191,096
Debt service:			
Principal	1,195,302	-	1,195,302
Interest	152,315	-	152,315
Capital outlay	-	822,584	822,584
Total expenditures	<u>14,105,286</u>	<u>2,246,743</u>	<u>16,352,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>709,452</u>	<u>(1,561,433)</u>	<u>(851,981)</u>
<b>Other financing sources (uses):</b>			
Transfers in	136,811	832,315	969,126
Transfers out	(826,078)	(143,048)	(969,126)
Inception of capital leases	53,713	-	53,713
Total other financing sources and uses	<u>(635,554)</u>	<u>689,267</u>	<u>53,713</u>
Net change in fund balances	73,898	(872,166)	(798,268)
Fund balances, beginning, as restated, see Note III.D.3.	7,763,203	4,832,795	12,595,998
Fund balances, ending	<u>\$ 7,837,101</u>	<u>\$ 3,960,629</u>	<u>\$ 11,797,730</u>

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



**EXHIBIT 6**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2020**

Net change in fund balances of governmental funds (Exhibit 5)		\$ (798,268)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 1,954,301	
Depreciation expense	<u>(1,040,996)</u>	913,305
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid debt		(41,915)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (969,126)	
Transfers out	<u>969,126</u>	-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ 134,533	
Change in unavailable ambulance revenue	(15,350)	
Change in unavailable elderly and welfare liens	<u>44,313</u>	163,496
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital leases	\$ (53,713)	
Repayment of bond principal	1,195,302	
Repayment of capital lease principal	<u>257,816</u>	1,399,405
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 12,888	
Increase in compensated absences payable	(2,400)	
Decrease in OPEB liability and related deferrals	<u>6,599</u>	17,087
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 423,226	
Cost of benefits earned, net of employee contributions	<u>(608,436)</u>	(185,210)
Change in net position of governmental activities (Exhibit 2)		<u>\$ 1,467,900</u>

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

**EXHIBIT 7**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenue, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUE</b>			
Taxes	\$ 9,455,588	\$ 9,476,547	\$ 20,959
Licenses, permits and fees	3,259,300	3,282,544	23,244
Intergovernmental	1,018,799	1,170,235	151,436
Charges for services	625,000	574,846	(50,154)
Miscellaneous	354,800	445,099	90,299
Total revenues	<u>14,713,487</u>	<u>14,949,271</u>	<u>235,784</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,563,504	2,192,189	371,315
Public safety	4,431,085	4,166,290	264,795
Highways and streets	3,662,356	3,853,907	(191,551)
Sanitation	631,545	732,830	(101,285)
Health	52,564	52,629	(65)
Welfare	17,455	10,864	6,591
Culture and recreation	1,412,670	1,397,840	14,830
Conservation	14,112	14,290	(178)
COVID-19	-	191,096	(191,096)
Debt service:			
Principal	1,195,302	1,195,302	-
Interest	152,256	152,315	(59)
Capital outlay	140,000	72,063	67,937
Total expenditures	<u>14,272,849</u>	<u>14,031,615</u>	<u>241,234</u>
Excess of revenue over expenditures	<u>440,638</u>	<u>917,656</u>	<u>477,018</u>
Other financing sources (uses):			
Transfers in	-	136,811	136,811
Transfers out	(722,000)	(826,078)	(104,078)
Total other financing sources and uses	<u>(722,000)</u>	<u>(689,267)</u>	<u>32,733</u>
Net change in fund balance	<u>\$ (281,362)</u>	228,389	<u>\$ 509,751</u>
Increase in nonspendable fund balance		(44,317)	
Decrease in restricted fund balance		50,000	
Unassigned fund balance, beginning		7,118,621	
Unassigned fund balance, ending		<u>\$ 7,352,693</u>	

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

**EXHIBIT 8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2020**

	Business-type Activites - Enterprise Fund
	Baboosic Septic
<b>ASSETS</b>	
Current assets:	
Accounts receivable	\$ 23,596
Intergovernmental receivable	114,192
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	448,918
Total assets	586,706
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	40,229
Accrued interest payable	2,337
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	123,935
Total liabilities	198,428
<b>NET POSITION</b>	
Net investment in capital assets	293,056
Unrestricted	95,222
Total net position	\$ 388,278

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

**EXHIBIT 9**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	Business-type Activites - Enterprise Fund
	Baboosic Septic
Operating revenues:	
Charges for services	\$ 86,081
Miscellaneous	492
Total operating revenues	86,573
Operating expenses:	
Plant operation and maintenance	30,922
Depreciation expense	13,752
Total operating expenses	44,674
Operating income	41,899
Nonoperating revenue (expense):	
Intergovernmental revenue	2,249
Interest expense	(5,572)
Total nonoperating revenue (expense)	(3,323)
Change in net position	38,576
Net position, beginning, as restated, see note III.D.3.	349,702
Net position, ending	\$ 388,278

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

**EXHIBIT 10**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2020**

	Business -type Activities- Enterprise Fund <u>Baboosic Septic</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 72,010
Payments to vendors	(30,922)
Net cash provided by operating activities	<u>41,088</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	15,711
Principal paid on notes	(31,927)
Interest paid on notes	(6,015)
Net cash used in capital and related financing activities	<u>(22,231)</u>
Increase in cash	18,857
Cash and cash equivalents, beginning*	(59,086)
Cash and cash equivalents, ending*	<u>\$ (40,229)</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	<u>\$ 41,899</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	13,752
Increase in accounts receivable	(14,563)
Total adjustments	<u>(811)</u>
Net cash provided by operating activities	<u>\$ 41,088</u>

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

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

**EXHIBIT 11**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2020**

	Private Purpose Trust	Agency
<b>Assets:</b>		
Cash and cash equivalents	\$ 130,989	\$ 508,516
Investments	1,239,228	614,274
Total assets	<u>1,370,217</u>	<u>1,122,790</u>
<b>Liabilities:</b>		
School district funds	-	996,060
Due to developers	-	126,730
Total liabilities	<u>-</u>	<u>1,122,790</u>
<b>Net position:</b>		
Held in trust for specific purposes	<u>\$ 1,370,217</u>	<u>\$ -</u>

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

**EXHIBIT 12**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2020**

	Private Purpose Trust
Additions:	
Investment earnings:	
Interest and dividends	\$ 32,742
Net change in fair value of investments	(54,925)
Total additions	(22,183)
 Deductions:	
Trust distributions	29,900
 Change in net position	(52,083)
Net position, beginning	1,422,300
Net position, ending	\$ 1,370,217

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

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Amherst (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2020.

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

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

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

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

*Government-Wide Financial Statements*

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

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

*Fund Financial Statements*

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

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

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

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

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

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

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

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

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

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

*Governmental Funds*

The Town reports the following major governmental fund:

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

The Town also reports ten nonmajor governmental funds.

*Proprietary Fund*

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

*Fiduciary Funds*

The Town reports the following fiduciary funds:

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

*Agency Funds* – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district, and escrow and performance deposits.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

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

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

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

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

**I.C.2. Receivables**

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

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

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

	Years
Land improvements	15
Buildings and building improvements	15-40
Vehicles and equipment	5-60
Infrastructure	40

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

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

**I.C.5. Equity**

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

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

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and inventory, prepaid items and tax deeded property held for resale which are not in a spendable form.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of grants whose use is restricted by grantor terms or law.
- Committed, representing the positive balances of capital projects funds (including the capital reserve fund), and special revenue funds (excluding the library fund which is restricted).
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balances in the Roads and Bridges Capital Project Funds.

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

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

**II. Stewardship, Compliance and Accountability**

**II.A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2020, \$161,362 was so used, and \$120,000 was appropriated from fund balance.

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 15,086,082
Adjustments:	
Basis difference:	
Capital lease inception	53,713
Tax revenue deferred in the prior year	249,550
Tax revenue deferred in the current year	(384,083)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,005,262</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 14,857,693
Adjustments:	
Basis difference:	
Encumbrances, beginning	743,271
Encumbrances, ending	(723,313)
Capital lease inception	53,713
Per Exhibit 5 (GAAP basis)	<u>\$ 14,931,364</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 7,352,693
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(384,083)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,968,610</u>

**II.C. Deficit Fund Equity**

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

*The notes continue on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

**III.A. Assets**

**III.A.1. Investments**

As of June 30, 2020, the Town had the following investments:

Certificates of Deposit	\$ 7,867,803
US Government Obligations	760,911
Mortgage Backed Securities	206,474
Mutual Funds	488,508
Common Stock	2,048,328
Corporate Bonds	738,756
Exchange-Traded Funds	34,829
	<u>\$ 12,145,609</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 10,292,107
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	1,853,502
Total	<u>\$ 12,145,609</u>

*Investment Policies*

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

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

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



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 8% per annum on all taxes committed in calendar year 2019 or later, and 12% per annum on all previously committed taxes not received by the due date. The spring billing is an estimate only based on half of the previous year's tax rate. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of liened taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town.

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

The net assessed valuation as of April 1, 2019, upon which the 2019 property tax levy was based was:

For the New Hampshire education tax	\$1,688,634,320
For all other taxes	\$1,737,836,020

The tax rates and amounts assessed for the year ended June 30, 2020 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.60	\$ 9,738,905
School portion:		
State of New Hampshire	\$2.24	3,777,529
Local	\$17.92	31,148,179
County portion	\$1.20	2,077,234
Total property taxes assessed		\$ 46,741,847

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The following details the taxes receivable at year-end:

Property:	
Levy of 2020	\$ 4,506,493
Levy of 2019	348,900
Unredeemed (under tax lien):	
Levy of 2018	112,695
Levy of 2017	17,448
Levy of 2016	5,919
Levy of 2015	4,673
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Land use change	14,008
Timber	95
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u><u>\$ 4,998,772</u></u>

*Other Receivables and Uncollectible/Unavailable Accounts*

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

Related amounts in the Governmental Funds are as follow:

Accounts	\$ 669,849
Intergovernmental	134,764
Liens	204,923
Less: allowance for uncollectible amounts	(554,923)
Net total receivables	<u><u>\$ 454,613</u></u>

Deferred revenue in the governmental funds consists of \$384,083 of taxes, and \$139,289 of ambulance charges that were not received within sixty days of year-end; and \$4,855,303 of property taxes committed for the fiscal year 2021, and \$55,781 of tax overpayments to be applied to the next billing. In the governmental activities, the amounts that were not received within sixty days are not considered to be deferred, and the other amounts are reported as unearned.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 7,997,665	\$ 648,615	\$ -	\$ 8,646,280
Art	22,079	-	-	22,079
Construction in progress	-	620,540	-	620,540
Total capital assets not being depreciated	<u>8,019,744</u>	<u>1,269,155</u>	<u>-</u>	<u>9,288,899</u>
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	3,988,009	280,913	-	4,268,922
Vehicles and equipment	7,069,163	327,074	(187,989)	7,208,248
Infrastructure	20,680,399	77,159	-	20,757,558
Total capital assets being depreciated	<u>32,302,677</u>	<u>685,146</u>	<u>(187,989)</u>	<u>32,799,834</u>
Total all capital assets	<u>40,322,421</u>	<u>1,954,301</u>	<u>(187,989)</u>	<u>42,088,733</u>
Less accumulated depreciation:				
Land improvements	(410,574)	(36,686)	-	(447,260)
Buildings and building improvements	(1,670,227)	(109,904)	-	(1,780,131)
Vehicles and equipment	(5,093,591)	(390,772)	187,989	(5,296,374)
Infrastructure	(2,145,573)	(503,634)	-	(2,649,207)
Total accumulated depreciation	<u>(9,319,965)</u>	<u>(1,040,996)</u>	<u>187,989</u>	<u>(10,172,972)</u>
Net book value, capital assets being depreciated	<u>22,982,712</u>	<u>(355,850)</u>	<u>-</u>	<u>22,626,862</u>
Net book value, all capital assets	<u>\$ 31,002,456</u>	<u>\$ 913,305</u>	<u>\$ -</u>	<u>\$ 31,915,761</u>

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Balance, beginning	Additions	Balance, ending
Business-type activities:			
At cost:			
Infrastructure:			
Phase I	\$ 355,051	\$ -	\$ 355,051
Phase II	445,808	-	445,808
Phase III	494,060	-	494,060
Phase IV	257,081	-	257,081
Total all capital assets	1,552,000	-	1,552,000
Less accumulated depreciation:			
Phase I	(325,415)	(1,403)	(326,818)
Phase II	(297,290)	(4,346)	(301,636)
Phase III	(329,467)	(4,816)	(334,283)
Phase IV	(137,158)	(3,187)	(140,345)
Total accumulated depreciation	(1,089,330)	(13,752)	(1,103,082)
Net book value, all capital assets	\$ 462,670	\$ (13,752)	\$ 448,918

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 64,932
Public safety	179,927
Highways and streets	662,769
Culture and recreation	133,368
Total	\$ 1,040,996

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

### **III.B. Liabilities**

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

The amounts due to other governments at June 30, 2020 consist of \$1,258 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$17,408,267) and Hillsborough County (\$1,034,431).

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE**  
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**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2020	Current Portion
<b>Governmental activities:</b>						
<b>General obligation bonds payable:</b>						
Spring Road	\$500,000	2011	2021	3.02	\$ 50,000	\$ 50,000
Road reconstruction	\$2,000,000	2014	2023	2.25	600,000	200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	800,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	1,529,995	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	2,400,000	400,000
					<u>5,379,995</u>	<u>1,155,999</u>
<b>Capital leases payable:</b>						
Two loaders	\$193,494	2016	2021	1.875	40,132	40,132
Three dump trucks	\$445,423	2017	2022	2.125	161,286	91,430
Six-wheeled dump truck	\$129,764	2018	2023	3.39	53,199	-
International truck	\$149,764	2019	2023	3.68	35,093	-
F250 truck	\$31,431	2020	2022	1.91	20,551	10,079
Copiers	\$22,282	2020	2023	0.67	18,111	6,793
					<u>328,372</u>	<u>148,434</u>
<b>Compensated absences payable:</b>						
Accrued vacation leave					299,191	1,692
Net pension liability					4,597,414	-
Other postemployment benefits payable					1,572,463	-
					<u>\$ 12,177,435</u>	<u>\$ 1,306,125</u>

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2020	Current Portion
<b>Business-type activities:</b>						
<b>General obligation bonds payable:</b>						
Phase II	\$178,500	2008	2023	4.2	\$ 35,700	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	68,280	11,380
Phase IV	\$258,039	2011	2026	2.91	51,882	8,647
					<u>\$ 155,862</u>	<u>\$ 31,927</u>

The following is a summary of changes in the long-term liabilities of the Governmental Activities for the year ended June 30, 2020:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Governmental activities:						
Balance, beginning	\$ 6,575,297	\$ 532,475	\$ 296,791	\$ 4,420,860	\$ 1,584,805	\$ 13,410,228
Additions	-	53,713	2,400	176,554	-	232,667
Reductions	(1,195,302)	(257,816)	-	-	(12,342)	(1,465,460)
Balance, ending	<u>\$ 5,379,995</u>	<u>\$ 328,372</u>	<u>\$ 299,191</u>	<u>\$ 4,597,414</u>	<u>\$ 1,572,463</u>	<u>\$ 12,177,435</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2020:

	General Obligation Notes Payable
Business-type activities:	
Balance, beginning	\$ 187,789
Reductions	(31,927)
Balance, ending	<u>\$ 155,862</u>

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

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 1,155,999	\$ 124,178	\$ 1,280,177
2022	1,105,999	96,904	1,202,903
2023	1,105,999	71,290	1,177,289
2024	905,999	45,717	951,716
2025	705,999	22,764	728,763
2026	400,000	9,200	409,200
Totals	<u>\$ 5,379,995</u>	<u>\$ 370,053</u>	<u>\$ 5,750,048</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2021	\$ 31,927	\$ 4,930	\$ 36,857
2022	31,927	3,812	35,739
2023	31,927	2,700	34,627
2024	20,027	1,837	21,864
2025	20,027	1,226	21,253
2026	20,027	613	20,640
Totals	<u>\$ 155,862</u>	<u>\$ 15,118</u>	<u>\$ 170,980</u>

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

Year Ending June 30,	Principal	Interest	Total
2021	\$ 148,434	\$ 5,212	\$ 153,645
2022	131,115	4,839	135,954
2023	48,823	1,655	50,478
Totals	<u>\$ 328,372</u>	<u>\$ 11,706</u>	<u>\$ 340,077</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

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

The following shows the interfund balances at June 30, 2020:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 998,579
General	Baboosic Septic	40,229
Nonmajor governmental	General	134,396
Nonmajor governmental	Nonmajor governmental	1,204
		\$ 1,174,408

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

**III.C.2. Transfers**

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

	Transfers In:		
	General Fund	Nonmajor Funds	Total
Transfers out:			
General fund	\$ -	\$ 826,078	\$ 826,078
Nonmajor funds	136,811	6,237	143,048
	\$ 136,811	\$ 832,315	\$ 969,126

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

The transfers from the General Fund represent \$722,000 of additions to the Capital Reserve Fund, \$104,000 representing the fund balance from the closed P MEC Fund being transferred to the Recreation Fund, and \$78 of land use change taxes transferred to the Conservation Commission Fund; and the transfers from the Nonmajor Funds represent \$7,485 from the Capital Reserve Fund and \$25,326 from the Permanent Fund to the General Fund to reimburse for expenditures, \$6,237 of earned interest transferred from the Permanent Fund to the Library Fund, and \$104,000 from the P MEC Fund to the General Fund upon its closure.

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

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

The government-wide statement of net position includes restricted net position of \$1,599,285 for perpetual care and \$759,775 for other purposes including public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures, the balance of the Library Fund, and prior year highway block grant funds not yet expended.

*The notes continue on the following page.*



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

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

	General Fund	Nonmajor Funds
Nonspendable:		
Endowments	\$ -	\$ 1,912,186
Inventory	15,756	-
Prepaid items	81,290	-
Tax deeded property	25,893	-
Total nonspendable	<u>122,939</u>	<u>1,912,186</u>
Restricted:		
General government	-	195,296
Highways and streets	22,239	-
Culture and recreation	-	202,808
Total restricted	<u>22,239</u>	<u>398,104</u>
Committed:		
General government	-	22,533
Public safety	-	142,942
Culture and recreation	-	112,060
Conservation	-	392,514
Capital outlay	-	1,951,544
Total committed	<u>-</u>	<u>2,621,593</u>
Assigned:		
General government	1,250	-
Highways and streets	650,000	-
Capital outlay	72,063	-
Total assigned	<u>723,313</u>	<u>-</u>
Unassigned		
	6,968,610	(971,254)
Total fund balance	<u>\$ 7,837,101</u>	<u>\$ 3,960,629</u>

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

The beginning equity balances were restated as follow:

	Governmental Activities	Business-Type Activities	Baboosic Septic Fund
To correct accounts receivable balance	\$ -	\$ (10,479)	\$ (10,479)
To correct capital asset balances	313,363	-	-
Net position, as previously reported	31,138,090	360,181	360,181
Net position, as restated	<u>\$ 31,451,453</u>	<u>\$ 349,702</u>	<u>\$ 349,702</u>

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

**IV. Other Information**

**IV.A. Risk Management**

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

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability and workers' compensation. Contributions billed and paid in fiscal year 2020 to be recorded as an insurance expenditure/expense totaled \$129,302 for property/liability and \$81,136 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

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

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers and firefighters were 11.55% and 11.80% of gross earnings, respectively. During fiscal year 2020, the rates of contribution from the Town for the pension and the medical subsidy were 28.43% for police and 30.89% for fire personnel, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during fiscal years 2018, 2019, and 2020 were \$450,177, \$482,148, and \$423,226, respectively.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

At June 30, 2020, the Town reported a liability of \$4,597,414 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2020, the Town's proportion was 0.0955%, which was an increase of 0.0037% from its proportion reported as of June 30, 2019.

For the year ended June 30, 2020, the Town recognized pension expense of \$608,436. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 255,126	\$ 33,181
Net differences between projected and actual earnings on pension plan investments	-	37,554
Changes in assumptions	164,953	-
Differences between expected and actual experience	25,420	98,857
Town contributions subsequent to the measurement date	<u>423,227</u>	<u>-</u>
	<u>\$ 868,726</u>	<u>\$ 169,592</u>

The Town reported \$423,227 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

<u>Fiscal Year</u>	
2021	\$ 232,650
2022	(20,350)
2023	24,642
2024	38,965
	<u>\$ 275,907</u>

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

*Actuarial Assumptions*

The total pension liability in the June 30, 2019 valuation was determined using the valuation as of June 30, 2018 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

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

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	<u>\$6,156,127</u>	<u>\$4,597,414</u>	<u>\$3,309,150</u>

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

**IV.C. Contingent Liabilities**

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

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

*Plan Description*

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

*Benefits Provided*

The Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30, 2020, there were four retirees, and forty-five active employees participating in the plan.

*Funding Policy*

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

*Total OPEB Liability*

The Town’s total OPEB liability of \$1,572,463 consists of \$935,125 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2019 rolled forward to determine the liability as of June 30, 2020 and \$637,338 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2018 with roll-forward procedures used to determine the liability as of June 30, 2019.

*Actuarial Assumptions and Other Inputs*

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

Implicit rate subsidy:	
Discount rate	2.66%
Healthcare cost trend rates:	
Current year trend	8.00%
Second year trend	8.00%
Decrement	0.50%
Ultimate trend	4.50%
Year ultimate trend rate is reached	2028
Payroll growth	3.25%
Inflation rate	2.50%
Medical Insurance Subsidy:	
Discount rate	7.25%
Healthcare cost trend rates	N/A, benefits are fixed stipends
Payroll growth	3.25%
Inflation rate	2.50%
Investment rate of return	7.25%, net of investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study

*Changes in the Total OPEB Liability*

The Town’s total OPEB liability decreased by \$12,342 during the year from a beginning balance of \$1,584,805 to \$1,572,463.

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Implicit Rate Subsidy	1% Decrease <u>(1.66%)</u>	Current Discount Rate <u>(2.66%)</u>	1% Increase <u>(3.66%)</u>
Town's OPEB liability	<u>\$998,956</u>	<u>\$935,125</u>	<u>\$876,651</u>
Medical Insurance Subsidy	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's OPEB liability	<u>\$691,290</u>	<u>\$637,338</u>	<u>\$590,457</u>

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

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

	1% Decrease <u>(7.00%)</u>	Current Healthcare Cost Trend Rate <u>(8.00%)</u>	1% Increase <u>(9.00%)</u>
Town's OPEB liability	<u>\$863,525</u>	<u>\$935,125</u>	<u>\$1,017,964</u>

*This note continues on the following page.*

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

For the year ended June 30, 2020, the Town recognized OPEB expense of \$1,100,811. At year-end, the Town reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 2,388	\$ -
Net differences between projected and actual earnings on OPEB plan investments	-	716
Changes in assumptions	41,199	-
Differences between expected and actual experience	-	31,202
Town contributions subsequent to the measurement date	<u>61,920</u>	<u>-</u>
	<u>\$ 105,507</u>	<u>\$ 31,918</u>

The Town reported \$61,920 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2021.

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

<u>Year Ending June 30,</u>	
2021	\$ 804
2022	(475)
2023	49
2024	<u>185</u>
	<u>\$ 563</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

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

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

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

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

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

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

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

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

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

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

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

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

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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

**COMBINING AND INDIVIDUAL FUND SCHEDULES**

**EXHIBIT 17**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2020**

	Special Revenue Funds					Capital Projects Funds			Permanent Fund	Total	
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads			Bridges
<b>ASSETS</b>											
Cash and cash equivalents	\$ 244,110	\$ 114,412	\$ 14,237	\$ 127,954	\$ 71,682	\$ 23,090	\$ 1,086,720	\$ -	\$ -	\$ 206,285	\$ 1,888,490
Investments	-	-	-	-	106,068	-	866,823	-	-	1,951,581	2,924,472
Receivables, net of allowance for uncollectibles:											
Taxes	14,008	-	-	-	-	-	-	-	-	-	14,008
Accounts	-	-	-	18,435	-	-	-	-	-	-	18,435
Interfund receivable	134,396	-	-	-	1,204	-	-	-	-	-	135,600
<b>Total assets</b>	<b>\$ 392,514</b>	<b>\$ 114,412</b>	<b>\$ 14,237</b>	<b>\$ 146,389</b>	<b>\$ 178,954</b>	<b>\$ 23,090</b>	<b>\$ 1,953,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,157,866</b>	<b>\$ 4,981,005</b>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ 557
Accrued salaries and benefits	-	16,589	-	3,447	-	-	-	-	-	-	20,036
Interfund payable	-	-	-	-	-	-	1,999	616,842	354,412	26,530	999,783
<b>Total liabilities</b>	<b>-</b>	<b>16,589</b>	<b>-</b>	<b>3,447</b>	<b>-</b>	<b>557</b>	<b>1,999</b>	<b>616,842</b>	<b>354,412</b>	<b>26,530</b>	<b>1,020,376</b>
<b>Fund balances:</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	1,912,186	1,912,186
Restricted	-	-	-	-	178,954	-	-	-	-	219,150	398,104
Committed	392,514	97,823	14,237	142,942	-	22,533	1,951,544	-	-	-	2,621,593
Unassigned	-	-	-	-	-	-	-	(616,842)	(354,412)	-	(971,254)
<b>Total fund balances</b>	<b>392,514</b>	<b>97,823</b>	<b>14,237</b>	<b>142,942</b>	<b>178,954</b>	<b>22,533</b>	<b>1,951,544</b>	<b>(616,842)</b>	<b>(354,412)</b>	<b>2,131,336</b>	<b>3,960,629</b>
<b>Total liabilities and fund balances</b>	<b>\$ 392,514</b>	<b>\$ 114,412</b>	<b>\$ 14,237</b>	<b>\$ 146,389</b>	<b>\$ 178,954</b>	<b>\$ 23,090</b>	<b>\$ 1,953,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,157,866</b>	<b>\$ 4,981,005</b>



**EXHIBIT 18**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2020**

	Special Revenue Funds						Capital Projects Funds			Permanent Fund	Total	
	Conservation Commission	Recreation Revolving	PMEC Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads			Bridges
<b>REVENUES</b>												
Taxes	\$ 145,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,918
Charges for services	-	384,664	-	-	80,036	1,779	-	-	-	-	-	466,479
Miscellaneous	20,812	8,657	-	13,419	-	9,046	9,765	42,931	-	-	(31,717)	72,913
Total revenues	<u>166,730</u>	<u>393,321</u>	<u>-</u>	<u>13,419</u>	<u>80,036</u>	<u>10,825</u>	<u>9,765</u>	<u>42,931</u>	<u>-</u>	<u>-</u>	<u>(31,717)</u>	<u>685,310</u>
<b>EXPENDITURES</b>												
Current:												
General government	-	-	-	-	-	-	-	102,619	-	-	29,719	132,338
Public safety	-	-	-	-	56,759	-	1,047	621,997	-	-	-	679,803
Culture and recreation	-	572,267	-	3,453	-	9,863	5,795	-	-	-	-	591,378
Conservation	20,640	-	-	-	-	-	-	-	-	-	-	20,640
Capital outlay	504,200	-	-	-	-	287,136	-	26,929	-	4,319	-	822,584
Total expenditures	<u>524,840</u>	<u>572,267</u>	<u>-</u>	<u>3,453</u>	<u>56,759</u>	<u>296,999</u>	<u>6,842</u>	<u>751,545</u>	<u>-</u>	<u>4,319</u>	<u>29,719</u>	<u>2,246,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(358,110)</u>	<u>(178,946)</u>	<u>-</u>	<u>9,966</u>	<u>23,277</u>	<u>(286,174)</u>	<u>2,923</u>	<u>(708,614)</u>	<u>-</u>	<u>(4,319)</u>	<u>(61,436)</u>	<u>(1,561,433)</u>
Other financing sources (uses):												
Transfers in	78	104,000	-	-	-	6,237	-	722,000	-	-	-	832,315
Transfers out	-	-	(104,000)	-	-	-	-	(7,485)	-	-	(31,563)	(143,048)
Total other financing sources and uses	<u>78</u>	<u>104,000</u>	<u>(104,000)</u>	<u>-</u>	<u>-</u>	<u>6,237</u>	<u>-</u>	<u>714,515</u>	<u>-</u>	<u>-</u>	<u>(31,563)</u>	<u>689,267</u>
Net change in fund balances	(358,032)	(74,946)	(104,000)	9,966	23,277	(279,937)	2,923	5,901	-	(4,319)	(92,999)	(872,166)
Fund balances, beginning	750,546	172,769	104,000	4,271	119,665	458,891	19,610	1,945,643	(616,842)	(350,093)	2,224,335	4,832,795
Fund balances, ending	<u>\$ 392,514</u>	<u>\$ 97,823</u>	<u>\$ -</u>	<u>\$ 14,237</u>	<u>\$ 142,942</u>	<u>\$ 178,954</u>	<u>\$ 22,533</u>	<u>\$ 1,951,544</u>	<u>\$ (616,842)</u>	<u>\$ (354,412)</u>	<u>\$ 2,131,336</u>	<u>\$ 3,960,629</u>

**EXHIBIT 19**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenue (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2020**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 9,314,088	\$ 9,370,296	\$ 56,208
Timber	1,500	6,964	5,464
Excavation	-	88	88
Payments in lieu of taxes	5,000	33,583	28,583
Interest and penalties on delinquent taxes	135,000	65,616	(69,384)
<b>Total taxes</b>	<b>9,455,588</b>	<b>9,476,547</b>	<b>20,959</b>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	216,000	214,003	(1,997)
Motor vehicle permits	2,893,000	2,894,888	1,888
Building permits	95,000	108,613	13,613
Other	55,300	65,040	9,740
<b>Total licenses, permits and fees</b>	<b>3,259,300</b>	<b>3,282,544</b>	<b>23,244</b>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	585,609	585,609	-
Highway block grant	342,751	342,714	(37)
State and federal forest land	13	12	(1)
Railroad tax	426	426	-
COVID-19 grant	-	47,228	47,228
Municipal aid	-	78,298	78,298
Opioid grant	-	2,698	2,698
Historical survey grant	-	10,774	10,774
Federal sources:			
HHS stimulus	-	10,067	10,067
Other government sources:			
SRO reimbursement from school	90,000	92,409	2,409
<b>Total intergovernmental</b>	<b>1,018,799</b>	<b>1,170,235</b>	<b>151,436</b>
<b>Charges for services:</b>			
Income from departments	625,000	574,846	(50,154)
<b>Miscellaneous:</b>			
Sale of property	12,000	153	(11,847)
Interest on investments	340,000	368,221	28,221
Insurance dividends and reimbursements	2,800	16,679	13,879
Other	-	60,046	60,046
<b>Total miscellaneous</b>	<b>354,800</b>	<b>445,099</b>	<b>90,299</b>
<b>Other financing sources:</b>			
Transfers in:			
Nonmajor funds	-	136,811	136,811
<b>Total revenue and other financing sources</b>	<b>14,713,487</b>	<b>\$ 15,086,082</b>	<b>\$ 372,595</b>
Use of fund balance to reduce taxes	161,362		
Fund balance appropriated	120,000		
<b>Total revenue, other financing sources and use of fund balance</b>	<b>\$ 14,994,849</b>		

**EXHIBIT 20**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Year Ended June 30, 2020**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ 7,811	\$ 387,253	\$ 405,798	\$ -	\$ (10,734)
Election and registration	-	203,808	204,712	-	(904)
Financial administration	-	423,689	420,236	1,250	2,203
Revaluation of property	8,250	183,109	187,319	-	4,040
Legal	-	165,800	48,644	-	117,156
Personnel administration	-	225,068	138,569	-	86,499
Planning and zoning	33,601	475,006	413,030	-	95,577
General government buildings	47,000	324,577	305,829	-	65,748
Cemeteries	-	38,493	34,162	-	4,331
Insurance, not otherwise allocated	-	136,701	129,302	-	7,399
Total general government	<u>96,662</u>	<u>2,563,504</u>	<u>2,287,601</u>	<u>1,250</u>	<u>371,315</u>
Public safety:					
Police	-	2,674,248	2,494,247	-	180,001
Ambulance	-	617,306	620,694	-	(3,388)
Fire	-	672,531	616,214	-	56,317
Emergency management	-	8,501	8,500	-	1
Other	-	458,499	426,635	-	31,864
Total public safety	<u>-</u>	<u>4,431,085</u>	<u>4,166,290</u>	<u>-</u>	<u>264,795</u>
Highways and streets:					
Administration	-	374,822	360,869	-	13,953
Highways and streets	641,009	3,262,734	3,458,024	650,000	(204,281)
Street lighting	-	24,800	26,023	-	(1,223)
Total highways and streets	<u>641,009</u>	<u>3,662,356</u>	<u>3,844,916</u>	<u>650,000</u>	<u>(191,551)</u>
Sanitation:					
Solid waste disposal	-	631,545	732,830	-	(101,285)
Health:					
Administration	-	2,163	2,229	-	(66)
Animal control	-	401	400	-	1
Health agencies and hospitals	-	50,000	50,000	-	-
Total health	<u>-</u>	<u>52,564</u>	<u>52,629</u>	<u>-</u>	<u>(65)</u>
Welfare	-	17,455	10,864	-	6,591

(continued)

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

**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2020**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	404,728	403,377	-	1,351
Public library	-	997,621	994,020	-	3,601
Patriotic purposes	-	8,500	-	-	8,500
Other	-	1,821	443	-	1,378
Total culture and recreation	-	1,412,670	1,397,840	-	14,830
Conservation	5,600	14,112	19,890	-	(178)
COVID-19	-	-	191,096	-	(191,096)
Debt service:					
Principal	-	1,195,302	1,195,302	-	-
Interest	-	152,256	152,315	-	(59)
Total debt service	-	1,347,558	1,347,617	-	(59)
Capital outlay:					
Buildings	-	140,000	-	72,063	67,937
Other financing uses:					
Transfers out:					
Nonmajor funds	-	722,000	826,078	-	(104,078)
Total encumbrances, appropriations, expenditures and other financing uses	\$ 743,271	\$ 14,994,849	\$ 14,877,651	\$ 723,313	\$ 137,156

**EXHIBIT 21**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2020**

Unassigned fund balance, beginning		\$ 7,118,621
Changes:		
Unassigned fund balance used to reduce tax rate	\$ (161,362)	
Unassigned fund balance appropriated	<u>(120,000)</u>	
		(281,362)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 372,595	
Unexpended balance of appropriations (Exhibit 20)	<u>137,156</u>	
Budget surplus		509,751
Increase in nonspendable fund balance		(44,317)
Decrease in restricted fund balance		<u>50,000</u>
Unassigned fund balance, ending		<u><u>\$ 7,352,693</u></u>

**Project Status Report  
From Steve Whalen  
Town of Amherst, NH  
Date: March 1-31, 2021**

CODE	TASK
100	Execution of Contract
200	Project Startup, Bonding, Staffing, Public Relations
300	Sales & Building Permit Data Collection
400	Land Study and Building Cost Review
500	Commercial Study of Market Rents, Income and Expense Mailing, Capitalization Factors
600	Field Review
700	Preliminary Residential & Commercial Valuation model and Values to Assessor
800	Assessor review of values
900	Assessment hearing notices mailed
1000	Informal Hearings
1100	Hearing Changes & Final values to Assessor
1200	Final Values to Town
1300	Final Report/Documentation

Task 100 Execution of Contract.

- The contract was executed on January 5, 2021.
- A copy of the Town database and Town maps have been provided to Vision.

Task 200: Project Startup, Bonding, Staffing and public relations.

- Vision did have a startup meeting with the Amherst Assessor's agent and Town personal.
- Additional status reports will be provided throughout the project.
- Public Relations will be on-going throughout the project, with sample press releases provided. Attending Board of Selectmen meetings is available upon request.
- PowerPoint valuation presentation was provided to the Town.
- A Vision staffing list has been provided to the Town.

Task 300: Sales & Building Permit Data Collection.

- Sales & building permit property record cards have been mostly inspected and entered into the Amherst Database. The last of March cards are being inspected in early April and then will be keyed.

Task 400: Land Study and Building Cost Review

- The Marshall and Swift cost Rates have been created to support the towns building rates.
- Starting table reports have been created.
- Once all the sales and permits are entered the preliminary sales analysis will commence in mind April

Task 500: Commercial Study of Market Rents, Income and Expense Mailing, Capitalization Factors

- Income and Expense forms are being returned.
- Starting to be entered into the system in early April.
- Once they are in, we will start to analyze the Market Rents, Expenses and Vacancies for the Community to review.
- Will start to develop Cap Rates in April.

Task 600: Field Review

- All of the Commercial, Industrial, Mix Use, Apartments and Exempts parcels have been reviewed and have been entered into the Amherst Database.
- The Residential field review will commence in late April and early May once the initial sales analysis has been approved by the Assessors.

Task 700: Preliminary Residential & Commercial Valuation model and Values to Assessor

- After all field review changes have been keyed into the Data Base a preliminary Sales analysis will be completed for the Assessors to review.
- Commercial reconciliation will commence once all the commercial income and cost tables have been approved by the Assessors.

*If you should have any questions, please do not hesitate to call.*

*Sincerely,  
Steve Whalen*

*Vision Government Solutions  
Project Manager  
Steve Whalen  
617-462-6091*





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Administrative Updates  
**Meeting Date:** April 12, 2021

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

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**BACKGROUND INFORMATION:**

Updates on the Governor's Guidance regarding pandemic issues  
Updates on ongoing projects or correspondence.

**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:** Police Station Renovation - Architect **Department:** Police Department  
Contract Extension, Phase II

**Meeting Date:** April 12, 2021

**Staff Contact:** Mark Reams

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## **BACKGROUND INFORMATION:**

Contract with Dennis Mires-The Architects, PA, in FY21 encompassed all design aspects for both Phase I and Phase II of the police station renovation, along with architectural management services for Phase I. Phase I completed January, 2021. In anticipation of Phase II beginning early FY22, Dennis Mires has calculated their fees for architectural services and project management to see Phase II through to completion. With approval of contract extension for Phase II, Dennis Mires will prepare Phase II building plans and specifications for bid document distribution to contractors in coming weeks (with anticipated building start date on or about mid-July 2021), and will provide all necessary Phase II architectural project management services.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

\$15,500.00

## **POLICY IMPLICATIONS:**

Request for single source bid approval

## **DEPARTMENT HEAD RECOMMENDATION:**

Approve contract fees

## **SUGGESTED MOTION:**

Move to award contract extension for Police Station Renovation Phase II architectural services to Dennis Mires - The Architects, PA, in the amount of \$15,500.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Contract Extension - Dennis Mires-The Architects, PA

March 29, 2021

Mark Reams, Chief of Police  
175 Amherst Street  
Amherst, NH 03031  
Mreams@amherstnh.gov

**DENNIS MIRES, P.A.**  
THE ARCHITECTS

EXCELLENCE SINCE 1980

Re: 2021 Upper Level Renovation  
Police Department  
Amherst, NH

Dear Chief Reams,

Thank you for the opportunity for us to be involved in the remodel of the Amherst Police Department. The previous phase of the remodel turned out good, although we weren't able to complete all of the add alternates. This proposal is for completing the construction documents for the final phase of work to be designed, bid and constructed.

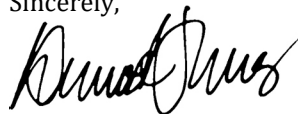
Below is a list of the items to be completed in this phase of work:

1. Provide the renovations to the Upper Level and Women's locker rooms as identified in Alternate 1 (Move walls, provide sheetrock, insulation, flooring, ceilings and new lockers)
2. Provide the renovations to the Upper Level and identified in Alternate 2 (Balance of renovations not completed in previous phase which includes the Investigations Room, Evidence Room, Utility Room, Corridor and all associated finishes)
3. Provide new carpet and LVT and base molding in the remainder of the First Floor that was not completed in the previous phase. This is approximately 13 spaces.
4. Provide LVT on all stair landings.
5. Paint all the spaces that received new carpet and 4 additional spaces that will not receive finishes like Dispatch, Lobby, Storage Room, Meeting Room and the Toilet Room.
6. Provide Bollards on the lower parking lot to protect the new condensers.

Based on the task of implementing these changes, with our engineering consultants, to the bid documents and see it through construction we propose a fee of \$15,500. Our design fees include all architectural drawings and detailing, mechanical, electrical and small structural alterations, as well as updates to the specification manual. This will also cover a contractor walk through, bid questions and negotiations. Printing and postage will be billed in addition to the fee at cost.

If you have any additional questions please feel free to contact me at your convenience.

Sincerely,



Dennis B. Mires, AIA, President

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

DBM\jd(Architects\_DS/Active/AmherstPoliceStation\_2021/Admin/ArchSvcsltr)

697 UNION STREET  
MANCHESTER, NH 03104  
603.625.4548  
info@thearchitects.net  
www.thearchitects.net





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** COVID 19 Taskforce update and recommendations

**Department:** Administration

**Meeting Date:** April 12, 2021

**Staff Contact:** Jennifer Stover

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## **BACKGROUND INFORMATION:**

The Coronavirus pandemic continues to affect our world, and CDC and State of NH recommendations change at a fast pace.

The COVID-19 Taskforce has considered the current guidance from the CDC and NH Dept. of Health and Human Services and make the following recommendations for April 12, 2021:

Amendments for our health screening:

1. We recommend changing the number of days of quarantine in all cases from 14 days to 10 days and updating the health screening question regarding travel outside the NE area from 14 days to 10 in keeping with current CDC guidelines and SAU 39 practice.
2. Any employee experiencing new or unexplained COVID-19 symptoms or has had contact with a someone positive for COVID 19 should stay home and get a COVID 19 test on day 6 or 7. If that test is negative and they are fever-free off fever-reducing medication and their symptoms are improving, they may return to work. If the test is positive, they should quarantine for 10 days from start of symptoms or in the case of an asymptomatic positive case, from the day they were tested.
3. Anyone who is fully vaccinated (14 days or more beyond completion of COVID-19 vaccination) meets the exception from all quarantine expectations for domestic travel and COVID 19 exposure.

4. We continue to require participating in the health screening either at home or before entering the work-spaces, the use of hand-sanitizer when entering a building and handwashing at all appropriate times.
  
5. We continue to require the wearing of masks when working and not seated at the individual employee's work station.

We are recommending that the Taskforce respond in a timely manner to any Emergency Orders from the State of NH.

Sincerely,  
The COVID-19 Taskforce  
Jennifer Stover, Matt Conley, Nic Strong, Perry Day and Scott Tenney

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

I move to accept the April 12, 2021 recommendations of the COVID-19 Taskforce.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

None



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Assessing

**Department:** Assessing

**Meeting Date:** April 12, 2021

**Staff Contact:** Michele Boudreau

---

## **BACKGROUND INFORMATION:**

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

## **SUGGESTED MOTION:**

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

Attached is a land use change tax release for Tax Map 007 Lot 098-000. An abutting lot, 007-097-000 was sold 11/7/1986 causing the remaining lots under identical ownership to total less than 10 acres. As this lot is 6.80 acres and is not contiguous with any abutting lots in current use under identical ownership, a Land Use Change Tax should have been issued. The Land Use Change Tax will be \$0 as the lot was not released in the statutory timeline. This release is to correct the records at the Registry of Deeds.

Therefore, I move to approve the Land Use Change Tax in the amount of \$0 to correct the records at the Registry of Deeds for Tax Map 007 Lot 098-000.

### **B. Veterans Service Connected Total Disability**

I have reviewed the attached application and the applicant does qualify for the Service Connected Total Disability Tax Credit under RSA 72:35.

Therefore, I move to approve a Service Connected Total Disability Veteran Tax Credit in the amount of \$3,200.00 for Map 005, Lot 025-001 for the 2021 tax year.

### **B 1. Veteran Tax Credit**

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 001, Lot 012-000-010.

**B 2. Veteran Tax Credit**

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 002, Lot 116-001.

**B 3. Veteran Tax Credit**

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 002, Lot 163-032.

**B 4. All Service Veterans' Tax Credit**

I have reviewed the attached All Service Veterans' Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2021 tax year.

Therefore, I move to approve the All Service Veterans' Tax Credit for tax year 2021 in the amount of \$500 for Map 008, Lot 049-043.

**B 5. All Service Veterans' Tax Credit**

I have reviewed the attached All Service Veterans' Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2021 tax year.

Therefore, I move to approve the All Service Veterans' Tax Credit for tax year 2021 in the amount of \$500 for Map 005, Lot 162-000-001.

**C. Intent to Excavate Gravel**

Please find the attached Intent to Excavate for the property shown as Map 2 Lot 34-7 on the Amherst tax maps. Please sign and return to the tax office for processing.

Therefore, I move to approve and sign the 2021 Notice of Intent to Excavate for Map 2 Lot 34-7.

**D. Timber Tax Levy**

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

Therefore, I move to approve and sign the Timber Tax Levy and Certification of Yield Tax in the amount of \$322.21 for Map 005, Lot 160-001.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. Assessing Cover Memos April 12 2021 BOS
2. Assessing Documents Confidential April 12 2021 BOS Meeting





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

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

### LAND USE CHANGE TAX

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

From: Richard Dorset Jr., CNHA *RD*  
KRT Appraisal

Date: March 26, 2021

RE: Land Use Change Tax Release  
Map/Lot 007-098-000

---

Attached is a land use change tax release for Tax Map 007 Lot 098-000. An abutting lot, 007-097-000 was sold 11/7/1986 causing the remaining lots under identical ownership to total less than 10 acres. As this lot is 6.80 acres and is not contiguous with any abutting lots in current use under identical ownership, a Land Use Change Tax should have been issued. The Land Use Change Tax will be \$0 as the lot was not released in the statutory timeline. This release is to correct the records at the Registry of Deeds.

#### **Suggested Motion:**

Therefore, I move to approve the Land Use Change Tax in the amount of \$0 to correct the records at the Registry of Deeds for Tax Map 007 Lot 098-000.



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

## Service Connected Total Disability (Item B in Cover Memo)

### SERVICE CONNECTED TOTAL DISABILITY RSA 72:35

To: Board of Selectmen  
Dean Shankle, Town Administrator

From: Richard Dorsett Jr., CNHA, and KRT Appraisal RD

Date: March 30, 2021

RE: Service Connected Total Disability RSA 72:35

I have reviewed the attached application and the applicant does qualify for the Service Connected Total Disability Tax Credit under RSA 72:35.

#### **Suggested Motion:**

Therefore, I move to approve a Service Connected Total Disability Veteran Tax Credit in the amount of \$3,200.00 for Map 005, Lot 025-001.



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

## Veteran Tax Credit (Item B 1 in cover Memo)

### VETERAN TAX CREDIT

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

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

Date: March 30, 2021

RE: Veteran Tax Credit Application Recommendation 2021

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

#### **Suggested Motion:**

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 001, Lot 012-000-010.



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

## Veteran Tax Credit (Item B2 in Cover Memo)

### VETERAN TAX CREDIT

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

From: Richard Dorsett Jr., CNHA  
KRT Appraisal

Date: April 1, 2021

RE: Veteran Tax Credit Application Recommendation 2021 Tax Year

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

#### **Suggested Motion:**

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 002, Lot 116-001.



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

## Veteran Tax Credit (Item B3 in cover Memo)

### VETERAN TAX CREDIT

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

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

Date: April 5, 2021

RE: Veteran Tax Credit Application Recommendation 2021

I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Veteran Tax Credit under RSA 72:28 for the 2021 tax year.

#### **Suggested Motion:**

Therefore, I move to approve the Veteran Tax Credit for tax year 2021 in the amount of \$500 for Map 002, Lot 163-032.



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

## All service Veterans' Tax Credit (Item B4 in Cover Memo)

### All Service Veterans' Tax Credit

To: Board of Selectmen  
Town of Amherst

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

Date: April 5, 2021

RE: All Service Veterans' Tax Credit Application Recommendation 2021

I have reviewed the attached All Service Veterans' Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2021 tax year.

### Suggested Motion:

Therefore, I move to approve the All Service Veterans' Tax Credit for tax year 2021 in the amount of \$500 for Map 008, Lot 049-043.



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

## All service Veterans' Tax Credit (Item B5 in Cover Memo)

### All Service Veterans' Tax Credit

To: Board of Selectmen  
Town of Amherst

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

Date: April 1, 2021

RE: All Service Veterans' Tax Credit Application Recommendation 2021

I have reviewed the attached All Service Veterans' Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28-b for the 2021 tax year.

### Suggested Motion:

Therefore, I move to approve the All Service Veterans' Tax Credit for tax year 2021 in the amount of \$500 for Map 005, Lot 162-000-001.



## OFFICE OF THE TAX COLLECTOR

Gail P. Stout, CTC

2 Main Street

Amherst, NH 03031

gstout@amherstnh.gov

www.amherstnh.gov

Tel. (603) 673-6041 ex. 201 Fax (603) 673-4138

### Intent to Excavate (Item C in Cover Memo)

DATE: March 17, 2021

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

FROM: Gail Stout, Tax Collector

SUBJECT: 2021 Intent to Excavate

Please find the attached Intent to Excavate for the property shown as Map 2 Lot 34-7 on the Amherst tax maps. Please sign and return to the tax office for processing.

#### Suggested Motion:

Therefore, I move to approve and sign the 2021 Notice of Intent to Excavate for Map 2 Lot 34-7.





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

## **TIMBER TAX LEVY (Item D in Cover Memo)**

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

**From:** Michele Boudreau, Executive Assistant, Assessing

**Date:** April 6, 2021

**RE:** Yield Tax, Map 005, Lot 160-001

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

### **Suggested Motion:**

Therefore, I move to approve and sign the Timber Tax Levy and Certification of Yield Tax in the amount of \$322.21 for Map 005, Lot 160-001.



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** 2020 Elderly and Disabled Tax  
Deferrals

**Department:** Tax Collector

**Meeting Date:** April 12, 2021

**Staff Contact:** Gail Stout

---

## **BACKGROUND INFORMATION:**

One Elderly Tax Deferral and one Disabled Tax Deferral application under RSA 72:38-a were received for the 2020 tax year. Both applications have been reviewed and all requirements for approval have been met.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

Approval is recommended.

## **SUGGESTED MOTION:**

I move to approve and sign the 2020 Tax Deferral applications for Map 002 Lot 146-027 in the amount of \$5,041. and Map 012 Lot 024-000 in the amount of \$844.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Tax Deferrals 2020
2. Confidential Tax Deferrals April 12 2021 BOS



OFFICE OF THE TAX COLLECTOR

Gail P. Stout, CTC

2 Main Street  
Amherst, NH 03031  
gstout@amherstnh.gov  
www.amherstnh.gov

Tel. (603) 673-6041 ex. 201 Fax (603) 673-4138

DATE: April 12, 2021  
TO: Board of Selectmen/Dean Shankle, Town Administrator  
FROM: Gail Stout, Tax Collector  
SUBJECT: 2020 Elderly and Disabled Tax Deferral Applications

Please find attached one Elderly Tax Deferral and one Disabled Tax Deferral application for the 2020 tax year. The applications have been reviewed and all requirements have been met.

Suggested Motion: I move to approve and sign the 2020 Tax Deferrals for:

Map/Lot 002-146-027 in the amount of \$ 5,041.00

Map/Lot 012-024-000 in the amount of \$ 844.00



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Payroll, AP and BOS Meeting  
Minutes

**Department:** Finance Department

**Meeting Date:** April 12, 2021

**Staff Contact:**

---

## **BACKGROUND INFORMATION:**

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

## **POLICY IMPLICATIONS:**

## **DEPARTMENT HEAD RECOMMENDATION:**

## **SUGGESTED MOTION:**

### **Approvals:**

#### **Payroll**

**AP1~** I move to approve one (1) FY21 Payroll Manifest in the amount of \$215,543.10 dated March 25, 2021, subject to review and audit.

**AP2~** I move to approve one (1) FY21 Payroll Manifest in the amount of \$594.37 dated March 25, 2021, subject to review and audit.

**AP3~** I move to approve one (1) FY21 Payroll Manifest in the amount of \$210,887.96 dated April 8, 2021, subject to review and audit.

**AP4~** I move to approve one (1) FY21 Payroll Manifest in the amount of \$981.33 dated April 8, 2021, subject to review and audit.

#### **Accounts Payable**

**AP5 ~** I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$230,040.18 dated March 30, 2021, subject to review and audit

**AP6 ~** I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,266,427.00 dated April 1, 2021, subject to review and audit (School disbursements).

**AP7 ~** I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$45,651.84 dated April 5, 2021, subject to review and audit (NH DMV).

**AP8** ~ I move to approve one (1) FY21Accounts Payable Manifest in the amount of \$38,122.55 dated April 5, 2021, subject to review and audit (NH DMV.

**Minutes**

- ~ I move to approve the Board of Selectmen meeting minutes of March 22, 2021.
- ~ I move to approve the Board of Selectmen meeting minutes of March 29, 2021.

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. 2021.03.22 BOS Meeting Minutes DRAFT
2. 2021.03.29 BOS Meeting Minutes, 4pm DRAFT



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, March 22, 2021 6:00PM**

1       **1. Call to Order**

2       Chairman Peter Lyon called the meeting to order at 6:00 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, recording secretary

7  
8       Other attendees and the public accessed the meeting via Zoom.

9  
10       **2. Non-Public Session, RSA 91-A:3 II.(e)**

11       *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti that*  
12       *the Board of Selectmen enter Non-Public Session under RSA 91-A:3 II.(e).*  
13       *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
14       *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

15  
16       The board entered non-public session at 6:04 p.m.

17  
18       No motions were made and no actions were taken.

19  
20       *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo that*  
21       *the Board of Selectmen exit Non-Public Session.*  
22       *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
23       *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

24  
25       The board exited non-public session at 6:32 p.m.

26  
27       The board resumed public session at 6:34 p.m.

28  
29       Chairman Lyon explained that, pursuant to the State of Emergency declared by the Governor  
30       as a result of the COVID19 pandemic and in accordance with his Emergency Order #12, this  
31       meeting is authorized to take place electronically. There is no physical location to observe and  
32       listen to this meeting. However, in accordance with the Emergency Order, we are:

33  
34       Utilizing Zoom teleconferencing for this meeting. All members of the Board have the ability  
35       to communicate during the meeting through this platform and the public has access to  
36       contemporaneously listen and if necessary, participate in the meeting by dialing +1 301 715  
37       8592 and using a webinar ID of 885-0797-7228 or by using the link contained in the agenda  
38       posted at amherstnh.gov.

39  
40 Notice of the meeting and means to access it were previously posted in accordance with law.  
41 Members of the public that have phoned into the meeting can raise their hand by pressing the  
42 \*9 on their phone, in order to make it known that they would like to speak to the Board. If  
43 anyone has a problem accessing the meeting, please call 603-440-8248 for assistance. In the  
44 event the public is unable to access the meeting, the meeting will be adjourned and  
45 rescheduled.

46  
47 All votes will be taken by roll call and for ease, in alphabetical order.  
48 Lastly, the meeting is being recorded and will be replayed on ACATV.

49  
50 The Board started by taking a roll call vote and stating if they were alone.

51  
52 *Roll call vote: Selectman Brew – present; Selectman Grella – present; Selectman Panasiti –*  
53 *present; Selectman D'Angelo – present; and Chairman Lyon – present. All noted themselves*  
54 *as being alone.*

### 55 56 **3. Citizen's Forum**

57 Donald Holden, 20 Fells Drive, explained that, as a Trustee of the Facilities for the  
58 Congregational Church, the group is putting together an application for a grant from FEMA  
59 that is being offered for houses of worship. The deadline for applying is April 9, 2021. The  
60 Church applied for this grant last year but was not selected. He is requesting a letter of support  
61 from the Board, endorsing the application. The funds from this grant will be used to improve  
62 the security of the Church facilities, including motion detectors, ground window sensors,  
63 panic buttons, etc. He has completed a security walk-through with Mike Knox, of the Amherst  
64 Police Department, and someone from American Security. He is waiting to receive an  
65 estimate for the proposed improvements cost from American Security.

66  
67 In response to a question from Chairman Lyon, Donald Holden confirmed that the Town does  
68 own the steeple part of the Church and that it might also have interest in this project as the  
69 Church is located in the Town.

70  
71 In response to a question from Chairman Lyon, Donald Holden stated that there is no financial  
72 commitment on behalf of the Town with the submittal of this letter. If awarded the grant, the  
73 Church will do the work and then be reimbursed by FEMA.

74  
75 Selectman Brew stated that he believes this grant application is a good idea for the safety of  
76 the Church staff, as well as the Preschool in the Village students, located inside the Church. It  
77 will also help to protect the Town-owned steeple.

78  
79 Selectman D'Angelo agreed.

80  
81 In response to a question from Selectman Grella, Donald Holden stated that there are two  
82 doors in the Church to access the steeple, both are secured with locks. If an unauthorized  
83 person was to access the steeple, the proposed security measures would allow this to be  
84 noticed and for someone to be alerted.

85

86 Selectman Panasiti stated that he believes this grant application is a win/win.

87

88 Donald Holden explained that the grant is for up to \$100,000 projects, with \$1.5M available  
89 in the State of NH. The Church will probably be requesting approximately \$30,000 for this  
90 project.

91

92 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti that the*  
93 *Board of Selectmen support the FEMA grant application, on behalf of the Congregational*  
94 *Church to provide increased security, and that the Chair sign on behalf of the Board.*

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

97

#### 98 **4. Scheduled Appointments**

##### 99 **4.1. Conservation Commission Forest Management Plan, Jared Hardner**

100 Jared Hardner and Rob Clemens joined the Board to present the Amherst Conservation  
101 Commission’s (ACC) Forest Management Plan.

102

103 Jared Hardner explained that the purpose of the Forest Management Plan is to layout the  
104 ACC’s intent and describe the forests in Town. Amherst has 12 major forest areas that are  
105 operable, totaling approximately 1,800 acres. The Plan has three main objectives: 1) conserve  
106 native biodiversity; 2) maintain or improve recreational areas, natural aesthetics, and wildlife  
107 viewing opportunities; 3) generate revenue. The current Plan covers 2020-2040.

108

109 Jared Hardner noted that it is important to remember that Amherst’s forests generally occur on  
110 abandoned agricultural and grazing lands. These are mid-aged forests that do not experience a  
111 great deal of tree mortality or blowdowns. These forests are not very diverse and do not have  
112 the same wildlife composition as older forests. The ACC is still unclear as to what the optimal  
113 distribution of forests should be but has continued to consult with the County Forester and  
114 UNH. Currently, the plan is to focus future management interventions on sustaining the forest  
115 ecosystems and the forest-dependent species they support. This area of the State has large  
116 contiguous blocks of forest, which is good. Over the next 20 years, the ACC will work to  
117 determine which interventions are most effective. One option for these interventions is a  
118 shelterwood forest, which will leave selected large oaks (for example) and clear out the rest of  
119 the species until there is some amount of appropriate recruitment of the species sought. The  
120 ACC will continue to do smaller interventions and take an adaptive approach.

121

122 Jared Hardner explained that the ACC surveyed its forests in 2018-2020. The data for the field  
123 surveys of approximately 200 forest stands has been loaded into GIS. This allows for easy  
124 visualization and rapid analysis of over 40 different variables. The following intervention  
125 types will be examined: 1) Control invasive species via herbicidal and mechanical treatments;  
126 2) Diversify age classes via group-selection harvests and shelterwood; 3) Reduce stand  
127 densities via thinning harvests; and 4) Establish sites for protection of old growth forests.

128

129 Dwight Brew noted that the ACC will need to look years ahead in order to try to change the  
130 mix of tree ages within a forest stand. He suggested that the ACC use examples of places  
131 around Town that these types of interventions have been done before, to show the public that  
132 areas grow back after cuts are made.



133

134 In response to a question from Dwight Brew, Jared Hardner explained that a shelterwood  
135 intervention would remove approximately 90% of trees from an area. This would occur on  
136 larger parcels of land, probably closer to 10 acres.

137

138 In response to a question from Selectman D'Angelo, Jared Hardner stated that areas where  
139 interventions are done will be monitored. General updates to the GIS data will also take place;  
140 the Plan will be updated with that note.

141

142 In response to a question from Selectman Panasiti, Jared Hardner explained that cuts remove  
143 some of the woody biomass from an area, which could help with fire hazard concerns. Some  
144 of the biomass is also chopped up and put onto the ground, in order to create a more complex  
145 habitat for wildlife.

146

147 In response to a question from Chairman Lyon, Jared Hardner explained that the interventions  
148 laid out will pay for themselves. Any additional funds will go into the Conservation Fund.

149

150 Rob Clemens noted that the Town voted a couple of years ago to give 100% of the LUCT  
151 funds to the ACC's Conservation Fund. This has helped to launch items like this Plan  
152 forward. He appreciates the support of the Town and the Board. He also noted that many of  
153 the forested lands in Town are in private ownership. The ACC is consulting with the County  
154 Forester to determine how to help private landowners manage these forests.

155

## 156 **5. Administration**

### 157 **5.1. Administrative Updates**

158 Town Administrator Shankle explained that the State Economic Reopening Task Force has  
159 been discussing that positivity rates are declining, and vaccination rates are increasing. The  
160 Town has continued to assess reopening, including looking at coordinating hybrid meetings.

161

### 162 **5.2. PILOT agreement with Parkhurst Place**

163 Chairman Lyon stated that, as a part of the Board's periodic review of PILOT (Payment In  
164 Lieu of Taxes) agreements with qualifying property owners in Town, organizations such as  
165 churches and charities, the Board has completed review work of the Parkhurst Place Senior  
166 Living Facility on Veterans Road. Due to the fact that that review identified a concern with  
167 the structure of ownership which included a private investment group, the Board worked  
168 closely with Parkhurst Place and the Souhegan Valley Interfaith Housing Corporation  
169 (SVIHC) in order to reach a new PILOT agreement with the charitable organization,  
170 SVIHC; SVIHC being a group of Amherst residents and various local churches which was  
171 formed some twenty years ago in order to provide affordable housing for senior Amherst  
172 residents. Following considerable effort by both the Board and SVIHC, and a restructuring of  
173 ownership which no longer includes private investors, there is now a newly proposed PILOT  
174 in front of the Board for approval, which reflects changes in ownership consistent with state  
175 statute, mechanisms for continuous Town review and a return to the same financial formula  
176 for the annual payment in lieu of taxes. That formula includes the payment of municipal, non-  
177 school, and county taxes annually.

178

179 Selectman Brew pointed out that SVIHC is a non-profit organization in New Hampshire.

180  
181 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*  
182 *approve the attached Payment In Lieu of Taxes with Souhegan Valley Interfaith Housing*  
183 *Corp.*

184  
185 *Selectman D'Angelo noted that SVIHC has existed for over 20 years. The law has changed,*  
186 *realigning the ownership structure, but this is essentially the same deal moving forward.*

187  
188 *Selectman Panasiti agreed that this agreement is best for the Town and Parkhurst Place. He*  
189 *thanked Chairman Lyon for his work on this item.*

190  
191 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
192 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

193  
194 **5.1 Administrative Updates**

195 Town Administrator Shankle introduced the new Finance Director, Laurie May to the Board.  
196

197 Laurie May explained that she worked in the Town of Rindge as the Finance Director for the  
198 past four years and in the town of Peterborough for the prior 16 years. She has enjoyed  
199 working for Amherst and enjoys being in the Town.

200  
201 The Board welcomed Ms. May.

202  
203 **6. Staff Reports**

204 **6.1. Forestview Cemetery, Andrew Mullin Eagle Scout Project**

205 Selectman Brew explained that Andrew Mullin, of Troop 4 in Milford, has offered to build a  
206 circular seating area at Forestview Cemetery. The seating area will consist of two granite  
207 benches and a flagpole. He noted that Andrew Mullin has been working with the Cemetery  
208 Board of Trustees and the DPW on this project. The hope is to have the project complete in  
209 time for a public flag raising on Flag Day, June 14, 2021. A number of local businesses, civic  
210 organizations, and individuals are aiding Andrew in this project. The Board will need to  
211 accept this as a gift to the Town, once completed.

212  
213 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella that the*  
214 *Board support the Eagle Scout project, as presented.*

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

217  
218 **6.2. Road Reconstruction - RFP award**

219 DPW Director, Eric Hahn, explained that the road reconstruction bid for this year has  
220 different stipulations than in the past, due to the fact that the Town vote on the budget was  
221 pushed out. This RFP reserves the right for the Town to change the segments completed,  
222 either by adding or subtracting them, even after the contract is awarded/signed. This RFP lists  
223 12 roads and segments in Town.

224  
225 Eric Hahn explained that only one bid was received in writing, from Continental Paving.  
226 However, two companies actually showed up to the bid opening, Continental Paving and Pike

227 Industries. The representative from Pike Industries stated that the company was very  
228 interested but couldn't submit a bid unfortunately because it couldn't find a suitable partner in  
229 this area. If the Town were to choose to do every road, as listed in the RFP, it would cost  
230 approximately \$1.5M. This is within the Town's means, even if a default budget is voted on.  
231 He is recommending that the Town choose to pave Christian Hill, Dodge Blueberry and  
232 Bayberry Roads. This will cost approximately \$1.15M. He is asking for authorization to  
233 expand up to \$1.3M, in case there are any delays or other increases.  
234

235 Eric Hahn explained that there is still \$521,000 left in the road reconstruction budget this year.  
236 If the budget passes, there will be an additional \$1.3M available on July 1, 2021. In the worst-  
237 case scenario, the Town will spend \$1.3M on road reconstruction, but still have \$521,000 left  
238 to spend next year. If reconstruction of Christian Hill, Dodge, Blueberry and Bayberry Roads  
239 are completed in a timely fashion, the Town could add more roads from the RFP list. In this  
240 case, he would recommend adding Manhattan Drive and Caldwell Drive.  
241

242 Assistant DPW Director, Eric Slosek, reviewed a list of differential construction costs from  
243 2020 to this year.  
244

245 Dwight Brew noted that Continental Paving was selected to award the bid to a few years ago.  
246 That contract has since been extended once or twice, with unit pricing kept the same. He  
247 thinks that, while the approach to maintain maximum flexibility in the RFP is reasonable, it  
248 may have had unexpected consequences. This may have contributed to there being only one  
249 bidder. He is interested in knowing what the cost differences are for the listed roads using last  
250 years unit pricing versus the new Continental proposal. He questioned why the Town is only  
251 getting one bidder for this RFP, when there were multiple bidders a few years ago. He  
252 wondered if listing that the Town can change the combination of roads limited the number of  
253 bidders.  
254

255 Eric Hahn stated that it is unclear why there was only one bidder for this RFP. He noted that  
256 Continental Paving as won the competitive bidding projects since 2011 for the Town.  
257

258 In response to a question from Selectman Brew, Eric Hahn stated that he believes the  
259 minimum number of bidders there has ever been during that time was two, possibly three.  
260

261 In response to a question from Selectman Brew, Eric Hahn stated that he is unsure if delaying  
262 the decision on this item will put the Town at a disadvantage. These companies are booking  
263 up work. The Town may have to put out a new RFP.  
264

265 In response to a question from Selectman D'Angelo, Eric Hahn stated that he did not run the  
266 new RFP by anyone before sending it out to bidders.  
267

268 Selectman D'Angelo suggested that, with changes of this magnitude, the RFP should be sent  
269 out to someone in Town for review. He explained that the structure of this RFP is very  
270 Amherst-friendly, but not necessarily very vendor-friendly. He believes the RFP needs to be a  
271 fair shake for the vendor as well. He encouraged a more standard RFP for next year. He  
272 questioned why Eric Hahn is not requesting \$1.5M from the Board in order to complete all of

273 the segments listed in the RFP, especially if \$421,000 will still carry over to next year's  
274 budget.

275  
276 Eric Hahn stated that all of the numbers are based on estimates and he is uncertain if they may  
277 be off by some amount. He would also like to see what happens with the TAP Grant, as some  
278 of the roads are also listed in that grant.

279  
280 Selectman Grella stated that he would like to go with the \$1.5M figure and focus on the facts  
281 and figured supplied by Continental.

282  
283 Selectman Panasiti stated that the RFP isn't great and that there seems to be issues with the  
284 bidding process. He suggested that Town Administrator Shankle contact the other possible  
285 bidders to find out why they didn't submit bids. He noted that there may need to be a new  
286 RFP made available to all bidders.

287  
288 Chairman Lyon stated that the RFP was not written with the purpose of only getting a single  
289 bidder. He is inclined to go back out with a new RFP but is concerned with putting the Town  
290 in a worse situation.

291  
292 Town Administrator Shankle stated that he is willing to discuss the RFP with the other  
293 potential bidders. He believes the Town needs to be able to go into an RFP in the future  
294 without worrying about having the money for the contract. He also noted that this RFP can  
295 barely be defined as a contract.

296  
297 Chairman Lyon noted that this is a difficult year because the Town vote was moved back.

298  
299 Selectman Brew suggested that the RFP be written so that there's a period of performance laid  
300 out – either January 1 – December 31, or July 1 – June 30.

301  
302 Eric Hahn stated that this RFP does state that all work needs to be completed by December.

303  
304 Selectman Brew stated that he doesn't understand how it can be said that these prices are  
305 reasonable or not much higher than last year, because last year's prices have not been applied  
306 to this year's roads.

307  
308 Eric Hahn agreed to work on getting those numbers to the Board by next week. Town  
309 Administrator Shankle agreed to try contacting the other possible bidders. The Board agreed  
310 to meet to discuss this next Monday at 4pm.

311

### 312 **6.3. Utility Revaluation Bid**

313 Gail Stout, Tax Collector, explained that the Town is currently going through its revaluation  
314 process. There was an RFP sent out for the revaluation of utilities in Town. Out of five  
315 bidders, two bids were received; the lowest bid came in at \$7,800 for a one-year contract. She  
316 is suggesting that the Board approve a five-year contract, with proceeding years to include  
317 updates to new equipment.

318

319 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo to*  
320 *award the bid for the Utility Revaluation to Scott W. Bartlett, CNHA, in the amount of*  
321 *\$22,800 for the tax year 2021 through 2025 with payments broken down as follows: 2021 -*  
322 *\$7,800; 2022 - \$3,750; 2023 - \$3,750; 2024 - \$3,750; and 2025 - \$3,750.*  
323 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
324 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

325

#### 326 **6.4. Police Station Renovation CRF Withdrawal Request**

327 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo to*  
328 *approve and sign for the withdrawal of \$609,000 from the Police Station Renovation Capital*  
329 *Reserve Fund for the first four AIA requests.*

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

332

### 333 **7. Approvals**

#### 334 **7.1. Assessing**

335 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*  
336 *approve the 2020 abatement request for Map 003 Lot 032-003 in the amount of \$101.00.*

337 *By 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 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to grant*  
340 *the abatement in the amount of \$100.00 for Map 004, Lot 044-000.*

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

343

344 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve*  
345 *the 2020 abatement for Map 001 Lot 005-001 in the amount of \$2,734.*

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

348

349 *A MOTION was made by Selectman Brew and SECONDED by Selectman Panasiti to approve*  
350 *and sign the Timber Tax Levy and Certification of Yield Tax in the amount of \$429.41 for*  
351 *Map 003, Lot 032-002.*

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

354

355 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*  
356 *approve the BTLA settlement for Map 002, Lot 066-001 for tax year 2019 and 2020.*

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

359

#### 360 **7.2. Payroll, AP and Minutes Approvals**

361 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
362 *approve one (1) FY21 Payroll Manifest in the amount of \$215,291.55 dated March 11, 2021,*  
363 *subject to review and audit.*

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

366  
367 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
368 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$48,629.00 dated March*  
369 *5, 2021, subject to review and audit.*  
370 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
371 *Selectman Panasiti – yes; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

372  
373 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
374 *approve one (1) FY21Accounts Payable Manifest in the amount of \$44,057.36 dated March*  
375 *10, 2021, subject to review and audit (NH DMV).*  
376 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
377 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

378  
379 *A MOTION was made by Selectman Panasiti and SECONDED by Selectman D'Angelo to*  
380 *approve the meeting minutes of March 9, 2021, as presented.*  
381 *By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*  
382 *Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

383

#### 384 **8. Action Items**

385 The Board reviewed its action items.

386

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

388 Selectman Brew explained that the Master Planning Steering Committee put out an RFP to get  
389 help on the rest of the Master Plan process. Three bidders responded. The Master Planning  
390 Steering Committee will interview two of the bidders on Monday and one on Tuesday, all via  
391 Zoom at 6:30pm. The Committee will then meet to decide which bidder and approach to take.

392

393 Selectman Brew noted that he and Town Administrator Shankle are working with four  
394 members of the July 4<sup>th</sup> Committee to form an agreement regarding the authority of the  
395 Committee and a charter of procedures. He requested that the Board discuss this at its next  
396 meeting.

397

398 Selectman D'Angelo explained that Amy Facey, Chair of the SAU School Board and of the  
399 Joint Facilities Advisory Committee has resigned to take over as the SAU's Business  
400 Administrator.

401

402 Selectman Grella stated that construction has begun at Forestview Cemetery. It is expected to  
403 be completed within three weeks/

404

405 Chairman Lyon noted that there has been no decision yet regarding July 4<sup>th</sup> activities for the  
406 Town. He will be touring the Clark School on Monday with the Joint Facilities Committee. It  
407 has been determined that the school will not be used in the future and will need to be disposed  
408 of. The SAU is considering offering it to the Town. Selectman D'Angelo noted that the  
409 building is in need of extensive updated.

410

411 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Panasiti to*  
412 *adjourn the meeting at 8:26pm.*

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

415

416 **NEXT MEETING: Monday, April 12, 2021**

417

418

419

420

421

\_\_\_\_\_  
*Selectman Reed Panasiti*

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

DRAFT



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Monday, March 29, 2021 4:00PM**

1       **1. Call to Order**

2       Chairman Peter Lyon called the meeting to order at 4:00 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, recording  
7       secretary

8  
9       Other attendees and the public accessed the meeting via Zoom.

10  
11       Chairman Lyon explained that, pursuant to the State of Emergency declared by the  
12       Governor as a result of the COVID19 pandemic and in accordance with his Emergency  
13       Order #12, this meeting is authorized to take place electronically. There is no physical  
14       location to observe and listen to this meeting. However, in accordance with the  
15       Emergency Order, we are:

16  
17       Utilizing Zoom teleconferencing for this meeting. All members of the Board have the  
18       ability to communicate during the meeting through this platform and the public has access  
19       to contemporaneously listen and if necessary, participate in the meeting by dialing +1 301  
20       715 8592 and using a webinar ID of 885-6794-3770 or by using the link contained in the  
21       agenda posted at amherstnh.gov.

22  
23       Notice of the meeting and means to access it were previously posted in accordance with  
24       law. Members of the public that have phoned into the meeting can raise their hand by  
25       pressing the \*9 on their phone, in order to make it known that they would like to speak to  
26       the Board. If anyone has a problem accessing the meeting, please call 603-440-8248 for  
27       assistance. In the event the public is unable to access the meeting, the meeting will be  
28       adjourned and rescheduled.

29  
30       All votes will be taken by roll call and for ease, in alphabetical order.  
31       Lastly, the meeting is being recorded and will be replayed on ACATV.

32  
33       The Board started by taking a roll call vote and stating if they were alone.

34  
35       *Roll call vote: Selectman Brew – present; Selectman Grella – present; Selectman Panasiti*  
36       *– present; Selectman D'Angelo – present; and Chairman Lyon – present. All noted*  
37       *themselves as being alone.*



39 **2. Citizen's Forum – none**

40  
41 **3. Staff Reports**

42 **3.1 Road Reconstruction Bid**

43 DPW Director, Eric Hahn, stated that the full bid package is included in the Board's packet  
44 for this meeting. He noted that the pricing of the bid decreased, due to previously  
45 undiscovered typos and other items identified. Also included is an authorized signature from  
46 Continental Paving validating their pricing and stating that the prices will be adhered to. All  
47 unit pricing and line items have been consolidated into one sheet, which is included as one of  
48 the pages of the 115-page document.

49  
50 In response to a question from Chairman Lyon, Eric Hahn explained that the RFP was written  
51 prior to the TAP Grant information being received. Bid pricing for all of the roads is included  
52 in the revised RFP, however, the DPW has no desire to include the roads that may be  
53 completed as part of the TAP Grant (including Mack Hill, Jones Rd., Church Street, and  
54 School Street). Thus, the DPW is proposing that Christian Hill, Dodge Road, Blueberry Rd,  
55 Bayberry Rd, Caldwell Drive, and Manhattan Drive be reconstructed as part of this bid.

56  
57 Eric Slosek, Assistant DPW Director, noted that the cost for those six roads is \$1,129,269.

58  
59 Chairman Lyon explained that this cost can be partially funded from the \$521,000 left over  
60 from the FY21 budget, with the remainder to come from the FY22 budget. The budget for  
61 FY22 will be greater than the amount needed for this bid, and thus some money will be  
62 leftover for the spring road reconstruction budget.

63  
64 Eric Hahn explained that the current and previous process for road reconstruction contracts is  
65 inefficient. If this contract is approved by the Board, he will work in the future to align all  
66 contracts with the fiscal year. The new contract will start on July 1 each year, with the  
67 majority of the work to be completed by the end of November/beginning of December.

68  
69 Town Administrator Shankle explained that he contacted the other companies that did not bid  
70 on the RFP. One company said the proposed job was too big. The other company said that it  
71 would contract with a company, similar to Continental, for the job and gave him three other  
72 company names. He recommended that the Town look at its current bid list in order to send  
73 bids out to additional prospective bidders. Town Administrator Shankle explained that the  
74 original bid increase over last year's seemed to be 15%, however, that decreased to 4% after  
75 the errors and typos were discovered. He believes it makes sense for the Town to run  
76 bids/RFPs and the bid process by a contracted engineer in the future.

77  
78 Selectman Brew agreed that the Town could probably benefit from at least one year of a  
79 consultant or engineering firm review of the bidding process. He also suggested that the  
80 contractor look at the Town's bids and compare them to previous ones completed by the  
81 Town, and also those of other towns, per unit. He would prefer that the Town learn from this  
82 experience and do better next year, but also felt that the DPW Director and staff acted  
83 responsibly and there was no need for apologies. He supports moving forward with the bid  
84 with the revised numbers.

85

86 Selectman D'Angelo agreed with Selectman Brew to award the bid based on the revised  
87 pricing. He also agreed that it would be a good idea for an engineer to look over the Town's  
88 bid package for at least one year.

89

90 Selectman Grella stated that the DPW did a great job putting together the package and he is  
91 okay to move forward with it.

92

93 In response to a question from Selectman Panasiti, Eric Hahn explained that bidders would  
94 bid either by unit pricing, or however else the Town requested. Selectman Panasiti agreed  
95 with moving forward with the bid.

96

97 Chairman Lyon agreed that the DPW Director need not take the ownership for this mistake.  
98 He thanked Eric Hahn and Eric Slosek for their work. He supports accepting and awarding the  
99 bid to Continental Paving. He agrees that there are improvements to be made for the next  
100 RFP.

101

102

103 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*  
104 *approve the revised road reconstruction bid as submitted by Continental Paving Inc. for the*  
105 *upcoming 2021 construction year, which includes \$71,825.00 for Bayberry Drive,*  
106 *\$107,013.00 for Blueberry Drive, \$426,996.50 for Christian Hill Road, \$440,461.00 for*  
107 *Dodge Road, \$48,601.00 for Caldwell Drive, \$34,373.00 for Manhattan Drive and a*  
108 *contingency amount of \$170,730.50, totaling \$1,300,000.00.*

109

*Discussion:*

110

111

112

113

114

115

116

*In response to a question from Selectman Brew regarding the reconstruction of Ravine Road,*

117

118

119

*Eric Hahn explained that the DPW is urging Pennichuck Water to replace a water main along*

120

121

122

123

124

*Mack Hill Road. There is a question as to if the road surface from Ravine and part of Mack*

125

126

127

128

129

130

*Pennichuck replaces the water main, probably within the next 3-5 years. These are expensive*

*roads to rebuild and a discussion for another time.*

*By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*

*Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

*A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to*

*adjourn the meeting at 4:46pm.*

*By roll call vote: Selectman Brew – aye; Selectman D'Angelo – aye; Selectman Grella – aye;*

*Selectman Panasiti – aye; Chairman Lyon – aye. 5-0-0; motion carried unanimously.*

**NEXT MEETING: Monday, April 12, 2021**

\_\_\_\_\_  
*Selectman Reed Panasiti*

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