

# Town of Amherst Impact Fees

## 2023 Update of Fee Schedules

- Public Schools
- Police
- Fire-Rescue
- Recreation
- Town Roads

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## A. Executive Summary

This is an update of the impact fee schedules of the Town of Amherst, New Hampshire. Impact fee schedules were adopted by the Town based on earlier studies and reports by BCM Planning, LLC that were prepared in 2020 and 2021.

Impact fees are updated periodically to maintain proportionate assessments. Updates provide an opportunity to adjust components of the fee calculations including the replacement cost of existing public facilities, anticipated capital projects, and changes in demographic and employment characteristics. The goal of each update is to improve on the equitability and proportionality of assessments, while also enabling the fee system to keep pace municipal infrastructure costs.

After reviewing options presented in the prior impact fee study (2020), the Town decided to assess its impact fees for all new development on a per square foot basis. Residential impact fees are assessed for public schools, public safety facilities, recreation, and Town roads. Commercial development is assessed only for public safety and Town roads.

The impact fee amount supportable by this 2023 update are summarized below:

Amherst, NH Impact Fee Schedule - 2023 Update							
Structure Type or Land Use	Police	Fire-EMS	Recreation	Town Roads	Total Town Facilities	School Facilities	Town and School Total
<b>Residential Per Square Foot of Living Area (based on conditioned living area)</b>							
Single Family Detached	\$0.27	\$0.52	\$0.40	\$0.37	\$1.56	\$3.37	\$4.93
Townhouse / Attached	\$0.27	\$0.52	\$0.40	\$0.40	\$1.59	\$3.19	\$4.78
Two Family Structures	\$0.27	\$0.52	\$0.40	\$0.48	\$1.67	\$4.52	\$6.19
Multi-Dwelling Unit	\$0.27	\$0.52	\$0.40	\$0.44	\$1.63	\$3.83	\$5.46
Manufactured Housing	\$0.27	\$0.52	\$0.40	\$0.44	\$1.63	\$4.12	\$5.75
<b>Commercial Development Impact Fees Per Square Foot</b>							
Retail	\$0.48	\$0.59	---	\$0.87	\$1.94	---	\$1.94
Office	\$0.26	\$0.78	---	\$0.45	\$1.49	---	\$1.49
Industrial	\$0.10	\$0.20	---	\$0.16	\$0.46	---	\$0.46
Institutional & Other	\$0.05	\$0.20	---	\$0.57	\$0.82	---	\$0.82

This report centers principally on a description of the updates and changes made to the variables that comprise the original impact fee models. More detail on the background of the methods and assumptions relating to the proportionality of the fee calculations may be found in the original fee study: *Town of Amherst Impact Fees: 2020 Basis of Assessment and Fee Schedules*, prepared by BCM Planning, LLC, dated June 3, 2020. All impact fee reports should be maintained by the Town so that the history of fee documentation is preserved.

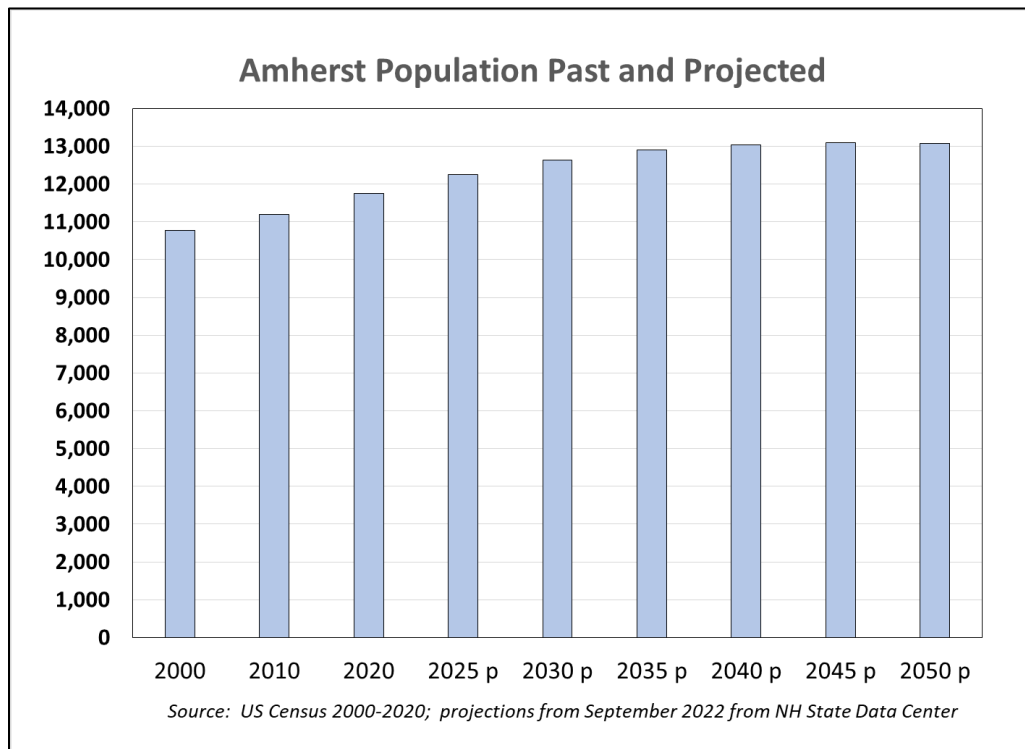
## B. Demographic Update

### 1. Population and Housing

The impact fee models for public safety facilities and recreation rely in part on projections of population, housing units, households and employment within Amherst. At the time of the original study completed June 2020, the decennial Census data for 2020 were not available, and the latest local employment counts were for 2018. In the public safety and recreation fee updates, the “base year” numbers assigned to 2020 now reflect full count data for 2020 and actual public sector employment in 2020.

In the original fee calculations for public safety and recreation, a buildout estimate was used to estimate a future year service base (2040) for residential uses (population, housing units, and households) and commercial uses (private sector employment in Amherst and estimated floor area in commercial buildings).

These factors have been adjusted in this update by projecting future residential demand using new population projections from the NH State Data Center (issued September 2022). Future employment and commercial building area are then projected based on their historical relationship to residential uses.

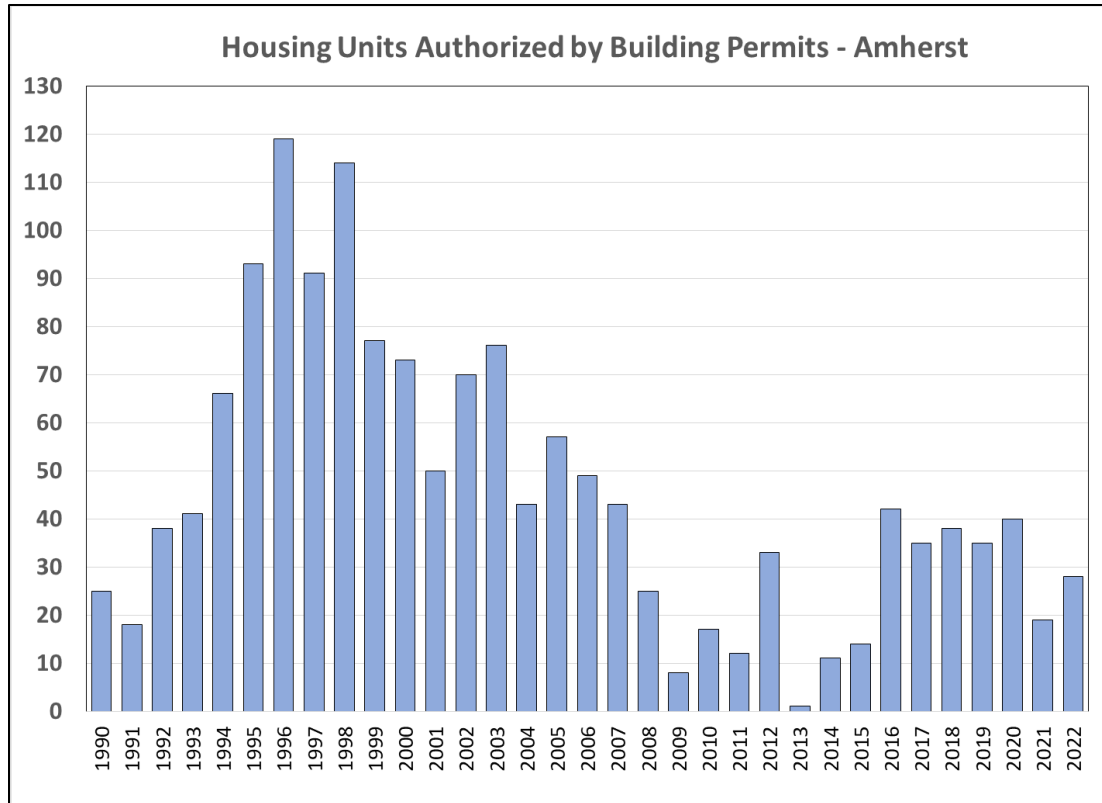


Based on the 2020 Census (100% count) average household size in Amherst did not decline by as much as assumed in the 2020 report. The projections shown below are updated to the 2020 Census, and projections now assume future household sizes that are somewhat larger than used in the original study.

Population and Housing Trend Assumptions for Amherst				
Year	Households	Average Household Size (1)	Persons in Households (100% of Amherst Pop.)	Total Housing Units
1970	1,327	3.47	4,605	1,635
1980	2,446	3.37	8,243	2,594
1990	2,988	3.03	9,068	3,179
2000	3,590	3.00	10,769	3,752
2010	4,063	2.76	11,201	4,280
2020	4,305	2.73	11,753	4,466
2030 (p) *	4,711	2.68	12,625	4,887
2040 (p) *	4,997	2.61	13,043	5,184
<i>* Estimated 2030 and 2040 population from September, 2022 projections prepared for NH State Data Center. Household size estimates for 2030-2040 assume a regional rate of decline in average household size for 2020-2040 as projected in a 2014 model issued by NH Housing. Total housing units (occupied units plus vacant) are projected based on the 2020 Census occupancy rate.</i>				

The projections above begin with the population assumptions. An average household size is then assigned to future years based on expected regional trends, now modified by the actual experience through 2020.

There are no persons living in group quarters in Amherst according to the 2020 Census, so dividing total population by average household size yields a projected number of households (or occupied housing units). Total housing units, including vacancies, are then estimated using the 2020 housing occupancy rate. The results project just under 5,000 households for 2040 and 5,184 total housing units.



Source: NH State Data Center for 1990-2021; 2022 count from Annual Town Report

Period	Total Units Authorized	Avg Annual Authorized
1990-1999	682	68
2000-2009	494	49
2010-2019	238	26
2020-2022	87	29

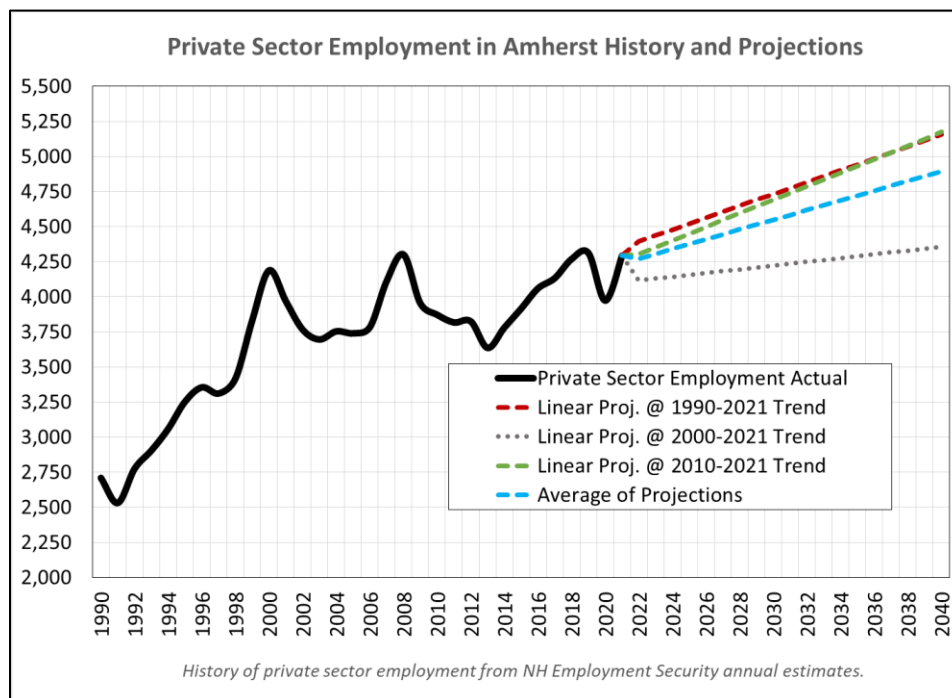
## 2. Private Sector Employment in Amherst

Average annual employment within Amherst for the base year of the fee (2020) has been adjusted to reflect the actual figure for that year, and substituted for the estimate in the original fee study.

Amherst Housing, Population, and Employment in Local Establishments								
Year	Total Employment Inc. Govt	Private Sector Employment	Population	Housing Units	Households	Housing Occupancy Rate	Total Jobs Per Household	Private Sector Jobs Per Household
1990	2,976	2,709	9,068	3,179	2,988	94.0%	1.00	0.91
2000	4,682	4,188	10,769	3,752	3,590	95.7%	1.30	1.17
2010	4,470	3,872	11,201	4,280	4,063	94.9%	1.10	0.95
2020	4,534	3,973	11,753	4,466	4,305	96.4%	1.05	0.92
2021 Est	4,845	4,293	11,940	4,525	4,362	96.4%	1.11	0.98
Average of Ratios for Decennial Census Years 1990-2020						95.2%	1.11	0.99

Sources: Covered employment as reported by NH Employment Security. Population reflects 100% U.S. Census counts for 1990-2020. 2021 entries for population and total housing units from NH State Data Center estimates. Estimated households for 2021 based on 2020 occupancy rate.

Linear projection of private sector employment were revised based on annual private sector employment data for Amherst through 2021. The projections use a range of reference periods to project trends in future employment.



The average of the projections for the year 2040 is 4,895. The two high projections are 5,154 to 5,175. The average of the projections seems most consistent with past relationships between resident population and local private employment. The average ratio of private sector jobs in

Amherst to its households for the Census years 1990-2020 is 0.99. Based on the revised population and household projections, that ratio would indicate a reasonable estimate of private employment at 4,749 for 2040.

Using the actual 2020 private sector employment estimate (NH Department of Labor), the ratio of commercial floor area to private employment in 2020 was 758 square feet per employee, which is higher than the figure assumed in the original report at 705. While the update now projects fewer private sector employees for 2040, the higher actual average floor area per employee yields a 2040 estimate of commercial space that is slightly higher than originally projected.

The table below summarizes the original base year 2020 and horizon year 2040 assumptions along with the revised figures for 2020 and projections for 2040.

#### **2020 and 2040 Assumptions for Residential Vs. Non-Residential Sectors**

Demographic Factors	Original Study 2020 Estimate	2020 Actual	Original 2040 Proj.	Revised 2040 Proj.
Population	11,545	11,753	12,141	13,043
Avg Household Size	2.71	2.73	2.52	2.61
Households	4,256	4,305	4,818	4,797
Housing Units	4,483	4,466	5,075	5,184
Local Employment	4,269	3,973	5,220	4,749
Per Household	1.00	0.92	1.08	0.99
1990-2020 Avg	0.99	0.99	0.99	0.99
Commercial Sq. Ft.	3.01 MM	3.01 MM	3.68 MM	3.75 MM
Per Employee	705	758	705	758



## C. Public Schools Impact Fee

### 1. General Approach to Fee Basis

The school impact fee calculation relies on an average “unit cost” approach to assign school facility capacity costs associated with average housing units in Amherst. The components of that unit cost are: (1) average enrollment per 1000 square feet of living area by structure type; (2) the “level of service” reflected by the school floor area available per pupil capacity; and (3) the cost or value of school facility space per square foot.

In computing local capital costs, adjustments are made to recognize the historic proportion of principal costs reimbursed by State Building Aid. Credit allowances are computed for property taxes that new development pays toward net debt service costs related to the needs of existing development.

The original impact study contained a detailed analysis of the number of Amherst public school pupils per housing unit, and per square foot of living area by structure type in 2020. This study involved pairing actual enrollment counts by address to tax assessment data for the property. Excluded from the enrollment ratios were housing units identified as “age restricted” (to age 55+ or age 62+).

While resident enrollment may have shifted somewhat since 2020 toward a higher proportion of total enrollment within the K-8 grades, and a lower proportion in high school, BCM Planning believes that the overall ratios remain reasonable for 2023 and have been retained in this update:

Type of Structure	Enrollment Per Thousand Square Feet Excluding Age Restricted Units (2020 Fee Study Results)			
	Elementary School	Middle School	High School	Total Public Schools
Single Family Det.	0.067	0.060	0.062	0.189
Townhouse	0.065	0.049	0.065	0.179
Two Family	0.069	0.069	0.098	0.236
Three or More Family	0.096	0.052	0.059	0.207
Manufactured Housing	0.096	0.052	0.059	0.207

Note: This table shows the calculated number of resident pupils in Amherst per 1,000 square feet of living area by structure type. This should not be confused with the more commonly used enrollment ratios per dwelling unit.

## 2. Factors Updated in the Impact Fee Calculations

The basic formula for the school impact fee assessment is:

$$\begin{aligned}
 & \text{Enrollment per 1000 sq. ft. of living area by housing type and grade level} \\
 & \times \text{School space per pupil capacity by grade level} \\
 & \times \text{Capital cost per square foot at Department of Education cost allowance standard} \\
 & (-) \text{State building aid portion of principal cost (historic)} \\
 & = \text{Net local capital cost per square foot of living area} \\
 & (-) \text{Credit allowances per square foot for debt service for existing needs} \\
 & = \text{School impact fee per square foot of living area by housing type}
 \end{aligned}$$

The factors which changed in this update:

a. Cost of school construction per square foot has been updated to 2023 by applying NH Department of Education cost allowances used in determining State Building Aid.

b. Credit allowances for past and programmed debt service relating to school construction have been recomputed. The revised credit allowances are shown in detail at the end of this section.

The spatial standards used to assign required floor area of school space per pupil capacity remains the same as in the 2020 study.

FACILITIES SERVING AMHERST PUBLIC SCHOOL PUPILS - OCTOBER 2022							
Minimum Spatial Standards Used for Impact Fee Assessment (Floor Area Per Pupil)							
School Facilities	Original Yr. Built & Expansion Dates	Grades Served	Buidling Area Sq. Ft. Excluding Portables (1)	Max. Capacity Estimate w/o Portables (2)	Square Feet Per Pupil Capacity Standard Applied	October 2022 Enrolled K-12	October 2022 Enrollment as % of Max Capacity
Elementary Schools (Amherst District)							
Clark Elementary	1937, 1953, 1963, 1978, 1995	K - 4 Plus Pre-School	27,100	260	104	654	86%
Wilkins Elementary	1967, 1969, 1996		55,242	501	110		
Total Elementary Excluding Pre-K Enrollment			82,342	761	108		
Middle School (Amherst District)							
Amherst Middle School (3)	1974, 2001	Gr. 5-8	112,000	828	135	639	77%
Total Grades K-8		Gr. K-8	194,342	1,589	122	1,293	81%
High School (Souhegan Co-op)							
Souhegan High School & Annex (4)	1992, 2003	9-12	168,556	1,007	167	698	69%
Total Facilities Available		K-12	362,898	2,596	140	1,991	77%
(1) Floor area estimates provided by SAU 39, January 2020							
(2) Estimates for K-8 facilities by NESDC, 2004 report on K-8 facilities, cited as planned operating capacity for buildings excluding portable classrooms							
(3) The Amherst Middle School also serves Mont Vernon pupils in grades 7-8 (tuition).							
(4) The Souhegan High School is a cooperative facility that also serves Mont Vernon pupils in grades 9-12. Capacity estimates from Gale Associates, 2010							

The implementation of 2006 Master Plan for the K-8 schools, as well as a recent proposed school expansion and improvement project would have increased the amount of space to be provided per student. But since neither of these expansion and improvement plans have been approved by the voters, their higher floor area standards have yet to be validated for actual construction.

Should such projects be approved in the future, it would indicate public acceptance of a higher floor area standard per pupil, which could then be incorporated into the fee calculation.

### 3. 2023 School Impact Fee Calculation

2023 AMHERST SCHOOL IMPACT FEES BASED ON SQUARE FEET OF LIVING AREA											
CAPITAL COST BASIS FOR SCHOOL FACILITIES SET AT 2023 NH DEPARTMENT OF EDUCATION MAXIMUM REIMBURSABLE COST											
Type of Structure	Proportionate Demand Factors - Demand on School Facility Space								School Construction Cost Per Sq. Ft.		
	Enrollment Per Thousand Square Feet Excluding Age Restricted Units (2020 Fee Study Results)				Avg. Sq. Ft. School Space Per Pupil Capacity				\$239	\$244	\$250
	Elementary School	Middle School	High School	Total Public Schools	Elementary School	Middle School	High School	Overall Average	Elementary School	Middle School	High School
Single Family Det.	0.067	0.060	0.062	0.189	108	135	167	136	\$1.73	\$1.98	\$2.59
Townhouse	0.065	0.049	0.065	0.179	108	135	167	137	\$1.68	\$1.61	\$2.71
Two Family	0.069	0.069	0.098	0.236	108	135	167	140	\$1.78	\$2.27	\$4.09
Three or More Family	0.096	0.052	0.059	0.207	108	135	167	132	\$2.48	\$1.71	\$2.46
Manufactured Housing	0.096	0.052	0.059	0.207	108	135	167	132	\$2.48	\$1.71	\$2.46
Housing Structural Type	District Cost Net of Historic State Building Aid				Credit Allowances for Debt Service Cost of Capacity Needs of Existing Development				Net Impact Fee Per Sq. Ft. Living Area Assessment Schedule (Capital Cost Less Credits) Per Sq. Ft. Living Area		
	Elementary Schools @30% SBA	Middle School @30% SBA	Souhegan High School @40% SBA	Total Public Schools		K-8 Schools	High School	Total Schools	Amherst School Impact Fee Per Sq. Ft.		
									K-8 Schools	High School	Total
Single Family Detached	\$1.21	\$1.39	\$1.55	\$4.15		(\$0.30)	(\$0.48)	(\$0.78)	\$2.30	\$1.07	\$3.37
Attached & Townhouse	\$1.18	\$1.13	\$1.63	\$3.94		(\$0.29)	(\$0.46)	(\$0.75)	\$2.02	\$1.17	\$3.19
Two-Family	\$1.25	\$1.59	\$2.45	\$5.29		(\$0.30)	(\$0.47)	(\$0.77)	\$2.54	\$1.98	\$4.52
Three or More Family	\$1.74	\$1.20	\$1.48	\$4.42		(\$0.23)	(\$0.36)	(\$0.59)	\$2.71	\$1.12	\$3.83
Manufactured Housing	\$1.74	\$1.20	\$1.48	\$4.42		(\$0.11)	(\$0.19)	(\$0.30)	\$2.83	\$1.29	\$4.12

### 4. Update of Credit Allowances for School Debt Service

Since the original impact fee study was completed in 2020 using 2019 assessed valuation, the Town of Amherst underwent a property revaluation. The average assessed values assigned to housing units in the 2020 study (2019 valuations) have been increased by 38% from to account for the estimated increase in average residential valuation per housing unit from 2019 to 2022.

The updated credit allowances for the 2023 fee calculation are summarized here:

2023 Credit Allowance Per Square Foot Summary			
Type Unit	Amherst District (K-8 Schools)	Souhegan Cooperative High School	Total Credit Allowance
Single Family	\$0.30	\$0.48	\$0.78
Townhouse	\$0.29	\$0.46	\$0.75
Two Family	\$0.30	\$0.47	\$0.77
Three or More Family	\$0.23	\$0.36	\$0.59
Manufactured Housing	\$0.11	\$0.19	\$0.30

(For details on the derivation of credit allowance, see the detailed worksheets which follow)

CREDITS - Page 1

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

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

Present Worth of Past Payments @ 5% \$8,880,628  
October 2022 Enrollment as Percent of Middle School Capacity 77%  
Credited Amount \$6,853,528  
Amherst Net Local Assessed Valuation (November 2022) \$2,362,984,237  
PW of Past Payments Per Thousand Assessed Value \$2.90

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance Per Sq. Ft. Living Area
Single Family	\$206	\$31	\$0.09	\$0.00	\$0.09
Townhouse	\$192	\$29	\$0.08	\$0.00	\$0.08
Two Family	\$199	\$30	\$0.09	\$0.00	\$0.09
Three or More Family	\$153	\$23	\$0.07	\$0.00	\$0.07
Manufactured Housing	\$83	\$12	\$0.03	\$0.00	\$0.03

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Bond for Clark, Wilkins, AMS Improvements

Year	Original Principal Amount	
2001-2002	\$3,883,620	Net Interest Cost - 4.24%
ASSUMPTIONS		
State Aid To District:	30.0%	Of Principal Due on Bonds
Local Government Share:	100.0%	
Discount Rate:	5.0%	

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

Present Worth of Past Payments @ 5%	\$5,654,841
October 2022 Enrollment as Percent of K-8 Capacity	81%
Credited Amount	\$4,601,453
Amherst Net Local Assessed Valuation (November 2022)	\$2,362,984,237
PW of Past Payments Per Thousand Assessed Value	\$1.95

Present Value of Future Payments @ 5%	\$696,056
October 2022 Enrollment as Percent of Capacity	81%
Credited Amount	\$566,394
PW of Past Payments Per Thousand Assessed Value	\$0.24

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance Per Sq. Ft. Living Area
Single Family	\$206	\$31	\$0.06	\$0.05	\$0.11
Townhouse	\$192	\$29	\$0.06	\$0.05	\$0.11
Two Family	\$199	\$30	\$0.06	\$0.05	\$0.11
Three or More Family	\$153	\$23	\$0.04	\$0.04	\$0.08
Manufactured Housing	\$83	\$12	\$0.02	\$0.02	\$0.04

## Credits - Page 3

Souhegan Cooperative High School  
Original Construction

Year	Original Principal Amount
1991	\$12,136,508
	6.00 to 7.45 %
ASSUMPTIONS	
State Aid To Coop. District:	40.0% Of Principal Due on Bonds
Amherst Share of Net District Cost:	84.0% (FY 2023)
Discount Rate:	5.0%

Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Amherst Share of Net Cost @ 84%
1991	\$45,000	\$472,533	\$517,533	(\$18,000)	\$499,533	\$419,607
1992	\$955,000	\$469,833	\$1,424,833	(\$382,000)	\$1,042,833	\$875,979
1993	\$1,165,000	\$411,100	\$1,576,100	(\$466,000)	\$1,110,100	\$932,484
1994	\$1,200,000	\$338,288	\$1,538,288	(\$480,000)	\$1,058,288	\$888,962
1995	\$1,265,000	\$262,088	\$1,527,088	(\$506,000)	\$1,021,088	\$857,714
1996	\$1,335,000	\$180,494	\$1,515,494	(\$534,000)	\$981,494	\$824,455
1997	\$1,420,000	\$93,720	\$1,513,720	(\$568,000)	\$945,720	\$794,405
1998	\$860,962	\$599,038	\$1,460,000	(\$344,385)	\$1,115,615	\$937,117
1999	\$631,854	\$523,146	\$1,155,000	(\$252,742)	\$902,258	\$757,897
2000	\$549,585	\$535,415	\$1,085,000	(\$219,834)	\$865,166	\$726,739
2001	\$475,122	\$539,879	\$1,015,001	(\$190,049)	\$824,952	\$692,959
2002	\$410,366	\$534,634	\$945,000	(\$164,146)	\$780,853	\$655,917
2003	\$354,165	\$525,835	\$880,000	(\$141,666)	\$738,334	\$620,201
2004	\$305,565	\$514,435	\$820,000	(\$122,226)	\$697,774	\$586,130
2005	\$261,964	\$498,036	\$760,000	(\$104,786)	\$655,214	\$550,380
2006	\$222,978	\$477,022	\$700,000	(\$89,191)	\$610,809	\$513,079
2007	\$189,682	\$455,318	\$645,000	(\$75,873)	\$569,128	\$478,067
2008	\$160,032	\$429,968	\$590,000	(\$64,013)	\$525,988	\$441,830
2009	\$133,718	\$401,282	\$535,000	(\$53,487)	\$481,513	\$404,471
2010	\$112,670	\$372,330	\$485,000	(\$45,068)	\$439,932	\$369,543
2011	\$92,846	\$337,154	\$430,000	(\$37,138)	\$392,862	\$330,004
Total Payments	\$12,146,509	\$8,971,546	\$21,118,055	(\$4,858,604)	\$16,259,451	\$13,657,940

Present Worth of Past Payments by Town @ 5%	\$44,312,894
October 2022 Enrollment as Percent of Capacity	69%
Credited Amount	\$30,715,392
Amherst Net Local Assessed Valuation (November 2022)	\$2,362,984,237
PW of Past Payments Per Thousand Assessed Value	\$13.00

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$206	\$31	\$0.40	\$0.00	\$0.40
Townhouse	\$192	\$29	\$0.38	\$0.00	\$0.38
Two Family	\$199	\$30	\$0.39	\$0.00	\$0.39
Three or More Family	\$153	\$23	\$0.30	\$0.00	\$0.30
Manufactured Housing	\$83	\$12	\$0.16	\$0.00	\$0.16

Credits - Page 4  
Souhegan Cooperative High School  
Annex Construction

Year	Original Principal Amount
2003	\$5,800,000
	4.95%
ASSUMPTIONS	
State Aid To Coop. District:	40.0% Of Principal Due on Bonds
Amherst Share of Net District Cost:	84.0% (FY 2023)
Discount Rate:	5.0%

Year	Principal Payment	Interest Payment	Total Payment	Less State Aid	Net Debt Service Cost To District	Amherst Share of Net Cost @ 84%
<b>Past Payments</b>						
2003	\$580,000	\$161,455	\$741,455	(\$232,000)	\$509,455	\$427,942
2004	\$580,000	\$258,390	\$838,390	(\$232,000)	\$606,390	\$509,368
2005	\$580,000	\$229,680	\$809,680	(\$232,000)	\$577,680	\$485,251
2006	\$580,000	\$200,970	\$780,970	(\$232,000)	\$548,970	\$461,135
2007	\$580,000	\$172,260	\$752,260	(\$232,000)	\$520,260	\$437,018
2008	\$580,000	\$143,550	\$723,550	(\$232,000)	\$491,550	\$412,902
2009	\$580,000	\$114,840	\$694,840	(\$232,000)	\$462,840	\$388,786
2010	\$580,000	\$86,130	\$666,130	(\$232,000)	\$434,130	\$364,669
2011	\$580,000	\$57,420	\$637,420	(\$232,000)	\$405,420	\$340,553
2012	\$580,000	\$28,710	\$608,710	(\$232,000)	\$376,710	\$316,436
Total Payments	\$5,800,000	\$1,453,405	\$7,253,405	(\$2,320,000)	\$4,933,405	\$4,144,060

Present Worth of Past Payments @ 5%	\$9,069,904
October 2022 Enrollment as Percent of Capacity	69%
Credited Amount	\$6,286,785
Amherst Net Local Assessed Valuation (November 2022)	\$2,362,984,237
PW of Past Payments Per Thousand Assessed Value	\$2.66

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credits
Single Family	\$206	\$31	\$0.08	\$0.00	\$0.08
Townhouse	\$192	\$29	\$0.08	\$0.00	\$0.08
Two Family	\$199	\$30	\$0.08	\$0.00	\$0.08
Three or More Family	\$153	\$23	\$0.06	\$0.00	\$0.06
Manufactured Housing	\$83	\$12	\$0.03	\$0.00	\$0.03

Credits Page 5

Credit for Existing Deficiency

		Sq. Ft.	Cost/Sq. Ft. Permanent Facilities	Cost to Rectify
<b>Portable Classrooms</b>	4 Classrooms	7,072	\$239	\$1,690,208
<b>Wilkins Elementary</b>			Less State Building Aid @ 30%	(\$507,062)
			Amherst School District Cost	\$1,183,146
			Amherst Net Local Assessed Valuation (November 2022)	\$2,362,984,237
			Cost Per Thousand Assessed Valuation	\$0.50

Type Unit	Avg Assessed Valuation Per Sq. Ft.	Raw Land Portion of Value @ 15%	Credit for Past Payments	Credit for Future Payments	Total Credit Allowance
Single Family	\$206	\$31	\$0.00	\$0.10	\$0.10
Townhouse	\$192	\$29	\$0.00	\$0.10	\$0.10
Two Family	\$199	\$30	\$0.00	\$0.10	\$0.10
Three or More Family	\$153	\$23	\$0.00	\$0.08	\$0.08
Manufactured Housing	\$83	\$12	\$0.00	\$0.04	\$0.04

## 5. Use of Funds and Duration of Fees

The school impact fee acts to recoup a portion of the local capital investment in the public schools serving Amherst. For impact fee purposes, the standards used to define the amount of facility space per pupil capacity are based on a 2004 analysis of K-8 facilities (NESDC), and a 2010 capacity estimate for the Souhegan High School (Gale Associates). Subsequent plans and proposed projects that could increase the floor area per pupil in the K-8 grades have not been approved by the voters.

Maximum capacity of the schools assumed by the impact fee standards are:

- 761 - Clark-Wilkins elementary schools (excluding pre-school)
- 828 - Amherst Middle School
- 1,589 - Total K-8 enrollment
- 1,007 - Souhegan High School

If the maximum capacity limits of the fee basis for K-8 pupils or high school students were to be exceeded, and no new projects had been approved to expand their capacity, then consideration should be given to rescinding the fee or issuing refunds. However, impact fees may be held for up to 6 years before being appropriated for an eligible use.

At the present time, the impact fees can be used to offset a portion of debt service on past school construction or improvement projects, or applied toward other capital improvements that are consistent with the impact fee ordinance definition of capital facilities and Town policies on impact fee appropriations.



## D. Public Safety Impact Fees

### 1. Proportionate Demand on Public Safety Facilities

The proportionate demand generated by residential vs. commercial development on public safety functions has been retained from the 2020 study. For impact fee cost allocation purposes, this study assigns a 71% / 29% allocation of Police Department demand to residential vs. commercial sectors, and a 74% / 26% allocation of demand for Fire-EMS.

PROPORTIONATE SHARE FACTORS FOR PUBLIC SAFETY DEMAND: AMHERST NEW HAMPSHIRE									
Demand Sector	Protective Factors: Persons and Property			Response Factors					
	Assessed Valuation (2019)	Population & Private Sector Employment (2020)	Sq. Feet Finished Building Area (2019)	Police Department Dispatches by Address ( 2017-2019) *	Police Department Offenses by Property Type (2017-2019)*	Fire / EMS Runs by Address (2017-2019)	Fire / EMS Runs by Property Use Code (2017-2019)	Weighted Avg. Police	Weighted Avg. Fire & EMS
Residential Share	87%	75%	77%	81%	47%	75%	66%	71%	74%
Commercial Share	13%	25%	23%	19%	53%	25%	34%	29%	26%
Weighting Factor	1.0	1.0	1.0	2.0	2.0	2.0	2.0		

\* Dispatch data by address excludes calls not associated with a specific location and those registered at the Police Station. Offense data excludes incidents at public property locations.

### 2. Allocation of Costs to Existing vs. New Development

The change in the demographic baseline and projected residential growth has resulted in a small modification in the assignment of the total capital investment in the departments to existing (2020 baseline) needs vs. those attributable to new development (occurring from 2020 to 2040). In this update, cumulative public safety capital investments are assigned 86% to the baseline needs of 2020 and the remainder (14%) as the portion attributable to new development. In the original study, the proportionate split was assigned 85% to existing uses and 15% to new development.

### 3. Replacement Costs Assigned to Buildings

The total capital investment in Police Department facilities and capital equipment (excluding vehicles) has been updated to 2023 using the Town's fixed asset records for the Amherst Street facility, now used entirely for Police Department functions.

In this update, the capital value of the Police Department building has been separated from that of the Fire-EMS building on the lot. In the original 2020 study, the capital values of the safety buildings were merged and divided by their combined square footage to assign a uniform value per square foot to each department. In this update, capital values of their respective buildings is assigned separately, which results in allocating a greater capital value to the Police Department, and somewhat less to Fire-EMS buildings.

The recent completion of improvements to the Police Department headquarters, totaling \$739,230 in 2021-2022 has also increased the total replacement cost assigned to its building.

While future improvements may eventually be made to any or all public safety buildings, the impact fee basis assumes that the current facilities of both departments will be adequate to accommodate the needs of projected development through 2040.

#### **4. Estimate of 2023 Replacement Cost of Capital Equipment**

For both the Police and Fire-EMS functions, fixed asset values from Finance Department records have been used as a base from which to estimate replacement costs in 2023.

For buildings and improvements, the RS Means (RSM) Square Foot Costs index for January 2023 was applied relative to the RSM value in the year the asset was placed in service.

Adjustments to original costs for capital equipment are based on the Consumer Price Index or CPI (all urban consumers) for the US using its March 2023 value.

For major vehicles and apparatus, the estimated 2023 replacements costs are those provided by the Fire Chief.

<b>Summary of 2023 Replacement Cost Estimates - Public Safety Capital Facilities</b>			
<b>Component</b>	<b>Police</b>	<b>Fire-EMS</b>	<b>Total</b>
Land & Buildings	\$3,830,520	\$1,380,693	\$5,211,213
Capital Equipment	\$492,474	\$821,672	\$1,314,146
Major Vehicles / Apparatus	--	\$5,760,000	\$5,760,000
Total	\$4,322,994	\$7,962,365	\$12,285,359

Police Department Facilities	Date Acquired or Placed in Service	Year Added	Original Cost	Cost Index	Base Yr Index	2023 Index	2023 Repl Cost
<b>Police Department Building</b>							
175&177 Amherst Street (Police/EMS)	01-01-1981	1981	\$ 548,592.00	RSM	56.6	287.8	\$ 2,789,484
B-O Energy Kine Boiler System 2000	01-25-2007	2007	\$ 11,294.38	RSM	159.3	287.8	\$ 20,405
Police Station Tile Flooring	01-18-2008	2008	\$ 14,085.00	RSM	173.5	287.8	\$ 23,364
Hydronic Air Handler	06-17-2016	2016	\$ 7,982.00	RSM	200.9	287.8	\$ 11,435
Police Station Renovations Phase 1	2021	2021	\$ 609,000.00	RSM	226.7	287.8	\$ 773,137
Police Station Renovations Phase 2	2022	2022	\$ 130,230.00	RSM	264.7	287.8	\$ 141,595
50% of Land Value (Site Shared with Fire-EMS)			50% of Assessed Value of Land			\$ 71,100	
<b>Total Police Station Building</b>						<b>\$ 3,830,520</b>	
<b>Police Department Equipment</b>							
Motorola Radio Console	01-01-1999	1999	\$ 6,700.00	CPI	166.6	301.8	\$ 12,137
ST1 State/NCIC Interface SW	01-01-1999	1999	\$ 7,000.00	CPI	166.6	301.8	\$ 12,681
Modem & Mobile 48G 4800 Baud Rad(5)	01-01-1999	1999	\$ 6,250.00	CPI	166.6	301.8	\$ 11,322
PMC4-1 Mobile SW (4)	01-01-1999	1999	\$ 6,000.00	CPI	166.6	301.8	\$ 10,869
PC5 Base SW	01-01-1999	1999	\$ 8,000.00	CPI	166.6	301.8	\$ 14,492
Domestic Preparedness Protective Gear	01-15-2004	2004	\$ 5,830.04	CPI	188.9	301.8	\$ 9,314
Dispatch Equipment & Antennas	01-01-2005	2005	\$ 41,780.96	CPI	195.3	301.8	\$ 64,565
IMC Software & Record Mgmt	06-01-2005	2005	\$ 65,200.00	CPI	195.3	301.8	\$ 100,755
Model T5766 Base - Police	08-18-2005	2005	\$ 5,526.00	CPI	195.3	301.8	\$ 8,539
Voter - Police	12-27-2005	2005	\$ 8,200.00	CPI	195.3	301.8	\$ 12,672
2013 Kohler 60KW generator	12-19-2012	2012	\$ 36,346.00	CPI	229.5	301.8	\$ 47,796
Radio Equipment Bon Terrain	12-20-2012	2012	\$ 11,244.50	CPI	229.5	301.8	\$ 14,787
Radio Equipment & Antenna	11-01-2013	2013	\$ 15,620.00	CPI	233.0	301.8	\$ 20,232
Repeater Conversion-Radio Equipment	07-27-2017	2017	\$ 35,875.00	CPI	245.1	301.8	\$ 44,174
VM Server	04-03-2018	2018	\$ 17,109.00	CPI	251.1	301.8	\$ 20,564
Radio Console/computers	06-26-2018	2018	\$ 7,903.00	CPI	251.1	301.8	\$ 9,499
Camera System	11-01-2018	2018	\$ 9,800.00	CPI	251.1	301.8	\$ 11,779
Radio Equipment New Boston AFTS	02-01-2021	2021	\$ 28,936.00	CPI	271.0	301.8	\$ 32,225
Radio Equipment Bon Terrain (FY22)	02-01-2022	2022	\$ 33,237.00	CPI	294.4	301.8	\$ 34,072
<b>Total Police Equipment</b>						<b>\$ 492,474</b>	
<b>Police Department Total Replacement Costs 2023 Estimate</b>					<b>\$ 4,322,994</b>		

<b>Fire and EMS Facilities</b>	Date Acquired or Placed in Service	Year Added	Original Cost	Cost Index	Base Yr Index	2023 Index	2023 Repl Cost
<b>Fire-EMS Buildings</b>							
62 Stearns Road - South Station Bldg	06-19-1975	1975	\$ 37,547.5	RSM	41.3	287.8	\$ 261,651
Sprinkler - AFD	12-01-2000	2000	\$ 14,415.00	RSM	111.9	287.8	\$ 37,075
Vehicle Exhaust - EMS Bay	02-01-2010	2010	\$ 11,048.76	RSM	172.5	287.8	\$ 18,434
Vehicle Exhaust Ssystem - Fire	02-01-2010	2010	\$ 67,289.49	RSM	172.5	287.8	\$ 112,266
Gas Furnace - Central Fire	08-20-2010	2010	\$ 7,618.48	RSM	172.5	287.8	\$ 12,711
New Roof - Central Fire	11-08-2010	2010	\$ 37,400.00	RSM	172.5	287.8	\$ 62,398
AFD Preconstruction 1/31/17	01-24-2017	2017	\$ 19,500.00	RSM	200.7	287.8	\$ 27,963
Fire Station Reno - Application#001	03-07-2017	2017	\$ 39,331.90	RSM	200.7	287.8	\$ 56,401
Fire Station Reno- Application #002	04-18-2017	2017	\$ 209,011.66	RSM	200.7	287.8	\$ 299,719
Fire Station Reno - Application#003	05-16-2017	2017	\$ 87,680.69	RSM	200.7	287.8	\$ 125,732
Fire Station Reno - Application #004	06-13-2017	2017	\$ 63,700.62	RSM	200.7	287.8	\$ 91,345
Fire Station Reno-Application #005 & #006	10-31-2017	2017	\$ 36,889.13	RSM	200.7	287.8	\$ 52,898
South Station Land Value						Assessed Land Value	\$ 151,000
50% of Amherst Street Site Shared with PD						50% of Assessed Land Value	\$ 71,100
<b>Total Fire Station Buildings</b>			\$ 631,433.24				<b>\$ 1,380,693</b>
<b>EMS Capital Equipment Except Vehicles</b>							
Monitor Defibrillator	08-02-1999	1999	\$ 23,519.38	CPI	166.6	301.8	\$ 42,606
30 Motorola Minitor IV	11-18-2004	2004	\$ 9,150.00	CPI	188.9	301.8	\$ 14,619
Frink 10' Trailblazer Plow	02-11-2009	2009	\$ 5,400.00	CPI	195.3	301.8	\$ 8,345
Resuscitation System	06-01-2009	2009	\$ 15,964.97	CPI	195.3	301.8	\$ 24,671
Scott Air Paks (3)	04-20-2015	2015	\$ 16,884.00	CPI	214.5	301.8	\$ 23,756
Electric Stretchers for the ambulances	09-02-2016	2016	\$ 23,517.01	CPI	200.9	301.8	\$ 35,328
Physio LifePak monitors (2)	07-31-2019	2019	\$ 50,040.80	CPI	255.7	301.8	\$ 59,063
<b>Fire Capital Equipment Except Vehicles</b>							
Hydraulic Extrication Equipment	01-01-1999	1999	\$ 22,000.00	CPI	166.6	301.8	\$ 39,854
Deck Guns (3)	01-01-1999	1999	\$ 8,100.00	CPI	166.6	301.8	\$ 14,673
PPV Fans (3)	01-01-1999	1999	\$ 5,400.00	CPI	166.6	301.8	\$ 9,782
Scott Air Packs (35)	01-01-1999	1999	\$ 35,000.00	CPI	166.6	301.8	\$ 63,403
13 Carbon Cylinders w/Valve	08-31-1999	1999	\$ 8,242.00	CPI	166.6	301.8	\$ 14,931
20 Carbon Cylinders w/Valve	02-18-2000	2000	\$ 12,680.00	CPI	172.2	301.8	\$ 22,223
Fire Generator	11-24-2003	2003	\$ 13,425.00	CPI	184.0	301.8	\$ 22,020
Fire Equipment & Protective Gear	04-26-2004	2004	\$ 76,621.26	CPI	188.9	301.8	\$ 122,416
Fire Radio Base Station	06-04-2004	2004	\$ 37,205.30	CPI	188.9	301.8	\$ 59,442
Firefighter Equipment - Cylinders	06-28-2004	2004	\$ 34,960.00	CPI	188.9	301.8	\$ 55,855
Voter - Fire Department	12-27-2005	2005	\$ 8,200.00	CPI	195.3	301.8	\$ 12,672
IMC Software - Fire Record	01-24-2011	2011	\$ 5,750.00	CPI	224.9	301.8	\$ 7,716
Bullard Eclipse LD 320 Therm Imager	05-03-2013	2013	\$ 11,995.00	CPI	233.0	301.8	\$ 15,537
Amkus AMK-22 Cutter	06-26-2013	2013	\$ 5,895.00	CPI	233.0	301.8	\$ 7,636
SCBA'S (4)	09-26-2013	2013	\$ 20,999.00	CPI	233.0	301.8	\$ 27,200
Air Pak, Face Pieces, Carbon Cylinders & Valves	05-13-2016	2016	\$ 11,640.00	CPI	240.0	301.8	\$ 14,637
Lucas Chest Compression System- Battery Charges	08-13-2016	2016	\$ 29,844.44	CPI	240.0	301.8	\$ 37,529
AED'S	09-08-2016	2016	\$ 36,087.95	CPI	240.0	301.8	\$ 45,381
Purchase from Fire Tech	06-28-2021	2021	\$ 18,297.00	CPI	271.0	301.8	\$ 20,377
<b>Total Capital Equipment - Fire and EMS</b>							<b>\$ 821,672</b>
<b>Fire &amp; EMS Total Replacement Costs 2023 Estimate - Buidlings and Equipment</b>							<b>\$ 2,202,365</b>

<b>Amherst Fire-Rescue - Major Vehicles and Apparatus - 2023 Estimated Replacement Cost</b>			
Vehicle Year of Manufacture	Description	Designation	2023 Estimated Replacement Cost
2021	Toyne / Spartan Pumper	Engine 1	\$707,000
2019	Chevy Tahoe	Command 1	\$56,000
2017	Ford F-450 Type 1 Ambulance	Amb 1	\$335,000
2017	Ford Explorer	Car 4 - EMT Shuttle	\$56,000
2015	HME Pumper Model 1871	Engine 2	\$707,000
2011	Ford Type I Ambulance	Amb 2	\$335,000
2008	Ford F350 w/plow	Utility (transfer from REC)	\$50,000
2008	Ford F-350 Explorer - Command 2	Command 2	\$50,000
2007	Peterbuilt / S & S 3000 Gal Tanker	Tanker 1	\$500,000
2006	Ford F-350 Forestry/Brush Truck	Forestry 2	\$50,000
2002	Pierce / Dash Pumper	Engine 3	\$707,000
1997	Simon Duplex Ladder/Aerial Truck	LT1	\$1,300,000
1991	Pierce / Lance Pumper	Engine 5	\$707,000
1983	International Tanker Model 1854 DT466	Forestry 1	\$200,000
<b>Total Vehicles and Apparatus</b>			<b>\$5,760,000</b>

## 5. Police Department Impact Fee

POLICE DEPARTMENT IMPACT FEE - AMHERST NH 2023 UPDATE			
Service Demand Factor	2020 Base Year Updated	2040 Conditions Projected	Change from Base Year
<b>RESIDENTIAL SECTOR</b>			
Total Persons / Household Population	11,753	13,043	1,290
Households (Occupied Units)	4,305	4,997	692
Average Household Size	2.73	2.61	-0.12
Total Housing Units	4,466	5,184	718
<b>COMMERCIAL SECTOR</b>			
Employment (Private Sector)	3,973	4,947	974
Private Sector Employment Per Household	0.92	0.99	
Commercial Uses Floor Area	3,010,000	3,749,849	739,849
Commercial Floor Area Per Employee	758	758	
<b>Police Department Staffing &amp; Facility Size</b>			
Full Time Sworn Personnel (Officers)	19	23	<i>Maximum staffing assumed at 30 with entire facility devoted to Police Department</i>
Full Time Officers Per 1000 Housing Units	4.25	4.25	
Full Time Officers Per 1000 Population	1.62	1.75	
Full Time Total Personnel	25	30	
Floor Area Per Full Time Office at Buildout	450	450	
Floor Area Per Full Time Employee at Buildout	342	342	
Total Floor Area Needed at Standard	8,545	10,254	
Demand on Capital Facilities			
<b>Police Department Building and Capital Equipment</b>	Attributed to Existing Demand	Total Facility Investment or Replacement Cost	Portion Allocated to New Development
Replacement Cost of Buildings & Improvements	\$3,294,247	\$3,830,520	\$536,273
Replacement Cost of Equipment Excluding Vehicles	\$423,528	\$492,474	\$68,946
Total Attributed Capital Costs - Police Department	\$3,717,775	\$4,322,994	\$605,219
Apportionment of Cost (Existing vs. New)	86%	Total	14%
Residential Share of Demand	71%	71%	71%
Non-Residential Share of Demand	29%	29%	29%
Capital Cost Attributed to Residential	\$2,639,620	\$3,069,326	<b>\$429,706</b>
Capital Cost Attributed to Commercial	\$1,078,155	\$1,253,668	<b>\$175,513</b>
<b>Average Cost Per Housing Unit - Residential Development</b>			<b>\$598</b>
<b>Average Cost Per Sq. Ft. Living Area - Residential Development</b>			<b>\$0.27</b>
<b>Average Cost Per Square Foot - New Commercial Development</b>			<b>\$0.24</b>

<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - POLICE DEPARTMENT IMPACT FEE OPTIONS</b>				
<b>Residential Capital Cost Per Dwelling Unit</b>	<b>Average Living Area</b>	<b>Average Household Size</b>	<b>Impact Fee By Living Area of Unit</b>	<b>Impact Fee by Household Size</b>
Average Housing Unit	2,222	2.73	\$598	\$598
Single Family Detached	2,335	2.81	\$631	\$616
Attached and Townhouse	1,328	2.07	\$359	\$453
Two Family Structures	1,388	1.84	\$375	\$403
Multifamily Structures 3+ Units	1,129	1.84	\$305	\$403
Manufactured Housing	1,039	2.21	\$280	\$484
<b>Commercial Uses Capital Cost Per Square Foot</b>	<b>Non-Residential PD Call Multiplier</b>	<b>Impact Fee Per Sq. Ft.</b>		
Average Non-Residential	1.00	\$0.24		
Retail, Including Restaurants	2.00	<b>\$0.48</b>		
Offices and Commercial Services	1.10	<b>\$0.26</b>		
Industrial, Transportation, Whse, Communic.	0.40	<b>\$0.10</b>		
Non-Govt Institutional Uses	0.20	<b>\$0.05</b>		

## 6. Fire & EMS Impact Fee

<b>FIRE - EMS FACILITIES IMPACT FEE - AMHERST, NH - 2023 UPDATE</b>			
<b>Service Demand Factor</b>	<b>2020 Base Year Updated</b>	<b>2040 Conditions Projected</b>	<b>Change from Base Year</b>
<b>RESIDENTIAL SECTOR</b>			
Total Persons / Household Population	11,753	13,043	1,290
Households (Occupied Units)	4,305	4,997	692
Average Household Size	2.73	2.61	-0.12
Total Housing Units	4,466	5,184	718
<b>COMMERCIAL SECTOR</b>			
Employment (Private Sector)	3,973	4,947	974
Private Sector Employment Per Household	0.92	0.99	
Commercial Uses Floor Area	3,010,000	3,749,849	739,849
Commercial Floor Area Per Employee	758	758	
<b>Floor Area of Facilities</b>	<b>Existing Space Demand at Buildout Standard</b>	<b>Facilities Serving 2040</b>	<b>Attributable to New Development</b>
Finished Floor Area Central Fire Station		10,872	
Finished Floor Area South Station		2,730	
Total Facility Space Fire/ & EMS		13,602	
Station Space Required Per Housing Unit (Implied Standard Based on Buildout)	2.62	2.62	
Station Space Allocation (Existing/Buildout)	11,701	13,602	1,901
<b>Building Area Needs and Capital Costs</b>	<b>Demand on Capital Facilities</b>		
	<b>Apportioned to Existing Demands</b>	<b>Total Investment in Facilities - Replacement Cost</b>	<b>Portion Allocated to New Development</b>
Apportionment Existing vs. New Development	86%	Total	14%
Fire-EMS Land & Buildings	\$1,187,396	\$1,380,693	\$193,297
Fire-EMS Capital Equipment	\$706,638	\$821,672	\$115,034
Apparatus & Vehicles	\$4,953,600	\$5,760,000	\$806,400
<b>Total Capital Facility Investment</b>	<b>\$6,847,634</b>	<b>\$7,962,365</b>	<b>\$1,114,731</b>
Residential Share of Demand	74%	74%	74%
Non-Residential Share of Demand	26%	26%	26%
Capital Cost Attributed to Residential Sector	\$5,067,249	\$5,892,150	<b>\$824,901</b>
Capital Cost Attributed to Commercial Sector	\$1,780,385	\$2,070,215	<b>\$289,830</b>
<b>Average Cost Per Housing Unit</b>			\$1,149
<b>Average Cost Per Sq. Ft. Living Area - New Residential Development</b>			<b>\$0.52</b>
<b>Average Cost Per Square Foot - New Non-Residential Development</b>			<b>\$0.39</b>



<b>PUBLIC SAFETY FACILITY COSTS PER UNIT OF NEW DEVELOPMENT - FIRE-EMS IMPACT FEE OPTIONS</b>				
<b>Residential Capital Cost Per Dwelling Unit</b>	<b>Average Living Area</b>	<b>Avg Household Size</b>	<b>Impact Fee Based on Living Area</b>	<b>Impact Fee Based on Household Size</b>
Average Housing Unit	2,222	2.73	\$1,155	\$1,149
Single Family Detached	2,335	2.81	\$1,214	\$1,183
Attached and Townhouse	1,328	2.07	\$691	\$871
Two Family Structures	1,388	1.84	\$722	\$774
Multifamily Structures 3+ Units	1,129	1.84	\$587	\$774
Manufactured Housing	1,039	2.21	\$540	\$930
<b>Commercial Uses Capital Cost Per Square Foot</b>		<b>Non-Residential FD Call Multiplier</b>	<b>Impact Fee Per Sq. Ft.</b>	
Average Non-Residential		1.00	\$0.39	
Retail, Including Restaurants		1.50	<b>\$0.59</b>	
Offices and Commercial Services		2.00	<b>\$0.78</b>	
Industrial, Transportation, Whse, Communic.		0.50	<b>\$0.20</b>	
Non-Govt Institutional		0.50	<b>\$0.20</b>	

## 7. Use of Funds and Duration of Public Safety Fees

Both of the public safety fees (Police and Fire-EMS) are based on the recoupment of capital investments that are presumed to be adequate to support the projected 2040 population and households, and anticipated growth in commercial uses.

If new capital investments are made, those values may be added to the cost basis of the fee in future updates. Components taken out of service should be removed from the capital basis of the fee.

Uses of the public safety impact fees may include:

- Improvements to the sites and buildings of each department;
- The acquisition or improvement of capital equipment of the departments;
- Acquisition of Fire-EMS vehicles and apparatus.

Use of funds may also be affected by the Town's impact fee ordinance provisions or its local policy on use of funds.

Under the assumptions of the current fee models, the fees can continue to be collected until residential and non-residential sectors begin to exceed the 2040 projections:

Population exceeds 13,000 or total housing units reaches 5,200 (residential)

Private sector employment in Amherst reaches 5,000

Before these limits are reached, however, it is likely that future updates would act to review and redefine the relationship of capital investment to the service base of the community.

## E. Recreation Impact Fee

### 1. Authority and Limits to Assessment

An important caveat of the New Hampshire authorizing legislation (RSA 674:21, V) is its prohibition on the use of impact fees to pay for *public open space* (which is undefined in the statute). In this report, it is assumed that the level of active programs, recreational sports uses, and the degree of improvements to a particular parcel, and the presence of developed facilities on the property are reasonable means to distinguish between sites that comprise “recreational facilities” versus those serving principally as “open space” within the meaning of RSA 674:21, V.

It seems reasonable to assume that projects eligible for use of impact fee funds should include items such development of parking, trails and trailhead access, or other physical improvements that enable active recreation uses to occur within a parcel that also provides public open space.

### 2. Standard for Assessment

The computation of impact fees requires a standard that defines the proportionate value of capital improvements that are of benefit to new development. Sometimes these are based on a quantity of facilities, such as recommended ratios of ballfields and tennis courts per thousand population. But this approach to defining recreation has become less popular due to its rigidity and variations in the popularity of certain facilities between communities and over time.

In this recreation impact fee, the standard is defined by estimating the level of municipal capital investment in recreation facilities per household. This approach estimates the current replacement cost of existing municipal recreation facilities, then adds the cost to complete other recreation initiatives contained in the most recent Amherst Recreation Strategic Plan which have a high likelihood of implementation.

Total capital investment (existing plus planned) are then apportioned per capita to an estimated 2040 population as average capital cost per household for that horizon year. The cost per household is then stated as an average per square foot of living area based on the size of an average housing unit in Amherst.

### 3. Replacement Cost of Existing Facilities

In the chart below, the estimated 2023 replacement cost of Town owned or operated recreation facilities is estimated, along with the value of supporting land. These estimates are based on data from the Town’s fixed asset records of capital expenditures relating to recreation facilities. The records show the original cost and acquisition or placed-in-service date of recreation assets. For some other improvements that are not fully reflected in the municipal asset inventory, we have used the replacement cost of buildings from the property tax assessment records as an estimate of their capital value.

A significant change in recreation fee update is the addition of the Buck Meadow property (land and buildings) which now support public recreation activity, and which is the focus for planned future investment in new outdoor fields and facilities. The site was not included in the original fee calculation as it had not yet been acquired by the Town after at the time the original fee study was underway.

The original costs recorded in the Amherst fixed asset files, and the year the improvement was place in service represent the original cost of the asset. To arrive at a current replacement cost we apply a cost index to adjust to 2023 values. The Engineering News Record (ENR) construction cost index was applied in the case of land improvements (fields, courts, outdoor facilities). An RS Means square foot cost index was used to estimate current replacement costs of buildings and related improvements. Land values shown for recreation sites reflect the 2023 valuations found Town's tax assessment files.

Estimated Replacement Cost of Amherst Public Recreation Facilities 2023							
Recreation Facilities	Date Constructed or Placed in Service	Year of Original Construction	Original Cost From Fixed Asset File	Cost Index Applied (1)	Base Yr Index	2023 Index (1)	2023 Estimated Replacement Cost
Recreation Land Improvements							
Fence Davis Lane	08-29-2003	2003	\$ 14,819.50	ENR	6782	13175	\$ 28,789
Bean Athletic Fields	06-30-2008	2008	\$ 459,732.86	ENR	8550	13175	\$ 708,419
Renovation AMS Field	10-31-2009	2009	\$ 58,843.40	ENR	8641	13175	\$ 89,719
Davis Lane Tennis Courts	09-08-2015	2015	\$ 67,541.48	ENR	10135	13175	\$ 87,801
Davis Lane Fence	09-21-2015	2015	\$ 5,315.00	ENR	10135	13175	\$ 6,909
Recreation Buildings & Improvements							
25 Broadway (Town Beach)	12-29-1971	1971	Repl. Cost Assessor		n.a.	n.a.	\$ 146,099
Recreation Office - 4 Cross Road	1971	1971	Repl. Cost Assessor		n.a.	n.a.	\$ 261,426
Buck Meadow Building	1981	1981	Repl. Cost Assessor		n.a.	n.a.	\$ 314,015
PMEC Building (66 Brook Road)	09-30-1997	1997	\$ 71,566.74	RSM	105.3	287.8	\$ 195,602
PMEC Addition (Brook Road)	12-31-2003	2003	\$ 76,503.97	RSM	122.2	287.8	\$ 180,179
PMEC Building Addition P 2&3	06-30-2008	2008	\$ 373,834.44	RSM	161.9	287.8	\$ 664,543
Duct System	02-01-2016	2016	\$ 8,773.00	RSM	200.5	287.8	\$ 12,593
Garage Door Barn	05-09-2016	2016	\$ 7,700.00	RSM	200.5	287.8	\$ 11,053
PMEC Outbuilding/Garage	2020	2020	\$ 8,200.00	RSM	224.8	287.8	\$ 10,498
Recreation Equipment Excluding Vehicles & Maintenance Equipment							
Skating Rink	12-08-2014	2014	\$ 15,000.00	ENR	9936	13175	\$ 19,890
Baboosic Lake Docks	05-13-2015	2015	\$ 46,791.93	ENR	10135	12175	\$ 56,210
Joshua's Park Playground	08-02-2016	2016	\$ 16,965.00	ENR	10531	13175	\$ 21,224
Disc Golf Pro28 (at Birch Park)	06-28-2017	2016	\$ 14,610.09	ENR	10870	13175	\$ 17,708
Total Recreation Improvements and Facilities							\$ 2,832,677
Land Supporting Recreation Facilities							
66 Brook Road (PMEC site)			Assessed Values of Land				\$ 136,000
65 Brook Road (PMEC site)							\$ 18,200
25 Broadway (Town Beach site)							\$ 98,200
5 Davis Lane (Tennis Courts site)							\$ 104,400
13 Middle Street (Buchanan Park - Skating Rink)							\$ 185,600
37 Courthouse Road - Joshua's Park site							\$ 181,200
30 Route 101A - (Buck Meadow)							\$ 372,900
Total Supporting Land Value							\$ 1,096,500
Total Recreation Facility Capital Value							\$ 3,929,177
(1) Cost adjustment index for buildings (RSM) based on RS Means Square Foot Cost for January 2023; cost adjustment for other improvement to land s is ENR: Engineering News Record (ENR) Construction Cost Index for March 2023. 2023 estimated replacement cost is original cost times the change in the RSM or ENR index. For older buildings (1971) the replacement costs reflect the tax assessor estimate of replacement cost. Land value of recreation sites reflects property tax record for parcel.							

At the time of this analysis, the available index values for these adjustments were: Engineering News Record (ENR) Construction Cost as of March 2023; RS Means index as of January 2023; and the Consumer Price Index (CPI) as of March 2023.

#### 4. Capital Investment per Household and Impact Fee

Based on the most recent Recreation Strategic Plan, anticipated facility investments include the creation of new field space at Buck Meadow, and resurfacing of the tennis courts at the Amherst Middle School. The Recreation Department anticipates that a 50% Land and Water Conservation Fund (LWCF) grant will support 50% of the Buck Meadow improvements.

Not included in the fee basis is the cost of an indoor recreation facility envisioned in the Strategic Plan that has an estimated total cost of just over \$8 million, of which \$5 million would be bond-financed. At this time the inclusion of such a large capital expenditure within the fee basis would be speculative due to uncertainty of implementation.

Amherst Recreation Impact Fee Update 2023	
<b>Existing Facility Investment (Replacement Cost)</b>	
Recreation Facilities & Improvements	\$2,832,677
Land Supporting Town Recreation Facilities	\$1,096,500
<b>Subtotal Existing Facilities</b>	<b>\$3,929,177</b>
<b>Recreation Strategic Plan - New Sites and Facilities</b>	
New Recreation Field Space Excluding 50% LWCF Grant(1)	\$185,000
Indoor Recreation Facility /Community Center (2)	(reserved)
Resurface AMS Tennis Courts	\$85,000
<b>Total Planned Facilities</b>	<b>\$270,000</b>
<b>Cumulative Capital Investment</b>	<b>\$4,199,177</b>
Projected 2040 Housing Units	5,184
Projected 2040 Households	4,997
Projected 2040 Population	13,043
<b>Average Recreation Investment Per Per Capita at the Projected 2040 Population</b>	<b>\$322</b>
Average Household Size in 2020 (Census)	2.73
<b>Average Recreation Investment Per Household</b>	<b>\$879</b>
Average Home Size - All Housing Units	2,222
<b>Recreation Fee Per Sq. Ft. Living Area</b>	<b>\$0.40</b>
(1) Total cost estimated at \$370,000 less anticipated LWCF grant of \$185,000 (50%)	
(2) Current likelihood of project implementation low. As of 2023, total estimated cost is \$8.10 million financed by \$5.0 MM bond with balance of \$3.0 MM raised by donations.	

The updated cumulative facility investment (past and anticipated) totals about \$4.2 million. Based on the projected population and households in Amherst in 2040, the average cost is **\$332** per capita, or **\$879** for an average household. The impact fee is computed based on the average living area of all dwelling units in Amherst (estimated in 2020 at 2,222 square feet), or **\$0.40 per square foot**.

## 5. Use of Funds and Duration of Recreation Impact Fee

The principal projects now anticipated by the Recreation Strategic Plan call for improvement to the tennis courts at the Amherst Middle School site, and the development of new fields at Buck Meadow. Recreation impact fee revenue should first be directed toward implementing these two projects. Once these items are completed, the fees could be directed to acquire, build or improve other recreation capital facilities that emerge from the Recreation Strategic Plan as updated.

The recreation impact fee is designed to recover from new development its proportionate share of the municipal capital investment in public recreation facilities. Since new development will enjoy the benefits of existing and planned recreation facilities, the fee recoups a portion of the cost of capital facilities already in service, and a portion of future capital costs.

Recreation impact fee assessments as computed in this update could continue until:

The Town population begins to exceed 13,000, or

The total number of housing units in Amherst reaches 5,200

However, it is more likely that future updates of the recreation fee will reflect new capital projects and that new future service base or buildout projections will be made for residential development, resulting in new capital cost allocations per household.

## F. Road Impact Fee+

### 1. Authority and Limitations

Under RSA 674:21, V impact fees may be assessed for construction or improvement of capital facilities owned or operated by the municipality, including “public road systems and rights of way”. This means that road impact fees must be limited to Class V highways or Class IV urban compact roads that are maintained by the Town.

Minor streets that function primarily to provide access to neighborhoods and which have little through traffic are probably not appropriate as part of an impact fee assessment formula. Developers already are responsible for constructing new streets within subdivisions or to access developable land.

This section updates the road impact fee with Amherst Department of Public Works 2023 road reconstruction cost estimates.

### 2. Structure of Impact Fee Model and Assumptions

The fee model involves a number of assumptions when applied to a local road system:

- Average daily trip generation by use
- Percent of trips “new” to the system  
(Generally 100% for residential; variable for non-residential)
- Average trip length
- Estimated portion of trip length affecting Town-maintained *arterial and feeder roads*
- Road development costs per lane-mile

The model applied in Amherst uses a modified “lane-mile” model to allocate a proportionate cost of Amherst arterial and feeder roads to a single family home and its associated trip generation.<sup>1</sup> The model computes the estimated number of lane-miles of road capacity that are encumbered by trip generation and vehicles per day associated with various land uses.

The Amherst model is based on the assumption that the impact fee should be based on the probable impacts on its *principal (arterial and feeder) Class V roads* that will be affected by travel to and from all most all land uses and provide a common benefit to development throughout the Town.

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<sup>1</sup> The model approach shown here is based adapted from the modeling approaches illustrated in A Practitioners Guide to Development Impact Fees, 1991, James C. Nicholas, et.al.

#### a. Trip Length on Subject Road System

Paved Class V mileage in Amherst represents about 86% of the total paved road mileage within the Town (the balance are State-maintained). Within the inventory of Town-maintained paved roads, 41% of the road mileage is classified as either a local arterial or feeder road.

These combined factors generate an estimate of 2.33 miles per trip on Amherst Class V arterial/feeder roads.  $(10.5 \text{ miles per average trip} \times .60 [\text{portion of average trip distance within Amherst}] \times .86 [\text{share of paved road miles in Amherst maintained by Town}] \times .41 [\text{portion of Class V paved road miles designated as local feeders or arterials}]) = 2.33 \text{ miles per trip on locally designated arterial or feeder roads.}$

#### b. Cost per Vehicle per Lane Mile

Each use is projected to generate a proportionate demand on the capacity of a lane-mile of roadway based on the average daily vehicles per lane that it generates. The proportionate demand on the capacity (and cost) per lane mile is then a function of the percentage of lane capacity (3,750 per lane per day) encumbered by the development based on its estimated trip generation.

The 2023 road impact fee has been updated only with respect to road improvement cost estimates. In its road improvement program, the Amherst DPW has color-coded each road segment in Amherst relative to its condition and need for improvement. Road segments classified as “red” (having a low pavement condition index) are those in need of the most extensive work.

For the 2023 impact fee, the average cost per mile for the rebuilding of “red” roads is now estimated by the DPW at \$590,000 per mile (\$295,000 per lane-mile for a two lane road).<sup>2</sup> This is 11.6 % lower than the cost assumptions applied in the 2020 impact fee model, in which the road program costs included many segments of full depth reconstruction. The current DPW road improvement program focused on a series of treatments that will rely more on reclamation than full depth reconstruction.

Within the model BCM Planning has incorporated a 50% discount for the commercial uses. This is suggested for several reasons: (1) State highways in Amherst may absorb more of the average trip impact for travel to and from retail and commercial centers; and (2) literature on trip generation suggests that commercial trip generation rates may over-estimate net effects on trips by failing to account for intervening travel and multiple trip purposes.

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<sup>2</sup> Cost estimates provided by Eric M. Slosek, Director, Amherst Public Works Department 04-14-2023. Estimated replacement cost of the “code red” roads is \$10.93 million, equivalent to \$111.72 per linear foot, or \$589,882 per mile.

## Amherst Road Impact Fee Model as Applied to Single Family Dwelling

Road Reconstruction Cost Basis For 2023 - Amherst Road Impact Fee		
Estimated Travel Demand on Subject Roadways (Local Arterials and Feeders)		
Single Family Home Trip Ends Per Day	9.44	Average daily trips generated (ITE, Trip Generation, 2017)
Percent New Trips	100%	Adjustment factor - percent new trips for this use
Average Trip Length - Miles - All Purposes	10.5	National Household Travel Survey (NHTS), 2017
Estimated Portion of Avg. Trip Length Within Amherst	63%	Est. % of trips that are 6 miles or less (NHTS, 2017)
Percent of Amherst Paved Road Mileage Class V	86%	Class V paved roads as percent of total paved roads
Arterial/Feeder Roads Portion of Town Paved Roads	41%	Locally designated arterials or feeders as % of Class V paved
Estimated Miles Per Trip Class V Arterial/Feeder Roads	2.33	Average miles per trip affecting arterials & feeders
Allowance for Two-Way Travel (Trip End Distribution)	50%	Splits trip cost allocation between origin and destination
Vehicles Per Lane-Mile Per Day on Subject Roadways	11.00	Trip ends per day x miles per trip on subject roads x 50%
Proportionate Demand Roadway Capacity and Cost - Single Family Home		
Roadway Level of Service	LOS C	1998 Amherst Master Plan estimate for 2-lane Class V road
Max Daily Traffic Capacity (Class V, Two-Way)	7,500	Average annual daily traffic (total roadway)
One Lane @ 1/2 of capacity =	3,750	ADT Per Lane-Mile At Level of Service C
Portion of Lane Capacity Encumbered	0.00293	Vehicles per lane-mile per day as share of lane capacity
Average Reconstruction / Reclamation Cost Per Mile	\$590,000	2023 Amherst DPW estimated average cost for improvements of "code red" Town road segments (roads in worst condition)
Reconstruction Cost Per Lane-Mile	\$295,000	Convert to cost per lane- mile @ 50% of cost per mile
Road Impact Fee Per Unit for Single Family Detached Home)	\$865	Road impact fee for single family home
Average Living Area Amherst SF Detached Home 2020	2,335	Living areas per housing unit in Amherst computed in 2020 study
Road Impact Fee Per Sq. Ft. Living Area	<b>\$0.37</b>	Fee per unit divided by average living area of home (repeated for other structure types )

AMHERST ROAD IMPACT FEE SCHEDULE 2023 UPDATE					
Residential Structure Type	Average Daily Trips (ITE 2017 and ITE 2008 for Townhouse)	Attributed Arterial/Feeder Roads - Vehicles Per Lane Mile	Road Impact Fee Per Dwelling Unit	Average Living Area Per Dwelling 2020	Road Impact Fee Per Sq. Ft. Living Area
Single Family Detached	9.44	11.00	\$865	2,335	<b>\$0.37</b>
Townhouse (Attached)	5.81	6.77	\$532	1,328	<b>\$0.40</b>
Two Family	7.32	8.53	\$671	1,388	<b>\$0.48</b>
Three or More Family	5.44	6.34	\$499	1,129	<b>\$0.44</b>
Manufactured Home	5.00	5.83	\$458	1,039	<b>\$0.44</b>
Commercial Development Category	Average Daily Trips Per 1000 Sq. Ft. (ITE, 2017)	% New Trips	Attributed VPLM (2) Per Day Per 1000 Sq. Ft.	Attributable Cost Per Sq. Ft. Leasable Area	Road Impact Fee Per Sq. Ft. @ 50% of Calculated Amount
Retail (Shopping Center Basis)	37.75	50%	21.99	\$1.73	<b>\$0.87</b>
Office (General Office Basis)	9.74	100%	11.35	\$0.89	<b>\$0.45</b>
Industrial (Industrial Park Basis)	3.37	100%	3.93	\$0.31	<b>\$0.16</b>
Institutional & Other (1)	12.40	100%	14.45	\$1.14	<b>\$0.57</b>
(1) Median of ITE rates available per 1000 square feet for schools, church, hospital, nursing home. (2) VPLM = Vehicles Per Lane Mile					



### 3. Use of Funds and Duration of Road Impact Fee

The Amherst road impact fee is based on the ongoing need for road reconstruction as part of a long term program that will support the capacity of the network of the primary Class V roads.

Each unit of new development is assessed a one-time fee that is commensurate with the cost to construct a roadway area sufficient to accommodate the vehicle trips it generates on the arterial and feeder roads of the Town.

As the fee basis presumes the implementation of an ongoing road improvement cycle, there is no defined “end point” or sunset date that would limit collecting such fees provided that the funds are used within the statutory maximum holding period (appropriated within 6 years of their collection).

To preserve the nexus between new development and road impacts, the road impact fees should be applied toward town road improvement projects within the network of Class V roads that are classified by the DPW as arterial or feeder roads.