



**Town of Amherst, NH**  
**BOARD OF SELECTMEN AGENDA**  
Barbara Landry Meeting Room  
2 Main Street  
**MONDAY, DECEMBER 12, 2022 6:30 PM**

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Citizens' Forum**
- 4. Scheduled Appointments**
  - 4.1. Bruce Bowler and Eric Slosek, SLRD update
  - 4.2. Health and Human Services Budget Presentation, Rick Katzenberg
- 5. Administration**
  - 5.1. FY24 Budget Draft #3
  - 5.2. FY2024 Warrant Draft #3
  - 5.3. Administrative Updates
  - 5.4. Donations
  - 5.5. Discussion of Thorton Ferry Rd. 1.
  - 5.6. Proposed Warrant article from Selectman Pray, regarding change of Treasurer from Elected to Appointed
- 6. Staff Reports**
  - 6.1. Hiring of a Call Firefighter
- 7. Approvals**
  - 7.1. Hawkers and Peddlers Licenses, Alec Drummond and David Staples
  - 7.2. AP, PR and Minutes Approvals
- 8. Action Items**

**9. Old/New Business**

**Adjournment**

**Next Meeting: December 19, 2022**

You are invited to a Zoom webinar.

When: Dec 12, 2022 06:30 PM Eastern Time (US and Canada)

Topic: Board of Selectmen 12/12/2022 6:30pm

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/87806796006>

Or Telephone: 301 715 8592

Webinar ID: 878 0679 6006

**Board of Selectmen Meeting**

**December 12, 2022**

**Scheduled Appointment:**

**SRLD Update**

SRLD committee members Bruce Bowler, Dan Veilleux, and Eric Slosek will update the Board of Selectmen on the following SRLD topics:

- SRLD Packer 2
- SRLD Budget
- Amherst transfer station composting program

SUMMARY REPORT-- SOCIAL SERVICES

PROVIDED TO AMHERST FOR 2023/2024

FROM

THE HEALTH AND HUMAN SERVICES  
COMMITTEE

OF THE

BOARD OF SELECTMEN

COMMITTEE:

Rick Katzenberg, Chairperson

Amanda Leary and Callie Russell, Staff Researchers and Editors

November 30th, 2022

## **Big Brothers Big Sisters of Greater Nashua & Greater Salem**

Phone Number: 603-430-1140 ext. 1002

Contact Person: Abby Sprackland

Title: Communications and Grants Manager.

Email Address: [asprackland@bbbsnh.org](mailto:asprackland@bbbsnh.org)

Funds Requested (2023) \$2,400

# of Amherst citizens served (2021) 5

Allocation (2023) \$1,900

Big Brothers Big Sisters of Greater Nashua & Greater Salem works to make a positive difference in the lives of children and youth for primarily single-parent families through mentor relationships. These one-to-one relationships provide guidance and friendship to youth who require a positive role model in their life. The Covid-19 pandemic has had a major impact on the youth BBBS helps, with the uptick in children needing help, the number of volunteers needed rises as well. In the year 2021, BBBS of Greater Nashua & Greater Salem served 2 children in the Town of Amherst and 3 volunteers were enrolled in helping as well.

## **Boys & Girls Club, Souhegan Valley**

Phone Number: 603-672-1002 ext. 15

Contact Person: Michael Goodwin

Title: Executive Director

Email Address: [mgoodwin@svbgc.onmicrosoft.com](mailto:mgoodwin@svbgc.onmicrosoft.com)

Funds Requested (2023) \$1,000

# of Amherst citizens served (2021) 35

Allocation (2023) \$1,000

The Boys and Girls Club of Souhegan Valley provides after-school and vacation/summer camp programs to youth. These programs provide tools and resources to enable these youth to grow academically, be better citizens, develop a strong personality, and commit to a healthy lifestyle. On evenings and weekends, the Boys and Girls Club of Souhegan Valley offers theater arts programs for the children as well, to help further their self-esteem and build confidence. Due to Covid, most of The Boys and Girls Club members have not re-enrolled, but they began virtual/online learning opportunities for those who aren't able to come in, so the Club can still provide certain services to its members. Last year, 2021, 35 youth from the town of Amherst

## **Bridges**

Phone Number: 603-889-0858 ext 202

Contact Person: Dawn L. Reams

Title: Executive Director

Email Address: director@bridgesnh.org

Funds Requested (2023) \$3,500

# of Amherst citizens served (2021) 35

Allocation (2023) \$3,500

Bridges provides crisis intervention and support services to survivors of domestic and sexual violence. Many hours of working directly with the client and providing advocacy in court and related support services are involved in each case. Last year, 2021, Bridges provided crisis services to 35 citizens of Amherst. Contact was made with these individuals on 505 occasions. Bridges also provided 398 citizens of Amherst with educational presentations pertaining to violence.

## **Court Appointed Special Advocates (CASA)**

Phone Number: 603-626-4600

Contact Person: Tarah Bergeron

Title: Development Assistant

Email Address: TBergeron@casanh.org

Funds Requested (2023) \$500

# of Amherst citizens served (2021) 4 children

Allocation (2023) \$500

Court Appointed Special Advocate is dedicated to the recruitment and training of volunteers who advocate in the best interest of abused and neglected children in the courts of NH. CASA gives the children a voice and provides a clear picture of the children in the confusion of court and foster care systems to ensure the child ends up safe. During the 2021 fiscal year, CASA had 215 volunteers in Hillsborough County who served 421 children. CASA's goal is to support abused children in court. Due to the 2020 COVID Pandemic, victims were not able to be found as easily. In New Hampshire, alone, cases of neglect and abuse that were reported to the Department of Child and Family Services Hotline were down by 50%.

### **Granite State Children's Alliance**

Phone Number: 603-889-0321

Contact Person: Shannon Rich

Title: Administrative assistant

Email Address: srich@cac-nh.org

Funds Requested (2023) \$2,750

# of Amherst citizens served (2020): 12

Allocation (2023) \$2,800

Granite State Children's Alliance (CAC) works to create a safe and supportive place for families and children to talk about the abuse that they have undergone. The CAC works with children aged 3 to 17 alleging child abuse free of charge and also empowers non-offending caregivers in a way that helps them to further protect and support their children. The CAC also teaches educational programs and training to local organizations, professionals, and parents as they believe that it is an essential way to prevent abuse. During the year 2021, the CAC served 12 Amherst child victims and helped them to relieve some of their trauma. Due to the increase in cases of child abuse during the Covid Pandemic, Granite State Children's Alliance is creating more space to be able to efficiently deal with the higher number of cases.

### **Greater Nashua Mental Health Center**

Phone Number: 603-889-6147

Contact Person: Donna Albert

Title: Coordinator of Communications and development

Email Address: Albertellicollinsd@gnmhc.org

Funds Requested (2023) \$5,647

# of Amherst citizens served (2021) 74

Allocation (2023) \$5,500

Greater Nashua Mental Health Center (GNMHC) provides comprehensive behavioral health services using evidence-based practices. GNMHC has been deemed the designated behavioral health center for all of southern Hillsborough County by their hardworking service for over 40 years. They work hard to provide for individuals from all over regardless of their ability to pay. In 2021, the GNMHC served 74 Amherst citizens totaling a charge of \$250,678 for all their services. \$5,647 of the total charge was essentially unfunded and provided the charity with some economic difficulties, thus the need for funds.

**Harbor Care (also now includes Keystone Hall)**

Phone Number: 603-882-3616

Contact Person: Kyle Farrell

Title: Senior Grant Writer & QI specialist

Email Address: k.farrell@harborcarenh.org

Funds Requested (2023) \$5,000

# of Amherst citizens served (2021) 25

Allocation (2023) \$5,000

Harbor Care (HCI) provides housing and supportive services to vulnerable individuals including those who are chronically homeless, struggling with alcohol and substance use disorder issues, developmentally disabled, those with mental illness, and the elderly as well as their families. It is the largest provider of supportive housing in New Hampshire. In 2021, Harbor Care served 25 Amherst citizens, giving them life-saving support from this program. Along with other organizations Harbor Care has adopted, they have merged with Keystone Hall. Keystone Hall provides services to the homeless, uninsured, and underinsured citizens. They aim to provide comprehensive substance use treatment and recovery services to individuals and their families.

**Home Health & Hospice Care (HHHC)**

Phone Number: 603-689-2936

Contact Person: Tina Andrade

Title: Director of Philanthropy

Email Address: tina.andrade@hhhc.org

Funds Requested (2023) \$8,500

# of Amherst citizens served (2022) 152

Allocation (2023) \$8,500

Home Health & Hospice Care works to provide free service to Amherst's disabled and elderly residents. It aims to be able to fund specific challenging health care needs of elderly New Hampshire residents. Last year, Home Health & Hospice Care provided 171 Amherst citizens with home health and hospice care throughout 3,475 visits. This includes 1,392 registered nursing visits, 14 physician visits, 815 licensed nursing visits, 681 rehabilitation therapy visits, 96 medical social work visits, and 23 spiritual care visits. The Community Hospice House also served 10 Amherst residents with end-of-life care.



## **Lamprey Health Care**

Phone Number: 603-659-7572 ext. 7214

Contact Person: Gregory White

Title: Chief Executive Officer

Email Address: gwhite@lampreyhealth.org

Funds Requested (2023) \$2,000 # of Amherst citizens served (2020) 37

Allocation (2023) \$2,000

Lamprey Health Care provides quality primary care and health-related services to individuals all over the Southern and Seacoast Areas of New Hampshire, even if they are unable to pay. Their mission of accepting all individuals, from any type of financial background, as well as their financial assistance programs, medication assistance programs, and payment plan options, is what makes Lamprey the top healthcare provider. In the year 2021, 37 Amherst residents sought help at Lamprey Health Care, making up a total of 120 visits. Only one of eighteen qualified for reimbursement had traditional commercial insurance.

## **NH Wellpoint Foundation**

Phone number: 603-673-8123

Contact Person: Richard Holder

Title: Executive Director

Email address: hillslr@aol.com

Funds requested: (2023) \$1,000 # of Amherst citizens served (2022) 57+

Allocation: (2023) \$1,000

The Senior Active Healthy Living Winter Walking program enables Seniors at or over the age of 70 to walk in a safe, warm location all winter. It enables exercise but also, importantly, socialization during the challenging winter months. Nine communities are participating in this exercise program but historically Amherst has provided approximately 40% of the participants. The funds that are provided to the foundation support the supervision, heating, lighting and safety measures that the Dome provides, so that the seniors are happy, healthy and safe. They have also made arrangements for the "Little Blue Bus" to pick up seniors at their home and take them to the Dome and, of course, back again to make winter logistics more easy!

## **Opportunity Networks**

Phone Number: 603-883-4402

Contact Person: Rocky Morelli

Title: Executive Director

Email Address: rmorelli@opportunitynetworks.org

Funds Requested (2023)\_\$10,000 # of Amherst citizens served (2020) 4

Allocation (2023) \$9,000

Opportunity Networks has been providing employment and training to individuals with disabilities who are citizens of the communities located within the Souhegan Valley and Greater Nashua Area for the past 30 years. It works to ensure that each individual's unique needs are met by providing all training or support that is necessary for the person to be successful. Over the past year, Opportunity Networks has provided training and employment services to 230 individuals with disabilities, ranging in age from 18 to 75 years old. They have helped 9 Amherst residents and last year worked with Souhegan High School to transition 4 individuals into their adult program.

## **SHARE**

Phone Number: 603-673-9898

Contact Person: Christine Janson

Title: Executive Director

Email Address: Christine.Janson@sharenh.org

Funds Requested (2023)\_\$2,500 # of Amherst citizens served (2020) 118

Allocation (2023) \$3,500

SHARE aims to help those in the community in need of food, clothing, housing, medical needs, fuel, and transportation to ensure they are taken care of when they are in need. SHARE can help those who do not qualify for town assistance by working closely with the Amherst Welfare Office to ensure aid is not duplicated. They keep people in their homes by providing them with heat, electricity, transportation, medical care, and medicine. In 2020, SHARE helped 118 Amherst individuals with emergency financial assistance and provided food to 550 individuals and 32 families with holiday food baskets and gifts.

### **Souhegan Valley Rides (The Little Blue Bus)**

Phone Number: 603-860-1202

Contact Person: Janet Langdell

Title: Mobility Manager

Email Address: [Info@SouheganValleyRides.org](mailto:Info@SouheganValleyRides.org)

# of Amherst citizens served (2019) up to 5,079 rides provided

Funds Requested (2023) \$8,000

Allocation (2023) \$8,000

Souhegan Valley Rides provides bus service to residents of the Souhegan Valley. They provide transportation to non-emergency appointments and can assist elderly residents with disabilities or those who are unable to drive. Souhegan Valley Rides service continues to grow every year and needs to be able to accommodate the growing number of registered riders. The \$8,000 will help them to be able to provide service Monday through Friday. Over the past year, there has been an increase in Amherst citizens using Souhegan Valley Rides. During the COVID-19 pandemic, they remained open although the ridership decreased by 60%. They provided masks free of charge to the bus riders.

### **St. Joseph Community Services, Inc Meals on Wheels**

Phone Number: 603-424-9967

Contact Person: Jon Eriquezzo

Title: President

Email Address: [meals@sjcsinc.org](mailto:meals@sjcsinc.org)

Funds Requested (2023) \$2,800

# of Amherst citizens served (2022) 29

Allocation (2023) \$2,800

Meals on Wheels provides a nourishing meal and daily human contact to those who are undernourished and socially isolated. Hundreds of elderly residents have been served by Meals on Wheels since 1977. For 22% of their homebound clients, the driver is the only person whom he or she will see that week. Over the last year, 2021, Meals on Wheels served 29 Amherst citizens.

<b>NAME</b>	<b>REQUESTED FY23</b>	<b>AWARDED FY23</b>	<b>FY24 Petition Received</b>	<b>AWARDED FY24</b>
American Red Cross	\$1,911.00	\$1,000.00	\$1,000.00	\$0.00
Big Brothers Big Sister	\$1,800.00	\$1,800.00	\$2,400.00	\$1,900.00
Boys & Girls Club of Souhegan Valley	\$1,000.00	\$1,500.00	\$1,000.00	\$1,000.00
Bridges	\$2,500.00	\$3,000.00	\$3,500.00	\$3,500.00
Court-Appointed Child Advocated (CASA)	\$500.00	\$500.00	\$500.00	\$500.00
Granite State Children's Alliance	\$2,750.00	\$2,750.00	\$2,750.00	\$2,800.00
Greater Nashua Mental Health Center	\$5,500.00	\$5,500.00	\$5,647.00	\$5,500.00
Harbor Homes, Inc	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Home Health & Hospice Care	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
Lamprey Health Care	\$2,500.00	\$2,500.00	\$2,000.00	\$2,000.00
NH Wellpoint Foundation (Hampshire Hills AC)	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Opportunity Networks	\$10,000.00	\$9,050.00	\$10,000.00	\$9,000.00
SHARE	\$2,500.00	\$3,500.00	\$2,500.00	\$3,500.00
Souhegan Valley Rides	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
St Joseph Community Services (Meals on Wheels)	\$1,400.00	\$1,400.00	\$1,400.00	\$2,800.00
	\$54,861.00	\$55,000.00	\$55,197.00	\$55,000.00





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

**Title:** FY24 Budget Draft #3

**Department:** Administration

**Meeting Date:** December 12, 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 BOS Budget DRAFT 3 - 12-07-22

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	192,500	TwnAdmin - ExecAssist	13,903	7.8%
4130	01-4130-10-1115	Wages, PT Perm/Call Pay	4,402	3,133	4,387	2,868	4,561	4,000	BOS meetings - minute taker	-561	-12.3%
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	Merit Pay	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	38,000	Health insurance & BBH	-229	-0.6%
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	13,730	Social Security 6.2 %	698	5.4%
4130	01-4130-20-1225	Medicare	3,040	3,336	2,937	3,393	3,048	3,210	Medicare 1.45%	162	5.3%
4130	01-4130-20-1230	Deferred Compensation	9,499	8,997	9,384	9,277	9,761	10,590	457b Town Match 5.5%	829	8.5%
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	Longevity	-1	-100.0%
4130	01-4130-20-1294	Educat. & Training/Prof. Dev.	5,000	95	5,000	786	5,000	3,000	Training	-2,000	-40.0%
4130	01-4130-30-2335	Electronic Information	0	0	0	0	1	1,900	SpareBox 159/mnth - storage	1,899	189900.0%
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	12,800	TwnHall - Eversource & Constellation	1,800	16.4%
4130	01-4130-40-2411	Heat	6,000	4,473	6,000	5,224	6,000	9,200	Twn Hall	3,200	53.3%
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	2,000	printing of Town Report	-250	-11.1%
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	5,000	Adobe, CivicClerk, SHI, Trello	-1,750	-25.9%
4130	01-4130-50-2581	Travel	400	0	400	0	400	400	Travel to conferences	0	0.0%
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	2,000	Computer Equipment	800	66.7%
4130	01-4130-60-2625	Postage	5,500	3,033	5,000	1,384	5,000	2,000	Postage	-3,000	-60.0%
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	1,000	Meetings & Conferences	-1,000	-50.0%
<b>4130 Total</b>	<b>EXECUTIVE</b>		<b>468,817</b>	<b>418,067</b>	<b>451,224</b>	<b>477,679</b>	<b>484,177</b>	<b>514,580</b>		<b>30,403</b>	<b>6.3%</b>
4140	01-4140-10-1110	Full Time Wages	66,456	67,286	67,516	66,738	70,217	75,140	Town Clerk salary	4,923	7.0%
4140	01-4140-10-1111	FT Clerical	52,520	53,522	54,392	53,796	57,676	62,980	Deputy Town Clerk	5,304	9.2%
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%

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	01-4140-20-1210	Health Insurance	50,732	46,281	50,686	36,200	41,413	43,650	Health insurance & BBH	2,237	5.4%
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	10,420	Social Security 6.2 %	2,131	25.7%
4140	01-4140-20-1225	Medicare	1,850	1,899	1,868	1,821	1,939	2,440	Medicare 1.45%	501	25.8%
4140	01-4140-20-1230	Deferred Compensation	6,544	6,615	6,705	6,477	6,974	7,600	457b - TwnClk & Deputy	626	9.0%
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	100	Office furniture - Equipment purch	-700	-87.5%
4140	01-4140-80-2820	Mileage	1	0	1	0	1	100	Mileage	99	9900.0%
4140	01-4140-80-2825	Meetings & Conferences	750	440	750	578	750	750	Meetings & Conferences	0	0.0%
<b>4140 Total</b>	<b>TOWN CLERK</b>		<b>220,623</b>	<b>224,470</b>	<b>216,064</b>	<b>217,730</b>	<b>238,274</b>	<b>260,180</b>		<b>21,906</b>	<b>9.2%</b>
4150	01-4150-10-1110	Full Time Wages	140,279	133,206	143,669	109,504	142,993	235,600	Director, Accountant, Assistant	92,607	64.8%
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	15,400	Treasurer & Deputy Treasurer	1,300	9.2%
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	71,170	Health insurance & BBH	23,293	48.7%
4150	01-4150-20-1211	Dental Insurance	1,067	1,143	1,077	1,248	2,628	2,000	Dental Insurance & BBD	-628	-23.9%
4150	01-4150-20-1220	Social Security	9,767	9,924	9,998	9,569	10,566	15,600	Social Security 6.2 %	5,034	47.6%
4150	01-4150-20-1225	Medicare	2,284	2,321	2,339	2,238	2,472	3,640	Medicare 1.45%	1,168	47.2%
4150	01-4150-20-1230	Deferred Compensation	7,715	6,901	7,902	5,359	7,804	12,960	457b Town contribution- 5.5%	5,156	66.1%
4150	01-4150-20-1266	Sick Leave Incentive	2,945	1,735	2,945	0	2,945	1,500	Annual payout - unused sick time	-1,445	-49.1%
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	2,500	Educat. & Training/Prof. Dev.	-1,347	-35.0%
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	250	NHMA, NHGFOA	-35	-12.3%
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	1,200	New hire - computer set up	1,200	0.0%
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%
<b>4150 Total</b>	<b>FINANCE</b>		<b>311,458</b>	<b>296,447</b>	<b>320,933</b>	<b>338,440</b>	<b>332,818</b>	<b>455,170</b>		<b>122,352</b>	<b>36.8%</b>
4151	01-4151-10-1110	Full Time Wages	66,456	67,276	67,517	68,991	70,221	75,200	Full Time Wages	4,979	7.1%
4151	01-4151-10-1140	Overtime	4,266	2,279	4,333	3,116	4,597	4,300	Overtime	-297	-6.5%
4151	01-4151-20-1210	Health Insurance	33,043	34,386	34,202	33,152	37,246	28,730	Health insurance & BBH	-8,516	-22.9%
4151	01-4151-20-1211	Dental Insurance	1,778	1,759	1,749	1,703	1,766	940	Dental Insurance & BBD	-826	-46.8%
4151	01-4151-20-1220	Social Security	4,524	4,287	4,594	4,486	4,650	4,930	Social Security 6.2%	280	6.0%
4151	01-4151-20-1225	Medicare	1,058	1,003	1,075	1,049	1,088	1,150	Medicare 1.45%	62	5.7%
4151	01-4151-20-1230	Deferred Compensation	3,655	3,700	3,713	3,794	3,862	4,140	427b Town contribution 5.5%	278	7.2%



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
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	550	Registry Fees	-150	-21.4%
4151	01-4151-30-2393	Tax Lien & Deed Research	1,400	1,406	1,400	1,450	1,800	1,700	Tax Lien & Deed Research	-100	-5.6%
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	3,300	Office Supplies	1,600	94.1%
4151	01-4151-60-2625	Postage	7,000	5,665	7,000	6,458	7,500	7,900	Postage	400	5.3%
4151	01-4151-80-2621	Computer Equipment	300	0	1,000	1,437	1,200	2,100	Computer Equipment	900	75.0%
4151	01-4151-80-2743	Office Equipment	1	0	1	450	1	0	Office Equipment	-1	-100.0%
4151	01-4151-80-2820	Mileage	300	35	300	0	300	250	Mileage	-50	-16.7%
<b>4151 Total</b>	<b>TAX</b>		<b>137,091</b>	<b>133,203</b>	<b>139,399</b>	<b>135,390</b>	<b>147,245</b>	<b>146,000</b>		<b>-1,245</b>	<b>-0.8%</b>
4152	01-4152-10-1110	Full Time Wages	60,341	61,049	61,277	58,248	63,731	68,200	Full Time Wages	4,469	7.0%
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	14,390	Health insurance & BBH	576	4.2%
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	4,740	Social Security 6.2 %	632	15.4%
4152	01-4152-20-1225	Medicare	911	945	925	883	962	1,110	Medicare 1.45%	148	15.4%
4152	01-4152-20-1230	Deferred Compensation	3,319	3,358	3,370	3,160	3,505	4,190	Deferred Compensation	685	19.5%
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	400	Educat. & Training/Prof. Dev.	0	0.0%
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	91,000	Granite St / S.Bartlett - assessors	-4,000	-4.2%
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%
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	1,400	Computer Equipment	200	16.7%
4152	01-4152-60-2625	Postage	600	140	600	407	600	500	Postage	-100	-16.7%
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	200	Mileage	-50	-20.0%
<b>4152 Total</b>	<b>ASSESSING</b>		<b>181,166</b>	<b>174,485</b>	<b>183,144</b>	<b>139,301</b>	<b>198,824</b>	<b>209,930</b>		<b>11,106</b>	<b>5.6%</b>
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%
<b>4153 Total</b>	<b>LEGAL</b>		<b>45,800</b>	<b>60,788</b>	<b>45,100</b>	<b>41,892</b>	<b>45,100</b>	<b>50,000</b>		<b>4,900</b>	<b>10.9%</b>
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	5,000	Primex	-1,668	-25.0%
4155	01-4155-20-1260	Workers Comp. Insurance	169,870	144,427	176,835	122,065	176,835	171,000	Primex	-5,835	-3.3%

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
4155	01-4155-20-1280	Health Reimbursement Account	9,000	10,371	11,000	10,398	11,000	11,000	NH Interlocal Trust	0	0.0%
<b>4155 Total</b>	<b>PERSONNEL</b>		<b>226,656</b>	<b>196,259</b>	<b>233,030</b>	<b>172,789</b>	<b>233,171</b>	<b>230,000</b>		<b>-3,171</b>	<b>-1.4%</b>
4191	01-4191-10-1115	Wages, PT Perm/Call Pay	2,446	2,719	2,632	3,649	2,796	4,200	PB Minute taker wages	1,404	50.2%
4191	01-4191-20-1220	Social Security	151	169	163	223	174	260	Social Security 6.2%	86	49.4%
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	25,500	HoyleTanner,Keach,MPImp,NRPC-GIS	9,408	58.5%
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	25,000	Hoyle Tanner consultants - MS4	0	0.0%
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%
<b>4191 Total</b>	<b>PLANNING</b>		<b>110,545</b>	<b>30,432</b>	<b>122,717</b>	<b>43,781</b>	<b>62,582</b>	<b>71,830</b>		<b>9,248</b>	<b>14.8%</b>
4192	01-4192-10-1110	Full Time Wages	250,661	249,855	259,515	241,604	272,834	300,000	4 FT employees	27,166	10.0%
4192	01-4192-10-1115	Wages, PT Perm/Call Pay	2,446	1,874	2,632	1,329	2,737	2,200	ZBA minute taker wages	-537	-19.6%
4192	01-4192-10-1140	Overtime	2,705	149	2,800	135	2,800	800	Overtime	-2,000	-71.4%
4192	01-4192-20-1210	Health Insurance	109,903	88,695	88,323	82,204	96,184	113,160	Health insurance & BBH	16,976	17.6%
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	18,790	Social Security 6.2%	1,397	8.0%
4192	01-4192-20-1225	Medicare	3,862	3,800	3,891	3,661	3,994	4,400	Medicare 1.45%	406	10.2%
4192	01-4192-20-1230	Deferred Compensation	13,201	13,170	14,273	12,071	14,722	16,500	457b Town contribution 5.5%	1,778	12.1%
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	Educ. & 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%
4192	01-4192-30-2341	Telephone	3,115	3,403	3,360	3,229	3,583	3,780	Telephone	197	5.5%
4192	01-4192-30-2382	Outside Hire	5,850	0	5,850	275	4,350	14,000	ZBA, HDC, Meridian, CLG grant shortfall	9,650	221.8%
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%
<b>4192 Total</b>	<b>ZONING</b>		<b>440,055</b>	<b>402,155</b>	<b>429,661</b>	<b>387,997</b>	<b>453,782</b>	<b>509,220</b>		<b>55,438</b>	<b>12.2%</b>
4194	01-4194-10-1110	Full Time Wages	62,629	60,035	61,561	60,539	68,047	139,500	FT wages - 2 Employees	71,453	105.0%
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	57,470	Health insurance & BBH	31,265	119.3%
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	8,800	Social Security 6.2%	4,345	97.5%
4194	01-4194-20-1225	Medicare	956	903	950	989	1,043	2,060	Medicare 1.45%	1,017	97.5%

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
4194	01-4194-20-1230	Deferred Compensation	3,445	3,302	3,386	3,351	3,666	7,780	457b - Town contribution 5.5%	4,114	112.2%
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	55,000	Maint projects town bldgs	-80,000	-59.3%
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	1,100	Common lighting	500	83.3%
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%
<b>4194 Total</b>	<b>BUILDINGS</b>		<b>333,047</b>	<b>313,760</b>	<b>255,080</b>	<b>299,376</b>	<b>279,364</b>	<b>316,490</b>		<b>37,126</b>	<b>13.3%</b>
4195	01-4195-10-1110	Full Time Wages	3,060	4,437	3,274	5,524	3,617	3,900	FT wages, cemetery	283	7.8%
4195	01-4195-10-1115	Wages, PT Perm/Call Pay	22,950	10,949	22,922	6,706	3,616	5,700	PT wages, cemetery	2,084	57.6%
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	230	Health insurance & BBH	-1,164	-83.5%
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	670	Social Security 6.2%	152	29.3%
4195	01-4195-20-1225	Medicare	392	232	382	186	121	160	Medicare 1.45%	39	32.2%
4195	01-4195-20-1230	Deferred Compensation	168	244	180	283	195	220	457b Town contribution 5.5%	25	12.8%
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%
<b>4195 Total</b>	<b>CEMETERY</b>		<b>41,002</b>	<b>40,994</b>	<b>41,754</b>	<b>64,888</b>	<b>49,057</b>	<b>65,130</b>		<b>16,073</b>	<b>32.8%</b>
4196	01-4196-50-2525	Property/Liability Insurance	130,526	130,526	137,835	106,255	137,835	163,000	PRIMEX - P&L Insurance	25,165	18.3%
4196	01-4196-50-2529	Insurance Deductible	2,000	0	2,000	0	2,000	2,000	Insurance Deductible	0	0.0%
<b>4196 Total</b>	<b>INSURANCE</b>		<b>132,526</b>	<b>130,526</b>	<b>139,835</b>	<b>106,255</b>	<b>139,835</b>	<b>165,000</b>		<b>25,165</b>	<b>18.3%</b>
4199	01-4199-80-2870	Contingency Fund	0	0	0	0	0	0		0	0.0%
<b>4199 Total</b>	<b>CONTINGENCY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0.0%</b>
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	Full Time Wages	21,786	1.9%
4210	01-4210-10-1111	FT Clerical	60,341	64,597	61,277	60,408	63,731	68,200	FT Clerical	4,469	7.0%
4210	01-4210-10-1112	Supervisor Wages	275,808	165,961	281,775	172,012	294,817	320,500	Supervisor Wages	25,683	8.7%
4210	01-4210-10-1115	Wages, PT	250	0	250	0	260	250	Wages, PT	-10	-3.8%
4210	01-4210-10-1119	Traffic Aids	20,017	11,205	19,469	18,956	20,889	24,530	Traffic Aids	3,641	17.4%
4210	01-4210-10-1140	Overtime	94,000	95,685	97,976	120,310	100,546	120,000	Overtime	19,454	19.3%

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	01-4210-10-1141	Overtime-Clerical	6,789	3,720	6,894	5,672	7,170	7,170	Overtime-Clerical	0	0.0%
4210	01-4210-20-1210	Health Insurance	329,490	319,946	367,791	286,474	389,334	332,090	Health insurance & BBH	-57,244	-14.7%
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	6,210	Social Security 6.2 %	-918	-12.9%
4210	01-4210-20-1225	Medicare	22,008	23,561	23,773	24,288	24,430	24,720	Medicare 1.45%	290	1.2%
4210	01-4210-20-1230	Deferred Compensation	3,696	3,370	3,370	3,331	3,505	3,760	Deferred Compensation	255	7.3%
4210	01-4210-20-1235	Group II Retirement - Police	411,102	432,182	487,469	497,931	536,923	501,950	Group II Retirement - Police	-34,973	-6.5%
4210	01-4210-20-1240	Education Reimbursement	1,400	0	1,400	0	1,400	1,400	Education Reimbursement	0	0.0%
4210	01-4210-20-1266	Sick Leave Incentive	22,000	22,862	22,000	26,892	25,000	29,500	Sick Leave Incentive	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	Vacation Buyout-Union Contract	0	0.0%
4210	01-4210-20-1290	Longevity	19,000	17,148	15,750	19,523	20,500	24,000	Longevity	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	Educat. & Training/Prof. Dev.	0	0.0%
4210	01-4210-20-1295	Educational Incentive	21,250	21,227	21,250	19,770	21,250	21,250	Educational Incentive	0	0.0%
4210	01-4210-30-2336	Blood Analysis	250	0	250	0	250	250	Blood Analysis	0	0.0%
4210	01-4210-30-2337	Crime Lab	1,000	1,002	1,000	706	1,200	1,200	Crime Lab	0	0.0%
4210	01-4210-30-2341	Telephone	12,500	13,815	13,000	13,891	15,000	15,000	Telephone	0	0.0%
4210	01-4210-30-2343	Internet Service	2,500	2,422	2,500	2,961	3,600	3,600	Internet Service	0	0.0%
4210	01-4210-30-2350	Physicals/Alcohol/Drug Tests	1,500	248	1,500	1,353	1,500	1,500	Physicals/Alcohol/Drug Tests	0	0.0%
4210	01-4210-30-2374	Custodian	8,400	10,031	11,225	11,318	11,500	12,000	Custodian	500	4.3%
4210	01-4210-30-2380	Uniform Cleaning	4,000	5,077	4,300	4,540	4,800	4,800	Uniform Cleaning	0	0.0%
4210	01-4210-40-2410	Electricity	0	0	19,800	27,491	19,800	21,700	Electricity	1,900	9.6%
4210	01-4210-40-2411	Heat	5,720	1,455	5,720	1,820	2,400	3,000	Heat	600	25.0%
4210	01-4210-40-2412	Water	0	0	1,900	1,893	1,900	2,000	Water	100	5.3%
4210	01-4210-40-2425	Vehicle Repairs	15,000	20,179	16,000	30,142	20,000	20,000	Vehicle Repairs	0	0.0%
4210	01-4210-40-2429	Radio Replacement and Repair	6,000	4,212	7,000	5,869	7,000	8,500	Radio Replacement and Repair	1,500	21.4%
4210	01-4210-40-2440	Equipment Rental	1,860	2,329	1,860	2,830	3,200	3,400	Equipment Rental	200	6.3%
4210	01-4210-40-2442	Office Equip Maintenance	0	150	0	0	0	0	Office Equip Maintenance	0	0.0%
4210	01-4210-50-2550	Printing	1,200	555	1,200	1,367	1,200	1,200	Printing	0	0.0%
4210	01-4210-50-2551	Advertising	500	231	500	0	500	500	Advertising	0	0.0%
4210	01-4210-50-2560	Dues & Subscriptions	800	985	800	834	1,000	1,000	Dues & Subscriptions	0	0.0%
4210	01-4210-50-2565	Software License	15,125	13,751	15,200	12,919	15,200	15,700	Software License	500	3.3%
4210	01-4210-50-2580	Public Relations	750	505	750	482	750	750	Public Relations	0	0.0%
4210	01-4210-60-2614	Ammunition & Supplies	3,000	3,972	3,500	4,018	5,000	5,000	Ammunition & Supplies	0	0.0%
4210	01-4210-60-2615	Uniforms	9,500	10,154	9,500	6,956	10,000	11,000	Uniforms	1,000	10.0%
4210	01-4210-60-2620	Office Supplies	2,500	3,899	2,500	2,823	2,600	3,000	Office Supplies	400	15.4%
4210	01-4210-60-2621	Computer Equipment	18,000	20,748	18,000	20,271	12,000	14,000	Computer Equipment	2,000	16.7%
4210	01-4210-60-2625	Postage	1,800	419	1,800	1,047	1,800	1,500	Postage	-300	-16.7%
4210	01-4210-60-2635	Gasoline	43,000	17,049	39,000	37,176	41,000	44,500	Gasoline	3,500	8.5%
4210	01-4210-60-2643	Film	100	0	100	96	100	100	Film	0	0.0%
4210	01-4210-60-2653	Tools & Equipment	1,800	2,209	1,800	1,435	2,000	2,000	Tools & Equipment	0	0.0%
4210	01-4210-60-2654	Tires	7,000	6,567	7,500	8,198	8,000	10,500	Tires	2,500	31.3%
4210	01-4210-60-2660	Vehicle Supplies	700	601	800	517	800	800	Vehicle Supplies	0	0.0%
4210	01-4210-60-2670	Books & Periodicals	1,000	715	1,200	882	1,200	1,000	Books & Periodicals	-200	-16.7%
4210	01-4210-70-2740	New Equipment, Capital	7,500	7,493	7,500	8,738	7,800	13,000	New Equipment, Capital	5,200	66.7%
4210	01-4210-70-2750	Furniture and Fixtures - Office	500	8,812	500	285	500	500	Furniture and Fixtures - Office	0	0.0%
4210	01-4210-70-2760	New Vehicles	65,673	71,128	67,315	90,326	70,000	90,200	New Vehicles	20,200	28.9%

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	01-4210-70-2761	Motorcycle Lease	4,400	0	1	0	4,600	4,950	Motorcycle Lease	350	7.6%
4210	01-4210-80-2811	Prisoner Care	25	0	25	0	25	30	Prisoner Care	5	20.0%
4210	01-4210-80-2825	Meetings & Conferences	1,500	1,836	1,500	1,355	1,500	1,500	Meetings & Conferences	0	0.0%
<b>4210 Total</b>	<b>POLICE</b>		<b>2,640,938</b>	<b>2,626,181</b>	<b>2,839,459</b>	<b>2,750,832</b>	<b>2,978,021</b>	<b>3,007,910</b>		<b>29,889</b>	<b>1.0%</b>
4215	01-4215-10-1115	Wages, PT Perm/Call Pay	515,484	514,920	519,680	511,299	540,689	578,500	PT EMT wages	37,811	7.0%
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	36,210	Social Security 6.2 %	2,344	6.9%
4215	01-4215-20-1225	Medicare	7,475	7,531	7,599	7,351	7,920	8,470	Medicare 1.45%	550	6.9%
4215	01-4215-20-1294	Educat. & Training/Prof. Dev.	3,000	2,248	2,000	2,015	3,000	2,500	Educat. & Training/Prof. Dev.	-500	-16.7%
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	30,000	Amb Billing Service Fee	-1,000	-3.2%
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	4,500	Radio Replacement and Repair	-500	-10.0%
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	1,000	Gasoline	65	7.0%
4215	01-4215-60-2636	Diesel Fuel	7,150	3,304	7,150	5,961	6,000	6,200	Diesel Fuel	200	3.3%
4215	01-4215-60-2680	ALS Supplies	6,000	5,275	4,500	6,835	5,000	6,000	ALS Supplies	1,000	20.0%
4215	01-4215-60-2685	Oxygen	1,700	1,218	1,400	1,284	1,400	1,300	Oxygen	-100	-7.1%
4215	01-4215-60-2686	BLS Supplies	5,100	4,232	5,100	9,775	5,100	5,500	BLS Supplies	400	7.8%
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%
<b>4215 Total</b>	<b>RESCUE</b>		<b>637,007</b>	<b>624,669</b>	<b>647,701</b>	<b>639,658</b>	<b>673,726</b>	<b>713,330</b>		<b>39,604</b>	<b>5.9%</b>
4220	01-4220-10-1110	Full Time Wages	98,301	100,039	99,775	101,579	111,096	111,050	Fire Chief	-46	0.0%
4220	01-4220-10-1111	FT Clerical/Fire Insp	82,805	83,760	85,738	84,748	87,444	99,250	Deputy Chief / Inspector	11,806	13.5%
4220	01-4220-10-1112	Supervisor Wages	78,458	78,780	81,245	78,354	82,888	94,080	Capt Fire/Rescue	11,192	13.5%
4220	01-4220-10-1114	PT Wages & Mechanic	10,978	10,425	11,165	9,675	11,612	10,000	Mechanic wages	-1,612	-13.9%
4220	01-4220-10-1115	Wages, PT Perm/Call Pay	107,100	74,120	101,500	73,270	95,784	90,000	PT & Call Fire	-5,784	-6.0%
4220	01-4220-20-1210	Health Insurance	53,328	30,915	29,681	43,260	49,290	49,980	Health insurance & BBH	690	1.4%
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	6,200	Social Security 6.2 %	-458	-6.9%
4220	01-4220-20-1225	Medicare	5,562	5,386	5,583	4,463	5,661	5,870	Medicare 1.45%	209	3.7%
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	Longevity	500	66.7%
4220	01-4220-20-1294	Educat. & Training/Prof. Dev.	10,000	3,073	7,000	4,649	7,000	6,000	Educat. & Training/Prof. Dev.	-1,000	-14.3%
4220	01-4220-20-1296	Supplemental Vol. Insur.	3,000	3,524	3,600	3,524	4,000	4,000	Supplemental Vol. Insur.	0	0.0%
4220	01-4220-30-2341	Telephone	4,700	7,554	7,700	7,691	7,700	7,700	Telephone	0	0.0%
4220	01-4220-30-2343	Internet Service	3,050	3,040	3,081	3,376	3,081	3,500	Internet Service	419	13.6%
4220	01-4220-30-2350	Physicals/Alcohol/Drug Tests	2,500	801	2,500	1,875	2,500	2,800	Physicals/Alcohol/Drug Tests	300	12.0%
4220	01-4220-30-2374	Custodian	3,156	3,156	3,156	3,156	3,156	3,160	Custodian	4	0.1%

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	01-4220-40-2410	Electricity	0	0	13,650	11,596	13,650	7,000	Electricity	-6,650	-48.7%
4220	01-4220-40-2411	Heat	10,395	8,342	8,500	8,179	8,500	11,600	Heat	3,100	36.5%
4220	01-4220-40-2412	Water	0	0	4,700	6,112	4,700	6,000	Water	1,300	27.7%
4220	01-4220-40-2425	Vehicle Repairs	13,000	12,324	18,000	36,853	18,000	21,000	Vehicle Repairs	3,000	16.7%
4220	01-4220-40-2430	Equip Repair/Maint	4,000	5,842	4,000	7,754	6,000	6,300	Equip Repair/Maint	300	5.0%
4220	01-4220-50-2560	Dues & Subscriptions	5,500	5,929	6,100	5,731	6,100	6,100	Dues & Subscriptions	0	0.0%
4220	01-4220-60-2610	Supplies - General	2,000	1,286	2,500	2,473	2,500	2,500	Supplies - General	0	0.0%
4220	01-4220-60-2615	Uniforms	2,000	2,072	2,000	2,281	2,000	2,300	Uniforms	300	15.0%
4220	01-4220-60-2616	Protective Clothing	21,940	21,184	21,940	21,980	21,940	21,000	Protective Clothing	-940	-4.3%
4220	01-4220-60-2620	Office Supplies	2,000	500	2,000	1,096	2,000	1,800	Office Supplies	-200	-10.0%
4220	01-4220-60-2621	Computer Equipment	3,466	4,867	3,466	2,898	4,500	4,500	Computer Equipment	0	0.0%
4220	01-4220-60-2624	Education & Prevention	1,500	1,498	1,500	1,500	1,500	1,500	Education & Prevention	0	0.0%
4220	01-4220-60-2625	Postage	300	257	300	316	300	300	Postage	0	0.0%
4220	01-4220-60-2635	Gasoline	3,952	2,256	3,700	4,881	3,700	5,100	Gasoline	1,400	37.8%
4220	01-4220-60-2636	Diesel Fuel	4,399	1,668	4,399	3,287	3,339	3,500	Diesel Fuel	161	4.8%
4220	01-4220-60-2651	Breathing Apparatus	26,500	24,532	25,000	25,174	25,000	25,000	Breathing Apparatus	0	0.0%
4220	01-4220-60-2652	Radios and Pagers	8,000	7,556	8,000	7,735	12,000	11,000	Radios and Pagers	-1,000	-8.3%
4220	01-4220-60-2653	Tools & Equipment	15,000	15,048	15,000	14,221	15,000	15,000	Tools & Equipment	0	0.0%
4220	01-4220-60-2654	Tires	3,000	1,637	3,000	0	3,000	3,000	Tires	0	0.0%
4220	01-4220-80-2762	Equip Lease Payment	0	0	1,273	1,378	1,273	1,400	Equip Lease Payment	127	10.0%
4220	01-4220-80-2820	Mileage	500	42	300	0	300	200	Mileage	-100	-33.3%
<b>4220 Total</b>	<b>FIRE</b>		<b>685,839</b>	<b>617,813</b>	<b>695,065</b>	<b>685,043</b>	<b>732,971</b>	<b>752,400</b>		<b>19,429</b>	<b>2.7%</b>
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%
<b>4290 Total</b>	<b>EMERGENCY</b>		<b>8,501</b>	<b>8,500</b>	<b>8,501</b>	<b>9,053</b>	<b>9,555</b>	<b>10,000</b>		<b>445</b>	<b>4.7%</b>
4299	01-4299-10-1110	Full Time Wages	255,897	238,936	252,616	246,700	265,533	287,600	FT wages	22,067	8.3%
4299	01-4299-10-1115	Wages, PT Perm/Call Pay	19,063	20,627	20,862	17,852	22,046	20,140	PT wages	-1,906	-8.6%
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	159,410	Health insurance & BBH	-3,389	-2.1%
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	20,420	Social Security 6.2 %	820	4.2%
4299	01-4299-20-1225	Medicare	4,301	3,888	4,332	4,072	4,583	4,780	Medicare 1.45%	197	4.3%
4299	01-4299-20-1230	Deferred Compensation	14,074	8,237	8,824	10,495	9,175	12,000	457b Town contribution 5.5%	2,825	30.8%
4299	01-4299-20-1266	Sick Leave Incentive	3,332	5,786	3,332	5,558	6,000	6,000	Sick Leave Incentive	0	0.0%
4299	01-4299-20-1290	Longevity	1,300	500	500	891	1,250	1,500	Longevity	250	20.0%
4299	01-4299-20-1294	Educat. & Training/Prof. Dev.	1,500	495	0	620	1,500	1,500	Educat. & Training/Prof. Dev.	0	0.0%
4299	01-4299-30-2341	Telephone	5,500	7,114	6,000	7,347	7,500	8,000	Telephone	500	6.7%
4299	01-4299-30-2343	Internet Service	2,500	2,216	3,000	2,443	3,100	3,100	Internet Service	0	0.0%
4299	01-4299-30-2350	Physicals/Alcohol/Drug Tests	750	200	750	125	750	750	Physicals/Alcohol/Drug Tests	0	0.0%
4299	01-4299-30-2430	Equip Repair/Maint	1,250	1,055	1,250	1,300	1,250	1,500	Equip Repair/Maint	250	20.0%
4299	01-4299-40-2440	Equipment Rental	0	0	1,295	0	1,800	1,800	Equipment Rental	0	0.0%
4299	01-4299-50-2560	Dues & Subscriptions	350	345	350	395	350	450	Dues & Subscriptions	100	28.6%
4299	01-4299-50-2565	Software License	7,500	6,001	7,500	6,012	7,000	7,000	Software License	0	0.0%
4299	01-4299-60-2615	Uniforms	1,700	1,256	1,700	1,136	1,700	1,700	Uniforms	0	0.0%
4299	01-4299-60-2620	Office Supplies	500	480	500	356	500	500	Office Supplies	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
4299	01-4299-60-2621	Computer Equipment	2,500	2,822	2,500	1,494	3,000	3,000	Computer Equipment	0	0.0%
4299	01-4299-60-2625	Postage	50	0	50	55	50	50	Postage	0	0.0%
4299	01-4299-80-2612	Equipment Purchases	1,000	447	1,000	1,009	1,000	1,250	Equipment Purchases	250	25.0%
<b>4299 Total</b>	<b>COMMUNICATIONS</b>		<b>480,783</b>	<b>478,819</b>	<b>499,572</b>	<b>483,240</b>	<b>547,713</b>	<b>570,150</b>		<b>22,437</b>	<b>4.1%</b>
4311	01-4311-10-1110	Full Time Wages	245,556	233,165	239,038	177,444	260,707	254,800	FT - DPW Dir, AssistDir, ExecAssist	-5,907	-2.3%
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	15,000	PT - Stormwater intern	7	0.0%
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	59,240	Health insurance & BBH	24,164	68.9%
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	18,510	Social Security 6.2%	-262	-1.4%
4311	01-4311-20-1225	Medicare	4,079	4,260	4,165	3,308	4,450	4,330	Medicare 1.45%	-120	-2.7%
4311	01-4311-20-1230	Deferred Compensation	13,506	12,865	13,147	9,660	14,455	14,020	457b Town contribution 5.5%	-435	-3.0%
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%
<b>4311 Total</b>	<b>DPW - Admin</b>		<b>421,944</b>	<b>383,810</b>	<b>424,021</b>	<b>351,052</b>	<b>450,126</b>	<b>502,900</b>		<b>52,774</b>	<b>11.7%</b>
4312	01-4312-10-1110	Full Time Wages	562,140	526,100	554,029	473,407	577,638	544,000	FT wages - 10 employees	-33,638	-5.8%
4312	01-4312-10-1115	Wages, PT Perm	52,826	29,964	56,376	43,106	54,028	82,000	PT Perm & seasonal	27,972	51.8%
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	175,550	Health insurance & BBH	-83,919	-32.3%
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	45,930	Social Security 6.2%	262	0.6%
4312	01-4312-20-1225	Medicare	10,354	8,960	10,340	8,634	10,680	10,740	Medicare 1.45%	60	0.6%
4312	01-4312-20-1230	Deferred Compensation	30,918	23,467	25,764	22,275	28,182	29,920	457b Town contribution 5.5%	1,738	6.2%
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	Longevity	-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	Physicals/Alcohol/Drug Tests	500	17.9%
4312	01-4312-40-2425	Vehicle Repairs	81,000	59,797	85,000	49,890	85,000	60,000	Vehicle Repairs	-25,000	-29.4%
4312	01-4312-40-2429	Radio Replacement and Repair	1,200	888	1,200	0	1,200	1,200	Radio Replacement and Repair	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
4312	01-4312-40-2430	Equip Repair/Maint	55,000	75,711	57,000	88,725	57,000	75,000	Equip Repair/Maint	18,000	31.6%
4312	01-4312-40-2431	Facility Maintenance/Repairs	2,800	3,163	2,000	58,094	4,000	4,000	Facility Maintenance/Repairs	0	0.0%
4312	01-4312-40-2435	Fuel Tank Apron	1	0	1	5,336	1	2,500	Fuel Tank Apron	2,499	249900.0%
4312	01-4312-40-2443	Pennichuck Water Main Assess	284,938	225,382	300,000	270,896	250,000	310,000	Pennichuck Water Main Assess	60,000	24.0%
4312	01-4312-40-2450	Line Stripe Roads	18,000	680	29,000	26,766	29,000	29,000	Line Stripe Roads	0	0.0%
4312	01-4312-40-2451	Outside Hire	76,000	92,395	90,000	76,901	90,000	92,500	Outside Hire	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	Equip Lease/Rental Pymts	1,500	25.0%
4312	01-4312-40-2453	Fuel Tank Testing	350	2,847	1,100	0	1,100	2,500	Fuel Tank Testing	1,400	127.3%
4312	01-4312-40-2461	Street Sweeping	12,000	10,560	7,000	3,535	7,000	7,000	Street Sweeping	0	0.0%
4312	01-4312-40-2463	Catch Basin	25,000	23,950	12,500	15,098	12,500	20,290	Catch Basin	7,790	62.3%
4312	01-4312-40-2470	Tree Care	15,000	17,688	15,000	18,100	15,000	15,000	Tree Care	0	0.0%
4312	01-4312-60-2610	Supplies - General	31,000	39,595	33,000	28,025	33,000	33,000	Supplies - General	0	0.0%
4312	01-4312-60-2615	Uniforms	18,500	18,552	19,500	18,896	19,500	19,500	Uniforms	0	0.0%
4312	01-4312-60-2616	Protective Clothing	9,000	12,839	9,000	9,542	9,000	9,000	Protective Clothing	0	0.0%
4312	01-4312-60-2626	Oil & Grease	5,500	7,143	6,000	3,602	6,000	6,000	Oil & Grease	0	0.0%
4312	01-4312-60-2635	Gasoline	14,999	9,178	14,999	17,135	14,999	17,990	Gasoline	2,991	19.9%
4312	01-4312-60-2636	Diesel Fuel	55,418	35,021	50,000	30,306	50,000	50,000	Diesel Fuel	0	0.0%
4312	01-4312-60-2653	Tools & Equipment	5,000	19,982	7,500	24,817	8,000	8,000	Tools & Equipment	0	0.0%
4312	01-4312-60-2654	Tires	6,000	5,872	6,000	3,094	6,000	6,000	Tires	0	0.0%
4312	01-4312-60-2662	Salt	110,000	104,110	120,000	110,200	130,000	140,000	Salt	10,000	7.7%
4312	01-4312-60-2663	Sand	25,000	0	10,000	0	7,500	7,500	Sand	0	0.0%
4312	01-4312-60-2665	Gravel	20,000	26,209	12,000	7,794	12,000	12,000	Gravel	0	0.0%
4312	01-4312-60-2666	Calcium Chloride	27,000	25,536	27,000	15,841	27,000	27,000	Calcium Chloride	0	0.0%
4312	01-4312-60-2668	Cold Patch	1,000	0	2,500	690	1,200	1,200	Cold Patch	0	0.0%
4312	01-4312-60-2684	Guardrails	7,000	11,131	7,000	7,847	7,000	7,600	Guardrails	600	8.6%
4312	01-4312-60-2687	Signs & Misc. Supplies	10,000	15,004	11,000	13,399	11,000	12,500	Signs & Misc. Supplies	1,500	13.6%
4312	01-4312-70-2730	Road Maintenance	100,000	40,271	100,000	24,984	100,000	100,000	Road Maintenance	0	0.0%
4312	01-4312-70-2735	Road Rebuild	1,200,000	1,192,099	1,300,000	617,058	1,400,000	1,400,000	Road Rebuild	0	0.0%
4312	01-4312-70-2740	New Equipment, Capital	10,000	147,170	140,000	32,639	140,000	163,000	extra \$17K from "old" CRF	23,000	16.4%
4312	01-4312-70-2762	Equip Lease Payment	250,000	136,044	46,500	46,480	46,500	0	Equip Lease Payment	-46,500	-100.0%
<b>4312 Total</b>	<b>HIGHWAY/ST</b>		<b>3,470,432</b>	<b>3,266,911</b>	<b>3,535,039</b>	<b>2,502,910</b>	<b>3,681,156</b>	<b>3,666,130</b>		<b>-15,026</b>	<b>-0.4%</b>
4316	01-4316-40-2414	General Street Lighting	23,607	18,952	23,607	15,965	20,000	8,000		-12,000	-60.0%
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%
<b>4316 Total</b>	<b>LIGHTS</b>		<b>27,350</b>	<b>23,780</b>	<b>27,107</b>	<b>19,544</b>	<b>24,900</b>	<b>12,120</b>		<b>-12,780</b>	<b>-51.3%</b>
4323	01-4323-30-2307	Souhegan Regional Landfill	391,579	277,740	388,000	383,600	437,855	541,730	SRLD - Amherst assessment	103,875	23.7%
<b>4323 Total</b>	<b>REGIONAL</b>		<b>391,579</b>	<b>277,740</b>	<b>388,000</b>	<b>383,600</b>	<b>437,855</b>	<b>541,730</b>		<b>103,875</b>	<b>23.7%</b>
4324	01-4324-10-1110	Full Time Wages	44,554	44,878	45,677	53,204	47,528	52,290	FT Wages 1 employee	4,762	10.0%
4324	01-4324-10-1115	Wages, PT Perm/Call Pay	81,364	72,282	84,850	56,019	99,072	109,200	PT wages 3 employees	10,128	10.2%
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	38,780	Health insurance & BBH	1,534	4.1%
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	10,220	Social Security 6.2%	1,415	16.1%
4324	01-4324-20-1225	Medicare	1,891	1,741	1,968	1,583	2,060	2,390	Medicare 1.45%	330	16.0%
4324	01-4324-20-1230	Deferred Compensation	2,451	0	0	236	0	2,880	457b Town contribution 5.5%	2,880	0.0%
4324	01-4324-20-1266	Sick Leave Incentive	727	574	727	321	727	800	annual - sick leave payout	73	10.0%



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
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	01-4324-50-2560	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%
<b>4324 Total</b>	<b>TRANSFER STA</b>		<b>298,831</b>	<b>320,133</b>	<b>323,327</b>	<b>302,790</b>	<b>347,154</b>	<b>391,330</b>		<b>44,176</b>	<b>12.7%</b>
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%
<b>4411 Total</b>	<b>HEALTH OFFICER</b>		<b>2,156</b>	<b>2,230</b>	<b>2,153</b>	<b>2,232</b>	<b>2,239</b>	<b>2,370</b>		<b>131</b>	<b>5.9%</b>
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%
<b>4414 Total</b>	<b>ANIMAL CONTROL</b>		<b>400</b>	<b>729</b>	<b>400</b>	<b>200</b>	<b>400</b>	<b>400</b>		<b>0</b>	<b>0.0%</b>
4415	01-4415-30-2399	Health Agencies	50,000	50,000	55,000	55,000	55,000	55,000		0	0.0%
<b>4415 Total</b>	<b>DONATIONS</b>		<b>50,000</b>	<b>50,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>		<b>0</b>	<b>0.0%</b>
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	01-4442-60-2699	Other Charges - WGA	750	89	750	75	750	750		0	0.0%
<b>4442 Total</b>	<b>WELFARE</b>		<b>14,320</b>	<b>419</b>	<b>14,320</b>	<b>5,844</b>	<b>10,250</b>	<b>10,250</b>		<b>0</b>	<b>0.0%</b>
4520	01-4520-10-1110	Full Time Wages	135,866	137,836	140,654	139,578	151,937	162,820	2 FT employees	10,883	7.2%
4520	01-4520-10-1112	Supervisor Wages (Maint EE)	111,072	112,512	114,109	112,680	119,185	127,000	2 FT Maintenance employees	7,815	6.6%
4520	01-4520-10-1113	Part Time Wages - Seasonal	5,000	5,479	25,000	15,711	0	0	CLOSE & USE 01-4520-10-1115	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	Overtime	-83	-10.6%
4520	01-4520-20-1210	Health Insurance	56,264	45,147	57,552	42,914	48,891	47,350	Health insurance & BBH	-1,541	-3.2%
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	19,880	Social Security 6.2%	1,643	9.0%
4520	01-4520-20-1225	Medicare	3,663	4,251	4,117	4,372	4,265	4,650	Medicare 1.45%	385	9.0%
4520	01-4520-20-1230	Deferred Compensation	13,582	13,513	14,012	13,842	14,571	15,940	Deferred Compensation	1,369	9.4%
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%

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	01-4520-40-2410	Electricity	0	0	11,682	11,405	11,682	7,590	Electricity- move 8,900 to Fund 2	-4,092	-35.0%
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	8,000	Field Maintenance - move \$2K to Fund 2	-2,000	-20.0%
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%
4520	01-4520-60-2612	Equipment Purchases	0	1,295	0	0	13,000	13,000	Equipment Purchases - mower 1st half	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	Postage	0	0.0%
4520	01-4520-60-2635	Gasoline	7,500	3,382	8,000	6,923	8,000	7,500	Gasoline	-500	-6.3%
4520	01-4520-60-2636	Diesel Fuel	2,500	923	2,800	1,560	2,400	1,700	Diesel Fuel	-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	Tools & Equipment	0	0.0%
4520	01-4520-80-2820	Mileage	100	0	1	0	1	100	Mileage	99	9900.0%
4520	01-4520-80-2825	Meetings & Conferences	1,500	1,467	1,500	1,131	1,500	2,000	Meetings & Conferences	500	33.3%
<b>4520 Total</b>	<b>RECREATION</b>		<b>409,545</b>	<b>401,562</b>	<b>477,371</b>	<b>440,804</b>	<b>469,168</b>	<b>496,550</b>		<b>27,382</b>	<b>5.8%</b>
4522	01-4522-10-1115	Wages, PT Perm/Call Pay	9,588	10,333	9,700	14,253	9,700	17,200	Wages PT	7,500	77.3%
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	1,070	Social Security	438	69.3%
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%
<b>4522 Total</b>	<b>PARKS</b>		<b>13,773</b>	<b>13,614</b>	<b>13,443</b>	<b>18,888</b>	<b>13,474</b>	<b>21,920</b>		<b>8,446</b>	<b>62.7%</b>
4550	01-4550-10-1110	Full Time Wages	440,827	442,125	451,192	415,002	460,218	496,000	7 FT employees	35,782	7.8%
4550	01-4550-10-1115	Wages, PT Perm	155,654	94,889	156,411	139,428	157,309	160,000	17 PT employees	2,691	1.7%
4550	01-4550-20-1210	Health Insurance	123,237	127,951	126,380	125,751	174,843	170,800	Health insurance & BBH	-4,043	-2.3%
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	41,300	Social Security 6.2 %	3,011	7.9%
4550	01-4550-20-1225	Medicare	8,767	8,034	8,928	8,243	8,954	9,670	Medicare 1.45%	716	8.0%
4550	01-4550-20-1230	Deferred Compensation	24,245	22,452	24,816	19,512	23,071	27,280	457b Town contribution 5.5%	4,209	18.2%
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	01-4550-30-2341	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	11,500	Electricity	3,280	39.9%

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	01-4550-40-2411	Heat	10,846	8,064	7,900	7,407	8,975	12,500	Heat	3,525	39.3%
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%
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%
<b>4550 Total</b>	<b>LIBRARY</b>		<b>1,025,174</b>	<b>958,107</b>	<b>1,047,622</b>	<b>985,821</b>	<b>1,119,101</b>	<b>1,167,700</b>		<b>48,599</b>	<b>4.3%</b>
4583	01-4583-80-2860	4th of July Subsidy	8,000	8,000	8,000	8,000	8,000	8,000	Add'l \$2,000 requested by Peter Giannakopoulos	0	0.0%
4583	01-4583-80-2861	Memorial Day Subsidy	500	0	500	0	500	500		0	0.0%
<b>4583 Total</b>	<b>PATRIOTIC</b>		<b>8,500</b>	<b>8,000</b>	<b>8,500</b>	<b>8,000</b>	<b>8,500</b>	<b>8,500</b>		<b>0</b>	<b>0.0%</b>
4589	01-4589-10-1115	Wages, PT Perm/Call Pay	1,264	509	1,316	-4	1,368	500	Heritage Commission - 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%
<b>4589 Total</b>	<b>HERITAGE</b>		<b>2,572</b>	<b>548</b>	<b>2,629</b>	<b>4,524</b>	<b>2,685</b>	<b>1,750</b>		<b>-935</b>	<b>-34.8%</b>
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%
4611	01-4611-60-2625	Postage	0	0	0	12	0	0	Postage	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
<b>4611 Total</b>	<b>CONSERVATION</b>		<b>14,991</b>	<b>16,220</b>	<b>16,528</b>	<b>16,478</b>	<b>15,828</b>	<b>12,190</b>		<b>-3,638</b>	<b>-23.0%</b>
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	01-4711-90-2214	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%
<b>4711 Total</b>	<b>LT DEBT - Principal</b>		<b>1,156,000</b>	<b>1,156,000</b>	<b>1,106,000</b>	<b>1,106,000</b>	<b>1,106,000</b>	<b>906,000</b>		<b>-200,000</b>	<b>-18.1%</b>
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%
<b>4721 Total</b>	<b>LT DEBT - INTEREST</b>		<b>114,723</b>	<b>124,019</b>	<b>96,860</b>	<b>97,205</b>	<b>73,100</b>	<b>45,740</b>		<b>-27,360</b>	<b>-37.4%</b>
<b>Grand Total</b>			<b>14,524,144</b>	<b>13,781,390</b>	<b>14,806,559</b>	<b>13,294,235</b>	<b>15,423,151</b>	<b>15,889,900</b>		<b>466,749</b>	<b>3.0%</b>



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

**Title:** FY2024 Warrant Draft #3

**Department:** Administration

**Meeting Date:** December 12, 2022

**Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. FY2024 WARRANT DRAFT #3



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 14, 2023**

To the inhabitants of the Town of Amherst in the County of Hillsborough and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of Amherst will be held in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 8, 2023, at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 14, 2023, at the Souhegan High School from 6:00 AM to 8:00 PM.

**ARTICLE 21:** To choose all necessary Town Officers for the ensuing terms as follows:

**1 Selectmen for 3 Years**

**1 Town Clerk for 3 Years**

**1 Cemetery Trustee for 3 Years**

**2 Library Trustees for 3 Years**

**2 Planning Board Members for 3 Years**

**1 Planning Board Members for 1 Year**

**1 Trustee of the Trust Funds for 3 Years**

**2 Zoning Board of Adjustment Member for 3 Years**

**ARTICLE 22: Operating Budget**

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

*(The Board of Selectmen supports this article by a vote of X-X-X.)*

*(The Ways and Means Committee supports this article by a vote of X-X-X.)*

**ARTICLE 23: Contingency Fund**

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars (**\$120,000**) to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of X-X-X.)*

*(The Ways and Means Committee supports this article by a vote of X-X-X)*

**ARTICLE 24: Baboosic Lake Septic Operating Budget**

Shall the Town vote to raise and appropriate the sum of **\$69,040**, for operating and maintaining the Baboosic Lake Septic System for the ensuing year, said sum is to be offset by user fees. Should this article be defeated the default budget shall be **\$69,080** which is the same as last year with certain adjustments required by previous action of the Town or by law. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of X-X-X.)*

*(The Ways and Means Committee supports this article by a vote of X-X-X.)*

**ARTICLE 25: Communications Center Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = **\$XXX**) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of XXX.)*

*(The Ways and Means Committee supports this article by a vote of XXX.)*

**ARTICLE 25: Assessing Revaluation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (**\$25,000**) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = **\$XXX**) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of.)*

*(The Ways and Means Committee supports this article by a vote of.)*

**ARTICLE 26: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand (**\$200,000**) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = **\$XXX**) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of.)*

*(The Ways and Means Committee supports this article by a vote of.)*

**ARTICLE 27: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars (\$257,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of.)*

*(The Ways and Means Committee supports this article by a vote of.)*

**ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF**

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of XXX.)*

*(The Ways and Means Committee supports this article by a vote of XXX.)*

**ARTICLE 29: Amherst Multimodal Facilities CRF**

Shall the Town vote to raise and appropriate the sum of one hundred and fifty thousand dollars (\$75,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established, for the purpose of design and construction of multimodal infrastructure and to provide matching funds for state, federal and private grant programs for the AMS/SHS School Campus Side path. (Tax Impact = \$XXX) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of)*

*(The Ways and Means Committee supports this article by a vote of)*

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

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$XXX) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of XXX.)*

*(The Ways and Means Committee supports this article by a vote of XXX.)*

**ARTICLE 32: Readoption of Veterans Tax Credits**

Shall the Town vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an annual Optional Veterans' Tax Credit in the amount of \$500. If readopted, the annual All Veterans' Tax Credit, previously adopted, will also be \$500., the same amount as the Optional Veterans Tax Credit. If readopted and approved, this article shall take effect for the 2023 property tax year. (Tax Impact= \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of XXX.)*

*(The Ways and Means Committee supports this article by a vote of XXX.)*



**ARTICLE 33: Elderly and Disabled Exemption**

Shall the Town vote to modify the maximum annual income amount to qualify for the elderly and disabled exemption from property tax previously established in the Town of Amherst for applicants to be as follows: a net income of not more than \$54,300. (formerly \$49,960) for a single person, or if married, a combined net income of less than \$73,325. (formerly \$67,640) in accordance with RSA 72:39-a. (Tax Impact = \$0.00) (Majority vote required)

*(The Board of Selectmen supports this article by a vote of XXX.)*

*(The Ways and Means Committee supports this article by a vote of XXX.)*

**ARTICLE 34: Budget Preparation**

Shall the Town vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body. (No Tax Impact) (Majority vote required)

**ARTICLE 35: Tax Cap – PETITION WARRANT ARTICLE**

Shall the Town adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year’s actual amount of local taxes raised, by more than the lesser of (a) 2% (two percent); or (b) the annual percentage increase in the U.S. Consumer Price Index – All Urban Consumers for the Northeast, published by the U.S. Bureau of Labor Statistics, as of the month of December of the immediately-preceding year? (No Tax Impact) (3/5 Majority Vote Required).

**ARTICLE 36: Noise Reduction Ordinance – PETITION WARRANT ARTICLE**

SECTION I PURPOSE

The purpose of this ordinance is to regulate unnecessary noise and to promote public health, safety, and the quiet enjoyment of life for residents and visitors while within the boundaries of the Town of Amherst New Hampshire. Regulations of this nature are allowed under New Hampshire RSA 31:39 I (n).

SECTION II UNNECESSARY NOISE PROHIBITED

It shall be unlawful for any person, firm, corporation, or other entity to make, maintain, direct, cause, or simulate any excessive, unnecessary, or unusually loud noises including without limitation those which are prolonged, unusual, and unnatural in their time, place and use effect, and/or which are a detriment to public health, comfort, convenience, safety, welfare, quiet enjoyment, and/or prosperity of the residents and visitors of the Town. This prohibition shall apply unless such noise is exempt below.

### SECTION III EXEMPTED NOISE

This prohibition exempts:

- A. Persons operating vehicles, machinery, or equipment while engaged in snow clearance or snow removal operations.
- B. Noise resulting from activities of a temporary duration permitted by law and for which a special permit therefore has been granted in advance by the Town of Amherst, or if applicable, permits from the State of New Hampshire.
- C. Farming and/or agricultural activity and machinery used in furtherance thereof. "Farming and/or agricultural activity and machinery used" is defined as equipment, tools machinery and processes customarily used for animal husbandry, crop farming, and other agricultural endeavors.
- D. Public Works, Public Safety, emergency, and law enforcement equipment and operations required for the effective delivery of public services.
- E. Loading, unloading, opening, closing or otherwise handling boxes, crates, containers, building materials, trash cans, dumpsters or similar objects between the hours of 7AM to 7PM.
- F. The operation of construction vehicles to include, but not limited to, bulldozers, graders, dump trucks, backhoes, earthmoving equipment, front end loaders, and log skidders, between the hours of 7AM to 7PM.
- G. The operation of construction and/or household tools and/or equipment to include but not limited to, cement mixers, hammers, staple or nail guns, power tools (i.e., saws, drills, grinders, sanders, chain saw, electric hedge trimmers, lawn mowers, snow blowers, jack hammers, etc.) between the hours of 7AM to 7PM Monday to Friday or 7AM to 7PM on weekends.
- H. Parades and public gatherings for which the Board of Selectmen or Chief of Police has issued a license or permit.
- I. Bells, Chimes, or carillons while being used for religious purposes or in conjunction with religious services and those bells, chimes, and carillons that are presently installed and in use for any purpose.
- J. Traffic travelling on Route 101, 101a.
- K. Normal gravel removal activities on properties appropriately permitted for such activities by the State or exempt from such permitting by statute.
- L. Fireworks on July 4<sup>th</sup> until 11PM.

#### SECTION IV EXAMPLES OF PROHIBITED NOISES

The following acts, among others, which produce sound, are commonly associated with loud, disturbing and unnecessary noise. These examples shall not be deemed to be exclusive or limited. The examples are namely:

- A. Unreasonably loud music, amplified or otherwise, that can be heard from within a residence or dwelling or heard outside a residence.
- B. The idling of commercial vehicles on any way within the Town of Amherst between 7PM to 7AM, if that noise disturbs residents or guests of temporary lodgings.
- C. Demolition or construction noise, i.e., pneumatic hammers, pile drivers, blasting, machinery or other devices that create loud noises, from the hours of 7PM to 7AM Monday to Friday or 7PM to 7AM on weekends.
- D. All noises shall be presumptively prohibited if in excess of 65 decibels during the day (from 7AM to 7PM), and 55 decibels at night (from 7PM to 7AM), as measured from the property line or at any point within the receiving premises. Outside this standard, all noises and noise complaints will be evaluated under "reasonable and prudent standards for the conditions that exist then and there", unless specifically prohibited by definition.

#### SECTION V PENALTIES

The penalty for a violation of this ordinance shall be a warning for a first offense. For a second violation within a 12-month period the fine shall be \$100.00. For any third or subsequent violations within a 12-month period the fine shall be \$250.00. All fines are payable to the Town of Amherst within 5 days from the date of issuance. Failure to remit the fine within 5 days may result in the issuance of a summons and added fines. Any request for a due process hearing must be submitted in writing within 3 days of the receipt of the violation.



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

**Title:** Administrative Updates

**Department:** Administration

**Meeting Date:** December 12, 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:** Donations

**Department:** Administration

**Meeting Date:** December 12, 2022

**Staff Contact:**

---

**BACKGROUND INFORMATION:**

Gift in the amount of \$5000 to the Amherst Conservation Commission.

Gift in the amount of \$250 for Memorial Day flags.

**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:** Discussion of Thorton Ferry Rd. 1.      **Department:** Administration  
**Meeting Date:** December 12, 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:** Proposed Warrant article from  
Selectman Pray, regarding change of  
Treasurer from Elected to Appointed

**Department:** Administration

**Meeting Date:** December 12, 2022

**Staff Contact:**

---

## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

### **TOWN ADMINISTRATOR RECOMMENDATION:**

### **ATTACHMENTS:**

1. memo appointed\_treasurer 2022 BOS
2. HB257H\_221207\_101214PDF\_221207\_101327

# memo

To: Amherst BOS  
From: Danielle Pray  
CC: Dean Shankle, Deb Bender  
Date: 12/07/2022  
Re: Appointed Town Treasurer

---

I am proposing a Warrant Article to change the method of selection of the Town Treasurer. Currently, the Amherst Town Treasurer is an elected position, serving for a 3-year. The current long-standing Treasurer has indicated that she will not run for re-election when her term expires in March 2023. This provides an opportunity to discuss the benefits of an appointed position versus an elected one.

The RSA governing the appointment of a town treasurer was enacted and signed into law in 2007. RSA 41:26-e was included in HB257; a public hearing was held before the House Committee on Municipal and County Government on February 7, 2007. The only public comment was from Barbara Reid, the Government Finance Advisor for the NH Municipal Association. She was also a member of the NH Government Finance Officers Association (NHGFOA) at the time and commented that this bill was requested by the NHGFOA and is a NHMA policy bill.

In her testimony (see attached), Ms. Reid identifies several reasons by a town may choose to appoint a treasurer.

---



---

Quoting Ms. Reid:

*“As fiscal operations of our local governments become more complex,” one-size-fits-all” no longer applies. While an elected Treasurer works well in many communities, that is not the case in all communities. Some municipalities have difficulty finding people to run for the Treasurer position. Others find that the complexity of the job is such that certain skills and experience is necessary to adequately perform treasury functions, such as investment functions. Finally, since the Governing Body is responsible for financial reporting as well as establishing and maintaining internal controls, in some cases an appointed treasurer would be more appropriate in terms of allowing the Governing Body to fulfill these fiduciary responsibilities.”*

Several towns have moved forward in choosing to appoint their Treasurer. Most recently, in 2020, the Town of Hudson presented a warrant article to their voters which was approved. At the November 26, 2019, Hudson BOS meeting, Finance Director Kathy Carpentier explained her reasons for proposing the warrant article to appoint the Town Treasurer. She felt that the position is *“a large responsibility”*, *“it’s a lot of transactions”*, *“a lot of bookkeeping”* and that *“having an appointed Treasurer who gets vetted with a resume through the BOS is better than ... somebody who just has name recognition”*. Selectman McGrath spoke in favor of the proposal and explained that when making appointments, *“We look into their backgrounds and make sure that they have the appropriate credentials to fill the position. This body can look into their backgrounds, do background checks and recommend hiring the most appropriate candidate.”*

The trend seems to be moving towards appointed town treasurers. In some towns I could not locate a treasurer listed at all on their town websites. Some towns retain an elected position. The towns that I have found who now appoint their treasurers are Holderness, Wolfeboro (2021), Durham (2008), Derry, Gorham, Goffstown, Stratham, Lincoln, North Hampton, Bristol, and Merrimack (2017). This is not an exhaustive list of towns but includes those that I could readily identify.

---

One additional advantage to having the ability to appoint the treasurer is that the BOS would not be limited to choosing an Amherst resident. The opportunity could be opened to qualified and knowledgeable candidates based on merit and skill, no matter their residency.

The position would remain a statutory one notwithstanding the method of selection, elected or appointed. The duties and responsibilities would not change, and an appointed official would be required to exercise the same diligence and thoroughness in carrying out his/her fiduciary functions as an elected treasurer.

---



# *N. H. Municipal Association*

PO Box 617, Concord, NH 03302 ■ (603) 224-7447

## **TESTIMONY ON HB 257**

### **House Committee on Municipal and County Government**

**February 7, 2007**

Mr. Chairman and members of the Committee, my name is Barbara Reid and I am the Government Finance Advisor for the New Hampshire Municipal Association at the Local Government Center. I am also a member of the New Hampshire Government Finance Officers Association (NHGFOA) and serve as the chair of the Legislative Committee for that Association. HB 257 was requested by the NHGFOA and is also an NHMA policy bill. Therefore, I am here to testify on behalf of both NHMA and NHGFOA in support of HB 257.

HB 257 provides flexibility in the law in terms of an elected vs. an appointed treasurer position. The proposal would allow a town the option to have either an elected treasurer or an appointed treasurer. This is similar to the provisions governing elected vs. appointed tax collectors. Most cities currently have appointed treasurers, while all towns have elected treasurers.

As fiscal operations of our local governments become more complex, "one-size-fits-all" no longer applies. While an elected Treasurer works well in many communities, that is not the case in all communities. Some municipalities have difficulty finding people to run for the Treasurer position. Others find that the complexity of the job is such that certain skills and experience is necessary to adequately perform treasury functions, such as investment functions. Finally, since the Governing Body is responsible for financial reporting as well as establishing and maintaining internal controls, in some cases an appointed treasurer would be more appropriate in terms of allowing the Governing Body to fulfill these fiduciary responsibilities.

To accomplish this change, section 4 of the bill proposes a new law, RSA 41:26-e Appointed Town Treasurer. The Treasurer would remain an elected position until a warrant article was adopted at the annual meeting to change the position to an appointed one. The appointment would occur a year later, as explained in a new RSA 669:17-d, which is worded similar to other laws governing the change from elected to appointed positions.

The other statute changes are necessary to distinguish between laws that would apply only to an elected treasurer, not to an appointed treasurer. For example, RSA 41:26-d dealing with the removal of a treasurer, would only apply to an elected treasurer.

Thank you for the opportunity to testify in support of HB 257. I'd be happy to answer any questions.





# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** Hiring of a Call Firefighter  
**Meeting Date:** December 12, 2022

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

---

## **BACKGROUND INFORMATION:**

In order to continue our call firefighter system of providing Fire Rescue services to the community, we periodically need to add to the roster.

## **BUDGET IMPACT:**

*(Include general ledger account numbers)*

With the structure of call firefighters and the ability to come in for calls, I do not see that adding another call firefighter will have a budget impact at this time.

## **POLICY IMPLICATIONS:**

None

## **DEPARTMENT HEAD RECOMMENDATION:**

To continue with consistency on our operation I recommend adding this applicant to our roster.

## **SUGGESTED MOTION:**

For the BOS to approve the hiring of Probationary Firefighter Robert Ellis, adding him to the current roster of call firefighters for Amherst Fire Rescue at the recommendation of Chief Matthew Conley. The hourly rate for the probationary firefighter is \$11.44 per hour.

## **TOWN ADMINISTRATOR RECOMMENDATION:**

## **ATTACHMENTS:**

1. Ellis Robert 12.6.2022



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

**Title:** Hawkers and Peddlers Licenses,  
Alec Drummond and David Staples

**Department:** Administration

**Meeting Date:** December 12, 2022

**Staff Contact:**

---

**BACKGROUND INFORMATION:**

**BUDGET IMPACT:**

*(Include general ledger account numbers)*

**POLICY IMPLICATIONS:**

**DEPARTMENT HEAD RECOMMENDATION:**

**SUGGESTED MOTION:**

**TOWN ADMINISTRATOR RECOMMENDATION:**

**ATTACHMENTS:**

1. H and P, Alec Drummond
2. H and P, David Staples



**REGISTRATION OF HAWKERS AND VENDORS**

ALEC DRUMMOND whose name is affixed hereto has  
been granted a permit to sell Roofing/Siding/Window Estimates  
in the town of Amherst for the following period: 11/22/22 - 01/12/23  
subject to the following restrictions: Monday-Friday, 09:00am-5:00pm  
Company Name: Power Home Remodeling

\_\_\_\_\_  
Selectmen by the Chairman

  
Applicant

  
Chief of Police

11/22

DATE RECEIVED

TOWN OF AMHERST  
APPLICATION FOR HAWKERS, PEDDLERS & VENDORS PERMIT

NAME OF APPLICANT Alec Drummond DOB 10/24/1997

RESIDENCE ADDRESS 31 Andrew St TOWN Manchester

PHONE NO ( ) 6036166789

LENGTH OF TIME AT THIS ADDRESS TBD

PREVIOUS ADDRESS IF ABOVE IS LESS THAN THREE YEARS 49 Clay St. Littleton, NH

PHYSICAL DESCRIPTION:

HEIGHT 6'0 WEIGHT 220 HAIR Brown EYES Blue

NAME, ADDRESS OF PERSON, FIRM, OR CORPORATION OR ASSOCIATION WHOM APPLICANT IS EMPLOYED BY OR REPRESENTS:

NAME Power Home Remodeling

ADDRESS 201 Jones Rd. Waltham, MA

PHONE NO. 508-970-3358 LENGTH OF EMPLOYMENT/REPRESENTATION 1 1/2 years

NAME, ADDRESS OF EMPLOYER DURING PAST THREE YEARS, IF OTHER THAN PRESENT EMPLOYER:

NAME Drummond's Mountain Shop

ADDRESS Rt 302, Bretton Woods NH

HAWKERS & PEDDLERS STATE LICENSE NO. .058 EXP. DATE January 12, 2023  
(REQUIRED)

DESCRIPTION OF PRODUCT AND METHOD/LOCATION OF SALE  
Free estimates on windows, roofing, and siding

NOTE: IF YOU ARE AT A LOCATION, OTHER THAN YOUR OWN, YOU NEED WRITTEN PERMISSION FROM THE PROPERTY OWNER GIVING YOU AUTHORIZATION TO BE ON HIS/HER PROPERTY.



PERIOD OF TIME FOR WHICH PERMIT IS APPLIED Duration of permit

DATE OR APPROXIMATE DATE OF LATEST PREVIOUS APPLICATION FOR PERMIT UNDER THIS ORDINANCE, IF ANY N/A

HAS A PERMIT ISSUED TO THE APPLICANT UNDER THIS ORDINANCE EVERY BEEN REVOKED?

YES \_\_\_\_\_ NO N

HAS THE APPLICANT EVER BEEN CONVICTED OF A MISDEMEANOR OR A FELONY UNDER THE LAWS OF THIS STATE OR ANY STATE OR FEDERAL LAWS OF THE UNITED STATES?

YES \_\_\_\_\_ NO N

IN THE EVENT THAT THE PRODUCT WHICH IS THE SUBJECT OF THE APPLICATION IS A PERISHABLE OR A FOOD COMMODITY, THE APPLICANT IS DIRECTED TO THE STATE OF NEW HAMPSHIRE PUBLIC HEALTH DEPARTMENT FOR APPROVAL OF THE PROPOSED OPERATION AND CERTIFICATION FROM SAID PUBLIC HEALTH DEPARTMENT THAT THE PROPOSAL MEETS STATE HEALTH REGULATIONS.

THE APPLICANT WILL BE REQUIRED TO PRESENT DETAILS OF THE OPERATION SUCH AS THE LOCATION FROM WHICH THE SALES WILL BE CONDUCTED, HOURS OF OPERATION, DATES OF OPERATION, AS WELL AS A CERTIFICATION THAT THE PROPOSAL HAS BEEN REVIEWED BY THE CHIEF OF POLICE AND THAT THE APPLICANT HAS COMPLIED WITH ANY REQUESTS BY THE CHIEF OF POLICE WITH RESPECT TO THE ACCOMMODATION OF PARKING AND/OR TRAFFIC CONSIDERATIONS.

  
SIGNATURE OF APPLICANT

11/22/22  
DATE



**REGISTRATION OF HAWKERS AND VENDORS**

DAVID STAPLES whose name is affixed hereto has  
been granted a permit to sell Roofing/Siding/Window Estimates  
in the town of Amherst for the following period: 11/22/22 - 01/12/23  
subject to the following restrictions: Monday-Friday, 09:00am-5:00pm  
Company Name: Power Home Remodeling

\_\_\_\_\_  
Selectmen by the Chairman

*David Staples*

\_\_\_\_\_  
Applicant

*[Signature]*

\_\_\_\_\_  
Chief of Police

DATE RECEIVED \_\_\_\_\_

TOWN OF AMHERST  
APPLICATION FOR HAWKERS, PEDDLERS & VENDORS PERMIT

NAME OF APPLICANT David Staples DOB 12/25/1999

RESIDENCE ADDRESS 85 Princeton Dr TOWN Hooksett

PHONE NO (   ) 6035605710

LENGTH OF TIME AT THIS ADDRESS 6 Months

PREVIOUS ADDRESS IF ABOVE IS LESS THAN THREE YEARS 4 almas rd, Windham NH

PHYSICAL DESCRIPTION:

HEIGHT 5' 11" WEIGHT 155lb HAIR brown EYES blue

NAME, ADDRESS OF PERSON, FIRM, OR CORPORATION OR ASSOCIATION WHOM APPLICANT IS EMPLOYED BY OR REPRESENTS:

NAME Power Home Remodeling

ADDRESS 201 Jones Rd

PHONE NO. 5089703358 LENGTH OF EMPLOYMENT/REPRESENTATION 3 Months

NAME, ADDRESS OF EMPLOYER DURING PAST THREE YEARS, IF OTHER THAN PRESENT EMPLOYER:

NAME 33 Hilltop

ADDRESS 33 Indian Rock Rd, Windham NH

HAWKERS & PEDDLERS STATE LICENSE NO. .058 EXP. DATE jan 23, 2023  
(REQUIRED)

DESCRIPTION OF PRODUCT AND METHOD/LOCATION OF SALE Roofing, Siding, Windows, Gutters, Doors

NOTE: IF YOU ARE AT A LOCATION, OTHER THAN YOUR OWN, YOU NEED WRITTEN PERMISSION FROM THE PROPERTY OWNER GIVING YOU AUTHORIZATION TO BE ON HIS/HER PROPERTY.

PERIOD OF TIME FOR WHICH PERMIT IS APPLIED ASAP/ Until end of January

DATE OR APPROXIMATE DATE OF LATEST PREVIOUS APPLICATION FOR PERMIT UNDER THIS ORDINANCE, IF ANY Bedford NH, for month of November

HAS A PERMIT ISSUED TO THE APPLICANT UNDER THIS ORDINANCE EVERY BEEN REVOKED?

YES \_\_\_\_\_ NO X

HAS THE APPLICANT EVER BEEN CONVICTED OF A MISDEMEANOR OR A FELONY UNDER THE LAWS OF THIS STATE OR ANY STATE OR FEDERAL LAWS OF THE UNITED STATES?

YES \_\_\_\_\_ NO X

IN THE EVENT THAT THE PRODUCT WHICH IS THE SUBJECT OF THE APPLICATION IS A PERISHABLE OR A FOOD COMMODITY, THE APPLICANT IS DIRECTED TO THE STATE OF NEW HAMPSHIRE PUBLIC HEALTH DEPARTMENT FOR APPROVAL OF THE PROPOSED OPERATION AND CERTIFICATION FROM SAID PUBLIC HEALTH DEPARTMENT THAT THE PROPOSAL MEETS STATE HEALTH REGULATIONS.

THE APPLICANT WILL BE REQUIRED TO PRESENT DETAILS OF THE OPERATION SUCH AS THE LOCATION FROM WHICH THE SALES WILL BE CONDUCTED, HOURS OF OPERATION, DATES OF OPERATION, AS WELL AS A CERTIFICATION THAT THE PROPOSAL HAS BEEN REVIEWED BY THE CHIEF OF POLICE AND THAT THE APPLICANT HAS COMPLIED WITH ANY REQUESTS BY THE CHIEF OF POLICE WITH RESPECT TO THE ACCOMMODATION OF PARKING AND/OR TRAFFIC CONSIDERATIONS.

Dawn S. Tapscott  
SIGNATURE OF APPLICANT

11/23/22  
DATE

**Corporate Hawker's and Peddler's State License**

Date of Issue January 12, 2022

This certifies that in accordance with Revised Statutes Annotated Chapter 320 Power Home Remodeling Group LLC of 2501 Seaport Drive, Suite BH400, Chester, PA has filed in this office an application and bond in proper form for this license.

A license is hereby granted to the said corporation Power Home Remodeling Group LLC to sell throughout the state, any goods, wares, and merchandise, the sale of which is not prohibited by the laws of the State of New Hampshire.

This license expires January 12, 2023

Bond expires May 4, 2022



Acting Secretary of State

No. 058



# Town of Amherst, NH BOARD OF SELECTMEN STAFF REPORT

**Title:** AP, PR and Minutes Approvals  
**Meeting Date:** December 12, 2022

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

---

## **BACKGROUND INFORMATION:**

### **BUDGET IMPACT:**

*(Include general ledger account numbers)*

### **POLICY IMPLICATIONS:**

### **DEPARTMENT HEAD RECOMMENDATION:**

### **SUGGESTED MOTION:**

#### **APPROVAL EXAMPLES**

#### **Approvals:**

##### **Payroll**

**PR1**~ I move to approve one (1) FY23 Payroll Manifest in the amount of \$280,210.29 dated December 1, 2022, subject to review and audit.

##### **Accounts Payable**

**AP1** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$27,230.02 dated November 30, 2022, subject to review and audit. (NH DMV)

**AP2** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$3,260,150.00 dated December 1, 2022, subject to review and audit. (Schools)

**AP3** ~ I move to approve one (1) FY23 Accounts Payable Manifest in the amount of \$2,619,658.88 dated December 6, 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 28, 2022.

~ I move to approve the Board of Selectmen meeting minutes of December 1, 2022.

**TOWN ADMINISTRATOR RECOMMENDATION:**

ATTACHMENTS:

1. 2022.11.07 BOS\_DRAFT\_DP
2. 2022.11.28 BOS\_DRAFT
3. 2022.12.01 BOS MTG MINUTES DRAFT JS



# 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 1<sup>st</sup>. 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 16<sup>th</sup> 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.*

179  
180  
181  
182  
183  
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 28, 2022, 6:30PM**

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

3  
4 Also present: Town Administrator Dean Shankle, Kristan Patenaude – Recording Secretary  
5 (remote)

6

7 **1. Call to Order**

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

9

10 **2. Pledge of Allegiance** – led by Jason White

11

12 **3. Citizen's Forum** - None at this time.

13

14 **4. Board Appointments & Resignations**

15 **4.1 Appointment: Jim Kuhnert to the Board of Library Trustees as an Alternate**  
16 **Member for the term of one year, ending 2023.**

17 *A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to*  
18 *appoint Jim Kuhnert as an alternate to the Board of Library Trustees, term ending March*  
19 *2023.*

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

21

22 **4.2. Acceptance of resignation of Peter Giannakopoulos, Fourth of July**  
23 **Committee**

24 **4.3. Acceptance of resignation of Christine Grayson, Fourth of July**  
25 **Committee**

26 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
27 *accept, with regret the resignations of Peter Giannakopoulos and Christine Grayson from the*  
28 *Fourth of July Committee.*

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

30

31 **5. Scheduled Appointments**

32 **5.1 Capital Improvement Plan Presentation – Jason White**

33 Jason White stated that the CIP Committee heard from all Department Heads regarding  
34 proposed projects. The Amherst School Board has proposed to place a new elementary school  
35 on the ballot this year, at approximately \$54M. The only change suggested to the schedule  
36 was to move the fuel tanks to a bond item. Projects were only prioritized if they were projects  
37 to have a tax impact.

38

39 Selectman D'Angelo explained that the CIP is a snapshot in time. The value is to look from  
40 year-to-year as to how the projects are being funded and moved forward. If the bond for the  
41 elementary school goes through, certain CIP maintenance items can be removed from the  
42 schedule. The problems at the schools, if a new elementary school is not approved, will need  
43 to be addressed somehow.

44  
45 The Board thanked the Committee and Department Heads for their work on this.

46  
47 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to*  
48 *accept the CIP Report, as presented, with the caveat that it is advisory and not a binding*  
49 *document.*

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

51

## 52 **6. Administration**

### 53 **6.1. Administrative Updates**

54 Town Administrator Shankle stated that the water line project began today. The final Sanborn  
55 Head report should be submitted in January. The town-owned property on 7 Thornton Ferry  
56 Road I is being discussed with Town Counsel and Attorney Tom Quinn. Both parties have  
57 suggested that the Board move forward with petitioning for a quiet title. Funds were applied  
58 for to a demolition program through the State for this property. More information was  
59 requested by the State. Certification for demolition approval is needed from the State Historic  
60 Preservation Office.

61

62 *A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Grella to*  
63 *proceed with the legal work for quiet title for 7 Thornton Ferry Road I.*

64

#### 65 Discussion:

66 *Selectman Stoughton stated that he is concerned with moving forward with this vote without*  
67 *having Attorney Quinn present to answer questions regarding the cost and timetable for this*  
68 *item. He would also like to know how this fits with the Board's hope of using this parcel for*  
69 *affordable housing and a trailhead.*

70

71 *Town Administrator Shankle explained that both legal parties suggested this as the next path*  
72 *forward. Moving forward with any other actions ahead of receiving quiet title could*  
73 *complicate things.*

74

75 *Selectman Pray stated that she would like to know the timetable for this, in terms of a*  
76 *potential warrant article this year.*

77

78 *Selectman D'Angelo withdrew his motion.*

79

80 Selectman Stoughton stated that Gail Stout researched a warrant article which gave the Board  
81 of Selectmen blanket authority to dispose of properties as justice may require, per the  
82 language of the RSA. She did not find that this exists, and the Board could consider a warrant  
83 article regarding this item for this year's ballot.

84

85

### **6.2. FY24 Budget Draft #2**

86 Chairman Lyon noted that, after making the previous changes to the budget, the current  
87 increase is 6.5%.

88  
89 Debbie Bender, Finance Director, reviewed a number of items that can potentially be reduced  
90 in the budget, including approximately \$15,000 from maintenance projects for Town  
91 buildings, \$7,000 from the vehicle repair line, \$5,000 from the Pennichuck line item, and to  
92 leave the road rebuild line flat for this year and not add in the extra \$100,000 as proposed.

93  
94 Regarding the last item, for a flat road rebuild budget, Selectmen Grella and D'Angelo voiced  
95 concern. Selectman D'Angelo noted that the Selectmen previously told the taxpayers they  
96 would increase the road rebuild budget by \$100,000 each year for a seven-year road plan.

97  
98 Ms. Bender noted that the Board previously considered adding \$25,000 to the DPW budget  
99 for multimodal/pedestrian bicycle safety items. She suggested this be left out, if the Board  
100 intends to increase the road rebuild budget by \$100,000, as some of these safety  
101 considerations may be covered by other DPW contracts. Selectman D'Angelo noted that these  
102 funds are for two separate items. The money requested for engineering of bike/ped projects is  
103 not included in the extra \$100,000 proposed for road reconstruction. This would essentially  
104 put no funding in the budget for the Bicycle and Pedestrian Advisory Committee, which he is  
105 concerned about.

106  
107 In response to a question from Selectman Pray, DPW Director Slosek explained that the Block  
108 State Grant funds have to be used for additional road work, not currently planned for. He is  
109 proposing to use that for equipment. Selectman Pray suggested that some of that funding  
110 could be used on additional road work. She stated that she does not believe taxpayers would  
111 mind a break in the \$100,000/year road reconstruction funding schedule for this year.

112  
113 DPW Director Slosek stated that he is not in favor of this proposed reduction in the budget.  
114 An increase this year will not amount to additional work but will help to keep the  
115 Department's workload at a flat amount.

116  
117 Selectman Stoughton stated that \$100,000 would be a large cut to may affect the services to  
118 the Town. However, there is currently an 8.2% increase in the property tax rate, which is  
119 unacceptable. He suggested that the \$100,000 in funding for road reconstruction be removed  
120 from the budget and that \$32,000 worth of impact fees collected so far be used for roads this  
121 year. He cannot support extra funding for bike/ped engineering projects at this time.

122  
123 Chairman Lyon stated that, given the circumstances the Town finds itself in this year, a  
124 sacrifice to the road reconstruction budget may need to be made. He supported eliminating the  
125 \$100,000 to that budget for this year, with the intention of extending the road plan for one  
126 extra year into the future.

127  
128 Selectman D'Angelo noted that the Board would be renegeing on the agreement it made with  
129 the taxpayers. He is not in favor of this.

130  
131 In response to a question from Selectman Stoughton, Selectman D'Angelo stated that he  
132 would like to see a lower property tax rate but is not willing to get it in this way. Previous



133 Boards have gone after the road budget when times have been tight, which is why the roads  
134 are in the state they are. Selectman Stoughton stated that if additional funds can be found  
135 elsewhere in the budget, then he would reconsider this option.

136

137 It was noted that the removal of the proposed \$125,000 from the budget would change the  
138 projected 6.3% budget increase to 5.0% and the projected 8.2% tax rate, to 7.2%.

139

140 Ms. Bender explained that another proposed reduction is the new equipment capital line item.  
141 This has previously been funded at \$140,000 and was proposed at \$180,000 for this year. The  
142 proposal is to reduce that to \$160,000 for this year, plus an additional warrant article for new  
143 equipment for \$120,000. DWP Director Slosek stated that he has reviewed this heavily with  
144 Russ Thomas. The intention is to save and offset the more expensive years. It will be hard to  
145 make up the difference, if large reductions are made to this over the years.

146

147 Selectman D'Angelo explained that he was originally adamantly against taking some funding  
148 for this line item and placing it in a warrant article. It is confusing and misleading to the  
149 voters, to present a budget that does not require everything needed to run the Town. While  
150 this was done and explained in a public forum, he is not sure that all taxpayers completely  
151 understand. He does not believe it is appropriate to take budget line items and place them in  
152 warrant articles. He would be okay with placing some smaller amount of money into a  
153 warrant article for this, as long as the majority of the funds exist in the actual DPW budget.

154

155 Selectman Pray stated that she would prefer this to be in a Capital Reserve Fund (CRF), as  
156 this is what the Town already does for Fire and Police equipment. It allows the Town to see  
157 what it costs to maintain this equipment.

158

159 DPW Director Slosek explained that the equipment list was just recently updated for pricing  
160 for a handful of equipment. He would prefer to move the funding back to a  
161 \$180,000/\$120,000 split next year.

162

163 Selectman Stoughton stated that this proposed change has no net effect on the tax rate. He  
164 stated that he believes the CRF was proposed to cover the peaks and valleys. He would not  
165 recommend doing this just to reduce the budget, only to get that money back through a CRF.

166

167 The Board agreed not to make this reduction at this time.

168

169 Ms. Bender stated that the next reduction option is from the Fire Department electricity  
170 budget to \$21,700, from \$30,700. This will bring that budget more in line.

171

172 There was a consensus of the Board to reduce this item.

173

174 Ms. Bender stated that the next reduction is from the Fire vehicle repairs line item from  
175 \$25,000 to \$20,000. The Board agreed to this reduction.

176

177 Ms. Bender stated that the next reduction is from the Community Development Outside Hire  
178 line item, from \$33,500, to \$25,500. Another reduction is to the Stormwater II project line  
179 item, from \$40,000 to \$35,000. An additional reduction to another outside hire line item is



180 also proposed, for a total of \$2,850. There was some concern expressed regarding making sure  
181 there is adequate support for the Community Development Office. The Board agreed to leave  
182 the last item in the budget as is at this time.  
183

184 In response to a question from Selectmen Grella regarding the solar project at the Fire Station,  
185 Fire Chief Conley stated that there was an issue receiving an inverter. This was on a year's  
186 back order, so he requested a similar backup item. The installation should begin within the  
187 next couple of weeks and completed by the end of January. There will be some impacts to the  
188 electricity bill for that building, once online. Ms. Bender noted that the current electricity  
189 budget for the Department is \$16,770. The Board agreed to reduce that line item to \$7,000.  
190

191 Selectman Pray stated that she believes the Board should reconsider the proposed COLA.  
192 Federal employees will receive 4.6% and other towns are between 3%-4%.  
193

194 In response to a question from Selectman Stoughton, Fire Chief Conley stated that the vehicle  
195 maintenance and repair list should be completed shortly.  
196

197 Selectman Stoughton suggested a plan to return \$900,000 from the unassigned fund balance to  
198 offset taxes. He also suggested funding the Police Station roof using ARPA funds.  
199

200 The changes to the budget, as proposed, would reduce the increase to 5.2% and the tax rate to  
201 7.6%.  
202

203 It was noted that a 7% COLA would save the Town approximately \$50,000 on the budget.  
204 The Board agreed to consider a 7% COLA, a reduction in the road reconstruction budget to  
205 \$50,000, and a reduction in the engineering for bike/ped projects to \$10. This results in a  
206 6.3% property tax.  
207

208 Lori Mix, Ways & Means Committee, stated that there is also a Highway CRF that could be  
209 considered for DPW equipment purchase needs.  
210

211 Tom Silvia, 3 High Meadow Lane, asked how the Board has handled the COLA over time. He  
212 recommended a consistent approach be used. Town Administrator Shankle stated that the  
213 Town has averaged under 2% COLAs since 2013.  
214

215 Tom Silvia noted that the budget is proposed to go up by 4.4% and the tax rate is projected to  
216 go up by much more than that. This is a function of the revenue declining a bit. He asked if  
217 this revenue is projected to continue to decline. Selectman Stoughton stated that he reviewed  
218 the revenue numbers from 2016 – 2022, as reported to DRA. The recurring revenue trend was  
219 fairly predictable, and the number currently being used is close in line with this trend.  
220

221 The Board agreed to continue discussions regarding to budget and to continue review of line  
222 items for consideration. The Board agreed to meet on December 19<sup>th</sup> instead of December  
223 27<sup>th</sup>.  
224

225 The Board discussed the proposed warrant articles. There was discussion regarding a warrant  
226 article to make the Town Treasurer an appointed position by the Selectmen, after the current

227 Treasurer retires. The Board requested that Selectman Pray gather more information on this  
228 item.  
229

## 230 **7. Staff Reports**

### 231 **7.1. Communications Center Shift Differential**

232 Police Chief Reams explained that the Amherst Public Safety Communications Center  
233 operates with a staff of five full-time employees which is augmented by a complement of part-  
234 time employees (currently numbering three). These full and part- time employees are tasked  
235 with providing all first responder dispatching and communications services for the Town of  
236 Amherst 24/7/365. As part of that mandatory coverage, dispatchers must work the “midnight”  
237 shift which runs from 10:00pm through 8:00am. The Communications Center is the only  
238 Town department, other than the Police Department, that requires its staff to work scheduled  
239 overnight shifts throughout the entire year. Traditionally, employees who utilize multiple  
240 shifts for twenty-four-hour coverage often provide shift differential pay for one or multiple  
241 shifts. The proposal is to provide shift differential pay of \$1.50/hour for employees covering  
242 the 70 hours of midnight shifts each week. This differential pay is to be provided as a flat rate  
243 benefit and not used for computation with overlapping holiday/overtime hours (which will be  
244 paid at the employee’s standard time and a half rate). Therefore, the fixed cost of this wage  
245 improvement is \$5,460 per year (\$1.50/hour)(70 hours)(52 weeks). Due to a recent full-time  
246 vacancy and necessary shift modifications, the Communications Center’s current budget is  
247 positioned to allow for immediate implementation of this proposal beginning December 1st.  
248 Differential pay in this amount will be budgeted in subsequent years.  
249

250 Selectman Stoughton stated that he would have appreciated seeing this as an initiative item in  
251 the budget. Chief Reams explained that this proposal came to him days before the  
252 Department’s Ways & Means Committee meeting.  
253

254 The Board noted its support for this proposal.  
255

256 *A MOTION was made by Selectman Grella and SECONDED by Selectman D’Angelo to*  
257 *establish shift differential pay for the Amherst Public Safety Communications Center as*  
258 *proposed, in the amount of \$1.50 per hour, effective December 1, 2022.*

259 *Voting: 5-0-0; motion carried unanimously.*  
260

### 261 **7.2. FY23 Cruiser Bids**

262 *A MOTION was made by Selectman D’Angelo and SECONDED by Selectman Pray to*  
263 *approve the bid award for FY23 police cruiser purchase to Northwest Hills CDJR in the*  
264 *amount of \$83,000.*

265 *Voting: 5-0-0; motion carried unanimously.*  
266

### 267 **7.3. DPW Promotion**

268 DPW Director Slosek explained that the Board approved the creation of a new Public Works  
269 position, Facility Maintenance Technician, at its November 14<sup>th</sup> meeting. This position was  
270 posted internally at DPW and there was one applicant for the position, Rick Keyes.  
271

272 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
273 approve the promotion of Rick Keyes to the position of Facility Maintenance Technician,  
274 starting at grade 11, step 11, or \$60,049.60 annually, effective November 29th, 2022.  
275 Voting: 5-0-0; motion carried unanimously.

276

## 277 8. Approvals

### 278 8.1 Assessing

#### 279 Levy Of December 2022 Tax Warrant

##### 280 Item A.

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

284

285 Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman  
286 Grella to approve and sign the December 2022 Tax Warrant in the amount of \$24,593,403.00.  
287 Voting: 5-0-0; motion carried unanimously.

288

#### 289 Veteran Tax Credit

##### 290 Item B.

291 The Assessor has reviewed the attached Veteran Tax Credit Application provided and the  
292 applicant qualifies for the Tax Credit under RSA 72:28 for the 2023 tax year.

293

294 Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman  
295 Grella to approve the Veteran Tax Credit for Map 002, Lot 002-009 commencing in Tax Year  
296 2023.

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

298

#### 299 Land Use Change Tax

##### 300 Item C.

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

305

306 Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman  
307 Grella to approve the Land Use Change Tax in the amount of \$0 for Map 005, Lot 059-000.  
308 Voting: 5-0-0; motion carried unanimously.

309

##### 310 Item D.

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

315

316 Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman  
317 Grella to approve the Land Use Change Tax in the amount of \$0 for Map 005, Lot 059-023.  
318 Voting: 5-0-0; motion carried unanimously.

319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364

**Item E.**

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. The 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, A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to approve the Land Use Change Tax in the amount of \$30,550.00 for Map 005, Lot 059-031.*

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

**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.

*Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella 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.*

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

**Abatement**

**Item G.**

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, A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella 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.*

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

**Item H.**

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, A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella 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.*

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

**BTLA Settlement & Abatement**

**Item I.**

365 This abatement and BTLA Settlement agreement is for a commercial/industrial property on an  
366 8.92-acre site. The Assessor reviewed the BTLA Case #30147 and determined there should be  
367 an additional adjustment as stated in the memo from the Assessor. The resulting assessment  
368 would be \$8,952,266.00 rounded from \$10,365,400.00. The taxpayer has indicated if the town  
369 reduces the assessment as mentioned, they will withdraw the appeal.

370

371 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*  
372 *Grella to approve the BTLA Settlement and abatement in the amount of \$40,246.06 for Map*  
373 *002, Lot 041-000 for the 2020 tax year.*

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

375

376 **Item J.**

377 This abatement and BTLA Settlement agreement is for a commercial/industrial property on an  
378 8.92-acre site. The Assessor reviewed the BTLA Case #30146 and determined there should be  
379 an additional adjustment as stated in the memo from the Assessor. The resulting assessment  
380 would be \$3,246,255.00 rounded from \$3,794,000.00. The taxpayer has indicated if the town  
381 reduces the assessment as mentioned, they will withdraw the appeal.

382

383 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*  
384 *Grella to approve the BTLA Settlement and abatement in the amount of \$15,599.78 for Map*  
385 *002, Lot 035-000 for the 2020 tax year.*

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

387

388 **Item K.**

389 This abatement and BTLA Settlement agreement is for a commercial/industrial property on an  
390 8.92-acre site. The Assessor reviewed the BTLA Case #30145 and determined there should be  
391 an additional adjustment as stated in the memo above from the Assessor. The resulting  
392 assessment would be \$346,272.00 rounded from \$396,200.00 for Map 002, Lot 038-000 and  
393 \$200,774.00 from \$230,400.00 for Map 002-045-000. The taxpayer's representative has  
394 indicated if the town reduces the assessment as mentioned, they will withdraw the  
395 appeal.

396

397 *Therefore, A MOTION was made by Selectman Stoughton and SECONDED by Selectman*  
398 *Grella to approve the BTLA Settlement and abatement in the amount of \$1,421.95 for Map*  
399 *002, Lot 038-000 and \$843.75 for Map 002, Lot 045-000 for the 2020 tax year.*

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

401

402 **8.2 Baboosic Lake Community Septic Warrants**

403

404 *A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to*  
405 *approve and sign the Baboosic Lake Community Septic Warrants due for January 3, 2023 as*  
406 *follows:*

407

408 *Phase I*                      \$2,039.28

409 *Phase II*                     \$5,347.07

410 *Phase III*                  \$6,715.34

411 *Phase IV*                  \$4,783.37



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

413

### 414 **8.3 AP, Payroll, & Minutes**

#### 415 **Payroll**

416 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
417 approve one (1) FY23 Payroll Manifest in the amount of \$236,126.23 dated November 17,  
418 2022, subject to review and audit.

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

420

#### 421 **Accounts Payable**

422 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
423 approve one (1) FY23 Accounts Payable Manifest in the amount of \$34,436.16 dated  
424 November 16, 2022, subject to review and audit. (NH DMV)

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

426

427 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Pray to  
428 approve one (1) FY23 Accounts Payable Manifest in the amount of \$955,541.68 dated  
429 November 22, 2022, subject to review and audit. (VENDORS)

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

431

#### 432 **Minutes**

433 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
434 approve the Board of Selectmen meeting minutes of November 7, 2022.

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

436

437 A MOTION was made by Selectman Pray and SECONDED by Selectman D'Angelo to  
438 approve the Board of Selectmen meeting minutes of November 14, 2022, as amended.

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

440

### 441 **9. Action Items**

442 The Board reviewed its action items.

443

### 444 **10. Old/New Business**

445 Selectman Pray showed an example of the sign boards to be purchased for Town information.  
446 She stated that she will work with Jennifer Stover to order these.

447

### 448 **11. Adjournment**

449 A MOTION was made by Selectman D'Angelo and SECONDED by Selectman Stoughton to  
450 adjourn the meeting at 9:16pm.

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

452

453 **NEXT MEETING: Monday, December 12, 2022**

454

455

456 \_\_\_\_\_  
Selectman Danielle Pray

\_\_\_\_\_  
Date



**Town of Amherst, NH**  
**BOARD OF SELECTMEN MEETING MINUTES**  
**Barbara Landry Meeting Room**  
**2 Main Street**  
**Thursday, December 1, 2022, 11:30AM**

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

3  
4 Also present: Town Administrator Dean Shankle and Executive Assistant Jennifer Stover and  
5 Public Works Director Eric Slosek

6

7 **1. Call to Order**

8 Chairman Peter Lyon called the meeting to order at 11:38 a.m.

9

10 **2. Staff Report**

11 DPW Director Eric Slosek reported that three bids were received for the Temporary Bridge  
12 Installation- Thornton Ferry Road 1 Over Beaver Brook. His recommendation is the 2-lane  
13 EDM style bridge from Hansen Bridge, LLC for \$288,512.00. The price is considerably lower  
14 than the other companies due to Hansen Bridge, LLC fabricating on-site rather than using a  
15 third party. Director Slosek also states that engineering firm Hoyle Tanner was consulted on  
16 this project and concur with this choice.

17

18 Chairman Lyon asked for more details of the decision of a 2-lane bridge rather than a 1-lane.

19

20 Director Slosek stated that the benefit of purchasing the 2-lane temporary bridge is the  
21 flexibility of using it in other locations and an anticipated increase in resale value. He added  
22 that a 1-lane bridge is more problematic for snow removal.

23

24 Selectman Stoughton complimented Director Slosek on the good job done on this project. He  
25 asked about inspection and maintenance procedures. He also wanted to confirm that the  
26 bridge CRF could be used for this expense.

27

28 Selectman Grella asked about the warrant and confirmed it was 10 years. He also confirmed  
29 that the bridge is on the schedule for repair in 2024. He congratulated the director on a good  
30 job.

31

32 Selectman D'Angelo thanked Director Slosek and asked when this temporary bridge would be  
33 installed. Director Slosek replied he anticipated it in the new year and said he would call  
34 Hansen to confirm.

35

36 Selectman Pray thanked the director and commented that residents will be very appreciative.  
37 She also said that the low bid is very clearly Hansen and liked that it would be built in NH.

38

39 Chairman Lyon thanked Director Slosek.

40

41 A MOTION was made by Selectman D'Angelo and seconded by Selectman Pray to award the  
42 bid to Hansen Bridge, LLC, for a two-lane temporary bridge installed on Thornton Ferry Rd.  
43 1, for the amount of \$288,512.00, and to authorize the Town Administrator to sign any related  
44 contract documents.

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

46

47 **8. Adjournment**

48 A MOTION was made by Selectman Stoughton and SECONDED by Selectman Grella to  
49 adjourn the meeting at 11:52 a. m.

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

51

52 **NEXT MEETING: Monday, December 12, 2022**

53

54

55

56

\_\_\_\_\_  
Selectman Danielle Pray

\_\_\_\_\_  
Date