



Town of Amherst, NH
BOARD OF SELECTMEN AGENDA
Barbara Landry Meeting Room
2 Main Street
MONDAY, JANUARY 24, 2022 6:30 PM

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Scheduled Appointments**
 - 4.1. Trygve Halverson, update on Town Employee Health Insurance Comparisons
 - 4.2. Bill Stoughton, ARPA presentation
- 5. Administration**
 - 5.1. Administration Updates
 - 5.2. Impact Fees
- 6. Staff Reports**
 - 6.1. COVID 19 Task Force Update
 - 6.2. DPW Salt Budget
 - 6.3. DPW New Hot Box purchase
 - 6.4. DPW - New forks for loader
- 7. Approvals**
 - 7.1. AP, Payroll and Minutes Approvals
- 8. Action Items**
- 9. Old/New Business**

10. Non-Public Session

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

Adjournment

Next Meeting: February 7, 2022

You are invited to a Zoom webinar.

When: Jan 24, 2022 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 01/24/2022

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84254248123>

Or Telephone: (646) 558-8656

Webinar ID: 842 5424 8123



**Granite Group Benefits LLC, an Alera Group Agency
Town of Amherst**

1001 Elm St
Manchester, NH 03101
www.granitegroupbenefits.com
603-296-0700



Total Cost Summary

Plan Group		Coverage Dates	Total Cost	Employee Cost	Employer Cost
Medical	Current Super \$25 \$500	7/1/2021 - 6/30/2022	\$ 1,155,427 ⁵²	\$ 152,795 ⁸³	\$ 1,002,631 ⁶⁹
	Proposed Super \$25 \$500 v2 8.6...	7/1/2022 - 6/30/2023	\$ 1,253,237 ⁹⁶ 8.47%	\$ 165,967 ⁰⁰ 8.62%	\$ 1,087,270 ⁹⁶ 8.44%
Dental	Current Delta Dental PPO	7/1/2021 - 6/30/2022	\$ 66,139 ⁴⁴	\$ 38,548 ⁶³	\$ 27,590 ⁸¹
	Renewal Delta Dental PPO	7/1/2022 - 6/30/2023	\$ 65,145 ⁷² -1.50%	\$ 37,969 ⁴³ -1.50%	\$ 27,176 ²⁹ -1.50%
Life	Current Health Trust Life/AD&D..	7/1/2021 - 6/30/2022	\$ 7,200 ⁰⁰	\$ 0 ⁰⁰	\$ 7,200 ⁰⁰
	Renewal Health Trust Life/AD&D..	7/1/2022 - 6/30/2023	\$ 7,200 ⁰⁰ 0.00%	\$ 0 ⁰⁰ --%	\$ 7,200 ⁰⁰ 0.00%
STD	Current Health Trust - Short Te...	7/1/2021 - 6/30/2022	\$ 22,680 ⁶⁰	\$ 0 ⁰⁰	\$ 22,680 ⁶⁰
	Renewal Health Trust - Short Te...	7/1/2022 - 6/30/2023	\$ 22,866 ⁰⁰ 0.82%	\$ 0 ⁰⁰ --%	\$ 22,866 ⁰⁰ 0.82%
LTD	Current Health Trust - Long Term	1/1/2022 - 12/31/2022	\$ 11,048 ⁴⁰	\$ 0 ⁰⁰	\$ 11,048 ⁴⁰
	Renewal Health Trust - Long Term	1/1/2023 - 12/31/2023	\$ 11,048 ⁴⁰ 0.00%	\$ 0 ⁰⁰ --%	\$ 11,048 ⁴⁰ 0.00%
Combined	Basis		\$ 1,262,495 ⁹⁶	\$ 191,344 ⁴⁶	\$ 1,071,151 ⁵⁰
	Alternative		\$ 1,359,498 ⁰⁸ 7.68%	\$ 203,936 ⁴² 6.58%	\$ 1,155,561 ⁶⁶ 7.88%

Medical Overview

Budget: \$ 1,089,058 ⁵⁴									
Medical Plan Group	Total Premium	+	Budgeted HSA/HRA	=	Total Cost	-	Employee Cost	=	Employer Cost
Current Super \$25 \$500 2 plans	\$ 1,134,677 ⁵²		\$ 20,750 ⁰⁰		\$ 1,155,427 ⁵²		\$ 152,795 ⁸³		<div><div></div></div> \$ 1,002,631 ⁶⁹
Renewal Super \$25 \$500 v1 14% 2 plans	\$ 1,293,192 ¹² +14.0%		\$ 20,750 ⁰⁰ 0.0%		\$ 1,313,942 ¹² +13.7%		\$ 174,141 ⁴³ +14.0%		<div><div></div></div> \$ 1,139,800 ⁶⁹ +13.7%
Proposed Super \$25 \$500 v2 8.62% 2 plans	\$ 1,232,487 ⁹⁶ +8.6%		\$ 20,750 ⁰⁰ 0.0%		\$ 1,253,237 ⁹⁶ +8.5%		\$ 165,967 ⁰⁰ +8.6%		<div><div></div></div> \$ 1,087,270 ⁹⁶ +8.4%
Proposed LP \$25 \$1000 5% 2 plans	\$ 1,168,890 ⁸⁴ +3.0%		\$ 41,500 ⁰⁰ +100.0%		\$ 1,210,390 ⁸⁴ +4.8%		\$ 157,403 ⁰⁰ +3.0%		<div><div></div></div> \$ 1,052,987 ⁸⁴ +5.0%
Proposed HSA \$2000 2 plans	\$ 1,035,783 ¹² -8.7%		\$ 66,000 ⁰⁰ +218.1%		\$ 1,101,783 ¹² -4.6%		\$ 139,478 ⁷⁰ -8.7%		<div><div></div></div> \$ 962,304 ⁴² -4.0%
Proposed Yellow Open Access w Choice Fund 2 plans	\$ 1,050,258 ⁰⁰ -7.4%		\$ 0 ⁰⁰ -100.0%		\$ 1,050,258 ⁰⁰ -9.1%		\$ 141,428 ³⁷ -7.4%		<div><div></div></div> \$ 908,829 ⁶³ -9.4%

Medical Plan Group

Current
Super \$25 \$500
\$ 1,002,631⁶⁹

Proposed
Super \$25 \$500 v2 8.62%
\$ 1,087,270⁹⁶ +8.4%

Medical Plan Design

Medical Plan Design		Harvard Pilgrim Class 01 HMO Super \$25 \$500				Harvard Pilgrim Class 02 HMO Super \$25 \$500				Harvard Pilgrim Class 01 v2 HMO Super \$25 \$500				Harvard Pilgrim Class 02 v2 HMO Super \$25 \$500					
		Single		Family		Single		Family		Single		Family		Single		Family			
Deductible		\$ 500		\$ 1,500		\$ 500		\$ 1,500		\$ 500		\$ 1,500		\$ 500		\$ 1,500			
		Embedded		Embedded		Embedded		Embedded		Embedded		Embedded		Embedded		Embedded			
Employee Coinsurance		0 %		0 %		0 %		0 %		0 %		0 %		0 %		0 %			
Out-of-Pocket Max		\$ 2,000		\$ 4,000		\$ 2,000		\$ 4,000		\$ 2,000		\$ 4,000		\$ 2,000		\$ 4,000			
Employer Funding		\$ - 500		\$ - 1,500		\$ - 500		\$ - 1,500		\$ - 500		\$ - 1,500		\$ - 500		\$ - 1,500			
Net Out-of-Pocket Max		\$ 1,500		\$ 2,500		\$ 1,500		\$ 2,500		\$ 1,500		\$ 2,500		\$ 1,500		\$ 2,500			
Employee Annual Premium		\$ + 1,896		\$ + 5,111		\$ + 2,333		\$ + 6,290		\$ + 2,059		\$ + 5,551		\$ + 2,534		\$ + 6,832			
Employee Max Annual Cost		\$ 3,396		\$ 7,611		\$ 3,833		\$ 8,790		\$ ▲3,559		\$ ▲8,051		\$ ▲4,034		\$ ▲9,332			
Medical Copays		Copay						Copay						Copay					
Primary Care		\$ 25				\$ 25				\$ 25				\$ 25					
Specialty Care		\$ 25				\$ 25				\$ 25				\$ 25					
Urgent Care		\$ 25				\$ 25				\$ 25				\$ 25					
Emergency		\$ 100				\$ 100				\$ 100				\$ 100					
In-Patient Hospital		\$ --				\$ --				\$ --				\$ --					
Out-Patient Hospital		\$ --				\$ --				\$ --				\$ --					
Rx		No Deductible						No Deductible						No Deductible					
Tiers		\$0, \$10, \$30, \$50						\$0, \$10, \$30, \$50						\$0, \$10, \$30, \$50					
Enrollment		36	Prem	ER	EE	6	Prem	ER	EE	36	Prem	ER	EE	6	Prem	ER	EE		
Employee Only		16	\$ 1,215 ⁰⁶	87 %	\$ 157 ⁹⁶	2	\$ 1,215 ⁰⁶	84 %	\$ 194 ⁴¹	16	\$ 1,319 ⁸⁰	87 %	\$ 171 ⁵⁸	2	\$ 1,319 ⁸⁰	84 %	\$ 211 ¹⁷		
				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>			
Employee + 1 CH		6	\$ 2,427 ⁴⁸	87 %	\$ 315 ⁵⁷	1	\$ 2,427 ⁴⁸	84 %	\$ 388 ⁴⁰	6	\$ 2,636 ⁷³	87 %	\$ 342 ⁷⁷	1	\$ 2,636 ⁷³	84 %	\$ 421 ⁸⁸		
				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>			
Family		14	\$ 3,276 ⁰⁶	87 %	\$ 425 ⁸⁹	3	\$ 3,276 ⁰⁶	84 %	\$ 524 ¹⁷	14	\$ 3,558 ⁴⁶	87 %	\$ 462 ⁶⁰	3	\$ 3,558 ⁴⁶	84 %	\$ 569 ³⁵		
				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>				<div><div></div></div>			
Annual Insurance Premium		\$ 958,448 ¹⁶				\$ 176,229 ³⁶				\$ 1,041,067 ⁴⁴ ▲				\$ 191,420 ⁵² ▲					
Employer Premium Contribution		\$		833,849 ⁰⁶		\$		148,032 ⁶³		\$		905,727 ⁷⁶		\$		160,793 ²¹			
Budgeted HRA + HSA		\$		+ 17,500 ⁰⁰ + 0 ⁰⁰		\$		+ 3,250 ⁰⁰ + 0 ⁰⁰		\$		+ 17,500 ⁰⁰ + 0 ⁰⁰		\$		+ 3,250 ⁰⁰ + 0 ⁰⁰			
Employer Annual Cost		\$		851,349.06		\$		151,282.63		\$		923,227.76 +8.4%		\$		164,043.21 +8.4%			

Medical Plan Group

Medical Plan Design

		Proposed LP \$25 \$1000 5% \$ 1,052,987⁸⁴ +5.0%				Proposed HSA \$2000 \$ 962,304⁴² -4.0%			
		Harvard Pilgrim Class 01 HMO LP \$25 \$1000		Harvard Pilgrim Class 02 HMO LP \$25 \$1000		Harvard Pilgrim Class 01 HMO HSA \$2000		Harvard Pilgrim Class 02 HMO HSA \$2000	
		Single	Family	Single	Family	Single	Family	Single	Family
Deductible		\$ 1,000 Embedded	\$ 3,000 Embedded	\$ 1,000 Embedded	\$ 3,000 Embedded	\$ 2,000 Embedded	\$ 4,000 Embedded	\$ 2,000 Embedded	\$ 4,000 Embedded
Employee Coinsurance		0 %	0 %	0 %	0 %	80 %	80 %	80 %	80 %
Out-of-Pocket Max		\$ 2,500	\$ 5,000	\$ 2,500	\$ 5,000	\$ 4,000	\$ 8,000	\$ 4,000	\$ 8,000
Employer Funding		\$ - 1,000	\$ - 3,000	\$ - 1,000	\$ - 3,000	\$ - 2,000	\$ - 4,000	\$ - 2,000	\$ - 4,000
Net Out-of-Pocket Max		\$ 1,500	\$ 2,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ 4,000
Employee Annual Premium		\$ + 1,953	\$ + 5,265	\$ + 2,403	\$ + 6,480	\$ + 1,730	\$ + 4,665	\$ + 2,130	\$ + 5,742
Employee Max Annual Cost		\$ ▲3,453	\$ ▼7,265	\$ ▲3,903	\$ ▼8,480	\$ ▲3,730	\$ ▲8,665	\$ ▲4,130	\$ ▲9,742
Medical Copays		Copay		Copay		Copay		Copay	
Primary Care		\$ 25		\$ 25		\$ --		\$ --	
Specialty Care		\$ 25		\$ 25		\$ --		\$ --	
Urgent Care		\$ 25		\$ 25		\$ --		\$ --	
Emergency		\$ 150		\$ 150		\$ --		\$ --	
In-Patient Hospital		\$ --		\$ --		\$ --		\$ --	
Out-Patient Hospital		\$ --		\$ --		\$ --		\$ --	
Rx		No Deductible		No Deductible		Integrated with Medical		Integrated with Medical	
Tiers		\$0, \$10, \$30, \$50		\$0, \$10, \$30, \$50		10%*		10%*	
Enrollment		36	Prem	ER	EE	36	Prem	ER	EE
Employee Only		16	\$ 1,251 ⁷⁰	87 %	\$ 162 ⁷²	16	\$ 1,109 ¹⁶	87 %	\$ 144 ¹⁹
Employee + 1 CH		6	\$ 2,500 ⁶⁷	87 %	\$ 325 ⁰⁸	6	\$ 2,215 ⁹¹	87 %	\$ 288 ⁰⁷
Family		14	\$ 3,374 ⁸⁴	87 %	\$ 438 ⁷³	14	\$ 2,990 ⁵³	87 %	\$ 388 ⁷⁷
Annual Insurance Premium		\$ 987,347 ⁷⁶ ▲		\$ 181,543 ⁰⁸ ▲		\$ 874,913 ²⁸ ▼		\$ 160,869 ⁸⁴ ▼	
		+3.0%		+3.0%		-8.7%		-8.7%	
Employer Premium Contribution		\$ 858,991 ⁶⁸		\$ 152,496 ¹⁶		\$ 761,173 ⁷⁸		\$ 135,130 ⁶⁴	
Budgeted HRA + HSA		\$ + 35,000 ⁰⁰ + 0 ⁰⁰		\$ + 6,500 ⁰⁰ + 0 ⁰⁰		\$ + 56,000 ⁰⁰ + 0 ⁰⁰		\$ + 10,000 ⁰⁰ + 0 ⁰⁰	
Employer Annual Cost		\$ 893,991.68 +5.0%		\$ 158,996.16 +5.1%		\$ 817,173.78 -4.0%		\$ 145,130.64 -4.1%	

Medical Plan Group

Proposed
Yellow Open Access w Choice Fund
\$ 908,829⁶³ -9.4%

Medical Plan Design

Medical Plan Design	CIGNA Class 01 Yellow OA w Choice Fund				CIGNA Class 02 Yellow OA w Choice Fund			
	Single		Family		Single		Family	
Deductible	\$ 1,250		\$ 2,500		\$ 1,250		\$ 2,500	
	Non-Embedded		Non-Embedded		Non-Embedded		Non-Embedded	
Employee Coinsurance	20 %		20 %		20 %		20 %	
Out-of-Pocket Max	\$ 2,000		\$ 4,000		\$ 2,000		\$ 4,000	
Employer Funding	\$ - 1,000		\$ - 2,000		\$ - 1,000		\$ - 2,000	
Net Out-of-Pocket Max	\$ 1,000		\$ 2,000		\$ 1,000		\$ 2,000	
Employee Annual Premium	\$ + 1,753		\$ + 4,732		\$ + 2,157		\$ + 5,824	
Employee Max Annual Cost	\$ ▼2,753		\$ ▼6,732		\$ ▼3,157		\$ ▼7,824	
Medical Copays	Copay				Copay			
Primary Care	\$ --				\$ --			
Specialty Care	\$ --				\$ --			
Urgent Care	\$ --				\$ --			
Emergency	\$ --				\$ --			
In-Patient Hospital	\$ --				\$ --			
Out-Patient Hospital	\$ --				\$ --			
Rx	Integrated with Medical				Integrated with Medical			
Tiers	10%*				10%*			
Enrollment	36	Prem	ER	EE	6	Prem	ER	EE
Employee Only	16	\$ 1,123 ⁵⁰	87 %	\$ 146 ⁰⁶	2	\$ 1,123 ⁵⁰	84 %	\$ 179 ⁷⁶
			<div><div></div></div>				<div><div></div></div>	
Employee + 1 CH	6	\$ 2,247 ⁰⁰	87 %	\$ 292 ¹¹	1	\$ 2,247 ⁰⁰	84 %	\$ 359 ⁵²
			<div><div></div></div>				<div><div></div></div>	
Family	14	\$ 3,033 ⁵⁰	87 %	\$ 394 ³⁶	3	\$ 3,033 ⁵⁰	84 %	\$ 485 ³⁶
			<div><div></div></div>				<div><div></div></div>	
Annual Insurance Premium	\$ 887,124 ⁰⁰ ▼				\$ 163,134 ⁰⁰ ▼			
	-7.4%				-7.4%			
Employer Premium Contribution	\$ 771,797 ¹⁰				\$ 137,032 ⁵³			
Budgeted HRA + HSA	\$ + 0 ⁰⁰ + 0 ⁰⁰				\$ + 0 ⁰⁰ + 0 ⁰⁰			
Employer Annual Cost	\$ 771,797.10 -9.3%				\$ 137,032.53 -9.4%			

NHIT - Town of Amherst

Total Cost by Month Report

Incurred Period: 10/01/2020 to 09/30/2021 ; Paid Period: 10/01/2020 to 11/30/2021

Filter Parameters: Excludes Medicare



Interval	Contract Type			Member Months	Premium	Plan Liability						Member Liability	
	Individual	Dual	Family			Medical	Pharmacy	Other	Total	PMPM	Loss Ratio	Costs	% of Total Costs
Oct-20	23	10	15	105	\$98,568	\$24,206	\$18,779	\$28	\$43,013	\$410	43.6%	\$1,935	4.3%
Nov-20	23	10	15	105	\$98,568	\$57,305	\$9,973	\$128	\$67,406	\$642	68.4%	\$2,671	3.8%
Dec-20	23	10	15	105	\$86,431	\$78,436	\$23,311	\$151	\$101,898	\$970	117.9%	\$3,503	3.3%
Jan-21	23	9	15	103	\$96,141	\$56,072	\$17,963	\$28	\$74,063	\$719	77.0%	\$3,688	4.7%
Feb-21	22	8	15	100	\$88,856	\$65,444	\$10,107	\$28	\$75,579	\$756	85.1%	\$2,543	3.3%
Mar-21	21	9	16	105	\$91,283	\$88,444	\$8,588	\$28	\$97,060	\$924	106.3%	\$3,843	3.8%
Apr-21	21	9	17	108	\$102,687	\$77,543	\$16,753	\$28	\$94,324	\$873	91.9%	\$4,541	4.6%
May-21	20	9	17	107	\$93,349	\$96,503	\$9,666	\$30	\$106,199	\$993	113.8%	\$2,821	2.6%
Jun-21	20	8	18	109	\$96,987	\$38,074	\$9,230	\$28	\$47,331	\$434	48.8%	\$3,246	6.4%
Jul-21	20	10	18	114	\$100,263	\$175,543	\$3,884	\$28	\$179,454	\$1,574	179.0%	\$2,354	1.3%
Aug-21	20	10	18	114	\$105,966	\$22,151	\$10,053	\$31	\$32,234	\$283	30.4%	\$2,395	6.9%
Sep-21	21	11	17	114	\$101,842	\$66,383	\$17,074	\$28	\$83,485	\$732	82.0%	\$3,038	3.5%
Total without UCL				1,289	\$1,160,940	\$846,102	\$155,382	\$561	\$1,002,045	\$777	86.3%	\$36,576	3.5%
Total with UCL				1,289	\$1,160,940	\$857,747	\$155,382	\$564	\$1,013,693	\$786	87.3%	\$36,576	3.5%

Notes:

1. Member Months calculated as of the 15th of the month.
2. Applicable lag factors, reflecting the incurred dates identified on this report, have been applied..
3. Data includes all costs and or services allocable to the selected population.
4. Other Costs include Interest Penalty, Other provider payments, Medical and Practice Management, Cap Differential, Behavioral Health Capitation, OOA Access Fees, NYHCRA Covered Lives Assessment, OOA % Savings and MA Health Safety Net Surcharges.

This report is CONFIDENTIAL

NHIT - Town of Amherst

High Cost Claimant Report with Clinical Condition - Summary

Incurred Period: 10/01/2020 to 09/30/2021 ; Paid Period: 10/01/2020 to 11/30/2021

Threshold1: 50,000

Filter Parameters: Excludes Medicare



Claimant	Status	Total Plan Liability
Claimant 1	Active	\$180,377.79
Claimant 2	Active	\$156,774.74
Claimant 3	Active	\$61,148.13
Claimant 4	Active	\$58,499.37
Grand Total		\$456,800.03

Notes:

1. HPHC accepts no responsibility or liability arising from or relating to the use of this report for any purpose.
2. The information contained in this report is sensitive and should be kept secure at all times. Harvard Pilgrim Health Care expects that this report will be used only for insurance rating and underwriting purposes. It will not be used in combination with other information that may be available to a broker or employer for any other purpose, such as for employment-related actions or decisions.
3. Total Plan Liability Costs include Fee-for-Service equivalent for capitated services.
4. A lag factor has not been applied.

This report is CONFIDENTIAL

NHIT - Town of Amherst

Total Cost by Month Report

Incurred Period: 10/01/2019 to 09/30/2020 ; Paid Period: 10/01/2019 to 11/30/2020

Filter Parameters: Excludes Medicare



Interval	Contract Type			Member Months	Premium	Plan Liability						Member Liability	
	Individual	Dual	Family			Medical	Pharmacy	Other	Total	PMPM	Loss Ratio	Costs	% of Total Costs
Oct-19	21	11	16	109	\$89,353	\$45,885	\$7,701	-\$2	\$53,584	\$492	60.0%	\$4,093	7.1%
Nov-19	21	11	16	109	\$88,247	\$31,766	\$10,099	-\$2	\$41,863	\$384	47.4%	\$3,484	7.7%
Dec-19	21	11	16	109	\$90,459	\$35,418	\$12,145	\$5	\$47,567	\$436	52.6%	\$2,946	5.8%
Jan-20	20	11	16	108	\$89,353	\$143,300	\$7,796	\$28	\$151,124	\$1,399	169.1%	\$4,313	2.8%
Feb-20	20	11	16	108	\$89,353	\$27,917	\$10,884	\$28	\$38,829	\$360	43.5%	\$3,136	7.5%
Mar-20	20	11	16	108	\$89,353	\$30,030	\$11,118	\$28	\$41,176	\$381	46.1%	\$2,913	6.6%
Apr-20	22	10	16	108	\$89,355	\$4,644	\$9,762	\$28	\$14,435	\$134	16.2%	\$1,174	7.5%
May-20	22	10	16	108	\$89,355	\$8,178	\$18,089	\$28	\$26,295	\$243	29.4%	\$1,368	4.9%
Jun-20	22	10	16	108	\$89,355	\$17,113	\$18,030	\$28	\$35,170	\$326	39.4%	\$2,261	6.0%
Jul-20	23	10	15	104	\$99,417	\$19,797	\$7,737	\$28	\$27,562	\$265	27.7%	\$2,259	7.6%
Aug-20	23	9	16	106	\$96,141	\$44,691	\$9,166	\$28	\$53,885	\$508	56.0%	\$2,136	3.8%
Sep-20	23	9	16	106	\$99,417	\$23,576	\$15,435	\$31	\$39,043	\$368	39.3%	\$1,576	3.9%
Total without UCL				1,291	\$1,099,158	\$432,316	\$137,964	\$254	\$570,533	\$442	51.9%	\$31,659	5.3%
Total with UCL				1,291	\$1,099,158	\$438,609	\$137,964	\$254	\$576,826	\$447	52.5%	\$31,659	5.2%

Notes:

1. Member Months calculated as of the 15th of the month.
2. Applicable lag factors, reflecting the incurred dates identified on this report, have been applied..
3. Data includes all costs and or services allocable to the selected population.
4. Other Costs include Interest Penalty, Other provider payments, Medical and Practice Management, Cap Differential, Behavioral Health Capitation, OOA Access Fees, NYHCRA Covered Lives Assessment, OOA % Savings and MA Health Safety Net Surcharges.

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NHIT - Town of Amherst

High Cost Claimant Report with Clinical Condition - Summary

Incurred Period: 10/01/2019 to 09/30/2020 ; Paid Period: 10/01/2019 to 11/30/2021

Threshold1: 50,000

Filter Parameters: Excludes Medicare



Claimant	Status	Total Plan Liability
Claimant 1	Active	\$135,435.23
Claimant 2	Active	\$106,290.44
Grand Total		\$241,725.67







Notes:

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3. Total Plan Liability Costs include Fee-for-Service equivalent for capitated services.
4. A lag factor has not been applied.

This report is CONFIDENTIAL

Dental Overview

Dental Plan Group	Total Premium	=	Total Cost	-	Employee Cost	=	Employer Cost
Current Delta Dental PPO 1 plan	\$ 66,139 ⁴⁴		\$ 66,139 ⁴⁴		\$ 38,548 ⁶³		\$ 27,590 ⁸¹
Renewal Delta Dental PPO 1 plan	\$ 65,145 ⁷² -1.5%		\$ 65,145 ⁷² -1.5%		\$ 37,969 ⁴³ -1.5%		\$ 27,176 ²⁹ -1.5%
Proposed Sun Life Dental PPO 1 plan	\$ 59,734 ⁰⁸ -9.7%		\$ 59,734 ⁰⁸ -9.7%		\$ 34,821 ³⁹ -9.7%		\$ 24,912 ⁶⁹ -9.7%
Proposed SchoolCare - Dental PPO 1 plan	\$ 61,816 ⁸⁰ -6.5%		\$ 61,816 ⁸⁰ -6.5%		\$ 36,014 ⁹⁴ -6.6%		\$ 25,801 ⁸⁶ -6.5%
Proposed Principal Dental PPO 1 plan	\$ 64,324 ⁹² -2.7%		\$ 64,324 ⁹² -2.7%		\$ 37,496 ⁷⁶ -2.7%		\$ 26,828 ¹⁶ -2.8%

Dental Plan Group	Current Delta Dental PPO \$ 27,590⁸¹		Renewal Delta Dental PPO \$ 27,176²⁹ -1.5%		Proposed Sun Life Dental PPO \$ 24,912⁶⁹ -9.7%		Proposed SchoolCare - Dental PPO \$ 25,801⁸⁶ -6.5%	
Dental Plan Design	Delta Health Trust - Delta Dental PPO		Delta Health Trust - Delta Dental PPO		Sun Life Sun Life - Dental PPO		CIGNA SchoolCare - Dental PPO	
	Single	Family	Single	Family	Single	Family	Single	Family
Deductible	\$ 25	\$ 75	\$ 25	\$ 75	\$ 25	\$ 75	\$ 25	\$ 75
Annual Max Benefit	\$1,000 per person		\$1,000 per person		\$1,000 per person		\$1,000 per person	
Coinsurance	Prev 100% Basic 80% Major 50%		Prev 100% Basic 80% Major 50%		Prev 100% Basic 80% Major 50%		Prev 100% Basic 80% Major 50%	
Preventive	--		--		--		--	
Basic	--		--		--		--	
Major	--		--		--		--	
Not Covered	--		--		--		--	
Orthodontia (Lifetime)	50% up to \$1,000 by age 19		50% up to \$1,000 by age 19		50% up to \$1,000 by age 19		50% up to \$1,000 by age 19	
Dependent Eligibility	Until age 26		Until age 26		Until age 26		Until age 26	
Enrollment	52	Prem	ER	EE	52	Prem	ER	EE
Employee Only	17	\$ 44 ⁸⁸	44 %	\$ 24 ⁹³	17	\$ 44 ²¹	44 %	\$ 24 ⁵⁶
								
Employee + 1 CH	11	\$ 86 ⁸⁶	41 %	\$ 50 ⁹⁵	11	\$ 85 ⁵⁶	41 %	\$ 50 ¹⁸
								
Family	24	\$ 158 ⁰⁵	41 %	\$ 92 ⁸⁴	24	\$ 155 ⁶⁷	41 %	\$ 91 ⁴⁴
								
Annual Insurance Premium	\$66,139.44 @ 12 month guarantee		\$65,145.72 ▼ -1.5% @ 12 month guarantee		\$59,734.08 ▼ -9.7% @ 12 month guarantee		\$61,816.80 ▼ -6.5% @ 12 month guarantee	
Employer Annual Cost	\$ 27,590⁸¹		\$ ▼27,176²⁹ -1.5%		\$ ▼24,912⁶⁹ -9.7%		\$ ▼25,801⁸⁶ -6.5%	

Dental Plan Group

Proposed
Principal Dental PPO
\$ 26,828¹⁶ -2.8%

Dental Plan Design

Principal
Principal - Dental PPO

Single

Family

Deductible

\$ 25

\$ 75

Annual Max Benefit

\$1,000 per person

Coinsurance

Prev 100% Basic 80% Major 50%

Preventive

--

Basic

--

Major

--

Not Covered

--

Orthodontia (Lifetime)

50% up to \$1,000 by age 19

Dependent Eligibility

Until age 26

Enrollment

Employee Only

52

Prem

ER

EE

17

\$ 42⁸¹

44 %

\$ 23⁷⁸

Employee + 1 CH

11

\$ 82⁴⁰

41 %

\$ 48³³

Family

24

\$ 155²⁶

41 %

\$ 91²⁰

Annual Insurance Premium

\$64,324.92 ▼ -2.7%

@ 12 month guarantee

Employer Annual Cost

\$ ▼26,828¹⁶ -2.8%

Life/AD&D Overview

Life Plan Group	Total Premium	=	Total Cost	-	Employee Cost	=	Employer Cost
Current Health Trust Life/AD&D 1x Salary 1 plan	\$ 7,200 ⁰⁰		\$ 7,200 ⁰⁰		\$ 0 ⁰⁰		\$ 7,200 ⁰⁰
Renewal Health Trust Life/AD&D 1x Salary 1 plan	\$ 7,200 ⁰⁰ 0.0%		\$ 7,200 ⁰⁰ 0.0%		\$ 0 ⁰⁰		\$ 7,200 ⁰⁰ 0.0%
Proposed Sun Life - Life/AD&D 1x Salary 1 plan	\$ 15,648 ⁰⁰ +117.3%		\$ 15,648 ⁰⁰ +117.3%		\$ 0 ⁰⁰		\$ 15,648 ⁰⁰ +117.3%

Life Plan Group	Current Health Trust Life/AD&D 1x Sala.. \$ 7,200⁰⁰	Renewal Health Trust Life/AD&D 1x Sala.. \$ 7,200⁰⁰ 0.0%	Proposed Sun Life - Life/AD&D 1x Salary \$ 15,648⁰⁰ +117.3%
Life Plan Design	Health Trust Life/AD&D 1x Salary	Health Trust Life/AD&D 1x Salary	Sun Life Life/AD&D 1x Salary
Benefits			
Benefit Amount	1.0x earnings up to \$100,000 maximum	1.0x earnings up to \$100,000 maximum	1.0x earnings up to \$100,000 maximum
Guaranteed Issue	\$100,000	\$100,000	\$100,000
Benefit Reduction Schedule			
Provisions			
Accelerated Death Benefit	No	No	No
Waiver of Premium	No	No	No
Financials			
Volume	62 lives @ \$4,000,000	62 lives @ \$4,000,000	62 lives @ \$4,000,000
Life Rate	\$0.130 (Per \$1,000)	\$0.130 (Per \$1,000)	\$0.298 (Per \$1,000)
AD&D Rate	\$0.020	\$0.020	\$0.028
Insurance Premium	\$600.00 monthly / \$7,200.00 annually	\$600.00 monthly / \$7,200.00 annually	\$1,304.00 monthly / \$15,648.00 annually
Premium Percent Changed		0.0%	+117.3%
Employer Premium Share	100% Non-Contributory	100% Non-Contributory	100% Non-Contributory
Participation Requirement	greater of 62 employees or 100%	greater of 62 employees or 100%	greater of 62 employees or 100%
Employer Annual Cost	\$ 7,200⁰⁰ @ 24 month guarantee	\$ 7,200⁰⁰ 0.0% @ 12 month guarantee	\$ ▲15,648⁰⁰ +117.3% @ 12 month guarantee

STD Overview

STD Plan Group	Total Premium	=	Total Cost	-	Employee Cost	=	Employer Cost
Current Health Trust - Short Term 1 plan	\$ 22,680 ⁶⁰		\$ 22,680 ⁶⁰		\$ 0 ⁰⁰		\$ 22,680⁶⁰
Renewal Health Trust - Short Term 1 plan	\$ 22,866 ⁰⁰ +0.8%		\$ 22,866 ⁰⁰ +0.8%		\$ 0 ⁰⁰		\$ 22,866⁰⁰ +0.8%
Proposed Sun Life - Short term 1 plan	\$ 7,045 ²⁰ -68.9%		\$ 7,045 ²⁰ -68.9%		\$ 0 ⁰⁰		\$ 7,045²⁰ -68.9%

STD Plan Group	Current Health Trust - Short Term \$ 22,680⁶⁰	Renewal Health Trust - Short Term \$ 22,866⁰⁰ +0.8%	Proposed Sun Life - Short term \$ 7,045²⁰ -68.9%
STD Plan Design	Health Trust Short Term 66.67% \$1,400	Health Trust Short Term 66.67% \$1,400	Sun Life Short Term 66.67% \$1,400
Benefits			
Weekly Benefit	66.7% earnings up to \$1,400	66.7% earnings up to \$1,400	66.7% earnings up to \$1,400
Salary where max is reached	\$109,195	\$109,195	\$109,195
Elimination Period			
Accident	1 days	1 days	1 days
Sickness	7 days	7 days	7 days
Benefit Duration	26 weeks	26 weeks	26 weeks
Definition of Disability	--	--	--
Pre-existing Limitations	--	--	--
Financials			
Total Covered Benefit	62 lives @ \$51,500	62 lives @ \$51,500	62 lives @ \$51,500
Rate	\$0.367 (Per \$10)	\$0.370 (Per \$10)	\$0.114 (Per \$10)
Insurance Premium	\$1,890.05 monthly / \$22,680.60 annually	\$1,905.50 monthly / \$22,866.00 annually +0.8%	\$587.10 monthly / \$7,045.20 annually -68.9%
Premium Percent Changed			
Employer Premium Share	100% Non-Contributory	100% Non-Contributory	100% Non-Contributory
Participation Requirement	greater of 62 employees or 100%	greater of 62 employees or 100%	greater of 62 employees or 100%
Employer Annual Cost	\$ 22,680⁶⁰ @ 12 month guarantee	\$ ▲22,866⁰⁰ +0.8% @ 12 month guarantee	\$ ▼7,045²⁰ -68.9% @ 24 month guarantee

LTD Overview

LTD Plan Group	Total Premium	=	Total Cost	-	Employee Cost	=	Employer Cost
Current Health Trust - Long Term 2 plans	\$ 11,048 ⁴⁰		\$ 11,048 ⁴⁰		\$ 0 ⁰⁰		\$ 11,048⁴⁰
Renewal Health Trust - Long Term 2 plans	\$ 11,048 ⁴⁰ 0.0%		\$ 11,048 ⁴⁰ 0.0%		\$ 0 ⁰⁰		\$ 11,048⁴⁰ 0.0%
Proposed Sun Life - Long Term 2 plans	\$ 27,743 ⁷⁶ +151.1%		\$ 27,743 ⁷⁶ +151.1%		\$ 0 ⁰⁰		\$ 27,743⁷⁶ +151.1%

LTD Plan Group	Current Health Trust - Long Term \$ 11,048⁴⁰		Renewal Health Trust - Long Term \$ 11,048⁴⁰ 0.0%	
LTD Plan Design	Health Trust Long Term Class 01 60% \$10,000	Health Trust Long Term Class 02 66.67% \$9,000	Health Trust Long Term Class 01 60% \$10,000	Health Trust Long Term Class 02 66.67% \$9,000
Benefits				
Monthly Benefit	60.0% earnings up to \$10,000	66.7% earnings up to \$9,000	60.0% earnings up to \$10,000	66.7% earnings up to \$9,000
Salary where max is reached	\$200,000	\$161,992	\$200,000	\$161,992
Elimination Period	180 days	180 days	180 days	180 days
Benefit Duration	to Age 65	to Age 65	to Age 65	to Age 65
Definition of Disability	--	--	--	--
Gross-up Taxation	No	No	No	No
Pre-existing Limitations	3 - 6 - 12	3 - 6 - 12	3 - 6 - 12	3 - 6 - 12
Financials				
Total Covered Payroll	38 lives @ \$190,000	24 lives @ \$151,000	38 lives @ \$190,000	24 lives @ \$151,000
Rate	\$0.270 (Per \$100)	\$0.270 (Per \$100)	\$0.270 (Per \$100)	\$0.270 (Per \$100)
Insurance Premium	\$513.00 monthly / \$6,156.00 annually	\$407.70 monthly / \$4,892.40 annually	\$513.00 monthly / \$6,156.00 annually	\$407.70 monthly / \$4,892.40 annually
Premium Percent Changed			0.0%	0.0%
Employer Premium Share	100% Non-Contributory	100% Non-Contributory	100% Non-Contributory	100% Non-Contributory
Participation Requirement	greater of 38 employees or 60%	greater of 24 employees or 100%	greater of 38 employees or 100%	greater of 24 employees or 100%
Employer Annual Cost	\$ 6,156⁰⁰ @ 24 month guarantee	\$ 4,892⁴⁰ @ 24 month guarantee	\$ 6,156⁰⁰ 0.0% @ 12 month guarantee	\$ 4,892⁴⁰ 0.0% @ 12 month guarantee

LTD Plan Group	Proposed Sun Life - Long Term \$ 27,743 ⁷⁶ +151.1%	
LTD Plan Design	Sun Life Long Term Class 01 60% \$10,000	Sun Life Long Term Class 02 66.67% \$9,000
Benefits		
Monthly Benefit	60.0% earnings up to \$10,000	66.7% earnings up to \$9,000
Salary where max is reached	\$200,000	\$161,992
Elimination Period	180 days	180 days
Benefit Duration	to Age 65	to Age 65
Definition of Disability	--	--
Gross-up Taxation	No	No
Pre-existing Limitations	3 - 6 - 12	3 - 6 - 12
Financials		
Total Covered Payroll	38 lives @ \$190,000	24 lives @ \$151,000
Rate	\$0.678 (Per \$100)	\$0.678 (Per \$100)
Insurance Premium	\$1,288.20 monthly / \$15,458.40 annually +151.1%	\$1,023.78 monthly / \$12,285.36 annually +151.1%
Premium Percent Changed	+151.1%	+151.1%
Employer Premium Share	100% Non-Contributory	100% Non-Contributory
Participation Requirement	greater of 38 employees or 100%	greater of 24 employees or 100%
Employer Annual Cost	\$ ▲15,458 ⁴⁰ +151.1% @ 12 month guarantee	\$ ▲12,285 ³⁶ +151.1% @ 12 month guarantee

Life/DI Summary

Granite Group Benefits LLC, an Alera Group Agency
Town of Amherst
Report as of 20 January 2022

Combined Total Cost Comparison
This proposal comparison has been completed to the best of our knowledge. Please refer to the insurer's proposal and policy for specific information and policy details. Granite Group Benefits, LLC does not have the authority to alter coverage. Insurance company policies and provisions supersede any coverage implied by this comparison.

Plan Group		Coverage Dates	Total Cost	Employee Cost	Employer Cost
Life	Current Health Trust Life/AD&D..	7/1/2021 - 6/30/2022	\$ 7,200 ⁰⁰	\$ 0 ⁰⁰	\$ 7,200 ⁰⁰
	Renewal Health Trust Life/AD&D..	7/1/2022 - 6/30/2023	\$ 7,200 ⁰⁰ 0.00%	\$ 0 ⁰⁰ --%	\$ 7,200 ⁰⁰ 0.00%
STD	Current Health Trust - Short Te...	7/1/2021 - 6/30/2022	\$ 22,680 ⁶⁰	\$ 0 ⁰⁰	\$ 22,680 ⁶⁰
	Renewal Health Trust - Short Te...	7/1/2022 - 6/30/2023	\$ 22,866 ⁰⁰ 0.82%	\$ 0 ⁰⁰ --%	\$ 22,866 ⁰⁰ 0.82%
LTD	Current Health Trust - Long Term	1/1/2022 - 12/31/2022	\$ 11,048 ⁴⁰	\$ 0 ⁰⁰	\$ 11,048 ⁴⁰
	Renewal Health Trust - Long Term	1/1/2023 - 12/31/2023	\$ 11,048 ⁴⁰ 0.00%	\$ 0 ⁰⁰ --%	\$ 11,048 ⁴⁰ 0.00%
Combined	Basis		\$ 40,929 ⁰⁰	\$ 0 ⁰⁰	\$ 40,929 ⁰⁰
	Alternative		\$ 41,114 ⁴⁰ 0.45%	\$ 0 ⁰⁰ --%	\$ 41,114 ⁴⁰ 0.45%

Town of Amherst
NTE Rates
July 1, 2022 - June 30, 2023



1/13/2022

PLEASE SIGN AND RETURN BY FEBRUARY 1, 2022

RE: UPDATED July 2022 NTE Renewal

By renewing your membership with the New Hampshire Interlocal Trust (NHIT) by February 1, 2022, **you are guaranteed that this renewal will not increase for July 1, 2022.**

Town of Amherst can still make plan benefit changes with the NHIT for the plan year beginning July 1st after February 1st without affecting your NTE renewal.

If Town of Amherst does not renew by February 1, 2022, your final rates for the new plan year, based on your health plan's experience, **may be higher or lower** than the NTE rates shown below.

Town of Amherst's Not-to-Exceed renewal estimate for the plan year beginning July 1, 2022 is 8.62%. Premium calculations based on this NTE renewal are provided below. These rates may still decrease when final rates are released.

		HMO Super \$25 \$500 R \$0/\$10/\$30/\$50 M \$0/\$10/\$30/\$50 MD13939 Rx11449
Billing Rates		
Single		\$1,319.80
Two-Person		\$2,636.73
Family		\$3,558.46

		ME \$5 R \$10/\$30/\$50 M \$10/\$30/\$50 MD50 Rx694	ME \$25 \$1000 R \$10/\$30/\$50 M \$10/\$30/\$50 MD3149 Rx694
Billing Rates			
Single		\$1,090.45	\$935.22

Town of Amherst accepts the Not-to-Exceed renewal provided and confirms continued membership with the New Hampshire Interlocal Trust for the plan year July 1, 2022 through June 30, 2023.

Authorized Signature

Date

Print Name

Title



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

Good Afternoon,

The NH Interlocal Trust Board of Trustees at their meeting on December 3, 2021, following a review of the Trust's financial reports, voted to return to Members accumulated FYE21 funds of \$2,478,363. The funds returned to each Member Group are based on the Member's pro-rata share of the overall contributions to the Trust for the fiscal year ending June 30, 2021.

Members can choose one of two options to have their funds returned:

1. A one-time payment by check to the Member Group issued in March 2022;
2. A return applied as a "premium holiday" to the Member's contributions – beginning in March 2022, spread equally over each monthly payment beginning in March 2022 through June 2022.

The amount that Town of Amherst would receive: **\$74,201.16**

Please complete the attached form indicating your choice of the above options and return to McKenzie MacDougall, Member Services Manager by February 1, 2022.

Please feel free to contact me if you any questions or if I can assist further.

Sincerely,

Jeff Reardon
NHIT Trust Administrator



NHIT Return of Funds to Members
For FYE June 30, 2021

Member Group: Town of Amherst

Return Amount: **\$74,201.16**

Please indicate which method of accepting the return of funds from the fiscal year ending June 30, 2021 by selecting one of the following:

- ☐ A one-time payment by check, to be issued in March 2022.
- ☐ A return applied as a “premium holiday” to contributions beginning in March 2022 and spread equally over each monthly payment beginning in March 2022 through June 2022.

Accepted By: _____

Title: _____

Date: _____

Please complete this form and return it to:

McKenzie MacDougall

Email: McKenzie@nhitrust.org

Fax: 800-229-6902

Amherst ARPA Funds

January 2022

1

Amherst ARPA Funds

- ▶ Amherst will receive just under \$1.2 million in ARPA funds
 - ▶ \$596,364.58 received already
 - ▶ \$596,364.58 to be received no sooner than June 2022
- ▶ This presentation summarizes
 - ▶ The types of expenditures allowed for ARPA funds
 - ▶ Several specifically prohibited expenditures
 - ▶ The most significant compliance, recordkeeping, and reporting requirements
 - ▶ Suggested next steps

2

General Requirements on Fund Use

- ▶ Funds can be used for costs incurred from March 3, 2021 to December 31, 2024 (or until December 31, 2026 if obligated by December 31, 2024)
- ▶ Funds can be used only for costs in specified categories
- ▶ No further approval is required to expend funds, but
 - ▶ There are compliance steps required when expending funds
 - ▶ Records of expenditures must be maintained
 - ▶ Annual Reports are due beginning April 30, 2022
 - ▶ More on these points later

3

Expenditure Categories

- ▶ Expenditure categories cover states, large cities, and small towns.
- ▶ Many categories are unlikely to apply to Amherst.
- ▶ One category, “Lost Revenue Replacement,” can be used for all \$1.2 million, offers the greatest flexibility to Amherst, and has the lowest compliance burden.
- ▶ Other categories are summarized in the following slides. The “Overview of the Final Rule” included in your packet includes greater detail on each category.
- ▶ We will prepare a follow-up with detailed information on requirements if categories other than Lost Revenue Replacement are of interest.

4

Lost Revenue Replacement

- ▶ Replaces town revenue that Federal Government assumes would have been realized without the pandemic.
- ▶ Under Final Rule issued January 6, 2022, covers all \$1.2 million of Amherst's funds.
- ▶ Must be used for government services, which generally include any service traditionally provided by a government, unless Treasury has stated otherwise.
- ▶ Common examples:
 - ▶ Road building and maintenance, and other infrastructure.
 - ▶ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles).
 - ▶ General government administration, staff, and administrative facilities expenses.
 - ▶ Construction of public buildings.
- ▶ Unlike other categories, CAN be used for a required local match when applying for most, but not all, federal grants.

5

Prohibited Expenditures

- ▶ Principal or interest on debt
- ▶ Replenish "rainy day" (contingency) funds
- ▶ Pay settlements or judgments
- ▶ Local cost match for federal grants (except when using Lost Revenue Replacement category)
- ▶ Pension fund deposits

6

Public Health Expenditures

- ▶ Must be a public health expenditure in response to the pandemic.
 - ▶ Includes ventilation improvements to public buildings, PPE purchases, expenditures that allow for the continuity of government during the pandemic and reduce interruption of services.
 - ▶ May be used for paid family and medical leave for public employees related to COVID.
 - ▶ Also allows expenditures for mental health treatment, substance abuse, prevention and response to violence.
- ▶ Substantially greater compliance efforts required for many expenditures in this category
 - ▶ It is likely same expenditures could be made under Lost Revenue category.

7

Negative Economic Impacts

- ▶ Must address a negative economic impact of the pandemic.
- ▶ Covers social welfare efforts to be used for low- or moderate-income households (about \$66k for family of three). Examples:
 - ▶ Food assistance, homelessness and certain affordable housing, cash assistance, job training.
- ▶ Covers assistance to impacted industries (e.g., travel, tourism and hospitality), small businesses and non-profits. Examples:
 - ▶ Loans or grants to cover costs, technical assistance and services to support business planning.
- ▶ Covers certain public employee hiring and compensation expenses.

8

Premium Pay

- ▶ For essential, in-person (not tele-work), non-exempt workers in healthcare, education and childcare, transportation, sanitation, grocery and food production, public health and safety and similar fields.
- ▶ Premium pay capped at \$13/hour and \$25k/worker. Special justification also required if premium pay increases total wage to more than 150% of state or county average wage
- ▶ Can be paid retroactively for service before March 2021.

9

Infrastructure

- ▶ Most categories are for public water and sewer systems.
- ▶ Stormwater projects
 - ▶ Eligibility broadened substantially in final rule. Includes culvert repair, resizing, replacement of storm sewers.
 - ▶ These expenditures can be made under the Lost Revenue Replacement Category with lower compliance burden.
- ▶ Broadband expenses must be for users not currently served with high-speed internet, and only for efforts that will not be reimbursed by other federal or state funding streams. Must provide 100 Mbps symmetrical or be scalable to do so. Providers must participate in low-income affordability programs.

10

Compliance

- ▶ Numerous strings are attached to ARPA funds, especially those used outside the Lost Revenue Replacement category.
- ▶ Compliance will require time, attention to detail, and likely some cost.
- ▶ Compliance rules expected to change based on Final Rule. Examples of compliance requirements in Interim Rule:
 - ▶ Procurements must be full and open competition unless approved by Treasury. Contractors must be “responsible,” not suspended or debarred. Town must check suspension/debarment status.
 - ▶ Government policies must be imposed on many fund recipients through contract or agreement clauses (non-discrimination, drug-free workplace, lobbying restrictions, seat belt use, no texting while driving).
 - ▶ Town must check that benefits are not being duplicated. Examples: If funds are being used to purchase PPE, are other assistance sources already meeting that need? If a payment is proposed to a restaurant to offset negative economic impacts, have other programs (e.g., PPP) already covered that need?
 - ▶ Costs must be reasonable, allowable under federal rules, and properly allocable to the project.
 - ▶ Records must be retained for 5 years after all funds have been expended.

11

Compliance

- ▶ Minimizing compliance risk and burden
 - ▶ Spending under the Revenue Replacement category
 - ▶ Fewer projects
 - ▶ Projects involving acquisitions of goods or services through competitive contracting

12

Reporting

- ▶ Amherst must file reports beginning April 30, 2022, and annually thereafter.
- ▶ Reports include information on:
 - ▶ Projects
 - ▶ Expenditures
 - ▶ Project status
 - ▶ Project Demographic distribution (not for 2022 report, requirement to be phased in)
 - ▶ Subaward information, including contract awards
 - ▶ Civil rights compliance
 - ▶ Detailed information for expenditures in certain categories
- ▶ Reporting requirements expected to be revised based on Final Rule.

13

What's Next?

- ▶ Formally accept funds.
- ▶ Establish categories of interest beyond Lost Revenue Replacement, if any.
- ▶ Further briefing on those categories and the requirements associated with that spending.
- ▶ Decision to spend
 - ▶ Non-ARPA considerations - one-time or ongoing expenditures, timing, effects on property tax rate.
 - ▶ Document how expenditure fits applicable ARPA category, non-duplicative, etc.
 - ▶ Establish compliance requirements.
 - ▶ Ensure required reporting information will be obtained.
 - ▶ Authorize and expend funds.

14



Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule

U.S. DEPARTMENT OF THE TREASURY

January 2022



The Overview of the Final Rule provides a summary of major provisions of the final rule for informational purposes and is intended as a brief, simplified user guide to the final rule provisions.

The descriptions provided in this document summarize key provisions of the final rule but are non-exhaustive, do not describe all terms and conditions associated with the use of SLFRF, and do not describe all requirements that may apply to this funding. Any SLFRF funds received are also subject to the terms and conditions of the agreement entered into by Treasury and the respective jurisdiction, which incorporate the provisions of the final rule and the guidance that implements this program.



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Introduction

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. The program ensures that governments have the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts,
- Maintain vital public services, even amid declines in revenue, and
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

EARLY PROGRAM IMPLEMENTATION

In May 2021, Treasury published the Interim final rule (IFR) describing eligible and ineligible uses of funds (as well as other program provisions), sought feedback from the public on these program rules, and began to distribute funds. The IFR went immediately into effect in May, and since then, governments have used SLFRF funds to meet their immediate pandemic response needs and begin building a strong and equitable recovery, such as through providing vaccine incentives, development of affordable housing, and construction of infrastructure to deliver safe and reliable water.

As governments began to deploy this funding in their communities, Treasury carefully considered the feedback provided through its public comment process and other forums. Treasury received over 1,500 comments, participated in hundreds of meetings, and received correspondence from a wide range of governments and other stakeholders.

KEY CHANGES AND CLARIFICATIONS IN THE FINAL RULE

The final rule delivers broader flexibility and greater simplicity in the program, responsive to feedback in the comment process. Among other clarifications and changes, the final rule provides the features below.

Replacing Lost Public Sector Revenue

The final rule offers a standard allowance for revenue loss of \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Recipients that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements.

Public Health and Economic Impacts

In addition to programs and services, the final rule clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.



In addition, the final rule provides an expanded set of households and communities that are presumed to be “impacted” and “disproportionately impacted” by the pandemic, thereby allowing recipients to provide responses to a broad set of households and entities without requiring additional analysis. Further, the final rule provides a broader set of uses available for these communities as part of COVID-19 public health and economic response, including making affordable housing, childcare, early learning, and services to address learning loss during the pandemic eligible in all impacted communities and making certain community development and neighborhood revitalization activities eligible for disproportionately impacted communities.

Further, the final rule allows for a broader set of uses to restore and support government employment, including hiring above a recipient’s pre-pandemic baseline, providing funds to employees that experienced pay cuts or furloughs, avoiding layoffs, and providing retention incentives.

Premium Pay

The final rule delivers more streamlined options to provide premium pay, by broadening the share of eligible workers who can receive premium pay without a written justification while maintaining a focus on lower-income and frontline workers performing essential work.

Water, Sewer & Broadband Infrastructure

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

FINAL RULE EFFECTIVE DATE

The final rule takes effect on April 1, 2022. Until that time, the interim final rule remains in effect; funds used consistently with the IFR while it is in effect are in compliance with the SLFRF program.

However, recipients can choose to take advantage of the final rule’s flexibilities and simplifications now, even ahead of the effective date. Treasury will not take action to enforce the interim final rule to the extent that a use of funds is consistent with the terms of the final rule, regardless of when the SLFRF funds were used. Recipients may consult the *Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule*, which can be found on Treasury’s website, for more information on compliance with the interim final rule and the final rule.



Overview of the Program

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program provides substantial flexibility for each jurisdiction to meet local needs within the four separate eligible use categories. This Overview of the Final Rule addresses the four eligible use categories ordered from the broadest and most flexible to the most specific.

Recipients may use SLFRF funds to:

- **Replace lost public sector revenue**, using this funding to provide government services up to the amount of revenue loss due to the pandemic.
 - Recipients may determine their revenue loss by choosing between two options:
 - A standard allowance of up to \$10 million in aggregate, not to exceed their award amount, during the program;
 - Calculating their jurisdiction's specific revenue loss each year using Treasury's formula, which compares actual revenue to a counterfactual trend.
 - Recipients may use funds up to the amount of revenue loss for government services; generally, services traditionally provided by recipient governments are government services, unless Treasury has stated otherwise.
- **Support the COVID-19 public health and economic response** by addressing COVID-19 and its impact on public health as well as addressing economic harms to households, small businesses, nonprofits, impacted industries, and the public sector.
 - Recipients can use funds for programs, services, or capital expenditures that respond to the public health and negative economic impacts of the pandemic.
 - To provide simple and clear eligible uses of funds, Treasury provides a list of enumerated uses that recipients can provide to households, populations, or classes (i.e., groups) that experienced pandemic impacts.
 - Public health eligible uses include COVID-19 mitigation and prevention, medical expenses, behavioral healthcare, and preventing and responding to violence.
 - Eligible uses to respond to negative economic impacts are organized by the type of beneficiary: assistance to households, small businesses, and nonprofits.
 - Each category includes assistance for "impacted" and "disproportionately impacted" classes: impacted classes experienced the general, broad-based impacts of the pandemic, while disproportionately impacted classes faced meaningfully more severe impacts, often due to preexisting disparities.
 - To simplify administration, the final rule presumes that some populations and groups were impacted or disproportionately impacted and are eligible for responsive services.



- Eligible uses for assistance to impacted households include aid for re-employment, job training, food, rent, mortgages, utilities, affordable housing development, childcare, early education, addressing learning loss, and many more uses.
- Eligible uses for assistance to impacted small businesses or nonprofits include loans or grants to mitigate financial hardship, technical assistance for small businesses, and many more uses.
- Recipients can also provide assistance to impacted industries like travel, tourism, and hospitality that faced substantial pandemic impacts, or address impacts to the public sector, for example by re-hiring public sector workers cut during the crisis.
- Recipients providing funds for enumerated uses to populations and groups that Treasury has presumed eligible are clearly operating consistently with the final rule. Recipients can also identify (1) other populations or groups, beyond those presumed eligible, that experienced pandemic impacts or disproportionate impacts and (2) other programs, services, or capital expenditures, beyond those enumerated, to respond to those impacts.
- **Provide premium pay for eligible workers performing essential work**, offering additional support to those who have and will bear the greatest health risks because of their service in critical sectors.
 - Recipients may provide premium pay to eligible workers – generally those working in-person in key economic sectors – who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, to support vital wastewater and stormwater infrastructure, and to expand affordable access to broadband internet.
 - Recipients may fund a broad range of water and sewer projects, including those eligible under the EPA’s Clean Water State Revolving Fund, EPA’s Drinking Water State Revolving Fund, and certain additional projects, including a wide set of lead remediation, stormwater infrastructure, and aid for private wells and septic units.
 - Recipients may fund high-speed broadband infrastructure in areas of need that the recipient identifies, such as areas without access to adequate speeds, affordable options, or where connections are inconsistent or unreliable; completed projects must participate in a low-income subsidy program.

While recipients have considerable flexibility to use funds to address the diverse needs of their communities, some restrictions on use apply across all eligible use categories. These include:

- **For states and territories:** No offsets of a reduction in net tax revenue resulting from a change in state or territory law.

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- **For all recipients except for Tribal governments:** No extraordinary contributions to a pension fund for the purpose of reducing an accrued, unfunded liability.
- **For all recipients:** No payments for debt service and replenishments of rainy day funds; no satisfaction of settlements and judgments; no uses that contravene or violate the American Rescue Plan Act, Uniform Guidance conflicts of interest requirements, and other federal, state, and local laws and regulations.

Under the SLFRF program, funds must be used for costs incurred on or after March 3, 2021. Further, funds must be obligated by December 31, 2024, and expended by December 31, 2026. This time period, during which recipients can expend SLFRF funds, is the “period of performance.”

In addition to SLFRF, the American Rescue Plan includes other sources of funding for state and local governments, including the [Coronavirus Capital Projects Fund](#) to fund critical capital investments including broadband infrastructure; the [Homeowner Assistance Fund](#) to provide relief for our country’s most vulnerable homeowners; the [Emergency Rental Assistance Program](#) to assist households that are unable to pay rent or utilities; and the [State Small Business Credit Initiative](#) to fund small business credit expansion initiatives. Eligible recipients are encouraged to visit the Treasury website for more information.



Replacing Lost Public Sector Revenue

The Coronavirus State and Local Fiscal Recovery Funds provide needed fiscal relief for recipients that have experienced revenue loss due to the onset of the COVID-19 public health emergency. Specifically, SLFRF funding may be used to pay for “government services” in an amount equal to the revenue loss experienced by the recipient due to the COVID-19 public health emergency.

Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.

In order to use funds under government services, recipients should first determine revenue loss. They may, then, spend up to that amount on general government services.

DETERMINING REVENUE LOSS

Recipients have two options for how to determine their amount of revenue loss. Recipients must choose one of the two options and cannot switch between these approaches after an election is made.

- 1. Recipients may elect a “standard allowance” of \$10 million to spend on government services through the period of performance.**

Under this option, which is newly offered in the final rule Treasury presumes that up to \$10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund “government services.” The standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss, particularly for SLFRF’s smallest recipients.

All recipients may elect to use this standard allowance instead of calculating lost revenue using the formula below, including those with total allocations of \$10 million or less. Electing the standard allowance does not increase or decrease a recipient’s total allocation.

- 2. Recipients may calculate their actual revenue loss according to the formula articulated in the final rule.**

Under this option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. Under the flexibility provided in the final rule, recipients can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance. Treasury has also provided several adjustments to the definition of general revenue in the final rule.

To calculate revenue loss at each of these dates, recipients must follow a four-step process:



- a. Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the *base year revenue*.
- b. Estimate *counterfactual revenue*, which is equal to the following formula, where n is the number of months elapsed since the end of the base year to the calculation date:

$$\text{base year revenue} \times (1 + \text{growth adjustment})^{\frac{n}{12}}$$

The *growth adjustment* is the greater of either a standard growth rate—5.2 percent—or the recipient’s average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency.

- c. Identify *actual revenue*, which equals revenues collected over the twelve months immediately preceding the calculation date.

Under the final rule, recipients must adjust actual revenue totals for the effect of tax cuts and tax increases that are adopted after the date of adoption of the final rule (January 6, 2022). Specifically, the estimated fiscal impact of tax cuts and tax increases adopted after January 6, 2022, must be added or subtracted to the calculation of actual revenue for purposes of calculation dates that occur on or after April 1, 2022.

Recipients may subtract from their calculation of actual revenue the effect of tax increases enacted prior to the adoption of the final rule. Note that recipients that elect to remove the effect of tax increases enacted before the adoption of the final rule must also remove the effect of tax decreases enacted before the adoption of the final rule, such that they are accurately removing the effect of tax policy changes on revenue.

- d. Revenue loss for the calculation date is equal to *counterfactual revenue* minus *actual revenue* (adjusted for tax changes) for the twelve-month period. If actual revenue exceeds counterfactual revenue, the loss is set to zero for that twelve-month period. Revenue loss for the period of performance is the sum of the revenue loss on for each calculation date.

The supplementary information in the final rule provides an example of this calculation, which recipients may find helpful, in the Revenue Loss section.



SPENDING ON GOVERNMENT SERVICES

Recipients can use SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the above approach. **Government services generally include *any service traditionally provided by a government***, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section and apply to all uses of funds, apply to government services as well.



Responding to Public Health and Economic Impacts of COVID-19

The Coronavirus State and Local Fiscal Recovery Funds provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts.

The eligible use category to respond to public health and negative economic impacts is organized around the types of assistance a recipient may provide and includes several sub-categories:

- public health,
- assistance to households,
- assistance to small businesses,
- assistance to nonprofits,
- aid to impacted industries, and
- public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

To provide simple, clear eligible uses of funds that meet this standard, Treasury provides a non-exhaustive list of enumerated uses that respond to pandemic impacts. Treasury also presumes that some populations experienced pandemic impacts and are eligible for responsive services. In other words, recipients providing enumerated uses of funds to populations presumed eligible are clearly operating consistently with the final rule.¹

Recipients also have broad flexibility to (1) identify and respond to other pandemic impacts and (2) serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients can also identify groups or “classes” of beneficiaries that experienced pandemic impacts and provide services to those classes.

¹ However, please note that use of funds for enumerated uses may not be grossly disproportionate to the harm. Further, recipients should consult the Capital Expenditures section for more information about pursuing a capital expenditure; please note that enumerated capital expenditures are not presumed to be reasonably proportional responses to an identified harm except as provided in the Capital Expenditures section.



Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none">• Can identify impact to a specific household, business or nonprofit or to a class of households, businesses, or nonprofits (i.e., group)• Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class	<ul style="list-style-type: none">• Types of responses can include a program, service, or capital expenditure• Response should be related and reasonably proportional to the harm• Response should also be reasonably designed to benefit impacted individual or class
Simplifying Presumptions	<ul style="list-style-type: none">• Final Rule presumes certain populations and classes are impacted and disproportionately impacted	<ul style="list-style-type: none">• Final Rule provides non-exhaustive list of enumerated eligible uses that respond to pandemic impacts and disproportionate impacts

To assess eligibility of uses of funds, recipients should first determine the sub-category where their use of funds may fit (e.g., public health, assistance to households, assistance to small businesses), based on the entity that experienced the health or economic impact.² Then, recipients should refer to the relevant section for more details on each sub-category.

While the same overall eligibility standard applies to all uses of funds to respond to the public health and negative economic impacts of the pandemic, each sub-category has specific nuances on its application. In addition:

- Recipients interested in using funds for capital expenditures (i.e., investments in property, facilities, or equipment) should review the Capital Expenditures section in addition to the eligible use sub-category.
- Recipients interested in other uses of funds, beyond the enumerated uses, should refer to the section on “Framework for Eligible Uses Beyond Those Enumerated.”

² For example, a recipient interested in providing aid to unemployed individuals is addressing a negative economic impact experienced by a household and should refer to the section on assistance to households. Recipients should also be aware of the difference between “beneficiaries” and “sub-recipients.” Beneficiaries are households, small businesses, or nonprofits that can receive assistance based on impacts of the pandemic that they experienced. On the other hand, sub-recipients are organizations that carry out eligible uses on behalf of a government, often through grants or contracts. Sub-recipients do not need to have experienced a negative economic impact of the pandemic; rather, they are providing services to beneficiaries that experienced an impact.



RESPONDING TO THE PUBLIC HEALTH EMERGENCY

While the country has made tremendous progress in the fight against COVID-19, including a historic vaccination campaign, the disease still poses a grave threat to Americans' health and the economy. Providing state, local, and Tribal governments the resources needed to fight the COVID-19 pandemic is a core goal of the Coronavirus State and Local Fiscal Recovery Funds, as well as addressing the other ways that the pandemic has impacted public health. Treasury has identified several public health impacts of the pandemic and enumerated uses of funds to respond to impacted populations.

- **COVID-19 mitigation and prevention.** The pandemic has broadly impacted Americans and recipients can provide services to prevent and mitigate COVID-19 to the general public or to small businesses, nonprofits, and impacted industries in general. Enumerated eligible uses include:
 - ✓ Vaccination programs, including vaccine incentives and vaccine sites
 - ✓ Testing programs, equipment and sites
 - ✓ Monitoring, contact tracing & public health surveillance (e.g., monitoring for variants)
 - ✓ Public communication efforts
 - ✓ Public health data systems
 - ✓ COVID-19 prevention and treatment equipment, such as ventilators and ambulances
 - ✓ Medical and PPE/protective supplies
 - ✓ Support for isolation or quarantine
 - ✓ Ventilation system installation and improvement
 - ✓ Technical assistance on mitigation of COVID-19 threats to public health and safety
 - ✓ Transportation to reach vaccination or testing sites, or other prevention and mitigation services for vulnerable populations
 - ✓ Support for prevention, mitigation, or other services in congregate living facilities, public facilities, and schools
 - ✓ Support for prevention and mitigation strategies in small businesses, nonprofits, and impacted industries
 - ✓ Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., ICUs, emergency rooms)
 - ✓ Temporary medical facilities and other measures to increase COVID-19 treatment capacity
 - ✓ Emergency operations centers & emergency response equipment (e.g., emergency response radio systems)
 - ✓ Public telemedicine capabilities for COVID-19 related treatment



- **Medical expenses.** Funds may be used for expenses to households, medical providers, or others that incurred medical costs due to the pandemic, including:
 - ✓ Unreimbursed expenses for medical care for COVID-19 testing or treatment, such as uncompensated care costs for medical providers or out-of-pocket costs for individuals
 - ✓ Paid family and medical leave for public employees to enable compliance with COVID-19 public health precautions
 - ✓ Emergency medical response expenses
 - ✓ Treatment of long-term symptoms or effects of COVID-19
- **Behavioral health care, such as mental health treatment, substance use treatment, and other behavioral health services.** Treasury recognizes that the pandemic has broadly impacted Americans' behavioral health and recipients can provide these services to the general public to respond. Enumerated eligible uses include:
 - ✓ Prevention, outpatient treatment, inpatient treatment, crisis care, diversion programs, outreach to individuals not yet engaged in treatment, harm reduction & long-term recovery support
 - ✓ Enhanced behavioral health services in schools
 - ✓ Services for pregnant women or infants born with neonatal abstinence syndrome
 - ✓ Support for equitable access to reduce disparities in access to high-quality treatment
 - ✓ Peer support groups, costs for residence in supportive housing or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline services
 - ✓ Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery
 - ✓ Behavioral health facilities & equipment
- **Preventing and responding to violence.** Recognizing that violence – and especially gun violence – has increased in some communities due to the pandemic, recipients may use funds to respond in these communities through:
 - ✓ Referrals to trauma recovery services for victims of crime
 - ✓ Community violence intervention programs, including:
 - Evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance
 - ✓ In communities experiencing increased gun violence due to the pandemic:
 - Law enforcement officers focused on advancing community policing
 - Enforcement efforts to reduce gun violence, including prosecution
 - Technology & equipment to support law enforcement response



RESPONDING TO NEGATIVE ECONOMIC IMPACTS

The pandemic caused severe economic damage and, while the economy is on track to a strong recovery, much work remains to continue building a robust, resilient, and equitable economy in the wake of the crisis and to ensure that the benefits of this recovery reach all Americans. While the pandemic impacted millions of American households and businesses, some of its most severe impacts fell on low-income and underserved communities, where pre-existing disparities amplified the impact of the pandemic and where the most work remains to reach a full recovery.

The final rule recognizes that the pandemic caused broad-based impacts that affected many communities, households, and small businesses across the country; for example, many workers faced unemployment and many small businesses saw declines in revenue. The final rule describes these as “impacted” households, communities, small businesses, and nonprofits.

At the same time, the pandemic caused disproportionate impacts, or more severe impacts, in certain communities. For example, low-income and underserved communities have faced more severe health and economic outcomes like higher rates of COVID-19 mortality and unemployment, often because pre-existing disparities exacerbated the impact of the pandemic. The final rule describes these as “disproportionately impacted” households, communities, small businesses, and nonprofits.

To simplify administration of the program, the final rule presumes that certain populations were “impacted” and “disproportionately impacted” by the pandemic; these populations are presumed to be eligible for services that respond to the impact they experienced. The final rule also enumerates a non-exhaustive list of eligible uses that are recognized as responsive to the impacts or disproportionate impacts of COVID-19. Recipients providing enumerated uses to populations presumed eligible are clearly operating consistently with the final rule.

As discussed further in the section Framework for Eligible Uses Beyond Those Enumerated, recipients can also identify other pandemic impacts, impacted or disproportionately impacted populations or classes, and responses.



Assistance to Households

Impacted Households and Communities

Treasury presumes the following households and communities are impacted by the pandemic:

- ✓ Low- or-moderate income households or communities
- ✓ Households that experienced unemployment
- ✓ Households that experienced increased food or housing insecurity
- ✓ Households that qualify for the Children's Health Insurance Program, Childcare Subsidies through the Child Care Development Fund (CCDF) Program, or Medicaid
- ✓ *When providing affordable housing programs:* households that qualify for the National Housing Trust Fund and Home Investment Partnerships Program
- ✓ *When providing services to address lost instructional time in K-12 schools:* any student that lost access to in-person instruction for a significant period of time

Low- or moderate-income households and communities are those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines or (ii) income at or below 65 percent of the area median income for the county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines are higher than the area's median income and using the Federal Poverty Guidelines would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the response they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$65,880 per year.³ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is impacted by the pandemic and eligible for services to respond. Additionally, by following the steps detailed in the section Framework for Eligible Uses Beyond Those Enumerated, recipients may designate additional households as impacted or disproportionately impacted beyond these presumptions, and may also pursue projects not listed below in response to these impacts consistent with Treasury's standards.

³ For recipients in Alaska, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$82,350 per year. For recipients in Hawaii, the income limit for 300 percent of the Federal Poverty Guidelines for a household of three is \$75,780 per year.



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to impacts of the pandemic on households and communities:

- ✓ Food assistance & food banks
- ✓ Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness & emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness
- ✓ Health insurance coverage expansion
- ✓ Benefits for surviving family members of individuals who have died from COVID-19
- ✓ Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly-employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses & development of job and workforce training centers
- ✓ Financial services for the unbanked and underbanked
- ✓ Burials, home repair & home weatherization
- ✓ Programs, devices & equipment for internet access and digital literacy, including subsidies for costs of access
- ✓ Cash assistance
- ✓ Paid sick, medical, and family leave programs
- ✓ Assistance in accessing and applying for public benefits or services
- ✓ Childcare and early learning services, home visiting programs, services for child welfare-involved families and foster youth & childcare facilities
- ✓ Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)
- ✓ Programs or services to support long-term housing security: including development of affordable housing and permanent supportive housing
- ✓ Certain contributions to an Unemployment Insurance Trust Fund⁴

⁴ Recipients may only use SLFRF funds for contributions to unemployment insurance trust funds and repayment of the principal amount due on advances received under Title XII of the Social Security Act up to an amount equal to (i) the difference between the balance in the recipient's unemployment insurance trust fund as of January 27, 2020 and the balance of such account as of May 17, 2021, plus (ii) the principal amount outstanding as of May 17, 2021 on any advances received under Title XII of the Social Security Act between January 27, 2020 and May 17, 2021. Further, recipients may use SLFRF funds for the payment of any interest due on such Title XII advances. Additionally, a recipient that deposits SLFRF funds into its unemployment insurance trust fund to fully restore the pre-pandemic balance may not draw down that balance and deposit more SLFRF funds, back up to the pre-pandemic balance. Recipients that deposit SLFRF funds into an unemployment insurance trust fund, or use SLFRF funds to repay principal on Title XII advances, may not take action to reduce benefits available to unemployed workers by changing the computation method governing regular unemployment compensation in a way that results in a reduction of average weekly benefit amounts or the number of weeks of benefits payable (i.e., maximum benefit entitlement).



Disproportionately Impacted Households and Communities

Treasury presumes the following households and communities are disproportionately impacted by the pandemic:

- ✓ Low -income households and communities
- ✓ Households residing in Qualified Census Tracts
- ✓ Households that qualify for certain federal benefits⁵
- ✓ Households receiving services provided by Tribal governments
- ✓ Households residing in the U.S. territories or receiving services from these governments

Low-income households and communities are those with (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of its household based on the most recently published poverty guidelines or (ii) income at or below 40 percent of area median income for its county and size of household based on the most recently published data. For the vast majority of communities, the Federal Poverty Guidelines level is higher than the area median income level and using this level would result in more households and communities being presumed eligible. Treasury has provided an easy-to-use spreadsheet with Federal Poverty Guidelines and area median income levels on its website.

Recipients can measure income for a specific household or the median income for the community, depending on whether the service they plan to provide serves specific households or the general community. The income thresholds vary by household size; recipients should generally use income thresholds for the appropriate household size but can use a default household size of three when easier for administration or when measuring income for a general community.

The income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$40,626 per year.⁶ In other words, recipients can always presume that a household earning below this level, or a community with median income below this level, is disproportionately impacted by the pandemic and eligible for services to respond.

⁵ These programs are Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Free- and Reduced-Price Lunch (NSLP) and/or School Breakfast (SBP) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start and/or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants. For services to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.

⁶ For recipients in Alaska, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$50,783 per year. For recipients in Hawaii, the income limit for 185 percent of the Federal Poverty Guidelines for a household of three is \$46,731 per year



Treasury recognizes the enumerated projects below, which have been expanded under the final rule, as eligible to respond to disproportionate impacts of the pandemic on households and communities:

- ✓ Pay for community health workers to help households access health & social services
- ✓ Remediation of lead paint or other lead hazards
- ✓ Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment & facilities designed to address health disparities
- ✓ Housing vouchers & assistance relocating to neighborhoods with higher economic opportunity
- ✓ Investments in neighborhoods to promote improved health outcomes
- ✓ Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup & conversion to affordable housing⁷
- ✓ Services to address educational disparities, including assistance to high-poverty school districts & educational and evidence-based services to address student academic, social, emotional, and mental health needs
- ✓ Schools and other educational equipment & facilities

⁷ Please see the final rule for further details and conditions applicable to this eligible use. This includes Treasury's presumption that demolition of vacant or abandoned residential properties that results in a net reduction in occupiable housing units for low- and moderate-income individuals in an area where the availability of such housing is lower than the need for such housing is ineligible for support with SLFRF funds.



Assistance to Small Businesses

Small businesses have faced widespread challenges due to the pandemic, including periods of shutdown, declines in revenue, or increased costs. The final rule provides many tools for recipients to respond to the impacts of the pandemic on small businesses, or disproportionate impacts on businesses where pre-existing disparities like lack of access to capital compounded the pandemic's effects.

Small businesses eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of "small business," specifically:

1. Have no more than 500 employees, or if applicable, the size standard in number of employees [established](#) by the Administrator of the Small Business Administration for the industry in which the business concern or organization operates, and
2. Are a small business concern as defined in section 3 of the Small Business Act⁸ (which includes, among other requirements, that the business is independently owned and operated and is not dominant in its field of operation).

Impacted Small Businesses

Recipients can identify small businesses impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- | | |
|---------------------------------------|--|
| ✓ Decreased revenue or gross receipts | ✓ Capacity to weather financial hardship |
| ✓ Financial insecurity | ✓ Challenges covering payroll, rent or mortgage, and other operating costs |
| ✓ Increased costs | |

Assistance to small businesses that experienced negative economic impacts includes the following enumerated uses:

- | | |
|---|--|
| ✓ Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs | ✓ Technical assistance, counseling, or other services to support business planning |
|---|--|

Disproportionately Impacted Small Businesses

Treasury presumes that the following small businesses are disproportionately impacted by the pandemic:

⁸ 15 U.S.C. 632.



- ✓ Small businesses operating in Qualified Census Tracts
- ✓ Small businesses operated by Tribal governments or on Tribal lands
- ✓ Small businesses operating in the U.S. territories

Assistance to disproportionately impacted small businesses includes the following enumerated uses, which have been expanded under the final rule:

- ✓ Rehabilitation of commercial properties, storefront improvements & façade improvements
- ✓ Technical assistance, business incubators & grants for start-up or expansion costs for small businesses
- ✓ Support for microbusinesses, including financial, childcare, and transportation costs



Assistance to Nonprofits

Nonprofits have faced significant challenges due to the pandemic's increased demand for services and changing operational needs, as well as declines in revenue sources such as donations and fees.

Nonprofits eligible for assistance are those that experienced negative economic impacts or disproportionate impacts of the pandemic and meet the definition of "nonprofit"—specifically those that are 501(c)(3) or 501(c)(19) tax-exempt organizations.

Impacted Nonprofits

Recipients can identify nonprofits impacted by the pandemic, and measures to respond, in many ways; for example, recipients could consider:

- ✓ Decreased revenue (e.g., from donations and fees)
- ✓ Financial insecurity
- ✓ Increased costs (e.g., uncompensated increases in service need)
- ✓ Capacity to weather financial hardship
- ✓ Challenges covering payroll, rent or mortgage, and other operating costs

Assistance to nonprofits that experienced negative economic impacts includes the following enumerated uses:

- ✓ Loans or grants to mitigate financial hardship
- ✓ Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic

Disproportionately Impacted Nonprofits

Treasury presumes that the following nonprofits are disproportionately impacted by the pandemic:

- ✓ Nonprofits operating in Qualified Census Tracts
- ✓ Nonprofits operated by Tribal governments or on Tribal lands
- ✓ Nonprofits operating in the U.S. territories

Recipients may identify appropriate responses that are related and reasonably proportional to addressing these disproportionate impacts.



Aid to Impacted Industries

Recipients may use SLFRF funding to provide aid to industries impacted by the COVID-19 pandemic. Recipients should first designate an impacted industry and then provide aid to address the impacted industry's negative economic impact.

This sub-category of eligible uses does not separately identify disproportionate impacts and corresponding responsive services.

1. Designating an impacted industry. There are two main ways an industry can be designated as "impacted."

1. If the industry is in the travel, tourism, or hospitality sectors (including Tribal development districts), the industry is impacted.
2. If the industry is outside the travel, tourism, or hospitality sectors, the industry is impacted if:
 - a. The industry experienced at least 8 percent employment loss from pre-pandemic levels,⁹ or
 - b. The industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the final rule, based on the totality of economic indicators or qualitative data (if quantitative data is unavailable), and if the impacts were generally due to the COVID-19 public health emergency.

Recipients have flexibility to define industries broadly or narrowly, but Treasury encourages recipients to define narrow and discrete industries eligible for aid. State and territory recipients also have flexibility to define the industries with greater geographic precision; for example, a state may identify a particular industry in a certain region of a state as impacted.

2. Providing eligible aid to the impacted industry. Aid may only be provided to support businesses, attractions, and Tribal development districts operating prior to the pandemic and affected by required closures and other efforts to contain the pandemic. Further, aid should be generally broadly available to all businesses within the impacted industry to avoid potential conflicts of interest, and Treasury encourages aid to be first used for operational expenses, such as payroll, before being used on other types of costs.

⁹ Specifically, a recipient should compare the percent change in the number of employees of the recipient's identified industry and the national Leisure & Hospitality sector in the three months before the pandemic's most severe impacts began (a straight three-month average of seasonally-adjusted employment data from December 2019, January 2020, and February 2020) with the latest data as of the final rule (a straight three-month average of seasonally-adjusted employment data from September 2021, October 2021, and November 2021). For parity and simplicity, smaller recipients without employment data that measure industries in their specific jurisdiction may use data available for a broader unit of government for this calculation (e.g., a county may use data from the state in which it is located; a city may use data for the county, if available, or state in which it is located) solely for purposes of determining whether a particular industry is an impacted industry.



Treasury recognizes the enumerated projects below as eligible responses to impacted industries.

- ✓ Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities
- ✓ Technical assistance, counseling, or other services to support business planning
- ✓ COVID-19 mitigation and infection prevention measures (see section Public Health)

As with all eligible uses, recipients may pursue a project not listed above by undergoing the steps outlined in the section Framework for Eligible Uses Beyond Those Enumerated.



PUBLIC SECTOR CAPACITY

Recipients may use SLFRF funding to restore and bolster public sector capacity, which supports government's ability to deliver critical COVID-19 services. There are three main categories of eligible uses to bolster public sector capacity and workforce: Public Safety, Public Health, and Human Services Staff; Government Employment and Rehiring Public Sector Staff; and Effective Service Delivery.

Public Safety, Public Health, and Human Services Staff

SLFRF funding may be used for payroll and covered benefits for public safety, public health, health care, human services and similar employees of a recipient government, for the portion of the employee's time spent responding to COVID-19. Recipients should follow the steps below.

1. **Identify eligible public safety, public health, and human services staff.** Public safety staff include:

- ✓ Police officers (including state police officers)
- ✓ Sheriffs and deputy sheriffs
- ✓ Firefighters
- ✓ Emergency medical responders
- ✓ Correctional and detention officers
- ✓ Dispatchers and supervisor personnel that directly support public safety staff

Public health staff include:

- ✓ Employees involved in providing medical and other physical or mental health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions
- ✓ Laboratory technicians, medical examiners, morgue staff, and other support services essential for patient care
- ✓ Employees of public health departments directly engaged in public health matters and related supervisory personnel

Human services staff include:

- ✓ Employees providing or administering social services and public benefits
- ✓ Child welfare services employees
- ✓ Child, elder, or family care employees

2. **Assess portion of time spent on COVID-19 response for eligible staff.**

Recipients can use a variety of methods to assess the share of an employees' time spent responding to COVID-19, including using reasonable estimates—such as estimating the share of time based on discussions with staff and applying that share to all employees in that position.

For administrative convenience, recipients can consider public health and safety employees entirely devoted to responding to COVID-19 (and their payroll and benefits fully covered by SLFRF) if the



employee, or his or her operating unit or division, is “primarily dedicated” to responding to COVID-19. Primarily dedicated means that more than half of the employee, unit, or division’s time is dedicated to responding to COVID-19.

Recipients must periodically reassess their determination and maintain records to support their assessment, although recipients do not need to track staff hours.

3. **Use SLFRF funding for payroll and covered benefits for the portion of eligible staff time spent on COVID-19 response.** SLFRF funding may be used for payroll and covered benefits for the portion of the employees’ time spent on COVID-19 response, as calculated above, through the period of performance.

Government Employment and Rehiring Public Sector Staff

Under the increased flexibility of the final rule, SLFRF funding may be used to support a broader set of uses to restore and support public sector employment. Eligible uses include hiring up to a pre-pandemic baseline that is adjusted for historic underinvestment in the public sector, providing additional funds for employees who experienced pay cuts or were furloughed, avoiding layoffs, providing worker retention incentives, and paying for ancillary administrative costs related to hiring, support, and retention.

- **Restoring pre-pandemic employment.** Recipients have two options to restore pre-pandemic employment, depending on the recipient’s needs.
 - *If the recipient simply wants to hire back employees for pre-pandemic positions:* Recipients may use SLFRF funds to hire employees for the same positions that existed on January 27, 2020 but that were unfilled or eliminated as of March 3, 2021. Recipients may use SLFRF funds to cover payroll and covered benefits for such positions through the period of performance.
 - *If the recipient wants to hire above the pre-pandemic baseline and/or would like to have flexibility in positions:* Recipients may use SLFRF funds to pay for payroll and covered benefits associated with the recipient increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic baseline. Specifically, recipients should undergo the following steps:
 - a. Identify the recipient’s budgeted FTE level on January 27, 2020. This includes all budgeted positions, filled and unfilled. This is called the *pre-pandemic baseline*.
 - b. Multiply the pre-pandemic baseline by 1.075. This is called the *adjusted pre-pandemic baseline*.
 - c. Identify the recipient’s budgeted FTE level on March 3, 2021, which is the beginning of the period of performance for SLFRF funds. Recipients may, but are not required to, exclude the number of FTEs dedicated to responding to the COVID-19 public health emergency. This is called the *actual number of FTEs*.
 - d. Subtract the *actual number of FTEs* from the *adjusted pre-pandemic baseline* to calculate the number of FTEs that can be covered by SLFRF funds. Recipients do not have to hire for the same roles that existed pre-pandemic.

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Recipients may use SLFRF funds to cover payroll and covered benefits through the period of performance; these employees must have begun their employment on or after March 3, 2021. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021 level (i.e., the *actual number of FTEs*).

- **Supporting and retaining public sector workers.** Recipients can also use funds in other ways that support the public sector workforce.¹⁰ These include:
 - **Providing additional funding for employees who experienced pay reductions or were furloughed** since the onset of the pandemic, up to the difference in the employee's pay, taking into account unemployment benefits received.
 - **Maintaining current compensation levels to prevent layoffs.** SLFRF funds may be used to maintain current compensation levels, with adjustments for inflation, in order to prevent layoffs that would otherwise be necessary.
 - **Providing worker retention incentives, including reasonable increases in compensation** to persuade employees to remain with the employer as compared to other employment options. Retention incentives must be entirely additive to an employee's regular compensation, narrowly tailored to need, and should not exceed incentives traditionally offered by the recipient or compensation that alternative employers may offer to compete for the employees. Treasury presumes that retention incentives that are less than 25 percent of the rate of base pay for an individual employee or 10 percent for a group or category of employees are reasonably proportional to the need to retain employees, as long as other requirements are met.
- **Covering administrative costs associated with administering the hiring, support, and retention programs above.**

Effective Service Delivery

SLFRF funding may be used to improve the efficacy of public health and economic programs through tools like program evaluation, data, and outreach, as well as to address administrative needs caused or exacerbated by the pandemic. Eligible uses include:

- **Supporting program evaluation, data, and outreach through:**

¹⁰ Recipients should be able to substantiate that these uses of funds are substantially due to the public health emergency or its negative economic impacts (e.g., fiscal pressures on state and local budgets) and respond to its impacts. See the final rule for details on these uses.



- ✓ Program evaluation and evidence resources
 - ✓ Data analysis resources to gather, assess, share, and use data
 - ✓ Technology infrastructure to improve access to and the user experience of government IT systems, as well as technology improvements to increase public access and delivery of government programs and services
 - ✓ Community outreach and engagement activities
 - ✓ Capacity building resources to support using data and evidence, including hiring staff, consultants, or technical assistance support
- **Addressing administrative needs, including:**
 - ✓ Administrative costs for programs responding to the public health emergency and its economic impacts, including non-SLFRF and non-federally funded programs
 - ✓ Address administrative needs caused or exacerbated by the pandemic, including addressing backlogs caused by shutdowns, increased repair or maintenance needs, and technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, data and case management systems)

**CAPITAL EXPENDITURES**

As described above, the final rule clarifies that recipients may use funds for programs, services, and capital expenditures that respond to the public health and negative economic impacts of the pandemic. Any use of funds in this category for a capital expenditure must comply with the capital expenditure requirements, in addition to other standards for uses of funds.

Capital expenditures are subject to the same eligibility standard as other eligible uses to respond to the pandemic's public health and economic impacts; specifically, they must be related and reasonably proportional to the pandemic impact identified and reasonably designed to benefit the impacted population or class.

For ease of administration, the final rule identifies enumerated types of capital expenditures that Treasury has identified as responding to the pandemic's impacts; these are listed in the applicable sub-category of eligible uses (e.g., public health, assistance to households, etc.). Recipients may also identify other responsive capital expenditures. Similar to other eligible uses in the SLFRF program, no pre-approval is required for capital expenditures.

To guide recipients' analysis of whether a capital expenditure meets the eligibility standard, recipients (with the exception of Tribal governments) must complete and meet the requirements of a written justification for capital expenditures equal to or greater than \$1 million. For large-scale capital expenditures, which have high costs and may require an extended length of time to complete, as well as most capital expenditures for non-enumerated uses of funds, Treasury requires recipients to submit their written justification as part of regular reporting. Specifically:

If a project has total capital expenditures of	and the use is enumerated by Treasury as eligible, then	and the use is beyond those enumerated by Treasury as eligible, then
Less than \$1 million	No Written Justification required	No Written Justification required
Greater than or equal to \$1 million, but less than \$10 million	Written Justification required but recipients are not required to submit as part of regular reporting to Treasury	Written Justification required and recipients must submit as part of regular reporting to Treasury
\$10 million or more	Written Justification required and recipients must submit as part of regular reporting to Treasury	

A Written Justification includes:

- *Description of the harm or need to be addressed.* Recipients should provide a description of the specific harm or need to be addressed and why the harm was exacerbated or caused by the public health emergency. Recipients may provide quantitative information on the extent and the type of harm, such as the number of individuals or entities affected.



- *Explanation of why a capital expenditure is appropriate.* For example, recipients should include an explanation of why existing equipment and facilities, or policy changes or additional funding to pertinent programs or services, would be inadequate.
- *Comparison of proposed capital project against at least two alternative capital expenditures and demonstration of why the proposed capital expenditure is superior.* Recipients should consider the effectiveness of the capital expenditure in addressing the harm identified and the expected total cost (including pre-development costs) against at least two alternative capital expenditures.

Where relevant, recipients should consider the alternatives of improving existing capital assets already owned or leasing other capital assets.

Treasury presumes that the following capital projects are generally ineligible:

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| ✖ Construction of new correctional facilities as a response to an increase in rate of crime | ✖ Construction of convention centers, stadiums, or other large capital projects intended for general economic development or to aid impacted industries |
| ✖ Construction of new congregate facilities to decrease spread of COVID-19 in the facility | |

In undertaking capital expenditures, Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.

**FRAMEWORK FOR ELIGIBLE USES BEYOND THOSE ENUMERATED**

As described above, recipients have broad flexibility to identify and respond to other pandemic impacts and serve other populations that experienced pandemic impacts, beyond the enumerated uses and presumed eligible populations. Recipients should undergo the following steps to decide whether their project is eligible:

Step	1. Identify COVID-19 public health or economic impact	2. Design a response that addresses or responds to the impact
Analysis	<ul style="list-style-type: none"> Can identify impact to a specific household, business or nonprofit or to a class of households, businesses or nonprofits (i.e., group) Can also identify disproportionate impacts, or more severe impacts, to a specific beneficiary or to a class 	<ul style="list-style-type: none"> Types of responses can include a program, service, or capital expenditure Response should be related and reasonably proportional to the harm Response should also be reasonably designed to benefit impacted individual or class

1. Identify a COVID-19 public health or negative economic impact on an individual or a class.

Recipients should identify an individual or class that is “impacted” or “disproportionately impacted” by the COVID-19 public health emergency or its negative economic impacts as well as the specific impact itself.

- “Impacted” entities are those impacted by the disease itself or the harmful consequences of the economic disruptions resulting from or exacerbated by the COVID-19 public health emergency. For example, an individual who lost their job or a small business that saw lower revenue during a period of closure would both have experienced impacts of the pandemic.
- “Disproportionately impacted” entities are those that experienced disproportionate public health or economic outcomes from the pandemic; Treasury recognizes that pre-existing disparities, in many cases, amplified the impacts of the pandemic, causing more severe impacts in underserved communities. For example, a household living in a neighborhood with limited access to medical care and healthy foods may have faced health disparities before the pandemic, like a higher rate of chronic health conditions, that contributed to more severe health outcomes during the COVID-19 pandemic.

The recipient may choose to identify these impacts at either the individual level or at a class level. If the recipient is identifying impacts at the individual level, they should retain documentation supporting the impact the individual experienced (e.g., documentation of lost revenues from a small business). Such documentation can be streamlined in many cases (e.g., self-attestation that a household requires food assistance).

Recipients also have broad flexibility to identify a “class” – or a group of households, small businesses, or nonprofits – that experienced an impact. In these cases, the recipients should



first identify the class and the impact that it faced. Then, recipients only need to document that the individuals served fall within that class; recipients do not need to document a specific impact to each individual served. For example, a recipient could identify that restaurants in the downtown area faced substantial declines in revenue due to decreased foot traffic from workers; the recipient could develop a program to respond to the impact on that class and only needs to document that the businesses being served are restaurants in the downtown area.

Recipients should keep the following considerations in mind when designating a class:

- **There should be a relationship between the definition of the class and the proposed response.** Larger and less-specific classes are less likely to have experienced similar harms, which may make it more difficult to design a response that appropriately responds to those harms.
- **Classes may be determined on a population basis or on a geographic basis,** and the response should be appropriately matched. For example, a response might be designed to provide childcare to single parents, regardless of which neighborhood they live in, or a response might provide a park to improve the health of a disproportionately impacted neighborhood.
- **Recipients may designate classes that experienced disproportionate impact,** by assessing the impacts of the pandemic and finding that some populations experienced meaningfully more severe impacts than the general public. To determine these disproportionate impacts, recipients:
 - May designate classes based on academic research or government research publications (such as the citations provided in the supplementary information in the final rule), through analysis of their own data, or through analysis of other existing data sources.
 - May also consider qualitative research and sources to augment their analysis, or when quantitative data is not readily available. Such sources might include resident interviews or feedback from relevant state and local agencies, such as public health departments or social services departments.
 - Should consider the quality of the research, data, and applicability of analysis to their determination in all cases.
- **Some of the enumerated uses may also be appropriate responses to the impacts experienced by other classes of beneficiaries.** It is permissible for recipients to provide these services to other classes, so long as the recipient determines that the response is also appropriate for those groups.
- **Recipients may designate a class based on income level, including at levels higher than the final rule definition of "low- and moderate-income."** For example, a recipient may identify that households in their community with incomes above the final rule threshold for low-income nevertheless experienced disproportionate impacts from the pandemic and provide responsive services.

2. **Design a response that addresses or responds to the impact.** Programs, services, and other interventions must be reasonably designed to benefit the individual or class that experienced



the impact. They must also be related and reasonably proportional to the extent and type of impact experienced. For example, uses that bear no relation or are grossly disproportionate to the type or extent of the impact would not be eligible.

“Reasonably proportional” refers to the scale of the response compared to the scale of the harm, as well as the targeting of the response to beneficiaries compared to the amount of harm they experienced; for example, it may not be reasonably proportional for a cash assistance program to provide a very small amount of aid to a group that experienced severe harm and a much larger amount to a group that experienced relatively little harm. Recipients should consider relevant factors about the harm identified and the response to evaluate whether the response is reasonably proportional. For example, recipients may consider the size of the population impacted and the severity, type, and duration of the impact. Recipients may also consider the efficacy, cost, cost-effectiveness, and time to delivery of the response.

For disproportionately impacted communities, recipients may design interventions that address broader pre-existing disparities that contributed to more severe health and economic outcomes during the pandemic, such as disproportionate gaps in access to health care or pre-existing disparities in educational outcomes that have been exacerbated by the pandemic.



Premium Pay

The Coronavirus State and Local Fiscal Recovery Funds may be used to provide premium pay to eligible workers performing essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

Recipients should undergo the following steps to provide premium pay to eligible workers.

1. **Identify an “eligible” worker.** Eligible workers include workers “needed to maintain continuity of operations of essential critical infrastructure sectors.” These sectors and occupations are eligible:

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| ✓ Health care | ✓ State, local, or Tribal government workforce |
| ✓ Emergency response | ✓ Workers providing vital services to Tribes |
| ✓ Sanitation, disinfection & cleaning | ✓ Educational, school nutrition, and other work required to operate a school facility |
| ✓ Maintenance | ✓ Laundry |
| ✓ Grocery stores, restaurants, food production, and food delivery | ✓ Elections |
| ✓ Pharmacy | ✓ Solid waste or hazardous materials management, response, and cleanup |
| ✓ Biomedical research | ✓ Work requiring physical interaction with patients |
| ✓ Behavioral health | ✓ Dental care |
| ✓ Medical testing and diagnostics | ✓ Transportation and warehousing |
| ✓ Home and community-based health care or assistance with activities of daily living | ✓ Hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment |
| ✓ Family or child care | |
| ✓ Social services | |
| ✓ Public health | |
| ✓ Mortuary | |
| ✓ Critical clinical research, development, and testing necessary for COVID-19 response | |

Beyond this list, the chief executive (or equivalent) of a recipient government may designate additional non-public sectors as critical so long as doing so is necessary to protecting the health and wellbeing of the residents of such jurisdictions.

2. **Verify that the eligible worker performs “essential work,”** meaning work that:

- Is not performed while teleworking from a residence; and
- Involves either:
 - a. regular, in-person interactions with patients, the public, or coworkers of the individual that is performing the work; or
 - b. regular physical handling of items that were handled by, or are to be handled by, patients, the public, or coworkers of the individual that is performing the work.



3. Confirm that the premium pay “responds to” workers performing essential work during the COVID-19 public health emergency. Under the final rule, which broadened the share of eligible workers who can receive premium pay without a written justification, recipients may meet this requirement in one of three ways:

- Eligible worker receiving premium pay is earning (with the premium included) at or below 150 percent of their residing state or county’s average annual wage for all occupations, as defined by the Bureau of Labor Statistics’ [Occupational Employment and Wage Statistics](#), whichever is higher, on an annual basis; or
- Eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions; or
- If a worker does not meet either of the above requirements, the recipient must submit written justification to Treasury detailing how the premium pay is otherwise responsive to workers performing essential work during the public health emergency. This may include a description of the essential worker’s duties, health, or financial risks faced due to COVID-19, and why the recipient determined that the premium pay was responsive. Treasury anticipates that recipients will easily be able to satisfy the justification requirement for front-line workers, like nurses and hospital staff.

Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use SLFRF to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.



Water & Sewer Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in water and sewer infrastructure. State, local, and Tribal governments have a tremendous need to address the consequences of deferred maintenance in drinking water systems and removal, management, and treatment of sewage and stormwater, along with additional resiliency measures needed to adapt to climate change.

Recipients may undertake the eligible projects below:

PROJECTS ELIGIBLE UNDER EPA'S CLEAN WATER STATE REVOLVING FUND (CWSRF)

Eligible projects under the CWSRF, and the final rule, include:

- ✓ Construction of publicly owned treatment works
- ✓ Projects pursuant to implementation of a nonpoint source pollution management program established under the Clean Water Act (CWA)
- ✓ Decentralized wastewater treatment systems that treat municipal wastewater or domestic sewage
- ✓ Management and treatment of stormwater or subsurface drainage water
- ✓ Water conservation, efficiency, or reuse measures
- ✓ Development and implementation of a conservation and management plan under the CWA
- ✓ Watershed projects meeting the criteria set forth in the CWA
- ✓ Energy consumption reduction for publicly owned treatment works
- ✓ Reuse or recycling of wastewater, stormwater, or subsurface drainage water
- ✓ Security of publicly owned treatment works

Treasury encourages recipients to review the EPA handbook for the [CWSRF](#) for a full list of eligibilities.

PROJECTS ELIGIBLE UNDER EPA'S DRINKING WATER STATE REVOLVING FUND (DWSRF)

Eligible drinking water projects under the DWSRF, and the final rule, include:

- ✓ Facilities to improve drinking water quality
- ✓ Transmission and distribution, including improvements of water pressure or prevention of contamination in infrastructure and lead service line replacements
- ✓ New sources to replace contaminated drinking water or increase drought resilience, including aquifer storage and recovery system for water storage
- ✓ Green infrastructure, including green roofs, rainwater harvesting collection, permeable pavement
- ✓ Storage of drinking water, such as to prevent contaminants or equalize water demands
- ✓ Purchase of water systems and interconnection of systems
- ✓ New community water systems

Treasury encourages recipients to review the EPA handbook for the [DWSRF](#) for a full list of eligibilities.

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ADDITIONAL ELIGIBLE PROJECTS

With broadened eligibility under the final rule, SLFRF funds may be used to fund additional types of projects— such as additional stormwater infrastructure, residential wells, lead remediation, and certain rehabilitations of dams and reservoirs — beyond the CWSRF and DWSRF, if they are found to be “necessary” according to the definition provided in the final rule and outlined below.

- ✓ Culvert repair, resizing, and removal, replacement of storm sewers, and additional types of stormwater infrastructure
- ✓ Infrastructure to improve access to safe drinking water for individual served by residential wells, including testing initiatives, and treatment/remediation strategies that address contamination
- ✓ Dam and reservoir rehabilitation if primary purpose of dam or reservoir is for drinking water supply and project is necessary for provision of drinking water
- ✓ Broad set of lead remediation projects eligible under EPA grant programs authorized by the Water Infrastructure Improvements for the Nation (WIIN) Act, such as lead testing, installation of corrosion control treatment, lead service line replacement, as well as water quality testing, compliance monitoring, and remediation activities, including replacement of internal plumbing and faucets and fixtures in schools and childcare facilities

A “necessary” investment in infrastructure must be:

- (1) responsive to an identified need to achieve or maintain an adequate minimum level of service, which may include a reasonable projection of increased need, whether due to population growth or otherwise,
- (2) a cost-effective means for meeting that need, taking into account available alternatives, and
- (3) for investments in infrastructure that supply drinking water in order to meet projected population growth, projected to be sustainable over its estimated useful life.

Please note that DWSRF and CWSRF-eligible projects are generally presumed to be necessary investments. Additional eligible projects generally must be responsive to an identified need to achieve or maintain an adequate minimum level of service. Recipients are only required to assess cost-effectiveness of projects for the creation of new drinking water systems, dam and reservoir rehabilitation projects, or projects for the extension of drinking water service to meet population growth needs. Recipients should review the supplementary information to the final rule for more details on requirements applicable to each type of investment.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.

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Broadband Infrastructure

The Coronavirus State and Local Fiscal Recovery Funds may be used to make necessary investments in broadband infrastructure, which has been shown to be critical for work, education, healthcare, and civic participation during the public health emergency. The final rule broadens the set of eligible broadband infrastructure investments that recipients may undertake.

Recipients may pursue investments in broadband infrastructure meeting technical standards detailed below, as well as an expanded set of cybersecurity investments.

BROADBAND INFRASTRUCTURE INVESTMENTS

Recipients should adhere to the following requirements when designing a broadband infrastructure project:

1. **Identify an eligible area for investment.** Recipients are encouraged to prioritize projects that are designed to serve locations without access to reliable wireline 100/20 Mbps broadband service (meaning service that reliably provides 100 Mbps download speed and 20 Mbps upload speed through a wireline connection), but are broadly able to invest in projects designed to provide service to locations with an identified need for additional broadband investment. Recipients have broad flexibility to define need in their community. Examples of need could include:

- ✓ Lack of access to a reliable high-speed broadband connection
- ✓ Lack of affordable broadband
- ✓ Lack of reliable service

If recipients are considering deploying broadband to locations where there are existing and enforceable federal or state funding commitments for reliable service of at least 100/20 Mbps, recipients must ensure that SLFRF funds are designed to address an identified need for additional broadband investment that is not met by existing federal or state funding commitments. Recipients must also ensure that SLFRF funds will not be used for costs that will be reimbursed by the other federal or state funding streams.

2. **Design project to meet high-speed technical standards.** Recipients are required to design projects to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds. In cases where it is not practicable, because of the excessive cost of the project or geography or topography of the area to be served by the project, eligible projects may be designed to reliably meet or exceed 100/20 Mbps and be scalable to a minimum of symmetrical 100 Mbps download and upload speeds.

Treasury encourages recipients to prioritize investments in fiber-optic infrastructure wherever feasible and to focus on projects that will achieve last-mile connections. Further, Treasury encourages recipients to prioritize support for broadband networks owned, operated by, or affiliated with local governments, nonprofits, and co-operatives.



3. **Require enrollment in a low-income subsidy program.** Recipients must require the service provider for a broadband project that provides service to households to either:

- ✓ Participate in the FCC's Affordable Connectivity Program (ACP)
- ✓ Provide access to a broad-based affordability program to low-income consumers that provides benefits commensurate to ACP

Treasury encourages broadband services to also include at least one low-cost option offered without data usage caps at speeds sufficient for a household with multiple users to simultaneously telework and engage in remote learning. Recipients are also encouraged to consult with the community on affordability needs.

CYBERSECURITY INVESTMENTS

SLFRF may be used for modernization of cybersecurity for existing and new broadband infrastructure, regardless of their speed delivery standards. This includes modernization of hardware and software.

APPLICABLE STANDARDS & REQUIREMENTS

Treasury encourages recipients to adhere to strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions. Treasury also encourages recipients to prioritize in their procurements employers with high labor standards and to prioritize employers without recent violations of federal and state labor and employment laws.



Restrictions on Use

While recipients have considerable flexibility to use Coronavirus State and Local Fiscal Recovery Funds to address the diverse needs of their communities, some restrictions on use of funds apply.

OFFSET A REDUCTION IN NET TAX REVENUE

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation beginning on March 3, 2021, through the last day of the fiscal year in which the funds provided have been spent.** If a state or territory cuts taxes during this period, it must demonstrate how it paid for the tax cuts from sources other than SLFRF, such as by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be repaid to the Treasury.

DEPOSITS INTO PENSION FUNDS

- **No recipients except Tribal governments may use this funding to make a deposit to a pension fund.** Treasury defines a “deposit” as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions connected to an eligible use of funds (e.g., for public health and safety staff). Examples of extraordinary payments include ones that:
 - ✖ Reduce a liability incurred prior to the start of the COVID-19 public health emergency and occur outside the recipient's regular timing for making the payment
 - ✖ Occur at the regular time for pension contributions but is larger than a regular payment would have been

ADDITIONAL RESTRICTIONS AND REQUIREMENTS

Additional restrictions and requirements that apply across all eligible use categories include:

- **No debt service or replenishing financial reserves.** Since SLFRF funds are intended to be used prospectively, recipients may not use SLFRF funds for debt service or replenishing financial reserves (e.g., rainy day funds).
- **No satisfaction of settlements and judgments.** Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring in a judicial, administrative, or regulatory proceeding is itself not an eligible use. However, if a settlement requires the recipient to provide services or incur other costs that are an eligible use of SLFRF funds, SLFRF may be used for those costs.
- **Additional general restrictions.** SLFRF funds may not be used for a project that conflicts with or contravenes the purpose of the American Rescue Plan Act statute (e.g., uses of funds that

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



U.S. DEPARTMENT OF THE TREASURY

undermine COVID-19 mitigation practices in line with CDC guidance and recommendations) and may not be used in violation of the Award Terms and Conditions or conflict of interest requirements under the Uniform Guidance. Other applicable laws and regulations, outside of SLFRF program requirements, may also apply (e.g., laws around procurement, contracting, conflicts-of-interest, environmental standards, or civil rights).



Program Administration

The Coronavirus State and Local Fiscal Recovery Funds final rule details a number of administrative processes and requirements, including on distribution of funds, timeline for use of funds, transfer of funds, treatment of loans, use of funds to meet non-federal match or cost-share requirements, administrative expenses, reporting on use of funds, and remediation and recoupment of funds used for ineligible purposes. This section provides a summary for the most frequently asked questions.

TIMELINE FOR USE OF FUNDS

Under the SLFRF, funds must be used for costs incurred on or after March 3, 2021. Further, costs must be obligated by December 31, 2024, and expended by December 31, 2026.

TRANSFERS

Recipients may undertake projects on their own or through subrecipients, which carry out eligible uses on behalf of a recipient, including pooling funds with other recipients or blending and braiding SLFRF funds with other sources of funds. Localities may also transfer their funds to the state through section 603(c)(4), which will decrease the locality's award and increase the state award amounts.

LOANS

Recipients may generally use SLFRF funds to provide loans for uses that are otherwise eligible, although there are special rules about how recipients should track program income depending on the length of the loan. Recipients should consult the final rule if they seek to utilize these provisions.

NON-FEDERAL MATCH OR COST-SHARE REQUIREMENTS

Funds available under the "revenue loss" eligible use category (sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act) generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. However, note that SLFRF funds may not be used as the non-federal share for purposes of a state's Medicaid and CHIP programs because the Office of Management and Budget has approved a waiver as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations.

SLFRF funds beyond those that are available under the revenue loss eligible use category may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. Recipients should consult the final rule for further details if they seek to utilize SLFRF funds as a match for these projects.

ADMINISTRATIVE EXPENSES

SLFRF funds may be used for direct and indirect administrative expenses involved in administering the program. For details on permissible direct and indirect administrative costs, recipients should refer to Treasury's [Compliance and Reporting Guidance](#). Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs.

Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule



REPORTING, COMPLIANCE & RECOUPMENT

Recipients are required to comply with Treasury's [Compliance and Reporting Guidance](#), which includes submitting mandatory periodic reports to Treasury.

Funds used in violation of the final rule are subject to remediation and recoupment. As outlined in the final rule, Treasury may identify funds used in violation through reporting or other sources. Recipients will be provided with an initial written notice of recoupment with an opportunity to submit a request for reconsideration before Treasury provides a final notice of recoupment. If the recipient receives an initial notice of recoupment and does not submit a request for reconsideration, the initial notice will be deemed the final notice. Treasury may pursue other forms of remediation and monitoring in conjunction with, or as an alternative to, recoupment.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Administration Updates

Department: Administration

Meeting Date: January 24, 2022

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: Impact Fees

Department: Administration

Meeting Date: January 24, 2022

Staff Contact: Dean Shankle

BACKGROUND INFORMATION:

The BOS is charged with reviewing impact fees annually. Because we were aware of an updated report for the SAU and potential school bonding, the BOS asked Bruce Mayberry to update the school portion of the impact fees. The attached report is the result.

BUDGET IMPACT:

(Include general ledger account numbers)

Undetermined.

POLICY IMPLICATIONS:

The BOS needs to consider whether they want to make a change now based on the updated school information or wait until after the school district meeting to see whether the bond articles pass. This is not necessarily an either/ or. You can update to take into account the updated school information now and then update again after the school district meeting.

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2022 school fee update SQFT METHOD alternatives



P. O. Box 723 - Yarmouth, Maine 04096
(207) 749-5217 email: bmayber1@maine.rr.com

January 20, 2022

Dean E. Shankle, Jr., Ph.D.
Amherst Town Administrator
2 Main Street
Amherst, NH 03031

Re: Update Options for School Impact Fee

Dear Dean:

This letter and materials are in response to the Board of Selectmen's request to recalculate the 2020 School Impact Fee using new space and capacity assumptions based on the proposed new elementary school and a renovated and expanded middle school. The school impact fee is intended to assess new development for its proportionate demand on the cost to provide adequate school facility capacity.

In the attached series of models and related assumptions, I've illustrated several scenarios for comparison. The results as they pertain to single family detached units are compared below (with fee tables for all structure types shown later for each of the options.

Model A is the existing (2020) fee basis as it appears in the 2020 impact fee final report. Under this model the single family fee was computed at **\$2.32** per square foot of living area.

Model B updates the existing basis of assessment by changing two factors: (1) capital cost assumptions are updated to reflect the latest (FY 21) NH Department of Education allowable costs per square foot per State Building Aid standards; and (2) credit allowances are updated with respect to time (present value) using the original model assumptions. With only these changes to the existing model, the single family fee could be assessed at **\$3.06** per square foot of living area.

Models A and B reflect *existing conditions and historic facility standards* applied to estimate school capacities and gross floor area space requirements per pupil in their present grade configurations. An updated fee based on Model B could be supported with changes limited to a capital cost adjustment to the 2020 model assumptions.

The proposed construction and renovations for K-8 facilities would significantly increase the applicable space standards per pupil in the school system. The average spatial standard (square feet per pupil capacity) for K-8 facilities would increase by just over 34% and are reflected in Models C and D. But these fee schedules would be viable only if the proposed expansions of school capacity and floor area go forward.

Model C reflects the anticipated grade distribution between the elementary vs. middle school facilities following the proposed construction of a new K-5 elementary school and an expanded middle school serving grades 6-8. Net capital costs assigned in the model continue to assume standard State Building Aid support for elementary and middle school construction. Credits are increased to reflect the cost to cure existing K-8 space deficiencies per pupil implied by new space per pupil standard. A 2022 single family fee could be assessed at **\$3.57** per square foot of living area under the assumptions of this revised/updated model.

Model D is based on the same assumptions as Model C, with the exception that no State Building Aid is applied to the elementary or middle school construction costs within the fee structure. These assumptions result in an estimated single family fee of **\$4.70** per square foot of living area. Under these assumptions, this would likely generate the highest school impact fee in New Hampshire.

If the proposed bonds are approved for the construction and renovations of the K-8 schools, it would confirm public support of the higher space standards per pupil found within Models C and D. If the construction does not move forward, those fee schedules might be premature since they would rely on space standards not yet accepted by voters.

At this time, financial support from State Building Aid (SBA) for the proposed improvements is unknown. Building aid is subject to competition for available funds. The architectural reports indicate that the floor area per pupil envisioned for the elementary and middle school would exceed the SBA standards for floor area per pupil, potentially affecting the amount of an award or requiring a waiver. The School District indicates that the building aid application is not due until July of 2022, so this variable cannot be predicted at this time.

I hope this material is useful in considering options for updating the existing basis for the school impact fee.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Bruce Mayberry", written in a cursive style.

Bruce C. Mayberry, Principal
BCM Planning, LLC

MODEL A

EXISTING SCHOOL FEE MODEL (2020 IMPACT FEE MODEL AND ASSUMPTIONS)

2020 AMHERST SCHOOL IMPACT FEES BASED ON SQUARE FEET OF LIVING AREA											
CAPITAL COST BASIS FOR SCHOOL FACILITIES AT NH DEPARTMENT OF EDUCATION MAXIMUM REIMBURSABLE COST											
Type of Structure	Proportionate Demand Factors - Demand on School Facility Space								School Construction Cost Per Sq. Ft.		
	Enrollment Per Thousand Square Feet				Avg. Sq. Ft. School Space Per Pupil Capacity				\$185	\$192	\$196
	Elementary School	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School
Single Family Det.	0.067	0.060	0.062	0.189	108	135	167	136	\$1.34	\$1.56	\$2.03
Townhouse	0.065	0.049	0.065	0.179	108	135	167	137	\$1.30	\$1.27	\$2.13
Two Family	0.069	0.069	0.098	0.236	108	135	167	140	\$1.38	\$1.79	\$3.21
Three or More Family	0.096	0.052	0.059	0.207	108	135	167	132	\$1.92	\$1.35	\$1.93
Manufactured Housing	0.096	0.052	0.059	0.207	108	135	167	132	\$1.92	\$1.35	\$1.93
Multifamily & Manufactured	0.069	0.044	0.059	0.172	108	135	167	135	\$1.38	\$1.14	\$1.93
All Non-Single Family Det. Housing	0.068	0.056	0.077	0.201	108	135	167	138	\$1.36	\$1.45	\$2.52
Housing Structural Type	District Net Cost Per Square Foot				Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development				Net Impact Fee Per Sq. Ft. Living Area Assessment Schedule (Capital Cost Less Credits) Per Sq. Ft. Living Area		
	Capital Cost Per Square Foot Net of Historic State Building Aid					K-8 Schools	High School	Total Credit	Amherst School Impact Fee Per Unit		
									K-8 Schools	High School	Total
Single Family Detached	\$0.94	\$1.09	\$1.22	\$3.25		(\$0.49)	(\$0.44)	(\$0.93)	\$1.54	\$0.78	\$2.32
Attached & Townhouse	\$0.91	\$0.89	\$1.28	\$3.08		(\$0.46)	(\$0.42)	(\$0.88)	\$1.34	\$0.86	\$2.20
Two-Family	\$0.97	\$1.25	\$1.93	\$4.15		(\$0.49)	(\$0.44)	(\$0.93)	\$1.73	\$1.49	\$3.22
Three or More Family	\$1.34	\$0.95	\$1.16	\$3.45		(\$0.37)	(\$0.33)	(\$0.70)	\$1.92	\$0.83	\$2.75
Manufactured Housing	\$1.34	\$0.95	\$1.16	\$3.45		(\$0.20)	(\$0.18)	(\$0.38)	\$2.09	\$0.98	\$3.07
Multifamily & Manufactured	\$0.97	\$0.80	\$1.16	\$2.93		(\$0.31)	(\$0.27)	(\$0.58)	\$1.46	\$0.89	\$2.35
All Non-Single Family Det. Housing	\$0.95	\$1.02	\$1.51	\$3.48		(\$0.43)	(\$0.39)	(\$0.82)	\$1.54	\$1.12	\$2.66

MODEL B

EXISTING SCHOOL FEE BASIS UPDATED

2020 conditions (capacity estimates and grade configuration by school) maintained
 Original credit allowance schedules updated with respect to present value (time adjusted)
 Substitutes latest (FY 2021) DOE Allowable Cost per Square Foot as the capital cost of facilities

SCHOOL IMPACT FEES BASED ON SQUARE FEET OF LIVING AREA - TOWN OF AMHERST - EXISTING CONDITIONS											
CAPITAL COST BASIS FOR SCHOOL FACILITIES ADJUSTED TO 2021 NH DEPARTMENT OF EDUCATION MAXIMUM REIMBURSABLE COST											
Type of Structure	Proportionate Demand Factors - Demand on School Facility Space								School Construction Cost Per Sq. Ft.		
	Enrollment Per Thousand Square Feet				Avg. Sq. Ft. School Space Per Pupil Capacity				\$218	\$222	\$226
	Elementary School	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School
Single Family Det.	0.067	0.060	0.062	0.189	108	135	167	136	\$1.58	\$1.80	\$2.34
Townhouse	0.065	0.049	0.065	0.179	108	135	167	137	\$1.53	\$1.47	\$2.45
Two Family	0.069	0.069	0.098	0.236	108	135	167	140	\$1.62	\$2.07	\$3.70
Three or More Family	0.096	0.052	0.059	0.207	108	135	167	132	\$2.26	\$1.56	\$2.23
Manufactured Housing	0.096	0.052	0.059	0.207	108	135	167	132	\$2.26	\$1.56	\$2.23
Multifamily & Manufactured	0.080	0.033	0.059	0.172	108	135	167	133	\$1.88	\$0.99	\$2.23
All Non-Single Family Det. Housing	0.082	0.042	0.077	0.201	108	135	167	136	\$1.93	\$1.26	\$2.91
Housing Structural Type	District Net Cost Per Sq. Ft. of Living Area				Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development				Net Impact Fee Per Square Foot Assessment Schedule		
	Capital Cost								(Capital Cost Less Credits)		
	Net of Historic State Building Aid								Amherst School Impact Fee Per Sq. Ft.		
	Elementary @30% SBA	Middle @30% SBA	HS @40% SBA	Total Public Schools		K-8 Schools	High School	Total Credit	K-8 Schools	High School	Total
Single Family Detached	\$1.11	\$1.26	\$1.40	\$3.77		(\$0.38)	(\$0.33)	(\$0.71)	\$1.99	\$1.07	\$3.06
Attached & Townhouse	\$1.07	\$1.03	\$1.47	\$3.57		(\$0.36)	(\$0.32)	(\$0.68)	\$1.74	\$1.15	\$2.89
Two-Family	\$1.13	\$1.45	\$2.22	\$4.80		(\$0.38)	(\$0.33)	(\$0.71)	\$2.20	\$1.89	\$4.09
Three or More Family	\$1.58	\$1.09	\$1.34	\$4.01		(\$0.28)	(\$0.26)	(\$0.54)	\$2.39	\$1.08	\$3.47
Manufactured Housing	\$1.58	\$1.09	\$1.34	\$4.01		(\$0.15)	(\$0.14)	(\$0.29)	\$2.52	\$1.20	\$3.72
Multifamily & Manufactured	\$1.32	\$0.69	\$1.34	\$3.35		(\$0.24)	(\$0.22)	(\$0.46)	\$1.77	\$1.12	\$2.89
All Non-Single Family Det. Housing	\$1.35	\$0.88	\$1.75	\$3.98		(\$0.33)	(\$0.29)	(\$0.62)	\$1.90	\$1.46	\$3.36

(Revised credit allowance details for Model B available, not shown in this report)

REVISED CAPACITY AND SCHOOL FLOOR AREA ESTIMATES AFTER PROPOSED IMPROVEMENTS

Grade Reconfiguration: New Elementary School Serving Grades K-5 and Pre-School
Expansion and Renovation of Middle School to Serve Grades 6-8

Change in Space Standard (Avg. Gross Floor Area per Pupil Capacity for K-8 Facilities)

Existing Conditions: 122 Square Feet per Pupil Capacity
Post-Improvement: 164 Square Feet per Pupil Capacity
Average K-8 space per pupil capacity increased by 34.4%

AMHERST SCHOOLS AFTER IMPLEMENTATION OF PROPOSED EXPANSION AND RENOVATION 2022					
School Facilities	Buidling Area Gross Sq. Ft.	Maximum Capacity Estimate *	Avg. Square Feet Per Pupil Capacity	October 2021 Enrolled	2021 Enrollment as % of Capacity
New Clark-Wilkins School (Proposed 2022) - K-5 & Pre-School					
Proposed Gross Area New Facility	143,234	1,000	143	765	77%
Amherst Middle School (After Proposed Renovations 2022) - Grades 6-8					
Proposed Gross Renovated/Expanded Facility	115,430	573	201	491	86%
Total Elementary and Middle School Facilities (Planned)					
Educational Space Gross Area	258,664	1,573	164	1,256	80%
Souhegan High School (Souhegan Co-op) - Grades 9-12					
Souhegan High School & Annex (1992, 2003)	168,556	1,007	167	702	70%
Total School Facilities Serving Amherst	427,220	2,580	166	1,958	76%
* Capacity assumptions for new elementary school assumes classroom capacity at 889 and core facility capacity at 1,079. Average of 1,000 pupil capacity used in Banwell architectural study. Design capacity assumption for AMS renovation is 573 for both core and educational space. Capacity estimates for the high school from Gale Associates, 2010.					

MODEL C:

SCHOOL IMPACT FEE WITH NEW GRADE CONFIGURATION, INCREASED SPACE PER PUPIL CAPACITY

2020 enrollment ratios modified to reflect new grade configuration for Elementary vs. Middle School

Increased space per pupil standard reflects planned capacity of new/renovated facilities

Note: proposed space per pupil capacity at Elementary and Middle School exceeds NH DOE maximum for State Building Aid. May require waiver or possibly limitation on building aid if it is available.

Capital cost per square foot updated to latest (FY 2021) DOE Allowable Costs

Model assumes State Building Aid applicable at 30% of principal costs (actual availability unknown).

Credit allowances fully updated, and increased to recognize cost to cure existing K-8 space deficiency implied by the proposed facility standards (square feet per pupil).

2022 SCHOOL IMPACT FEE SCHEDULE PER SQUARE FOOT BY DWELLING UNIT TYPE - TOWN OF AMHERST										
CAPITAL COST BASIS FOR SCHOOL FACILITIES AT NH DEPARTMENT OF EDUCATION MAXIMUM REIMBURSABLE COST										
(Assumes Standard State Building Aid Applicable to Elementary and Middle School Construction)										
Proportionate Demand Factors - Demand on School Facility Space								School Construction Cost Per Sq. Ft.		
Enrollment Per Thousand Square Feet				Avg. Sq. Ft. School Space Per Pupil Capacity				\$218	\$222	\$226
Elementary School	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School
0.082	0.045	0.062	0.189	143	201	167	165	\$2.55	\$1.99	\$2.34
0.077	0.036	0.065	0.178	143	201	167	164	\$2.40	\$1.62	\$2.45
0.087	0.052	0.098	0.236	143	201	167	166	\$2.70	\$2.32	\$3.70
0.109	0.039	0.059	0.207	143	201	167	161	\$3.39	\$1.73	\$2.23
0.022	0.022	0.059	0.103	143	201	167	169	\$0.69	\$0.99	\$2.23
0.080	0.033	0.059	0.172	143	201	167	162	\$2.50	\$1.49	\$2.23
0.082	0.042	0.077	0.201	143	201	167	164	\$2.56	\$1.87	\$2.91
District Net Cost Per Sq. Ft. of Living Area				Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development				Net Impact Fee Per Square Foot Assessment Schedule		
Capital Cost Net of Historic State Building Aid								(Capital Cost Less Credits)		
Elementary @30% SBA	Middle @30% SBA	HS @40% SBA	Total Public Schools		K-8 Schools	High School	Total Credit	Amherst School Impact Fee Per Sq. Ft.		
								K-8 Schools	High School	Total
\$1.79	\$1.39	\$1.40	\$4.58		(\$0.68)	(\$0.33)	(\$1.01)	\$2.50	\$1.07	\$3.57
\$1.68	\$1.13	\$1.47	\$4.28		(\$0.65)	(\$0.30)	(\$0.95)	\$2.16	\$1.17	\$3.33
\$1.89	\$1.62	\$2.22	\$5.73		(\$0.67)	(\$0.32)	(\$0.99)	\$2.84	\$1.90	\$4.74
\$2.37	\$1.21	\$1.34	\$4.92		(\$0.51)	(\$0.24)	(\$0.75)	\$3.07	\$1.10	\$4.17
\$0.48	\$0.69	\$1.34	\$2.51		(\$0.27)	(\$0.13)	(\$0.40)	\$0.90	\$1.21	\$2.11
\$1.75	\$1.04	\$1.34	\$4.13		(\$0.43)	(\$0.21)	(\$0.64)	\$2.36	\$1.13	\$3.49
\$1.79	\$1.31	\$1.75	\$4.85		(\$0.58)	(\$0.27)	(\$0.85)	\$2.52	\$1.48	\$4.00

MODEL D:**SCHOOL IMPACT FEE WITH NEW GRADE CONFIGURATION, INCREASED SPACE PER PUPIL CAPACITY**

Same conditions as Model C, with the exception that State Building Aid is assumed as NOT AVAILABLE to elementary or middle school facilities.

2022 SCHOOL IMPACT FEE SCHEDULE PER SQUARE FOOT BY DWELLING UNIT TYPE - TOWN OF AMHERST CAPITAL COST BASIS FOR SCHOOL FACILITIES AT NH DEPARTMENT OF EDUCATION MAXIMUM REIMBURSABLE COST (Assumes No State Building Aid Available to Elementary or Middle School Construction)											
	Proportionate Demand Factors - Demand on School Facility Space								School Construction Cost Per Sq. Ft.		
Type of Structure	Enrollment Per Thousand Square Feet				Avg. Sq. Ft. School Space Per Pupil Capacity				\$218	\$222	\$226
	Elementary School	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School
Single Family Det.	0.082	0.045	0.062	0.189	143	201	167	165	\$2.55	\$1.99	\$2.34
Townhouse	0.077	0.036	0.065	0.178	143	201	167	164	\$2.40	\$1.62	\$2.45
Two Family	0.087	0.052	0.098	0.236	143	201	167	166	\$2.70	\$2.32	\$3.70
Three or More Family	0.109	0.039	0.059	0.207	143	201	167	161	\$3.39	\$1.73	\$2.23
Manufactured Housing	0.022	0.022	0.059	0.103	143	201	167	169	\$0.69	\$0.99	\$2.23
Multifamily & Manufactured	0.080	0.033	0.059	0.172	143	201	167	162	\$2.50	\$1.49	\$2.23
All Non-Single Family Det. Housing	0.082	0.042	0.077	0.201	143	201	167	164	\$2.56	\$1.87	\$2.91
Housing Structural Type	District Net Cost Per Sq. Ft. of Living Area				Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development				Net Impact Fee Per Square Foot Assessment Schedule		
	Capital Cost Net of Historic State Building Aid								(Capital Cost Less Credits)		
	Elementary	Middle	HS	Total Public		K-8	High	Total	Amherst School Impact Fee Per Sq. Ft.		
	No SBA	No SBA	@40% SBA	Schools		Schools	School	Credit	K-8 Schools	High School	Total
Single Family Detached	\$2.55	\$1.99	\$1.40	\$5.94		(\$0.91)	(\$0.33)	(\$1.24)	\$3.63	\$1.07	\$4.70
Attached & Townhouse	\$2.40	\$1.62	\$1.47	\$5.49		(\$0.86)	(\$0.30)	(\$1.16)	\$3.16	\$1.17	\$4.33
Two-Family	\$2.70	\$2.32	\$2.22	\$7.24		(\$0.89)	(\$0.32)	(\$1.21)	\$4.13	\$1.90	\$6.03
Three or More Family	\$3.39	\$1.73	\$1.34	\$6.46		(\$0.68)	(\$0.24)	(\$0.92)	\$4.44	\$1.10	\$5.54
Manufactured Housing	\$0.69	\$0.99	\$1.34	\$3.02		(\$0.37)	(\$0.13)	(\$0.50)	\$1.31	\$1.21	\$2.52
Multifamily & Manufactured	\$2.50	\$1.49	\$1.34	\$5.33		(\$0.57)	(\$0.21)	(\$0.78)	\$3.42	\$1.13	\$4.55
All Non-Single Family Det. Housing	\$2.56	\$1.87	\$1.75	\$6.18		(\$0.77)	(\$0.27)	(\$1.04)	\$3.66	\$1.48	\$5.14

UPDATE OF CREDIT ALLOWANCES FOR MODELS C AND D

(Credit Allowances for Model B available, but not shown in this report)

CREDITS - Page 1

Amherst Middle School (Beginning 2001-2002)

Year	Original Principal Amount
2001-2002	\$3,799,000
ASSUMPTIONS	
State Aid To District:	30.0%
Local Government Share:	100.0%
Discount Rate:	5.0%

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District
Past Payments					
2001	\$0	\$92,997	\$92,997	\$0	\$92,997
2002	\$189,000	\$168,556	\$357,556	(\$56,700)	\$300,856
2003	\$190,000	\$160,503	\$350,503	(\$57,000)	\$293,503
2004	\$190,000	\$152,428	\$342,428	(\$57,000)	\$285,428
2005	\$190,000	\$144,353	\$334,353	(\$57,000)	\$277,353
2006	\$190,000	\$136,278	\$326,278	(\$57,000)	\$269,278
2007	\$190,000	\$128,203	\$318,203	(\$57,000)	\$261,203
2008	\$190,000	\$120,128	\$310,128	(\$57,000)	\$253,128
2009	\$190,000	\$112,053	\$302,053	(\$57,000)	\$245,053
2010	\$190,000	\$103,978	\$293,978	(\$57,000)	\$236,978
2011	\$190,000	\$95,855	\$285,855	(\$57,000)	\$228,855
2012	\$190,000	\$87,495	\$277,495	(\$57,000)	\$220,495
2013	\$190,000	\$78,945	\$268,945	(\$57,000)	\$211,945
2014	\$190,000	\$70,300	\$260,300	(\$57,000)	\$203,300
2015	\$190,000	\$61,465	\$251,465	(\$57,000)	\$194,465
2016	\$190,000	\$52,250	\$242,250	(\$57,000)	\$185,250
2017	\$190,000	\$42,750	\$232,750	(\$57,000)	\$175,750
2018	\$190,000	\$33,250	\$223,250	(\$57,000)	\$166,250
2019	\$190,000	\$23,750	\$213,750	(\$57,000)	\$156,750
2020	\$190,000	\$14,250	\$204,250	(\$57,000)	\$147,250
2021	\$190,000	\$4,750	\$194,750	(\$57,000)	\$137,750
Total Payments	\$3,799,000	\$1,884,537	\$5,683,537	(\$1,139,700)	\$4,543,837

Present Worth of Past Payments @ 5%	\$8,054,995
2021 Enrollment as Percent of Middle School Capacity	75%
Credited Amount	\$6,041,246
Amherst Net Local Assessed Valuation (Fall 2021)	\$2,271,714,537
PW of Past Payments Per Thousand Assessed Value	\$2.66

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$149	\$22	\$0.06	\$0.00	\$0.06
Townhouse	\$139	\$21	\$0.06	\$0.00	\$0.06
Two Family	\$144	\$22	\$0.06	\$0.00	\$0.06
Multifamily	\$111	\$17	\$0.04	\$0.00	\$0.04
Manuf. Housing	\$60	\$9	\$0.02	\$0.00	\$0.02
Multifam. & Manuf. Hsg.	\$94	\$14	\$0.04	\$0.00	\$0.04
All Non-Single Family	\$125	\$19	\$0.05	\$0.00	\$0.05

CREDITS - Page 2

Bond for Clark, Wilkins, AMS Improvements

Year	Original Principal Amount	
2008	\$3,883,620	Net Interest Cost - 4.24%
ASSUMPTIONS		
State Aid To District:	30.0%	Of Principal Due on Bonds
Local Government Share:	100.0%	
Discount Rate:	5.0%	

Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District
Past Payments					
2009	\$193,620	\$195,200	\$388,820	(\$58,086)	\$330,734
2010	\$195,000	\$173,369	\$368,369	(\$58,500)	\$309,869
2011	\$195,000	\$165,569	\$360,569	(\$58,500)	\$302,069
2012	\$195,000	\$155,819	\$350,819	(\$58,500)	\$292,319
2013	\$195,000	\$146,069	\$341,069	(\$58,500)	\$282,569
2014	\$195,000	\$135,831	\$330,831	(\$58,500)	\$272,331
2015	\$195,000	\$125,594	\$320,594	(\$58,500)	\$262,094
2016	\$195,000	\$115,356	\$310,356	(\$58,500)	\$251,856
2017	\$195,000	\$105,119	\$300,119	(\$58,500)	\$241,619
2018	\$195,000	\$94,881	\$289,881	(\$58,500)	\$231,381
2019	\$195,000	\$84,644	\$279,644	(\$58,500)	\$221,144
2020	\$195,000	\$74,894	\$269,894	(\$58,500)	\$211,394
2021	\$195,000	\$66,850	\$261,850	(\$58,500)	\$203,350
Future Payments					
2022	\$195,000	\$58,806	\$253,806	(\$58,500)	\$195,306
2023	\$195,000	\$50,519	\$245,519	(\$58,500)	\$187,019
2024	\$195,000	\$42,231	\$237,231	(\$58,500)	\$178,731
2025	\$195,000	\$33,944	\$228,944	(\$58,500)	\$170,444
2026	\$190,000	\$25,413	\$215,413	(\$57,000)	\$158,413
2027	\$190,000	\$17,100	\$207,100	(\$57,000)	\$150,100
2028	\$190,000	\$8,550	\$198,550	(\$57,000)	\$141,550
Total Payments	\$3,883,620	\$1,875,757	\$5,759,377	(\$1,165,086)	\$4,594,291

Present Worth of Past Payments @ 5%	\$4,773,469
2021 Enrollment as Percent of Elementary Capacity	83%
Credited Amount	\$3,961,979
Amherst Net Local Assessed Valuation (Fall 2021)	\$2,271,714,537
PW of Past Payments Per Thousand Assessed Value	\$1.74

Present Value of Future Payments @ 5%	\$986,981
2021 Enrollment as Percent of Elementary Capacity	83%
Credited Amount	\$819,194
PW of Past Payments Per Thousand Assessed Value	\$0.36

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$149	\$22	\$0.04	\$0.05	\$0.09
Townhouse	\$139	\$21	\$0.04	\$0.05	\$0.09
Two Family	\$144	\$22	\$0.04	\$0.05	\$0.09
Multifamily	\$111	\$17	\$0.03	\$0.04	\$0.07
Manuf. Housing	\$60	\$9	\$0.02	\$0.02	\$0.04
Multifam. & Manuf. Hsg.	\$94	\$14	\$0.02	\$0.03	\$0.05
All Non-Single Family	\$125	\$19	\$0.03	\$0.05	\$0.08

Credits - Page 3
Souhegan Cooperative High School
Original Construction

Year	Original Principal Amount
1991	\$12,136,508
	6.00 to 7.45 %

ASSUMPTIONS

State Aid To Coop. District:	40.0%	Of Principal Due on Bonds
Amherst Share of Net District Cost:	85.0%	
Discount Rate:	5.0%	

Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Amherst Share of Net Cost Est. @ 85%
1991	\$45,000	\$472,533	\$517,533	(\$18,000)	\$499,533	\$424,603
1992	\$955,000	\$469,833	\$1,424,833	(\$382,000)	\$1,042,833	\$886,408
1993	\$1,165,000	\$411,100	\$1,576,100	(\$466,000)	\$1,110,100	\$943,585
1994	\$1,200,000	\$338,288	\$1,538,288	(\$480,000)	\$1,058,288	\$899,544
1995	\$1,265,000	\$262,088	\$1,527,088	(\$506,000)	\$1,021,088	\$867,924
1996	\$1,335,000	\$180,494	\$1,515,494	(\$534,000)	\$981,494	\$834,270
1997	\$1,420,000	\$93,720	\$1,513,720	(\$568,000)	\$945,720	\$803,862
1998	\$860,962	\$599,038	\$1,460,000	(\$344,385)	\$1,115,615	\$948,273
1999	\$631,854	\$523,146	\$1,155,000	(\$252,742)	\$902,258	\$766,919
2000	\$549,585	\$535,415	\$1,085,000	(\$219,834)	\$865,166	\$735,391
2001	\$475,122	\$539,879	\$1,015,001	(\$190,049)	\$824,952	\$701,209
2002	\$410,366	\$534,634	\$945,000	(\$164,146)	\$780,853	\$663,725
2003	\$354,165	\$525,835	\$880,000	(\$141,666)	\$738,334	\$627,584
2004	\$305,565	\$514,435	\$820,000	(\$122,226)	\$697,774	\$593,108
2005	\$261,964	\$498,036	\$760,000	(\$104,786)	\$655,214	\$556,932
2006	\$222,978	\$477,022	\$700,000	(\$89,191)	\$610,809	\$519,187
2007	\$189,682	\$455,318	\$645,000	(\$75,873)	\$569,128	\$483,758
2008	\$160,032	\$429,968	\$590,000	(\$64,013)	\$525,988	\$447,089
2009	\$133,718	\$401,282	\$535,000	(\$53,487)	\$481,513	\$409,286
2010	\$112,670	\$372,330	\$485,000	(\$45,068)	\$439,932	\$373,942
2011	\$92,846	\$337,154	\$430,000	(\$37,138)	\$392,862	\$333,933
Total Payments	\$12,146,509	\$8,971,546	\$21,118,055	(\$4,858,604)	\$16,259,451	\$13,820,532

Present Worth of Past Payments by Town @ 5%	\$38,734,844
2021 Enrollment as Percent of Capacity	70%
Credited Amount	\$27,002,841
Amherst Net Local Assessed Valuation (Fall 2021)	\$2,271,714,537
PW of Past Payments Per Thousand Assessed Value	\$11.89

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$149	\$22	\$0.27	\$0.00	\$0.27
Townhouse	\$139	\$21	\$0.25	\$0.00	\$0.25
Two Family	\$144	\$22	\$0.26	\$0.00	\$0.26
Three or More Family	\$111	\$17	\$0.20	\$0.00	\$0.20
Manufactured Housing	\$60	\$9	\$0.11	\$0.00	\$0.11
Multifamily & Manufactured	\$94	\$14	\$0.17	\$0.00	\$0.17
All Non-Single Family Det. Housing	\$125	\$19	\$0.22	\$0.00	\$0.22

Credits - Page 4

Souhegan Cooperative High School
Annex Construction

Year	Original Principal Amount
2002	\$5,800,000
	4.95%
ASSUMPTIONS	
State Aid To Coop. District:	40.0% Of Principal Due on Bonds
Amherst Share of Net District Cost:	85.0%
Discount Rate:	5.0%

Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Amherst Share of Net Cost Est. @ 85%
Past Payments						
2003	\$580,000	\$161,455	\$741,455	(\$232,000)	\$509,455	\$433,037
2004	\$580,000	\$258,390	\$838,390	(\$232,000)	\$606,390	\$515,432
2005	\$580,000	\$229,680	\$809,680	(\$232,000)	\$577,680	\$491,028
2006	\$580,000	\$200,970	\$780,970	(\$232,000)	\$548,970	\$466,625
2007	\$580,000	\$172,260	\$752,260	(\$232,000)	\$520,260	\$442,221
2008	\$580,000	\$143,550	\$723,550	(\$232,000)	\$491,550	\$417,818
2009	\$580,000	\$114,840	\$694,840	(\$232,000)	\$462,840	\$393,414
2010	\$580,000	\$86,130	\$666,130	(\$232,000)	\$434,130	\$369,011
2011	\$580,000	\$57,420	\$637,420	(\$232,000)	\$405,420	\$344,607
2012	\$580,000	\$28,710	\$608,710	(\$232,000)	\$376,710	\$320,204
Total Payments	\$5,800,000	\$1,453,405	\$7,253,405	(\$2,320,000)	\$4,933,405	\$4,193,397

Present Worth of Past Payments @ 5% \$8,324,612

2021 Enrollment as Percent of Capacity 70%

Credited Amount \$5,803,255

Amherst Net Local Assessed Valuation (Fall 2021) \$2,271,714,537

PW of Past Payments Per Thousand Assessed Value \$2.55

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit for Debt Service
Single Family	\$149	\$22	\$0.06	\$0.00	\$0.06
Townhouse	\$139	\$21	\$0.05	\$0.00	\$0.05
Two Family	\$144	\$22	\$0.06	\$0.00	\$0.06
Three or More Family	\$111	\$17	\$0.04	\$0.00	\$0.04
Manufactured Housing	\$60	\$9	\$0.02	\$0.00	\$0.02
Multifamily & Manufactured	\$94	\$14	\$0.04	\$0.00	\$0.04
All Non-Single Family Det. Housing	\$125	\$19	\$0.05	\$0.00	\$0.05

REVISED CREDIT ALLOWANCE FOR SPACE DEFICIENCIES UNDER PROPOSED STANDARDS

(Assumes State Building Aid Applicable to Proposed Construction/Improvements)

Credit Allowance 5A

Credits - Page 5 Existing Space Deficiency in K-8 Facilities Based on Proposed Design Standards

Facility	Space Per Pupil Capacity	Sq. Ft. Needed to Rectify Existing Space Deficiency	Cost per Sq. Ft. Permanent Facilities	Cost to Rectify Existing Space Deficiency	
K-8 Facilities in Amherst					
Deficiency Per New Standard					
Space Per Pupil Existing	122				
Space Per Pupil Proposed	164		SBA 2021 Max		
Existing Deficiency Per Pupil	42		Cost		
K-8 Pupils 2021	1,256		(Weighted)		
Existing Deficiency @ New Standards	52,752	52,752	\$220	\$11,605,440	
			Less State Building Aid @ 30%	(\$3,481,632)	
			Amherst School District Cost	\$8,123,808	
			Amherst Net Local Assessed Valuation (Fall 2021)	\$2,271,714,537	
			Cost Per Thousand Assessed Valuation	\$3.58	
Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$149	\$22	\$0.00	\$0.53	\$0.53
Townhouse	\$139	\$21	\$0.00	\$0.50	\$0.50
Two Family	\$144	\$22	\$0.00	\$0.52	\$0.52
Three or More Family	\$111	\$17	\$0.00	\$0.40	\$0.40
Manufactured Housing	\$60	\$9	\$0.00	\$0.22	\$0.22
Multifamily & Manufactured	\$94	\$14	\$0.00	\$0.34	\$0.34
All Non-Single Family Det. Housing	\$125	\$19	\$0.00	\$0.45	\$0.45

Total Credit Allowances for MODEL C (Total of Credits 1-4 Plus 5A)

Credit Allowance Per Square Foot Summary - Average Housing Units			
Type Unit	Amherst District (K-8 Schools)	Souhegan Cooperative High School	Total Credit Allowance
Single Family	\$0.68	\$0.33	\$1.01
Townhouse	\$0.65	\$0.30	\$0.95
Two Family	\$0.67	\$0.32	\$0.99
Three or More Family	\$0.51	\$0.24	\$0.75
Manufactured Housing	\$0.27	\$0.13	\$0.40
Multifamily & Manufactured	\$0.43	\$0.21	\$0.64
All Non-Single Family Housing	\$0.58	\$0.27	\$0.85

ALTERNATIVE REVISED CREDIT ALLOWANCE FOR SPACE DEFICIENCIES PER PROPOSED STANDARDS

(Assumes State Building Aid NOT APPLICABLE to proposed construction/improvements)

Credit Allowance 5B

Credits - Page 5

Existing Space Deficiency in K-8 Facilities

Facility	Space Per Pupil Capacity	Sq. Ft. Needed to Rectify Existing Space Deficiency	Cost per Sq. Ft. Permanent Facilities	Cost to Rectify Existing Space Deficiency	
K-8 Facilities in Amherst					
Deficiency Per New Standard					
Space Per Pupil Existing	122				
Space Per Pupil Proposed	164				
Existing Deficiency Per Pupil	42		SBA 2021 Max		
K-8 Pupils 2021	1,256		Cost (Avg K-8)		
Existing Deficiency @ New Standards	52,752	52,752	\$220	\$11,605,440	
Assume No New State Building Aid (0%)				\$0	
Amherst School District Cost				\$11,605,440	
Amherst Net Local Assessed Valuation (Fall 2021)				\$2,271,714,537	
Cost Per Thousand Assessed Valuation				\$5.11	
Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$149	\$22	\$0.00	\$0.76	\$0.76
Townhouse	\$139	\$21	\$0.00	\$0.71	\$0.71
Two Family	\$144	\$22	\$0.00	\$0.74	\$0.74
Three or More Family	\$111	\$17	\$0.00	\$0.57	\$0.57
Manufactured Housing	\$60	\$9	\$0.00	\$0.31	\$0.31
Multifamily & Manufactured	\$94	\$14	\$0.00	\$0.48	\$0.48
All Non-Single Family Det. Housing	\$125	\$19	\$0.00	\$0.64	\$0.64

Total Credit Allowances for MODEL D (Total of Credits 1-4 Plus 5B)

Credit Allowance Per Sq. Ft. Summary - Average Housing Units			
Type Unit	Amherst District (K-8 Schools)	Souhegan Cooperative High School	Total Credit Allowance
Single Family	\$0.91	\$0.33	\$1.24
Townhouse	\$0.86	\$0.30	\$1.16
Two Family	\$0.89	\$0.32	\$1.21
Three or More Family	\$0.68	\$0.24	\$0.92
Manufactured Housing	\$0.37	\$0.13	\$0.50
Multifamily & Manufactured	\$0.57	\$0.21	\$0.78
All Non-Single Family Housing	\$0.77	\$0.27	\$1.04



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: COVID 19 Task Force Update
Meeting Date: January 24, 2022

Department: Administration
Staff Contact:

BACKGROUND INFORMATION:

COVID 19 Task Force has reviewed the CDC Quarantine and Isolation Guidance updated January 20, 2022 <https://www.cdc.gov/coronavirus/2019-ncov/your-health/quarantine-isolation.html> and NH DHHS Update #53 Updated Isolation and Quarantine Guidance and suggests the following updates to the Town COVID 19 policies:

Regarding isolation after testing positive for COVID 19 or awaiting test results:

- Reduce the number of days of isolation from 10 days to 5 days, when 1) symptoms are improving , 2) the employee is fever-free for 24 hours without fever reducing medication and 3) the employee is willing to wear a well-fitting* face mask for an additional 5 days when in Town buildings and when not able to social distance outdoors.
- Clarification on how to count days: Day 0 is your first day of symptoms or your positive viral test. Day 1 is the first full day after your symptoms developed or your test specimen was collected. (CDC)

Regarding quarantine for those exposed to COVID 19 who are not vaccinated or "up to date" on receiving all recommended COVID 19 vaccine doses (including booster shots) and have not tested positive for COVID 19 in the last 90 days:

- Reduce the number of days of quarantine from 10 days to 5 days when the employee is willing to wear a well-fitting* face mask for 5 days when in Town buildings and when not able to social distance outdoors.
- Clarification on how to count days: The date of your exposure is day 0. Day 1 is the first full day after your last contact with the person who has had COVID 19. (CDC)
- Change the recommended day for testing from "3-5 days after exposure" to "at least day 5."
- Accept the results of an at-home antigen test when scheduling a PCR test is not available, with the note that PCR tests continue to be the most accurate.

**Due to the specific language of the CDC describing the masks as "well-fitting" , we are in the process of purchasing KN95 masks to have available for employees. These*

masks can be placed in a cool, dry place or a paper bag for a day or two and then be re-worn. This process can be repeated several times. Masks should be valued for fit as they are used. They are not meant to be used indefinitely.

All policy changes upheld by the Board of Selectman will be altered in the Health Screening and the COVID 19 Reporting Protocols for Town Employees.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Based upon the recommendations of the COVID 19 Task Force based upon the CDC Quarantine and Isolation Update dated January 20, 2022 and the NH DHHS Update #53 Updated Isolation and Quarantine Guidance,

I move to accept the reduction of the number of days of isolation from 10 days to 5 days, when 1) symptoms are improving , 2) the employee is fever-free for 24 hours without fever reducing medication and 3) the employee is willing to wear a well-fitting* face mask for an additional 5 days when in Town buildings and when not able to social distance outdoors.

I move to accept the reduction of the number of days of quarantine from 10 days to 5 days when the employee is willing to wear a well-fitting* face mask for 5 days when in Town buildings and when not able to social distance outdoors.

I move to accept the change of the recommended day for testing from "3-5 days after exposure" to "at least day 5."

I move to accept the change from accepting PCR test results only to accepting the results of an at-home antigen test when scheduling a PCR test is not available, with the note that PCR tests continue to be the most accurate.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. HAN_COVID-19_Update 53_Updated Isola (004)
2. CDC Quarantine and Isolation, updated Jan 20, 2022

THIS IS AN OFFICIAL NH DHHS HEALTH ALERT

Distributed by the NH Health Alert Network
DHHS.Health.Alert@dhhs.nh.gov
January 6, 2022 Time 1500 (3:00 PM EDT)
NH-HAN 20220106



COVID-19 Pandemic, Update # 53 ***Updated Isolation and Quarantine Guidance***

Key Points and Recommendations:

- NH is adapting CDC's updated [Quarantine and Isolation](#) recommendations as outlined below:
 - This guidance applies to the general public, including businesses and K-12 schools. This guidance does NOT apply to healthcare organizations, correctional institutions, or homeless shelters.
 - See the Tables below for a summary of changes to the isolation and quarantine guidance.
 - Review CDC's rationale and FAQs for [why CDC shortened isolation and quarantine for the general population](#).
 - Isolation: Everyone, regardless of vaccination status or symptoms, should isolate for at least 5 days if they test positive for COVID-19 (or have [symptoms of COVID-19](#) while awaiting testing), and then wear a [well-fitting face mask](#) for an additional 5 days when around other people at home or in public locations.
 - If a person continues to have fever or other symptoms that are not improving after 5 days of isolation, that person should continue to isolate until they are fever free (off fever-reducing medications) and other symptoms are improving for at least 24 hours.
 - Testing is not required to come off isolation early, but testing around day 5 can be considered by individuals and implemented by organizations, if desired.
 - People who cannot or will not wear a face mask when in public locations should isolate for a full 10 days.
 - People who are severely ill with COVID-19 (e.g., hospitalized) or who are severely immunocompromised should isolate for a longer period of time – CDC recommends at least 10 days of isolation, possibly longer, depending on the person's situation.
 - Quarantine: According to the CDC, persons who are unvaccinated or who are not “up to date” on receiving all recommended COVID-19 vaccine doses (including booster shots) should quarantine for at least 5 days and then wear a [well-fitting face mask](#) for an additional 5 days when around other people at home or in public locations after exposure to someone with COVID-19.
 - In contrast with CDC's guidance, NH DPHS recommends quarantine only for household contact exposures who are not within 90 days of testing positive for COVID-19.
 - “Household contact” (HHC) is defined as any person who lives or sleeps in the same indoor shared space as another person diagnosed with COVID-19 (either a temporary or permanent living arrangement) leading to exposure to a person with COVID-19.
 - HHCs who cannot or will not wear a face mask when in public locations should quarantine for 10 days.
 - Everyone with an exposure to COVID-19, whether a HHC or not, should seek COVID-19 viral testing around day 5 after an exposure, even if a person is asymptomatic. PCR-based tests continue to be the most accurate, but antigen tests are also appropriate if PCR testing is not available.

– Anyone who develops [symptoms of COVID-19](#) should isolate and get tested.

- Healthcare facilities (including long term care/skilled nursing facilities) should refer to CDC’s updated [Interim Guidance for Managing Healthcare Personnel with SARS-CoV-2 Infection or Exposure](#) and [Strategies to Mitigate Healthcare Personnel Staffing Shortages](#) for guidance on isolation and quarantine of healthcare workers with an occupational COVID-19 exposure. Decisions on exclusion and testing of healthcare workers exposed in home or community settings should be based on an individual risk assessment of the situation and healthcare facility workforce capacity.

Tables: Summary of [Isolation](#) and [Quarantine](#) Guidance

Persons who should isolate	Recommended Action
<p>Any person who tests positive for COVID-19 or who has symptoms of COVID-19 while awaiting testing – regardless of vaccination status, previous infection, or lack of symptoms.</p> <p>(Note: CDC recommends longer periods of isolation for people who are severely ill with COVID-19 and require hospitalization or intensive care unit support, or for people with severely compromised immune systems.)</p>	<ul style="list-style-type: none"> Stay home and away from others (including people in your household) for at least 5 days. Isolation can end after day 5 if you are fever-free (off fever-reducing medications) for at least 24 hours and other symptoms are improving. If fever has been present in the prior 24 hours, or if other symptoms are not improving, then you should continue to isolate until fever free and symptoms are improving for at least 24 hours, or until after 10 days of isolation. For 10 days: <ul style="list-style-type: none"> Wear a well-fitting medical face mask when around other people. Avoid people who are immunocompromised or at high-risk for severe disease. Avoid travel, if possible. <p>Note: per CDC guidance, you can take an antigen test on day 5 before ending isolation and, if positive, you should continue to isolate for a total of 10 days. Individuals and businesses/organizations can consider but do not have to adopt this testing strategy.</p>

Persons who should quarantine after being exposed to someone with COVID-19	Recommended Action
<p>Household contacts who are either:</p> <ul style="list-style-type: none"> Unvaccinated; OR Not “up to date” on receiving all recommended COVID-19 vaccine doses (including booster doses) 	<ul style="list-style-type: none"> Stay home and away from others for 5 days after the last exposure. Watch for symptoms for COVID-19 for 10 days after the last exposure, and get tested if symptoms develop. Get tested at least 5 days after the exposure, even if no symptoms develop. If positive, move to isolation. For 10 days: <ul style="list-style-type: none"> Wear a well-fitting medical face mask when around other people. Avoid people who are immunocompromised or at high-risk for severe disease. Avoid travel, if possible.

Persons who do NOT need to quarantine after being exposed to someone with COVID-19	Recommended Action
<ul style="list-style-type: none"> • Lower risk exposures in the community setting (e.g., non-household contacts) • Household contacts who are “up to date” on receiving all recommended COVID-19 vaccine doses • Unvaccinated household contacts who are within 90 days of testing positive for COVID-19 by antigen or PCR-based testing 	<ul style="list-style-type: none"> • Wear a well-fitting face mask around other people for 10 days, especially in indoor settings. • If symptoms develop, stay home and get tested for COVID-19. • Get tested for COVID-19 on day 5, even if you don’t have symptoms. • If testing is positive, follow isolation recommendations above.

Definitions:

Isolation: For people who are sick or who have tested positive for the COVID-19 virus.

Quarantine: For people who have been exposed to the COVID-19 virus and are at risk for developing infection.

Household contact: Any person who lives or sleeps in the same indoor shared space as another person diagnosed with COVID-19 (either a temporary or permanent living arrangement) leading to exposure to the person with COVID-19.

“Up to date” on COVID-19 vaccination: A person is “up to date” on COVID-19 vaccination when they have completed a primary COVID-19 vaccine series (the single-dose J&J Janssen vaccine, or a 2-dose series of the Pfizer-BioNTech or Moderna vaccine) AND any booster shots which they are eligible for and recommended to receive. CDC has information about [staying up to date on COVID-19 vaccination](#) and who should get a booster shot.

Unvaccinated: Any person who has NOT completed a primary COVID-19 vaccine series.

- For any questions regarding this notification, please call the NH DHHS, DPHS, Bureau of Infectious Disease Control at (603) 271-4496 during business hours (8:00 a.m. – 4:30 p.m.).
- If you are calling after hours or on the weekend, please call the New Hampshire Hospital switchboard at (603) 271-5300 and request the Public Health Professional on-call.
- To change your contact information in the NH Health Alert Network, please send an email to DHHS.Health.Alert@dhhs.nh.gov.

Status: Actual
Message Type: Alert
Severity: Moderate
Sensitivity: Not Sensitive
Message Identifier: NH-HAN 20220106 Update 53
Delivery Time: 12 hours
Acknowledgement: No
Distribution Method: Email, Fax
Distributed to: Physicians, Physician Assistants, Practice Managers, Infection Control Practitioners, Infectious Disease Specialists, Community Health Centers, Hospitals, Hospital CEOs, Hospital Emergency Departments, EMS, Nurses, NHHA, Pharmacists, Laboratory Response Network, Manchester Health Department, Nashua Health Department, Public Health Networks, DHHS Outbreak Team, DPHS Investigation Team, DPHS Management Team, Northeast State Epidemiologists, Zoonotic Alert Team, Health Officers, Deputy Health Officers, MRC, NH Schools, EWIDS, Dialysis & Transplant Clinics, STD Clinics, Immunization Practices, Travel Centers, Influenza Sentinels, Urgent Care Centers, Ambulatory Surgical Centers, Walk-in Clinics, Poison Center, Alcohol and Other Drug Treatment Centers, Long-Term Care Facilities, Community Mental Health Centers, Health Departments, Internal Medicine, Occupational Health, Gastroenterology, Schools and Daycare Providers, Regional Public Health Networks, Environmental Services, Family Planning Programs, Department of Corrections, Home Care Providers, Local and State Partners, Area Agencies

From: Benjamin P. Chan, MD, MPH; State Epidemiologist
Originating Agency: NH Department of Health and Human Services, Division of Public Health Services



COVID-19

Quarantine and Isolation

Updated Jan. 20, 2022



Quarantine

If you were exposed

Quarantine and stay away from others when you have been in close contact with someone who has COVID-19.



Isolate

If you are sick or test positive

Isolate when you are sick or when you have COVID-19, even if you don't have symptoms.

When to Stay Home

Calculating Quarantine

The date of your exposure is considered day 0. **Day 1 is the first full day after your last contact with a person who has had COVID-19.** Stay home and away from other people for at least 5 days. Learn why CDC updated guidance for the general public.

IF YOU

Were exposed to COVID-19 and are NOT up-to-date on COVID-19 vaccinations

Quarantine for at least 5 days

Stay home
Stay home and quarantine for at least 5 full days.

Wear a well-fitted mask if you must be around others in your home.

Get tested
Even if you don't develop symptoms, get tested at least 5 days after you last had close contact with someone with COVID-19.

After quarantine

Watch for symptoms
Watch for symptoms until 10 days after you last had close contact with someone with COVID-19.

If you develop symptoms
Isolate immediately and get tested. Continue to stay home until you know the results. Wear a well-fitted mask around others.

Take precautions until day 10

Wear a mask
Wear a well-fitted mask for 10 full days any time you are around others inside your home or in public. Do not go to places where you are unable to wear a mask.

Avoid travel

Avoid being around people who are at high risk

IF YOU

Were exposed to COVID-19 and are up-to-date on COVID-19 vaccinations

No quarantine
You do not need to stay home unless you develop symptoms.

Watch for symptoms
Watch for symptoms until 10 days after you last had close contact with someone with COVID-19.

Take precautions until day 10

Wear a mask
Wear a well-fitted mask for 10 full days any time you are around others



**IF YOU
were exposed
to COVID-19
and
had confirmed
COVID-19 within
the past 90 days
(you tested
positive using a
viral test)**

Get tested

Even if you don't develop symptoms, get tested at least 5 days after you last had close contact with someone with COVID-19.

No quarantine

You do not need to stay home unless you develop symptoms.

If you develop symptoms

Isolate immediately and get tested. Continue to stay home until you know the results. Wear a well-fitted mask around others.

Watch for symptoms

Watch for symptoms until 10 days after you last had close contact with someone with COVID-19.

If you develop symptoms

Isolate immediately and get tested. Continue to stay home until you know the results. Wear a well-fitted mask around others.

inside your home or in public. Do not go to places where you are unable to wear a mask.

Avoid travel

Avoid being around people who are at high risk

Take precautions until day 10

Wear a mask

Wear a well-fitted mask for 10 full days any time you are around others inside your home or in public. Do not go to places where you are unable to wear a mask.

Avoid travel

Avoid being around people who are at high risk

Calculating Isolation

Day 0 is your first day of symptoms or a positive viral test. **Day 1 is the first full day after your symptoms developed or your test specimen was collected.** If you have COVID-19 or have symptoms, isolate for at least 5 days.

**IF YOU
Tested positive
for COVID-19 or
have symptoms,
regardless of
vaccination
status**

Stay home for at least 5 days

Stay home for 5 days and isolate from others in your home.

Wear a well-fitted mask if you must be around others in your home.

Ending isolation if you had symptoms

End isolation after 5 full days if you are fever-free for 24 hours (without the use of fever-reducing medication) and your symptoms are improving.

Ending isolation if you did NOT have symptoms

End isolation after at least 5 full days after your positive test.

If you were severely ill with COVID-19

You should isolate for at least 10 days. Consult your doctor before ending isolation.

Take precautions until day 10

Wear a mask

Wear a well-fitted mask for 10 full days any time you are around others inside your home or in public. Do not go to places where you are unable to wear a mask.

Avoid travel

Avoid being around people who are at high risk

DEFINITIONS

Exposure

Contact with someone infected with SARS-CoV-2, the virus that causes COVID-19, in a way that increases the likelihood of getting infected with the virus.

Close Contact

Close contacts are someone who was less than 6 feet away from an infected person (laboratory-confirmed or a clinical diagnosis) for a cumulative total of 15 minutes or more over a 24-hour period. For example, three individual 5-minute exposures for a total of 15 minutes.

Quarantine

Quarantine is a strategy used to prevent transmission of COVID-19 by keeping people who have been in close contact with someone with COVID-19 apart from others.

Who does not need to quarantine?

If you had close contact with someone with COVID-19 and you are in one of the following groups, you **do not need to quarantine**.

- You are up to date with your COVID-19 vaccines.
- You had confirmed COVID-19 within the last 90 days (meaning you tested positive using a viral test).

You should wear a well-fitting mask around others for 10 days from the date of your last close contact with someone with COVID-19 (the date of last close contact is considered day 0). Get tested at least 5 days after you last had close contact with someone with COVID-19. If you test positive or develop COVID-19 symptoms, isolate from other people and follow recommendations in the Isolation section below. If you tested positive for COVID-19 with a viral test within the previous 90 days and subsequently recovered and remain without COVID-19 symptoms, you do not need to quarantine or get tested after close contact. You should wear a well-fitting mask around others for 10 days from the date of your last close contact with someone with COVID-19 (the date of last close contact is considered day 0).

Who should quarantine?

If you come into close contact with someone with COVID-19, you should quarantine if you are not up to date on COVID-19 vaccines. This includes people who are not vaccinated.

What to do for quarantine

- Stay home and away from other people for at least 5 days (day 0 through day 5) after your last contact with a person who has COVID-19. The date of your exposure is considered day 0. Wear a well-fitting mask when around others at home, if possible.
- For 10 days after your last close contact with someone with COVID-19, watch for fever (100.4°F or greater), cough, shortness of breath, or other COVID-19 symptoms.
- If you develop symptoms, get tested immediately and isolate until you receive your test results. If you test positive, follow isolation recommendations.
- If you do not develop symptoms, get tested at least 5 days after you last had close contact with someone with COVID-19.
 - If you test negative, you can leave your home, but continue to wear a well-fitting mask when around others at home and in public until 10 days after your last close contact with someone with COVID-19.
 - If you test positive, you should isolate for at least 5 days from the date of your positive test (if you do not have symptoms). If you do develop COVID-19 symptoms, isolate for at least 5 days from the date your symptoms began (the date the symptoms started is day 0). Follow recommendations in the isolation section below.
 - If you are unable to get a test 5 days after last close contact with someone with COVID-19, you can leave your home after day 5 if you have been without COVID-19 symptoms throughout the 5-day period. Wear a well-fitting mask for 10 days after your date of last close contact when around others at home and in public.
 - Avoid people who are immunocompromised or at high risk for severe disease, and nursing homes and other high-risk settings, until after at least 10 days.
- If possible, stay away from people you live with, especially people who are at higher risk for getting very sick from COVID-19, as well as others outside your home throughout the full 10 days after your last close contact with someone with

COVID-19.

- If you are unable to quarantine, you should wear a well-fitting mask for 10 days when around others at home and in public.
- If you are unable to wear a mask when around others, you should continue to quarantine for 10 days. Avoid people who are immunocompromised or at high risk for severe disease, and nursing homes and other high-risk settings, until after at least 10 days.
- Do not travel during your 5-day quarantine period. Get tested at least 5 days after your last close contact and make sure your test result is negative and you remain without symptoms before traveling. If you don't get tested, delay travel until 10 days after your last close contact with a person with COVID-19. If you must travel before the 10 days are completed, wear a well-fitting mask when you are around others for the entire duration of travel during the 10 days. If you are unable to wear a mask, you should not travel during the 10 days.
- Do not go to places where you are unable to wear a mask, such as restaurants and some gyms, and avoid eating around others at home and at work until after 10 days after your last close contact with someone with COVID-19.

After quarantine

- Watch for symptoms until 10 days after your last close contact with someone with COVID-19.
- If you have symptoms, isolate immediately and get tested.

Quarantine in high-risk congregate settings

In certain congregate settings that have high risk of secondary transmission (such as correctional and detention facilities, homeless shelters, or cruise ships), CDC recommends a 10-day quarantine for residents, regardless of vaccination and booster status. During periods of critical staffing shortages, facilities may consider shortening the quarantine period for staff to ensure continuity of operations. Decisions to shorten quarantine in these settings should be made in consultation with state, local, tribal, or territorial health departments and should take into consideration the context and characteristics of the facility. CDC's setting-specific guidance provides additional recommendations for these settings.

Isolation

Isolation is used to separate people with confirmed or suspected COVID-19 from those without COVID-19. People who are in isolation should stay home until it's safe for them to be around others. At home, anyone sick or infected should separate from others, or wear a well-fitting mask when they need to be around others. People in isolation should stay in a specific "sick room" or area and use a separate bathroom if available. Everyone who has presumed or confirmed COVID-19 should stay home and isolate from other people for at least 5 full days (day 0 is the first day of symptoms or the date of the day of the positive viral test for asymptomatic persons). They should wear a mask when around others at home and in public for an additional 5 days. People who are confirmed to have COVID-19 or are showing symptoms of COVID-19 need to isolate regardless of their vaccination status. This includes:

- People who have a positive viral test for COVID-19, regardless of whether or not they have symptoms.
- People with symptoms of COVID-19, including people who are awaiting test results or have not been tested. People with symptoms should isolate even if they do not know if they have been in close contact with someone with COVID-19.

What to do for isolation

- Monitor your symptoms. If you have an emergency warning sign (including trouble breathing), seek emergency medical care immediately.
- Stay in a separate room from other household members, if possible.
- Use a separate bathroom, if possible.
- Take steps to improve ventilation at home, if possible.
- Avoid contact with other members of the household and pets.
- Don't share personal household items, like cups, towels, and utensils.

Wear a well-fitting mask when you need to be around other people.

wear a well-fitting mask when you need to be around other people.


Learn more about what to do if you are sick and how to notify your contacts.

Ending isolation for people who had COVID-19 and had symptoms

If you had COVID-19 and had symptoms, isolate for at least 5 days. To calculate your 5-day isolation period, day 0 is your first day of symptoms. Day 1 is the first full day after your symptoms developed. You can leave isolation after 5 full days.

- You can end isolation after 5 full days if you are fever-free for 24 hours without the use of fever-reducing medication and your other symptoms have improved (Loss of taste and smell may persist for weeks or months after recovery and need not delay the end of isolation).
- You should continue to wear a well-fitting mask around others at home and in public for 5 additional days (day 6 through day 10) after the end of your 5-day isolation period. If you are unable to wear a mask when around others, you should continue to isolate for a full 10 days. Avoid people who are immunocompromised or at high risk for severe disease, and nursing homes and other high-risk settings, until after at least 10 days.
- If you continue to have fever or your other symptoms have not improved after 5 days of isolation, you should wait to end your isolation until you are fever-free for 24 hours without the use of fever-reducing medication and your other symptoms have improved. Continue to wear a well-fitting mask. Contact your healthcare provider if you have questions.
- Do not travel during your 5-day isolation period. After you end isolation, avoid travel until a full 10 days after your first day of symptoms. If you must travel on days 6-10, wear a well-fitting mask when you are around others for the entire duration of travel. If you are unable to wear a mask, you should not travel during the 10 days.
- Do not go to places where you are unable to wear a mask, such as restaurants and some gyms, and avoid eating around others at home and at work until a full 10 days after your first day of symptoms.

If an individual has access to a test and wants to test, the best approach is to use an antigen test¹ towards the end of the 5-day isolation period. Collect the test sample only if you are fever-free for 24 hours without the use of fever-reducing medication and your other symptoms have improved (loss of taste and smell may persist for weeks or months after recovery and need not delay the end of isolation). If your test result is positive, you should continue to isolate until day 10. If your test result is negative, you can end isolation, but continue to wear a well-fitting mask around others at home and in public until day 10. Follow additional recommendations for masking and restricting travel as described above.

¹As noted in the labeling for authorized over-the counter antigen tests : Negative results should be treated as presumptive. Negative results do not rule out SARS-CoV-2 infection and should not be used as the sole basis for treatment or patient management decisions, including infection control decisions. To improve results, antigen tests should be used twice over a three-day period with at least 24 hours and no more than 48 hours between tests.

Note that these recommendations on ending isolation do not apply to people with moderate or severe COVID-19 or with weakened immune systems (immunocompromised). See section below for recommendations for when to end isolation for these groups.


Ending isolation for people who tested positive for COVID-19 but had no symptoms

If you test positive for COVID-19 and never develop symptoms, isolate for at least 5 days. Day 0 is the day of your positive viral test (based on the date you were tested) and day 1 is the first full day after the specimen was collected for your positive test. You can leave isolation after 5 full days.

- If you continue to have no symptoms, you can end isolation after at least 5 days.
- You should continue to wear a well-fitting mask around others at home and in public until day 10 (day 6 through day 10). If you are unable to wear a mask when around others, you should continue to isolate for 10 days. Avoid people who are immunocompromised or at high risk for severe disease, and nursing homes and other high-risk settings, until after at least 10 days.
- If you develop symptoms after testing positive, your 5-day isolation period should start over. Day 0 is your first day of symptoms. Follow the recommendations above for ending isolation for people who had COVID-19 and had symptoms.

- Do not travel during your 5-day isolation period. After you end isolation, avoid travel until 10 days after the day of your positive test. If you must travel on days 6-10, wear a well-fitting mask when you are around others for the entire duration of travel. If you are unable to wear a mask, you should not travel during the 10 days after your positive test.
- Do not go to places where you are unable to wear a mask, such as restaurants and some gyms, and avoid eating around others at home and at work until 10 days after the day of your positive test.

If an individual has access to a test and wants to test, the best approach is to use an antigen test¹ towards the end of the 5-day isolation period. If your test result is positive, you should continue to isolate until day 10. If your test result is negative, you can end isolation, but continue to wear a well-fitting mask around others at home and in public until day 10. Follow additional recommendations for masking and restricting travel described above.

¹As noted in the labeling for authorized over-the counter antigen tests : Negative results should be treated as presumptive. Negative results do not rule out SARS-CoV-2 infection and should not be used as the sole basis for treatment or patient management decisions, including infection control decisions. To improve results, antigen tests should be used twice over a three-day period with at least 24 hours and no more than 48 hours between tests.

Ending isolation for people who were severely ill with COVID-19 or have a weakened immune system (immunocompromised)

People who are severely ill with COVID-19 (including those who were hospitalized or required intensive care or ventilation support) and people with compromised immune systems might need to isolate at home longer. They may also require testing with a viral test to determine when they can be around others. CDC recommends an isolation period of at least 10 and up to 20 days for people who were severely ill with COVID-19 and for people with weakened immune systems. Consult with your healthcare provider about when you can resume being around other people.

People who are immunocompromised should talk to their healthcare provider about the potential for reduced immune responses to COVID-19 vaccines and the need to continue to follow current prevention measures (including wearing a well-fitting mask, staying 6 feet apart from others they don't live with, and avoiding crowds and poorly ventilated indoor spaces) to protect themselves against COVID-19 until advised otherwise by their healthcare provider. Close contacts of immunocompromised people – including household members – should also be encouraged to receive all recommended COVID-19 vaccine doses to help protect these people.

Isolation in high-risk congregate settings

In certain high-risk congregate settings that have high risk of secondary transmission and where it is not feasible to cohort people (such as correctional and detention facilities, homeless shelters, and cruise ships), CDC recommends a 10-day isolation period for residents. During periods of critical staffing shortages, facilities may consider shortening the isolation period for staff to ensure continuity of operations. Decisions to shorten isolation in these settings should be made in consultation with state, local, tribal, or territorial health departments and should take into consideration the context and characteristics of the facility. CDC's setting-specific guidance provides additional recommendations for these settings.

This CDC guidance is meant to supplement—not replace—any federal, state, local, territorial, or tribal health and safety laws, rules, and regulations.

Recommendations for Specific Settings

These recommendations do not apply to healthcare professionals. For guidance specific to these settings, see

- Healthcare professionals: Interim Guidance for Managing Healthcare Personnel with SARS-CoV-2 Infection or Exposure to SARS-CoV-2
- Patients, residents, and visitors to healthcare settings: Interim Infection Prevention and Control Recommendations for Healthcare Personnel During the Coronavirus Disease 2019 (COVID-19) Pandemic

Additional setting-specific guidance and recommendations are available.

- These recommendations on quarantine and isolation do apply to K-12 School settings. Additional guidance is available [here: Overview of COVID-19 Quarantine for K-12 Schools](#)
- Travelers: Travel information and recommendations
- Congregate facilities and other settings: guidance pages for community, work, and school settings

Ongoing COVID-19 Exposure FAQs

I live with someone with COVID-19, but I cannot be separated from them. How do we manage quarantine in this situation? ✓

It is very important for people with COVID-19 to remain apart from other people, if possible, even if they are living together. If separation of the person with COVID-19 from others that they live with is not possible, the other people that they live with will have *ongoing* exposure, meaning they will be repeatedly exposed until that person is no longer able to spread the virus to other people. In this situation, there are precautions you can take to limit the spread of COVID-19:

- The person with COVID-19 and everyone they live with should wear a well-fitting mask inside the home.
- If possible, one person should care for the person with COVID-19 to limit the number of people who are in close contact with the infected person.
- Take steps to protect yourself and others to reduce transmission in the home:
 - **Quarantine** if you are not up to date with your COVID-19 vaccines.
 - **Isolate** if you are sick or tested positive for COVID-19, even if you don't have symptoms.
 - **Learn more** about the public health recommendations for testing, mask use and quarantine of close contacts, like yourself, who have ongoing exposure. These recommendations differ depending on your vaccination status.

What should I do if I have ongoing exposure to COVID-19 from someone I live with? ✓

Recommendations for this situation depend on your vaccination status:

If you are not up to date on COVID-19 vaccines and have ongoing exposure to COVID-19, you should:

- Begin quarantine immediately and continue to quarantine throughout the isolation period of the person with COVID-19.
- Continue to quarantine for an additional 5 days starting the day *after* the end of isolation for the person with COVID-19.
- Get tested at least 5 days after the end of isolation of the infected person that lives with them.
 - If you test negative, you can leave the home but should continue to wear a well-fitting mask when around others at home and in public until 10 days after the end of isolation for the person with COVID-19.
- Isolate immediately if you develop symptoms of COVID-19 or test positive.

If you are up to date with COVID-19 vaccines and have ongoing exposure to COVID-19, you should:

- Get tested at least 5 days after your *first* exposure. A person with COVID-19 is considered infectious starting 2 days before they develop symptoms, or 2 days before the date of their positive test if they do not have symptoms.

Get tested again at least 5 days after the end of isolation for the person with COVID-19

Get tested again at least 5 days after the end of isolation for the person with COVID-19.

- Wear a well-fitting mask when you are around the person with COVID-19, and do this throughout their isolation period.
- Wear a well-fitting mask around others for 10 days after the infected person's isolation period ends.

Isolate immediately if you develop symptoms of COVID-19 or test positive.

What should I do if multiple people I live with test positive for COVID-19 at different times? ✓

Recommendations for this situation depend on your vaccination status:

- If you are not up to date with your COVID-19 vaccines, you should:
 - Quarantine throughout the isolation period of *any* infected person that you live with.
 - Continue to quarantine until 5 days *after* the end of isolation date for the *most recently infected* person that lives with you. For example, if the last day of isolation of the person most recently infected with COVID-19 was June 30, the new 5-day quarantine period starts on July 1.
 - Get tested at least 5 days *after* the end of isolation for the *most recently infected* person that lives with you.
 - Wear a well-fitting mask when you are around *any* person with COVID-19 while that person is in isolation.
 - Wear a well-fitting mask when you are around other people until 10 days after your last close contact.
 - Isolate immediately if you develop symptoms of COVID-19 or test positive.
- If you are up to date with COVID-19 your vaccines, you should:
 - Get tested at least 5 days after your first exposure. A person with COVID-19 is considered infectious starting 2 days before they developed symptoms, or 2 days before the date of their positive test if they do not have symptoms.
 - Get tested again at least 5 days *after* the end of isolation for the *most recently infected* person that lives with you.
 - Wear a well-fitting mask when you are around *any* person with COVID-19 while that person is in isolation.
 - Wear a well-fitting mask around others for 10 days after the end of isolation for the *most recently infected* person that lives with you. For example, if the last day of isolation for the person most recently infected with COVID-19 was June 30, the new 10-day period to wear a well-fitting mask indoors in public starts on July 1.
 - Isolate immediately if you develop symptoms of COVID-19 or test positive.

I had COVID-19 and completed isolation. Do I have to quarantine or get tested if someone I live with gets COVID-19 shortly after I completed isolation? ✓

No. If you recently completed isolation and someone that lives with you tests positive for the virus that causes COVID-19 shortly after the end of your isolation period, you do not have to quarantine or get tested as long as you do not develop new symptoms. Once all of the people that live together have completed isolation or quarantine, refer to the guidance below for new exposures to COVID-19.

- If you had COVID-19 in the previous 90 days and then came into close contact with someone with COVID-19, you do not have to quarantine or get tested if you do not have symptoms. But you should:
 - Wear a well-fitting mask indoors in public for 10 days after exposure.
 - Monitor for COVID-19 symptoms and isolate immediately if symptoms develop.

- _ Consult with a healthcare provider for testing recommendations if new symptoms develop.
 - If more than 90 days have passed since your recovery from infection, follow CDC's recommendations for close contacts. These recommendations will differ depending on your vaccination status.
-

Last Updated Jan. 20, 2022



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: DPW Salt Budget

Department: Public Works

Meeting Date: January 24, 2022

Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

A salt price increase due to increased shipping costs, and recent/numerous freezing rain events, have significantly impacted our salt budget. Our price for salt the last several winters was \$49.50/ton. The price went up in September and we are now paying \$72/ton (a 45.4% price increase). With our \$120K budget, we can purchase 1,667 tons of salt this year without overspending. At last year's price, we would have been able to purchase 2,424 tons of salt. We have already purchased or ordered 1127 tons of salt this year (\$81,206, or 68% of budget) with an expected two months left of winter.

Over the last three years, our average salt use has been 2,050 tons/year. If we end up using our average amount for the season, we will overspend this budget by nearly \$30K. So far this season we have had ten storms and used approximately 900 tons of salt. The majority of these storms have been freezing rain events with two particular storms being long, protracted, freezing rain events. We use more salt during freezing rain events than any other type of winter weather.

I would like to share and discuss this information with the board to help determine what options we have moving forward.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

None at this time.

SUGGESTED MOTION:

None at this time.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: DPW New Hot Box purchase
Meeting Date: January 24, 2022

Department: Public Works
Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

Following the vehicle/equipment replacement plan, DPW desires to purchase a NEW 2-ton asphalt hot box, and trade in our existing asphalt hot box. Our budget for this equipment is \$25,000. We received two estimates for this equipment. The first was an estimate from Ambrose Equipment for a Ray-Tech 2-ton hot box for the amount of \$39,485. The second estimate was from HP Fairfield for a Falcon 2-ton hot box for the amount of \$15,257. A trade-in value/offer for our existing hot box is yet unknown, however a value/offer will be determined on January 20 ahead of the BOS meeting. HP Fairfield is the local/regional Falcon dealer; their price is sole source.

BUDGET IMPACT:

(Include general ledger account numbers)

Up to \$15,257.00 from 01-4312-70-2740 (New Equipment, Capital)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve purchase.

SUGGESTED MOTION:

I move to authorize DPW to purchase a NEW Falcon 2-ton hot-box from HP Fairfield for a purchase amount of \$15,257.00, with the understanding that the purchase price will be reduced by the trade-in value of our existing equipment presented at the BOS meeting.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. ambrose hot box
2. hp fairfield hot box



AMBROSE EQUIPMENT CO., INC.

1401 Hooksett Road
Hooksett, NH 03106
(603) 644-8787
Fax: (603) 644-8747

1 Madison Street
Plainville, MA 02762
(508) 643-0044
Fax: (508) 643-0034

Supplying New England with
World Class Equipment for nearly 30 years!
www.AmbroseEquipment.com

Ship To: IN STORE PICKUP

Branch 01 - HOOKSETT		
Date 08/06/2021	Time 11:15:16 (O)	Page 1
Account No. AMHER001	Phone No. 6036732317	Estimate No. 008772
Ship Via		Purchase Order
		Salesperson HOU

Invoice To: AMHERST, TOWN OF DPW
22 DODGE ROAD
AMHERST NH 03031

EQUIPMENT ESTIMATE - NOT AN INVOICE

Description	** Q U O T E **	EXPIRY DATE: 09/05/2021	Amount
New RAY-TECH RC2-T 2 TON RECLAIMER TO MOUNT ON FLABED OR SLIDE INTO DUMP BODY/MANUALLY OPERATED TOP LOADINGAND DISCHARGE DOORS **AVAILABLE IN PROPANE OR DIESEL OPERATION ****INCLUDING THE FOLLOWING OPTIONS**** RAY TECH RC2-TD RC2-TD Basics Package TIME DELAY SYSTEM TWO LED Work lights/LED Arrow Bar. Hydraulic Doors -Hydraulically operated top loading and discharge doors			39485.00
		\$31,955.00	
		\$1,495.00	
		\$5,995.00	
	Sale # 01 Subtotal:		39485.00
	TOTAL:		39485.00
	Subtotal:		39485.00
	Quote Total:		39485.00

Authorization: _____
This quote is valid for 30 DAYS



NEW HAMPSHIRE
 554 Maple Street
 Hopkinton, NH 03229
 P: (603) 225-9576
 F: (603) 228-5246

Sales Quote

IMPORTANT: All invoices are due and payable in U.S. Dollars in Guadalupe County, Texas, or where indicated below. No goods to be returned without our written permission. Goods must be returned transportation charges pre-paid. A handling charge will be made on all returned goods. LATE CHARGE: A late charge of 1.5% of any past due balance of the dealers account as of the last day of the month will be billed as of the 15th day of the following month if payment has not been received by that date.

CUSTOMER NO	822755	TERRITORY	393	PAGE 1 of 1
ORDER DATE	01/14/2022	CUSTOMER PO	79328Kaulbach	
QUOTE DATE	01/14/2022	SHIPPED VIA		
SALES ORDER	6391378 - SQ	FREIGHT TERMS	EXW- CUSTOMER FRT ACCOUNT	
		EX2	DIRECT BILL TRANSFER AT ORIGIN	
PAYMENT TERMS	Net 30 Days from Invoice Date	CODE	002	
DELIVERY INSTRUCTIONS:				
REQUESTED SHIP DATE				01/14/2022

SOLD TO:
 TOWN OF AMHERST CHP
 22 DODGE RD
 AMHERST NH 03031-2532

SHIP TO:
 TOWN OF AMHERST CHP
 22 DODGE RD
 AMHERST NH 03031-2532

DESCRIPTION/REMARKS							
**Falcon 2-Ton Roadway -Prepared and ready for use **Price good while supplies last							
ITEM NUMBER	BRANCH	DESCRIPTION	PICK SLIP#/ LOT/SERIAL	QUANTITY SHIPPED	LIST PRICE	DISC%	EXTENDED AMOUNT
HOTPATCHERHPF	9958	2 ton slide in		1	15,257.00	0	15,257.00

REMARKS	NET DUE	CASH DISC.	IF PAID BY	SUB-TOTAL	15,257.00
	15,257.00	0.00	02/13/2022	FREIGHT & HANDLING	0.00
				SALES TAX	0.00
				TOTAL(USD)	15,257.00
				PREPAID AMOUNT	

IMPORTANT: Alamo Group or affiliates (Alamo Group) shall not be liable to any person for any claim for injuries or damages which claim for injuries or damages arises out of or which results from the repair of this product by a person or firm other than Alamo Group. Repair parts are intended for use only on equipment manufactured or sold by Alamo Group.



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: DPW - New forks for loader
Meeting Date: January 24, 2022

Department: Public Works
Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

Our department frequently has the need for equipment forks to offload deliveries, load supplies onto trucks, and to complete other tasks. Currently, we only own one set of forks for our backhoe. As our backhoe is currently out of service, we do not have a good set of backup forks available. Additionally, when the backhoe is available, we often have to transport the machine to the transfer station when forks are needed there.

We have discovered a used set of forks for sale for our Hyundai loaders at Chappell Tractor. These forks retail for \$8,500.00 new and are being sold in used condition for \$5,500.00. The DPW desires to purchase these forks to have another set that can be used regularly at the transfer station, and at the DPW if our backhoe is not available. Chappell Tractor is a sole source as our local Hyundai Dealer.

BUDGET IMPACT:

(Include general ledger account numbers)

\$5,500 from 01-4312-70-2740 (New Equipment, Capital)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve purchase.

SUGGESTED MOTION:

I move to authorize the DPW to purchase a used set of Loader Forks from Chappell Tractor for the amount of \$5,500.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. loader forks quote



454 Route 13 South
Milford, NH 03055
(603) 673-2640
www.chappell.com

Ship To: IN STORE PICKUP

Invoice To: TOWN OF AMHERST NH HIGHWAY DEPT
22 DODGE RD
AMHERST NH 03031

Branch 01 - MILFORD		
Date 01/12/2022	Time 10:39:25 (O)	Page 1
Account No AMHER008	Phone No 6036732317	Est No 00 Q01445
Ship Via		Purchase Order
Tax ID No		
JOBE MILES		Salesperson JO / JO

EQUIPMENT ESTIMATE - NOT AN INVOICE

Description ** Q U O T E ** EXPIRY DATE: 02/11/2022 Amount

Stock #: 134657 Serial #: 0320-14556-1/1 5500.00

New 2020 GM CFQC-40378A

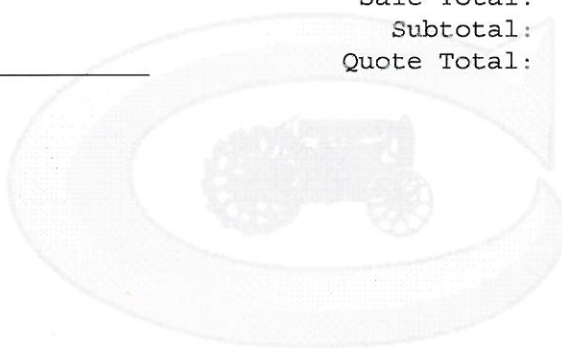
New 2020 GEM CFQC-40378A Wheel Loader Forks to Go on
Hyundai HL740TM Loader

-These forks have been used. There is a slight bend in the
rod

-New Sale Price is \$8,500

Sale Total: 5500.00
Subtotal: 5500.00
Quote Total: 5500.00

Authorization: _____



B-B CHAIN

OUTFITTERS
by CHAPPELL



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: AP, Payroll and Minutes Approvals
Meeting Date: January 24, 2022

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 \$233,553.81 dated January 13, 2022, subject to review and audit.

Accounts Payable

AP2 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$23,235.23 dated January 6, 2022, subject to review and audit. (NH DMV)

AP3 ~ I move to approve one (1) FY21 Accounts Payable Manifest in the amount of \$197,499.93 dated January 18, 2022, subject to review and audit. (Vendors)

Minutes

~ I move to approve the Board of Selectmen meeting minutes of January 10, 2022.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2022.01.10 BOS_DRAFT b



Town of Amherst, NH

BOARD OF SELECTMEN MEETING MINUTES

Barbara Landry Meeting Room
2 Main Street
Monday, January 10, 2022, 6:00PM

1. Call to Order

Chairman Peter Lyon called the meeting to order at 6:00 p.m.

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

2. Non-Public Session

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

A MOTION was made by Selectman Brew and SECONDED by Selectman D'Angelo to enter into Non-Public Session per RSA 91-A:3,II(b) at 6:01 pm.

Voting: 5-0-0 by roll call vote; motion carried unanimously.

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

Also Present: Town Administrator Dean Shankle and Alan Gould from Municipal Resources, Inc.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to leave Non-Public session at 6:29 pm.

Voting: 5-0-0 by roll call vote; motion carried unanimously.

Chairman Peter Lyon called the public meeting back to order at 6:35 p.m.

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

Ways & Means Committee present: Mike Parisi, Diane Leyton, Lori Mix, Wendy Rannenberg, Bill Loscocco, Mike Patterson, Lisa Eastland [6:58pm], and Jim Kuhnert

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

3. Pledge of Allegiance – led by Lori Mix

4. Citizen's Forum

None at this time.

39 **5. Budget Public Hearing**

40 **5.1. Pursuant to New Hampshire RSA 32:5, I, the Amherst Board of Selectmen**
41 **hereby announces to the citizens of Amherst the convening of a Public Hearing to**
42 **take input on the proposed FY22 Town Operating Budget, bonds and notes, and**
43 **proposed warrant articles.**
44

45 *A MOTION was made by Selectman Grella and SECONDED by Selectman D'Angelo to enter*
46 *into a Public Hearing to discuss the FY22 Budget.*

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

49 Chairman Lyon noted that the Town's Deliberative Session will be held on February 9, 2022.
50

51 Chairman Lyon read Article 21 and explained what the estimated tax impact means in terms
52 of each Warrant Article.
53

54 Chairman Lyon read Article 22 into the record:

55 *ARTICLE 22: Operating Budget*

56 *Shall the Town vote to raise and appropriate as an operating budget, not including*
57 *appropriations by special warrant articles and other appropriations voted separately, the*
58 *amounts set forth on the budget posted with the warrant or as amended by vote of the first*
59 *session, for the purposes set forth herein, totaling \$15,518,154. Should this article be defeated*
60 *the default budget shall be \$14,928,440 which is the same as last year with certain*
61 *adjustments required by previous action of the Town or by law; or the governing body may*
62 *hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a*
63 *revised operating budget only. This operating budget warrant article does not include*
64 *appropriations contained in any other warrant article. (Tax Impact = \$3.96) (Majority vote*
65 *required)*
66

67 Chairman Lyon noted some Town goals for FY23, including updating the Library website,
68 completion of the second phase of the Police Station renovation, adding program offerings to
69 the older adult population, and rehabilitating 3.88 miles of road. The 2022 approved budget
70 was \$14,877,676. The 2023 proposed budget is \$15,518,154. This is an increase of \$640,478,
71 or 4.3%.
72

73 In response to a question from Diane Leyton, Selectman Brew explained that the default
74 budgets in Town are set by the Board of Selectmen. The Board of Selectmen could propose a
75 budget that is less than the default budget. Creating the default budget starts with looking at
76 last year's budget and adding in or subtracting contractual obligations.
77

78 Chairman Lyon stated that the FY23 default budget is \$14,928,440. The difference between
79 that and the FY23 proposed budget is \$589,714, or \$0.26/\$1,000, or \$122 on a \$482,000 home
80 (average priced home in Town).
81

82 Selectman Brew mentioned that it would be useful to explicitly list the major items which
83 items are not included in the default budget for the Deliberative Session presentation.
84

Chairman Lyon noted that the estimated tax impact for Warrant Article 22 was recently changed due to additional revenue that will be received from the State.

Chairman Lyon read Warrant Article 23:

ARTICLE 23: Contingency Fund

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

Selectman Grella read Warrant Article 24:

ARTICLE 24: Communications Center Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = \$0.01). The Communications Center had a balance of \$121,131, as of November 30, 2021.

It was noted that approximately \$95,000 has been expended from this fund over the last four years. A primary radio tower replacement is proposed for 2022-2023, requiring an estimated match of \$45,000. A radio console replacement is proposed for 2025, requiring an estimated match of \$100,000.

Selectman Grella read Warrant Article 25:

ARTICLE 25: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) The Assessing Revaluation Capital Reserve Fund had a balance of \$52,706, as of November 30, 2021.

Selectman Brew read Warrant Article 26:

ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred thousand (\$200,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.09) The Bridge Repair and Replacement Capital Reserve Fund had a balance of \$785,753, as of November 30, 2021.

Selectman Brew stated that, in 2017 the Board approved a 9-year plan to bring all 20+ bridges and three water crossings in Town up to good condition. The Town is working on bridge projects at #9 Mont Vernon Road and #17 Thornton Ferry Road, both of which at 80% State funded. New failures that occasionally happen, such as the Boston Post Road culvert that had emergency work done on it late last year, also need to be addressed as they arise.

Selectman Brew read Warrant Article 27:

ARTICLE 27: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven

thousand dollars (\$257,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.11) The Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve had a balance of \$1,252,900, as of November 30, 2021.

Selectman Brew explained that \$558,540 of this CRF was expended in 2020 for the replacement of a 1994 Fire Engine. Amherst Fire Rescue is working to develop specifications for replacement of the 1991 Fire Engine.

Selectman Brew read Warrant Article 28:

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05). The DPW Vehicles and Equipment Acquisition and Replacement CRF had a balance of \$119,896, as of November 30, 2021.

Selectman Brew explained that for FY2022 & FY2023, the \$250,000 funding for DPW vehicles and equipment item will come from a \$120,000 Capital Reserve request and \$130,000 in the budget. In FY2024, the \$130,000 will be removed from the budget and the Capital Reserve Request will be \$250,000. The DPW has 25 vehicles or pieces of equipment with a value ranging from \$25,000 to \$300,000. The expected life of this equipment and vehicles ranges from 10 to 30 years

In response to a question from Mr. Kuhnert, Mr. Brew explained that the previous DPW Director and current Deputy DPW Director use their experience to determine the useful life calculation for the vehicles and equipment.

Selectman D'Angelo read Warrant Article 29:

ARTICLE 29: Amherst Multimodal Facilities CRF

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact = \$0.03) The Amherst Multimodal Facilities CRF had a balance of \$74,935, as of November 30, 2021.

Selectman D'Angelo explained that this figure represents 1/3 of the estimated cost of the Amherst Bicycle & Pedestrian Advisory Committee's highest-priority project, the Boston Post Road School Campus Sidepath - an effort to provide safe, multimodal infrastructure in the area of Souhegan High School and Amherst Middle School. This has been the most-requested multimodal facility in the Town of Amherst since 1984, with repeated efforts in the past. If this article is successful, the Town could use it for a 2021 federal grant – the Transportation Alternatives Program (TAP). Successful award of a TAP grant would likely cover 80% of the cost of the entire school campus project. The grant was announced in January 2021.

Selectman D'Angelo read Warrant Article 30:

ARTICLE 30: Amherst Multimodal Facilities CRF

178 *Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars*
179 *(\$98,000) for the purpose of design engineering for reconstruction and safety improvements*
180 *for bicycles and pedestrians on streets in the village area that are scheduled for*
181 *reconstruction by the Department of Public Works, and the development of application*
182 *materials for state, federal, and private grant programs. This shall be a special, non-lapsing*
183 *warrant article that will not lapse for a period of five years.*
184 *(Majority vote required) (Tax Impact = \$0.04) (Majority vote required)*

185
186 Selectman Pray read Warrant Article 31:

187 *ARTICLE 31: Recreation Fields Acquisition and Construction CRF*

188 *Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to*
189 *be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund,*
190 *previously established. (Tax Impact = \$0.02 The Recreation Fields Acquisition and*
191 *Construction CRF had a balance of \$52,430, as of November 30, 2021.*

192
193 Selectman Pray explained that this article is part one of three, in anticipation of
194 eventually raising \$150,000. 50/50 matching grant funding for the park will be
195 sought from the Land Water Conservation Fund. Total associated costs are expected to be
196 \$300,000 The funding will be used in a three-phased project to build: two full sized
197 rectangular fields and one smaller rectangular practice field. Also, additional parking, a
198 playground, picnic area, and irrigation.

199
200 Selectman Pray read Warrant Article 32:

201 *ARTICLE 32: Elderly, Blind and Disabled Exemption*

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

204 *For elderly persons:*

205 *-65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly*
206 *\$76,000).*

207 *-75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly*
208 *\$114,000).*

209 *-80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and*

210
211 *For blind persons of any age:*

212 *-an exemption of \$ 50,690. (formerly \$37,000); and*

213 *For disabled persons of any age:*

214 *-an exemption of \$ 89,050. (formerly \$65,000); and*

215
216 *For the elderly and the disabled exemptions only*

217 *-a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if*
218 *married, a combined net income of less than \$ 67,640. (formerly \$57,000); and*

219 *-own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the*
220 *person's residence in accordance with RSA 72:39-a.*

221
222 *To qualify for any of the above exemptions, a person must have been a New Hampshire*
223 *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. (Estimated Tax Impact: .03 Cents per Thousand)

Chairman Lyon noted that there is also a petition Citizen's Warrant Article on the ballot.
ARTICLE 33: New Hampshire Resolution – To Stop the Puppy Mill Pipeline (By Petition)
By petition of 25 or more eligible voters of the town of Amherst; to see if the town will go on record opposing the retail sale of dogs and cats in pet stores in the town. This resolution is necessary because the majority of dogs and cats sold in pet stores are sourced from large-scale, inhumane commercial breeding facilities commonly called "puppy mills." The record of this vote shall be transmitted by written notice from the selectmen to the town's state legislators and to the Governor of New Hampshire. (Tax Impact = \$0.00)

Chairman Lyon noted that the total appropriation for FY23, if all Warrant Articles pass is \$16,566,154, or \$4.35/\$1,000, or \$2,098 on a \$482,000 home. He stated that the polls will be open for voting on March 8, 2022, from 6am-8pm at Souhegan High School.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to exit the public hearing.

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

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to modify the tax impact listed on Warrant Article 22 from \$4.05 to \$3.96.

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

The Board voted 4-1-0 in favor of supporting Warrant Article 22 as written. (Selectman D'Angelo against)

The Board voted 5-0-0 in favor of supporting Warrant Article 23 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 24 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 25 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 26 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 27 as written.

The Board voted 4-1-0 in favor of supporting Warrant Article 28 as written. (Selectman D'Angelo against)

The Board voted 5-0-0 in favor of supporting Warrant Article 29 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 30 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 31 as written.

The Board voted 5-0-0 in favor of supporting Warrant Article 32 as written.

271
272 *The Board did not vote in favor of Warrant Article 33, as it is a petition Warrant Article.*
273

274 **6. Scheduled Appointments**

275 None at this time.
276

277 **7. Administration**

278 **7.1 Administrative Updates**

279 Town Administrator Shankle asked Jennifer Stover, Executive Assistant, to give an update
280 from the COVID-19 Task Force.
281

282 Ms. Stover explained that the Task Force met regarding the recent updated CDC guidelines.
283 The Task Force is in favor of these guidelines but has not yet had a chance to create a formal
284 recommendation to the Board of Selectmen. The Task Force is requesting the ability to make
285 changes to the Town's COVID-19 policies for employees based on changes to the CDC's
286 recommendations, without first coming before the Board. She noted that the recent CDC
287 changes allow for employees to return to work after five days of quarantining, instead of 10, if
288 they are then willing to wear a mask for the following five days.
289

290 Selectman Brew stated that he would be comfortable allowing the Task Force to make
291 necessary interim changes before coming to the Board if these are recommended as safe by
292 the CDC and State. He suggested that the Task Force be allowed to enact these interim
293 guidelines, subject to review and acceptance by the Board at the next meeting.
294

295 It was noted that the CDC's recommendations do not always align with the State's
296 recommendations. Selectman D'Angelo stated that he believes the Town has been following
297 the NH Department of Health's recommendations to date. If there are not clear
298 recommendations from the NHDOH, the Town has been following CDC guidelines.
299

300 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to give the*
301 *COVID-19 Task Force the authority to adopt interim measures for Town employees at any*
302 *point based on NH Department of Health changes, and that the Task Force will come before*
303 *the Board to ratify these measures at a following meeting.*

304 *Voting: 5-0-0; motion carried unanimously.*
305

306 Town Administrator Shankle explained that the Town recently received a letter from
307 Eversource regarding possible controlled, rotating, electricity outages due to fuel demand
308 issues. He will place the letter on the Town website for the public to review it.
309

310 **8. Staff Reports**

311 **8.1 Cruiser Purchase Approval**

312 Police Chief Mark Reams explained that the Department had only planned to replace two
313 vehicles this year. Unfortunately, the Department's 2010 Ford Expedition was recently totaled
314 unexpectedly. He explained that two cruisers were already purchased in FY22, but he is now
315 also requesting funding for a third replacement vehicle. In order to do so, he plans to access
316 funds from the Police Detail Revolving Fund, which can legally be used for public service
317 safety items, such as a new Police vehicle.

318
319 *Selectman Brew exited the room momentarily.*
320

321 In response to a question from Chairman Lyon, Chief Reams explained that there may be
322 approximately \$20,000 additionally of equipment needed for this new vehicle in the future.
323

324 In response to a question from Selectman D'Angelo, Chief Reams stated that, due to the age
325 of the vehicle that was totaled, the Department only received \$10,000 from insurance
326 coverage and this has already been spent.
327

328 *A MOTION was made by Selectman Grella and SECONDED by Selectman D'Angelo to*
329 *award the cruiser purchase bid to Northwest Hills Automotive, LLC, in the amount of*
330 *\$39,731, and to approve the expenditure of funds in that amount and for that purpose from the*
331 *Police Detail Revolving Fund.*

332 *Voting: 4-0-0; motion carried unanimously.*
333

334 *Selectman Brew reentered the meeting.*
335

336 **9. Approvals**

337 **9.1 Assessing**

338 ***Veteran Tax Credit***

339 **A.** The assessor reviewed the attached Veteran Tax Credit Application provided and
340 the applicant qualifies for the Tax Credit under RSA 72:28 for the 2022 tax year.
341

342 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve*
343 *the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 008, Lot 053-017.*

344 *Voting: 5-0-0; motion carried unanimously.*
345

346 **B.** The assessor reviewed the application, and the applicant qualifies for the Tax Credit
347 under RSA 72:28 for the 2022 tax year.
348

349 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve*
350 *the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 017, Lot 021-000.*

351 *Voting: 5-0-0; motion carried unanimously.*
352

353 **C.** The assessor reviewed the application, and the applicant qualifies for the Tax Credit
354 under RSA 72:28 for the 2022 tax year.
355

356 *A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve*
357 *the Veteran Tax Credit for tax year 2022 in the amount of \$500 for Map 017, Lot 021-000.*

358 *Voting: 5-0-0; motion carried unanimously.*
359

360 **D.** The assessor reviewed the attached Service-Connected Total and Disabled Tax
361 Credit Application provided and the applicant qualifies for the Tax Credit under RSA
362 72:35 for the 2022 tax year.
363

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Service-Connected Total and Disabled Tax Credit for tax year 2022 in the amount of \$4,000.00 for Map 003, Lot 059-012.

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

Land Use Change Tax

E. The lot was purchased on 8/27/2021 causing this lot to no longer qualify for current use as it is less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax in the amount of \$13,930 represents 10% of the full and true market value of \$139,300.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$13,930 for Tax Map 004 Lot 154-000.

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

F. The lot was purchased on 8/27/2021 causing this lot to no longer qualify for current use as it is less than 10 acres and not contiguous with other lots in current use under identical ownership. The Land Use Change Tax in the amount of \$14,960 represents 10% of the full and true market value of \$149,600.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$14,960 for Tax Map 004 Lot 154-002.

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

Abatement Recommendations

G. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$532.00.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the 2021 abatement in the amount of \$532.00 for Map 010 Lot 067-032.

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

H. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$287.00.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the 2021 abatement in the amount of \$287.00 for Map 025 Lot 024-000.

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

I. During the town-wide revaluation some properties had their assessments reduced to the point that it resulted in an overcharge on the first issue tax bill. The primary reason for this abatement is to clear the books and have documentation for the records and for audit purposes. This would result in an abatement in the amount of \$427.00.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to approve the 2021 abatement in the amount of \$427.00 for Map 007 Lot 017-084.
Voting: 5-0-0; motion carried unanimously.

Department of Revenue Sales Ratio Study

J. A draft analysis of the sales data was performed through the State's data entry program. Overall, the town's assessment to sale median ratio is expected to be about 95% for the 2021 tax year. The 309 valid sales indicate a COD of approximately 9.39 with the PRD at 1.03. The above listed figures are expected to be similar (although not exact as different sales may be included/excluded) to the DRA's analysis, which should be completed in the late winter to early spring of 2022. Once the attached form is signed the final sales data will be submitted to the Department of Revenue. The Assessor has submitted the Department of Revenue Sales Ratio Survey Study and recommends to approve and sign.

A MOTION was made by Selectman Brew and SECONDED by Selectman Grella to accept and sign, the 2021 Department of Revenue Sales Ratio Survey Study
Voting: 5-0-0; motion carried unanimously.

9.2 AP, Payroll, Minutes

Payroll

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Payroll Manifest in the amount of \$230,194.53 dated December 30, 2021, subject to review and audit.
Voting: 5-0-0; motion carried unanimously.

Accounts Payable

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$35,079.81 dated December 16, 2021, subject to review and audit. (NH DMV)
Voting: 5-0-0; motion carried unanimously.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$311,217.61 dated December 21, 2021, subject to review and audit. (Vendors)
Voting: 5-0-0; motion carried unanimously.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$19,663.24 dated December 23, 2021, subject to review and audit. (Vendors)
Voting: 5-0-0; motion carried unanimously.

A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to approve one (1) FY21 Accounts Payable Manifest in the amount of \$473,016.06 dated January 4, 2022, subject to review and audit. (Vendors)
Voting: 5-0-0; motion carried unanimously.

458
459 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
460 *approve one (1) FY21 Accounts Payable Manifest in the amount of \$3,176,200.00 dated*
461 *January 1, 2022, subject to review and audit. (Schools)*
462 *Voting: 5-0-0; motion carried unanimously.*
463

464 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*
465 *approve the Board of Selectmen meeting minutes of December 20, 2021, as written.*
466 *Voting: 5-0-0; motion carried unanimously.*
467

468 **10. Action Items**

469 The Board reviewed its action items.
470

471 **11. Old/New Business**

472 Selectman D'Angelo stated that the Amherst School Board has a public bond hearing
473 tomorrow night at 6pm at Souhegan High School. The Amherst School Board budget hearing
474 will be held on Wednesday an 5pm at Souhegan High School, and the Souhegan Cooperative
475 School Board budget hearing will take place the same night at 7pm.
476

477 Selectman Brew read the following statement into the record:

478 *I wanted to take this opportunity to answer a question that I have been asked a number of*
479 *times over the last several months.*
480

481 *In March, I will be completing my 12th year as an Amherst Selectman. While being a*
482 *Selectman has been one of the most rewarding experiences in my life, I have decided not to*
483 *run for reelection. I have greatly enjoyed the other opportunities this has afforded me*
484 *including serving on the Planning Board and the Master Plan Steering Committee and*
485 *working with our dedicated Town volunteers and employees. I plan on spending more time*
486 *with my family, traveling, and likely relocate to the White Mountains region.*
487

488 *I know that there are two strong candidates that will run for the two Selectmen spots on the*
489 *ballot in March, and I plan on actively supporting their candidacy.*
490

491 The Board thanked Selectman Brew for his years of service to the Town.
492

493 **12. Non-Public Session**

494 **12.1. RSA 91-A:3, II (b) The hiring of any person as a public employee**

495

496 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to enter*
497 *into Non-Public Session per RSA 91-A:3,II(b) at 8:20pm.*

498 *Voting: 5-0-0 by roll call vote; motion carried unanimously.*
499

500 Attendees: Chairman Peter Lyon, Selectman Dwight Brew, Selectman John D'Angelo,
501 Selectman Tom Grella, and Selectman Danielle Pray.
502

503 Also Present: Town Administrator Dean Shankle.
504

A *MOTION* was made by Selectman D'Angelo and *SECONDED* by Selectman Grella to leave Non-Public session at 8:45 pm.
Voting: 5-0-0 by roll call vote; motion carried unanimously.

Chairman Lyon announced that no motions were made and no action was taken in the Non-Public session.

A *MOTION* was made by Selectman Brew and *SECONDED* by Selectman Pray to adjourn the meeting at 8:46 pm.
Voting: 5-0-0; motion carried unanimously.

NEXT MEETING: Monday, January 24, 2022

Selectman Danielle Pray

Date



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: RSA 91-A:3, II (b) The hiring of any person as a public employee **Department:** Administration

Meeting Date: January 24, 2022 **Staff Contact:**

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None