



Town of Amherst, NH
BOARD OF SELECTMEN AGENDA
Barbara Landry Meeting Room
2 Main Street
MONDAY, NOVEMBER 28, 2022 6:30 PM

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Board appointments and resignations**
 - 4.1. Appointment: Jim Kuhnert to the Board of Library Trustees as an Alternate Member for the term of one year, ending 2023.
 - 4.2. Acceptance of resignation of Peter Giannakopoulos, Fourth of July Committee
 - 4.3. Acceptance of resignation of Christine Grayson, Fourth of July Committee
- 5. Scheduled Appointments**
 - 5.1. Capital Improvement Plan Presentation, Jason White
- 6. Administration**
 - 6.1. Administrative updates
 - 6.2. FY24 Budget Draft #2
- 7. Staff Reports**
 - 7.1. Communications Center Shift Differential
 - 7.2. FY23 Cruiser Bids
 - 7.3. DPW Promotion
- 8. Approvals**

- 8.1. Assessing
- 8.2. Baboosic Lake Community Septic Warrants
- 8.3. AP, PR and Minutes Approvals

9. Action Items

10. Old/New Business

Adjournment

Next Meeting: December 12, 2022

You are invited to a Zoom webinar.

When: Nov 28, 2022 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 11/28/2022 6:30PM

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/88904865928>

Telephone: 1 309 205 3325

Webinar ID: 889 0486 5928

From: [Nancy Baker](#)
To: [Peter Lyon](#); [Jennifer Stover](#)
Cc: [Amy Lapointe](#)
Subject: Library Board Alternate
Date: Monday, November 21, 2022 9:11:58 AM

[External Sender]:

Hi! Jim Kuhnert has been attending Board meetings the past few months, contributing insightful comments and asking good questions. He is an active patron of the Library and is invested in its future. He plans to continue to come and contribute, so would you please appoint him as our third Alternate for the remainder of this term at your next opportunity? I realize it is a short time until the process would begin again, but it is a way to honor the commitment that he is making to us and Amherst.

Thanks! And Happy Thanksgiving!

Nancy Baker

From: pgianna@comcast.net
To: [Jennifer Stover](#)
Cc: "[Deborah Polatchek](#)"
Subject: Peter G Fourth of July Committee Status
Date: Sunday, November 20, 2022 6:11:28 PM

[External Sender]:

Hi Jen, can you please forward this to the BOS. Please work with Deborah P on all things Fourth of July. She is very nice and easy to work with, you will like her.

To: **Amherst NH Board of Selectmen**

I am writing to inform you of my resignation from the Amherst New Hampshire 4th of July Steering Committee. Due to personal reasons, I cannot continue to serve on that committee.

I would like to point out that since the committee was made an official town committee, it has been more challenging to run the event. Previously, a group of 15-20 people would come together, led by Nancy Head, and later Jennifer Eccleston, to plan the event. The meetings were fun, very social, held at one of the members' homes. Everyone had their piece they were responsible for; they all had a stake in the event, and all were treated as equals and had input in the decisions. With the creation of an official town committee, a lot of that collaboration no longer exists, and many of the previous 'informal committee' members have chosen not to continue. This adds greatly to the workload of the five board members to be responsible for the entire event. The new volunteers we do get, don't seem as invested in the event. This in turn causes stress and anxiety to the existing committee members. In other word, it's not fun anymore.

All the best,
Peter Giannakopoulos

From: [Dean Shankle](#)
To: [Jennifer Stover](#)
Subject: Fwd: July 4th Steering Committee
Date: Friday, November 18, 2022 6:21:20 PM

Dean

Begin forwarded message:

From: Christine Grayson <christinegrayson@yahoo.com>
Date: November 18, 2022 at 5:27:12 PM EST
To: Peter Lyon <plyon@amherstnh.gov>, bos <bos@amherstnh.gov>
Subject: July 4th Steering Committee

[External Sender]:

Chairman Lyon,

I am writing to resign my position on the July 4th Steering Committee. I have some additional time commitments that will prohibit me from putting in the time to properly serve in this capacity.

I have enjoyed serving on the committee, and thank you for the opportunity to serve.

Sincerely,
Christine Grayson

Sent from my iPhone



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Capital Improvement Plan
Presentation, Jason White

Department: Administration

Meeting Date: November 28, 2022

Staff Contact:

BACKGROUND INFORMATION:

To view the DRAFT Capital Improvement Plan 2024-2029, [PLEASE CLICK HERE](#)

To view the DRAFT CIP Tax Impact Forecast 2024-2029, [PLEASE CLICK HERE](#)

These files, along with previous history, can be found on the town website under the Boards & Committees page, [Capital Improvements Plan Committee](#).

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: Administrative updates

Department: Administration

Meeting Date: November 28, 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: FY24 Budget Draft #2

Department: Administration

Meeting Date: November 28, 2022

Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. FY24 Budget DRAFT #2
2. FY24 Budget WS DRAFT 3.0 2022-11-17

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4130	01-4130-10-1110	Full Time Wages	172,705	168,329	170,623	168,964	178,597	194,300	TwnAdmin - ExecAssist	15,703	8.8%
4130	01-4130-10-1115	Wages, PT Perm/Call Pay	4,402	3,133	4,387	2,868	4,561	4,500	BOS meetings - minute taker	-61	-1.3%
4130	01-4130-10-1130	Elected Officials	23,400	23,400	23,400	23,400	23,400	23,400	BOS	0	0.0%
4130	01-4130-10-1131	Moderator Wages	890	1,512	900	589	1,512	1,500	Moderator wages	-12	-0.8%
4130	01-4130-10-1132	Merit Pay	5,000	0	0	0	0	0		0	0.0%
4130	01-4130-10-1140	Overtime	1	3,956	1	6,409	10	0	OT for ExecAssist	-10	-100.0%
4130	01-4130-20-1210	Health Insurance	36,389	18,432	16,995	33,526	38,229	40,050	Health insurance & BBH	1,821	4.8%
4130	01-4130-20-1211	Dental Insurance	1,577	2,120	2,223	2,625	2,760	2,650	Dental Insurance & BBD	-110	-4.0%
4130	01-4130-20-1220	Social Security	12,998	14,265	12,558	14,507	13,032	14,480	Social Security 6.2 %	1,448	11.1%
4130	01-4130-20-1225	Medicare	3,040	3,336	2,937	3,393	3,048	3,390	Medicare 1.45%	342	11.2%
4130	01-4130-20-1230	Deferred Compensation	9,499	8,997	9,384	9,277	9,761	10,690	457b - TwnAdmin & ExecAssist	929	9.5%
4130	01-4130-20-1266	Sick Leave Incentive	3,239	4,881	3,238	3,464	3,239	3,600	Annual payout for unused sick time	361	11.1%
4130	01-4130-20-1290	Longevity	1	0	1	0	1	0		-1	-100.0%
4130	01-4130-20-1294	Educat. & Training/Prof. Dev.	5,000	95	5,000	786	5,000	5,000	Training	0	0.0%
4130	01-4130-30-2335	Electronic Information	0	0	0	0	1	2,000	SpareBox 159/mnth - storage	1,999	199900.0%
4130	01-4130-30-2341	Telephone	6,025	7,284	6,025	7,685	6,025	8,000	Nextiva, Verizon	1,975	32.8%
4130	01-4130-30-2342	Cable Access	21,000	9,520	21,000	20,679	21,000	21,000	Community TV	0	0.0%
4130	01-4130-30-2343	Internet Service	2,400	2,315	2,400	2,344	2,400	2,400	Comcast	0	0.0%
4130	01-4130-30-2374	Custodian	6,700	6,640	6,700	6,640	6,700	6,700	TwnHall cleaning - contracted	0	0.0%
4130	01-4130-30-2381	Outside Hire - Professional Services	1	225	1	8,519	1	1,000	Misc services	999	99900.0%
4130	01-4130-30-2392	Outside Hire - Web Site	1,900	2,095	2,000	2,199	2,000	2,400	Civic Clerk - web site	400	20.0%
4130	01-4130-30-2395	Outside Hire - IT	100,000	94,571	100,000	103,907	100,000	110,000	Microtime service contract	10,000	10.0%
4130	01-4130-40-2410	Electricity	0	0	11,000	9,004	11,000	13,000	TwnHall - Eversource & Constellation	2,000	18.2%
4130	01-4130-40-2411	Heat	6,000	4,473	6,000	5,224	6,000	9,400	Twn Hall	3,400	56.7%
4130	01-4130-40-2412	Water	0	0	2,600	3,952	2,600	4,200	Twn Hall - Pennichuck	1,600	61.5%
4130	01-4130-40-2430	Equip Repair/Maint	100	2,329	100	0	100	100	equipment repair & maint	0	0.0%
4130	01-4130-50-2550	Printing	3,500	2,820	3,500	3,353	3,500	3,500	voters guide	0	0.0%
4130	01-4130-50-2551	Advertising	1,100	958	1,100	490	1,100	1,000	post public hearings	-100	-9.1%
4130	01-4130-50-2552	Town Report	2,250	1,899	2,250	2,142	2,250	2,250	printing of Town Report	0	0.0%
4130	01-4130-50-2553	Record Binding	100	0	100	0	100	200	To bind Selectmen minutes	100	100.0%
4130	01-4130-50-2560	Dues & Subscriptions	12,000	13,446	13,700	12,577	13,700	13,500	NHMA, Merr-Souh Valley, Welfare, Muni Mgmt	-200	-1.5%
4130	01-4130-50-2565	Software License	5,300	5,102	5,300	4,935	6,750	6,000	Adobe, CivicClerk, SHI, Trello	-750	-11.1%
4130	01-4130-50-2581	Travel	400	0	400	0	400	600	Travel to conferences	200	50.0%
4130	01-4130-60-2620	Office Supplies	2,000	1,579	2,000	2,267	2,000	2,000	Office Supplies	0	0.0%
4130	01-4130-60-2621	Computer Equipment	1,200	2,299	1,200	2,430	1,200	2,400	Computer Equipment	1,200	100.0%
4130	01-4130-60-2625	Postage	5,500	3,033	5,000	1,384	5,000	3,000	Postage	-2,000	-40.0%
4130	01-4130-80-2618	Special Events & supplies	3,000	276	1,000	663	1,000	1,000	Special Events & supplies	0	0.0%
4130	01-4130-80-2762	Equip Lease Payment	8,000	4,118	4,000	4,976	4,000	5,000	Printer/Copier lease - 2nd floor	1,000	25.0%
4130	01-4130-80-2820	Mileage	200	0	200	50	200	100	Mileage	-100	-50.0%
4130	01-4130-80-2825	Meetings & Conferences	2,000	629	2,000	2,451	2,000	2,000	Meetings & Conferences	0	0.0%
4130 Total	EXECUTIVE		468,817	418,067	451,224	477,679	484,177	526,310		42,133	8.7%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4140	01-4140-10-1110	Full Time Wages	66,456	67,286	67,516	66,738	70,217	75,840	Town Clerk salary	5,623	8.0%
4140	01-4140-10-1111	FT Clerical	52,520	53,522	54,392	53,796	57,676	63,560	Deputy Town Clerk	5,884	10.2%
4140	01-4140-10-1115	Wages, PT Perm	1	0	1	10,422	25,000	27,000	PT Town Clerk Assistant	2,000	8.0%
4140	01-4140-10-1130	Elected Officials	4,200	7,786	2,496	1,956	2,496	2,500	TwnClk - Supervisors of the Checklist	4	0.2%
4140	01-4140-10-1140	Overtime	0	2,558	0	647	0	500	OT for Deputy TwnClrk	500	0.0%
4140	01-4140-20-1210	Health Insurance	50,732	46,281	50,686	36,200	41,413	46,000	Health insurance & BBH	4,587	11.1%
4140	01-4140-20-1211	Dental Insurance	1,902	1,821	1,975	1,457	1,532	1,500	Dental Insurance & BBD	-32	-2.1%
4140	01-4140-20-1220	Social Security	7,910	8,118	7,986	7,785	8,289	10,380	Social Security 6.2 %	2,091	25.2%
4140	01-4140-20-1225	Medicare	1,850	1,899	1,868	1,821	1,939	2,430	Medicare 1.45%	491	25.3%
4140	01-4140-20-1230	Deferred Compensation	6,544	6,615	6,705	6,477	6,974	7,670	457b - TwnClk & Deputy	696	10.0%
4140	01-4140-20-1266	Sick Leave Incentive	2,409	1,200	2,400	1,883	2,400	2,000	Annual payout - unused sick time	-400	-16.7%
4140	01-4140-20-1290	Longevity	2,000	1,750	2,000	2,060	2,000	2,000	Longevity	0	0.0%
4140	01-4140-50-2551	Advertising	170	0	200	185	200	200	Advertising	0	0.0%
4140	01-4140-50-2562	Ballot Machine Programing	6,800	185	800	5,722	800	2,000	Ballot Machine Programing	1,200	150.0%
4140	01-4140-50-2565	Software License	7,078	7,831	7,486	7,723	7,786	7,800	Interware annual support & SHI	14	0.2%
4140	01-4140-60-2610	Supplies - General	1,100	2,389	2,000	832	2,000	2,000	Supplies - General	0	0.0%
4140	01-4140-60-2620	Office Supplies	2,000	7,645	2,000	3,631	2,000	3,000	Office Supplies	1,000	50.0%
4140	01-4140-60-2621	Computer Equipment	1,400	2,545	1	3,586	1	2,000	Computer Equipment	1,999	199900.0%
4140	01-4140-60-2625	Postage	4,000	4,600	4,000	4,231	4,000	4,500	Postage	500	12.5%
4140	01-4140-80-2612	Equipment Purchases	800	0	800	0	800	22,000	3 voting mach - office furniture	21,200	2650.0%
4140	01-4140-80-2820	Mileage	1	0	1	0	1	100		99	9900.0%
4140	01-4140-80-2825	Meetings & Conferences	750	440	750	578	750	750		0	0.0%
4140 Total	TOWN CLERK		220,623	224,470	216,064	217,730	238,274	285,730		47,456	19.9%
4150	01-4150-10-1110	Full Time Wages	140,279	133,206	143,669	109,504	142,993	237,800	Director, Accountant, AssistantFD	94,807	66.3%
4150	01-4150-10-1115	Wages, PT	802	3,963	811	19,685	853	0	Not needed with new position	-853	-100.0%
4150	01-4150-10-1130	Elected Officials	13,500	13,250	13,834	13,833	14,100	15,550	Treasurer & Deputy Treasurer	1,450	10.3%
4150	01-4150-10-1140	Overtime	0	3,786	1	63,637	1	0	OT not needed with new position	-1	-100.0%
4150	01-4150-20-1210	Health Insurance	38,063	30,672	38,028	22,336	47,877	70,400	Health insurance & BBH	22,523	47.0%
4150	01-4150-20-1211	Dental Insurance	1,067	1,143	1,077	1,248	2,628	2,800	Dental Insurance & BBD	172	6.5%
4150	01-4150-20-1220	Social Security	9,767	9,924	9,998	9,569	10,566	16,390	Social Security 6.2 %	5,824	55.1%
4150	01-4150-20-1225	Medicare	2,284	2,321	2,339	2,238	2,472	3,830	Medicare 1.45%	1,358	54.9%
4150	01-4150-20-1230	Deferred Compensation	7,715	6,901	7,902	5,359	7,804	13,150	457b Town contribution- 5.5%	5,346	68.5%
4150	01-4150-20-1266	Sick Leave Incentive	2,945	1,735	2,945	0	2,945	2,000	Annual payout - unused sick time	-945	-32.1%
4150	01-4150-20-1290	Longevity	0	0	0	0	0	0	Longevity	0	0.0%
4150	01-4150-20-1294	Educat. & Training/Prof. Dev.	1,200	0	3,847	2,059	3,847	3,000	Educat. & Training/Prof. Dev.	-847	-22.0%
4150	01-4150-30-2301	Auditing	19,100	23,350	19,400	22,836	19,400	20,000	Audit & Actuarial services	600	3.1%
4150	01-4150-50-2560	Dues & Subscriptions	35	402	285	150	285	300	NHMA, NHGFOA	15	5.3%
4150	01-4150-50-2561	Bank/Credit Card Fees	18,000	6,695	15,300	3,139	15,300	10,000	Citizens, BarHarborFees and Ck Stock	-5,300	-34.6%
4150	01-4150-50-2565	Software License	53,100	42,386	58,146	58,822	58,396	59,000	Springbrook, GovMax, Microsoft	604	1.0%
4150	01-4150-60-2620	Office Supplies	3,600	3,720	3,350	3,038	3,350	3,300	paper,envelopes,misc	-50	-1.5%
4150	01-4150-60-2621	Computer Equipment	0	12,993	0	0	0	1,500	New hire - computer set up	1,500	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4150	01-4150-60-2625	Postage	0	0	0	975	0	1,000	mail AP checks & misc	1,000	0.0%
4150	01-4150-80-2820	Mileage	1	0	1	13	1	50	Reimb mileage - Town business	49	4900.0%
4150 Total	FINANCE		311,458	296,447	320,933	338,440	332,818	460,070		127,252	38.2%
4151	01-4151-10-1110	Full Time Wages	66,456	67,276	67,517	68,991	70,221	75,840	Full Time Wages	5,619	8.0%
4151	01-4151-10-1140	Overtime	4,266	2,279	4,333	3,116	4,597	4,500	Overtime	-97	-2.1%
4151	01-4151-20-1210	Health Insurance	33,043	34,386	34,202	33,152	37,246	29,800	Health insurance & BBH	-7,446	-20.0%
4151	01-4151-20-1211	Dental Insurance	1,778	1,759	1,749	1,703	1,766	1,000	Dental Insurance & BBD	-766	-43.4%
4151	01-4151-20-1220	Social Security	4,524	4,287	4,594	4,486	4,650	4,700	Social Security 6.2%	50	1.1%
4151	01-4151-20-1225	Medicare	1,058	1,003	1,075	1,049	1,088	1,100	Medicare 1.45%	12	1.1%
4151	01-4151-20-1230	Deferred Compensation	3,655	3,700	3,713	3,794	3,862	4,180	427b Town contribution 5.5%	318	8.2%
4151	01-4151-20-1266	Sick Leave Incentive	1,000	1,599	1,000	1,761	1,500	1,800	Annual sick leave payout	300	20.0%
4151	01-4151-20-1290	Longevity	1,250	1,250	1,250	1,250	1,250	1,250	Longevity	0	0.0%
4151	01-4151-20-1294	Educat. & Training/Prof. Dev.	700	0	700	65	700	600	Educat. & Training/Prof. Dev.	-100	-14.3%
4151	01-4151-30-2340	Banking Services (Lockbox)	4,800	2,752	3,500	0	3,500	3,500	Banking Services (Lockbox)	0	0.0%
4151	01-4151-30-2391	Registry Fees	700	438	700	391	700	600	Registry Fees	-100	-14.3%
4151	01-4151-30-2393	Tax Lien & Deed Research	1,400	1,406	1,400	1,450	1,800	1,800	Tax Lien & Deed Research	0	0.0%
4151	01-4151-50-2560	Dues & Subscriptions	60	20	60	20	60	60	Dues & Subscriptions	0	0.0%
4151	01-4151-50-2565	Software License	3,100	3,611	3,604	3,284	3,604	3,600	Software License	-4	-0.1%
4151	01-4151-60-2620	Office Supplies	1,700	1,738	1,700	2,533	1,700	3,500	Office Supplies	1,800	105.9%
4151	01-4151-60-2625	Postage	7,000	5,665	7,000	6,458	7,500	8,000	Postage	500	6.7%
4151	01-4151-80-2621	Computer Equipment	300	0	1,000	1,437	1,200	2,200		1,000	83.3%
4151	01-4151-80-2743	Office Equipment	1	0	1	450	1	0		-1	-100.0%
4151	01-4151-80-2820	Mileage	300	35	300	0	300	300		0	0.0%
4151 Total	TAX		137,091	133,203	139,399	135,390	147,245	148,330		1,085	0.7%
4152	01-4152-10-1110	Full Time Wages	60,341	61,049	61,277	58,248	63,731	68,830	Full Time Wages	5,099	8.0%
4152	01-4152-10-1110	Stipend	0	0	0	0	0	8,000	Dept Head oversight - add'l department	8,000	0.0%
4152	01-4152-10-1140	Overtime	205	87	208	44	276	200	Overtime	-76	-27.5%
4152	01-4152-20-1210	Health Insurance	12,255	12,807	12,685	11,627	13,814	14,890	Health insurance & BBH	1,076	7.8%
4152	01-4152-20-1211	Dental Insurance	532	544	539	494	539	540	Dental Insurance & BBD	1	0.2%
4152	01-4152-20-1220	Social Security	3,893	4,040	3,952	3,775	4,108	4,270	Social Security 6.2 %	162	3.9%
4152	01-4152-20-1225	Medicare	911	945	925	883	962	1,000	Medicare 1.45%	38	4.0%
4152	01-4152-20-1230	Deferred Compensation	3,319	3,358	3,370	3,160	3,505	3,790	Deferred Compensation	285	8.1%
4152	01-4152-20-1266	Sick Leave Incentive	1,000	1,932	1,000	548	1,500	1,500	Sick Leave Incentive	0	0.0%
4152	01-4152-20-1290	Longevity	1,250	1,250	1,250	1,250	1,250	1,250	Longevity	0	0.0%
4152	01-4152-20-1294	Educat. & Training/Prof. Dev.	400	0	400	0	400	500	Educat. & Training/Prof. Dev.	100	25.0%
4152	01-4152-30-2381	Outside Hire - Professional Services	1	0	1	0	1	0	Outside Hire - Professional Services	-1	-100.0%
4152	01-4152-30-2382	Outside Hire	84,000	78,012	84,000	47,672	95,000	100,200	Granite St / S.Bartlett - assessors	5,200	5.5%
4152	01-4152-30-2391	Registry Fees	200	122	200	209	200	250	Registry Fees	50	25.0%
4152	01-4152-30-2394	Tax Maps	200	0	200	45	200	200	Tax Maps	0	0.0%
4152	01-4152-50-2560	Dues & Subscriptions	30	120	30	60	30	60	Dues & Subscriptions	30	100.0%
4152	01-4152-50-2565	Software Licenses	10,928	9,636	10,906	10,597	10,906	11,400	Vision / G3 / Adobe	494	4.5%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4152	01-4152-60-2620	Office Supplies	350	446	350	283	350	400	Office Supplies	50	14.3%
4152	01-4152-60-2621	Computer Equipment	0	0	1,000	0	1,200	1,500	Computer Equipment	300	25.0%
4152	01-4152-60-2625	Postage	600	140	600	407	600	600	Postage	0	0.0%
4152	01-4152-60-2670	Books & Periodicals	1	0	1	0	1	0	Books & Periodicals	-1	-100.0%
4152	01-4152-80-2743	Office Equipment	500	0	1	0	1	0	Office Equipment	-1	-100.0%
4152	01-4152-80-2820	Mileage	250	0	250	0	250	250	Mileage	0	0.0%
4152 Total	ASSESSING		181,166	174,485	183,144	139,301	198,824	219,630		20,806	10.5%
4153	01-4153-30-2320	Town Counsel	40,000	60,788	45,000	41,892	45,000	50,000	legal	5,000	11.1%
4153	01-4153-30-2321	Collective Bargaining	800	0	100	0	100	0		-100	-100.0%
4153	01-4153-30-2322	Misc. Legal (Code Enforcement)	5,000	0	0	0	0	0		0	0.0%
4153 Total	LEGAL		45,800	60,788	45,100	41,892	45,100	50,000		4,900	10.9%
4155	01-4155-20-1214	Short Term Disability Insurance	22,701	22,594	20,110	19,838	20,251	22,000	Health Trust	1,749	8.6%
4155	01-4155-20-1215	Life and Disability Insurance	18,417	18,868	18,417	20,488	18,417	21,000	Health Trust	2,583	14.0%
4155	01-4155-20-1250	NH Unemployment	6,668	0	6,668	0	6,668	6,000	Primex	-668	-10.0%
4155	01-4155-20-1260	Workers Comp. Insurance	169,870	144,427	176,835	122,065	176,835	176,000	Primex	-835	-0.5%
4155	01-4155-20-1280	Health Reimbursement Account	9,000	10,371	11,000	10,398	11,000	11,500	NH Interlocal Trust	500	4.5%
4155 Total	PERSONNEL		226,656	196,259	233,030	172,789	233,171	236,500		3,329	1.4%
4191	01-4191-10-1115	Wages, PT Perm/Call Pay	2,446	2,719	2,632	3,649	2,796	4,440	PB Minute taker wages	1,644	58.8%
4191	01-4191-20-1220	Social Security	151	169	163	223	174	280	Social Security 6.2%	106	60.9%
4191	01-4191-20-1225	Medicare	35	39	38	52	41	60	Medicare 1.45%	19	46.3%
4191	01-4191-30-2381	Outside Hire - Professional Services	7,500	0	7,500	2,192	16,092	33,500	HoyleTanner, Keach, MPlmp, NRPC-GIS	17,408	108.2%
4191	01-4191-30-2430	Equip Repair/Maint	0	0	700	690	715	750	Large Plotter - copy maps	35	4.9%
4191	01-4191-50-2396	Storm Water II Project	40,000	0	40,000	0	25,000	40,000	Hoyle Tanner consultants - MS4	15,000	60.0%
4191	01-4191-50-2550	Printing	1,060	0	1,060	0	1,060	100	Business cards	-960	-90.6%
4191	01-4191-50-2551	Advertising	951	653	951	0	500	500	PB hearing notices	0	0.0%
4191	01-4191-50-2555	Master Plan	42,800	13,409	54,800	22,650	1	0	Not using this year	-1	-100.0%
4191	01-4191-50-2560	Dues & Subscriptions	10,062	10,062	10,063	10,063	10,063	10,570	NRPC	507	5.0%
4191	01-4191-60-2620	Office Supplies	1,750	1,673	1,750	1,377	1,750	1,890	Office supplies & large plotter	140	8.0%
4191	01-4191-60-2625	Postage	3,790	1,708	3,060	2,886	4,390	3,000	Certified mail for abbutter mailings & misc	-1,390	-31.7%
4191 Total	PLANNING		110,545	30,432	122,717	43,781	62,582	95,090		32,508	51.9%
4192	01-4192-10-1110	Full Time Wages	250,661	249,855	259,515	241,604	272,834	302,000	4 FT employees	29,166	10.7%
4192	01-4192-10-1115	Wages, PT Perm/Call Pay	2,446	1,874	2,632	1,329	2,737	2,370	ZBA minute taker wages	-367	-13.4%
4192	01-4192-10-1140	Overtime	2,705	149	2,800	135	2,800	1,000	Overtime	-1,800	-64.3%
4192	01-4192-20-1210	Health Insurance	109,903	88,695	88,323	82,204	96,184	119,250	Health insurance & BBH	23,066	24.0%
4192	01-4192-20-1211	Dental Insurance	4,950	4,530	3,973	4,166	4,544	4,830	Dental Insurance & BBD	286	6.3%
4192	01-4192-20-1220	Social Security	16,514	16,250	16,636	15,655	17,393	19,530	Social Security 6.2%	2,137	12.3%
4192	01-4192-20-1225	Medicare	3,862	3,800	3,891	3,661	3,994	4,560	Medicare 1.45%	566	14.2%
4192	01-4192-20-1230	Deferred Compensation	13,201	13,170	14,273	12,071	14,722	16,610	457b Town contribution 5.5%	1,888	12.8%
4192	01-4192-20-1266	Sick Leave Incentive	3,375	4,023	3,375	3,095	3,375	3,340	annual - sick leave payout	-35	-1.0%
4192	01-4192-20-1290	Longevity	1	0	1	0	1	0		-1	-100.0%
4192	01-4192-20-1294	Educat. & Training/Prof. Dev.	4,205	1,025	4,217	820	5,341	6,140	ESBOF - ICC - OPD - New code books 2018 versio	799	15.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4192	01-4192-30-2341	Telephone	3,115	3,403	3,360	3,229	3,583	3,810	Telephone	227	6.3%
4192	01-4192-30-2382	Outside Hire	5,850	0	5,850	275	4,350	14,850	ZBA, HDC, Meridian, CLG grant shortfall	10,500	241.4%
4192	01-4192-40-2425	Vehicle Repairs	1,000	432	1,000	172	1,000	1,000	Vehicle Repairs - Town Car	0	0.0%
4192	01-4192-40-2430	Equip Repair/Maint	700	670	690	0	0	0	no longer in use see 4191	0	0.0%
4192	01-4192-50-2550	Printing	3,060	0	3,060	0	3,060	3,060	HDC update regulations and send	0	0.0%
4192	01-4192-50-2551	Advertising	1,320	743	1,320	1,232	1,320	1,320	Posting ZBA, HDC & Heritage notices	0	0.0%
4192	01-4192-50-2560	Dues & Subscriptions	1,200	980	1,134	465	1,134	1,130	APA, BOA, ICC	-4	-0.4%
4192	01-4192-50-2565	Software Licenses	10,130	11,978	12,311	12,487	12,550	13,620	Permitting Software, ESRI, SHI (Microsoft)	1,070	8.5%
4192	01-4192-50-2615	Uniforms	200	90	200	188	200	300	Uniforms	100	50.0%
4192	01-4192-60-2620	Office Supplies	484	375	484	258	484	350	Office Supplies	-134	-27.7%
4192	01-4192-60-2635	Gasoline	250	112	275	306	275	300	Gasoline	25	9.1%
4192	01-4192-80-2621	Computer Equipment	1	0	1	4,401	1,701	100		-1,601	-94.1%
4192	01-4192-80-2820	Mileage	922	0	340	244	200	100		-100	-50.0%
4192 Total	ZONING		440,055	402,155	429,661	387,997	453,782	519,570		65,788	14.5%
4194	01-4194-10-1110	Full Time Wages	62,629	60,035	61,561	60,539	68,047	136,500	FT wages - 2 Employees	68,453	100.6%
4194	01-4194-10-1140	Overtime	1,253	249	1,998	866	2,289	2,500	Bldg & Grounds - OT wages	211	9.2%
4194	01-4194-20-1210	Health Insurance	23,060	25,582	24,063	24,130	26,205	60,560	Health insurance & BBH	34,355	131.1%
4194	01-4194-20-1211	Dental Insurance	932	997	938	944	1,037	1,880	Dental Insurance & BBD	843	81.3%
4194	01-4194-20-1220	Social Security	4,086	3,863	4,063	4,231	4,455	8,620	Social Security 6.2%	4,165	93.5%
4194	01-4194-20-1225	Medicare	956	903	950	989	1,043	2,020	Medicare 1.45%	977	93.7%
4194	01-4194-20-1230	Deferred Compensation	3,445	3,302	3,386	3,351	3,666	7,500	457b - Town contribution 5.5%	3,834	104.6%
4194	01-4194-20-1266	Sick Leave Incentive	1,020	1,289	1,020	611	1,020	1,800	annual - sick leave payout	780	76.5%
4194	01-4194-20-1290	Longevity	1,000	1,000	950	1,000	950	2,000	Longevity	1,050	110.5%
4194	01-4194-30-2397	Town Clocks	1,000	500	750	550	750	900	Maintain town clocks	150	20.0%
4194	01-4194-40-2410	Electricity	72,572	74,953	1	93	1	0	No longer used	-1	-100.0%
4194	01-4194-40-2412	Water	13,350	13,187	1	0	1	0	No longer used	-1	-100.0%
4194	01-4194-40-2430	Equip Repair/Maint	120,000	87,674	125,000	169,239	135,000	140,000	Maint projects town bldgs	5,000	3.7%
4194	01-4194-40-2433	Alarms	4,500	12,979	7,000	8,567	8,000	9,000	maintenance of alarms	1,000	12.5%
4194	01-4194-40-2434	Common Lighting	600	469	600	798	600	1,150	Common lighting	550	91.7%
4194	01-4194-40-2451	Outside Hire	17,000	20,828	17,000	11,652	20,000	20,000	Outside Hire	0	0.0%
4194	01-4194-50-2545	Trash Removal	1,644	1,373	1,800	1,594	1,800	1,800	Trash Removal	0	0.0%
4194	01-4194-60-2630	Maintenance Supplies	4,000	4,576	4,000	10,223	4,500	4,900	Maintenance Supplies	400	8.9%
4194 Total	BUILDINGS		333,047	313,760	255,080	299,376	279,364	401,130		121,766	43.6%
4195	01-4195-10-1110	Full Time Wages	3,060	4,437	3,274	5,524	3,617	5,750	FT wages, cemetery	2,133	59.0%
4195	01-4195-10-1115	Wages, PT Perm/Call Pay	22,950	10,949	22,922	6,706	3,616	5,900	PT wages, cemetery	2,284	63.2%
4195	01-4195-10-1140	Overtime	1,020	600	1,126	606	1,194	1,200	Overtime	6	0.5%
4195	01-4195-20-1210	Health Insurance	700	92	1,280	207	1,394	240	Health insurance & BBH	-1,154	-82.8%
4195	01-4195-20-1211	Dental Insurance	70	5	50	11	50	20	Dental Insurance & BBD	-30	-60.0%
4195	01-4195-20-1220	Social Security	1,676	991	1,634	797	518	800	Social Security 6.2%	282	54.4%
4195	01-4195-20-1225	Medicare	392	232	382	186	121	190	Medicare 1.45%	69	57.0%
4195	01-4195-20-1230	Deferred Compensation	168	244	180	283	195	330	457b Town contribution 5.5%	135	69.2%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4195	01-4195-20-1290	Longevity	0	0	51	0	51	0	No longer used	-51	-100.0%
4195	01-4195-40-2410	Electricity	790	668	790	766	850	1,100	Electricity - Incr 1.446 over FY22actual	250	29.4%
4195	01-4195-40-2412	Water	300	648	350	2,038	700	700	Water - Increase 5%	0	0.0%
4195	01-4195-40-2430	Equip Repair/Maint	1,900	2,680	1,900	1,741	2,500	1,900	Equip Repair/Maint	-600	-24.0%
4195	01-4195-40-2432	Headstone Repair	200	0	100	0	100	100	Headstone Repair	0	0.0%
4195	01-4195-40-2451	Outside Hire	2,700	12,967	2,700	37,862	25,000	40,000	Outside Hire	15,000	60.0%
4195	01-4195-40-2470	Tree Care	900	0	450	600	450	600	Tree Care	150	33.3%
4195	01-4195-50-2560	Dues & Subscriptions	700	1,373	1,040	1,435	3,500	300	Cemetery Assoc Dues	-3,200	-91.4%
4195	01-4195-50-2565	Software Licenses	0	0	0	0	0	3,180	Cem.SW Lic & Website hosting	3,180	0.0%
4195	01-4195-60-2610	Supplies - General	3,275	5,110	3,275	6,126	5,000	2,910	Supplies - General	-2,090	-41.8%
4195	01-4195-60-2613	Fertilizer & Lime	0	0	0	0	0	2,090	Fertilizer	2,090	0.0%
4195	01-4195-60-2667	Loam	1	0	1	0	1	0	Loam	-1	-100.0%
4195	01-4195-80-2612	Equipment Purchases	200	0	250	0	200	150	Hand tools as needed	-50	-25.0%
4195 Total	CEMETERY		41,002	40,994	41,754	64,888	49,057	67,460		18,403	37.5%
4196	01-4196-50-2525	Property/Liability Insurance	130,526	130,526	137,835	106,255	137,835	168,000		30,165	21.9%
4196	01-4196-50-2529	Insurance Deductible	2,000	0	2,000	0	2,000	2,000		0	0.0%
4196 Total	INSURANCE		132,526	130,526	139,835	106,255	139,835	170,000		30,165	21.9%
4199	01-4199-80-2870	Contingency Fund	0	0	0	0	0	0		0	0.0%
4199 Total	CONTINGENCY		0	0	0	0	0	0		0	0.0%
4210	01-4210-10-1110	Full Time Wages	1,060,614	1,171,254	1,112,842	1,150,459	1,142,414	1,164,200		21,786	1.9%
4210	01-4210-10-1111	FT Clerical	60,341	64,597	61,277	60,408	63,731	68,830		5,099	8.0%
4210	01-4210-10-1112	Supervisor Wages	275,808	165,961	281,775	172,012	294,817	320,500		25,683	8.7%
4210	01-4210-10-1115	Wages, PT	250	0	250	0	260	250		-10	-3.8%
4210	01-4210-10-1119	Traffic Aids	20,017	11,205	19,469	18,956	20,889	24,800		3,911	18.7%
4210	01-4210-10-1140	Overtime	94,000	95,685	97,976	120,310	100,546	120,000		19,454	19.3%
4210	01-4210-10-1141	Overtime-Clerical	6,789	3,720	6,894	5,672	7,170	7,170		0	0.0%
4210	01-4210-20-1210	Health Insurance	329,490	319,946	367,791	286,474	389,334	350,000	Health insurance & BBH	-39,334	-10.1%
4210	01-4210-20-1211	Dental Insurance	23,151	24,072	22,705	23,821	24,499	24,000	Dental Insurance & BBD	-499	-2.0%
4210	01-4210-20-1220	Social Security	5,419	4,926	6,922	6,342	7,128	6,280	Social Security 6.2 %	-848	-11.9%
4210	01-4210-20-1225	Medicare	22,008	23,561	23,773	24,288	24,430	24,740	Medicare 1.45%	310	1.3%
4210	01-4210-20-1230	Deferred Compensation	3,696	3,370	3,370	3,331	3,505	3,790		285	8.1%
4210	01-4210-20-1235	Group II Retirement - Police	411,102	432,182	487,469	497,931	536,923	501,950		-34,973	-6.5%
4210	01-4210-20-1240	Education Reimbursement	1,400	0	1,400	0	1,400	1,400		0	0.0%
4210	01-4210-20-1266	Sick Leave Incentive	22,000	22,862	22,000	26,892	25,000	29,500		4,500	18.0%
4210	01-4210-20-1269	Vacation Buyout-Union Contract	12,000	4,406	12,000	4,036	7,000	7,000		0	0.0%
4210	01-4210-20-1290	Longevity	19,000	17,148	15,750	19,523	20,500	24,000		3,500	17.1%
4210	01-4210-20-1294	Educat. & Training/Prof. Dev.	7,500	7,512	7,500	6,071	7,500	7,500		0	0.0%
4210	01-4210-20-1295	Educational Incentive	21,250	21,227	21,250	19,770	21,250	21,250		0	0.0%
4210	01-4210-30-2336	Blood Analysis	250	0	250	0	250	250		0	0.0%
4210	01-4210-30-2337	Crime Lab	1,000	1,002	1,000	706	1,200	1,200		0	0.0%
4210	01-4210-30-2341	Telephone	12,500	13,815	13,000	13,891	15,000	15,000		0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4210	01-4210-30-2343	Internet Service	2,500	2,422	2,500	2,961	3,600	3,600		0	0.0%
4210	01-4210-30-2350	Physicals/Alcohol/Drug Tests	1,500	248	1,500	1,353	1,500	1,500		0	0.0%
4210	01-4210-30-2374	Custodian	8,400	10,031	11,225	11,318	11,500	12,000		500	4.3%
4210	01-4210-30-2380	Uniform Cleaning	4,000	5,077	4,300	4,540	4,800	4,800		0	0.0%
4210	01-4210-40-2410	Electricity	0	0	19,800	27,491	19,800	39,700		19,900	100.5%
4210	01-4210-40-2411	Heat	5,720	1,455	5,720	1,820	2,400	3,200		800	33.3%
4210	01-4210-40-2412	Water	0	0	1,900	1,893	1,900	2,000		100	5.3%
4210	01-4210-40-2425	Vehicle Repairs	15,000	20,179	16,000	30,142	20,000	25,000		5,000	25.0%
4210	01-4210-40-2429	Radio Replacement and Repair	6,000	4,212	7,000	5,869	7,000	8,500		1,500	21.4%
4210	01-4210-40-2440	Equipment Rental	1,860	2,329	1,860	2,830	3,200	3,400		200	6.3%
4210	01-4210-40-2442	Office Equip Maintenance	0	150	0	0	0	0		0	0.0%
4210	01-4210-50-2550	Printing	1,200	555	1,200	1,367	1,200	1,200		0	0.0%
4210	01-4210-50-2551	Advertising	500	231	500	0	500	500		0	0.0%
4210	01-4210-50-2560	Dues & Subscriptions	800	985	800	834	1,000	1,000		0	0.0%
4210	01-4210-50-2565	Software License	15,125	13,751	15,200	12,919	15,200	15,700		500	3.3%
4210	01-4210-50-2580	Public Relations	750	505	750	482	750	750		0	0.0%
4210	01-4210-60-2614	Ammunition & Supplies	3,000	3,972	3,500	4,018	5,000	5,000		0	0.0%
4210	01-4210-60-2615	Uniforms	9,500	10,154	9,500	6,956	10,000	11,000		1,000	10.0%
4210	01-4210-60-2620	Office Supplies	2,500	3,899	2,500	2,823	2,600	3,000		400	15.4%
4210	01-4210-60-2621	Computer Equipment	18,000	20,748	18,000	20,271	12,000	14,000		2,000	16.7%
4210	01-4210-60-2625	Postage	1,800	419	1,800	1,047	1,800	1,500		-300	-16.7%
4210	01-4210-60-2635	Gasoline	43,000	17,049	39,000	37,176	41,000	44,500		3,500	8.5%
4210	01-4210-60-2643	Film	100	0	100	96	100	100		0	0.0%
4210	01-4210-60-2653	Tools & Equipment	1,800	2,209	1,800	1,435	2,000	2,000		0	0.0%
4210	01-4210-60-2654	Tires	7,000	6,567	7,500	8,198	8,000	10,500		2,500	31.3%
4210	01-4210-60-2660	Vehicle Supplies	700	601	800	517	800	800		0	0.0%
4210	01-4210-60-2670	Books & Periodicals	1,000	715	1,200	882	1,200	1,000		-200	-16.7%
4210	01-4210-70-2740	New Equipment, Capital	7,500	7,493	7,500	8,738	7,800	13,000		5,200	66.7%
4210	01-4210-70-2750	Furniture and Fixtures - Office	500	8,812	500	285	500	500		0	0.0%
4210	01-4210-70-2760	New Vehicles	65,673	71,128	67,315	90,326	70,000	90,200		20,200	28.9%
4210	01-4210-70-2761	Motorcycle Lease	4,400	0	1	0	4,600	4,950		350	7.6%
4210	01-4210-80-2811	Prisoner Care	25	0	25	0	25	30		5	20.0%
4210	01-4210-80-2825	Meetings & Conferences	1,500	1,836	1,500	1,355	1,500	1,500		0	0.0%
4210 Total	POLICE		2,640,938	2,626,181	2,839,459	2,750,832	2,978,021	3,050,040		72,019	2.4%
4215	01-4215-10-1115	Wages, PT Perm/Call Pay	515,484	514,920	519,680	511,299	540,689	580,000	PT EMT wages	39,311	7.3%
4215	01-4215-10-1140	Overtime	0	4,507	4,404	5,289	5,000	5,500	OT	500	10.0%
4215	01-4215-20-1220	Social Security	31,960	32,205	32,493	31,430	33,866	36,300	Social Security 6.2 %	2,434	7.2%
4215	01-4215-20-1225	Medicare	7,475	7,531	7,599	7,351	7,920	8,490	Medicare 1.45%	570	7.2%
4215	01-4215-20-1294	Educat. & Training/Prof. Dev.	3,000	2,248	2,000	2,015	3,000	3,000	Educat. & Training/Prof. Dev.	0	0.0%
4215	01-4215-20-1296	Supplemental Vol. Insur.	3,000	3,524	3,600	3,524	4,000	4,300	Supplemental Vol. Insur.	300	7.5%
4215	01-4215-30-2305	Amb Billing Service Fee	31,163	23,830	33,124	27,347	31,000	31,000	Amb Billing Service Fee	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4215	01-4215-30-2341	Telephone	5,440	7,103	6,900	5,960	7,200	5,000	Telephone	-2,200	-30.6%
4215	01-4215-40-2425	Vehicle Repairs	8,000	8,922	9,000	13,123	10,000	11,000	Vehicle Repairs	1,000	10.0%
4215	01-4215-40-2429	Radio Replacement and Repair	2,500	0	2,500	1,426	5,000	5,000	Radio Replacement and Repair	0	0.0%
4215	01-4215-40-2430	Equip Repair/Maint	4,000	2,387	4,000	2,720	4,000	4,000	Equip Repair/Maint	0	0.0%
4215	01-4215-50-2560	Dues & Subscriptions	100	315	315	330	315	400	Dues & Subscriptions	85	27.0%
4215	01-4215-60-2615	Uniforms	1,400	1,840	1,400	1,053	1,700	1,400	Uniforms	-300	-17.6%
4215	01-4215-60-2621	Computer Equipment	1,000	416	1,000	139	1,000	1,000	Computer Equipment	0	0.0%
4215	01-4215-60-2625	Postage	100	2	100	100	100	50	Postage	-50	-50.0%
4215	01-4215-60-2635	Gasoline	935	547	935	964	935	1,050	Gasoline	115	12.3%
4215	01-4215-60-2636	Diesel Fuel	7,150	3,304	7,150	5,961	6,000	6,250	Diesel Fuel	250	4.2%
4215	01-4215-60-2680	ALS Supplies	6,000	5,275	4,500	6,835	5,000	6,500	ALS Supplies	1,500	30.0%
4215	01-4215-60-2685	Oxygen	1,700	1,218	1,400	1,284	1,400	1,400	Oxygen	0	0.0%
4215	01-4215-60-2686	BLS Supplies	5,100	4,232	5,100	9,775	5,100	6,500	BLS Supplies	1,400	27.5%
4215	01-4215-60-2690	Misc. Supplies	400	344	400	1,732	400	500	Misc. Supplies	100	25.0%
4215	01-4215-70-2740	New Equipment, Capital	1,000	0	1	0	1	0	New Equipment, Capital	-1	-100.0%
4215	01-4215-80-2820	Mileage	100	0	100	0	100	0	Mileage	-100	-100.0%
4215 Total	RESCUE		637,007	624,669	647,701	639,658	673,726	718,640		44,914	6.7%
4220	01-4220-10-1110	Full Time Wages	98,301	100,039	99,775	101,579	111,096	112,080	Fire Chief	984	0.9%
4220	01-4220-10-1111	FT Clerical/Fire Insp	82,805	83,760	85,738	84,748	87,444	100,180	Admin Fire Lieutenant	12,736	14.6%
4220	01-4220-10-1112	Supervisor Wages	78,458	78,780	81,245	78,354	82,888	94,960	Capt Fire/Rescue	12,072	14.6%
4220	01-4220-10-1114	PT Wages & Mechanic	10,978	10,425	11,165	9,675	11,612	11,500	Mechanic wages	-112	-1.0%
4220	01-4220-10-1115	Wages, PT Perm/Call Pay	107,100	74,120	101,500	73,270	95,784	100,000	PT & Call Fire	4,216	4.4%
4220	01-4220-20-1210	Health Insurance	53,328	30,915	29,681	43,260	49,290	52,670	Health insurance & BBH	3,380	6.9%
4220	01-4220-20-1211	Dental Insurance	4,459	3,197	3,211	2,349	2,461	2,350	Dental Insurance & BBD	-111	-4.5%
4220	01-4220-20-1220	Social Security	7,321	5,085	6,985	1,932	6,658	6,920	Social Security 6.2 %	262	3.9%
4220	01-4220-20-1225	Medicare	5,562	5,386	5,583	4,463	5,661	6,300	Medicare 1.45%	639	11.3%
4220	01-4220-20-1230	Deferred Compensation	0	6	0	0	0	0		0	0.0%
4220	01-4220-20-1235	Group II Retirement - Fire	78,102	79,498	88,251	86,783	91,771	90,910	NHRS	-861	-0.9%
4220	01-4220-20-1266	Sick Leave Incentive	4,817	7,872	4,817	8,164	4,817	8,200	annual - sick leave payout	3,383	70.2%
4220	01-4220-20-1290	Longevity	750	750	750	750	750	1,250		500	66.7%
4220	01-4220-20-1294	Educat. & Training/Prof. Dev.	10,000	3,073	7,000	4,649	7,000	7,000		0	0.0%
4220	01-4220-20-1296	Supplemental Vol. Insur.	3,000	3,524	3,600	3,524	4,000	4,300		300	7.5%
4220	01-4220-30-2341	Telephone	4,700	7,554	7,700	7,691	7,700	7,700		0	0.0%
4220	01-4220-30-2343	Internet Service	3,050	3,040	3,081	3,376	3,081	3,500		419	13.6%
4220	01-4220-30-2350	Physicals/Alcohol/Drug Tests	2,500	801	2,500	1,875	2,500	3,000		500	20.0%
4220	01-4220-30-2351	Vaccinations	1	0	1	0	1	0		-1	-100.0%
4220	01-4220-30-2374	Custodian	3,156	3,156	3,156	3,156	3,156	3,160		4	0.1%
4220	01-4220-40-2410	Electricity	0	0	13,650	11,596	13,650	16,770		3,120	22.9%
4220	01-4220-40-2411	Heat	10,395	8,342	8,500	8,179	8,500	12,580		4,080	48.0%
4220	01-4220-40-2412	Water	0	0	4,700	6,112	4,700	6,420		1,720	36.6%
4220	01-4220-40-2425	Vehicle Repairs	13,000	12,324	18,000	36,853	18,000	21,000		3,000	16.7%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4220	01-4220-40-2430	Equip Repair/Maint	4,000	5,842	4,000	7,754	6,000	6,300		300	5.0%
4220	01-4220-50-2560	Dues & Subscriptions	5,500	5,929	6,100	5,731	6,100	6,100		0	0.0%
4220	01-4220-60-2610	Supplies - General	2,000	1,286	2,500	2,473	2,500	2,500		0	0.0%
4220	01-4220-60-2615	Uniforms	2,000	2,072	2,000	2,281	2,000	2,300		300	15.0%
4220	01-4220-60-2616	Protective Clothing	21,940	21,184	21,940	21,980	21,940	22,000		60	0.3%
4220	01-4220-60-2620	Office Supplies	2,000	500	2,000	1,096	2,000	1,800		-200	-10.0%
4220	01-4220-60-2621	Computer Equipment	3,466	4,867	3,466	2,898	4,500	4,500		0	0.0%
4220	01-4220-60-2624	Education & Prevention	1,500	1,498	1,500	1,500	1,500	1,500		0	0.0%
4220	01-4220-60-2625	Postage	300	257	300	316	300	300		0	0.0%
4220	01-4220-60-2635	Gasoline	3,952	2,256	3,700	4,881	3,700	5,100		1,400	37.8%
4220	01-4220-60-2636	Diesel Fuel	4,399	1,668	4,399	3,287	3,339	3,500		161	4.8%
4220	01-4220-60-2651	Breathing Apparatus	26,500	24,532	25,000	25,174	25,000	25,000		0	0.0%
4220	01-4220-60-2652	Radios and Pagers	8,000	7,556	8,000	7,735	12,000	11,000		-1,000	-8.3%
4220	01-4220-60-2653	Tools & Equipment	15,000	15,048	15,000	14,221	15,000	15,000		0	0.0%
4220	01-4220-60-2654	Tires	3,000	1,637	3,000	0	3,000	3,000		0	0.0%
4220	01-4220-80-2762	Equip Lease Payment	0	0	1,273	1,378	1,273	1,400		127	10.0%
4220	01-4220-80-2820	Mileage	500	42	300	0	300	200		-100	-33.3%
4220 Total	FIRE		685,840	617,819	695,066	685,043	732,972	784,250		51,278	7.0%
4290	01-4290-50-2560	Dues & Subscriptions	8,500	8,500	8,500	9,053	9,553	10,000	Onsolve,LLC - Code Red Renewal	447	4.7%
4290	01-4290-70-2740	New Equipment, Capital	0	0	0	0	1	0		-1	-100.0%
4290	01-4290-80-2612	Equipment Purchases	1	0	1	0	1	0		-1	-100.0%
4290 Total	EMERGENCY		8,501	8,500	8,501	9,053	9,555	10,000		445	4.7%
4299	01-4299-10-1110	Full Time Wages	255,897	238,936	252,616	246,700	265,533	295,700	FT wages	30,167	11.4%
4299	01-4299-10-1115	Wages, PT Perm/Call Pay	19,063	20,627	20,862	17,852	22,046	21,250	PT wages	-796	-3.6%
4299	01-4299-10-1140	Overtime	17,000	15,693	21,442	19,538	21,301	21,500	Overtime	199	0.9%
4299	01-4299-20-1210	Health Insurance	116,190	140,252	140,635	132,885	162,799	168,000	Health insurance & BBH	5,201	3.2%
4299	01-4299-20-1211	Dental Insurance	6,137	5,841	2,611	5,596	5,926	6,200	Dental Insurance & BBD	274	4.6%
4299	01-4299-20-1220	Social Security	18,389	16,627	18,523	17,362	19,600	20,990	Social Security 6.2 %	1,390	7.1%
4299	01-4299-20-1225	Medicare	4,301	3,888	4,332	4,072	4,583	4,910	Medicare 1.45%	327	7.1%
4299	01-4299-20-1230	Deferred Compensation	14,074	8,237	8,824	10,495	9,175	12,000		2,825	30.8%
4299	01-4299-20-1266	Sick Leave Incentive	3,332	5,786	3,332	5,558	6,000	6,000		0	0.0%
4299	01-4299-20-1290	Longevity	1,300	500	500	891	1,250	1,500		250	20.0%
4299	01-4299-20-1294	Educat. & Training/Prof. Dev.	1,500	495	0	620	1,500	1,500		0	0.0%
4299	01-4299-30-2341	Telephone	5,500	7,114	6,000	7,347	7,500	8,000		500	6.7%
4299	01-4299-30-2343	Internet Service	2,500	2,216	3,000	2,443	3,100	3,100		0	0.0%
4299	01-4299-30-2350	Physicals/Alcohol/Drug Tests	750	200	750	125	750	750		0	0.0%
4299	01-4299-30-2430	Equip Repair/Maint	1,250	1,055	1,250	1,300	1,250	1,500		250	20.0%
4299	01-4299-40-2440	Equipment Rental	0	0	1,295	0	1,800	1,800		0	0.0%
4299	01-4299-50-2560	Dues & Subscriptions	350	345	350	395	350	450		100	28.6%
4299	01-4299-50-2565	Software License	7,500	6,001	7,500	6,012	7,000	7,000		0	0.0%
4299	01-4299-60-2615	Uniforms	1,700	1,256	1,700	1,136	1,700	1,700		0	0.0%

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4299	01-4299-60-2620	Office Supplies	500	480	500	356	500	500		0	0.0%
4299	01-4299-60-2621	Computer Equipment	2,500	2,822	2,500	1,494	3,000	3,000		0	0.0%
4299	01-4299-60-2625	Postage	50	0	50	55	50	50		0	0.0%
4299	01-4299-80-2612	Equipment Purchases	1,000	447	1,000	1,009	1,000	1,250		250	25.0%
4299 Total	COMMUNICATIONS		480,783	478,819	499,572	483,240	547,713	588,650		40,937	7.5%
4311	01-4311-10-1110	Full Time Wages	245,556	233,165	239,038	177,444	260,707	260,000	FT - DPW Dir, AssistDir,ExecAssist	-707	-0.3%
4311	01-4311-10-1115	Wages, PT Perm	19,933	22,858	27,636	22,983	22,807	28,000	PT Clerical	5,193	22.8%
4311	01-4311-10-1116	Part Time Stormwater intern	14,790	0	14,419	0	14,993	15,400	PT - Stormwater intern	407	2.7%
4311	01-4311-10-1140	Overtime	1,020	1,568	1,061	704	1,127	750	Overtime	-377	-33.5%
4311	01-4311-20-1210	Health Insurance	53,813	32,267	32,209	24,766	35,076	62,430	Health insurance & BBH	27,354	78.0%
4311	01-4311-20-1211	Dental Insurance	1,235	4,070	3,499	2,828	1,400	3,660	Dental Insurance & BBD	2,260	161.4%
4311	01-4311-20-1220	Social Security	17,441	18,216	17,808	14,145	18,772	19,460	Social Security 6.2%	688	3.7%
4311	01-4311-20-1225	Medicare	4,079	4,260	4,165	3,308	4,450	4,550	Medicare 1.45%	100	2.2%
4311	01-4311-20-1230	Deferred Compensation	13,506	12,865	13,147	9,660	14,455	14,300	457b Town contribution 5.5%	-155	-1.1%
4311	01-4311-20-1266	Sick Leave Incentive	4,320	5,279	4,320	6,112	4,320	5,500	annual - sick leave payout	1,180	27.3%
4311	01-4311-20-1290	Longevity	750	750	750	750	750	750	Longevity	0	0.0%
4311	01-4311-20-1294	Educat. & Training/Prof. Dev.	3,000	933	3,000	1,276	3,000	3,000	Educat. & Training/Prof. Dev.	0	0.0%
4311	01-4311-30-2310	Engineering	5,000	11,265	7,500	31,624	12,500	20,000	10K Libr ERV, Survey, other projects	7,500	60.0%
4311	01-4311-30-2341	Telephone	4,000	6,328	5,500	6,966	5,500	7,100	Nextiva,Verizon,MCI,Consolidated	1,600	29.1%
4311	01-4311-30-2343	Internet Service	3,800	2,530	3,500	4,853	3,500	5,000	Comcast - Internet	1,500	42.9%
4311	01-4311-30-2374	Custodian	2,400	2,210	2,600	2,210	2,600	2,300	contracted cleaning	-300	-11.5%
4311	01-4311-30-2396	Storm Water II Project	2,500	1,651	2,500	1,618	2,500	2,750	Storm Water II Project	250	10.0%
4311	01-4311-40-2410	Electricity	0	0	12,500	12,330	13,500	17,300	Electricity	3,800	28.1%
4311	01-4311-40-2411	Heat	7,500	4,550	7,500	5,127	6,300	11,450	Heat	5,150	81.7%
4311	01-4311-40-2412	Water	0	0	1,068	1,420	1,068	1,490	Water	422	39.5%
4311	01-4311-40-2430	Equip Repair/Maint	7,500	2,940	9,000	11,760	9,000	9,000	Equip Repair/Maint	0	0.0%
4311	01-4311-50-2551	Advertising	2,000	222	1,500	1,102	1,500	1,500	Advertising	0	0.0%
4311	01-4311-50-2560	Dues & Subscriptions	2,100	5,145	3,000	1,698	3,000	3,000	Dues & Subscriptions	0	0.0%
4311	01-4311-60-2620	Office Supplies	3,000	3,604	3,000	2,685	3,500	3,500	Office Supplies	0	0.0%
4311	01-4311-60-2621	Computer Equipment	1,500	5,867	2,000	2,326	2,000	8,900	Computer replacement & misc	6,900	345.0%
4311	01-4311-60-2625	Postage	200	292	300	506	300	400	Postage	100	33.3%
4311	01-4311-70-2750	Furniture and Fixtures - Office	1,000	974	1,500	851	1,500	1,500	Misc office furnishings	0	0.0%
4311	01-4311-80-2820	Mileage	1	0	1	0	1	150	Reimb mileage - Town business	149	14900.0%
4311 Total	DPW - Admin		421,944	383,810	424,021	351,052	450,126	513,140		63,014	14.0%
4312	01-4312-10-1110	Full Time Wages	562,140	526,100	554,029	473,407	577,638	548,000	FT wages - 10 employees	-29,638	-5.1%
4312	01-4312-10-1115	Wages, PT Perm	52,826	29,964	56,376	43,106	54,028	92,480	PT Perm & seasonal	38,452	71.2%
4312	01-4312-10-1140	Overtime	91,135	54,298	93,363	81,302	98,293	114,700	overtime	16,407	16.7%
4312	01-4312-20-1210	Health Insurance	176,422	204,431	202,231	184,215	259,469	185,000	Health insurance & BBH	-74,469	-28.7%
4312	01-4312-20-1211	Dental Insurance	10,405	10,459	7,762	8,412	11,288	8,360	Dental Insurance & BBD	-2,928	-25.9%
4312	01-4312-20-1220	Social Security	44,266	38,310	44,214	36,916	45,668	47,320	Social Security 6.2%	1,652	3.6%
4312	01-4312-20-1225	Medicare	10,354	8,960	10,340	8,634	10,680	11,070	Medicare 1.45%	390	3.7%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4312	01-4312-20-1230	Deferred Compensation	30,918	23,467	25,764	22,275	28,182	30,140	457b Town contribution 5.5%	1,958	6.9%
4312	01-4312-20-1266	Sick Leave Incentive	2,860	2,481	2,860	3,049	2,860	3,350	annual - sick leave payout	490	17.1%
4312	01-4312-20-1290	Longevity	5,000	4,500	6,500	3,292	3,750	1,500		-2,250	-60.0%
4312	01-4312-30-2350	Physicals/Alcohol/Drug Tests	1,400	2,866	2,800	3,292	2,800	3,300		500	17.9%
4312	01-4312-40-2425	Vehicle Repairs	81,000	59,797	85,000	49,890	85,000	67,000		-18,000	-21.2%
4312	01-4312-40-2429	Radio Replacement and Repair	1,200	888	1,200	0	1,200	1,200		0	0.0%
4312	01-4312-40-2430	Equip Repair/Maint	55,000	75,711	57,000	88,725	57,000	75,000		18,000	31.6%
4312	01-4312-40-2431	Facility Maintenance/Repairs	2,800	3,163	2,000	58,094	4,000	4,000		0	0.0%
4312	01-4312-40-2435	Fuel Tank Apron	1	0	1	5,336	1	2,500		2,499	249900.0%
4312	01-4312-40-2443	Pennichuck Water Main Assess	284,938	225,382	300,000	270,896	250,000	315,810		65,810	26.3%
4312	01-4312-40-2450	Line Stripe Roads	18,000	680	29,000	26,766	29,000	29,000		0	0.0%
4312	01-4312-40-2451	Outside Hire	76,000	92,395	90,000	76,901	90,000	92,500		2,500	2.8%
4312	01-4312-40-2452	Equip Lease/Rental Pymts	6,000	2,260	7,000	9,321	6,000	7,500		1,500	25.0%
4312	01-4312-40-2453	Fuel Tank Testing	350	2,847	1,100	0	1,100	2,500		1,400	127.3%
4312	01-4312-40-2461	Street Sweeping	12,000	10,560	7,000	3,535	7,000	7,000		0	0.0%
4312	01-4312-40-2463	Catch Basin	25,000	23,950	12,500	15,098	12,500	20,290		7,790	62.3%
4312	01-4312-40-2470	Tree Care	15,000	17,688	15,000	18,100	15,000	15,000		0	0.0%
4312	01-4312-60-2610	Supplies - General	31,000	39,595	33,000	28,025	33,000	33,000		0	0.0%
4312	01-4312-60-2615	Uniforms	18,500	18,552	19,500	18,896	19,500	19,500		0	0.0%
4312	01-4312-60-2616	Protective Clothing	9,000	12,839	9,000	9,542	9,000	9,000		0	0.0%
4312	01-4312-60-2626	Oil & Grease	5,500	7,143	6,000	3,602	6,000	6,000		0	0.0%
4312	01-4312-60-2635	Gasoline	14,999	9,178	14,999	17,135	14,999	17,990		2,991	19.9%
4312	01-4312-60-2636	Diesel Fuel	55,418	35,021	50,000	30,306	50,000	50,000		0	0.0%
4312	01-4312-60-2653	Tools & Equipment	5,000	19,982	7,500	24,817	8,000	8,000		0	0.0%
4312	01-4312-60-2654	Tires	6,000	5,872	6,000	3,094	6,000	6,000		0	0.0%
4312	01-4312-60-2662	Salt	110,000	104,110	120,000	110,200	130,000	140,000		10,000	7.7%
4312	01-4312-60-2663	Sand	25,000	0	10,000	0	7,500	7,500		0	0.0%
4312	01-4312-60-2665	Gravel	20,000	26,209	12,000	7,794	12,000	12,000		0	0.0%
4312	01-4312-60-2666	Calcium Chloride	27,000	25,536	27,000	15,841	27,000	27,000		0	0.0%
4312	01-4312-60-2668	Cold Patch	1,000	0	2,500	690	1,200	1,200		0	0.0%
4312	01-4312-60-2684	Guardrails	7,000	11,131	7,000	7,847	7,000	7,600		600	8.6%
4312	01-4312-60-2687	Signs & Misc. Supplies	10,000	15,004	11,000	13,399	11,000	12,500		1,500	13.6%
4312	01-4312-70-2730	Road Maintenance	100,000	40,271	100,000	24,984	100,000	100,000		0	0.0%
4312	01-4312-70-2735	Road Rebuild	1,200,000	1,192,099	1,300,000	617,058	1,400,000	1,525,000		125,000	8.9%
4312	01-4312-70-2740	New Equipment, Capital	10,000	147,170	140,000	32,639	140,000	180,000		40,000	28.6%
4312	01-4312-70-2762	Equip Lease Payment	250,000	136,044	46,500	46,480	46,500	0		-46,500	-100.0%
4312 Total	HIGHWAY/ST		3,470,432	3,266,911	3,535,039	2,502,910	3,681,156	3,846,810		165,654	4.5%
4316	01-4316-40-2414	General Street Lighting	23,607	18,952	23,607	15,965	20,000	18,360		-1,640	-8.2%
4316	01-4316-40-2415	Warning Lights	2,300	2,276	2,200	2,245	2,300	2,580		280	12.2%
4316	01-4316-40-2416	Traffic Signals	1,443	2,552	1,300	1,335	2,600	1,540		-1,060	-40.8%
4316 Total	LIGHTS		27,350	23,780	27,107	19,544	24,900	22,480		-2,420	-9.7%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4323	01-4323-30-2307	Souhegan Regional Landfill	391,579	277,740	388,000	383,600	437,855	552,500	SRLD - Amherst assessment	114,645	26.2%
4323 Total	REGIONAL		391,579	277,740	388,000	383,600	437,855	552,500		114,645	26.2%
4324	01-4324-10-1110	Full Time Wages	44,554	44,878	45,677	53,204	47,528	52,770	FT Wages 1 employee	5,242	11.0%
4324	01-4324-10-1115	Wages, PT Perm/Call Pay	81,364	72,282	84,850	56,019	99,072	110,000	PT wages 3 employees	10,928	11.0%
4324	01-4324-10-1140	Overtime	3,010	7,534	3,722	2,863	3,200	3,200	overtime	0	0.0%
4324	01-4324-20-1210	Health Insurance	22,259	34,826	34,202	37,069	37,246	40,870	Health insurance & BBH	3,624	9.7%
4324	01-4324-20-1211	Dental Insurance	876	1,782	1,749	1,904	1,766	1,710	Dental Insurance & BBD	-56	-3.2%
4324	01-4324-20-1220	Social Security	8,086	7,443	8,415	6,769	8,805	10,290	Social Security 6.2%	1,485	16.9%
4324	01-4324-20-1225	Medicare	1,891	1,741	1,968	1,583	2,060	2,400	Medicare 1.45%	340	16.5%
4324	01-4324-20-1230	Deferred Compensation	2,451	0	0	236	0	2,900	457b Town contribution 5.5%	2,900	0.0%
4324	01-4324-20-1266	Sick Leave Incentive	727	574	727	321	727	800	annual - sick leave payout	73	10.0%
4324	01-4324-20-1290	Longevity	750	0	750	0	750	0	Longevity	-750	-100.0%
4324	01-4324-20-1294	Educat. & Training/Prof. Dev.	500	600	500	525	600	600		0	0.0%
4324	01-4324-30-2341	Telephone	1,250	1,265	1,250	1,457	1,300	1,500		200	15.4%
4324	01-4324-30-2343	Internet Service	2,400	3,278	2,400	2,456	3,300	2,600		-700	-21.2%
4324	01-4324-40-2410	Electricity	7,381	7,184	7,866	6,527	7,200	9,440		2,240	31.1%
4324	01-4324-40-2412	Water	750	759	750	930	800	980		180	22.5%
4324	01-4324-40-2420	Waste disposal	91,500	96,536	97,000	106,627	97,000	115,000		18,000	18.6%
4324	01-4324-40-2431	Facility Maintenance/Repairs	3,850	5,577	3,850	2,711	8,000	8,000		0	0.0%
4324	01-4324-40-2451	Outside Hire	11,000	16,191	11,000	5,022	11,000	12,000		1,000	9.1%
4324	01-4324-40-2452	Equip Lease/Rental Pymts	0	180	0	180	0	0		0	0.0%
4324	01-4324-50-2551	Advertising	1	0	1	0	1	0		-1	-100.0%
4324	01-4324-50-2560	Dues & Subscriptions	7,700	9,006	8,400	9,181	9,400	9,690		290	3.1%
4324	01-4324-50-2561	Bank/Credit Card Fees	1,700	751	2,700	3,556	1,000	3,750		2,750	275.0%
4324	01-4324-50-2563	Weighmaster Licences	600	384	600	254	600	500		-100	-16.7%
4324	01-4324-60-2664	Landfill Waste Oil	1,882	4,314	2,500	1,137	2,500	2,500		0	0.0%
4324	01-4324-60-2687	Signs & Misc. Supplies	850	1,671	950	1,404	1,800	1,800		0	0.0%
4324	01-4324-60-2688	Tire removal	1,500	1,378	1,500	857	1,500	1,500		0	0.0%
4324 Total	TRANSFER STA		298,832	320,133	323,328	302,790	347,155	394,800		47,645	13.7%
4326	01-4326-30-2341	Telephone	10,000	0	10,000	10,331	10,000	10,640		640	6.4%
4326	01-4326-30-2343	Internet Service	9,000	0	9,000	1,670	9,000	1,720		-7,280	-80.9%
4326	01-4326-30-2444	Monitoring Service	4,800	0	4,800	0	4,800	4,950		150	3.1%
4326	01-4326-40-2344	Septage Pumping	4,800	0	4,800	10,540	4,800	10,860		6,060	126.3%
4326	01-4326-40-2410	Electricity	9,000	0	9,000	7,149	9,000	10,340		1,340	14.9%
4326	01-4326-40-2430	Equip Repair/Maint	4,500	0	4,500	0	4,500	4,500		0	0.0%
4326	01-4326-80-2821	Baboosic Lake Misc.	4,500	0	4,500	0	4,500	4,500		0	0.0%
4326 Total	BAB LAKE SEPTIC		46,600	0	46,600	29,690	46,600	47,510		910	2.0%
4411	01-4411-10-1115	Wages, PT Perm/Call Pay	2,000	2,000	2,000	2,000	2,080	2,200	Health Officer stipend	120	5.8%
4411	01-4411-20-1220	Social Security	127	114	124	115	129	140		11	8.5%
4411	01-4411-20-1225	Medicare	29	27	29	27	30	30		0	0.0%
4411	01-4411-20-1230	Deferred Compensation	0	90	0	90	0	0	being reported under building inspector - \$93.60	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4411 Total	HEALTH OFFICER		2,156	2,230	2,153	2,232	2,239	2,370		131	5.9%
4414	01-4414-60-2619	Dog Emergency Care	400	729	400	0	400	200		-200	-50.0%
4414	01-4414-80-2811	Kennel Costs	0	0	0	200	0	200	Animal Rescue League of NH - annual contract	200	0.0%
4414 Total	ANIMAL CONTROL		400	729	400	200	400	400		0	0.0%
4415	01-4415-30-2399	Health Agencies	50,000	50,000	55,000	55,000	55,000	55,000		0	0.0%
4415 Total	DONATIONS		50,000	50,000	55,000	55,000	55,000	55,000		0	0.0%
4442	01-4442-10-1115	Wages, PT Perm/Call Pay	1	0	1	0	1	0		-1	-100.0%
4442	01-4442-20-1220	Social Security	1	0	1	0	1	0		-1	-100.0%
4442	01-4442-20-1225	Medicare	1	0	1	0	1	0		-1	-100.0%
4442	01-4442-40-2441	Rent, WGA	12,070	330	12,070	5,398	8,000	8,000		0	0.0%
4442	01-4442-60-2627	Utilities, WGA	1,500	0	1,500	371	1,500	1,500		0	0.0%
4442	01-4442-60-2629	Medical - WGA	1	0	1	0	1	0		-1	-100.0%
4442	01-4442-60-2631	Food & Supplies - WGA	1	0	1	0	1	0		-1	-100.0%
4442	01-4442-60-2699	Other Charges - WGA	750	89	750	75	750	750		0	0.0%
4442	01-4442-80-2890	General Assistance	1	0	1	0	1	0		-1	-100.0%
4442 Total	WELFARE		14,326	419	14,326	5,844	10,256	10,250		-6	-0.1%
4520	01-4520-10-1110	Full Time Wages	135,866	137,836	140,654	139,578	151,937	164,350	2 FT employees	12,413	8.2%
4520	01-4520-10-1112	Supervisor Wages (Maint EE)	111,072	112,512	114,109	112,680	119,185	128,200	2 FT Maintenance employees	9,015	7.6%
4520	01-4520-10-1113	Part Time Wages - Seasonal	5,000	5,479	25,000	15,711	0	0		0	0.0%
4520	01-4520-10-1115	Wages - PT year round	5,000	5,479	25,000	15,711	24,823	30,000	PT Maintenance	5,177	20.9%
4520	01-4520-10-1140	Overtime	700	0	711	0	783	700		-83	-10.6%
4520	01-4520-20-1210	Health Insurance	56,264	45,147	57,552	42,914	48,891	49,900	Health insurance & BBH	1,009	2.1%
4520	01-4520-20-1211	Dental Insurance	4,418	3,715	3,599	3,533	3,166	3,650	Dental Insurance & BBD	484	15.3%
4520	01-4520-20-1220	Social Security	15,664	17,892	17,606	18,695	18,237	20,000	Social Security 6.2%	1,763	9.7%
4520	01-4520-20-1225	Medicare	3,663	4,251	4,117	4,372	4,265	4,680	Medicare 1.45%	415	9.7%
4520	01-4520-20-1230	Deferred Compensation	13,582	13,513	14,012	13,842	14,571	16,090	Deferred Compensation	1,519	10.4%
4520	01-4520-20-1266	Sick Leave Incentive	2,500	3,691	2,500	3,633	3,700	3,800	Annual sick leave payout	100	2.7%
4520	01-4520-20-1290	Longevity	500	500	1,000	500	1,000	1,250	Longevity	250	25.0%
4520	01-4520-30-2341	Telephone	7,356	6,978	7,356	6,130	7,356	7,200	Telephone	-156	-2.1%
4520	01-4520-30-2343	Internet Service	2,640	2,442	2,640	2,640	3,840	5,040	Internet Service	1,200	31.3%
4520	01-4520-30-2374	Custodian	1,300	1,250	1,300	1,300	1,300	1,300	contracted cleaning	0	0.0%
4520	01-4520-40-2410	Electricity	0	0	11,682	11,405	11,682	16,490	Electricity	4,808	41.2%
4520	01-4520-40-2411	Heat	3,000	5,211	5,000	4,044	6,000	6,740	Heat	740	12.3%
4520	01-4520-40-2412	Water	0	0	340	792	340	830	Water	490	144.1%
4520	01-4520-40-2425	Vehicle Repairs	4,000	3,950	4,000	7,154	4,000	6,000	Vehicle Repairs	2,000	50.0%
4520	01-4520-40-2431	Facility Maintenance/Repairs	8,000	7,997	8,000	8,005	10,000	10,000	Field Maintenance	0	0.0%
4520	01-4520-50-2545	Trash Removal	1,400	975	1,400	1,351	1,400	1,400	Recreation building	0	0.0%
4520	01-4520-50-2551	Advertising	400	53	400	197	400	400	recruiting	0	0.0%
4520	01-4520-50-2565	Software License	690	739	888	947	888	960	SHI, Adobe	72	8.1%
4520	01-4520-50-2615	Uniforms	1,400	923	1,400	1,304	1,000	1,000	maintenance staff uniforms	0	0.0%
4520	01-4520-60-2610	Supplies - General	750	0	750	2,108	750	2,000	Supplies - General	1,250	166.7%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4520	01-4520-60-2612	Equipment Purchases	0	1,295	0	0	13,000	13,000	Equipment Purchases	0	0.0%
4520	01-4520-60-2620	Office Supplies	800	704	800	98	800	800	Office Supplies	0	0.0%
4520	01-4520-60-2621	Computer Equipment	0	0	0	0	0	2,000	Replace equipment as needed	2,000	0.0%
4520	01-4520-60-2625	Postage	100	27	100	62	100	100		0	0.0%
4520	01-4520-60-2635	Gasoline	7,500	3,382	8,000	6,923	8,000	7,500		-500	-6.3%
4520	01-4520-60-2636	Diesel Fuel	2,500	923	2,800	1,560	2,400	1,700		-700	-29.2%
4520	01-4520-70-2762	Equip Lease Payment	10,880	10,880	12,153	12,338	1,353	1,350	copy machine	-3	-0.2%
4520	01-4520-80-2653	Tools & Equipment	1,000	2,353	1,000	148	2,500	2,500		0	0.0%
4520	01-4520-80-2820	Mileage	100	0	1	0	1	100		99	9900.0%
4520	01-4520-80-2825	Meetings & Conferences	1,500	1,467	1,500	1,131	1,500	2,000		500	33.3%
4520 Total	RECREATION		409,545	401,562	477,371	440,804	469,168	513,030		43,862	9.3%
4522	01-4522-10-1115	Wages, PT Perm/Call Pay	9,588	10,333	9,700	14,253	9,700	17,500	Wages PT	7,800	80.4%
4522	01-4522-10-1140	Overtime	1	165	1	0	1	0	Overtime	-1	-100.0%
4522	01-4522-20-1220	Social Security	595	651	601	884	632	1,090	Social Security	458	72.5%
4522	01-4522-20-1225	Medicare	139	152	141	207	141	250	Medicare	109	77.3%
4522	01-4522-40-2430	Equip Repair/Maint	500	224	500	653	500	650	Equip Repair/Maint	150	30.0%
4522	01-4522-40-2451	Outside Hire	1,000	0	500	1,100	500	500	Outside Hire	0	0.0%
4522	01-4522-60-2610	Supplies - General	300	935	350	1,348	350	750	Supplies - General	400	114.3%
4522	01-4522-60-2613	Fertilizer & Lime	1,000	991	1,000	444	1,000	1,000	Fertilizer & Lime	0	0.0%
4522	01-4522-80-2612	Equipment Purchases	650	163	650	0	650	500	Equipment Purchases	-150	-23.1%
4522 Total	PARKS		13,773	13,614	13,443	18,888	13,474	22,240		8,766	65.1%
4550	01-4550-10-1110	Full Time Wages	440,827	442,125	451,192	415,002	460,218	500,430	7 FT employees	40,212	8.7%
4550	01-4550-10-1115	Wages, PT Perm	155,654	94,889	156,411	139,428	157,309	172,000	17 PT employees	14,691	9.3%
4550	01-4550-20-1210	Health Insurance	123,237	127,951	126,380	125,751	174,843	180,000	Health insurance & BBH	5,157	2.9%
4550	01-4550-20-1211	Dental Insurance	6,448	6,981	4,487	6,059	8,362	7,000	Dental Insurance & BBD	-1,362	-16.3%
4550	01-4550-20-1220	Social Security	37,488	34,350	38,177	35,244	38,289	43,100	Social Security 6.2 %	4,811	12.6%
4550	01-4550-20-1225	Medicare	8,767	8,034	8,928	8,243	8,954	10,100	Medicare 1.45%	1,146	12.8%
4550	01-4550-20-1230	Deferred Compensation	24,245	22,452	24,816	19,512	23,071	27,500	457b Town contribution 5.5%	4,429	19.2%
4550	01-4550-20-1266	Sick Leave Incentive	5,658	7,900	5,658	7,179	8,058	8,200	Annual sick leave payout	142	1.8%
4550	01-4550-20-1290	Longevity	2,500	2,500	2,500	1,500	1,500	2,250	Longevity - 3 FT employees	750	50.0%
4550	01-4550-20-1294	Educat. & Training/Prof. Dev.	300	204	300	35	300	300	Educat. & Training/Prof. Dev.	0	0.0%
4550	01-4550-30-2339	Technical Consulting	1	0	1	0	1	0		-1	-100.0%
4550	01-4550-30-2341	Telephone	3,960	2,855	3,960	3,011	2,800	3,200	Nextiva, Consolidated, Verizon	400	14.3%
4550	01-4550-30-2343	Internet Service	4,092	5,833	4,092	6,246	5,800	6,200	Comcast - Internet	400	6.9%
4550	01-4550-30-2374	Custodian	15,000	11,400	15,000	11,400	15,000	13,000	contracted cleaning	-2,000	-13.3%
4550	01-4550-30-2395	Outside Hire - IT	5,000	5,203	4,500	4,740	5,000	5,000	Outside Hire - IT	0	0.0%
4550	01-4550-40-2410	Electricity	0	0	8,220	8,338	8,220	12,000	Electricity	3,780	46.0%
4550	01-4550-40-2411	Heat	10,846	8,064	7,900	7,407	8,975	13,000	Heat	4,025	44.8%
4550	01-4550-40-2412	Water	0	0	1,950	3,159	1,950	3,300	Water	1,350	69.2%
4550	01-4550-40-2430	Repairs Bldg & Grounds	250	0	250	0	250	100	misc - irrigation	-150	-60.0%
4550	01-4550-50-2560	Dues & Subscriptions	1,200	1,055	1,200	1,215	1,200	1,200	NHLTA,NHLA,NELA,ALA	0	0.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4550	01-4550-50-2565	Software License	40,500	42,029	45,000	44,229	45,000	45,000	Polaris,Assabet,Dashlane,etal	0	0.0%
4550	01-4550-50-2581	Travel	1	0	1	0	1	100	conference travel/hotel	99	9900.0%
4550	01-4550-60-2620	Office Supplies	8,000	7,060	6,500	6,315	7,000	7,000	Office & Libr processing supplies	0	0.0%
4550	01-4550-60-2625	Postage	1,500	446	1,500	538	500	500	Out of state Libr Loans postage	0	0.0%
4550	01-4550-80-2762	Equipment Lease Payment	0	0	0	0	5,000	5,000	Copier Lease - rental & overages	0	0.0%
4550	01-4550-60-2670	Books & Periodicals	100,000	96,714	100,000	97,384	103,000	103,000	All content & formats	0	0.0%
4550	01-4550-70-2720	Building Improvements	0	1,905	0	0	0	0	purchased with trustee funds	0	0.0%
4550	01-4550-70-2740	New Equipment, Capital	1	2,636	1	35	1	0	purchased with trustee funds	-1	-100.0%
4550	01-4550-80-2612	Equipment Purchases	500	0	500	469	500	500	Durable goods, not supplies	0	0.0%
4550	01-4550-80-2618	Special Events & supplies	16,000	10,674	16,000	15,715	16,000	16,000	Speaker fees,Supplies,Printing,et al	0	0.0%
4550	01-4550-80-2621	Computer Equipment	10,000	14,851	10,000	17,173	10,000	10,000	Computer,server,projector,misc	0	0.0%
4550	01-4550-80-2820	Mileage	1,500	0	500	125	300	300	Reimb mileage - Libr business	0	0.0%
4550	01-4550-80-2825	Meetings & Conferences	1,700	0	1,700	369	1,700	1,500	Conf registration - PLA 2024,others	-200	-11.8%
4550 Total	LIBRARY		1,025,175	958,107	1,047,623	985,821	1,119,102	1,196,780		77,678	6.9%
4583	01-4583-80-2860	4th of July Subsidy	8,000	8,000	8,000	8,000	8,000	10,000	Add'l \$2,000 requested by Peter Giannakopoulos	2,000	25.0%
4583	01-4583-80-2861	Memorial Day Subsidy	500	0	500	0	500	500		0	0.0%
4583 Total	PATRIOTIC		8,500	8,000	8,500	8,000	8,500	10,500		2,000	23.5%
4589	01-4589-10-1115	Wages, PT Perm/Call Pay	1,264	509	1,316	-4	1,368	500	Historical Society meeting - minute taker	-868	-63.5%
4589	01-4589-20-1220	Social Security	78	32	82	31	85	30	Social Security 6.2%	-55	-64.7%
4589	01-4589-20-1225	Medicare	18	7	19	7	20	10	Medicare 1.45%	-10	-50.0%
4589	01-4589-30-2382	Outside Hire	50	0	50	4,200	50	50	NRPC grant	0	0.0%
4589	01-4589-50-2550	Printing	400	0	400	255	400	400	Printing	0	0.0%
4589	01-4589-60-2610	Supplies - General	82	0	82	35	82	80	Supplies - General	-2	-2.4%
4589	01-4589-60-2621	Computer Equipment	80	0	80	0	80	80	Computer Equipment	0	0.0%
4589	01-4589-80-2618	Special Events & supplies	300	0	300	0	300	300	Special Events & supplies	0	0.0%
4589	01-4589-80-2825	Meetings & Conferences	300	0	300	0	300	300	Meetings & Conferences	0	0.0%
4589 Total	HERITAGE		2,572	548	2,629	4,524	2,685	1,750		-935	-34.8%
4611	01-4611-10-1115	Wages, PT Perm/Call Pay	3,057	1,910	3,509	1,455	3,649	1,800	ConsComm meetings - minute taker	-1,849	-50.7%
4611	01-4611-20-1220	Social Security	190	118	218	90	226	110	Social Security 6.2%	-116	-51.3%
4611	01-4611-20-1225	Medicare	44	28	51	21	53	30	Medicare 1.45%	-23	-43.4%
4611	01-4611-20-1294	Educat. & Training/Prof. Dev.	750	50	750	75	750	750	Educat. & Training/Prof. Dev.	0	0.0%
4611	01-4611-40-2482	Surveying	0	0	0	0	0	0	Surveying	0	0.0%
4611	01-4611-40-2483	Land Management	0	0	0	200	0	3,000	Land Management	3,000	0.0%
4611	01-4611-40-2484	Town Meadow Maintenance	0	0	0	0	0	0	Town Meadow Maintenance	0	0.0%
4611	01-4611-40-2486	Water Crossing Repair & Maint	3,000	1,588	3,000	2,930	2,500	1,500	Water Crossing Repair & Maint	-1,000	-40.0%
4611	01-4611-40-2487	Invasives Mitigation	3,000	8,799	3,800	9,105	3,800	2,500	Invasives Mitigation	-1,300	-34.2%
4611	01-4611-40-2488	Signage	1,500	2,906	1,500	1,750	2,400	0	Signage	-2,400	-100.0%
4611	01-4611-40-2489	Kiosk	0	0	0	0	0	0	Kiosk	0	0.0%
4611	01-4611-50-2560	Dues & Subscriptions	1,200	700	1,200	840	1,200	1,000	Dues & Subscriptions	-200	-16.7%
4611	01-4611-50-2561	Bank/Credit Card Fees	0	120	0	0	0	0	Bank/Credit Card Fees	0	0.0%
4611	01-4611-50-2564	Educational Outreach	2,250	0	2,500	0	1,250	1,500	Educational Outreach	250	20.0%

Function	G/L code	Account Description	FY 2021 Adopted	FY 2021 Actual	FY 2022 Adopted	FY 2022 Actual	FY 2023 Adopted	FY 2024	NOTES	\$\$ change	% change
4611	01-4611-60-2625	Postage	0	0	0	12	0	0	Postage	0	0.0%
4611 Total	CONSERVATION		14,991	16,220	16,528	16,478	15,828	12,190		-3,638	-23.0%
4711	01-4711-90-2209	Bridge Loan FY16	0	0	0	0	0	0	Bridge Loan FY16	0	0.0%
4711	01-4711-90-2210	Road Construction Phase 1 & 2	306,000	306,000	306,000	306,000	306,000	306,000	Road Construction Phase 1 & 2	0	0.0%
4711	01-4711-90-2211	Road Construction FY11	50,000	50,000	0	0	0	0	Road Construction FY11	0	0.0%
4711	01-4711-90-2212	Road Construction FY12	0	0	0	0	0	0	Road Construction FY12	0	0.0%
4711	01-4711-90-2214	Road Construction FY14	200,000	200,000	200,000	200,000	200,000	0	Road Construction FY14	-200,000	-100.0%
4711	01-4711-90-2215	Road Construction FY15	200,000	200,000	200,000	200,000	200,000	200,000	Road Construction FY15	0	0.0%
4711	01-4711-90-2216	Road Construction FY16	400,000	400,000	400,000	400,000	400,000	400,000	Road Construction FY16	0	0.0%
4711	01-4711-90-2023	Open Space Acquisition - Principal	0	0	0	0	0	0	Principle - \$2M open space - fund balance	0	0.0%
4711	01-4711-90-2217	Capital Outlay - Bridges	0	0	0	0	0	0	Capital Outlay - Bridges	0	0.0%
4711	01-4711-90-9502	Septic Loan - Phase 2	11,900	0	11,900	0	11,900	0	Septic Loan - Phase 2	-11,900	-100.0%
4711	01-4711-90-9503	Septic Loan - Phase 3	11,380	0	11,380	0	11,380	11,380	Septic Loan - Phase 3	0	0.0%
4711	01-4711-90-9504	Septic Loan - Phase 4	8,647	0	8,647	0	8,647	8,650	Septic Loan - Phase 4	3	0.0%
4711 Total	LT DEBT - Principal		1,187,927	1,156,000	1,137,927	1,106,000	1,137,927	926,030		-211,897	-18.6%
4721	01-4721-90-2209	Bridge Loan FY16	0	0	0	0	0	0	Bridge Loan FY16	0	0.0%
4721	01-4721-90-2210	Road Construction Phase 1 & 2	36,567	36,547	29,254	29,494	21,940	14,670	Road Construction Phase 1 & 2	-7,270	-33.1%
4721	01-4721-90-2211	Road Construction FY11	1,511	1,503	0	0	0	0	Road Construction FY11	0	0.0%
4721	01-4721-90-2214	Road Construction FY14	13,479	13,540	9,000	9,099	4,500	0	Road Construction FY14	-4,500	-100.0%
4721	01-4721-90-2215	Road Construction FY15	17,220	17,164	12,660	12,716	8,060	3,470	Road Construction FY15	-4,590	-56.9%
4721	01-4721-90-2216	Road Construction FY16	45,946	55,264	45,946	45,896	38,600	27,600	Road Construction FY16	-11,000	-28.5%
4721	01-4721-90-2023	Open Space Acquisition - Interest	0	0	0	0	0	0	Interest - \$2M open space - fund balance	0	0.0%
4721	50-4721-36-6002	Septic Loan Interest - Phase 2	1,250	0	750	0	249	0	Septic Loan Interest - Phase 2	-249	-100.0%
4721	50-4721-36-6003	Septic Loan Interest - Phase 3	2,167	0	1,802	0	1,442	1,080	Septic Loan Interest - Phase 3	-362	-25.1%
4721	50-4721-36-6004	Septic Loan Interest - Phase 4	1,510	0	1,258	0	1,007	760	Septic Loan Interest - Phase 4	-247	-24.5%
4721 Total	LT DEBT - INTEREST		119,650	124,019	100,670	97,205	75,798	47,580		-28,218	-37.2%
Grand Total			14,607,607	13,781,396	14,888,905	13,323,925	15,504,385	16,506,760		1,002,375	6.5%
							1,403				
							3,187				
							4,347				
							4,818				
							15,518,140				
							VOTED	15,518,154			

Board of Selectmen Budget Dashboard

Budget & Warrants, Revenue

	FY23	FY24
Expenditures (incl. one-time) & Warrants	\$ 16,357,385	\$ 17,609,499
Recurring Revenue	\$ (5,568,191)	\$ (5,605,000)
"One-Time"	0	\$ (370,739)
Unassigned Funds to reduce taxes	\$ (1,050,000)	\$ (1,000,000)
War Service Credits	\$ 378,500	\$ 384,000
Overlay	\$ 143,739	\$ 150,000
Tax Effort	\$ 10,261,433	\$ 11,167,760

Final/Projected Tax Rates and Amounts

	FY23	FY24	Change	Pct Increase
Budget (less One-time Funded Items)	\$ 15,504,385	\$ 16,506,760	\$ 1,002,375	6.5%
Warrants	\$ 853,000	\$ 732,000	\$ (121,000)	-14.2%
Total	\$ 16,357,385	\$ 17,238,760	\$ 881,375	5.4%
Tax Rate	\$ 4.32	\$ 4.69	\$ 0.37	
Tax Avg home	\$ 2,082	\$ 2,259	\$ 177	8.5%

"One-Time" Funded Budget Items	\$ -	\$ 370,739
Budget Total	\$ 15,504,385	\$ 16,877,499
Budget & Warrants Total	\$ 16,357,385	\$ 17,609,499

Unassigned Fund Balance

Est. FY24 incr. in Unassigned Fund Balance	\$ 120,000
Est. FY24 Unassigned Fund Retained %	7.8%

"External"	Energy/Utilities	\$ 144,528	
	SRLD	\$ 114,645	
	Insurance	\$ 156,262	
	Total	\$ 415,435	Percent of \$ Change 47%
Other Increases	\$ 465,940	Percent of \$ Change 53%	

One-Time Funding Sources	Starting	Used before FY 24	Used in FY 24	End of FY 24	Notes
ARPA	\$1,192,730	\$0	(\$190,000)	\$1,002,730	
Extra Highway	\$282,739	(\$122,000)	(\$160,739)	\$0	Grader, Lower Mack Hill (FY 23)
Extra Bridge	\$259,238	(\$259,238)	\$0	\$0	Temp Bridge (FY23)
Impact Fees Police	\$14,356	\$0	\$0	\$14,356	
Impact Fees Fire Re	\$42,470	\$0	\$0	\$42,470	
Impact Fees Roads	\$32,539	\$0	\$0	\$32,539	
Impact Fees Rec	\$20,342	\$0	(\$20,000)	\$342	
Unassigned Fund B:	\$5,656,892	\$0	#####	\$4,656,892	

v categories v

Categories	Description	Global PCT	Current Year Baseline	Proposed Global Adjustment	Proposed Adm Changes	Proposed Initiative	Proposed Total
wages		8.0%	\$ 5,334,247	\$ 426,740	\$ 67,952	\$ 87,431	\$ 5,916,370
pwages		2.0%	\$ 1,710,895	\$ 34,218	\$ (47,943)	\$ -	\$ 1,697,170
medical		10.0%	\$ 1,459,310	\$ 145,931	\$ (153,881)	\$ 18,700	\$ 1,470,060
dental		1.5%	\$ 73,724	\$ 1,106	\$ (2,882)	\$ 203	\$ 72,150
insurance		5.0%	\$ 184,503	\$ 9,225	\$ 25,872	\$ -	\$ 219,600
fossil		20.0%	\$ 171,323	\$ 34,265	\$ (8,828)	\$ -	\$ 196,760
utilities		5.0%	\$ 403,044	\$ 20,152	\$ 47,694	\$ -	\$ 470,890
electricity		42.0%	\$ 95,503	\$ 40,111	\$ 1,676	\$ -	\$ 137,290
flat		0.0%	\$ 6,071,836	\$ -	\$ (78,866)	\$ 333,500	\$ 6,326,470

^ categories ^

	Baseline (FY23)	Proposed Global Adj	Proposed Adm Changes	Proposed Initiative	Proposed Total	Change	Propos Pct Inc	Prop \$/\$1,000
Budget	\$ 15,504,385	\$ 711,748	\$ (149,207)	\$ 439,834	\$ 16,506,760		6.47%	\$ 4.38
Warrants	\$ 853,000				\$ 732,000		-14.19%	\$ 0.31
Total	\$16,357,385				\$ 17,238,760	\$ 881,375	5.39%	\$ 4.69
2022 MS-1 Net Valuation	\$2,362,984,237	Annual Valuation	0.9%	Projected 2023 Valuation	\$ 2,383,069,603			
2022 General Fund Op	\$56,068,601	Op Exp Annual Increase	7.0%	Projected 2023 Gen Fund Op	\$ 59,993,403			

G/L Account #	Initiative or Warrant	No, Initiative, Warrant, ARPA, Unassigned, ImpactP, F, Rec, Roads	Category	Net Initiative / Warrant	Proposed Global Adj	Proposed Total	Initiative Budget Total	Warrant Total
	Contingency 2024	Unassigned	flat	\$ 120,000		\$ 120,000		
		Unassigned	flat	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -
01-4152	Assessing CR Fund	warrant	flat	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
01-4312	DPW Vehicles CR Fund	warrant	flat	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ 120,000
	Fund	warrant	flat	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ 75,000
01-4520	Recreation Fields	impactRec	flat	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -
01-4520	Recreation Fields CR Fund	warrant	flat	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 30,000
01-4210	Communications CR Fund	warrant	flat	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000
	AFR Vehicle & Equipment CR Fund	warrant	flat	\$ 257,000	\$ -	\$ 257,000	\$ -	\$ 257,000
01-4312	Bridges CRF	warrant	flat	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000
01-4312-70-2735	Road Reconstruction	impactroads	flat	\$ -	\$ -	\$ -	\$ -	\$ -
01-4312-70-2735	Road Reconstruction	initiative	flat	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
01-4312-70-2740	DPW Vehicles Budget	initiative	flat	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ -
	Engineering, Transfer Station,	Arpa	flat	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -
01-4312-70-2735	Bike/Ped Budget Addition	initiative	flat	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
01-4140-70-2740	Replace voting machines	initiative	flat	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -
01-4150-10-1110	Additional Finance Person	initiative	wages	\$ 65,000	\$ 5,200	\$ 70,200	\$ 70,200	\$ -
	Additional Finance Person _Health	initiative	medical	\$ 17,000	\$ 1,700	\$ 18,700	\$ 18,700	\$ -
	Additional Finance Person Dental	initiative	dental	\$ 200	\$ 3	\$ 203	\$ 203	\$ -
01-4150-20-1211	SS	initiative	wages	\$ 4,030	\$ 322	\$ 4,352	\$ 4,352	\$ -
	Additional Finance Person. Medicare	initiative	wages	\$ 943	\$ 75	\$ 1,018	\$ 1,018	\$ -
	Additional Finance Person Def Comp	initiative	wages	\$ 3,575	\$ 286	\$ 3,861	\$ 3,861	\$ -
01-4152-10-1110	Dept Head Oversight	initiative	flat	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -
01-4210-10-1116	Police Prosecutor Position	no	flat	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -
	Replace Accounting Software	Arpa	flat	\$ 130,000	\$ -	\$ 130,000	\$ -	\$ -
01-4150-50-2565	Police Station Roof	initiative	flat	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -
01-4194-40-2430	Police Station Roof, PMEC	initiative	flat	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -

	Library ERV, Survey, Other									
01-4311-30-2310	Projects	initiative	flat	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -		
01-4583-80-2860	Subsidy	initiative	flat	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -		
01-4191-30-2381	consultants	initiative	flat	\$ 17,500	\$ -	\$ 17,500	\$ 17,500	\$ -		
01-4191-50-2396	Comm Dev MS4 consultants	initiative	flat	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -		
01-4721-90-2023	Open Space Bond Interest	no	flat	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -		
	Open Space Acquisition - Principal Change to 20 year term	no	flat	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -		
01-4711-90-2023	Open Space Acquisition - Principal	no	flat	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4130-20-1230	NH Retirement System - Group I	no	flat	\$ 264,820	\$ -	\$ 264,820	\$ -	\$ -		
01-4312-70-2740	Excavator	Extra Highway	flat	\$ 160,739	\$ -	\$ 160,739	\$ -	\$ -		
01-4721-90-2023	Community Center	no	flat	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -		
	Elderly Exemption Income Threshold	warrant	flat	\$ -	\$ -	\$ -	\$ -	\$ -		
01-4326-80-1611	Septic off budget	no	flat	\$ (50,000)	\$ -	\$ (50,000)	\$ -	\$ -		
01-4130-60-2625	Admin Postage Correction	no	flat	\$ (1,000)	\$ -	\$ (1,000)	\$ -	\$ -		
01-4194-40-2430	Reduce Bldg Maint Projects	no	flat	\$ (15,000)	\$ -	\$ (15,000)	\$ -	\$ -		
01-4312-40-2425	Reduce DPW Veh Repairs	no	flat	\$ (7,000)	\$ -	\$ (7,000)	\$ -	\$ -		
01-4312-40-2443	Reduce Pennichuck Water M	no	flat	\$ (5,810)	\$ -	\$ (5,810)	\$ -	\$ -		
01-4210-40-2410	Reduce Police Electricity	no	flat	\$ (18,000)	\$ -	\$ (18,000)	\$ -	\$ -		
01-4210-40-2425	Reduce Police Vehicle Rep	no	flat	\$ (5,000)	\$ -	\$ (5,000)	\$ -	\$ -		
01-4192-30-2382	Comm Dev Outside Hire	no	flat	\$ (2,850)	\$ -	\$ (2,850)	\$ -	\$ -		
01-4316-40-2414	LED Streetlights	no	flat	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -		
01-4130-10-1132	Test	no	flat	\$ -	\$ -	\$ -	\$ -	\$ -		



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Communications Center Shift
Differential

Department: Police Department

Meeting Date: November 28, 2022

Staff Contact: Mark Reams

BACKGROUND INFORMATION:

The Amherst Public Safety Communications Center operates with a staff of five full-time employees which is augmented by a complement of part-time employees (currently numbering three). These full and part-time employees are tasked with providing all first responder dispatching and communications services for the Town of Amherst 24/7/365. As part of that mandatory coverage, dispatchers must work the “midnight” shift which runs from 10:00pm through 8:00am.

The Communications Center is the only Town department, other than the police department, that requires its staff to work scheduled overnight shifts throughout the entire year. Traditionally, employers who utilize multiple shifts for twenty-four hour coverage often provide shift differential pay for one or multiple shifts.

The Amherst Public Safety Communication Center was instituted in 2005. At its inception, the Town recognized the importance of attracting and retaining qualified personnel and purposely adopted a wage scale which was (and remains) very competitive with comparable dispatch centers. In that same spirit of employee recruitment and retention, it is my firm belief that the next step forward is to implement shift differential pay for our overnight dispatchers.

Below is a list of several comparable towns which provide shift differential pay to their dispatchers (per hour):

Atkinson.....	\$1.50
Hooksett.....	\$1.00
Merrimack...	\$0.75
Pelham.....	\$1.00
Plaistow.....	\$1.25
Raymond.....	\$1.05
Windham.....	5% of base salary (currently \$1.20 - \$1.40)

My proposal is to provide shift differential pay of \$1.50/hour for employees covering the 70 hours of midnight shifts each week. This differential pay is to be provided as a flat rate benefit and not used for computation with overlapping holiday/overtime hours (which will be paid at the employee’s standard time and a half rate). Therefore, the fixed cost of this wage improvement is \$5,460 per year (\$1.50/hour)(70 hours)(52 weeks).

Due to a recent full-time vacancy and necessary shift modifications, the Communications Center's current budget is positioned to allow for immediate implementation of this proposal beginning December 1st. Differential pay in this amount will be budgeted in subsequent years.

Respectfully Submitted,
Mark O. Reams
Chief of Police

BUDGET IMPACT:

(Include general ledger account numbers)

\$5,460.00

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve

SUGGESTED MOTION:

Move to establish shift differential pay for the Amherst Public Safety Communications Center as proposed in the amount of \$1.50 per hour, effective December 1, 2022.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

None



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

Title: FY23 Cruiser Bids

Department: Police Department

Meeting Date: November 28, 2022

Staff Contact: Mark Reams

BACKGROUND INFORMATION:

FY23 Cruiser Bid Approval

BUDGET IMPACT:

(Include general ledger account numbers)

\$83,000

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve

SUGGESTED MOTION:

Move to approve bid award for FY23 police cruiser purchase to Northwest Hills CDJR in the amount of \$83,000.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 20221117111740

TOWN OF AMHERST

Town Department: Amherst Police Department

Date: November 28, 2022

Line Item: 01-4210-70-2760 New Cruisers

Budget Amount: \$121,829

Bid #: Item: Fleet Vehicles

Date Bid To Be Awarded: November 28, 2022

<u>VENDOR Name and Address</u>	<u>PRICE/UNIT</u>	<u>TOTAL</u>	<u>OTHER CONSIDERATIONS</u>
1. Northwest Hills CDJR 2033 E. Main Street Torrington, CT 06790	\$41,500	\$83,000	Low bid
2. Hillsborough CDJR PO Box 2340 Hillsborough, NH 03244	\$42,000	\$84,000	
3. Bonneville & Son CDJR 625 Hooksett Road Manchester, NH 03104	No Bid		
4. Contemporary CDJR 30 Hammond Rd Milford, NH 03055	No Bid		

Recommend bid be awarded to: Northwest Hills CDJR

Signature of Town Administrator/ Date _____

Please attach to this request a copy of the specifications and proposal from the lowest qualified bidder.
Please forward, for review purposes, a copy of bids in excess of \$10,000.00 to the Board of Selectmen at least one week prior to the meeting of the Board of Selectmen.

Northwest Hills Automotive, LLC
 2065 East Main Street
 Torrington, CT 06790
 www.northwesthillsdealerships.com
 (203)528-6674



Quote #: 11/16/2022
 Prepared For: AMHERST PD

Make	Model Year	BASE BID MODEL DESCRIPTION
DODGE	2023	DODGE DURANGO 4X4 PPV

Base Warranty 36Mos 360000 Miles
Powertrain Warranty 5Yr 100000 miles

Base Contract Price \$39,535.80

Vehicle to include all manufacturers standard and optional equipment as described in the original bid specifications plus the following options:

Option or Model #	Discount %	Upgrades / Factory Options	QTY	MSRP (\$)	Discount (\$)	Net Amount (\$)
CUG	8.00%	POLICE FLOOR CONSOLE	1	\$950.00	\$76.00	\$874.00
ADL	8.00%	SKID PLATE GROUP	1	\$330.00	\$26.40	\$303.60
CW6	8.00%	DEACTIVATE REAR DOORS/WINDOWS	1	\$85.00	\$6.80	\$78.20
GXF	8.00%	FLEET KEY ALIKE FREQ. 1	1	\$160.00	\$12.80	\$147.20
LNF	8.00%	BLACK LED SPOT LIGHT	1	\$610.00	\$48.80	\$561.20
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
					\$0.00	\$0.00
Totals:				\$2,135.00	\$170.80	\$1,964.20

Item #	MFR	Discount	Description	QTY	List Price	State Discount (\$)	Net Amount (\$)
1			Labor			\$ -	0.00
2			Labor			\$ -	0.00
3			Labor			\$ -	0.00
4			Labor			\$ -	0.00
5			Labor			\$ -	0.00
6			Labor			\$ -	0.00
Parts Accessories and Labor							
Connecticut Motor Vehicle Fees							
Total Standard, Optional, and Aftermarket Equipment : each \$							\$41,500.00
Units: 1						Total:	\$41,500.00
QTY 1						Exterior	Interior
VIN:							
Name:							
FIN Code:							
Signature <i>Warren Ford</i>							
Date 11/16/2022							

Warren Ford
Fleet and Municipal Manager

From: Ted Nichols [<mailto:ted@hillsborocdj.com>]
Sent: Friday, September 9, 2022 12:38 PM
To: Mark Reams <mreams@amherstnh.gov>
Subject: Re: Amherst Police Department - Durangos

[External Sender]:

Mark,

The 2023 Durango's are scheduled to go into production in November. The Fleet safety group was an option on the Chargers that became standard. I've never seen it itemized on a Durango. The 2023 model does come standard with the 8.4" display now. Power pedals option not available on Durangos

2023 Dodge Durango Pursuit AWD

V6 3.6L

White Knuckle

License plate bracket

Black LED Spot Lamp

Deactivate Rear Doors and windows

Fleet alike key Freq 1

U connect 4 with 8.4" Display

Skid Plate group

\$42000

They will most likely have price increases during the model year but we'll do our very best to stay with the \$42000

Thanks

Ted Nichols

General Sales Manager

603-464-5200



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: DPW Promotion

Department: Public Works

Meeting Date: November 28, 2022

Staff Contact: Eric Slosek

BACKGROUND INFORMATION:

The BOS approved the creation of a new Public Works position, Facility Maintenance Technician, at the 11/14 meeting. We posted this position internally at DPW and sent it to all Town Departments to post as well. We had one applicant for the position. I am pleased to recommend our sole applicant, Rick Keyes, for promotion to this position. Rick is currently a light equipment operator, and has been with the Town since 2002. Rick is a true asset to our team, and is very skilled in many areas of building repair. For example, Rick was the lead on the new window installation project at Buck Meadow recently. He has been doing the work outlined in the new job description for a long time, and deserves this promotion to recognize him for the work he has done, and the value he brings to this department.

I recommend promoting Rick Keyes to the position of Facility Maintenance Technician, to be paid at grade 11 Step 11, or \$60,049.60 annually.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

Approve promotion

SUGGESTED MOTION:

I move to approve the promotion of Rick Keyes to the position of Facility Maintenance Technician, starting at grade 11, step 11, or \$60,049.60 annually, effective November 29th, 2022.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. R. Keyes Employment Docs



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Assessing

Department: Assessing

Meeting Date: November 28, 2022

Staff Contact: Michele Boudreau

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Levy Of December 2022 Tax Warrant

Item A. The attached is a Levy of 2022 Tax Warrant directing the Tax Collector to collect the taxes in the list herewith committed in the sum of \$24,593,403.00. The Department of Revenue requires the Warrant be signed by the governing Board of Selectmen.

Suggested Motion:

Therefore, I move to approve and sign the December 2022 Tax Warrant in the amount of \$24,593,403.00.

Veteran Tax Credit

Item B. I have reviewed the attached Veteran Tax Credit Application provided and the applicant qualifies for the Tax Credit under RSA 72:28 for the 2023 tax year.

Suggested Motion:

The attached application has been reviewed by our Assessor and our Assessor recommends granting this credit. Therefore, I move to approve the Veteran Tax Credit for Map 002, Lot 002-009 commencing in Tax Year 2023.

Land Use Change Tax

Item C. This property no longer qualifies for current use under RSA 79-a. It doesn't qualify because it is common land required to satisfy the acreage density to have the amount of lots approved in this project. The NH Supreme Court said in their 1985 Locke Lake Colony Property Owner's Assn. v. Town of Barnstead decision that the

“common land” doesn’t have any value due to the encumbrances of easements. The value of the easements is captured in the “dominant” lots’ value.

Suggested Motion:

This is a Land Use Tax Release for Map 005, Lot 059-000. This lot no longer qualifies for current use under RSA 79-a due to the acreage of this property was required to fulfill the density acreage for the cluster subdivision. Our Assessor has determined the Land Use Change Tax in the amount of \$0 represents 10% of the full and true market value of \$0. Therefore, I move to approve the Land Use Change Tax in the amount of \$0 for Map 005, Lot 059-000.

Item D. This property no longer qualifies for current use under RSA 79-a. It doesn’t qualify because it is common land required to satisfy the acreage density to have the amount of lots approved in this project. The NH Supreme Court said in their 1985 Locke Lake Colony Property Owner’s Assn. v. Town of Barnstead decision that the “common land” doesn’t have any value due to the encumbrances by easements. The value of the easements is captured in the “dominant” lots’ value.

Suggested Motion:

This is a Land Use Tax Release for Map 005, Lot 059-023. This lot no longer qualifies for current use under RSA 79-a due to the acreage of this property was required to fulfill the density acreage for the cluster subdivision. Our Assessor has determined the Land Use Change Tax in the amount of \$0 represents 10% of the full and true market value of \$0. Therefore, I move to approve the Land Use Change Tax in the amount of \$0 for Map 005, Lot 059-023.

Item E. This property no longer qualifies for current use under RSA 79-a. It no longer meets the 10-acre minimum to qualify. The property sold on May 10, 2022, which is the date it no longer qualified. The LUCT was determined by taking the ad-valorem assessment and dividing it by the 2021 equalization ratio of 94.7% ($\$289,300 / .947 = \$305,500$ rounded).

Suggested Motion:

This is a Land Use Tax Release for Map 005, Lot 059-031. This lot no longer qualifies for current use under RSA 79-a due to insufficient acreage. Our Assessor has determined the Land Use Change Tax in the amount of \$30,550.00 represents 10% of the full and true market value of \$305,500.00. Therefore, I move to approve the Land Use Change Tax in the amount of \$30,550.00 for Map 005, Lot 059-031.

Timber Tax Levy

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

Suggested Motion:

Therefore, I move to approve and sign the Timber Tax Levy and Certification of Yield

Tax in the amount of \$105.87 for Map 005, Lot 160-003.

Abatement

Item G. The attached abatement is to correct a data entry error. Current Use values should have been applied to the December Tax Bill.

Suggested Motion: This abatement is to correct land values that should have had Current Use applied for the second issue tax bill. This abatement will correct the assessment from \$588,500 to \$515,700. The Assessor recommends approval of a corresponding abatement request. Therefore, I move to approve an abatement for Tax Year 2022 for Map 009, Lot 005-000 in the amount of \$1,538.00 plus any applicable interest/fees.

Item H. The attached abatement is to correct a data entry error. Current Use values should have been applied to the December Tax Bill.

Suggested Motion: This abatement is to correct land values that should have had Current Use applied for the second issue tax bill. This abatement will correct the assessment from \$183,300 to \$1,200. The Assessor recommends approval of a corresponding abatement request. Therefore, I move to approve an abatement for Tax Year 2022 for Map 009, Lot 005-002 in the amount of \$3,848.00 plus any applicable interest/fees.

BTLA Settlement and Abatement

Item I. The attached BTLA Case #30147 was reviewed and inspected by Todd Haywood, RES, CNHA of Granite Hill Municipal Services on October 24, 2022.

The taxpayer's representative has made a settlement proposal. He is suggesting the market value for 2020 was the same as the assessed value for 2021. I agree since the commercial/industrial properties do not fluctuate in value as dramatically as residential properties.

The revised assessment was achieved by taking the 2021 assessment, then applying the 2021 equalization (94.7%) then applying the 2020 (78.6) ratio to the revised assessed value.

Suggested Motion: This abatement and BTLA Settlement agreement is for a commercial/industrial property on an 8.92-acre site. The Assessor reviewed the BTLA Case #30147 and determined there should be an additional adjustment as stated in the memo above from the Assessor. The resulting assessment would be \$8,952,266.00 rounded from \$10,365,400.00. The taxpayer has indicated if the town reduces the assessment as mentioned, they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement in the amount of \$40,246.06 for Map 002, Lot 041-000 for the 2020 tax year.

Item J. The attached BTLA Case #30146 was reviewed and inspected by Todd

Haywood, RES, CNHA of Granite Hill Municipal Services on October 24, 2022.

The taxpayer's representative has made a settlement proposal. He is suggesting the market value for 2020 was the same as the assessed value for 2021. I agree since the commercial/industrial properties do not fluctuate in value as dramatically as residential properties. What we did to determine market value was divide the assessed value with the 2021 equalization ratio (94.7%), then multiplied the new value by the 2020 equalization ratio (78.6%)

Suggested Motion: This abatement and BTLA Settlement agreement is for a commercial/industrial property on an 8.92-acre site. The Assessor reviewed the BTLA Case #30146 and determined there should be an additional adjustment as stated in the memo above from the Assessor. The resulting assessment would be \$3,246,255.00 rounded from \$3,794,000.00. The taxpayer has indicated if the town reduces the assessment as mentioned, they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement in the amount of \$15,599.78 for Map 002, Lot 035-000 for the 2020 tax year.

Item K. The attached BTLA Case #30145 was reviewed and inspected by Todd Haywood, RES, CNHA of Granite Hill Municipal Services on October 24, 2022.

The taxpayer's representative has made a settlement proposal. He is suggesting the market value for 2020 was the same as the assessed value for 2021. I agree since the commercial/industrial properties do not fluctuate in value as dramatically as residential properties. The revised assessment was achieved by taking the 2021 assessment, then applying the 2021 equalization (94.7%) then applying the 2020 (78.6) ratio to the revised assessed value.

Suggested Motion: This abatement and BTLA Settlement agreement is for a commercial/industrial property on an 8.92-acre site. The Assessor reviewed the BTLA Case #30145 and determined there should be an additional adjustment as stated in the memo above from the Assessor. The resulting assessment would be \$346,272.00 rounded from \$396,200.00 for Map 002, Lot 038-000 and \$200,774.00 from \$230,400.00 for Map 002-045-000. The taxpayer's representative has indicated if the town reduces the assessment as mentioned, they would withdraw the appeal. Therefore, I move to approve the BTLA Settlement and abatement in the amount of \$1,421.95 for Map 002, Lot 038-000 and \$843.75 for Map 002, Lot 045-000 for the 2020 tax year.

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Item A Confidential
2. Item B Confidential
3. Item C Confidential
4. Item D confidential
5. Item E Confidential
6. Item F Confidential
7. Item G Confidential
8. Item H Confidential
9. item i confidential
10. Item J Confidential
11. Item K Confidential



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: Baboosic Lake Community Septic Warrants

Department: Tax Collector

Meeting Date: November 28, 2022

Staff Contact: Gail Stout

BACKGROUND INFORMATION:

The Baboosic Lake Community Septic Warrants due for January 3, 2023 are being submitted for the Boards approval and signature.

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

To approve and sign.

SUGGESTED MOTION:

I move to approve and sign the Baboosic Lake Community Septic Warrants due for January 3, 2023 as follows:

Phase I	\$ 2,039.28
Phase II	\$ 5,347.07
Phase III	\$ 6,715.34
Phase IV	\$ 4,783.37

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. Baboosic Lake Community Septic Warrants Confidential
2. Baboosic Lake Community Septic Warrants Public



TOWN OF AMHERST

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

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

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

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

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase I quarterly invoice for the properties included in the attached list, amounting in all to the sum of Two Thousand, Thirty-nine Dollars and Twenty-eight Cents (\$2,039.28).

With interest at eight (8) percent per annum from the 3rd day of January, 2023 on all sums not paid on or before that date.

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

Given under our hands and seal at Amherst, New Hampshire this 28th day of November, 2022.

Peter Lyon

Thomas Grella

Danielle Pray

John D'Angelo

Bill Stoughton

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

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

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

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

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

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase II Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Five Thousand, Three Hundred, Forty-seven Dollars and Seven Cents (\$ 5,347.07).

With interest at eight (8) percent per annum from the 3rd day of January, 2023 on all sums not paid on or before that date.

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

Given under our hands and seal at Amherst, New Hampshire this 28th day of November, 2022.

Peter Lyon

Thomas Grella

Danielle Pray

John D'Angelo

Bill Stoughton

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

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

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

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

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

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase III Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Six Thousand, Seven Hundred Fifteen Dollars and Thirty-four Cents (\$ 6,715.34).

With interest at eight (8) percent per annum from the 3rd day of January, 2023 on all sums not paid on or before that date.

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

Given under our hands and seal at Amherst, New Hampshire this 28th day of November, 2022.

Peter Lyon

Thomas Grella

Danielle Pray

John D'Angelo

Bill Stoughton

Board of Selectmen, Amherst, New Hampshire



TOWN OF AMHERST

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

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

TAX COLLECTOR'S WARRANT

STATE OF NEW HAMPSHIRE

Hillsborough S.S.

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

In the name of said State, you are directed to collect the Baboosic Lake Community Septic Phase IV Quarterly Invoice for the properties included in the attached list, amounting in all to the sum of Four Thousand, Seven Hundred, and Eighty-three Dollars and Thirty-seven Cents (\$ 4,783.37).

With interest at eight (8) percent per annum from the 3rd day of January, 2023 on all sums not paid on or before that date.

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

Given under our hands and seal at Amherst, New Hampshire this 28th day of November, 2022.

Peter Lyon

Thomas Grella

Danielle Pray

John D'Angelo

Bill Stoughton

Board of Selectmen, Amherst, New Hampshire



Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

Title: AP, PR and Minutes Approvals
Meeting Date: November 28, 2022

Department: Administration
Staff Contact:

BACKGROUND INFORMATION:

BUDGET IMPACT:

(Include general ledger account numbers)

POLICY IMPLICATIONS:

DEPARTMENT HEAD RECOMMENDATION:

SUGGESTED MOTION:

Approvals:

Payroll

PR1~ I move to approve one (1) FY23 Payroll Manifest in the amount of \$236,126.23 dated November 17, 2022, subject to review and audit.

Accounts Payable

AP1 ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$34,436.16 dated November 16, 2022, subject to review and audit. (NH DMV)

AP2 ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$955,541.68 dated November 22, 2022, subject to review and audit. (VENDORS)

Minutes

~ I move to approve the Board of Selectmen meeting minutes of November 7, 2022.

~ I move to approve the Board of Selectmen meeting minutes of November 14, 2022

TOWN ADMINISTRATOR RECOMMENDATION:

ATTACHMENTS:

1. 2022.11.07 BOS_DRAFT_DP
2. 2022.11.14 BOS_DRAFT_DP



Town of Amherst, NH
BOARD OF SELECTMEN MEETING MINUTES
Barbara Landry Meeting Room
2 Main Street
Monday, November 7, 2022, 6:30PM

1 Attendees: Chairman Peter Lyon, Selectman Bill Stoughton, Selectman John D'Angelo,
2 Selectman Tom Grella (remote), and Selectman Danielle Pray

3

4 Also present: Town Administrator Dean Shankle

5

6 **1. Call to Order**

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

8

9 **2. Pledge of Allegiance** – led by Russ Hodgkins, Ways & Means Committee

10

11 **3. Citizen's Forum**

12 None at this time.

13

14 **4. Administration**

15 **4.1 FY24 Budget Discussion**

16 Chairman Lyon explained that the budget discussions are for the FY24 budget, to start July
17 1st. The tax rate setting is a separate item, for bills going out in the next week or so. The DRA
18 sent a preliminary tax rate that the Board will review to determine if it wants to apply any/all
19 of the unassigned fund balance to, in order to lower the tax rate.

20

21 *The Board tabled discussion on this item to later in the meeting.*

22

23 **4.2 Contracting lawyers – PFAS matters**

24 Town Administrator Shankle explained that he is suggesting the Board engage Donahue,
25 Tucker and Ciandella, PLLC, to handle all PFAS matters. They proposed to have two people
26 working on this item specifically for the Town, at \$200/hour, plus any out-of-pocket
27 expenses. This is to deal with PFAS matters before the Town.

28

29 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D'Angelo to*
30 *retain the firm of Donahue, Tucker and Ciandella, PLLC, for the purpose of advising and*
31 *representing the Town with respect to PFAS-related matters..*

32 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
33 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

34

35 **4.1 FY24 Budget Discussion**

36 *The Board retook up this item at this time.*

37

38 Town Administrator Shankle explained that draft budget shows that wages have been adjusted
39 by the 8% COLA for now, as previously discussed by the Board. This number can be adjusted
40 by the Board, as it sees fit. A 10% estimate increase in health insurance was proposed until the
41 actual rate is presented to the Town. There is also a \$10,000 increase proposed through the
42 Town's IT Service, Microtime. Utilities are estimated by the Department of Public Works
43 across Town departments. The proposed increases lead to an 8.7% increase overall in the
44 Executive budget. The Finance budget shows an increase of 38% because the Selectmen
45 approved a third person to be hired for the Department.

46
47 Debbie Bender, Finance Director, stated that the budget is setup using the budget and finance
48 software. Department heads have proposed budgets and she has done estimates for wages and
49 health insurance. Assumptions were made for utilities by the Public Works Director. There is
50 an approximate 2.6% decrease in NH Retirement for both Police and Fire. The Group 1
51 Retirement is not listed in the budget currently, as it's still being considered.

52
53 Town Administrator Shankle noted that this draft budget has been reviewed by the
54 Department heads and Ways & Means Committee already.

55
56 Debbie Bender explained that one of the road construction bonds was paid off, which was
57 helpful to the budget.

58
59 Eric Slosek, DPW Director, stated that the Vehicle Replacement Plan was previously
60 proposed at \$250,000, with half funded through the budget and half funded through the
61 Capital Reserve Fund (CRF). This method has worked well, but the Board recently considered
62 moving all funding to the CRF. However, he is suggesting that the Plan be funded \$180,000
63 from the budget and \$120,000 from the CRF. The will allow the health of the fleet to be
64 maintained, along with what is viewed as an appropriate split for the funding.

65
66 In response to a question from Selectman Stoughton, Eric Slosek stated that the new vehicle
67 replacement schedule includes the best available estimates today, including an approximate
68 2% inflation rate number.

69
70 Selectman Stoughton asked if there will be an updated Vehicle Replacement Plan for the Fire
71 Department as well. Town Administrator Shankle stated that he believes there will be.

72
73 In response to a question from Selectman Stoughton regarding the proposed 10% increase to
74 health insurance, Debbie Bender stated that she used an actual forecast for the current
75 employees in order to make a more accurate assessment. Selectman Stoughton noted that any
76 change in employees could increase/decrease this.

77
78 Selectman Stoughton stated that the budget numbers for the energy line items are market
79 driven but based on actual consumption and the best information regarding what prices will
80 do into the future. Electricity shows a 42% increase year over year, and fossil fuels are
81 projected to increase approximately 20% year over year.

82
83 Selectman D'Angelo noted that the Town previously did not have a CRF for DPW vehicles.
84 He asked if Eric Slosek would prefer to return to that method of funding. Eric Slosek stated

85 that he would rather stick with a split funding. The plan projects a flat \$300,000 rate for the
86 next five years.

87
88 Selectman Pray noted that the Cemetery budget is reimbursed from the Trustees. She asked if
89 the Baboosic Lake septic budget is also reimbursed by the residents there. Debbie Bender
90 stated that this is correct. These items still need to be listed in the budget. The Town is
91 responsible for its cemeteries, so if there is a shortfall, the Town is responsible. The Baboosic
92 Lake septic was included in the budget after an audit showed it should be.

93
94 Selectman Grella agreed with Eric Slosek's proposed funding split.

95
96 Debbie Bender noted that one of the other drivers from the DPW budget is the SRLD
97 assessment for approximately \$115,000. This is out of the Town's hands.

98
99 Chairman Lyon asked Board members to scour the proposed budget to find areas for
100 discussion.

101
102 In response to a question from Selectman Stoughton, Town Administrator Shankle stated that
103 he will present the proposed warrant articles with their financial impacts at the next meeting.

104
105 Chairman Lyon noted that he would like to see an article on the ballot to authorize the Board
106 to include the cost per article on the ballot, as the Schools do.

107 108 **5. Staff Reports**

109 **5.1. Tax Rate Setting**

110 Chairman Lyon stated that last year, the Board applied \$750,000 to the tax rate from the
111 unassigned fund balance, and a included a warrant article for \$200,000 to complete the Police
112 Station, totaling \$950,000 from the unassigned fund balance. Gail Stout stated that, in 2020,
113 the Board used \$940,000 to offset taxes and had a voted surplus of \$224,000; a portion of that
114 was for the contingency. In 2019, the Board used \$161,362, plus \$120,000 for a contingency.

115
116 Chairman Lyon noted that, last January, the Board projected the tax rate based upon spending
117 at \$4.35/\$1,000, if applying \$950,000 of the unassigned fund balance. Gail Stout noted that
118 this estimate was close, as \$975,000 will put the rate a \$4.35/\$1,000.

119
120 Gail Stout stated that the Town's unassigned fund balance is currently \$6,706,892, or 11.96%
121 of the General Operating budget. The Fund Balance policy typically wants to maintain a 10%
122 figure, with half of anything over that being used to offset taxes. If no money is used to offset
123 the tax rate, the tax rate will be \$21.57/\$1,000, with a Town portion of \$4.76/\$1,000. Last
124 year's municipal tax rate was \$4.30/\$1,000. To keep that flat rate, the Board would need to
125 use the entire amount over 10% of the unassigned fund balance. If following the policy, the
126 municipal tax rate will be \$4.53/\$1,000, and the unassigned fund balance will be kept over the
127 10% amount.

128
129 Selectman Stoughton stated that the previous target was 10% but he would be in favor of
130 moving toward a lower target over time. He would be comfortable moving toward an 8%
131 number, after reviewing DRA and other evaluations. This could be done by increasing

132 amounts to reduce property taxes, or by funding one-time expenses proposed in the budget.
133 He would like to apply a generous amount this evening, compared to the previous policy.
134

135 Selectman D'Angelo agreed that the target is too high. He stated that the unassigned fund
136 balance is made up of tax dollars collected, but not spent, and residents not given any return
137 for. He also agreed that the amount should be generous this year, in order to keep the tax rate
138 low. Keeping the rate flat this year will be all that the Town can do on its end for the tax rate.
139 The only downside could be potentially running out of unassigned fund balance at some point
140 in the future. The Board should later discuss the appropriate target and the best policy to
141 manage it.
142

143 Selectman Pray agreed with increasing the amount to offset taxes for this year.
144

145 Chairman Lyon stated that the proposed budget currently has an 8% increase. This is very
146 high. The Board may also want to consider funding one-time expenses using some of the
147 unassigned fund balance as well, in hopes of reducing the overall budget. Items could include
148 the Police Department roof, the Bike/Ped Capital Reserve Fund, an ERV system for Town
149 Hall, etc.
150

151 Selectman Stoughton suggested using \$1,050,000 to offset the tax rate this evening and then
152 consider using additional funds on one-time expenses at a future meeting.
153

154 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Pray to*
155 *authorize the use of \$1,050,000 from the Unassigned Fund Balance to offset the 2022 tax*
156 *rate.*

157 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
158 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*
159

160 **6. Action Items**

161 The Board reviewed its action items.
162

163 **7. Old/New Business**

164 Selectman Stoughton stated that the Planning Board will discuss all of the various proposed
165 ordinance changes at its November 16th meeting. A draft revision to the sign ordinance should
166 be reviewed by the Board of Selectmen at its next meeting, so that he can take it to that
167 meeting.
168

169 Russ Hodgkins noted that the 12-month wage increase in the private sector payrolls was 4.7%.
170 He provided some recent monthly inflation figures over several months. In other words, the
171 wage increase to the private sector payroll was significantly less than the rate of inflation. He
172 asked that the Board consider how a 10% budget increase will impact certain residents.
173

174 **8. Adjournment**

175 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to*
176 *adjourn the meeting at 7:45pm.*

177 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
178 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

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184

NEXT MEETING: Monday, November 14, 2022

Selectman Danielle Pray

Date

DRAFT



Town of Amherst, NH
BOARD OF SELECTMEN MEETING MINUTES
Barbara Landry Meeting Room
2 Main Street
Monday, November 14, 2022, 6:30PM

1 Attendees: Chairman Peter Lyon, Selectman Bill Stoughton, Selectman John D'Angelo,
2 Selectman Tom Grella (remote), and Selectman Danielle Pray

3
4 Also present: Town Administrator Dean Shankle, Kristan Patenaude – Recording Secretary

5

6 **1. Call to Order**

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

8

9 **2. Pledge of Allegiance** – led by Rick Wenzel

10

11 **3. Citizen's Forum**

12 Lori Mix, speaking as a resident, noted that the Town's unassigned fund balance contains tax
13 dollars collected, but not spent. Since 2016, the Board has targeted the balance to remain at
14 10% of the Town's total appropriations. Generally, 10% of the unassigned fund balance has
15 been used to offset taxes, though in 2016 this was closer to an 11%-13% range. In 2013, the
16 unassigned fund balance was less than 6% of the Town's total appropriations. She thanked
17 Selectman D'Angelo for continuing to raise an appropriate percentage for the unassigned fund
18 balance for discussion in the past number of years. She also thanked the Board for seriously
19 considering this item, and Selectman Stoughton for previously suggesting that this balance
20 could be reduced to 8% over a period of time.

21

22 Chairman Lyon noted that the Board acknowledges that it needs to address its policy for the
23 unassigned fund balance as well.

24

25 Diane Layton expressed concern regarding the Town's proposal to purchase three new voting
26 machines. While she acknowledged that the current machines likely need to be replaced, the
27 machines proposed are from LHS, which contracts through Dominion Voting Machines.
28 There have been several reported instances of issues with these machines throughout the
29 State.

30

31 Chairman Lyon noted that this is the only current option available to the Town, though the
32 State is working to test two other options. The intention was to include money for new
33 machines in the budget, to be expended at a future date.

34

35 **4. Board Appointments**

36 **4.1 Sarah Chastain, application for HDC 3-year alternate member**

37 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Pray to
38 appoint Sarah Chastain as an alternate to the Historic District Commission, term ending
39 2024.

40 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -
41 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.

42

43 **4.2 Richard Spencer, application for a 1-year alternate position with the**
44 **Trustee of the Trust Fund**

45 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Stoughton to
46 appoint Richard Spencer as an alternate to the Trustees of the Trust Fund, term ending 2023.

47 Roll Call vote: Selectman Stoughton – aye; Selectman D’Angelo - aye; Selectman Pray - aye;
48 and Chairman Lyon – aye: 4-0-0; motion carried unanimously.

49

50 Due to technical difficulties, Selectman Grella was unable to vote on this item at this time.
51 This was addressed later in the meeting.

52

53 **5. Scheduled Appointments**

54 **5.1 Baboosic Lake Association President David Hanlon, Milfoil contamination**

55 Dave Hanlon addressed the Board. He explained that, since the 1980’s, the Baboosic Lake
56 Association has been trying to improve the water quality of Baboosic Lake. There are still
57 major issues in the Lake, such as runoff, cyanobacteria, and milfoil. Regarding runoff, he
58 explained that the beach parking lot currently flows directly into the Lake, allowing for
59 additional dirt and silt to enter, leading to potential algae blooms and cyanobacteria. Boats and
60 kayaks are often carried into the Lake through the beach area, unsupervised. He stated that the
61 Lake has been under a safety advisory since late August. He proposed a catch basin, or
62 something similar, to be installed near the beach parking lot to capture runoff. He also
63 suggested making the existing fence in the area higher, or otherwise finding a way to
64 supervise people launching their boats from this area. Milfoil is being brought into the Lake
65 from boats and fishing lures. There are currently five volunteer divers who look for milfoil
66 throughout the Lake and mark it. The Association has applied for a grant to treat milfoil in the
67 Lake. Diving was halted in August this year, as there were too many instances of milfoil
68 found throughout the Lake for divers to keep up with.

69

70 Chairman Lyon asked about public education, such as through signage at the Lake. Rick
71 Wenzel noted that most boat launches on the Lake are private. The only public launch around
72 the Lake is at Baboosic Lake beach. There is signage at this location, but some people do not
73 seem to read it. Boats that are launched are checked when that location is attended by staff.

74

75 Eric Slosek, DPW Director, stated that there is a drainage swale at the Baboosic Lake beach
76 parking lot, but it fills up with sand quickly if not maintained. The Town's MS-4 permit has a
77 phosphorus impairment listed at Baboosic Lake. This will be reviewed for mitigation
78 measures. He stated that DPW is considering creating a ponded area to infiltrate the ground
79 near the parking lot. DPW will work with the Community Development Office and Hoyle
80 Tanner to identify mitigation opportunities.

81

82 Craig Fraley, Recreation Department Director, stated that the Baboosic Lake association
83 previously trained his staff to identify traces of milfoil on boats. He noted that staff has

84 banned fishing previously at the lake, but many boaters and fishermen prefer to do these
85 activities earlier or later than the beach is staffed.

86
87 Selectman Stoughton stated that this item deserves long term monitoring and suggested that a
88 subcommittee or commission may be in order. The only way to improve water quality is with
89 a sustained, formal effort.

90
91 Selectman D'Angelo agreed and noted that he would first like to see a plan presented.

92
93 Selectman Pray agreed that the Town should coordinate efforts with the Baboosic Lake
94 Association. The Town may be able to apply resources to public education and marketing for
95 this item.

96
97 Selectman Stoughton suggested that a representative from the Baboosic Lake Association, the
98 Recreation Department, DPW, and the Board meet to then come back with a proposal.

99
100 In response to a question from Town Administrator Shankle, Selectman Stoughton stated that
101 the Conservation Commission has an effort to improve water quality throughout Town,
102 including Baboosic Lake. He is unsure if the Conservation Commission has a specific effort
103 focused at Baboosic Lake at this time. The Conservation Commission could also be involved
104 in this effort.

105 106 **6. Administration**

107 **6.7. Budget Update for November 14, 2022** - *The Board took up this item at this* 108 *time*

109
110 Chairman Lyon stated that the current budget is proposed at \$17,057,057. An increase of 10%
111 from the current budget.

112
113 Finance Director Debbie Bender reviewed the proposed strategic initiatives from each
114 department. These include a new full-time Finance Department employee, a court prosecutor
115 for the Police Department, DPW engineering bridges and culvert work, engineering work for
116 the Transfer Station, and Town building repairs and upgrades. She noted that there are two
117 other items that have not been added to this list yet but are also proposed. These are adding
118 employees to the New Hampshire Retirement System and new finance software. She noted
119 that the current finance software has been in place since 2017 but that Amherst is the only
120 municipality in the state using it. Ms. Bender noted that there is also a proposal for an \$8,000
121 stipend for the Tax Collector, as she currently oversees both the Tax and Assessing
122 Departments.

123
124 In response to a question from Town Administrator Shankle, Debbie Bender stated that the
125 body-worn cameras for the Police Department are expected to be paid through a grant. The
126 annual cost after installation will be approximately \$25,000.

127
128 Town Administrator Shankle noted that he submitted the suggestion for the Tax Collector
129 stipend as that position is currently not paid the correct grade for a Department Head. He
130 explained that the annual fee for the current finance software is approximately \$50,000. The

131 new finance software, after setup and installation, would have an annual fee of only \$27,000.
132 He explained that the New Hampshire Retirement System item is being proposed because it is
133 currently extremely difficult to hire certified new employees without this. Certain employees
134 from the DPW have left the Town because of this.

135

136 Selectman D'Angelo asked why the Police Department prosecutor is included on this list, as
137 the Police Chief stated that this would only be an eventual need. Debbie Bender explained that
138 she is presenting all items as were presented by departments. The Board could choose to add
139 or remove any items, as it sees fit. Selectman D'Angelo stated that he would like for the Board
140 to go item by item on this list to determine if each should remain or not.

141

142 Selectman Pray stated that she believes the New Hampshire Retirement System item needs
143 more analysis. There may be another way to give employees more retirement funding.

144

145 Selectman Stoughton presented the Board with a spreadsheet, previously used by former
146 Selectman Dwight Brew, to show the real time impact of items added to or removed from the
147 budget. He explained that it shows a proposed tax rate of \$4.32/\$1,000. The budget is
148 currently up 10%, the warrant articles are down slightly at -3%, leading to an overall total
149 increase of approximately 9%. The tax on the average home is up 14% Approximately 1/4 of
150 the proposed increase at this time comes from items the Board does not have any control over,
151 such as increases to utility costs, health insurance, etc. He noted that there are other funding
152 sources available to the Town, such as ARPA funds at approximately \$1.2M. The Town must
153 commit to using these funds by the end of calendar year 2024. The Town received extra
154 highway and bridge money, at approximately \$500,000, this year. Eric Slosek has stated that
155 he expects for all of this to be used by the end of FY24. The Town has also collected impact
156 fees in a number of categories, to be used for certain expenses. These must be used within six
157 years of collection or returned to the developers. The unassigned fund balance sits at
158 approximately \$5.6M.

159

160 Selectman D'Angelo noted that he believes the revenue numbers listed may be low.
161 Selectman Stoughton stated that, for FY21, the actual revenue number was \$5.6 million. In
162 FY22, the adopted budget for revenue was \$5.65M. In FY23, the budget for revenue was
163 \$5.9M. The DRA recently said the actual number was \$5.568M. Selectman Stoughton stated
164 that he believes the proposed number in the budget of \$5.6M is fairly consistent with the
165 actuals over the past number of years. Selectman D'Angelo stated that he believes the Board
166 has historically undercut the forecasted revenue by approximately \$500,000-\$1M. He stated
167 that his preference would be to use the actual bank balance number from exhibit 7 in the
168 financial reports. He stated that he believes at least \$1M will be coming back in through
169 unspent budget. Chairman Lyon stated that this discussion could be taken up at a future
170 meeting.

171

172 Chairman Lyon noted that the Board is in agreement that the Police prosecutor position
173 should be removed from the initiatives list. The Board supported the Tax Collector stipend.
174 The Board agreed to include the new full-time Finance Department staff member. The Board
175 agreed that more conversation was needed regarding the New Hampshire Retirement System
176 item.

177

178 In response to a question from Chairman Lyon, Selectman Stoughton stated that the new
179 finance software could be funded outside of the budget, potentially through ARPA funding or
180 from the unassigned fund balance. He would like to wait and see what happens with the
181 focused site investigation for PFAS before using ARPA funds for this item. The Board agreed
182 to tentatively fund the software through ARPA funding, depending on the outcome of the
183 focused site investigation.

184

185 Eric Slosek explained that he is proposing the bridges and culverts item be funded through a
186 Capital Reserve Fund (CRF), not through the budget. He noted that he is proposing the
187 Transfer Station engineering and fuel tanks items be funded through individual warrant
188 articles. He explained that the Transfer Station engineering needs to be done in order to
189 preserve equipment located below it. Repairs are also needed to the deck itself, as the current
190 material is not suited to what it is being used for. Chairman Lyon suggested potentially
191 earmarking ARPA funds for these items, once information regarding PFAS hookups is
192 received.

193

194 It was noted that certain building repairs and upgrades identified in the initiatives including
195 replacement of the Police Station roof, replacement of the Town Hall AC condenser, Town
196 Hall repairs, and a commercial door replacement at the Peabody Mill Environmental Center,
197 were adjusted to only be listed once in the budget.

198

199 Selectman Stoughton reviewed the current proposed warrant articles. He noted that one is a
200 multimodal CRF for \$150,000 from the Bicycle & Pedestrian Advisory Committee (BPAC).
201 Chairman Lyon noted that the BPAC had a similar warrant article on the ballot last year for
202 \$75,000, which was not supported by voters. He stated that he believes the intention behind
203 this increased warrant article is to make up for the loss of funding from last year. Selectman
204 D'Angelo stated that another intention for this warrant article is that the BPAC submitted a
205 grant application that was not awarded, due to the fact that it did not have money set aside to
206 pay for the Town's matching portion of the project. Having funding set aside for projects
207 drastically increases the chances of grants being awarded. Selectman Stoughton stated that he
208 could not support a \$150,000 warrant article this year, as he does not believe the fiscal
209 environment supports it. The Board agreed that it could support a \$75,000 warrant article for
210 this item.

211

212 In regard to a proposed warrant article from the Recreation Department for \$50,000 to be used
213 for the fields at Buck Meadow, Selectman Stoughton suggested that \$20,000 of this funding
214 could come from recreation impact fees. This would reduce the warrant article request to
215 \$30,000. The Board agreed with this suggestion.

216

217 Regarding the proposed warrant article for \$257,000 for the Amherst Fire and Rescue Vehicle
218 CRF, Chairman Lyon stated that Chief Conley is working on a spreadsheet for adjusted
219 vehicle prices. Selectman Stoughton noted that there is approximately \$42,000 worth of
220 impact fees that could be utilized for this item.

221

222 Selectman Stoughton stated that the BPAC is requesting \$98,000 to be placed into the DPW
223 budget for multimodal improvements during road construction. Selectman Pray stated that she
224 did not agree with adding this money to the budget at this time. Selectman D'Angelo

225 explained that the BPAC would likely be thrilled if any amount of funding was added to the
226 DPW budget for these projects, as there is currently no line item to support the BPAC. This
227 money would allow for engineering to be completed ahead of time for such projects.
228

229 George Bower, 183 Mack Hill Road, and member of the BPAC, stated that he has been
230 dealing with multimodal issues for the town since 1985. One consistent issue has been that
231 there has been no engineering for these projects for the past 30 years. Based on recent grant
232 applications, it appears there are three things the Town needs to have in order to be considered
233 for grant funding: a good project that will serve the public well, engineering to support said
234 project, and matching funds. The BPAC has completed four major grant applications in the
235 last number of years and been turned down for each one because there was no engineering for
236 the project and/or no matching funding from the Town. Grant proposals from the BPAC have
237 received praise regarding the quality of projects and applications submitted, but these have
238 still not been awarded funding due to lack of matching funds and engineering. The proposed
239 warrant article and budget increase are requested to show financial support from the Town to
240 move projects forward. The Ways and Means Committee has previously stated that it would
241 like the BPAC to receive grant funding for these projects, but the group needs the Town's help
242 in order to do so. The engineering component, as proposed to be included in the DPW budget,
243 is critical. Without these plans, the BPAC cannot show that the projects have been properly
244 proposed and completed. He noted that not only those who drive cars in Town provide
245 property taxes. These proposals are ways to invest in services and facilities for everyone in
246 Town. The proposed money for the DPW budget could be used for survey work and
247 engineering as projects move along.
248

249 Chairman Lyon noted that he sees the value of these projects, but in a year with a budget
250 currently proposed with an increase of 10%, sacrifices need to be made. He noted that the
251 Board agreed to support a \$75,000 warrant article, and that he would support \$25,000 to be
252 additionally placed into the DPW budget.
253

254 Eric Slosek noted that the request for funds to be added to the DPW budget is for specific
255 projects such as Old Manchester Road, and other multimodal initiatives.
256

257 Selectman Stoughton noted that the Town is not fully in support of this item. He is sensitive to
258 that fact. While he is willing to move forward with a \$25,000 increase to the DPW budget at
259 this time, this would be one of the early items he would consider cutting from the budget if
260 needed.
261

262 Regarding the proposal for voting machine replacements, the Board agreed to leave the item
263 in the budget at this time.
264

265 Selectman Stoughton suggested that impact fees could potentially be used for the Police
266 Station roof replacement.
267

268 Regarding the proposed increase to the 4th of July event budget, the Board discussed that this
269 may not be the best year to include that increase but requested additional information.
270

271 The Board agreed to leave in the budget an item for additional consultants and MS-4 permit
272 work for the Community Development Office.

273
274 Regarding a proposed item for the open space acquisition principal and interest, Chairman
275 Lyon explained that the Board previously received authorization from a warrant article for up
276 to \$2M, for open space acquisitions in Town. If spent, the Town would need to pay principal
277 and interest on any acquisition. The proposed amount in the budget of \$300,000, represents
278 this for a 10-year bond. If this was increased to a 20-year bond, the amount would change to
279 \$200,000. Selectman Stoughton noted that the original warrant article for this item raised and
280 appropriated \$160,000 for a principal and interest bond. This was not spent and so fell into the
281 unassigned fund balance. The Board agreed to look into alternate ways to fund this amount.

282
283 Selectman D'Angelo explained that he is proposing a warrant article to begin funding a CRF
284 for a Community Center at \$2M. He is proposing that this warrant article be funded from the
285 unassigned fund balance. He noted that the Town has previously shown an interest in a
286 Community Center and that it is included in the Master Plan. Selectman Pray stated that she is
287 unsure regarding the level of interest for this item. She does not believe this is a year to
288 consider funding this item. Selectman Stoughton stated that the Board has not yet considered
289 all potential areas where a Community Center could be constructed. He has concerns
290 regarding funding this item from the unassigned fund balance, as it would put the fund below
291 his previously proposed 8% target. Chairman Lyon agreed that he could not support any
292 amount of funding for this item this year. He noted that the Town will likely construct a new
293 elementary school at some point, containing a full gym. The Town could also receive Clark
294 School, which may address these needs.

295
296 Chairman Lyon stated that the increase on the budget is now at 6.6%. The total increase in
297 spending is 5.5% due to reduced warrant article spending. Preliminarily, this would result in a
298 tax rate increase of \$0.37 on an average \$482,000 home, and an 8.6% increase in the tax bill,
299 or approximately \$180.

300
301 **6.6. Proposed Warrant Articles – *The Board took up this item at this time***

302 The Board reviewed the proposed warrant articles.

303
304 In response to a question from Town Administrator Shankle, the Board agreed to have
305 Attorney Tom Quinn review the warrant article for the 7 Thornton Ferry I property to see
306 what can be included to accomplish the Town's goals of selling the property with certain
307 conditions.

308
309 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to*
310 *include a warrant article that "Shall the Town pursuant to RSA:32 V-B to require the*
311 *governing body to include a notation on the warrant and ballot stating the estimated tax*
312 *impact of each article as determined by the governing body."*

313 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
314 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

315
316 Selectman Pray stated that she may draft a warrant article regarding an increase to the elderly
317 exemption income, as per the social security increase.

318
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6.1 Administrative Updates

Town Administrator Shankle stated that the tax rate for this year was \$21.13, a reduction from last year's tax rate of \$21.31.

6.2 PFAS Update

Town Administrator Shankle noted that the Town has begun working with the contracted attorneys regarding the PFAS issue.

6.3 Comcast Franchise Agreement

Town Administrator Shankle explained that the Town requested a five-year agreement with Comcast, but Comcast came back with a proposed seven-year contract.

A MOTION was made by Selectman Stoughton and SECONDED by Selectman D'Angelo to approve the new cable franchise agreement with Comcast for the term November 14, 2022, through November 13, 2029, with the typographical corrections to Section 6.3 on the dollar figures.

Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo - aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.

6.4 Two-year contract extension, Microtime Computers

Executive Assistant, Jennifer Stover, noted that the Town's contract with Microtime ends in December and a two-year extension is being proposed. She noted that the Town has made it clear to Microtime that certain reports should be submitted more frequently.

In response to a question from Selectman Stoughton regarding satisfaction with Microtime, Ms. Stover stated that it would be more ideal to have an IT person on site to help employees with issues and to be proactive in reviewing the Town's IT systems. Selectman Stoughton stated that he would prefer to approve a one-year extension to the contract and discuss potential alternative solutions with volunteers.

A MOTION was made by Selectman Stoughton and SECONDED by Selectman Pray to approve the Microtime Service Agreement for the period of one year, beginning January 1, 2023 and ending December 31, 2023, and authorize the Town Administrator to sign all related documents on behalf of the Board of Selectmen.

Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo - aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.

6.5 2022 Zoning Ordinance Signs DRAFT Board Discussion

The Board tabled this item to later in the meeting.

6.6 Proposed Warrant Articles – this item was previously discussed

6.7 Budget Update for November 14, 2022 – this item was previously discussed

7. Staff Reports

7.1. Reclassifying Robert Stump to part-time regular, from part-time seasonal

365 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Pray to
366 authorize the reclassification of Robert Stump to part-time regular employee in the Parks &
367 Recreation Department Stump, from part-time seasonal, Grade 4 Step 4 \$20.30/hour .
368 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -
369 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
370

371 **7.2. Resignation of Rachel O’Sullivan, Recreation Program Coordinator**

372 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Pray to
373 regretfully accept Rachel O’Sullivan’s resignation.
374 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -
375 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
376

377 **7.3. DPW New Hire, Assistant Director**

378 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Pray to hire
379 Joe Jordan for the position of Assistant Director of Public Works, Grade 18, Step 3, equaling
380 an annual salary of \$82,368 per hour.
381 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -
382 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
383

384 **7.4. DPW Hire, Highway Driver/Laborer**

385 A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Pray to hire
386 James Landon for the position of Driver Laborer, at Grade 4, Step 1, equaling \$19.12 per
387 hour or \$39,769.60 annually.
388 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -
389 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
390

391 **7.5 Long Common underground utility request**

392 Eric Slosek explained that he received a request from David Hanlon and Steve Desmarais to
393 relocate an existing above-ground electrical service connection to 9 Carriage Road
394 underground. Mr. Hanlon and Mr. Desmarais made this request on behalf of the property
395 owner. This request will require the relocated electrical service to traverse the Carriage Rd.
396 common from the Main Street side where the utility pole is, across the common, across
397 Carriage Rd., and terminate at the residence. This request is unique in that most requests for
398 underground utility permits are within the roadway and associated rights-of-way. This request
399 includes a town-owned piece of property, the Carriage Rd. common. The DPW has no
400 objections to the request. There are already underground water and phone lines running along
401 the common. The request would improve the aesthetic nature of the Village, coinciding with
402 an initiative in the Master Plan to relocate Village utilities underground. In addition to this
403 request, it is understood that there is at least one other Carriage Rd. resident who desires to
404 relocate their electrical service underground.
405

406 Selectman D’Angelo suggested that other residents who request the same service be required
407 to pursue the project at their own expense.
408

409 A MOTION was made by Selectman Stoughton and SECONDED by Selectman D’Angelo to
410 approve the request to bury all currently aerial utilities for 9 Carriage Road within the Long

411 *Common area, subject to the owner preparing and recording an easement satisfactory to*
412 *Town Counsel for the utility easement.*
413 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -*
414 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*
415

416 **7.6 DPW New position**

417 Eric Slosek explained that the DPW requests approval to create a new position which will
418 work under the Building & Grounds Foreman. This position, Facility Maintenance
419 Technician, will be responsible for routine maintenance and repairs to Town facilities,
420 including buildings and grounds, and the Baboosic Lake Community Septic system. This
421 position is reflective of what the Department is currently doing and serves to better define the
422 Department's staffing matrix. This was mentioned in the Department's FY24 Strategic Plan.
423 For FY23, the proposal is to work within the existing compliment of employees and budget by
424 eliminating one of two "heavy equipment operator" positions vacant. The new position is
425 proposed to fall under grade 11 (\$49,275.20 to \$60,049.60). As part of this request, there is a
426 proposal that the heavy equipment operator position be moved from paygrade 10 to paygrade
427 11, replacing the "senior heavy equipment operator designation." This gives the flexibility to
428 use the Facility Maintenance Technician to fill in for a heavy equipment operator if needed, or
429 vice versa. Moving this paygrade will also allow for a greater separation between light
430 equipment operator and heavy equipment operator pay grades.

431
432 *A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Stoughton to*
433 *approve the new position of Facility Maintenance Technician, to be paid commensurate with*
434 *the Town of Amherst pay grade 11, and further move to raise the heavy equipment operator*
435 *pay grade from grade 10 to grade 11, and further to eliminate one of the heavy equipment*
436 *operator positions in DPW’s table of organization.*

437 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -*
438 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*
439

440 *Selectman Pray briefly exited the meeting.*
441

442 **7.7 Hiring an EMT**

443 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D’Angelo to*
444 *approve the hiring of Timary Malley to the current roster of per diem EMT's for Amherst Fire*
445 *Rescue at the hourly wage of \$18.40 at the recommendation of Chief Matthew Conley.*

446 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -*
447 *aye; and Chairman Lyon – aye: 4-0-0; motion carried unanimously.*
448

449 *Selectman Pray returned to the meeting.*
450

451 **7.8 Hiring an Advanced EMT**

452 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman D’Angelo to*
453 *approve the hiring of Maxim Gauthier to the current roster of per diem A-EMT's for Amherst*
454 *Fire Rescue at the hourly rate of \$19.39 at the recommendation of Chief Matthew Conley.*

455 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D’Angelo -*
456 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*
457

458 Chairman Lyon reviewed a previous vote taken by the Board regarding the appointment of
459 Richard Spencer for a 1-year alternate position with the Trustees of the Trust Fund. He noted
460 that Selectman Grella was unavailable for the vote at that time and asked now for his vote on
461 the item. Selectman Grella was in favor.

462

463 It was noted that the record should reflect this vote as being unanimously in favor.

464

465 **6.5 2022 Zoning Ordinance Signs DRAFT Board Discussion – *The Board took***
466 ***up this item at this time***

467 Selectman Stoughton explained that this is being proposed due to a Supreme Court ruling,
468 stating that signs cannot be regulated by looking at their content. The approach proposed is
469 mostly for the temporary sign category. The language now states that, regarding event signs,
470 there can be a certain number of signs totaling a certain number of square feet. The Town
471 cannot regulate what the signs say but can regulate whether they are permitted to be posted.
472 This proposal stated that signs have to be at least 5’ off the traveled way. He is recommending
473 this language be changed to 3’, as 5’ is not often available on many of the Town’s traveled
474 ways. Regarding signs on Town property, there are four categories listed: the Transfer Station
475 entrance, on which political signs are allowed in the 30 days before; Huntington Common, on
476 which temporary signs associated with special events would be allowed with a permit; the
477 Carriage Road Common, on which political signs would be allowed around the election and
478 no more than two signs allowed for a special event; and any other Town property, on which a
479 sign would be allowed only if there was an event occurring on that land. He noted that the
480 Huntington Commons and other town-owned land items are consistent with an ordinance of
481 this Board from 2015, and the Transfer Station item is consistent with practice.

482

483 Selectman D’Angelo noted that the language is very difficult to read. Selectman Stoughton
484 explained that most of this language is already in the existing ordinance.

485

486 Selectman D’Angelo suggested that the language be amended to reflect both the entrance and
487 exit of the Transfer Station.

488

489 Chairman Lyon suggested that the Carriage Road common area indicate that this is at the
490 Boston Post Road intersection.

491

492 In response to a question from Selectman Grella regarding timing for construction/contractor
493 signs, Selectman Stoughton stated that the earliest a sign can go up is the later of the issuance
494 of the construction permit, if one is required, or the commencement of construction. It can
495 then stay up until three days after completion or during the period of actual maintenance.

496

497 Chairman Lyon noted that enforcement of this ordinance also needs to be addressed at some
498 point.

499

500 Selectman Pray suggested that the purpose of the ordinance include language regarding the
501 public health, safety, and welfare.

502

503

8. Approvals

504 **8.1 Assessing**

505 **Land Use Change Tax**

506 **Item A.**

507 This is a Land Use Tax Release for Map 006, Lot 081-003-001. This property no longer
508 qualifies for current use assessment due to lack of qualifying acreage and construction
509 of a single-family residence foundation. The Assessor has determined the Land Use Change
510 Tax in the amount of \$17,740.00 represents 10% of the full and true market value of
511 \$177,400.00.

512

513 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
514 *D'Angelo to approve the Land Use Change Tax in the amount of \$17,740.00 for Map 006, Lot*
515 *081-003-001.*

516 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
517 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

518

519 **BTLA Settlement and Abatement Case #30450**

520 **Item B.**

521 The attached BTLA Case #30450 was reviewed and inspected by Todd Haywood, RES,
522 CNHA of Granite Hill Municipal Services on October 17, 2022. This abatement and BTLA
523 Settlement agreement is for a single- family home on a 2.48 -acre site. The Assessor reviewed
524 BTLA Case #30450-21-PT and determined there should be an additional adjustment as stated
525 in his memo. The resulting assessment would be changed to \$561,300 from \$626,100. The
526 taxpayer has indicated if the Town reduces the assessment as mentioned, they will withdraw
527 the appeal.

528

529 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
530 *D'Angelo to approve the BTLA Settlement and abatement in the amount of \$1,381.00 for Map*
531 *001, Lot 005-001 for the 2021 tax year; further to approve a corresponding abatement based*
532 *on the approved tax rate for the 2022 tax year.*

533 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
534 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

535

536 **Service-Connected Total Disability Veteran Tax Credit**

537 **Item C.**

538 The Assessor has reviewed the application for the Service-Connected Total Disability Tax
539 Credit under RSA 72:35 and recommends approval.

540

541 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
542 *D'Angelo to approve the 2023 Service-Connected Total Disability Tax Credit for Map 004,*
543 *Lot 704-005 commencing in tax year 2023.*

544 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
545 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

546

547 **Item D.**

548 The Assessor has reviewed the application for the Service-Connected Total Disability Tax
549 Credit under RSA 72:35 and recommends approval.

550

551 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
552 *D'Angelo to approve the Service-Connected Total Disability Tax Credit for Map 006, Lot*
553 *003-002 commencing in tax year 2023.*

554 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
555 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

556

557 **Veteran Tax Credit**

558 **Item E.** The attached application has been reviewed by the Assessor and the Assessor
559 recommends granting this credit.

560

561 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
562 *D'Angelo to approve the Veteran Tax Credit for Map 006, Lot 003-002 commencing in Tax*
563 *Year 2023.*

564 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
565 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

566

567 **Item F.**

568 The Assessor has reviewed the application for the Veteran Tax Credit under RSA 72:28
569 and recommends approval.

570

571 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*
572 *D'Angelo to approve the Veteran Tax Credit for Map 010, Lot 005-027 commencing in tax*
573 *year 2023.*

574 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
575 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

576

577 **8.2 AP, Payroll, & Minutes**

578 **Payroll**

579 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
580 *approve one (1) FY23 Payroll Manifest in the amount of \$3887.58 dated October 25, 2022,*
581 *subject to review and audit.*

582 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
583 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously*

584

585 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
586 *approve one (1) FY23 Payroll Manifest in the amount of \$226,633.37 dated November 3,*
587 *2022, subject to review and audit.*

588 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
589 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously*

590

591 **Accounts Payable**

592 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to*
593 *approve one (1) FY23 Accounts Payable Manifest in the amount of \$32,919.79 dated*
594 *November 2, 2022, subject to review and audit. (NH DMV)*

595 *Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -*
596 *aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.*

597

598 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
599 approve one (1) FY23 Accounts Payable Manifest in the amount of \$177,448.51 dated
600 October 25, 2022, subject to review and audit. (Vendors)
601 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
602 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously
603

604 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
605 approve one (1) FY23 Accounts Payable Manifest in the amount of \$2,550.00 dated November
606 1, 2022, subject to review and audit. (Vendors)
607 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
608 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
609

610 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
611 approve one (1) FY23 Accounts Payable Manifest in the amount of \$3,260,150.00 dated
612 November 1, 2022, subject to review and audit. (Schools)
613 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
614 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
615

616 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to
617 approve one (1) FY23 Accounts Payable Manifest in the amount of \$186,928.51 dated
618 November 9, 2022, subject to review and audit. (Vendors)
619 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
620 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
621

622 **Minutes**

623 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to
624 approve the Board of Selectmen meeting minutes of October 24, 2022.
625 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
626 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
627

628 **9. Action Items**

629 The Board reviewed its action items.
630

631 **10. Old/New Business**

632 Selectman Pray noted that she has compiled information regarding the informational signs, as
633 previously discussed, and that this can be a future agenda item.
634

635 **11. Adjournment**

636 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to
637 adjourn the meeting at 10:48pm.

638 Roll Call vote: Selectman Grella – aye; Selectman Stoughton – aye; Selectman D'Angelo -
639 aye; Selectman Pray - aye; and Chairman Lyon – aye: 5-0-0; motion carried unanimously.
640

641 **NEXT MEETING: Monday, November 28, 2022**

642

643

644

Selectman Danielle Pray

Date