



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

Barbara Landry Meeting Room
2 Main Street

MONDAY, NOVEMBER 22, 2021 6:30 PM

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Scheduled Appointments**
 - 4.1. Conservation Commission, and presentation of donation
 - 4.2. AFR Association President John Leornard, Solar System donation
- 5. Eagle Scout Recognition, Andrew Mullin**
- 6. Board Appointment, Conservation Commission open seat**
 - 6.1. Christian Liittlefield
- 7. Administration**
 - 7.1. Administrative Updates
 - 7.2. ARPA Committee
 - 7.3. General discussion of the budget.
COLA
 - 7.4. Proposed Warrant Articles
- 8. Staff Reports**
- 9. Approvals**
 - 9.1. Assessing

- 9.2. Baboosic Lake Community Septic Warrants
- 9.3. Payroll, AP and Meeting Minutes

10. Action Items

11. Old/New Business

12. Non-Public Session

- 12.1. RSA 91-A:3, II (b) The hiring of any person as a public employee

Adjournment

Next Meeting: December 6, 2021

You are invited to a Zoom webinar.

When: Nov 22, 2021 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 11/22/2021

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/85255455069>

Or Telephone: (301) 715-8592

Webinar ID: 852 5545 5069



SOLAR PROPOSAL

Project Overview



System Size
26.88 kW DC

**Estimated First Year
Production**
34,746 kWh AC

Utility Bill Offset
50%

For the benefit of:
The Amherst Fire Department
177 Amherst Street
Amherst, NH 03031

Prepared By:

Sunergy Solutions, LLC

Corporate Offices: New Hampshire - Rhode Island - Massachusetts

1-800-405-0627

Rob@sunergysolutions.us



SOLAR PROPOSAL

Costs & Incentives

	Cost	Discounts	Total Price
Base Price for Solar Based on a 26.88 kW installation	\$50,000.00		
Federal Tax Credit Residential Renewable Energy Tax Credit - 26%		-\$13,000.00	
Cost after Rebates & Incentives*	\$50,000.00	-\$13,000.00	\$37,000.00

Note:** Not everyone is eligible for credits, incentives, or rebates or can fully use them. Please consult your tax professional or legal professional for further information. * Incentives are subject to change. The actual amount can be higher or lower than what is quoted, and may not stay at a fixed rate over time. It can also change based on the tax bracket you are in.**



SOLAR PROPOSAL

Buy Option

Old Utility Bill	\$1,033.02 / Month
Estimated New Utility Bill	\$528.03 / Month
Estimated Bill Difference	\$504.99 / Month



SOLAR PROPOSAL

Materials & Specifications

Panel
G10.2 (480 Watts) Quantity: **56**

Inverter
SE33.3KUS Quantity: **1**

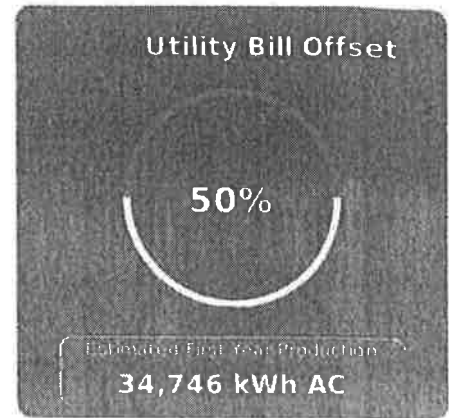
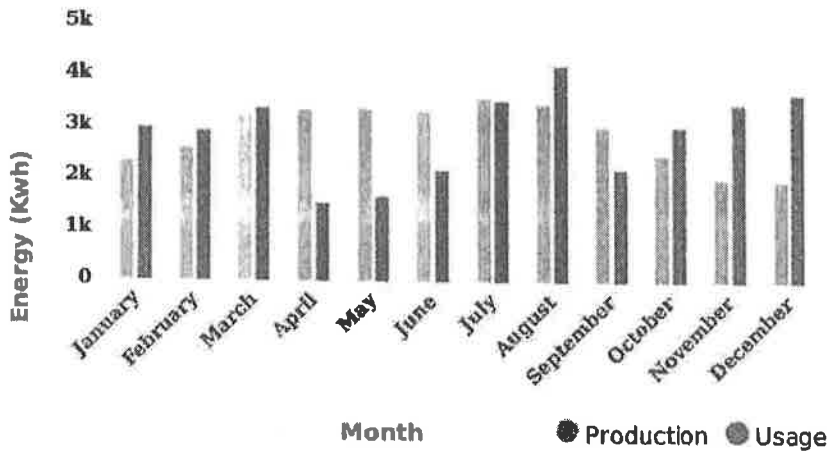
Additional Materials

Optimizer
P960 Quantity: **28**

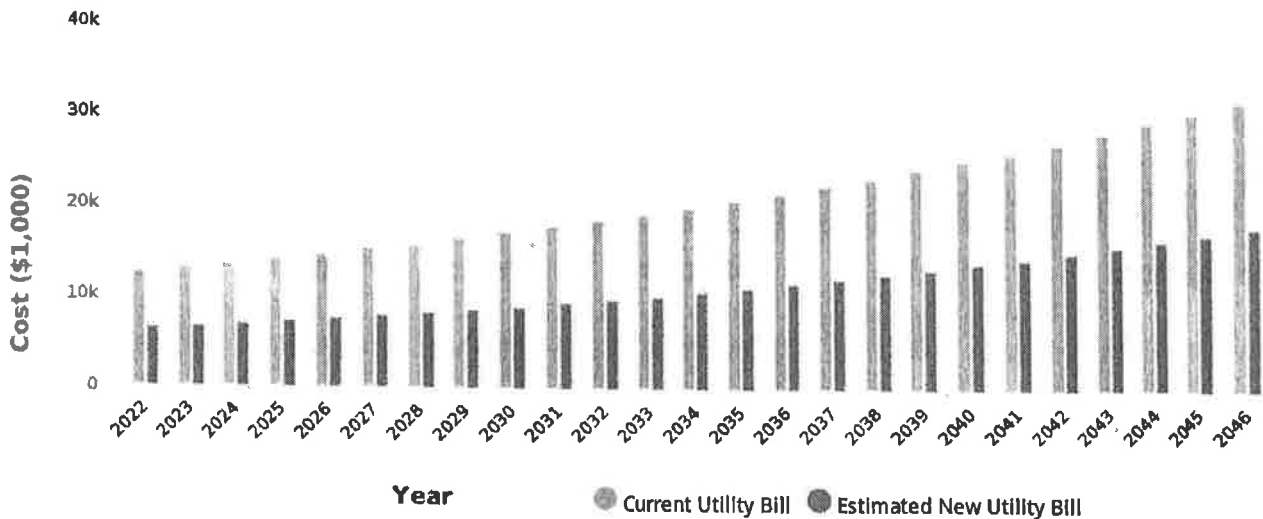
Balance of System Included

SOLAR PROPOSAL

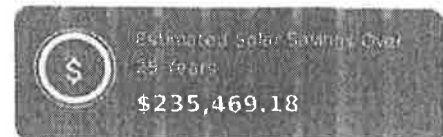
Energy Usage



Yearly Breakdown



Estimated Net Savings
\$198,469.18





SOLAR PROPOSAL

Month-by-Month Details

Month	Production (AC)	Grid Usage	Utility Bill	Net Credits	Savings
January 2022	2,326.3 kWh	2,970.9 kWh	\$568.54	0.0 kWh	\$434.37
February 2022	2,602.0 kWh	2,918.8 kWh	\$494.62	0.0 kWh	\$428.63
March 2022	3,211.9 kWh	3,369.1 kWh	\$568.82	0.0 kWh	\$529.09
April 2022	3,359.9 kWh	1,540.7 kWh	\$267.61	0.0 kWh	\$553.48
May 2022	3,380.7 kWh	1,670.0 kWh	\$288.92	0.0 kWh	\$556.90
June 2022	3,325.2 kWh	2,172.3 kWh	\$371.66	0.0 kWh	\$547.75
July 2022	3,582.6 kWh	3,547.2 kWh	\$598.28	0.0 kWh	\$590.16
August 2022	3,468.2 kWh	4,218.4 kWh	\$801.48	0.0 kWh	\$647.57
September 2022	3,006.8 kWh	2,218.9 kWh	\$428.12	0.0 kWh	\$561.42
October 2022	2,485.6 kWh	3,033.1 kWh	\$580.15	0.0 kWh	\$464.11
November 2022	2,012.6 kWh	3,491.6 kWh	\$665.74	0.0 kWh	\$375.80
December 2022	1,984.5 kWh	3,688.0 kWh	\$702.44	0.0 kWh *	\$370.55
Total	34,746.2 kWh	34,839.2 kWh	\$6,336.38	\$0.00	\$6,059.83

Production and Solar Saving values shown on this chart are an Estimate.
 Estimated production assumes equipment is maintained and free from damage or other impediments.
 Estimated projected usage is based on your current utility bill.

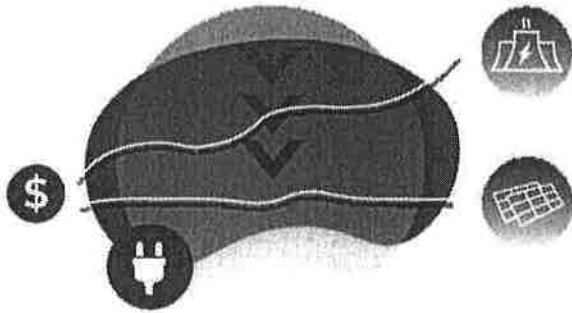


SOLAR PROPOSAL

Project Steps

Step	Details	Charge
Contract Signature	File opening and centralizing all information	\$5,000.00 (10%)
Site Assessment	Complete Site Evaluation & Final Measurements	
Permits and Applications	Completing paperwork for incentives and regulatory steps	
Installation & Connection	Delivering Materials to Location, Installation and Wiring	\$40,000.00 (80%)
Final Connection	Installing Meter and Connecting Inverters	\$5,000.00 (10%)
Monitoring	Providing Access to System Performance	

Other Reasons to go Solar



Control your Energy Costs

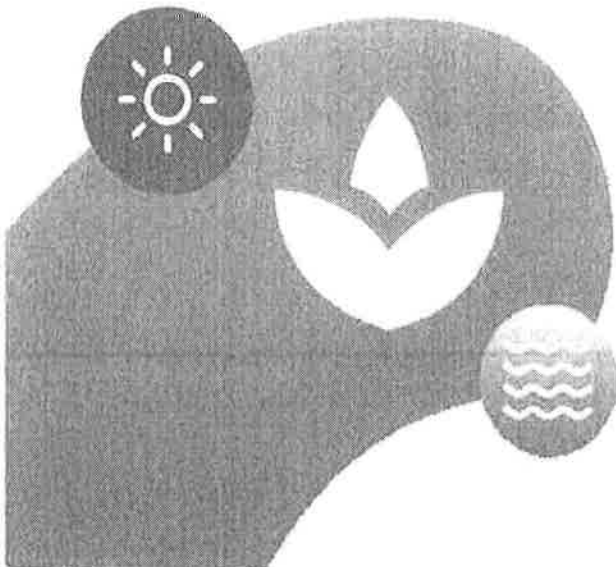
As utility prices continue to climb you will enjoy predictable energy costs for years to come.



Increase the value of your property

A number of real estate studies find that solar is a home improvement that will increase the market value of your property.

Benefit your environment



66,360

Gallons of gasoline consumed



25,095

Trash bags of waste recycled



9,829

Tree seedlings grown for 10 years



649,492

Pounds of coal burned

Source: United States Environmental Protection Agency



SOLAR PROPOSAL

Terms & Conditions

Sunergy Solutions, LLC

Terms and Conditions

General Terms & Conditions for solar systems Installation performed by Sunergy Solutions, LLC

Sunergy Solutions is pleased to present a proposal for a turn-key Grid-Tied solar photovoltaic (PV) system to be installed for the customer. Sunergy Solutions will provide labor, materials, supplies and all work required to properly design, install, inspect, and commission the solar photovoltaic system.

Incentives

- The current Federal Energy Incentive Tax Credit (ITC) for solar will reduce the total cost of your PV system by 26%. (When filing your return use IRS form 5695)
- In addition, Net metering policy requires your local utility to credit you each month for the electricity produced from the solar array at a rate equal to the rate that you are paying. For months in which you produce more than you consume, your utility will carry forward your credit to be used against future bills.
- Excess annual Kwh production on your account will carry forward. This Net Metering policy is in effect and grand-fathered through 2040.

Solar PV System and Components

The proposed system KW DC array as follows:

- System consists of mono-crystalline, silicon photovoltaic panels and inverters, or comparable. Anodized aluminum mounting and racking, DC and AC disconnects, a revenue grade production meter, and all other electrical components necessary for a fully operating system. The mounting system is anodized aluminum and the hardware is stainless steel. Each panel is grounded to the mounting support. Electrical wiring will be run in conduit. All electrical components are UL listed and all DC equipment is rated at 600V DC. All work will be compliant with the latest 2021 edition of the NEC.

Solar Production estimates are based upon PV WATTS solar performance modeling software which calculates the projected system production for the array.

All Solar Panels have a 25-year manufacturer's product and performance warranty. Solaredge inverters provide a manufacturer's replacement warranty for 12 years. Sunergy Solutions warrants installation workmanship for 12 years. All warranties take effect on the day of commissioning.

Pricing includes all labor, engineering, components, shipping, and electrical permits. In order to start this project, preparation of the required system design will need to be completed. Sunergy Solutions will require an engineering fee of 10%. This fee will apply towards the total cost of this project.

A deposit of 80% of the project cost is due for materials and grid interconnection coordination in advance of the project installation date. The remainder will be due upon installation completion and final inspection. The entire amount of this contract will be due before any incentives will be paid to you. Please contact us if you have any questions.

Scope of Project

- Site Audit accounting for detailed measurements of all equipment and obstructions and gathering additional field data to aid in the design process. Preparation of a full set of installation drawings showing equipment locations, combiners boxes, conduit routings, disconnect switches, meters, inverters and construction details for the PV array. Interconnection design and preparation of a single-line electrical diagram. Solar PV Interconnection Application for approval by your Electric Utility.

Thank you for the opportunity to provide you with a proposal for this exciting project. We always enjoy partnering with progressive companies in our community to deploy and promote the use of Solar Energy. We look forward to working with you to provide you with a state of the art Solar PV System.

By signing and returning this proposal with your down payment, you agree to the terms and conditions herein and order the work to proceed.

Additional information specific to your solar project:



Town of Amherst, NH

Volunteer Application

Board/Committee/Commission you wish to serve on: Conservation Commission

Applicant Name: Christian Littlefield

Residence Address: 21 Pine Top Road, Amherst NH 03031

Mailing Address: 21 Pine Top Rd, Amherst NH 03031

Telephone:

E-mail Address:

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

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

NONE

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

Signature

Date

Please return this form and requested statements to:

**Jennifer Stover
Town of Amherst
2 Main Street
Amherst, NH 03031**

or e-mail: jstover@amherstnh.gov

Christian D Littlefield
21 Pine Top Road
Amherst NH 03031

November 16, 2021

Town of Amherst Board of Selectman
2 Main St
Amherst, NH 03031

Dear Board of Selectman,

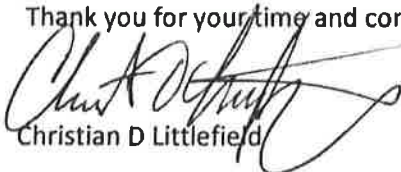
Please accept this as my "Letter of Interest" for the open position on the Amherst Conservation Commission.

Allow me to start with brief summary about myself and my family's time here in Amherst. My wife and I have lived in Amherst since May of 2002. We have three children, a son to whom graduated Souhegan class of 21', a daughter currently attending Souhegan class of 23', and our youngest daughter currently attending Amherst Middle school. For the past ten years at our home on Pine Top Rd we have kept a small hobby farm which is home to three horses, a few chickens, barn cats and a dog on approximately 12 acres. Much time has been spent with our children on the side lines of a field or a school as they have always been quite active in school sports and extracurricular activities. We all enjoy the outdoors so with any free time we can be found walking or riding the Amherst trails, skiing, hunting, fishing, or hiking NH.

It was brought to my attention recently that the ACC has an open position. Over the last few years I have been volunteering with trail and bridge building and trail maintenance, so naturally this position sounded interesting to me. Once hearing about the position, I attended a few conservation meetings to get a better understanding about its mission, needs of the commission and how I might be able to help. After attending the second ACC meeting Rob Clemens, Bill Stoughton and I spent time discussing the needs of the conservation commission and the ways I could help. A common theme amongst us, and a strong belief of mine, is the importance land conservation. We all recognized the need to maintain space for nature and habit yet also make sure people have accessibility to the land, all while trying to keep a balance between nature and man. Sounds like a good fit.

How can I help and what skills can I offer that benefit the ACC? I would like to help in any way possible. With over twenty five years of contractor experience in many aspects of construction, I believe this experience could be a benefit to ACC as another resource to build, manage or maintain trail infrastructure projects. I also feel that having a background as a contractor I could help advise and advocate for the ACC position on matters involving construction on or adjacent to land in which the commission has interests in. My recent experiences with equine and pasture lands has taught me much on keeping out invasive plant and tree species, and the need for short and long term management plans for both the forest and open spaces. I hope to contribute to land management plans, by not only passing along my experiences but continue my education in these subjects to be able further contribute to the ACC.

Thank you for your time and consideration.



Christian D Littlefield



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Administrative Updates

Department: Administration

Meeting Date: November 22, 2021

Staff Contact:

BACKGROUND INFORMATION:

General administrative updates including information I picked up at the NHMA annual conference last week (remote) and discussion of concerns over swap shot policies.

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: ARPA Committee

Department: Administration

Meeting Date: November 22, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



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

Title: General discussion of the budget.
COLA

Department: Administration

Meeting Date: November 22, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Draft budget 11102021360

Account Code	Account Description	FY 2021 (Unaudited) Actual	FY 2022 Adopted	FY 2023 Budget	\$Delta between FY22 and FY23	%Delta between FY22 and FY23
10 Administration						
4130 Executive						
01-4130-10 Salaries/Insurances/Taxes						
1110	Full Time Wages	168,329	170,623	171,768	1,145	0.67%
1115	Wages, PT Perm/Call Pay	3,133	4,387	4,387	-	0.00%
1130	Elected Officials	23,400	23,400	23,400	-	0.00%
1131	Moderator Wages	1,512	900	1,512	612	40.48%
1140	Overtime	3,956	1	10	9	90.00%
1210	Health Insurance	0	16,995	35,105	18,109	51.59%
1211	Dental Insurance	0	2,223	2,760	536	19.44%
1220	Social Security	0	12,558	12,597	39	0.31%
1225	Medicare	0	2,937	2,946	9	0.31%
1230	Deferred Compensation	0	9,384	9,385	1	0.01%
1266	Sick Leave Incentive	0	0	1	1	100.00%
	01-4130-10 Salaries/Insurances/Taxes	200,330	243,409	263,871	20,462	7.75%
01-4130-20 Other						
1210	Health Insurance	18,432	0	0	-	
1211	Dental Insurance	2,120	0	0	-	
1220	Social Security	14,265	0	0	-	
1225	Medicare	3,336	0	0	-	
1230	Deferred Compensation	8,997	0	0	-	
1266	Sick Leave Incentive	4,881	3,238	3,238	-	0.00%
1290	Longevity	0	1	1	-	0.00%
1294	Educat. & Training/Prof. Dev.	95	5,000	5,000	-	0.00%
	01-4130-20 Other Employee Benefits	52,126	8,239	8,239	-	0.00%
01-4130-30 Purchased Professional						
2338	Records Retention	0	1	1	-	0.00%
2341	Telephone	7,284	6,025	6,025	-	0.00%
2342	Cable Access	9,520	21,000	21,000	-	0.00%
2343	Internet Service	2,315	2,400	2,400	-	0.00%
2374	Custodian	6,640	6,700	6,700	-	0.00%
2381	Outside Hire - Professional Services	225	1	1	-	0.00%
2392	Outside Hire - Web Site	2,095	2,000	2,000	-	0.00%
2395	Outside Hire - IT	94,571	100,000	100,000	-	0.00%
	01-4130-30 Purchased Professional Services	122,650	138,127	138,127	-	0.00%
01-4130-40 Purchased Property Services						
2410	Electricity	0	11,000	11,000	-	0.00%
2411	Heat	4,473	6,000	6,000	-	0.00%
2412	Water	0	2,600	2,600	-	0.00%
2430	Equip Repair/Maint	2,329	100	100	-	0.00%
	01-4130-40 Purchased Property Services	6,802	19,700	19,700	-	0.00%
01-4130-50 Other Purchased Services						
2550	Printing	2,820	3,500	3,500	-	0.00%
2551	Advertising	958	1,100	1,100	-	0.00%
2552	Town Report	1,899	2,250	2,250	-	0.00%
2553	Record Binding	0	100	100	-	0.00%
2560	Dues & Subscriptions	13,446	13,700	13,700	-	0.00%
2565	Software License	5,102	5,300	6,750	1,450	21.48%
2581	Travel	0	400	400	-	0.00%
	01-4130-50 Other Purchased Services	24,225	26,350	27,800	1,450	5.22%
01-4130-60 Supplies						

2620 Office Supplies	1,579	2,000	2,000	-	0.00%
2621 Computer Equipment	2,299	1,200	1,200	-	0.00%
2625 Postage	3,033	5,000	5,000	-	0.00%
01-4130-60 Supplies	6,911	8,200	8,200	-	0.00%
01-4130-70 Capital Outlay					
2740 New Equipment, Capital	0	1	2	1	50.00%
01-4130-70 Capital Outlay	0	1	2	1	50.00%
01-4130-80 Other Charges and Expenses					
2618 Special Events & supplies	276	1,000	1,000	-	0.00%
2762 Equip Lease Payment	4,118	4,000	4,000	-	0.00%
2820 Mileage	0	200	200	-	0.00%
2825 Meetings & Conferences	629	2,000	2,000	-	0.00%
01-4130-80 Other Charges and Expenses	5,022	7,200	7,200	-	0.00%
4130 Executive	418,067	451,226	473,139	21,913	4.63%

4140 Election, Reg & Vital Stats

01-4140-10 Salaries & Benefits

1110 Full Time Wages	67,286	67,516	67,517	1	0.00%
1111 FT Clerical/Fire Insp	53,522	54,392	55,492	1,100	1.98%
1115 Wages, PT Perm/Call Pay	0	1	1	-	0.00%
1116 Part Time Clerical Wages	0	0	25,000	25,000	100.00%
1130 Elected Officials	7,786	2,496	2,496	-	0.00%
1140 Overtime	2,558	0	1	1	100.00%
1210 Health Insurance	0	50,686	38,028	(12,658)	-33.28%
1211 Dental Insurance	0	1,975	1,532	(443)	-28.92%
1220 Social Security	0	7,986	7,986	(0)	0.00%
1225 Medicare	0	1,868	1,868	-	0.00%
1230 Deferred Compensation	0	6,705	6,705	0	0.00%
1290 Longevity	0	2,000	2,000	-	0.00%
01-4140-10 Salaries & Benefits	131,151	195,626	208,624	12,999	6.23%

01-4140-20 Other Employee Benefits

1210 Health Insurance	46,281	0	0	-	
1211 Dental Insurance	1,821	0	0	-	
1220 Social Security	8,118	0	0	-	
1225 Medicare	1,899	0	0	-	
1230 Deferred Compensation	6,615	0	0	-	
1266 Sick Leave Incentive	1,200	2,400	2,400	-	0.00%
1290 Longevity	1,750	0	0	-	
01-4140-20 Other Employee Benefits	67,685	2,400	2,400	-	0.00%

01-4140-50 Other Purchased Services

2551 Advertising	0	200	200	-	0.00%
2562 Ballot Machine Programing	185	800	800	-	0.00%
2565 Software License	7,831	7,486	7,786	300	3.85%
01-4140-50 Other Purchased Services	8,015	8,486	8,786	300	3.41%

01-4140-60 Supplies

2610 Supplies - General	2,389	2,000	2,000	-	0.00%
2620 Office Supplies	7,645	2,000	2,000	-	0.00%
2621 Computer Equipment	2,545	1	1	-	0.00%
2625 Postage	4,600	4,000	4,000	-	0.00%
01-4140-60 Supplies	17,179	8,001	8,001	-	0.00%

01-4140-80 Other Charges and Expenses

2612 Equipment Purchases	0	800	800	-	0.00%
2820 Mileage	0	1	1	-	0.00%
2825 Meetings & Conferences	440	750	750	-	0.00%
01-4140-80 Other Charges and Expenses	440	1,551	1,551	-	0.00%

4140 Election, Reg & Vital Stats

224,470	216,064	229,362	13,299	5.80%
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4153 Legal Expense

01-4153-30 Purchased Professional

2320 Town Counsel	60,788	45,000	45,000	-	0.00%
2321 Collective Bargaining	0	100	100	-	0.00%
2323 Cable Negotiations	0	1	1	-	0.00%
01-4153-30 Purchased Professional Services	60,788	45,101	45,101	-	0.00%
4153 Legal Expense	60,788	45,101	45,101	-	0.00%

4155 Personnel Administration

01-4155-20 Employee Benefits

1214 Short Term Disability Insurance	22,594	20,110	20,251	141	0.70%
1215 Life and Disability Insurance	18,868	18,417	18,417	-	0.00%
1250 NH Unemployment	0	6,668	6,668	-	0.00%
1260 Workers Comp. Insurance	144,427	176,835	176,835	-	0.00%
1280 Health Reimbursement Account	10,371	11,000	11,000	-	0.00%
01-4155-20 Employee Benefits	196,259	233,030	233,171	141	0.06%
4155 Personnel Administration	196,259	233,030	233,171	141	0.06%

4196 Property/Liability Insurance

01-4196-50 Other Purchased Services

2525 Property/Liability Insurance	130,526	137,835	137,835	-	0.00%
2529 Insurance Deductible	0	2,000	2,000	-	0.00%
01-4196-50 Other Purchased Services	130,526	139,835	139,835	-	0.00%
4196 Property/Liability Insurance	130,526	139,835	139,835	-	0.00%

4411 Health Administration

01-4411-10 Salaries & Benefits

1115 Wages, PT Perm/Call Pay	2,000	2,000	2,000	-	0.00%
1220 Social Security	0	124	124	-	0.00%
1225 Medicare	0	29	29	-	0.00%
01-4411-10 Salaries & Benefits	2,000	2,153	2,153	-	0.00%

01-4411-20 Other Employee Benefits

1220 Social Security	114	0	0	-	
1225 Medicare	27	0	0	-	
1230 Deferred Compensation	90	0	0	-	
1294 Educat. & Training/Prof. Dev.	0	1	1	-	0.00%
01-4411-20 Other Employee Benefits	230	1	1	-	0.00%

01-4411-60 Supplies

2610 Supplies - General	0	1	1	-	0.00%
01-4411-60 Supplies	0	1	1	-	0.00%

01-4411-80 Other Charges and Expenses

2820 Mileage	0	1	1	-	0.00%
01-4411-80 Other Charges and Expenses	0	1	1	-	0.00%
4411 Health Administration	2,230	2,156	2,156	-	0.00%

4583 Patriotic Purposes

01-4583-80 Other Charges and Expenses

2860 4th of July Subsidy	8,000	8,000	8,000	-	0.00%
2861 Memorial Day Subsidy	0	500	500	-	0.00%
01-4583-80 Other Charges and Expenses	8,000	8,500	8,500	-	0.00%
4583 Patriotic Purposes	8,000	8,500	8,500	-	0.00%

4589 Heritage Commission

01-4589-10 Salaries & Benefits

1115 Wages, PT Perm/Call Pay	509	1,316	1,316	-	0.00%
1220 Social Security	0	82	82	-	0.00%
1225 Medicare	0	19	19	-	0.00%
01-4589-10 Salaries & Benefits	509	1,417	1,417	-	0.00%

01-4589-20 Other Employee Benefits

1220 Social Security	32	0	0	-	
1225 Medicare	7	0	0	-	

	01-4589-20 Other Employee Benefits	39	0	0	-	
01-4589-30 Purchased Professional						
2382 Outside Hire		0	50	50	-	0.00%
	01-4589-30 Purchased Professional Services	0	50	50	-	0.00%
01-4589-50 Other Purchased Services						
2550 Printing		0	400	400	-	0.00%
	01-4589-50 Other Purchased Services	0	400	400	-	0.00%
01-4589-60 Supplies						
2610 Supplies - General		0	82	82	-	0.00%
2621 Computer Equipment		0	80	80	-	0.00%
	01-4589-60 Supplies	0	162	162	-	0.00%
01-4589-80 Other Charges and Expenses						
2618 Special Events & supplies		0	300	300	-	0.00%
2825 Meetings & Conferences		0	300	300	-	0.00%
	01-4589-80 Other Charges and Expenses	0	600	600	-	0.00%
	4589 Heritage Commission	548	2,629	2,629	-	0.00%
4611 Conservation Commission						
01-4611-10 Salaries & Benefits						
1115 Wages, PT Perm/Call Pay		1,910	3,509	3,509	-	0.00%
1220 Social Security		0	218	218	-	0.00%
1225 Medicare		0	51	51	-	0.00%
	01-4611-10 Salaries & Benefits	1,910	3,778	3,778	-	0.00%
01-4611-20 Other Employee Benefits						
1220 Social Security		118	0	0	-	
1225 Medicare		28	0	0	-	
1294 Educat. & Training/Prof. Dev.		50	750	750	-	0.00%
	01-4611-20 Other Employee Benefits	196	750	750	-	0.00%
01-4611-40 Purchased Property Services						
2486 Water Crossing Repair & Maint		1,588	3,000	2,500	(500)	-20.00%
2487 Invasives Mitigation		8,799	3,800	3,800	-	0.00%
2488 Signage		2,906	1,500	2,400	900	37.50%
	01-4611-40 Purchased Property Services	13,294	8,300	8,700	400	4.60%
01-4611-50 Other Purchased Services						
2560 Dues & Subscriptions		700	1,200	1,200	-	0.00%
2561 Bank/Credit Card Fees		120	0	0	-	
2564 Educational Outreach		0	2,500	1,250	(1,250)	-100.00%
	01-4611-50 Other Purchased Services	820	3,700	2,450	(1,250)	-51.02%
	4611 Conservation Commission	16,220	16,528	15,678	(850)	-5.42%
	10 Administration	1,057,107	1,115,068	1,149,571	34,503	3.00%
15 Finance						
4150 Financial Administration						
01-4150-10 Salaries & Benefits						
1110 Full Time Wages		133,206	143,669	137,527	(6,142)	-4.47%
1115 Wages, PT Perm/Call Pay		3,963	811	811	-	0.00%
1130 Elected Officials		13,250	13,834	14,100	266	1.89%
1140 Overtime		3,786	1	1	-	0.00%
1210 Health Insurance		0	38,028	43,964	5,936	13.50%
1211 Dental Insurance		0	1,077	2,628	1,551	59.01%
1220 Social Security		0	9,998	10,225	226	2.21%
1225 Medicare		0	2,339	2,391	53	2.21%
1230 Deferred Compensation		0	7,902	7,504	(398)	-5.31%
	01-4150-10 Salaries & Benefits	154,205	217,659	219,151	1,491	0.68%
01-4150-20 Other Employee Benefits						
1210 Health Insurance		30,672	0	0	-	

1211 Dental Insurance	1,143	0	0	-	
1220 Social Security	9,924	0	0	-	
1225 Medicare	2,321	0	0	-	
1230 Deferred Compensation	6,901	0	0	-	
1266 Sick Leave Incentive	1,735	2,945	2,945	-	0.00%
1294 Educat. & Training/Prof. Dev.	0	3,847	3,847	-	0.00%
01-4150-20 Other Employee Benefits	52,696	6,792	6,792	-	0.00%
01-4150-30 Purchased Professional					
2301 Auditing	23,350	19,400	19,400	-	0.00%
01-4150-30 Purchased Professional Services	23,350	19,400	19,400	-	0.00%
01-4150-50 Other Purchased Services					
2560 Dues & Subscriptions	402	285	285	-	0.00%
2561 Bank/Credit Card Fees	6,695	15,300	15,300	-	0.00%
2565 Software License	42,386	58,146	58,396	250	0.43%
01-4150-50 Other Purchased Services	49,483	73,731	73,981	250	0.34%
01-4150-60 Supplies					
2620 Office Supplies	3,720	3,350	3,350	-	0.00%
2621 Computer Equipment	12,993	0	1	1	100.00%
01-4150-60 Supplies	16,713	3,350	3,350	-	0.00%
01-4150-80 Other Charges and Expenses					
2820 Mileage	0	1	1	-	0.00%
01-4150-80 Other Charges and Expenses	0	1	1	-	0.00%
4150 Financial Administration	296,447	320,933	322,675	1,741	0.54%
15 Finance	296,447	320,933	322,675	1,741	0.54%

20 Tax & Assessing

4151 Tax Collecting

01-4151-10 Salaries & Benefits

1110 Full Time Wages	67,276	67,517	67,517	-	0.00%
1140 Overtime	2,279	4,333	4,500	167	3.71%
1210 Health Insurance	0	34,202	34,202	(0)	0.00%
1211 Dental Insurance	0	1,749	1,766	16	0.93%
1220 Social Security	0	4,594	4,477	(118)	-2.63%
1225 Medicare	0	1,075	1,047	(28)	-2.63%
1230 Deferred Compensation	0	3,713	3,713	-	0.00%
1290 Longevity	0	1,250	1,250	-	0.00%
01-4151-10 Salaries & Benefits	69,554	118,434	118,472	38	0.03%

01-4151-20 Other Employee Benefits

1210 Health Insurance	34,386	0	0	-	
1211 Dental Insurance	1,759	0	0	-	
1220 Social Security	4,287	0	0	-	
1225 Medicare	1,003	0	0	-	
1230 Deferred Compensation	3,700	0	0	-	
1266 Sick Leave Incentive	1,599	1,000	1,500	500	33.33%
1290 Longevity	1,250	0	0	-	
1294 Educat. & Training/Prof. Dev.	0	700	700	-	0.00%
01-4151-20 Other Employee Benefits	47,984	1,700	2,200	500	22.73%

01-4151-30 Purchased Professional

2340 Banking Services (Lockbox)	2,752	3,500	3,500	-	0.00%
2391 Registry Fees	438	700	700	-	0.00%
2393 Tax Lien & Deed Research	1,406	1,400	1,800	400	22.22%
01-4151-30 Purchased Professional Services	4,596	5,600	6,000	400	6.67%

01-4151-50 Other Purchased Services

2560 Dues & Subscriptions	20	60	60	-	0.00%
2565 Software License	3,611	3,604	3,604	-	0.00%
01-4151-50 Other Purchased Services	3,631	3,664	3,664	-	0.00%

01-4151-60 Supplies

2620 Office Supplies	1,738	1,700	1,700	-	0.00%
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2625 Postage	5,665	7,000	7,500	500	6.67%
2690 Misc. Supplies	0	1	1	-	0.00%
01-4151-60 Supplies	7,403	8,701	9,201	500	5.43%
01-4151-80 Other Charges and Expenses				-	
2621 Computer Equipment	0	1,000	1,200	200	16.67%
2743 Office Equipment	0	1	1	-	0.00%
2820 Mileage	35	300	300	-	0.00%
01-4151-80 Other Charges and Expenses	35	1,301	1,501	200	13.32%
01-4151-90 Other Financial Uses				-	
9800 P/Y Encumbrance	890	0	0	-	
01-4151-90 Other Financial Uses	890	0	0	-	
4151 Tax Collecting	134,093	139,400	141,038	1,638	1.16%
4152 Property Assessment & Revals				-	
01-4152-10 Salaries & Benefits				-	
1110 Full Time Wages	61,049	61,277	61,277	-	0.00%
1140 Overtime	87	208	265	57	21.51%
1210 Health Insurance	0	12,685	12,685	-	0.00%
1211 Dental Insurance	0	539	539	-	0.00%
1220 Social Security	0	3,952	3,955	4	0.09%
1225 Medicare	0	925	925	1	0.09%
1230 Deferred Compensation	0	3,370	3,370	-	0.00%
1290 Longevity	0	1,250	1,250	-	0.00%
01-4152-10 Salaries & Benefits	61,136	84,205	84,267	61	0.07%
01-4152-20 Other Employee Benefits				-	
1210 Health Insurance	12,807	0	0	-	
1211 Dental Insurance	544	0	0	-	
1220 Social Security	4,040	0	0	-	
1225 Medicare	945	0	0	-	
1230 Deferred Compensation	3,358	0	0	-	
1266 Sick Leave Incentive	1,932	1,000	1,500	500	33.33%
1290 Longevity	1,250	0	0	-	
1294 Educat. & Training/Prof. Dev.	0	400	400	-	0.00%
01-4152-20 Other Employee Benefits	24,874	1,400	1,900	500	26.32%
01-4152-30 Purchased Professional				-	
2381 Outside Hire - Professional Services	0	1	1	-	0.00%
2382 Outside Hire	78,012	84,000	95,000	11,000	11.58%
2391 Registry Fees	122	200	200	-	0.00%
2394 Tax Maps	0	200	200	-	0.00%
01-4152-30 Purchased Professional Services	78,133	84,401	95,401	11,000	11.53%
01-4152-50 Other Purchased Services				-	
2560 Dues & Subscriptions	120	30	30	-	0.00%
2565 Software License	9,636	10,906	10,906	-	0.00%
01-4152-50 Other Purchased Services	9,756	10,936	10,936	-	0.00%
01-4152-60 Supplies				-	
2620 Office Supplies	446	350	350	-	0.00%
2621 Computer Equipment	0	1,000	1,200	200	16.67%
2625 Postage	140	600	600	-	0.00%
2670 Books & Periodicals	0	1	1	-	0.00%
01-4152-60 Supplies	586	1,951	2,151	200	9.30%
01-4152-80 Other Charges and Expenses				-	
2743 Office Equipment	0	1	1	-	0.00%
2820 Mileage	0	250	250	-	0.00%
01-4152-80 Other Charges and Expenses	0	251	251	-	0.00%
4152 Property Assessment & Revals	174,485	183,144	194,906	11,761	6.03%
20 Tax & Assessing	308,579	322,544	335,944	13,399	3.99%
25 Welfare				-	

4415 Health & Human SRVC Agencies

01-4415-30 Purchased Professional

2399 Health Agencies		50,000	55,000	55,000	-	0.00%
	01-4415-30 Purchased Professional Services	50,000	55,000	55,000	-	0.00%
	4415 Health & Human SRVC Agencies	50,000	55,000	55,000	-	0.00%

4442 Direct Assistance (Welfare)

01-4442-10 Salaries

1115 Wages, PT Perm/Call Pay		0	1	1	-	0.00%
	01-4442-10 Salaries	0	1	1	-	0.00%

01-4442-20 Employee Benefits

1220 Social Security		0	1	1	-	0.00%
1225 Medicare		0	1	1	-	0.00%
	01-4442-20 Employee Benefits	0	2	2	-	0.00%

01-4442-40 Purchased Property Services

2441 Rent, WGA		330	12,070	8,000	(4,070)	-50.88%
	01-4442-40 Purchased Property Services	330	12,070	8,000	(4,070)	-50.88%

01-4442-60 Supplies

2627 Utilities, WGA		0	1,500	1,500	-	0.00%
2629 Medical - WGA		0	1	1	-	0.00%
2631 Food & Supplies - WGA		0	1	1	-	0.00%
2699 Other Charges - WGA		89	750	750	-	0.00%
	01-4442-60 Supplies	89	2,252	2,252	-	0.00%

01-4442-80 Other Charges and Expenses

2890 General Assistance		0	1	1	-	0.00%
	01-4442-80 Other Charges and Expenses	0	1	1	-	0.00%
	4442 Direct Assistance (Welfare)	419	14,326	10,256	(4,070)	-39.68%
	25 Welfare	50,419	69,326	65,256	(4,070)	-6.24%

30 Community Dev

4191 Planning Department

01-4191-10 Salaries & Benefits

1115 Wages, PT Perm/Call Pay		2,719	2,632	2,691	59	2.20%
1220 Social Security		0	163	168	5	2.97%
1225 Medicare		0	38	39	1	2.55%
	01-4191-10 Salaries & Benefits	2,719	2,833	2,899	65	2.25%

01-4191-20 Other Employee Benefits

1220 Social Security		169	0	0	-	-
1225 Medicare		39	0	0	-	-
	01-4191-20 Other Employee Benefits	208	0	0	-	-

01-4191-30 Purchased Professional

2381 Outside Hire - Professional Services		0	7,500	16,092	8,592	53.39%
2382 Outside Hire		0	1	1	-	0.00%
2430 Equip Repair/Maint		0	700	715	15	2.10%
	01-4191-30 Purchased Professional Services	0	8,201	16,808	8,607	51.21%

01-4191-50 Other Purchased Services

2396 Storm Water II Project		0	40,000	25,000	(15,000)	-60.00%
2550 Printing		0	1,060	1,060	-	0.00%
2551 Advertising		653	951	500	(451)	-90.20%
2555 Master Plan		13,409	54,800	1	(54,799)	-5479900.00%
2560 Dues & Subscriptions		10,062	10,063	10,063	-	0.00%
	01-4191-50 Other Purchased Services	24,124	106,874	36,624	(70,250)	-191.81%

01-4191-60 Supplies

2620 Office Supplies		1,673	1,750	1,750	-	0.00%
2625 Postage		1,708	3,060	4,390	1,330	30.30%
	01-4191-60 Supplies	3,381	4,810	6,140	1,330	21.66%
	4191 Planning Department	30,432	122,718	62,471	(60,248)	-96.44%

4192 Zoning Department

01-4192-10 Salaries & Benefits						
1110	Full Time Wages	249,855	259,515	262,517	3,002	1.14%
1115	Wages, PT Perm/Call Pay	1,874	2,632	2,632	-	0.00%
1140	Overtime	149	2,800	2,800	-	0.00%
1210	Health Insurance	0	88,323	88,323	(0)	0.00%
1211	Dental Insurance	0	3,973	4,544	571	12.57%
1220	Social Security	0	16,636	16,747	111	0.66%
1225	Medicare	0	3,891	3,843	(48)	-1.26%
1230	Deferred Compensation	0	14,273	14,155	(119)	-0.84%
	01-4192-10 Salaries & Benefits	251,878	392,043	395,560	3,517	0.89%
01-4192-20 Other Employee Benefits						
1210	Health Insurance	88,695	0	0	-	
1211	Dental Insurance	4,530	0	0	-	
1220	Social Security	16,250	0	0	-	
1225	Medicare	3,800	0	0	-	
1230	Deferred Compensation	13,170	0	0	-	
1266	Sick Leave Incentive	4,023	3,375	3,375	-	0.00%
1290	Longevity	0	1	1	-	0.00%
1294	Educat. & Training/Prof. Dev.	1,025	4,217	5,341	1,124	21.04%
	01-4192-20 Other Employee Benefits	131,494	7,593	8,717	1,124	12.89%
01-4192-30 Purchased Professional						
2341	Telephone	3,403	3,360	3,583	223	6.22%
2382	Outside Hire	0	5,850	4,350	(1,500)	-34.48%
	01-4192-30 Purchased Professional Services	3,403	9,210	7,933	(1,277)	-16.10%
01-4192-40 Purchased Property Services						
2425	Vehicle Repairs	432	1,000	1,000	-	0.00%
2430	Equip Repair/Maint	670	690	0	(690)	
	01-4192-40 Purchased Property Services	1,102	1,690	1,000	(690)	-69.00%
01-4192-50 Other Purchased Services						
2550	Printing	0	3,060	3,060	-	0.00%
2551	Advertising	743	1,320	1,320	-	0.00%
2560	Dues & Subscriptions	980	1,134	1,134	-	0.00%
2565	Software License	11,978	12,311	12,550	239	1.90%
2615	Uniforms	90	200	200	-	0.00%
	01-4192-50 Other Purchased Services	13,791	18,025	18,264	239	1.31%
01-4192-60 Supplies						
2620	Office Supplies	375	484	484	-	0.00%
2625	Postage	0	1	1	-	0.00%
2635	Gasoline	112	275	275	-	0.00%
	01-4192-60 Supplies	487	760	760	-	0.00%
01-4192-70 Capital Outlay						
2741	New Computers	0	0	1,701	1,701	100.00%
	01-4192-70 Capital Outlay	0	0	1,701	1,701	100.00%
01-4192-80 Other Charges and Expenses						
2621	Computer Equipment	0	1	1	-	0.00%
2743	Office Equipment	0	1	1	-	0.00%
2820	Mileage	0	340	200	(140)	-70.00%
	01-4192-80 Other Charges and Expenses	0	342	202	(140)	-69.31%
	4192 Zoning Department	402,155	429,663	434,137	4,474	1.03%
	30 Community Dev	432,588	552,381	496,607	(55,774)	-11.23%

35 Police

4210 Police Department

01-4210-10 Salaries & Benefits						
1110	Full Time Wages	1,171,254	1,112,842	1,142,414	29,572	2.59%
1111	FT Clerical/Fire Insp	64,597	61,277	61,277	-	0.00%
1112	Supervisor Wages	165,961	281,775	283,546	1,771	0.62%
1115	Wages, PT Perm/Call Pay	0	250	250	-	0.00%

1116	Part Time Clerical Wages	0	1	1	-	0.00%
1119	Traffic Aids	11,205	19,469	20,279	810	3.99%
1140	Overtime	95,685	97,976	100,000	2,024	2.02%
1141	Overtime-Clerical	3,720	6,894	6,894	-	0.00%
1210	Health Insurance	0	367,791	357,514	(10,278)	-2.87%
1211	Dental Insurance	0	22,705	24,499	1,793	7.32%
1220	Social Security	0	6,922	6,922	-	0.00%
1225	Medicare	0	23,773	24,210	438	1.81%
1230	Deferred Compensation	0	3,370	3,370	-	0.00%
1235	Group II Retirement - Police	0	487,469	532,919	45,451	8.53%
1266	Sick Leave Incentive	0	22,000	25,000	3,000	12.00%
1290	Longevity	0	15,750	20,500	4,750	23.17%
1295	Educational Incentive	0	21,250	21,250	-	0.00%
	01-4210-10 Salaries & Benefits	1,512,421	2,551,514	2,630,844	79,331	3.02%
	01-4210-20 Other Employee Benefits					
1210	Health Insurance	319,946	0	0	-	
1211	Dental Insurance	24,072	0	0	-	
1220	Social Security	4,926	0	0	-	
1225	Medicare	23,561	0	0	-	
1230	Deferred Compensation	3,370	0	0	-	
1235	Group II Retirement - Police	432,182	0	0	-	
1240	Education Reimbursement	0	1,400	1,400	-	0.00%
1266	Sick Leave Incentive	22,862	0	0	-	
1269	Vacation Buyout-Union Contract	4,406	12,000	7,000	(5,000)	-71.43%
1290	Longevity	17,148	0	0	-	
1294	Educat. & Training/Prof. Dev.	7,512	7,500	7,500	-	0.00%
1295	Educational Incentive	21,227	0	0	-	
	01-4210-20 Other Employee Benefits	881,213	20,900	15,900	(5,000)	-31.45%
	01-4210-30 Purchased Professional					
2336	Blood Analysis	0	250	250	-	0.00%
2337	Crime Lab	1,002	1,000	1,200	200	16.67%
2341	Telephone	13,815	13,000	15,000	2,000	13.33%
2343	Internet Service	2,422	2,500	3,600	1,100	30.56%
2350	Physicals/Alcohol/Drug Tests	248	1,500	1,500	-	0.00%
2374	Custodian	10,031	11,225	11,500	275	2.39%
2380	Uniform Cleaning	5,077	4,300	4,800	500	10.42%
	01-4210-30 Purchased	32,595	33,775	37,850	4,075	10.77%
	01-4210-40 Purchased Property Services					
2410	Electricity	0	19,800	19,800	-	0.00%
2411	Heat	1,455	5,720	2,400	(3,320)	-138.33%
2412	Water	0	1,900	1,900	-	0.00%
2425	Vehicle Repairs	20,179	16,000	20,000	4,000	20.00%
2429	Radio Replacement and Repair	4,212	7,000	7,000	-	0.00%
2440	Equipment Rental	2,329	1,860	3,200	1,340	41.88%
2442	Office Equip Maintenance	150	0	0	-	
	01-4210-40 Purchased Property Services	28,325	52,280	54,300	2,020	3.72%
	01-4210-50 Other Purchased Services					
2550	Printing	555	1,200	1,200	-	0.00%
2551	Advertising	231	500	500	-	0.00%
2560	Dues & Subscriptions	985	800	1,000	200	20.00%
2565	Software License	13,751	15,200	15,200	-	0.00%
2580	Public Relations	505	750	750	-	0.00%
	01-4210-50 Other Purchased Services	16,027	18,450	18,650	200	1.07%
	01-4210-60 Supplies					
2614	Ammunition & Supplies	3,972	3,500	5,000	1,500	30.00%
2615	Uniforms	10,154	9,500	10,000	500	5.00%
2620	Office Supplies	3,899	2,500	2,600	100	3.85%
2621	Computer Equipment	20,748	18,000	12,000	(6,000)	-50.00%
2625	Postage	419	1,800	1,800	-	0.00%

2635 Gasoline	17,049	39,000	41,000	2,000	4.88%
2643 Film	0	100	100	-	0.00%
2653 Tools & Equipment	2,209	1,800	2,000	200	10.00%
2654 Tires	6,567	7,500	8,000	500	6.25%
2660 Vehicle Supplies	601	800	800	-	0.00%
2670 Books & Periodicals	715	1,200	1,200	-	0.00%
01-4210-60 Supplies	66,333	85,700	84,500	(1,200)	-1.42%
01-4210-70 Capital Outlay					
2740 New Equipment, Capital	7,493	7,500	7,800	300	3.85%
2750 Furniture and Fixtures - Office	8,812	500	500	-	0.00%
2760 New Vehicles	71,128	67,315	70,000	2,685	3.84%
2761 Motorcycle Lease	0	1	4,600	4,599	99.98%
01-4210-70 Capital Outlay	87,432	75,316	82,900	7,584	9.15%
01-4210-80 Other Charges and Expenses					
2811 Prisoner Care	0	25	25	-	0.00%
2825 Meetings & Conferences	1,836	1,500	1,500	-	0.00%
01-4210-80 Other Charges and Expenses	1,836	1,525	1,525	-	0.00%
4210 Police Department	2,626,181	2,839,460	2,926,469	87,010	2.97%
4414 Animal Control					
01-4414-40 Purchased Property Services					
2430 Equip Repair/Maint	0	1	1	-	0.00%
01-4414-40 Purchased Property Services	0	1	1	-	0.00%
01-4414-60 Supplies					
2619 Dog Emergency Care	729	400	400	-	0.00%
01-4414-60 Supplies	729	400	400	-	0.00%
4414 Animal Control	729	401	401	-	0.00%
35 Police	2,626,910	2,839,861	2,926,870	87,010	2.97%
40 Comm Center					
4299 Public Safety Communications					
01-4299-10 Salaries & Benefits					
1110 Full Time Wages	238,936	252,616	255,466	2,850	1.12%
1114 PT Wages & Mechanic	0	0	-0	(0)	100.00%
1115 Wages, PT Perm/Call Pay	20,627	20,862	21,250	387	1.82%
1140 Overtime	15,693	21,442	20,820	(622)	-2.99%
1210 Health Insurance	0	140,635	149,494	8,859	5.93%
1211 Dental Insurance	0	2,611	5,926	3,314	55.93%
1220 Social Security	0	18,523	18,897	374	1.98%
1225 Medicare	0	4,332	4,419	87	1.97%
1230 Deferred Compensation	0	8,824	8,824	(0)	0.00%
1290 Longevity	0	500	1,250	750	60.00%
01-4299-10 Salaries & Benefits	275,257	470,345	486,344	15,999	3.29%
01-4299-20 Other Employee Benefits					
1210 Health Insurance	140,252	0	0	-	
1211 Dental Insurance	5,841	0	0	-	
1220 Social Security	16,627	0	0	-	
1225 Medicare	3,888	0	0	-	
1230 Deferred Compensation	8,237	0	0	-	
1266 Sick Leave Incentive	5,786	3,332	6,000	2,668	44.47%
1290 Longevity	500	0	0	-	
1294 Educat. & Training/Prof. Dev.	495	0	1,500	1,500	100.00%
01-4299-20 Other Employee Benefits	181,626	3,332	7,500	4,168	55.57%
01-4299-30 Purchased Professional					
2341 Telephone	7,114	6,000	7,500	1,500	20.00%
2343 Internet Service	2,216	3,000	3,100	100	3.23%
2350 Physicals/Alcohol/Drug Tests	200	750	750	-	0.00%
2430 Equip Repair/Maint	1,055	1,250	1,250	-	0.00%
01-4299-30 Purchased Professional Services	10,585	11,000	12,600	1,600	12.70%

01-4299-40 Purchased Property Services						
2440 Equipment Rental		0	1,295	1,800	505	28.06%
	01-4299-40 Purchased Property Services	0	1,295	1,800	505	28.06%
01-4299-50 Other Purchased Services						
2560 Dues & Subscriptions		345	350	350	-	0.00%
2565 Software License		6,001	7,500	7,000	(500)	-7.14%
	01-4299-50 Other Purchased Services	6,346	7,850	7,350	(500)	-6.80%
01-4299-60 Supplies						
2615 Uniforms		1,256	1,700	1,700	-	0.00%
2620 Office Supplies		480	500	500	-	0.00%
2621 Computer Equipment		2,822	2,500	3,000	500	16.67%
2625 Postage		0	50	50	-	0.00%
	01-4299-60 Supplies	4,557	4,750	5,250	500	9.52%
01-4299-80 Other Charges and Expenses						
2612 Equipment Purchases		447	1,000	1,000	-	0.00%
2820 Mileage		0	1	1	-	0.00%
	01-4299-80 Other Charges and Expenses	447	1,001	1,001	-	0.00%
	4299 Public Safety Communications	478,819	499,573	521,845	22,272	4.27%
	40 Comm Center	478,819	499,573	521,845	22,272	4.27%
45 Fire Rescue						
4215 Rescue						
01-4215-10 Salaries & Benefits						
1115 Wages, PT Perm/Call Pay		514,920	519,680	519,680	-	0.00%
1140 Overtime		4,507	4,404	5,000	596	11.92%
1220 Social Security		0	32,493	32,564	70	0.22%
1225 Medicare		0	7,599	7,616	16	0.22%
	01-4215-10 Salaries & Benefits	519,427	564,176	564,859	683	0.12%
01-4215-20 Other Employee Benefits						
1220 Social Security		32,205	0	0	-	
1225 Medicare		7,531	0	0	-	
1294 Educat. & Training/Prof. Dev.		2,248	2,000	3,000	1,000	33.33%
1296 Supplemental Vol. Insur.		3,524	3,600	4,000	400	10.00%
	01-4215-20 Other Employee Benefits	45,508	5,600	7,000	1,400	20.00%
01-4215-30 Purchased Professional						
2305 Amb Billing Service Fee		23,830	33,124	31,000	(2,124)	-6.85%
2341 Telephone		7,103	6,900	7,200	300	4.17%
	01-4215-30 Purchased Professional Services	30,934	40,024	38,200	(1,824)	-4.77%
01-4215-40 Purchased Property Services						
2425 Vehicle Repairs		8,922	9,000	10,000	1,000	10.00%
2429 Radio Replacement and Repair		0	2,500	5,000	2,500	50.00%
2430 Equip Repair/Maint		2,387	4,000	4,000	-	0.00%
	01-4215-40 Purchased Property Services	11,308	15,500	19,000	3,500	18.42%
01-4215-50 Other Purchased Services						
2560 Dues & Subscriptions		315	315	315	-	0.00%
	01-4215-50 Other Purchased Services	315	315	315	-	0.00%
01-4215-60 Supplies						
2615 Uniforms		1,840	1,400	1,700	300	17.65%
2621 Computer Equipment		416	1,000	1,000	-	0.00%
2625 Postage		2	100	100	-	0.00%
2635 Gasoline		547	935	935	-	0.00%
2636 Diesel Fuel		3,304	7,150	6,000	(1,150)	-19.17%
2680 ALS Supplies		5,275	4,500	5,000	500	10.00%
2685 Oxygen		1,218	1,400	1,400	-	0.00%
2686 BLS Supplies		4,232	5,100	5,100	-	0.00%
2690 Misc. Supplies		344	400	400	-	0.00%
	01-4215-60 Supplies	17,177	21,985	21,635	(350)	-1.62%
01-4215-70 Capital Outlay						

2740	New Equipment, Capital		0	1	1	-	0.00%
		01-4215-70 Capital Outlay	0	1	1	-	0.00%
01-4215-80 Other Charges and Expenses							
2820	Mileage		0	100	100	-	0.00%
		01-4215-80 Other Charges and Expenses	0	100	100	-	0.00%
		4215 Rescue	624,669	647,701	651,110	3,409	0.52%
4220 Fire							
01-4220-10 Salaries & Benefits							
1110	Full Time Wages		100,039	99,775	100,428	653	0.65%
1111	FT Clerical/Fire Insp		83,760	85,738	87,444	1,706	1.95%
1112	Supervisor Wages		78,780	81,245	82,888	1,643	1.98%
1114	PT Wages & Mechanic		10,425	11,165	11,165	-	0.00%
1115	Wages, PT Perm/Call Pay		74,120	101,500	92,100	(9,400)	-10.21%
1210	Health Insurance		0	29,681	45,262	15,581	34.42%
1211	Dental Insurance		0	3,211	2,461	(750)	-30.46%
1220	Social Security		0	6,985	6,402	(583)	-9.10%
1225	Medicare		0	5,583	5,446	(136)	-2.50%
1234	Group II Retirement - Fire		0	88,251	88,252	1	0.00%
1290	Longevity		0	750	750	-	0.00%
		01-4220-10 Salaries & Benefits	347,124	513,883	522,598	8,715	1.67%
01-4220-20 Other Employee Benefits							
1210	Health Insurance		30,915	0	0	-	-
1211	Dental Insurance		3,197	0	0	-	-
1220	Social Security		5,085	0	0	-	-
1225	Medicare		5,386	0	0	-	-
1230	Deferred Compensation		6	0	0	-	-
1235	Group II Retirement - Police		79,498	0	0	-	-
1266	Sick Leave Incentive		7,872	4,817	4,817	-	0.00%
1290	Longevity		750	0	0	-	-
1294	Educat. & Training/Prof. Dev.		3,073	7,000	7,000	-	0.00%
1296	Supplemental Vol. Insur.		3,524	3,600	4,000	400	10.00%
		01-4220-20 Other Employee Benefits	139,304	15,417	15,817	400	2.53%
01-4220-30 Purchased Professional							
2341	Telephone		7,554	7,700	7,700	-	0.00%
2343	Internet Service		3,040	3,081	3,081	-	0.00%
2350	Physicals/Alcohol/Drug Tests		801	2,500	2,500	-	0.00%
2351	Vaccinations		0	1	1	-	0.00%
2374	Custodian		3,156	3,156	3,156	-	0.00%
		01-4220-30 Purchased Professional Services	14,551	16,438	16,438	-	0.00%
01-4220-40 Purchased Property Services							
2410	Electricity		0	13,650	13,650	-	0.00%
2411	Heat		8,342	8,500	8,500	-	0.00%
2412	Water		0	4,700	4,700	-	0.00%
2425	Vehicle Repairs		12,324	18,000	18,000	-	0.00%
2430	Equip Repair/Maint		5,842	4,000	6,000	2,000	33.33%
		01-4220-40 Purchased Property Services	26,507	48,850	50,850	2,000	3.93%
01-4220-50 Other Purchased Services							
2560	Dues & Subscriptions		5,929	6,100	6,100	-	0.00%
		01-4220-50 Other Purchased Services	5,929	6,100	6,100	-	0.00%
01-4220-60 Supplies							
2610	Supplies - General		1,286	2,500	2,500	-	0.00%
2615	Uniforms		2,072	2,000	2,000	-	0.00%
2616	Protective Clothing		21,184	21,940	21,940	-	0.00%
2620	Office Supplies		500	2,000	2,000	-	0.00%
2621	Computer Equipment		4,867	3,466	4,500	1,034	22.98%
2624	Education & Prevention		1,498	1,500	1,500	-	0.00%
2625	Postage		257	300	300	-	0.00%
2635	Gasoline		2,256	3,700	3,700	-	0.00%
2636	Diesel Fuel		1,668	4,399	3,339	(1,060)	-31.75%

2651 Breathing Apparatus	24,532	25,000	25,000	-	0.00%	
2652 Radios and Pagers	7,556	8,000	12,000	4,000	33.33%	
2653 Tools & Equipment	15,048	15,000	15,000	-	0.00%	
2654 Tires	1,637	3,000	3,000	-	0.00%	
	01-4220-60 Supplies	84,361	92,805	96,779	3,974	4.11%
01-4220-80 Other Charges and Expenses						
2762 Equip Lease Payment	0	1,273	1,273	-	0.00%	
2820 Mileage	42	300	300	-	0.00%	
	01-4220-80 Other Charges and Expenses	42	1,573	1,573	-	0.00%
	4220 Fire	617,819	695,066	710,155	15,089	2.12%
4290 Emergency Management						
01-4290-50 Other Purchased Services						
2560 Dues & Subscriptions	8,500	8,500	9,553	1,053	11.02%	
	01-4290-50 Other Purchased Services	8,500	8,500	9,553	1,053	11.02%
01-4290-80 Other Charges & Expenses						
2612 Equipment Purchases	0	1	1	-	0.00%	
	01-4290-80 Other Charges & Expenses	0	1	1	-	0.00%
	4290 Emergency Management	8,500	8,501	9,554	1,053	11.02%
	45 Fire Rescue	1,250,988	1,351,268	1,370,819	19,551	1.43%
50 Public Works						
4194 General Government Buildings						
01-4194-10 Salaries & Benefits						
1110 Full Time Wages	60,035	61,561	63,019	1,458	2.31%	
1140 Overtime	249	1,998	2,042	45	2.18%	
1210 Health Insurance	0	24,063	24,063	(0)	0.00%	
1211 Dental Insurance	0	938	1,037	99	9.52%	
1220 Social Security	0	4,063	4,130	67	1.62%	
1225 Medicare	0	950	966	16	1.62%	
1230 Deferred Compensation	0	3,386	3,389	3	0.09%	
1290 Longevity	0	950	950	-	0.00%	
	01-4194-10 Salaries & Benefits	60,284	97,908	99,595	1,687	1.69%
01-4194-20 Other Employee Benefits						
1210 Health Insurance	25,582	0	0	-	-	
1211 Dental Insurance	997	0	0	-	-	
1220 Social Security	3,863	0	0	-	-	
1225 Medicare	903	0	0	-	-	
1230 Deferred Compensation	3,302	0	0	-	-	
1266 Sick Leave Incentive	1,289	1,020	1,020	-	0.00%	
1290 Longevity	1,000	0	0	-	-	
	01-4194-20 Other Employee Benefits	36,936	1,020	1,020	-	0.00%
01-4194-30 Purchased Professional						
2374 Custodian	0	1	1	-	0.00%	
2397 Town Clocks	500	750	750	-	0.00%	
	01-4194-30 Purchased Professional Services	500	751	751	-	0.00%
01-4194-40 Purchased Property Services						
2410 Electricity	74,953	1	1	-	0.00%	
2412 Water	13,187	1	1	-	0.00%	
2430 Equip Repair/Maint	87,674	125,000	135,000	10,000	7.41%	
2433 Alarms	12,979	7,000	8,000	1,000	12.50%	
2434 Common Lighting	469	600	600	-	0.00%	
2451 Outside Hire	20,828	17,000	20,000	3,000	15.00%	
	01-4194-40 Purchased Property Services	210,091	149,602	163,602	14,000	8.56%
01-4194-50 Other Purchased Services						
2545 Trash Removal	1,373	1,800	1,800	-	0.00%	
	01-4194-50 Other Purchased Services	1,373	1,800	1,800	-	0.00%
01-4194-60 Supplies						
2630 Maintenance Supplies	4,576	4,000	4,500	500	11.11%	

	01-4194-60 Supplies	4,576	4,000	4,500	500	11.11%
	4194 General Government Buildings	313,760	255,081	271,268	16,187	5.97%
4311 Public Works Administration						
01-4311-10 Salaries & Benefits						
	1110 Full Time Wages	233,165	239,038	241,135	2,097	0.87%
	1115 Wages, PT Perm/Call Pay	22,858	27,636	21,934	(5,703)	-26.00%
	1116 Part Time Clerical Wages	0	14,419	14,419	-	0.00%
	1140 Overtime	1,568	1,061	1,083	22	2.03%
	1210 Health Insurance	0	32,209	32,209	-	0.00%
	1211 Dental Insurance	0	3,499	1,400	(2,098)	-149.84%
	1220 Social Security	0	17,808	17,465	(343)	-1.96%
	1225 Medicare	0	4,165	4,145	(20)	-0.49%
	1230 Deferred Compensation	0	13,147	13,378	231	1.73%
	1290 Longevity	0	750	750	-	0.00%
	01-4311-10 Salaries & Benefits	257,591	353,732	347,918	(5,814)	-1.67%
01-4311-20 Other Employee Benefits						
	1210 Health Insurance	32,267	0	0	-	-
	1211 Dental Insurance	4,070	0	0	-	-
	1220 Social Security	18,216	0	0	-	-
	1225 Medicare	4,260	0	0	-	-
	1230 Deferred Compensation	12,865	0	0	-	-
	1266 Sick Leave Incentive	5,279	4,320	4,320	-	0.00%
	1290 Longevity	750	0	0	-	-
	1294 Educat. & Training/Prof. Dev.	933	3,000	3,000	-	0.00%
	01-4311-20 Other Employee Benefits	78,641	7,320	7,320	-	0.00%
01-4311-30 Purchased Professional						
	2310 Engineering	11,265	7,500	12,500	5,000	40.00%
	2341 Telephone	6,328	5,500	5,500	-	0.00%
	2343 Internet Service	2,530	3,500	3,500	-	0.00%
	2374 Custodian	2,210	2,600	2,600	-	0.00%
	2396 Storm Water II Project	1,651	2,500	2,500	-	0.00%
	01-4311-30 Purchased Professional Services	23,984	21,600	26,600	5,000	18.80%
01-4311-40 Purchased Property Services						
	2410 Electricity	0	12,500	13,500	1,000	7.41%
	2411 Heat	4,550	7,500	6,300	(1,200)	-19.05%
	2412 Water	0	1,068	1,068	-	0.00%
	2430 Equip Repair/Maint	2,940	9,000	9,000	-	0.00%
	01-4311-40 Purchased Property Services	7,490	30,068	29,868	(200)	-0.67%
01-4311-50 Other Purchased Services						
	2551 Advertising	222	1,500	1,500	-	0.00%
	2560 Dues & Subscriptions	5,145	3,000	3,000	-	0.00%
	01-4311-50 Other Purchased Services	5,366	4,500	4,500	-	0.00%
01-4311-60 Supplies						
	2620 Office Supplies	3,604	3,000	3,500	500	14.29%
	2621 Computer Equipment	5,867	2,000	2,000	-	0.00%
	2625 Postage	292	300	300	-	0.00%
	01-4311-60 Supplies	9,763	5,300	5,800	500	8.62%
01-4311-70 Capital Outlay						
	2750 Furniture and Fixtures - Office	974	1,500	1,500	-	0.00%
	01-4311-70 Capital Outlay	974	1,500	1,500	-	0.00%
01-4311-80 Other Charges and Expenses						
	2820 Mileage	0	1	1	-	0.00%
	01-4311-80 Other Charges and Expenses	0	1	1	-	0.00%
	4311 Public Works Administration	383,810	424,021	423,507	(514)	-0.12%
4312 Department of Public Works						
01-4312-10 Salaries & Benefits						
	1110 Full Time Wages	526,100	554,029	555,840	1,811	0.33%
	1113 Part Time Wages - Seasonal	0	0	26,767	26,767	100.00%
	1115 Wages, PT Perm/Call Pay	29,964	56,376	25,187	(31,190)	-123.83%

1140 Overtime	54,298	93,363	94,507	1,144	1.21%
1210 Health Insurance	0	202,231	238,263	36,033	15.12%
1211 Dental Insurance	0	7,762	11,288	3,526	31.24%
1220 Social Security	0	44,214	43,952	(262)	-0.60%
1225 Medicare	0	10,340	10,279	(61)	-0.59%
1230 Deferred Compensation	0	25,764	27,098	1,334	4.92%
1290 Longevity	0	6,500	3,750	(2,750)	-73.33%
01-4312-10 Salaries & Benefits	610,362	1,000,579	1,036,931	36,352	3.51%
01-4312-20 Other Employee Benefits					
1210 Health Insurance	204,431	0	0	-	
1211 Dental Insurance	10,459	0	0	-	
1220 Social Security	38,310	0	0	-	
1225 Medicare	8,960	0	0	-	
1230 Deferred Compensation	23,467	0	0	-	
1266 Sick Leave Incentive	2,481	2,860	2,860	-	0.00%
1290 Longevity	4,500	0	0	-	
01-4312-20 Other Employee Benefits	292,606	2,860	2,860	-	0.00%
01-4312-30 Purchased Professional					
2350 Physicals/Alcohol/Drug Tests	2,866	2,800	2,800	-	0.00%
01-4312-30 Purchased Professional Services	2,866	2,800	2,800	-	0.00%
01-4312-40 Purchased Property Services					
2425 Vehicle Repairs	59,797	85,000	85,000	-	0.00%
2429 Radio Replacement and Repair	888	1,200	1,200	-	0.00%
2430 Equip Repair/Maint	75,711	57,000	57,000	-	0.00%
2431 Facility Maintenance/Repairs	3,163	2,000	4,000	2,000	50.00%
2435 Fuel Tank Apron	0	1	1	-	0.00%
2443 Pennichuck Water Main Assess	225,382	300,000	250,000	(50,000)	-20.00%
2450 Line Stripe Roads	680	29,000	29,000	-	0.00%
2451 Outside Hire	92,395	90,000	90,000	-	0.00%
2452 Equip Lease/Rental Pymts	2,260	7,000	6,000	(1,000)	-16.67%
2453 Fuel Tank Testing	2,847	1,100	1,100	-	0.00%
2461 Street Sweeping	10,560	7,000	7,000	-	0.00%
2463 Catch Basin	23,950	12,500	12,500	-	0.00%
2470 Tree Care	17,688	15,000	15,000	-	0.00%
01-4312-40 Purchased Property Services	515,321	606,801	557,801	(49,000)	-8.78%
01-4312-60 Supplies					
2610 Supplies - General	39,595	33,000	33,000	-	0.00%
2615 Uniforms	18,552	19,500	19,500	-	0.00%
2616 Protective Clothing	12,839	9,000	9,000	-	0.00%
2620 Office Supplies	137	0	0	-	
2626 Oil & Grease	7,143	6,000	6,000	-	0.00%
2635 Gasoline	9,178	14,999	14,999	-	0.00%
2636 Diesel Fuel	35,021	50,000	50,000	-	0.00%
2653 Tools & Equipment	19,982	7,500	8,000	500	6.25%
2654 Tires	5,872	6,000	6,000	-	0.00%
2662 Salt	104,110	120,000	130,000	10,000	7.69%
2663 Sand	0	10,000	7,500	(2,500)	-33.33%
2665 Gravel	26,209	12,000	12,000	-	0.00%
2666 Calcium Chloride	25,536	27,000	27,000	-	0.00%
2668 Cold Patch	0	2,500	1,200	(1,300)	-108.33%
2684 Guardrails	11,131	7,000	7,000	-	0.00%
2687 Signs & Misc. Supplies	15,004	11,000	11,000	-	0.00%
01-4312-60 Supplies	330,309	335,499	342,199	6,700	1.96%
01-4312-70 Capital Outlay					
2730 Road Maintenance	40,271	100,000	100,000	-	0.00%
2735 Road Rebuild	1,192,099	1,300,000	1,400,000	100,000	7.14%
2740 New Equipment, Capital	147,170	140,000	140,000	-	0.00%
2762 Equip Lease Payment	136,044	46,500	46,500	-	0.00%
01-4312-70 Capital Outlay	1,515,584	1,586,500	1,686,500	100,000	5.93%

01-4312-90 Other Financial Uses						
9800 P/Y Encumbrance		95,527	0	0	-	
	01-4312-90 Other Financial Uses	95,527	0	0	-	
	4312 Department of Public Works	3,362,576	3,535,039	3,629,091	94,052	2.59%
4316 Street Lighting						
01-4316-40 Purchased Property Services						
2414 General Street Lighting		18,952	23,607	20,000	(3,607)	-18.04%
2415 Warning Lights		2,276	2,200	2,300	100	4.35%
2416 Traffic Signals		2,552	1,300	2,600	1,300	50.00%
	01-4316-40 Purchased Property Services	23,780	27,107	24,900	(2,207)	-8.86%
	4316 Street Lighting	23,780	27,107	24,900	(2,207)	-8.86%
4324 Landfill Department						
01-4324-10 Salaries & Benefits						
1110 Full Time Wages		44,878	45,677	45,698	21	0.05%
1115 Wages, PT Perm/Call Pay		72,282	84,850	96,566	11,716	12.13%
1140 Overtime		7,534	3,722	0	(3,722)	
1210 Health Insurance		0	34,202	34,202	(0)	0.00%
1211 Dental Insurance		0	1,749	1,766	16	0.93%
1220 Social Security		0	8,415	8,536	121	1.42%
1225 Medicare		0	1,968	1,997	28	1.41%
1290 Longevity		0	750	750	-	0.00%
	01-4324-10 Salaries & Benefits	124,694	181,334	189,514	8,180	4.32%
01-4324-20 Other Employee Benefits						
1210 Health Insurance		34,826	0	0	-	
1211 Dental Insurance		1,782	0	0	-	
1220 Social Security		7,443	0	0	-	
1225 Medicare		1,741	0	0	-	
1266 Sick Leave Incentive		574	727	727	-	0.00%
1294 Educat. & Training/Prof. Dev.		600	500	600	100	16.67%
	01-4324-20 Other Employee Benefits	46,965	1,227	1,327	100	7.54%
01-4324-30 Purchased Professional						
2341 Telephone		1,265	1,250	1,300	50	3.85%
2343 Internet Service		3,278	2,400	3,300	900	27.27%
	01-4324-30 Purchased Professional Services	4,543	3,650	4,600	950	20.65%
01-4324-40 Purchased Property Services						
2410 Electricity		7,184	7,866	7,200	(666)	-9.25%
2412 Water		759	750	800	50	6.25%
2420 Waste disposal		96,536	97,000	97,000	-	0.00%
2431 Facility Maintenance/Repairs		5,577	3,850	8,000	4,150	51.88%
2451 Outside Hire		16,191	11,000	11,000	-	0.00%
2452 Equip Lease/Rental Pymts		180	0	0	-	
	01-4324-40 Purchased Property Services	126,426	120,466	124,000	3,534	2.85%
01-4324-50 Other Purchased Services						
2551 Advertising		0	1	1	-	0.00%
2560 Dues & Subscriptions		9,006	8,400	9,400	1,000	10.64%
2561 Bank/Credit Card Fees		751	2,700	1,000	(1,700)	-170.00%
2563 Weighmaster Licences		384	600	600	-	0.00%
	01-4324-50 Other Purchased Services	10,141	11,701	11,001	(700)	-6.36%
01-4324-60 Supplies						
2664 Landfill Waste Oil		4,314	2,500	2,500	-	0.00%
2687 Signs & Misc. Supplies		1,671	950	1,800	850	47.22%
2688 Tire removal		1,378	1,500	1,500	-	0.00%
2690 Misc. Supplies		842	0	0	-	
	01-4324-60 Supplies	8,205	4,950	5,800	850	14.66%
	4324 Landfill Department	320,975	323,328	336,242	12,914	3.84%
4326 Sewage Collection & Disposal						
01-4326-30 Septic						
2341 Telephone		0	10,000	10,000	-	0.00%
2343 Internet Service		0	9,000	9,000	-	0.00%

2444	Monitoring Service		0	4,800	4,800	-	0.00%
	01-4326-30 Septic		0	23,800	23,800	-	0.00%
01-4326-40 Septic							
2344	Septage Pumping		0	4,800	4,800	-	0.00%
2410	Electricity		0	9,000	9,000	-	0.00%
2430	Equip Repair/Maint		0	4,500	4,500	-	0.00%
	01-4326-40 Septic		0	18,300	18,300	-	0.00%
01-4326-80 Septic							
2612	Equipment Purchases		0	1	1	-	0.00%
2821	Baboosic Lake Misc.		0	4,500	4,500	-	0.00%
	01-4326-80 Septic		0	4,501	4,501	-	0.00%
01-4326-90 Accum. Deprec. Septic							
1611	Depreciation - Septic Phase 1		0	1,403	1,403	-	0.00%
1612	Depreciation - Septic Phase 2		0	3,187	3,187	-	0.00%
1613	Depreciation - Septic Phase 3		0	4,347	4,347	-	0.00%
1614	Depreciation - Septic Phase 4		0	4,818	4,818	-	0.00%
	01-4326-90 Accum. Deprec. Septic		0	13,755	13,755	-	0.00%
	4326 Sewage Collection & Disposal		0	60,356	60,356	-	0.00%
4522 Parks							
01-4522-10 Salaries & Benefits							
1115	Wages, PT Perm/Call Pay	10,333	9,700	0	(9,700)		
1140	Overtime	165	1	1	-	0.00%	
1220	Social Security	0	601	0	(601)		
1225	Medicare	0	141	0	(141)		
	01-4522-10 Salaries & Benefits	10,498	10,443	1	(10,442)	-1044205.00%	
01-4522-20 Other Employee Benefits							
1220	Social Security	651	0	0	-		
1225	Medicare	152	0	0	-		
	01-4522-20 Other Employee Benefits	803	0	0	-		
01-4522-40 Purchased Property Services							
2430	Equip Repair/Maint	224	500	500	-	0.00%	
2451	Outside Hire	0	500	500	-	0.00%	
	01-4522-40 Purchased Property Services	224	1,000	1,000	-	0.00%	
01-4522-60 Supplies							
2610	Supplies - General	935	350	350	-	0.00%	
2613	Fertilizer & Lime	991	1,000	1,000	-	0.00%	
	01-4522-60 Supplies	1,926	1,350	1,350	-	0.00%	
01-4522-80 Other Charges & Expenses							
2612	Equipment Purchases	163	650	650	-	0.00%	
	01-4522-80 Other Charges & Expenses	163	650	650	-	0.00%	
	4522 Parks	13,614	13,443	3,001	(10,442)	-347.95%	
	50 Public Works	4,418,514	4,638,376	4,748,366	109,990	2.32%	
55 Landfill District							
4323 Souhegan Regional Landfill							
01-4323-30 Purchased Professional							
2307	Souhegan Regional Landfill	277,740	388,000	437,855	49,855	11.39%	
	01-4323-30 Purchased Professional Services	277,740	388,000	437,855	49,855	11.39%	
	4323 Souhegan Regional Landfill	277,740	388,000	437,855	49,855	11.39%	
	55 Landfill District	277,740	388,000	437,855	49,855	11.39%	
60 Cemetery							
4195 Cemeteries							
01-4195-10 Salaries & Benefits							
1110	Full Time Wages	4,437	3,274	3,349	75	2.24%	
1115	Wages, PT Perm/Call Pay	10,949	22,922	2,700	(20,222)	-749.07%	
1140	Overtime	600	1,126	1,181	54	4.61%	
1210	Health Insurance	0	1,280	1,280	-	0.00%	

1211 Dental Insurance	0	50	50	0	0.60%
1220 Social Security	0	1,634	444	(1,189)	-267.64%
1225 Medicare	0	382	104	(278)	-267.63%
1230 Deferred Compensation	0	180	180	0	0.09%
1290 Longevity	0	51	51	-	0.00%
01-4195-10 Salaries & Benefits	15,985	30,898	9,339	(21,560)	-230.86%
01-4195-20 Other Employee Benefits					
1210 Health Insurance	92	0	0	-	
1211 Dental Insurance	5	0	0	-	
1220 Social Security	991	0	0	-	
1225 Medicare	232	0	0	-	
1230 Deferred Compensation	244	0	0	-	
01-4195-20 Other Employee Benefits	1,563	0	0	-	
01-4195-40 Purchased Property Services					
2410 Electricity	668	790	850	60	7.06%
2412 Water	648	350	700	350	50.00%
2430 Equip Repair/Maint	2,680	1,900	2,500	600	24.00%
2432 Headstone Repair	0	100	100	-	0.00%
2451 Outside Hire	12,967	2,700	25,000	22,300	89.20%
2470 Tree Care	0	450	450	-	0.00%
01-4195-40 Purchased Property Services	16,963	6,290	29,600	23,310	78.75%
01-4195-50 Other Purchased Services					
2560 Dues & Subscriptions	1,373	1,040	3,500	2,460	70.29%
01-4195-50 Other Purchased Services	1,373	1,040	3,500	2,460	70.29%
01-4195-60 Supplies					
2610 Supplies - General	5,110	3,275	5,000	1,725	34.50%
2667 Loam	0	1	1	-	0.00%
01-4195-60 Supplies	5,110	3,276	5,001	1,725	34.49%
01-4195-80 Other Charges & Expenses					
2612 Equipment Purchases	0	250	200	(50)	-25.00%
01-4195-80 Other Charges & Expenses	0	250	200	(50)	-25.00%
4195 Cemeteries	40,994	41,754	47,640	5,885	12.35%
60 Cemetery	40,994	41,754	47,640	5,885	12.35%
65 Library					
4550 Library					
01-4550-10 Salaries & Benefits					
1110 Full Time Wages	442,125	451,192	442,707	(8,485)	-1.92%
1115 Wages, PT Perm/Call Pay	94,889	156,411	151,391	(5,020)	-3.32%
1210 Health Insurance	0	126,380	160,553	34,174	21.29%
1211 Dental Insurance	0	4,487	8,362	3,875	46.35%
1220 Social Security	0	38,177	36,834	(1,343)	-3.65%
1225 Medicare	0	8,928	8,614	(315)	-3.65%
1230 Deferred Compensation	0	24,816	22,200	(2,616)	-11.78%
1290 Longevity	0	2,500	1,500	(1,000)	-66.67%
01-4550-10 Salaries & Benefits	537,014	812,890	832,161	19,271	2.32%
01-4550-20 Other Employee Benefits					
1210 Health Insurance	127,951	0	0	-	
1211 Dental Insurance	6,981	0	0	-	
1220 Social Security	34,350	0	0	-	
1225 Medicare	8,034	0	0	-	
1230 Deferred Compensation	22,452	0	0	-	
1266 Sick Leave Incentive	7,900	5,658	8,058	2,400	29.78%
1290 Longevity	2,500	0	0	-	
1294 Educat. & Training/Prof. Dev.	204	300	300	-	0.00%
01-4550-20 Other Employee Benefits	210,371	5,958	8,358	2,400	28.72%
01-4550-30 Purchased Professional					
2339 Technical Consulting	0	1	1	-	0.00%

2341 Telephone	2,855	3,960	2,800	(1,160)	-41.43%
2343 Internet Service	5,833	4,092	5,800	1,708	29.45%
2374 Custodian	11,400	15,000	15,000	-	0.00%
2395 Outside Hire - IT	5,203	4,500	5,000	500	10.00%
01-4550-30 Purchased Professional Services	25,291	27,553	28,601	1,048	3.66%
01-4550-40 Purchased Property Services					
2410 Electricity	0	8,220	8,220	-	0.00%
2411 Heat	8,064	7,900	8,975	1,075	11.98%
2412 Water	0	1,950	1,950	-	0.00%
2430 Equip Repair/Maint	0	250	250	-	0.00%
01-4550-40 Purchased Property Services	8,064	18,320	19,395	1,075	5.54%
01-4550-50 Other Purchased Services					
2560 Dues & Subscriptions	1,055	1,200	1,200	-	0.00%
2565 Software License	42,029	45,000	45,000	-	0.00%
2581 Travel	0	1	1	-	0.00%
01-4550-50 Other Purchased Services	43,084	46,201	46,201	-	0.00%
01-4550-60 Supplies					
2620 Office Supplies	7,060	6,500	7,000	500	7.14%
2625 Postage	446	1,500	500	(1,000)	-200.00%
2630 Maintenance Supplies	0	0	5,000	5,000	100.00%
2670 Books & Periodicals	96,714	100,000	103,000	3,000	2.91%
01-4550-60 Supplies	104,219	108,000	115,500	7,500	6.49%
01-4550-70 Capital Outlay					
2720 Building Improvements	1,905	0	0	-	
2740 New Equipment, Capital	2,636	1	1	-	0.00%
01-4550-70 Capital Outlay	4,540	1	1	-	0.00%
01-4550-80 Other Charges and Expenses					
2612 Equipment Purchases	0	500	500	-	0.00%
2618 Special Events & supplies	10,674	16,000	16,000	-	0.00%
2621 Computer Equipment	14,851	10,000	10,000	-	0.00%
2820 Mileage	0	500	300	(200)	-66.67%
2825 Meetings & Conferences	0	1,700	1,700	-	0.00%
01-4550-80 Other Charges and Expenses	25,524	28,700	28,500	(200)	-0.70%
4550 Library	958,107	1,047,623	1,078,717	31,094	2.88%
65 Library	958,107	1,047,623	1,078,717	31,094	2.88%
70 Recreation					
4520 Recreation Department					
01-4520-10 Salaries & Benefits					
1110 Full Time Wages	137,836	140,654	146,306	5,652	3.86%
1112 Supervisor Wages	112,512	114,109	114,609	500	0.44%
1113 Part Time Wages - Seasonal	5,479	25,000	0	(25,000)	
1115 Wages, PT Perm/Call Pay	0	0	23,900	23,900	100.00%
1140 Overtime	0	711	700	(11)	-1.57%
1210 Health Insurance	0	57,552	44,895	(12,658)	-28.19%
1211 Dental Insurance	0	3,599	3,166	(433)	-13.67%
1220 Social Security	0	17,606	17,542	(64)	-0.37%
1225 Medicare	0	4,117	4,102	(15)	-0.37%
1230 Deferred Compensation	0	14,012	14,009	(3)	-0.02%
1290 Longevity	0	1,000	500	(500)	-100.00%
01-4520-10 Salaries & Benefits	255,827	378,361	369,730	(8,631)	-2.33%
01-4520-20 Other Employee Benefits					
1210 Health Insurance	45,147	0	0	-	
1211 Dental Insurance	3,715	0	0	-	
1220 Social Security	17,892	0	0	-	
1225 Medicare	4,251	0	0	-	
1230 Deferred Compensation	13,513	0	0	-	
1266 Sick Leave Incentive	3,691	2,500	3,700	1,200	32.43%

1290 Longevity		500	0	500	500	100.00%
	01-4520-20 Other Employee Benefits	88,708	2,500	4,200	1,700	40.48%
01-4520-30 Purchased Professional						
2341 Telephone		6,978	7,356	7,356	-	0.00%
2343 Internet Service		2,442	2,640	3,840	1,200	31.25%
2374 Custodian		1,250	1,300	1,300	-	0.00%
	01-4520-30 Purchased Professional Services	10,670	11,296	12,496	1,200	9.60%
01-4520-40 Purchased Property Services						
2410 Electricity		0	11,682	11,682	-	0.00%
2411 Heat		5,211	5,000	6,000	1,000	16.67%
2412 Water		0	340	340	-	0.00%
2425 Vehicle Repairs		3,950	4,000	4,000	-	0.00%
2431 Facility Maintenance/Repairs		7,997	8,000	10,000	2,000	20.00%
	01-4520-40 Purchased Property Services	17,158	29,022	32,022	3,000	9.37%
01-4520-50 Other Purchased Services						
2545 Trash Removal		975	1,400	1,400	-	0.00%
2551 Advertising		53	400	400	-	0.00%
2565 Software License		739	888	888	-	0.00%
2615 Uniforms		923	1,400	1,000	(400)	-40.00%
	01-4520-50 Other Purchased Services	2,689	4,088	3,688	(400)	-10.85%
01-4520-60 Supplies						
2610 Supplies - General		0	750	750	-	0.00%
2612 Equipment Purchases		1,295	0	0	-	-
2620 Office Supplies		704	800	800	-	0.00%
2625 Postage		27	100	100	-	0.00%
2635 Gasoline		3,382	8,000	8,000	-	0.00%
2636 Diesel Fuel		923	2,800	2,400	(400)	-16.67%
	01-4520-60 Supplies	6,331	12,450	12,050	(400)	-3.32%
01-4520-70 Capital Outlay						
2762 Equip Lease Payment		10,880	12,153	1,353	(10,800)	-798.23%
	01-4520-70 Capital Outlay	10,880	12,153	1,353	(10,800)	-798.23%
01-4520-80 Other Charges and Expenses						
2653 Tools & Equipment		2,353	1,000	2,500	1,500	60.00%
2820 Mileage		0	1	1	-	0.00%
2825 Meetings & Conferences		1,467	1,500	1,500	-	0.00%
	01-4520-80 Other Charges and Expenses	3,819	2,501	4,001	1,500	37.49%
01-4520-90 Other Financial Uses						
2612 Equipment Purchases		0	0	13,000	13,000	100.00%
	01-4520-90 Other Financial Uses	0	0	13,000	13,000	100.00%
	4520 Recreation Department	396,082	452,371	452,540	169	0.04%
	70 Recreation	396,082	452,371	452,540	169	0.04%
75 Principal						
4711 Principal - L-T Bonds & Notes						
01-4711-90 Other Financial Uses						
2210 Road Construction Phase 1 & 2		306,000	306,000	306,000	-	0.00%
2211 Road Construction FY11		50,000	0	0	-	-
2214 Road Construction FY14		200,000	200,000	200,000	-	0.00%
2215 Road Construction FY15		200,000	200,000	200,000	-	0.00%
2216 Road Construction FY16		400,000	400,000	400,000	-	0.00%
9502 Septic Loan - Phase 2		0	11,900	11,900	-	0.00%
9503 Septic Loan - Phase 3		0	11,380	11,380	-	0.00%
9504 Septic Loan - Phase 4		0	8,647	8,647	-	0.00%
	01-4711-90 Other Financial Uses	1,156,000	1,137,927	1,137,927	-	0.00%
	4711 Principal - L-T Bonds & Notes	1,156,000	1,137,927	1,137,927	-	0.00%
	75 Principal	1,156,000	1,137,927	1,137,927	-	0.00%
80 Interest						

4721 Interest L-T Bonds & Notes

01-4721-90 Other Financial Uses

2210 Road Construction Phase 1 & 2	36,547	29,254	29,254	-	0.00%
2211 Road Construction FY11	1,503	0	0	-	
2214 Road Construction FY14	13,540	9,000	9,000	-	0.00%
2215 Road Construction FY15	17,164	12,660	12,660	-	0.00%
2216 Road Construction FY16	55,264	45,946	45,946	-	0.00%
01-4721-90 Other Financial Uses	<u>124,019</u>	<u>96,860</u>	<u>96,860</u>	-	0.00%

6002 Septic Loan Interest - Phase 2	0	750	750	-	0.00%
6003 Septic Loan Interest - Phase 3	0	1,802	1,802	-	0.00%
6004 Septic Loan Interest - Phase 4	0	1,258	1,258	-	0.00%
50-4721-36 Interest L-T Bonds & Notes	0	3,810	3,810	-	0.00%
4721 Interest L-T Bonds & Notes	<u>124,019</u>	<u>100,670</u>	<u>100,670</u>	-	0.00%
80 Interest	124,019	100,670	100,670	-	0.00%

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1210 Health Insurance	0	0	119,268	119,268	100.00%
1211 Dental Insurance	305	0	0	-	
01-4999-20 Other Miscellaneous Government	<u>305</u>	<u>0</u>	<u>119,268</u>	119,268	100.00%
4999 Other Miscellaneous Government	305	0	119,268	119,268	100.00%
99 Other	<u>305</u>	<u>0</u>	<u>119,268</u>	119,268	100.00%
Report Total	<u>13,873,618</u>	<u>14,877,676</u>	<u>15,312,569</u>	434,894	2.84%



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Proposed Warrant Articles
Meeting Date: November 22, 2021

Department: Administration
Staff Contact:

BACKGROUND INFORMATION:

These are the Warrant Articles that the BOS will be considering:

- Fire Vehicles CRF addition \$257,000
- Bridges Repair and Replacement addition \$200,000
- DPW Vehicles CRF addition \$120,000
- Contingency \$120,000
- Bicycle Pedestrian CRF new \$ 98,000
- (unless we combine the two)
- Bicycle Pedestrian CRF addition \$ 75,000
- Recreation Fields CRF addition \$ 50,000
- Communications Center CRF addition \$ 25,000
- Assessing Revaluation CRF addition \$ 25,000
- Tax Exemption Adjustments.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Non Confidential Elderly Blind Disabled Warrant Article FY23 Draft 1
2. 2022 BPAC Warrant Article Presentation 2.0

ARTICLE ?? : Elderly, Blind, and Disabled Exemption DRAFT ONLY

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$_____ (formerly \$76,000);
- 75 years of age up to 79 years inclusive, an exemption of \$_____ (formerly \$114,000);
- 80 years of age or older, an exemption of \$_____ (formerly \$151,000); and

For blind persons of any age:

- an exemption of \$_____ (formerly \$37,000); and

For disabled persons of any age:

- an exemption of \$_____ (formerly \$65,000); and

For the elderly and the disabled exemptions only

- a net income of not more than \$_____ (formerly \$41,760) for a single person, or if married, a combined net income of less than \$_____ (formerly \$57,000); and
- own assets not in excess of \$_____ (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years.

	CURRENT EXEMPTION	2021 \$ AMOUNT	2021 \$ AMOUNT TAX RATE	PROPOSED EXEMPTION	PROPOSED \$ AMOUNT
		TAX RATE 28.48	21.31		TAX RATE 21.31
ELDERLY AGE 65-74	76,000	2,164	1,756	101,571	2,164
ELDERLY AGE 75-79	114,000	3,247	2,633	152,357	3,247
ELDERLY AGE 80+	151,000	4,300	3,488	201,806	4,300
BLIND	37,000	1,054	855	49,449	1,054
DISABLED	65,000	1,851	1,502	86,870	1,851

With the increase in property values during the 2021 Revaluation and the offsetting reduction in the tax rate used to calculate the elderly, blind, and disabled exemption amounts, the ongoing benefit provided by the Town was reduced. This article will increase the amount of these exemptions and restore the ongoing benefit to a comparable pre-revaluation status.

Historically, each year following a town-wide Revaluation, these exemption amounts are reviewed and adjusted accordingly to provide a constant level of benefit to the elderly, blind and disabled property owners.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:39-a

72:39-a Conditions for Elderly Exemption. –

I. No exemption shall be allowed under RSA 72:39-b unless the person applying therefor:

(a) Has resided in this state for at least 3 consecutive years preceding April 1 in the year in which the exemption is claimed.

(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount applicable to each age group as determined by the city or town for purposes of RSA 72:39-b. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

(1) Life insurance paid on the death of an insured;

(2) Expenses and costs incurred in the course of conducting a business enterprise;

(3) Proceeds from the sale of assets.

(c) Owns net assets not in excess of the amount determined by the city or town for purposes of RSA 72:39-b, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than \$35,000. A city or town may set a combined net assets amount for married persons in such greater amount as the legislative body of the city or town may determine. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.

II. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:

(a) Owned by the resident; or

(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or

(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or

(d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.

III. Upon the death of an owner residing with a spouse pursuant to subparagraph II(b) or II(d), the combined net asset amount for married persons determined by the city or town shall continue to apply to the surviving spouse for the purpose of the exemption granted under RSA 72:39-b until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 2003, 299:14, 15. 2004, 238:3. 2006, 212:1, eff. June 1, 2006.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:37

72:37 Exemption for the Blind. – Every inhabitant who is legally blind as determined by the blind services program, bureau of vocational rehabilitation, department of education shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$15,000, and a city or town may exempt any amount it may determine is appropriate to address significant increases in property values in accordance with the procedures in RSA 72:27-a. The term "residential real estate" as used in this section shall mean the same as defined in RSA 72:29. All applications made under this section shall be subject to the provisions of RSA 72:33 and RSA 72:34.

Source. 1935, 71:1. RL 73:30. RSA 72:37. 1957, 299:1. 1967, 419:1. 1973, 285:1; 538:1. 1975, 198:1. 1979, 100:1. 1985, 329:1. 1991, 70:21. 1992, 215:1. 1994, 379:2. 2003, 299:10, eff. April 1, 2003.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:37-b

72:37-b Exemption for the Disabled. –

I. Upon its adoption by a city or town as provided in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive a yearly exemption in an amount to be chosen by the town or city.

I-a. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, a person who is eligible under Title II or Title XVI of the federal Social Security Act on his or her sixty-fifth birthday shall remain eligible for a yearly exemption either in the amount of the exemption applicable under paragraph I or the amount of the elderly exemption granted to the person under RSA 72:39-b, whichever is greater.

I-b. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, any person who at any time previously was eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled, but who is no longer eligible for such federal benefits due to reasons other than the status of that person's disability, shall be eligible for the exemption under paragraph I or I-a, or both as may be applicable, provided that the person submits an affidavit from a physician licensed in New Hampshire that attests to the fact that the person continues to meet the criteria for disability that are used under Title II or Title XVI of the federal Social Security Act.

II. The exemptions in paragraph I and I-a may be applied only to property which is occupied as the principal place of abode by the disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode. Nothing in this section shall preclude a qualified applicant from earning an income.

III. No exemption shall be allowed under paragraph I or I-a unless the person applying for an exemption:

(a) Had, in the calendar year preceding said April 1, a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount determined by the city or town for purposes of paragraph I or I-a. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

(1) Life insurance paid on the death of an insured.

(2) Expenses and costs incurred in the course of conducting a business enterprise.

(3) Proceeds from the sale of assets.

(b) Owns net assets not in excess of the amount determined by the city or town for purposes of paragraph I, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than \$35,000 or, if married, combined net assets in such greater amount as may be determined by the town or city. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.

(c) Has been a New Hampshire resident for at least 5 years.

IV. Additional requirements for an exemption under paragraph I or I-a shall be that the property is:

(a) Owned by the resident;

(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirements for the exemption claimed;

(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable requirements for the exemption claimed;

or

(d) Owned by a resident, or the resident's spouse, either of whom meets the requirements for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.

Source. 1993, 212:1. 1997, 87:1. 2003, 299:11. 2004, 238:2. 2008, 307:1, eff. April 1, 2008.

AMS/SHS School Campus Sidepath

Proposed Warrant Article

Article XX: AMS/SHS School Campus Sidepath.

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established, for the purpose of design and construction of multimodal infrastructure and to provide matching funds for state, federal and private grant programs.

Summary

This warrant article seeks to raise \$75,000 to fund the construction of a multimodal sidepath in the area of Souhegan High School and Amherst Middle School.

- The estimated budget for this project is \$224,979. These figured are based on 2020 data.
- In 2021, the voters approved \$75,000 to raise 1/3 of this budget
- This project has been our committee’s most requested multimodal project since the creation of our committee, but the lack of an upcoming road reconstruction opportunity has resulted in an incremental approach to the project
- We humbly request that this be warrant article 32 as our volunteer-funded signs reflect this from previous elections

Background

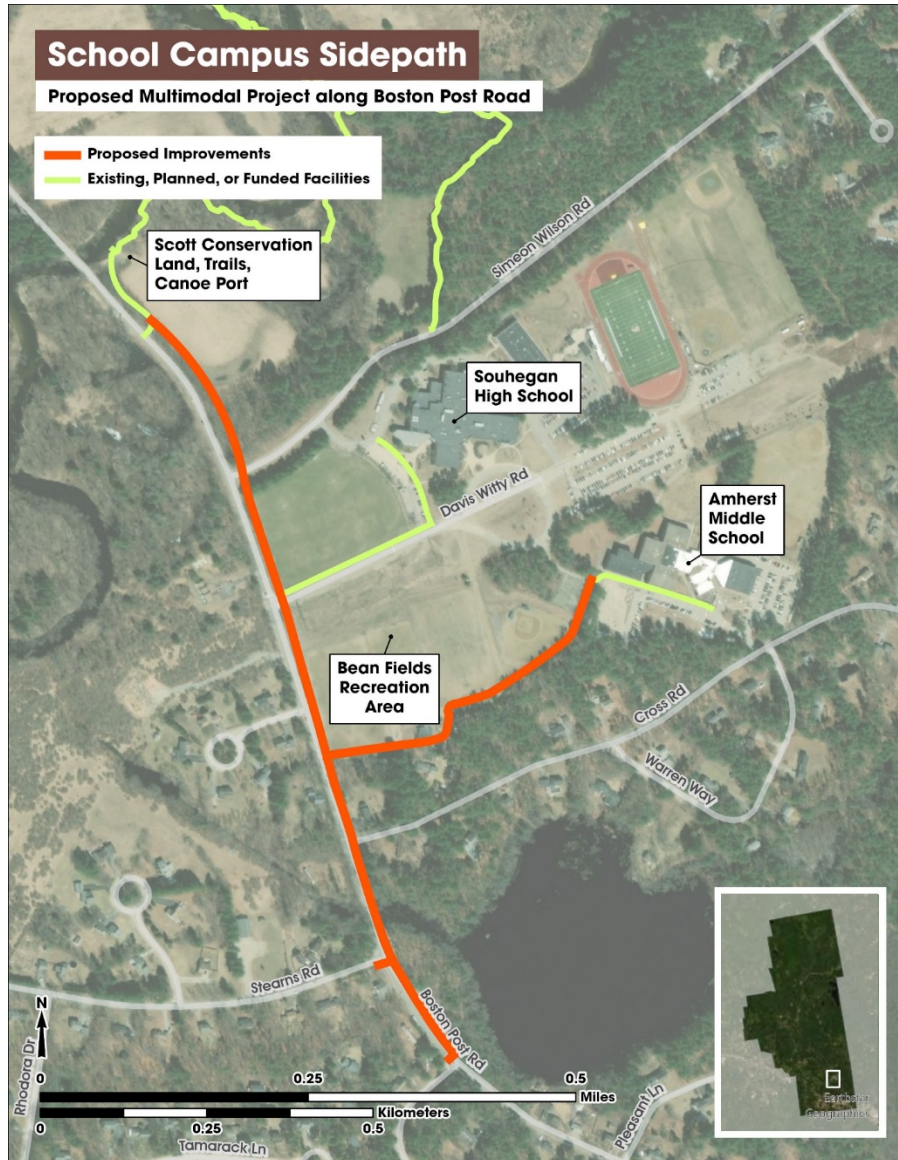
For decades, the most frequently requested pedestrian infrastructure improvement in the Town of Amherst has been to improve safety and access along Boston Post Road, especially around Souhegan High School and Amherst Middle School.

This portion of Boston Post Road is one of the most consistently utilized by pedestrians (and other modes), as it is the only public way to access Souhegan High School and the primary means of accessing Amherst Middle School. Furthermore, adjacent recreational facilities, such as Bean Fields, are frequently used throughout the year with a usership of approximately 30,000 participants per year.



The proposed solution to this is the Souhegan/AMS School Campus Sidepath, infrastructure that would provide a facility for pedestrians, bicyclists, and other modes that is entirely separate from the roadway. Such a project would provide a year-round, dedicated space for students and others to access the area safely and without contending with traffic on one of Amherst's highest-volume roads.

The Souhegan/AMS School Campus Sidepath would build approximately 4,000 linear feet of infrastructure in the South of Amherst, mostly along Boston Post Road. This would span from the Scott Conservation Land in the North to an existing mid-block crossing at Homestead Rd in the South.



Design Engineering for Improvements to Scheduled Road Reconstruction

Proposed Warrant Article

Article XX: Engineering for Improvements to Scheduled Road Reconstruction.

Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars (\$98,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established, for the purpose of design engineering for reconstruction of streets, safety improvements, and the development of application materials for state, federal, and private grant programs.

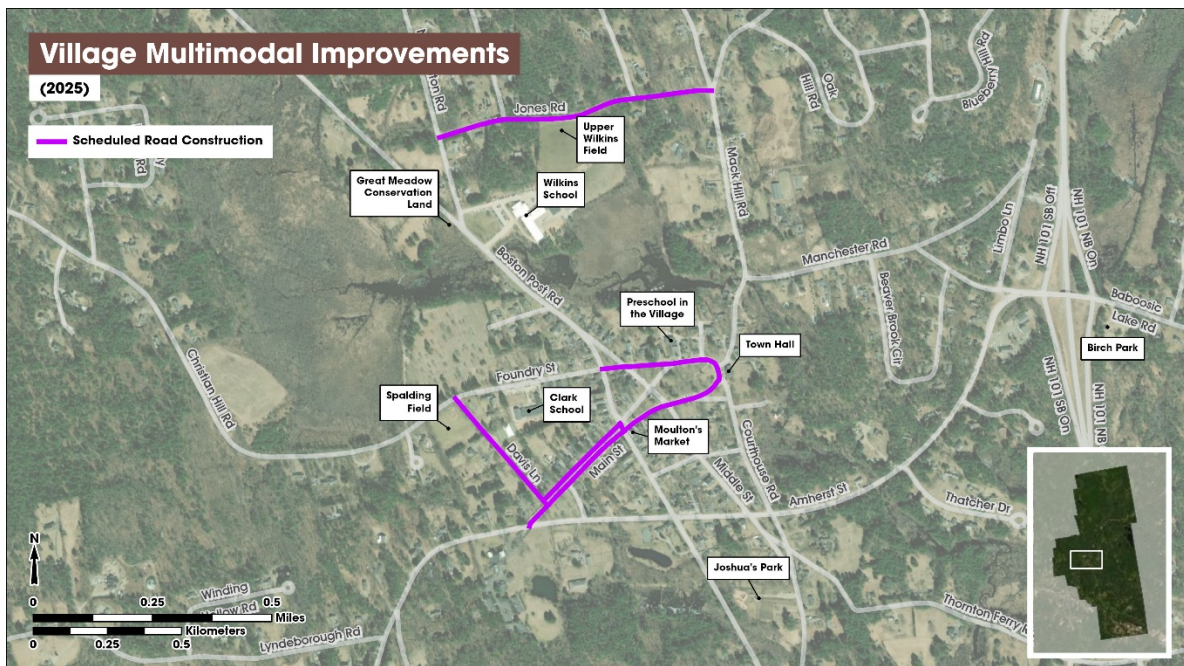
Summary

This warrant article seeks to raise \$98,000 to fund design engineering for the scheduled reconstruction of select streets in town to:

- maximize the town's eligibility for federal funding for the reconstruction of these streets with significant streetscape enhancements;
- leverage the existing \$485,000 reconstruction budget for these streets as local match funding for a federal grant to obtain an additional \$1,940,000 in funding;
- obtain the services of national experts in shared streets to solicit public input in several meetings, educate the community about these treatments, provide design engineering to guide a potential project, and to write language for federal grants.

Background

In 2025, several streets in the village are scheduled for reconstruction: Davis Ln, Carriage Rd, Main St, Church St, and Jones Rd. The current budget projected for the reconstruction of these streets is approximately \$485,000. This budget is a projected estimate from the DPW reconstruction schedule. Reconstruction creates an opportunity to upgrade the streetscape of these roads to integrate multimodal improvements.



The Bicycle & Pedestrian Advisory Committee has been working with Mobycon, a transportation planning firm that is the national leader in shared street designs, to present a streetscape upgrade proposal to integrate traffic calming into the design of the streets scheduled for reconstruction. Representatives from Amherst DPW and the Board of Selectmen have also participated in preliminary meetings with Mobycon to review the potential of this work. No specific design work has been done with Mobycon to date as there has not yet been any budget set aside to conduct preliminary engineering with them.

We understand that there are 2 major factors in federal infrastructure grant applications without which it is very difficult to see success:

- a. demonstrating that the local match funding has been secured and
- b. project design engineering by qualified parties.

While we currently have our local funding secured, we do not have any engineering work to define this project, thereby seriously reducing our chances of obtaining a grant award.

The intent is to (continue to) apply for grants to raise gap funding that would be necessary to roll out these improvements. As federal grants typically require 20% of a project's budget to be raised locally, the intent is to leverage the \$485,000 that is already budgeted for reconstruction, allowing for the potential of \$1,940,000 in federal funding for a total project budget of \$2,425,000. Amherst has already applied for grants to fund this project with the NHDOT Transportation Alternatives Program as well as the FHWA RAISE Grant, both in 2021. There are many more grant opportunities to fund this project prior to 2024, the year by which we would have to obtain grant funding in order to seize the opportunity of reconstruction.

This \$98,000 seeks to fund the design engineering work that the Town of Amherst will need in order to maximize our grant applications over the next several years.

If funded, design engineering would involve a significant public input component, produce a clear vision for what such a project could entail, provide locally focused education about the value of a shared street design, and also provide professional grant writing services for several sections of upcoming federal grant applications.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: November 22, 2021

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Land Use Change Tax

A. Attached is a land use change tax release for Tax Map 005 Lot 059-030. The lot was purchased on 11/25/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$29,000 represents 10% of the full and true market value of \$290,000.

Suggested Motion:

The attached Land Use Change Tax has been reviewed by our assessor and our assessor recommends to approve. Therefore, I move to approve the Land Use Change Tax in the amount of \$29,000.00 for Tax Map 005, Lot 059-030.

B. Attached is a land use change tax release for Tax Map 006 Lot 079-009. The lot was purchased on 10/28/2021 and is less than 10 acres. The Land Use Change Tax in the amount of \$13,300 represents 10% of the full and true market value of \$133,000.

Suggested Motion:

The attached Land Use Change Tax has been reviewed by our assessor and our assessor recommends to approve.

Therefore, I move to approve the Land Use Change Tax in the amount of \$13,000.00 for Tax Map 006, Lot 079-009.

Veteran Tax Credit 72:38

C. I have reviewed the attached Veteran Tax Credit Application provided and the

applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.

Suggested Motion:

The attached application has been reviewed by our assessor and our assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for tax year 2022 in the amount of \$500.00 for Map 011, Lot 012-031.

Levy of December 2021 Tax Warrant

D. The attached is a Levy of 2021 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$24,307,778.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

Suggested Motion:

Therefore, I move to approve and sign the December 2021 Tax Warrant in the amount of \$24,307,778.00.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 5-59-30 LUCT Confidential
2. 6-79-9 LUCT Confidential
3. 11-12-31 Veteran Tax Credit Confidential
4. 2021 Levy of December Tax Warrant



OFFICE OF THE ASSESSOR

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

LEVY OF DECEMBER, 2021 TAX WARRANT (Item D in Cover Memo)

MEMO

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

From: Michele Boudreau, Executive Assistant

Date: November 22, 2021

RE: Levy of December 2021 Tax Warrant

The attached is a Levy of 2021 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$24,307,778.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

Suggested Motion:

Therefore, I move to approve and sign the December 2021 Tax Warrant in the amount of \$24,307,778.00.



TOWN OF AMHERST

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

**LEVY OF DECEMBER 2021 TAX WARRANT
STATE OF NEW HAMPSHIRE**

Hillsborough ss:

1. To Gail P Stout, Collector of taxes for the Town of Amherst in said county: Hillsborough.
2. In the name of the State you are hereby directed to collect the taxes in the list herewith committed to you, amounting in all to the sum of twenty four million, three hundred and seven thousand, seven hundred seventy eight dollars and zero cents. (\$24,307,778.00) with interest at 8 percent per annum from December 10, 2021 thereafter on all sums not paid on or before that date.
3. And we further direct you to pay all moneys collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$1,500 or more.
4. Given under our hands and seal of Amherst, New Hampshire.

Peter Lyon Date

Dwight Brew Date

Thomas P Grella Date

John D'Angelo Date

Danielle Pray Date



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Baboosic Lake Community Septic Warrants

Department: Tax Collector

Meeting Date: November 22, 2021

Staff Contact: Gail Stout

BACKGROUND INFORMATION:

Baboosic Lake Community Quarterly Septic Warrants due for January 3, 2022 are included for your approval.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

To approve and sign.

SUGGESTED MOTION:

I move to approve and sign the Baboosic Lake Community Septic Quarterly Warrants due on January 3, 2022 as follows:

Phase I	\$2,025.60
Phase II	\$5,493.30
Phase III	\$6,744.81
Phase IV	\$4,783.47

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Baboosic Lake Community Septic Warrants Dec 2021



TOWN OF AMHERST

2 Main Street
Amherst, NH 03031
www.amherstnh.gov
Tel. (603) 673-6041 ext. 201 Fax (603) 673-4138

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

TO: Gail P. Stout, Collector of Taxes
For the Town of Amherst in said County.

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase I quarterly invoice for the properties included in the attached list, amounting in all to the sum of Two Thousand, Twenty-five Dollars and Sixty Cents (\$2,025.60).

With interest at eight (8) percent per annum from the 3rd day of January, 2022 on all sums not paid on or before that date.

And we further direct you to pay all moneys collected to the Treasurer or the Treasurer's designee of said Town at least on a weekly basis when receipts exceed \$1,500.00 or more often as directed by the Commissioner of the Department of Revenue Administration.

Given under our hands and seal at Amherst, New Hampshire this 22nd day of November, 2021.

Peter Lyon

Dwight Brew

Thomas Grella

John D'Angelo

Danielle Pray

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

2 Main Street
Amherst, NH 03031
www.amherstnh.gov
Tel. (603) 673-6041 ex. 201 Fax (603) 673-4138

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

TO: Gail P. Stout, Collector of Taxes
For the Town of Amherst in said County.

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase II Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Five Thousand, Four Hundred, Ninety-three Dollars and Thirty Cents (\$ 5,493.30).

With interest at eight (8) percent per annum from the 3rd day of January, 2022 on all sums not paid on or before that date.

And we further direct you to pay all moneys collected to the Treasurer or the Treasurer's designee of said Town at least on a weekly basis when receipts exceed \$1,500.00 or more often as directed by the Commissioner of the Department of Revenue Administration.

Given under our hands and seal at Amherst, New Hampshire this 22nd day of November, 2021.

Peter Lyon

Dwight Brew

Thomas Grella

John D'Angelo

Danielle Pray

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

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

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

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

TO: Gail P. Stout, Collector of Taxes
For the Town of Amherst in said County.

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase III Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Six Thousand, Seven Hundred Forty-four Dollars and Eighty-one Cents (\$ 6,744.81).

With interest at eight (8) percent per annum from the 3rd day of January, 2022 on all sums not paid on or before that date.

And we further direct you to pay all moneys collected to the Treasurer or the Treasurer's designee of said Town at least on a weekly basis when receipts exceed \$1,500.00 or more often as directed by the Commissioner of the Department of Revenue Administration.

Given under our hands and seal at Amherst, New Hampshire this 22nd day of November, 2021.

Peter Lyon

Dwight Brew

Thomas Grella

John D'Angelo

Danielle Pray

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

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Amherst, NH 03031
www.amherstnh.gov
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TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

TO: Gail P. Stout, Collector of Taxes
For the Town of Amherst in said County.

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase IV Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Four Thousand, Seven Hundred, and Eighty-three Dollars and Forty-seven Cents (\$ 4,783.47).

With interest at eight (8) percent per annum from the 3rd day of January, 2022 on all sums not paid on or before that date.

And we further direct you to pay all moneys collected to the Treasurer or the Treasurer's designee of said Town at least on a weekly basis when receipts exceed \$1,500.00 or more often as directed by the Commissioner of the Department of Revenue Administration.

Given under our hands and seal at Amherst, New Hampshire this 22nd day of November, 2021.

Peter Lyon

Dwight Brew

Thomas Grella

John D'Angelo

Danielle Pray

Board of Selectmen, Amherst, New Hampshire



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Payroll, AP and Meeting Minutes
Meeting Date: November 22, 2021

Department: Finance Department
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 \$1,869.60 dated November 9, 2021, subject to review and audit.

AP2~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$38.31 dated November 10, 2021, subject to review and audit.

AP3~ I move to approve one (1) FY21 Payroll Manifest in the amount of \$230,777.92 dated November 18, 2021, subject to review and audit.

Accounts Payable

AP4 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$37,652.97 dated November 16, 2021, subject to review and audit. (NH DMV)

AP5 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$151,970.44 dated November 9, 2021, subject to review and audit.

Minutes

- ~ I move to approve the Board of Selectmen meeting minutes of November 4, 2021.
- ~ I move to approve the Board of Selectmen meeting minutes of November 8, 2021.
- ~ I move to approve the Board of Selectmen non-public meeting minutes of November 11, 2021.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2021.11.04 BOS_DRAFT
2. 2021.11.08 BOS_DRAFT b
3. 2021.11.04 BOS_nonpublic minutes_DRAFT



Town of Amherst, NH

BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room
2 Main Street

Thursday, November 4, 2021, 4:00PM

1 **1. Call to Order**

2 Chairman Peter Lyon called the meeting to order at 3:59 p.m.

3
4 Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman John D'Angelo,
5 Selectman Tom Grella, and Selectman Danielle Pray.

6
7 Also present: Town Administrator Dean Shankle and Executive Assistant Jennifer Stover.

8
9 **2. Pledge of Allegiance** – led by Chairman Lyon.

10
11 **3. Citizen's Forum** – none.

12
13 **4. Administration**

14 Town Administrator Shankle noted that the Board will receive more information on this item
15 at its next meeting from Deputy DPW Director Eric Slosek. Emergency signs have been
16 placed noting the reroute for certain vehicles. This notice has also been placed on the Town
17 website. School buses will also be rerouted from the area, as of this morning. DPW has
18 received emergency authorization from the State to do work on this culvert.

19
20 **5. Staff Reports**

21 **5.1 Tax Rate Setting**

22 Tax Collector Gail Stout addressed the Board regarding what amount of the Unassigned Fund
23 Balance delta will be returned to the Town to offset property taxes to be collected. The
24 unassigned fund balance sits at \$6,601,945. The current policy says to retain 10% of all
25 budgeted items for municipal, county and schools, which is \$5,570,589. This leaves
26 \$1,030,950 exceeding that 10%. The policy guidance is to return 50% of anything over the
27 10% target. That guidance would apply \$515,478 on the MS-434 toward to collection of
28 property taxes. Last year the Town exceeded the 50% returned.

29
30 Selectman Brew stated that he supports sticking with the current policy or possibly going
31 slightly above it.

32
33 Selectman Grella stated that he is happy keeping with the 10%.

34
35 Selectman D'Angelo noted that the Unassigned Fund Balance holds amounts for cash
36 (\$7,352,693) and non-cash. He asked if the balance will be managed towards the cash or non-
37 cash amount. He noted that the recent 5-year revaluation could cause tax bills to have a large
38 increase. One option is to take enough money out of the Unassigned Fund Balance to keep the

39 tax rate flat for this year, approximately \$1.5M. That would still leave the Town with 10.9%
40 of the balance, if using the cash number.

41
42 Chairman Lyon stated that the number listed by Selectman D'Angelo was calculated a number
43 of months ago, whereas the \$6M number is more recent. Selectman D'Angelo stated that he is
44 confident with that number, but either way, the Board could still keep the tax rate flat with
45 either number listed. Town Administrator Shankle noted that the Board could keep the Town
46 portion of the tax rate flat, but not the entire tax rate.

47
48 Gail Stout stated that a \$1.1M return would keep the Town portion of the tax rate flat, and a
49 \$1.5M would keep the entire tax rate flat.

50
51 Selectman Pray and Selectman D'Angelo stated that their preferences are to return the \$1.5M,
52 to keep the entire tax rate flat for this year.

53
54 Chairman Lyon stated that if the \$1.5M was applied, it would keep the overall tax rate flat
55 (municipal, county, and schools), and leave the Town with an approximate 9.15% Unassigned
56 Fund Balance of the total amount. He believes it is more important for the Board to deal with
57 the municipal tax rate. Last year, at the urging of a couple Board members, \$940,000 was
58 applied to keep the tax rate at \$5.60 on the municipal side. It would take approximately \$1.1M
59 to do this this year again. He agrees that taxpayer money should not be kept more than it
60 needs to, but he also has a desire to not see a tax rate jump from year-to-year.

61
62 Selectman D'Angelo stated that he believes the Board should at least keep the municipal tax
63 rate flat, even if it goes against current policy, but also believes that the Board could keep the
64 entire tax rate flat, as the Town will likely receive unanticipated revenues and under expended
65 the budget next year over \$1M.

66
67 There was discussion regarding offsetting the proposed \$6.09 municipal tax rate. Returning
68 half over the 10% would equate to \$515,478, which would bring the tax rate down to \$5.04.
69 On the typical home, this would lead to a tax increase of \$155.

70
71 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to apply*
72 *\$750,000 from the Unassigned Fund Balance to reduce the 2021 Tax Rate.*
73 *Voting: 5-0-0; motion carried unanimously.*

74
75 Gail Stout stated that tax bills will hopefully go out next week.

76
77 **8. Action Items – none.**

78
79 **9. Old/New Business**

80 The Board will meet to interview a potential DPW Director on Wednesday, November 10,
81 2021, at 3:30pm.

82
83 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
84 *adjourn the meeting at 4:31pm.*

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

| 86
87
88
89
90

Selectman Danielle Pray

Date

DRAFT



Town of Amherst, NH
BOARD OF SELECTMEN MEETING MINUTES
Barbara Landry Meeting Room
2 Main Street
Monday, November 8, 2021, 6:30PM

1 **1. Call to Order**

2 Chairman Peter Lyon called the meeting to order at 6:30 p.m.

3
4 Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman John D'Angelo,
5 Selectman Tom Grella, and Selectman Danielle Pray.

6
7 Ways & Means Committee present: Mike Parisi – Chair, Lisa Eastland, Mike Patterson,
8 Wendy Rannenber, Bill Loscocco, and Diane Layton.

9
10 Also present: Town Administrator Dean Shankle and Recording Secretary Kristan Patenaude.

11
12 **2. Pledge of Allegiance** – led by Bill Loscocco – Ways & Means member.

13
14 **3. Citizen's Forum** – none.

15
16 **4. Scheduled Appointments**

17 **4.1 Chris Buchanan, BPAC, Donation of Easement**

18 Chris Buchanan, Chair of the Bicycle & Pedestrian Advisory Committee (BPAC), stated that
19 the Committee is hoping to achieve safety for bicyclists and pedestrians to travel around
20 Town. In order to use trails for connectivity, the Committee must rely on private landowners
21 for easements for public trails. The Committee has been working with the Amherst Land Trust
22 (ALT) and private landowners to create easements on private lands. At this time, the
23 Committee is ready to recommend the first proposed easement on a private property, from the
24 McOsker family.

25
26 Chairman Lyon stated that the BPAC created an easement form to allow landowners to donate
27 easements to the Town. This was approved by Town Counsel. He asked Board members to
28 note Paragraph 6 of the easement form, regarding Defense of Claims. He explained that Town
29 Administrator Shankle has been in contact with the Town's insurance company, Primex,
30 regarding assumed liability coverage should an injury occur on one of these trail easements.

31
32 Selectman Brew noted that he believes NH law may prohibit lawsuits against the Town if
33 injury occurs on easements. He questioned if the insurance liability limit should be increased.
34 He is comfortable with the easement as written.

35
36 In response to a question from Selectman Grella, Mr. Buchanan stated that there is no current
37 explicit plan for trail configurations. This easement document only addresses access. It notes
38 the proposed width of an easement and that there shall be buffers on each side for vegetation

39 management. The cost of improving these trails is a separate matter. If the Town eventually
40 would like for these to be more rail trail-esque, this may require future funding. However, no
41 future improvements can even be considered without first gaining access to these areas.
42

43 Selectman Pray agreed with Selectman Brew's consideration of increasing liability coverage.
44

45 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
46 *approve and accept the proposed trail easement from the McOsker family and to authorize the*
47 *Chair to sign the document on behalf of the Town.*

48 *Voting: 5-0-0; motion carried unanimously.*
49

50 Town Administrator Shankle stated that he will reach out to Primex regarding possibly
51 increasing liability coverage. He believes that, in New Hampshire, using trails is often seen as
52 at-your-own risk.
53

54 **4.2 Rob Clemens, Conservation Commission: Recommendation for change of** 55 **position for Bill Widmer**

56 Rob Clemens, Chair of the Amherst Conservation Commission (ACC), stated that he is
57 recommending the Board appoint Bill Widmer to a full member. He noted that Bill Widmer
58 has been an alternate for approximately three years and has done a good job managing the
59 finances for the Commission.
60

61 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to appoint*
62 *Bill Widmer to a full Amherst Conservation Commission member, term ending in 2024.*
63 *Voting: 5-0-0; motion carried unanimously.*
64

65 **5. Administration**

66 **5.1 Budget Update**

67 Town Administrator Shankle stated that all Department Heads have met with Ways and
68 Means.
69

70 Chairman Lyon stated that the budget has seen a slight reduction, resulting in a change in the
71 increase over last year's budget from 3.09% to 2.77%. Police Chief Mark Reams stated that
72 some of the reductions in his budget come from retirement system benefit reductions.
73

74 Town Administrator Shankle read through the list of proposed warrant articles. Chairman
75 Lyon asked Chris Buchanan to speak to the BPAC Warrant Article at the next Board meeting.
76

77 Chairman Lyon noted that there is approximately \$120,000 set aside in the budget for
78 proposed health insurance increases. The Town has been told that this increase is not to
79 exceed 10%. The only item missing from the budget at this time is the cost-of-living increase
80 (COLA).
81

82 **5.2 COLA Discussion**

83 Town Administrator Shankle stated that a 1% COLA equates to approximately \$0.02 on the
84 tax rate. The Department Heads are recommending a 4% COLA for non-unionized
85 employees. This is driven by the labor market, turnover of staff, and economy issues. He

86 explained that, in tracking the last six years of COLA increases for non-unionized employees
87 versus union employees, the average non-unionized employee COLA was 2.5%, and the
88 average unionized employee COLA was 2.7%. He explained that a 4% COLA, as proposed,
89 does not represent a significant shift in the position between union and non-union COLA. He
90 stated that a 4% COLA increase equates to approximately a 1.2% increase on the tax rate. He
91 requested that the Board consider a 4% or 5% COLA this year.

92

93 In response to a question from Selectman Grella, Chairman Lyon stated that the CPI for 2021
94 is 4.6% and the Social Security adjustment for 2021 is 5.9%. The Board usually considers
95 these statistics when setting the COLA.

96

97 Selectman Grella stated that he is okay with a 4% COLA and possibly a 5%.

98

99 Selectman D'Angelo stated that he believes a 4% COLA should be the base amount, and he
100 would prefer 4.5%.

101

102 Selectman Pray it stated that she is okay with a 4% COLA.

103

104 Selectman Brew noted that a 4% increase would equate to approximately \$180,000, or a
105 \$37.16 tax impact on the average home in Town. He stated that the Town's past practice has
106 been to cover medical plan deductibles for each employee. The insurance company then gives
107 the Town a higher rate. Each year the Town has said that it would like to analyze this practice
108 but has not had time to do so. He is proposing coupling part of the COLA increase with
109 intended savings on medical insurance. He would like to budget for a 3% COLA with up to
110 1% in real savings for medical insurance costs that can then be applied toward the COLA. He
111 stated that he believes the Town needs to be competitive but also needs to be responsible with
112 its health insurance choices. This would be a request for staff to shop for a less expensive
113 health insurance plan and apply those savings to a greater COLA.

114

115 It was noted that the Town's health insurance plan usually runs from July 1 to June 30. This
116 would give staff time to shop for a new plan between now and June.

117

118 Chairman Lyon stated that he is in favor of a 4% COLA.

119

120 In response to a question from Lisa Eastland, Selectman Brew stated that his proposal is to
121 keep the insurance budget at the proposed 10% increase, to budget the COLA at a 3%
122 increase, and then, once the Town receives the actual medical plan information, it could move
123 some of these savings to the COLA. Lisa Eastland asked what will happen if the savings from
124 the health insurance plan does not equate to the extra 1% for the COLA, to bring it to a total
125 of 4%.

126

127 Selectman Brew stated that the Town does not receive accurate numbers for health insurance
128 until after the budget is complete. He stated that his proposal would require the Town
129 Administrator and staff to address rising health insurance plan costs, as it might otherwise not
130 happen.

131

132 Selectman D'Angelo stated that he would prefer the COLA be set and then the Town also try
133 to find savings in health insurance plans. He does not prefer forcing Administration to find
134 these savings while the employees' COLA is held hostage.

135
136 Selectman Brew stated that the Board has told taxpayers in the past that it will look into
137 insurance savings, but there has been no follow through. This would be a way to make that
138 happen.

139
140 Town Administrator Shankle asked the Board to hold off on making this decision to the next
141 meeting, to allow him time to find out if he will be able to put the health insurance plan out to
142 bid and receive a response before July 1. Executive Assistant Jennifer Stover stated that this is
143 the type of project she would typically work on with the Finance Director, but the Town
144 currently does not have a Finance Director.

145
146 Bill Loscocco stated that he believes it is unlikely the Town will not be able to receive a quote
147 for this within the next 6-8 months. He also believes holding the extra 1% COLA hostage may
148 not be the best practice.

149
150 Selectman Brew stated that, if a good faith effort is made by staff to find health insurance
151 savings, the 4% COLA will be there in the end.

152 153 **5.3 Administrative Updates**

154 Town Administrator Shankle stated that the search for a Finance Director is still in progress.
155 The Board will be interviewing a new potential DPW Director on Wednesday afternoon.

156 157 **6. Staff Reports**

158 **6.1 485 Boston Post Road – Emergency Culvert Pipe Repair**

159 Deputy DPW Director, Eric Slosek, explained that the culvert at 485 Boston Post Road had
160 known deficiencies. The DPW was working on the culvert with Hoyle Tanner last summer.
161 The plan was to replace the culvert in the summer of 2022 with a slip line culvert. On October
162 28th Hoyle Tanner was on site for preliminary engineering and discovered, due to the recent
163 nor'easter, that the headwall for the inlet side of the culvert had collapsed unexpectedly. In
164 consulting with an engineer for Continental Paving, Eric Slosek explained that the Town can
165 either temporarily repair the culvert in hopes of it lasting until a permanent replacement in
166 2022 or replace the culvert now as an emergency repair. The benefits to replacing the culvert
167 now include eliminating the unknowns, such as a real possibility of the culvert failing in mid-
168 winter or spring. This would require a longer closure of Boston Post Road. It would also
169 potentially be less expensive to do the emergency repair now, as the Town will not be paying
170 for a temporary repair and then a permanent repair later. He explained that Continental Paving
171 has stated that it will honor its unit pricing for this project and that almost all materials needed
172 are on site, except for the headwalls which need to be precast and made. Disadvantages to
173 making this emergency repair now are that it will need to be a sole source project, and that the
174 Town will not be able to take advantage of less school traffic on the road during summer
175 months.

176
177 Eric Slosek explained that he originally received verbal estimates for the project of up to
178 \$300,000. However, an updated cost summary shows a preliminary cost estimate of

179 approximately \$550,000-\$650,000. He noted that the state of New Hampshire has approved
180 emergency authorization for this project.

181
182 Selectman D'Angelo stated that the Town cannot ignore this issue and recommended allowing
183 the project to proceed for as little cost as possible.

184
185 In response to a question from Selectman Brew, Mr. Slosek stated that the emergency repair
186 would require Boston Post Rd to be closed starting November 29, 2021, for approximately
187 one month.

188
189 In response to a question from Selectman Brew, Mr. Slosek stated that slip lining the culvert
190 is no longer an option. The pipes are too far in disrepair to use this method.

191
192 In response to a question from Selectman Brew, Mr. Slosek stated that the estimated
193 \$550,000-\$650,000 does not include engineering costs. Engineering for this project is
194 estimated at \$100,000. He explained that the engineering for Boston Post Road is
195 approximately \$53,000, but the Town must pay approximately \$40,000 to DES in order to not
196 be required to obtain the necessary wetland permits for the emergency repair.

197
198 In response to a question from Selectman Brew, Mr. Slosek stated that the Bridge Capital
199 Reserve Fund (CRF) has approximately \$586,000 in it. He believes that there is an additional
200 \$200,000 yet to be placed in that fund from the last Town vote, bringing the total to
201 approximately \$786,000.

202
203 Selectman Brew stated that he believes this project may be eligible for ARPA grant funding.

204
205 Selectman Grella stated that the Contingency Fund could be used for this project, if necessary.

206
207 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella that the*
208 *DPW expeditiously start repairs on the culvert located at 485 Boston Post Road, to allow*
209 *funding to be approved by the Town Administrator and Chair, and that the Board will ratify*
210 *this after the fact, as required.*

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

212 213 **6.2 Amherst Street Construction Update**

214 Town Administrator Shankle asked that the Board table this discussion to its next meeting, in
215 order for him to first discuss it with Mr. Slosek.

216
217 Gerry Daniels, State Senator for District 11, joined the Board for a brief presentation. He
218 noted that towns are now being allocated 30% of the meals and rooms tax, which is a large
219 increase over previous years. This will equate to approximately \$586,000 for the Town in
220 FY21, approximately \$789,000 in FY22, and approximately \$815,000 in FY23. Amherst will
221 also be the recipient of approximately \$1M in ARPA funds. He also noted that the Milford
222 Board of Selectman unanimously voted to work together with Amherst on an
223 interjurisdictional grant application for outdoor recreational activity.

224 225 **7. Approvals**

226 **7.1 Payroll, AP, & Minutes**

227 **Payroll**

228 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
229 *approve one (1) FY21 Payroll Manifest in the amount of \$239,883.86 dated November 4*
230 *2021, subject to review and audit.*

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

232

233 **NH DMV**

234 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
235 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$26,731.23 dated*
236 *November 3, 2021, subject to review and audit.*

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

238

239 **Schools**

240 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
241 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,176,201.00 dated*
242 *November 1, 2021, subject to review and audit.*

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

244

245 **Vendors**

246 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
247 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$213,695.67 dated*
248 *October 26, 2021, subject to review and audit.*

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

250

251 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*
252 *approve the Board of Selectmen meeting minutes of October 25, 2021, as presented.*

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

254

255 **8. Action Items**

256 The Board reviewed its action items.

257

258 **9. Old/New Business**

259 Selectman Brew stated that there will be a public forum for the Master Plan update on
260 November 15, 2021, at 6:30pm at the Middle School. He explained that a recent build out
261 study over the next 20 years completed by NRPC showed that, with current zoning ordinances
262 and approximately 30 new residential building permits issued each year (equating to 33 new
263 housing units per year), the Town is set to have a 15% growth on housing units. The
264 Department Heads and Superintendent of Schools have been asked to look into key metrics of
265 how to support this growth.

266

267 Chairman Lyon stated that there will be a Veteran's Day observance on Wednesday at
268 10:45am at the Souhegan High School.

269

270 Selectman D'Angelo stated that the Amherst School Board will meet on November 10, 2021,
271 at 6pm, and the Souhegan Cooperative School Board will meet on November 15, 2021, at
272 6pm.

273

274 *A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to*
275 *adjourn the meeting at 8:25pm.*

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

277

278 **NEXT MEETING: Monday, November 22, 2021**

279

280

281

282

283

Selectman Danielle Pray

Date

DRAFT



Town of Amherst, NH

BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room
2 Main Street

Wednesday, November 10, 2021 3:30 PM

1 **1. Call to Order**

2 Chairman Peter Lyon called the Board of Selectmen meeting to order at 3:30 p.m.

3
4 Board of Selectmen Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman
5 Danielle Pray, Selectman John D'Angelo, and Selectman Tom Grella.

6

7 **2. Non-Public Session, RSA 91-A:3, II.(b)**

8 *A MOTION was made by Selectman Tom Grella and SECONDED by Selectman D'Angelo*
9 *that the Board of Selectmen enter Non-Public Session under RSA 91-A:3 II.(b).*

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

12

13 The Board of Selectmen entered non-public session at 3:31 p.m.

14

15 The Selectmen spoke with a candidate for the open DPW Director position.

16

17 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray that the*
18 *Board of Selectmen exit Non-Public Session.*

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

21

22 The Board of Selectmen exited non-public session at 5:06 p.m.

23

24 Chairman Lyon announced that the Board of Selectmen did not make any motions and did not
25 take any action in the non-public session.

26

27 *A MOTION was made by Chairman Lyon and SECONDED by Selectman Brew to adjourn the*
28 *Board of Selectmen meeting at 5:08 pm.*

29 *Motion carried unanimously.*

30

31

32

33

34

35

Selectman Danielle Pray

Date

36