

Photo courtesy of Howard S. Muscott Photography, Amherst, New Hampshire

Deliberative Session FY25 Budget & Warrant Articles February 7, 2024

Elected Officials and Town Counsel

<u>Position</u>		<u>Term Expires</u>
Town Moderator Pro Tem	Peter Moustakis	2024
Board of Selectmen	Peter Lyon, Chair	2025
	Danielle Pray, Vice Chair	2024
	Bill Stoughton, Clerk	2025
	Tom Grella	2026
	John D'Angelo	2024
Town Clerk	Nancy Demers	2026
Treasurer (Acting)	Rick Katzenburg	2024
Town Counsel	Atty Steven Whitley	

Town Department Heads

Dean Shankle	Town Administrator
Debbie Bender	Finance Director
Matthew Conley	Fire Rescue Chief
Craig Fraley	Recreation Director
Amy LaPointe	Library Director
Anthony Ciampoli	Police Chief
Eric Slosek	Public Works Director
Gail Stout	Tax Collector
Nicola Strong	Community Development Director
Jennifer Stover	Executive Assistant

Town Ways and Means Committee



Committee Member
Wendy Rannenber, Chair
Tom Silvia, Clerk
Steve Boczenowski
Tom Cook
Russ Hodgkins
Diane Layton
Andrew Pataky
Joseph Broderick (Alt.)
Brad Hutchinson (Alt.)

Ways & Means Analysis

Budget Analysis FY 2025

FY25: W&M Process Overview

W&M was an active participant in the town's budgeting process. Activities included:

- Attendance during each department's Strategic Plan presentation to the BOS
- Attendance during each Department Budget Meeting with members of the BOS
- Detailed review of the proposed FY25 budget, compared against previous year's budgets and actual spending

Throughout all of the meetings attended, the BOS and department heads were receptive to the questions and feedback provided by the Ways & Means Members

Ways and Means voted 6-0-1 in support of the proposed Operating Budget and all Warrant Articles.

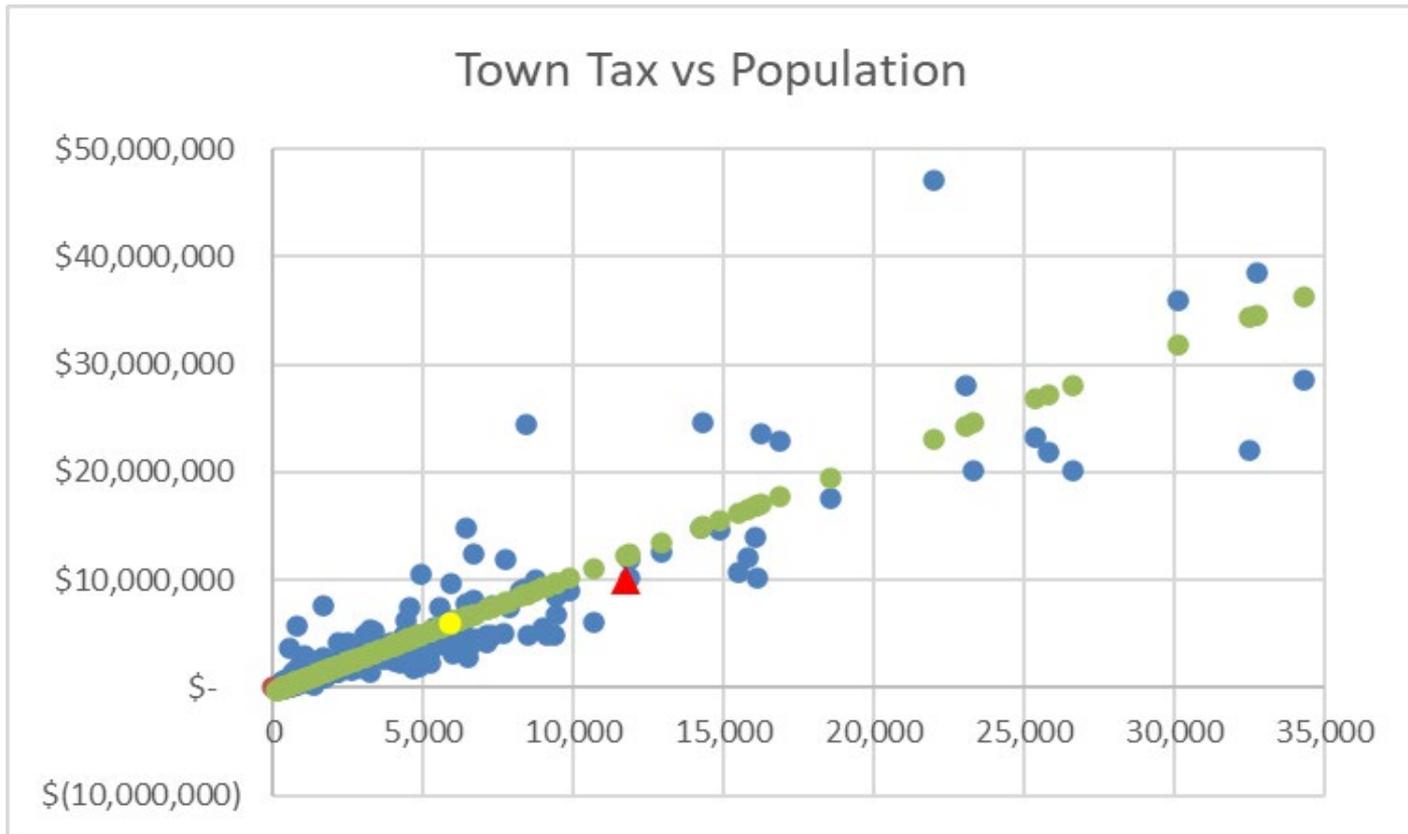
Summary & Conclusion

The town's budget process was open, transparent, and collaborative

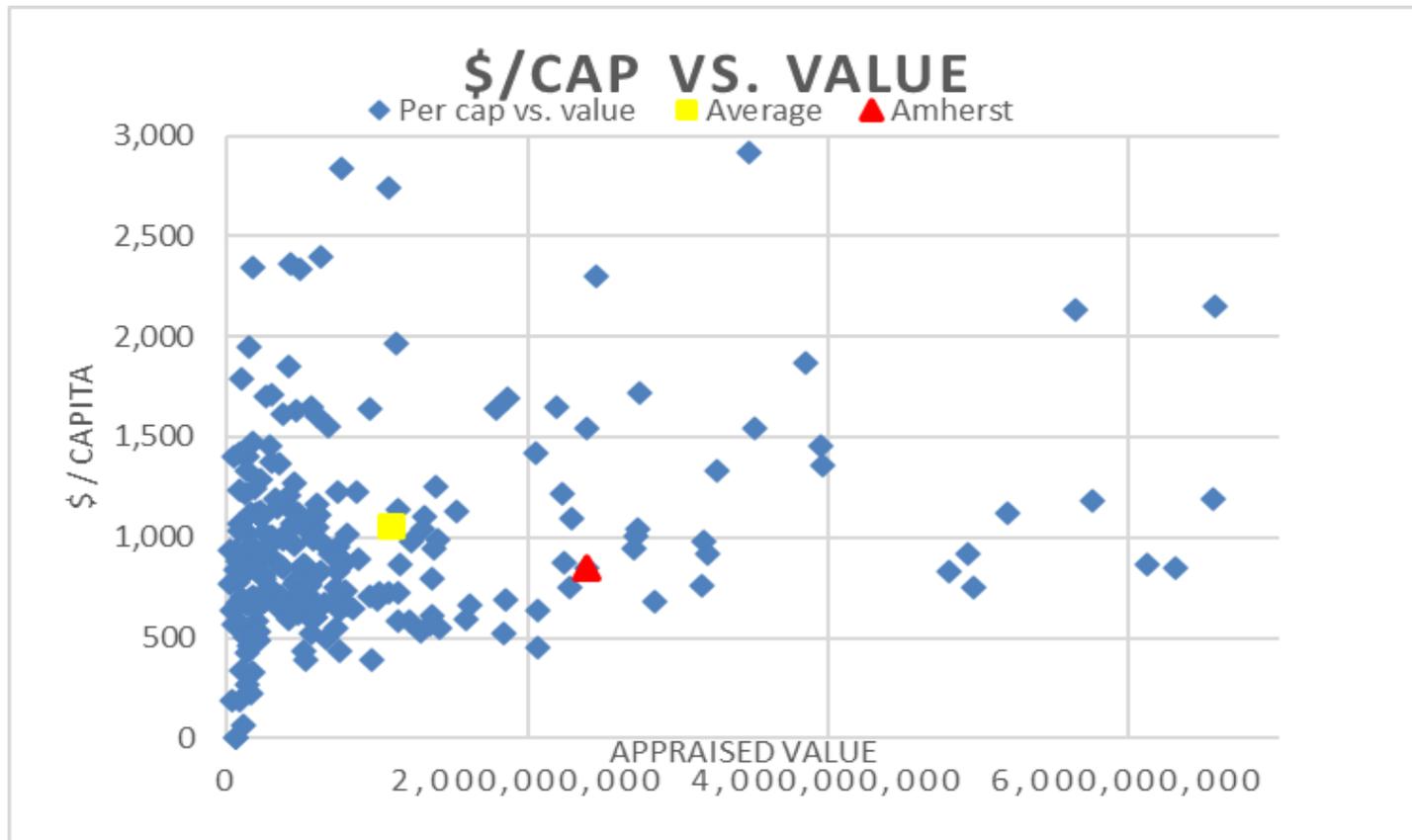
The W&M Committee believes we were provided with all of the information necessary to cast educated, well-informed votes

The W&M Committee thanks the Board of Selectmen, all department heads, and all support staff for their engagement with our committee, ensuring we were able to provide informed guidance to the voters of Amherst

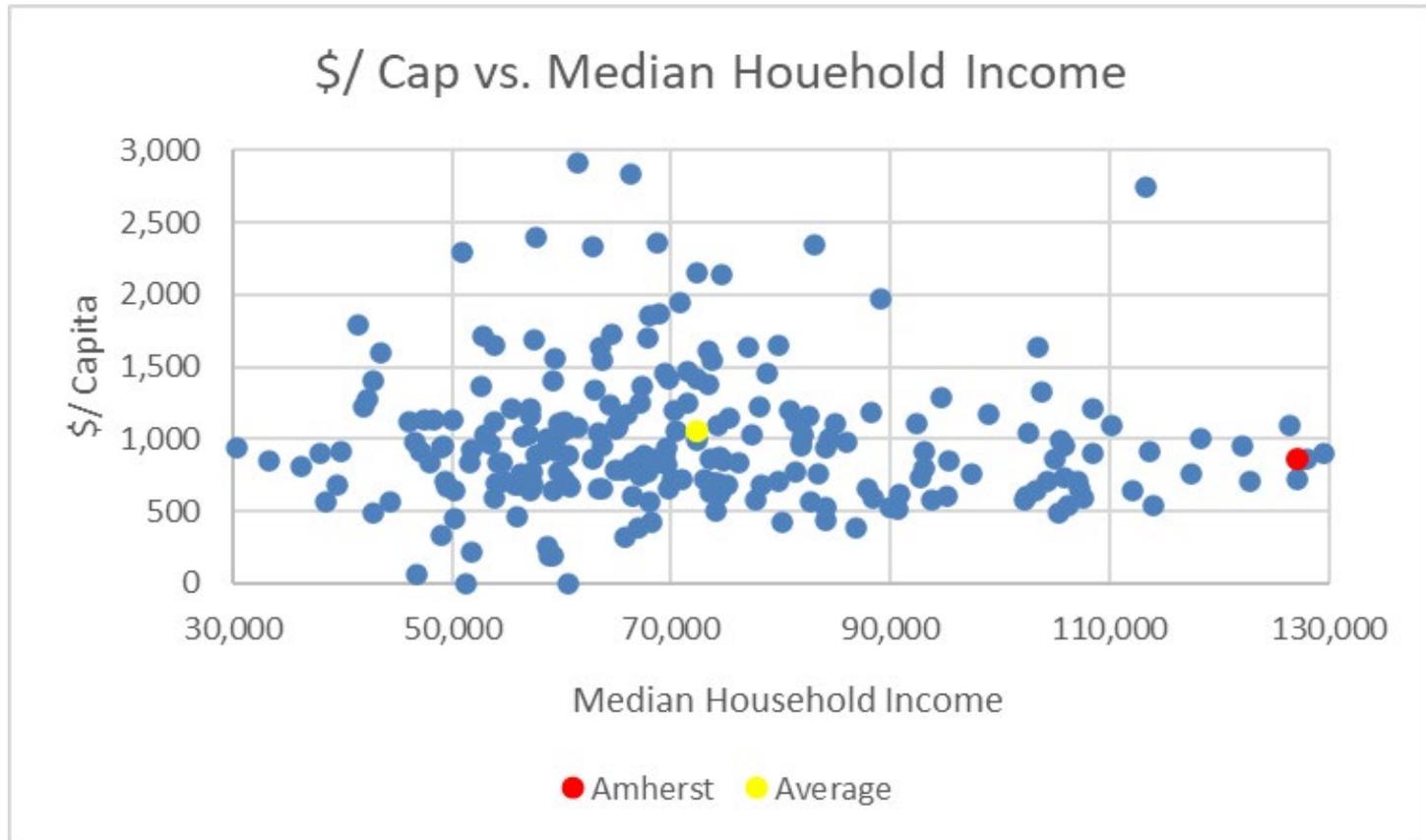
NH Town Taxes are a function of Population



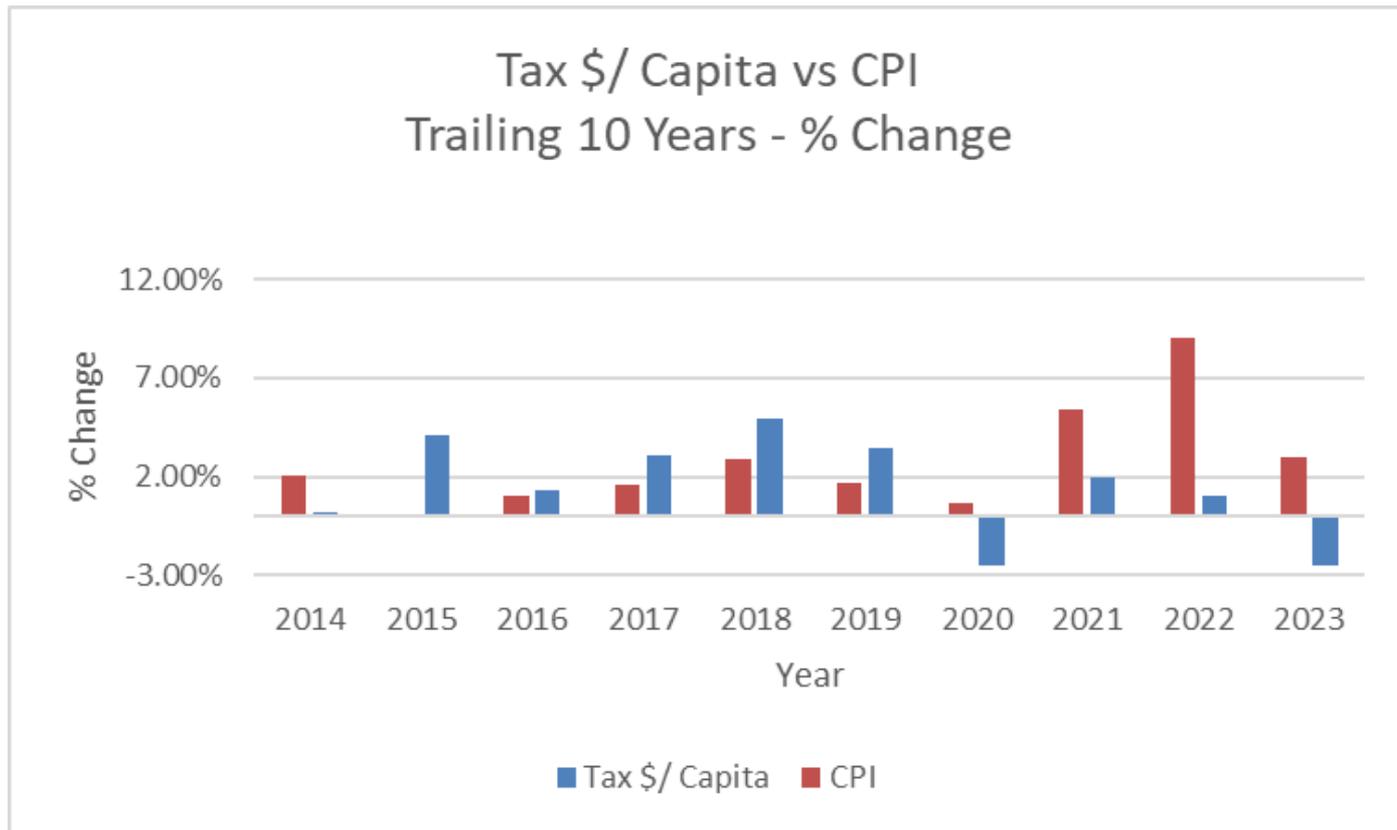
Amherst Tax Amount per Capita is Low



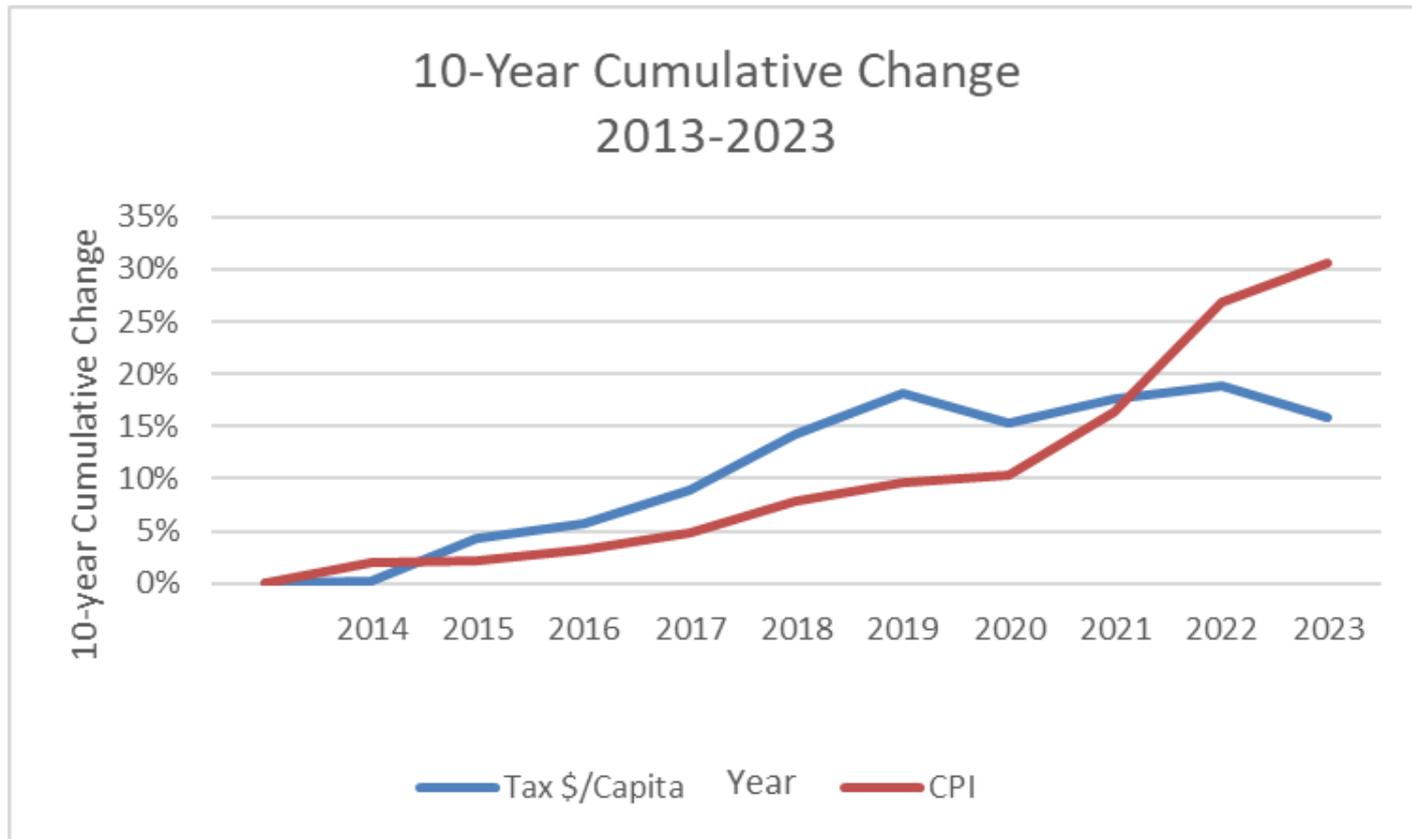
Wealth is not Correlated with Town Tax



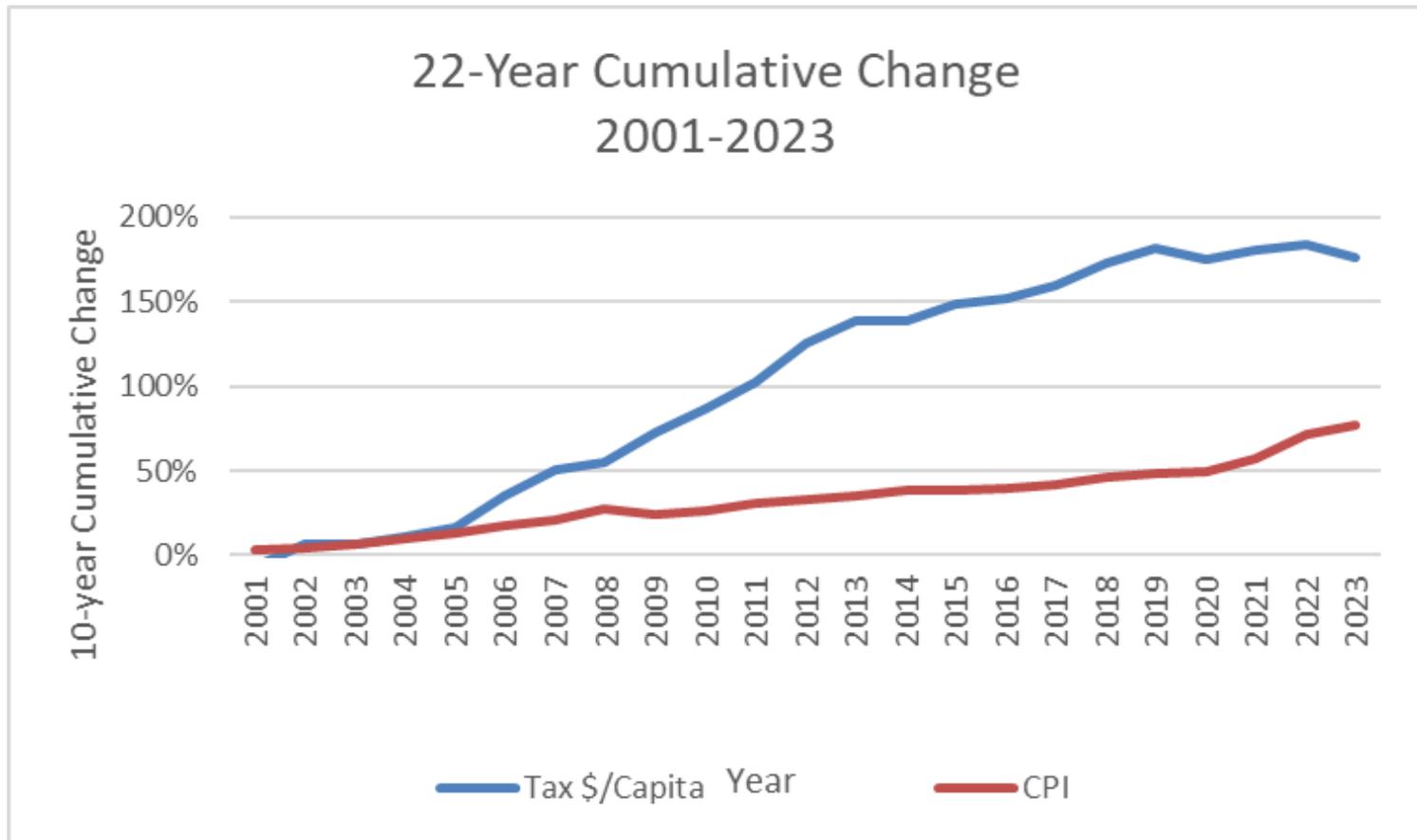
Tax Amounts do not Always Move with Inflation



Amherst Tax Amount has not kept up with CPI



Over 22 years, Tax Amount has outpaced CPI



Warrant Articles

ARTICLE 21

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

2 Selectmen for 3 Years

1 Moderator for 2 Years

1 Cemetery Trustee for 3 Years

1 Trustee of the Trust Funds for 3 Years

2 Zoning Board of Adjustment Members for 3 Years

2 Planning Board Members for 3 Years

2 Library Trustees for 3 Years

1 Supervisor of the Checklist for 6 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 \$17,299,780. Should this article be defeated the default budget shall be \$16,471,990 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 = \$4.41) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 6-0-1)

Board of Selectmen Budget Presentation

What We'll Cover

FY24 Review, FY25 Goals

The Town Portion of the Property Tax Bill

The FY25 Proposed Budget

Proposed Budget Apportionment

Estimated FY25 Revenue

Tax Rate – Amherst vs other Hillsborough County towns

FY25 Default budget

Property Tax Impact

Understanding the Estimated Tax Impact of a Warrant Article

The “estimated” tax impact of the warrant articles is based on a number of factors, including the appropriation in the article, the estimated revenues anticipated during that year, and the total property valuation of the town.

The estimated tax impact is not IN ADDITION to the current year’s tax rate. As we present the warrant articles, we assume the rate starts at \$0 and is built up from there, dependent upon which articles are passed by the voters.

If all articles pass, the FY25 estimated town portion of the tax rate is \$4.82/thousand.



FY 2023-24 Review

Maintain Rural Character of Amherst

- Conserved 178 acres of open space between Baboosic Lake Road and Pond Parish Road
- Conserved 38 acres of open space land off northern end of Boston Post Road
- Accepted Village Streets Study Committee recommendations for village street plan

Continue to Improve and Maintain Town Roads and Bridges

- Procured temporary bridge for closed Thornton Ferry I bridge, with potential future use at Brook Rd PMEC bridge
- Constructed new bridge on Mont Vernon Road at Caesars Brook
- Performed 20 miles of roadwork including 7 miles of paving operations on: Horace Greeley Road, Sherburne Drive, Martingale Road, Mack Hill Road, Thatcher Drive, Cobbler Lane, Mont Vernon Road, Boylston Terrace, and Chestnut Hill Road



FY 2023-24 Review

Maintain and Improve Public Safety

- Appointed new Police Chief
- Added new ambulance
- Acquired body worn cameras for all police officers

Maintain and Improve Public Facilities

- Continuing Buck Meadow improvements
- Updated all overhead street lighting to LEDs

Address Emerging Issues Promptly

- Continued work re PFAS contamination of soil & wells in vicinity of Fire Station

Monitor and Improve Financial and Administrative Functions

- Updated Unassigned Fund Balance Policy
- Implemented Impact Fee Expenditure policy and began using collected impact fees to offset property taxes



FY25 Goals

Continue to Improve and Maintain Town Roads and Bridges

- Replace Thornton Ferry I Road bridge over Beaver Brook
- Grant application and initial implementation of Village Streets recommendations
- Complete Road and Bridge Assessments, update long-term plans for maintenance/reconstruction

Maintain and Improve Public Safety

- Perform detailed assessment of AFR Tower truck and make refurbish/purchase decision
- Revise Mont Vernon EMS agreement
- Emergency Operations radio console replacement
- Review emergency communications tower replacement strategy



FY25 Goals

Address Emerging Issues Promptly

- Implement remaining Fire Station PFAS remediation efforts

Monitor and Improve Financial and Administrative Functions

- Review town fees to ensure they are reasonable and in line with other towns
- Hire Town Administrator and Finance Director based on planned retirements

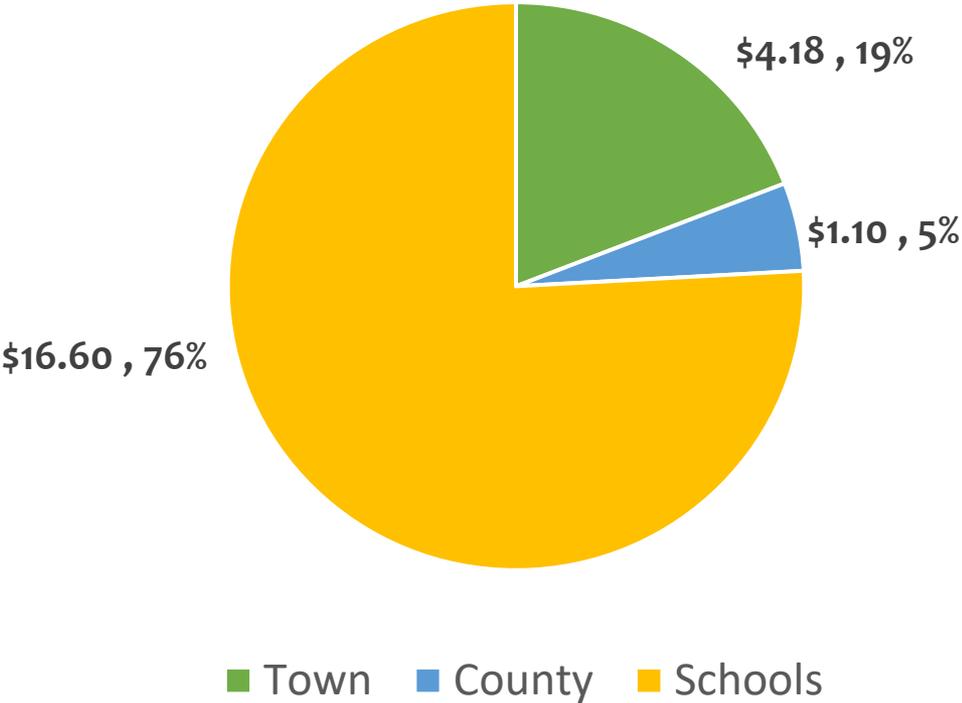
2023 Tax Bill

December 2023 Tax Bill

	Tax Rate per \$1,000 Assessment	Tax on \$482,000 home
Town	\$4.18	\$2015
County	\$1.10	\$ 530
Schools	\$16.60	\$8001
Total	\$21.88	\$10,546

2023 Amherst Property Tax

2023 Tax Rate per \$1,000 Assessment



Estimated vs. Actual Tax Rate

The actual tax rate can differ from our estimated tax rate due to:

- Underspending of the approved budget
- Revenue differences, e.g., Meals & Rooms Tax, Motor Vehicle Registrations, State Highway and Bridge Aid, and interest

Last year at this time, we estimated a tax rate of \$4.45/thousand. In October DRA set the actual rate at \$4.18/thousand. Factors in the reduction included:

- Meals & Rooms tax \$330k more than forecast
- Interest income \$50k more than forecast, and
- Underspending due to a number of employee positions that could not be filled

FY25 Budget & Warrant Articles - The Bottom Line

	Budget	Budget & Warrants	Municipal Rate per Thousand	Tax on \$482,000 home
Approved FY24	\$15,889,910	\$16,621,910	\$4.45 (est.)	\$2145
			\$4.18 (act.)	\$2015
Proposed FY25	\$17,299,780	\$18,305,680	\$4.82 (est.)	\$2323

FY25 Budget Factors

Three major factors drove a higher budget this year:

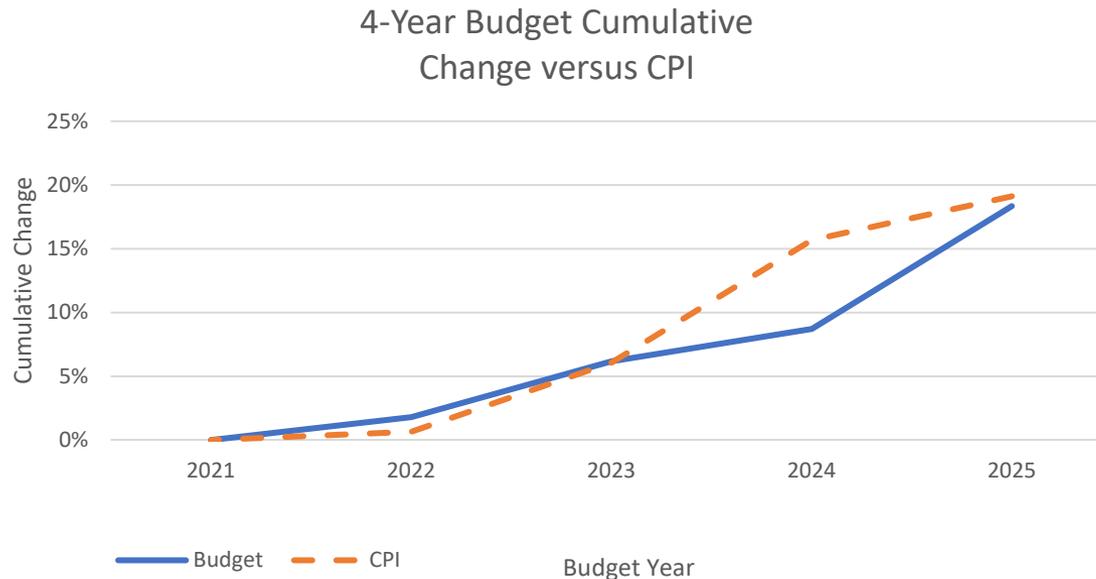
- Conservation land bond payments commenced
- Inflation
- Raising employee pay and benefits to competitive levels

FY25 Budget Factors – Bond Payments

Conservation Land Bond Payments

- Total Amount \$595,230
- Offset by Retiring Road Bond \$203,470
- *Note: Will be partially offset by ACC Payment of First Year Costs (\$370,000)
(Required by DRA to be part of revenue budget)*

FY25 Budget Factors - Inflation



AFR Tower Truck – \$1.75 million (2023) vs. \$1.5 million (2022) (17%/1 yr)

DPW Dump Truck – \$215k (2023) vs. \$163k (2021) (32%/2 yrs)

Road Salt - \$75/ton (2023) vs. \$50/ton (2020) (50%/3 yrs)

Health insurance – FY25 rate increase of up to 9.3% (\$130k), FY24 increase of 9.36%, FY23 increase of 8.62%

FY25 Budget Factors – Pay and Benefits

Our pay and benefits are not competitive with our peer towns

Current and near-term staffing needs

- Multiple police positions, town planner, building inspector, finance position were vacant for much of the fiscal year. Hiring attempts have been hindered by non-competitive pay and benefits
- Finance Director, Tax Collector, Town Administrator and several other retirements are anticipated in the next few years

Our FY25 budget includes pay and benefit increases to make us more competitive in hiring and retention

FY25 Budget Factors – Pay and Benefits

Employee Pay and Benefits Changes

- Adjustments to Wage Scale
- 3.5% COLA
- Change to Retirement Package
- New Health Insurance Plan

Noteworthy Budget Increases

Bond Payments \$392,000

Employee Compensation \$382,000

- EMS and Call Firefighter Pay \$62,000
- COLA and step increases \$320,000

Employee Retirement Benefit Costs \$130,000

Employee Health Insurance Rate Increases - up to 9.3% increase, \$130,000

Add Contracted Prosecutor Position \$73,000

EPA-Mandated Stormwater Costs \$118,500

Road Reconstruction \$100,000

Budget Reductions and Cost Avoidance



Use State grant funds to fund a portion of FY25 Road Reconstruction increase (\$100,000 tax-funded increase avoided for FY25)

Revised Employee Health Insurance offerings to bring into line with market (projected \$50,000 savings first year, \$250,000+ per year when fully transitioned)

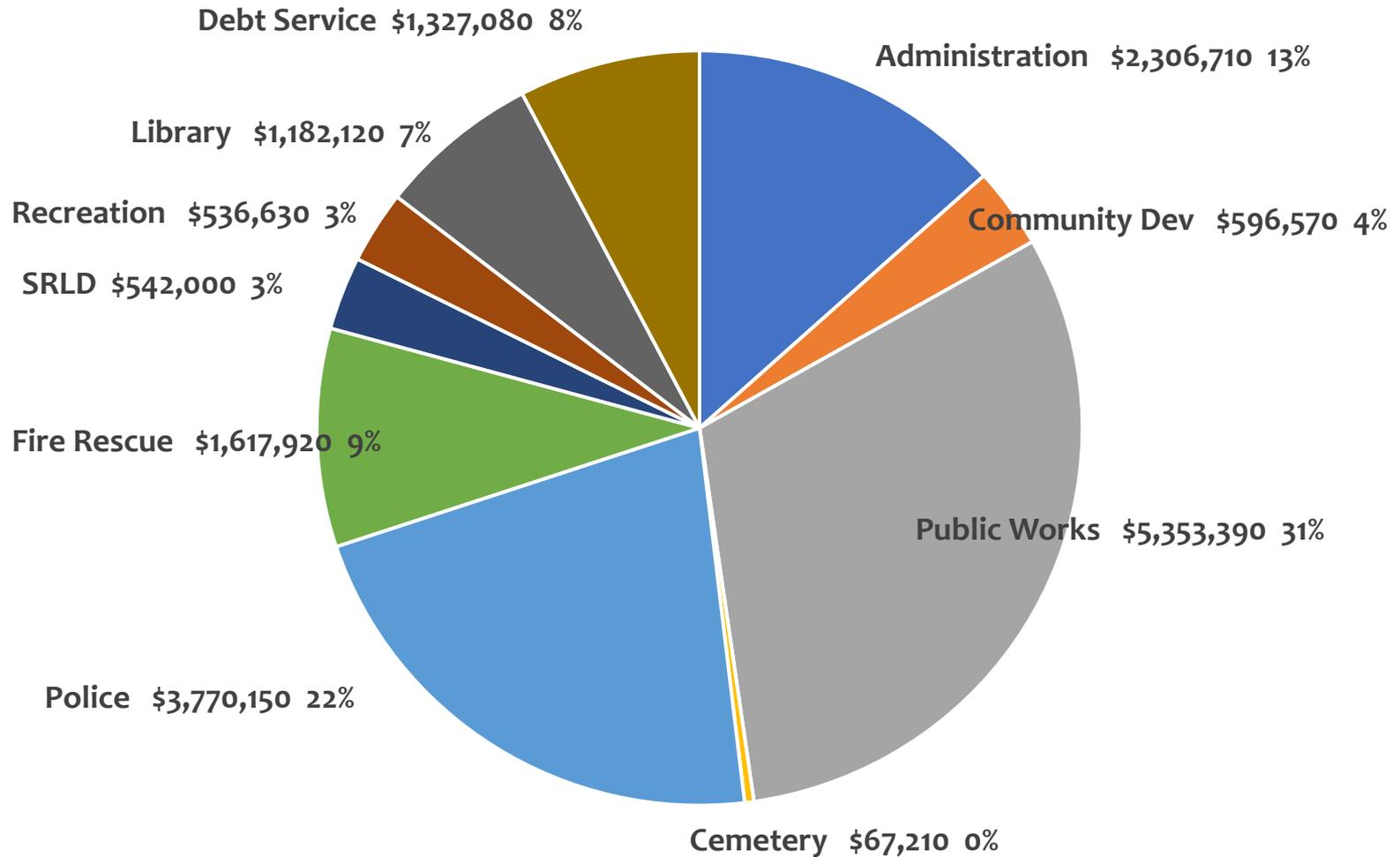
Use ACC conservation land purchase payments to offset first year loan costs (\$370,000, counted as revenue)

Budget Change Year over Year

Budget Year	Amount
Proposed FY25	\$17,299,780
Approved FY24	\$15,889,910
Increase (\$)	\$1,409,870
Increase (%)	8.9%

The use of the Conservation Fund for first year loan payments offsets the budget expenditure by \$370,000 and effectively reduces the increase to 6.5%

FY25 Proposed Budget Apportionment



FY25 Proposed Budget: \$17,299,780

FY25 Revenue Estimate

Account	FY23 Actual Revenue	FY24 Proposed Budget	FY25 Proposed Budget	Variance
Motor Vehicle Registrations	2,955,944	3,000,000	3,100,000	100,000
Meals and Rooms Tax	1,040,350	786,000	900,000	114,000
EMS Billing Income	471,810	500,000	500,000	0
Interest On Investments	400,335	150,000	390,000	240,000
From Conservation Funds	0	0	370,000	370,000
Highway Block Grant	618,063	330,000	350,000	20,000
Cable Franchise Fee	270,868	210,000	215,000	5,000
Building Permits	131,146	130,000	130,000	0
SAU-SRO Reimbursement	115,910	110,000	125,000	15,000
Landfill Income				
Demolition	52,440	64,000	70,000	6,000
Current Property Tax				
Interest	79,417	50,000	60,000	10,000
State MV Fees	47,253	46,000	46,000	0
Payments in Lieu of Taxes	40,190	41,000	40,800	-200
Landfill Income - Scrap				
Metals	3,689	18,000	18,000	0
Mont Vernon Ambulance				
Income	17,000	17,000	17,000	0
Other	1,290,905*	145,900	149,820	3,920
Total	7,535,319	5,452,000	6,331,800	879,800

* Includes Additional One-time State Grants

2023 Hillsborough County Municipal Tax Rates

Town	Municipal	County	State Education	Local Education	Total
Peterborough	\$9.17	1.20	1.66	16.16	28.19
Temple	5.83	1.25	1.85	15.86	24.79
Greenfield	12.07	1.36	1.85	18.62	33.90
Bennington	10.63	1.24	1.97	18.31	32.15
Hillsborough	10.40	1.28	1.87	17.67	31.22
Manchester	8.89	1.06	1.52	7.39	18.86
Mason	8.67	1.09	1.60	12.36	23.72
Lyndeborough	8.50	1.11	1.71	12.45	23.77
Francestown	7.97	1.38	1.79	16.74	27.88
Hancock	7.96	1.19	1.55	13.45	24.15
Nashua	7.87	0.96	1.57	7.83	18.23
Greenville	7.73	0.77	1.08	7.90	17.48
Wilton	7.57	0.99	1.46	12.18	22.20
Antrim	6.52	0.89	1.24	10.09	18.74
Goffstown	6.50	0.88	1.31	10.17	18.86
Deering	6.15	1.32	1.78	16.73	25.98
Sharon	5.72	1.15	1.58	14.82	23.27
Mont Vernon	5.48	1.38	1.99	20.19	29.04
Pelham	5.43	0.97	1.39	10.40	18.19
Milford	4.93	1.14	1.53	14.57	22.17
Hudson	4.71	0.89	1.29	8.79	15.68
New Boston	4.58	1.03	1.46	13.28	20.35
New Ipswich	4.47	1.31	1.81	18.11	25.70
Amherst	4.18	1.10	1.54	15.06	21.88
Litchfield	4.09	1.18	1.71	13.96	20.94
Merrimack	4.05	1.04	1.49	12.87	19.45
Hollis	3.99	0.88	1.23	10.56	16.66
Weare	3.76	1.02	1.46	12.60	18.84
Brookline	3.56	0.80	1.12	15.30	20.78
Bedford	3.29	0.86	1.26	9.39	14.80
Windsor	1.32	0.87	1.34	7.39	10.92

There are 29 towns and 2 cities in Hillsborough County

For 2023, 23 of those communities have a higher municipal tax rate than Amherst

Amherst's municipal tax rate falls in the bottom third of the comparison

Amherst's current municipal tax rate is \$4.18 compared to the Hillsborough County average municipal tax rate of \$6.24

What is a Default Budget?

New Hampshire law defines a default budget:

"Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.

RSA 40:13, IX (b)

FY25 Default Budget Calculation

Approved Operating Budget FY24	15,889,910
FY24 Long Term Debt Retired (Road Bond)	-203,470
FY25 Long Term Debt Increases (Conservation Land Bond)	595,230
FY24 Pennichuck Water	-310,000
FY25 Pennichuck Water	330,000
FY24 Insurances - Health, Dental, Prop Liab, STD&WC	-1,848,290
FY25 Insurances - Health, Dental, Prop Liab, STD&WC	1,994,930
FY24 IT and software licensing	-282,260
FY25 IT and software licensing	296,450
FY24 Group II NHRS Fire	-90,910
FY25 Group II NHRS Fire	100,400
FY25 Default Budget	16,471,990

FY25 Proposed Budget/Default Budget Comparison

	Budget	\$/ \$1,000	Tax on \$482,000 Home
FY25 Proposed Budget	\$17,299,780	\$4.41	\$2126
FY25 Default Budget	\$16,471,990	\$4.06	\$1957
Delta	\$827,790	\$0.35	\$169

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 \$17,299,780. Should this article be defeated the default budget shall be \$16,471,990 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 = \$4.41) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

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 unassigned 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 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

ARTICLE 24: Baboosic Lake Septic Operating Budget

Shall the Town vote to raise and appropriate the sum of \$104,200, 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 \$69,040 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 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

ARTICLE 25: Communications Center Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to be added to the Communications Center Capital Reserve Fund, previously established. (Tax Impact = \$0.02) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

Communications Center CRF balance: \$128,443 as of 12/31/2023.

ARTICLE 25: Communications Center Capital Reserve Fund

Communications Capital Reserve Fund (CRF) established to address major repairs and long-term equipment replacement

Approximately \$125,000 expended on major repairs over the last five years, which included the unanticipated early replacement of three microwave radio dishes at roughly \$30,000

Radio Console replacement has become a new priority. Expected cost is \$150,000 plus

Replacement of the primary radio tower at the police station remains a priority. Now estimated to cost \$160,000, where it had been \$90,000 previously

APD and AFR/Emergency Management are currently seeking cost savings strategies including grant opportunities for these projects

The sharing of an antenna tower with a commercial cell company is also being explored

ARTICLE 26: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$0.01) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

Assessing Revaluation CRF balance: \$98,478 as of 12/31/2023.

Next scheduled town-wide re-assessment is in 2026.

ARTICLE 27: Bridge Repair and Replacement Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred fifty thousand dollars (\$250,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.10) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

Bridge Repair and Replacement CRF balance: \$814,125 as of 12/31/2023

ARTICLE 27: Bridge Repair and Replacement CRF

Bridge Repair & Replacement Capital Reserve Fund		Current and Planned Projects/Expenditures	
Completed:	Total Cost ¹	Town Cost ²	
FY2023-Spring Rd. Culvert Repairs	\$ 143,916.22	\$ 143,916.22	
FY2023-TF1 Design Engineering	\$ 199,742.00	\$ 39,948.40	
FY2023-Thornton Ferry Rd. 1 (Temporary Bridge)	\$ 323,219.00	\$ 36,215.40	
FY2024-Mont Vernon Rd. Bridge	\$ 1,012,392.76	\$ 202,478.55	
In Progress/Planned:			
FY2024 - TF1 Bridge Bid Phase	\$ 7,440.00	\$ 1,488.00	
FY2024 - TF1 Construction Phase	\$ 1,127,115.00	\$ -	
FY2024 - TF1 Construction Engineering	\$ 90,000.00	\$ -	
FY2024 - TF1 Temporary Bridge removal and transportation ⁴	\$ 50,000.00	\$ 50,000.00	
FY2024 - Dodge rd. Culvert Repair	\$ 7,000.00	\$ 7,000.00	
FY2024 - 063/118 Brook Rd. over Joe English Brook.	\$ 11,500.00	\$ 11,500.00	
FY2025 - TF2 / Spring Rd (Engineering)	\$ 129,800.00	\$ 129,800.00	
FY2026 - TF2 / Spring Rd (Construction)	\$ 925,733.00	\$ 925,733.00	
FY2026 - Biennial culvert inspections	\$ 10,609.00	\$ 10,609.00	
FY2027 - 124/087 BPR over Beaver Brook (Engineering)	\$ 78,292.00	\$ 78,292.00	
FY2027 - 116/091 - New Boston Road over Beaver Brook (Engineering)	\$ 72,078.00	\$ 72,078.00	
FY2027 - 134/100 - Manchester Road over Beaver Brook (Maintenance)	\$ 31,068.00	\$ 31,068.00	
FY2027 - 060/158 - Horace Greeley Road over Pulpit Brook	\$ 6,214.00	\$ 6,214.00	
FY2028 - 124/087 - Boston Post Road over Beaver Brook	\$ 301,658.00	\$ 301,658.00	
FY2028 - 116/091 - New Boston Road over Beaver Brook	\$ 182,398.00	\$ 182,398.00	
FY2028 - 193/130 - Boston Post Road over Souhegan River (Engineering)	\$ 71,428.00	\$ 71,428.00	
FY2028 - Biennial culvert inspections	\$ 11,255.00	\$ 11,255.00	

ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars (\$257,000) to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund previously established. (Tax Impact = \$0.11) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

Fire Rescue Vehicle & Equipment Purchase and Repair CRF balance: \$837,199 as of 12/31/2023.

ARTICLE 28: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Used for the purchase and repair of most Fire Rescue Department Vehicles and Equipment

Covers Engines, Trucks, Ambulances

This warrant article is important to help the department replace vehicles and equipment at a manageable cost to the taxpayer

This CRF includes funding for planned periodic refurbishment of vehicles to extend useful lives

Anticipated Useful Lives:

- Ambulances/Trucks - 10 years
- Fire Engines/Tankers – 25 years
- Tower truck – 30 years

Tower truck replacement anticipated in FY 2027 would cost approximately \$1.75 million at today's price. Town will obtain assessment of potential refurbishment costs to extend service life at lower cost

ARTICLE 29: DPW Vehicles & Equipment Acquisition and Replacement CRF

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars (\$120,000) to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

The DPW Vehicles & Equipment Acquisition and Replacement CRF balance is \$305,959 as of 12/31/2023.

ARTICLE 29: DPW Vehicles & Equipment Acquisition and Replacement CRF

DPW needs a total of \$300,000 funding each year in order to keep up the predicted replacement schedule.

\$300,000 is adequate for spending in the next fiscal year, but will need to be reviewed for next year in light of equipment inflation

Because the replacement schedule currently requires a minimum of \$180,000 per year, that amount is included in the DPW budget.

The \$120,000 annual addition to the CRF will allow for purchases requiring greater than the \$180K budget.

Anticipated Useful lives:

- Plow/Dump Trucks – 10 years
- Pickup Trucks – 10 years
- Loaders/Excavators/Tractors – 15 years
- Grader – 25 years

ARTICLE 30: Amherst Multimodal Facilities CRF

Shall the Town vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000) to be added to the Amherst Multimodal Facilities Capital Reserve Fund, previously established. (Tax Impact \$0.03) (Majority Vote Required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

Amherst Multimodal Facilities CRF balance is \$143,067 as of 12/31/2023.

ARTICLE 30: Amherst Multimodal Facilities CRF

Voters have approved this article in two of the last three years

If approved, this \$75,000 would be the last installment towards the estimated Town portion of the cost of the Bike/Ped Committee's highest-priority project, the Boston Post Road School Campus Side Path

An effort to provide safe, multimodal infrastructure in the area of Souhegan High School and Amherst Middle School

The Bicycle & Pedestrian Advisory Committee will need to identify and apply for grant funding to construct the Side Path

ARTICLE 31: Police Union Contract

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2024 through June 30, 2027) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
FY 2025	\$238,900
FY 2026	\$71,100
FY 2027	\$55,500

and further to raise and appropriate the sum of, two hundred-thirty eight thousand nine hundred dollars (\$238,900) for the fiscal year 2025, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those paid at the current staffing level. (FY25 Tax Impact \$0.09, FY26 Tax Impact \$0.03, FY27 Tax Impact \$0.02)(Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

ARTICLE 31: Police Union Contract – Proposed Amendment

Shall the Town vote to approve the cost items in a three (3) year collective bargaining agreement (beginning July 1, 2024 through June 30, 2027) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) which calls for the following increases in salaries and benefits at the current staffing level level:

Fiscal Year	Estimated Increase
FY 2025	\$238,900
FY 2026	\$71,100
FY 2027	\$55,500

and further to raise and appropriate the sum of, two hundred-thirty eight thousand nine hundred dollars (\$238,900) for the fiscal year 2025, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those paid at the current staffing level. (FY25 Tax Impact \$0.09, FY26 Tax Impact \$0.03, FY27 Tax Impact \$0.02)(Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

ARTICLE 31: Police Union Contract

Coming off a four-year 2% per year contract

Need to hire multiple officers

Need to retain the officers we have

ARTICLE 31: Police Union Contract

Current Amherst wages are substantially below peer towns, hindering hiring and retention

Patrol Officer Hourly Wage

Town	Starting Patrol Officer Wage	Most Senior Patrol Officer Wage (Sorted)
Amherst (current)	\$26.62	\$33.30
Merrimack	\$28.82	\$34.21
Bedford	\$27.35	\$35.85
Milford	\$29.13	\$37.67
Hollis	\$29.13	\$38.01
Amherst (proposed)	\$30.88	\$38.63

Sergeant Hourly Wage

Town	Starting Sergeant Wage	Most Senior Sergeant Wage (Sorted)
Amherst (current)	\$32.90	\$40.46
Merrimack	\$39.30	\$41.72
Milford	\$38.94	\$44.57
Hollis	\$40.39	\$45.46
Amherst (proposed)	\$37.84	\$46.53
Bedford	\$42.16	\$46.75

Proposed wages in new contract address these issues

ARTICLE 31: Police Union Contract

Year One FY 25

- 16% Wage Adjustment
- New, less expensive HMO HSA health insurance option, improved health insurance “opt-out” payments
- Addition of shift differential, Field Training Officer stipend
- Improved sick pay

Year Two FY 26

- 4% Wage Adjustment

Year Three FY 27

- 3% Wage Adjustment

ARTICLE 32: Police Union Contract Additional Meeting

Shall the town, if Article #31 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #31 cost items only? (Tax Impact = \$0.00)(Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

ARTICLE 33: Community Power Plan

Shall the Town vote to adopt the Amherst Community Power Plan, which authorizes the Board of Selectmen to develop and implement Amherst Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new renewable energy supply options for customers in the town of Amherst. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (Tax Impact = \$0.00) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

ARTICLE 33: Community Power Plan

Goal: Provide lower-cost electricity for town residents and businesses by allowing residents to purchase electricity at town-negotiated rates. More than 50 other New Hampshire towns have or are in the process of authorizing community power plans, including Milford, Nashua, and Wilton

Key features:

- Program will not launch unless initial town rates are lower than Eversource
- No fees to opt out, join, or change options within the program. The Program reserves the right to charge a market rate to customers who opt out and then rejoin the program
- Affects only the supply line on customer electric bills. Transmission and distribution, emergency services, and billing all stay with Eversource
- Provide decision support to homeowners who net-meter with residential solar

ARTICLE 33: Community Power Plan

Eligible customers will be notified of Amherst Community Power rates and offered the opportunity to select more or less renewable power content or to opt-out of Amherst Community Power. Customers who take no action will be automatically enrolled

There is no cost to the Town Budget

The full text of the Plan is available on the Town website

ARTICLE 34: Stormwater Planning CWSRF Loan

Shall the Town vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) (gross budget) for the purpose of stormwater planning work relative to management of the municipal storm drain system in accordance with the 2017 NH Small MS4 General Permit (“the Project”), and to authorize the issuance of not more than \$100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or note: and to authorize the Board of Selectmen to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes including but not limited to a Clean Water State Revolving Fund (CWSRF) loan? The Town anticipates that repayment of the CWSRF loan may include up to 100% principal forgiveness. (Tax Impact = \$0.00) (3/5 vote required).

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 34: Stormwater Planning CWSRF Loan – Proposed Amendment

Only in the event that the Town receives 100% principal forgiveness from the NH Department of Environmental Services, shall ~~shall~~ the Town vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) (gross budget) for the purpose of stormwater planning work relative to management of the municipal storm drain system in accordance with the 2017 ***or newer*** NH Small MS4 General Permit (“the Project”), and to authorize the issuance of not more than \$100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or note: and to authorize the Board of Selectmen to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes including but not limited to a Clean Water State Revolving Fund (CWSRF) loan? ***This article is contingent upon the Town receiving 100% principal forgiveness for the CWSRF loan.*** ~~The Town anticipates that repayment of the CWSRF loan may include up to 100% principal forgiveness.~~ (Tax Impact = \$0.00) (3/5 vote required)

ARTICLE 34: Stormwater Planning CWSRF Loan

EPA Stormwater requirements are expected to require significant expenditures over the next several years, beginning with \$118,500 in the FY25 budget

- Cleanup of water entering Baboosic Lake will be a major focus

The state's policy is loan up to \$100k for approved stormwater improvement planning efforts, with principal forgiveness, from the Clean Water State Revolving Fund (CWSRF)

This warrant article would give us the authority to seek such a loan

- If we are successful, this would represent up to \$100k that would not have to be raised from property taxes
- Spending of loan proceeds and coordination with approved budgets would be subject to DPW recommendation, BOS review and approval, and state DES oversight

Merrimack has been approved for a CWSRF loan for Baboosic Lake stormwater planning

- Amherst DPW is communicating with Merrimack to benefit from their experience

ARTICLE 35: Rail Trail Referendum

To see if the town is in favor in the future of raising and appropriating up to \$336,000 over three successive fiscal years (estimated to be 2026, 2027, 2028) to serve as the required match for a New Hampshire Department of Transportation grant for a new rail trail, two plus miles in length and extending from Walnut Hill Road to Baboosic Lake Road, with a spur to the Meeting Place Mall, with construction estimated to begin in 2027 and completion estimated in 2029. The NH DOT grant requires a 20% match from the Town; the NH DOT is offering to provide a grant in the amount of \$1.346 million. If supported by the voters, the Board of Selectmen will enter into an agreement with the NH DOT and will come back to the voters with a request for funding at a future town meeting. (Advisory only) (Tax Impact = \$0.00) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0)

(The Ways and Means Committee supports this article by a vote of 7-0-0)

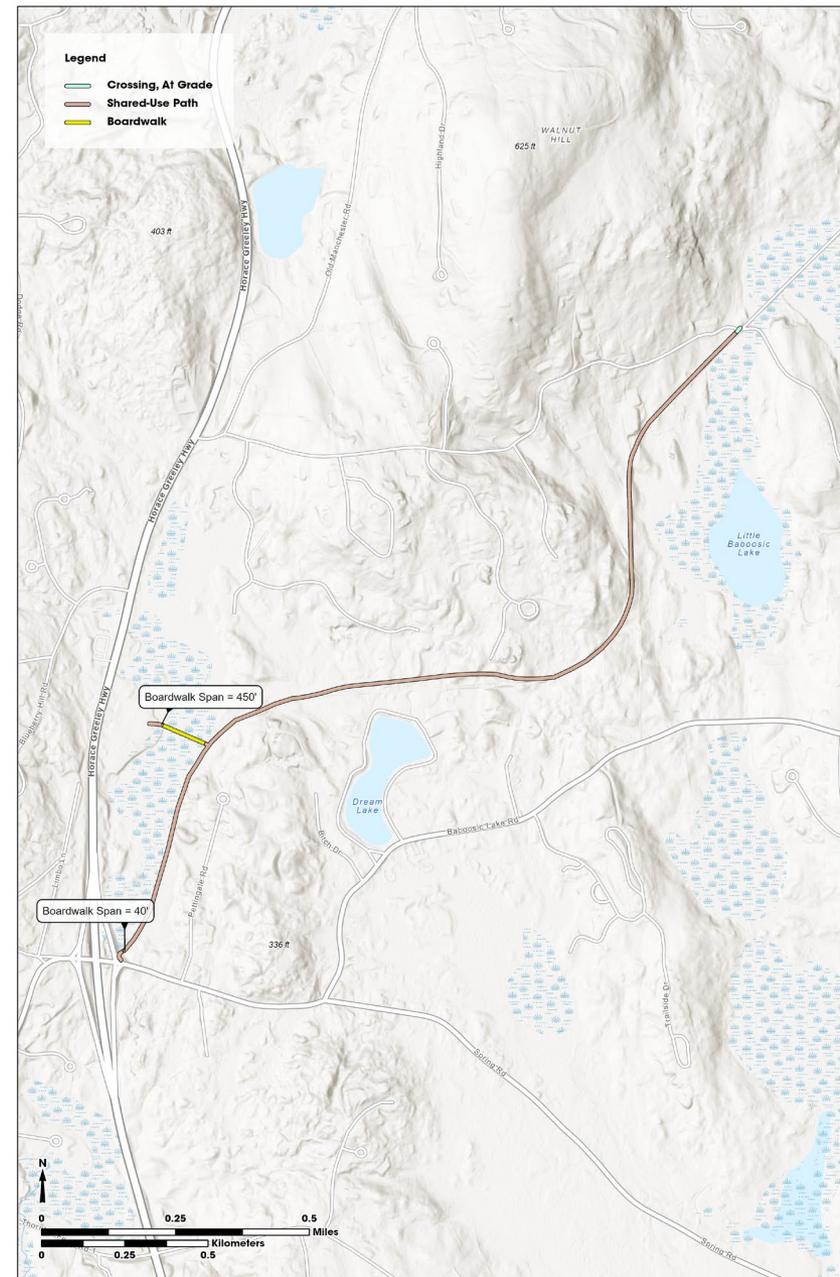
ARTICLE 35: Rail Trail Referendum

80% / 20% DOT grant – part of state 10-year plan

NH Department of Transportation project #42593 along the abandoned 'Milford and Manchester' rail bed

Additional segments in Amherst, Bedford and Merrimack in various stages

Bike/Ped Committee has secured donation of \$70k toward the \$336k town match and is seeking additional donations to reduce the tax impact of this project



FY25 Estimated Tax Impacts

Warrant Article	Gross Amount	\$ / \$1,000	\$482,000 home
22 Operating Budget	\$17,299,780	\$4.41	\$2126
23 Contingency Fund	\$120,000**	\$ -	\$ -
24 Baboosic Lake Septic Operating Budget	\$104,200**	\$ -	\$ -
25 Communications Center CRF	\$40,000	\$0.02	\$8
26 Assessing Revaluation CRF	\$25,000	\$0.01	\$5
27 Bridge Repair/Replacement CRF	\$250,000	\$0.10	\$50
28 Fire Rescue Vehicle/Equipment/Repair CRF	\$257,000	\$0.11	\$52
29 DPW Vehicles and Equipment Replacement CRF	\$120,000	\$0.05	\$24
30 Amherst Multimodal Facilities CRF	\$75,000	\$0.03	\$15
31 Police CBA Approval	\$238,900	\$0.09	\$43
32 Special Meeting for Defeated/Amended CBA	\$ -	\$ -	\$ -
33 Community Power	\$ -	\$ -	\$ -
34 Stormwater Planning CWSRF Loan	\$ 100,000**	\$ -	\$ -
35 Rail Trail	\$ -	\$ -	\$ -
FY25 Total Appropriations funded by property tax (if all articles pass)	\$18,305,680	\$4.82*	\$2323*

*Totals may differ due to rounding

**Not funded by property tax

Year to Year Tax Comparison

Budget & Warrants	Gross Amount of Budget & Articles	Municipal Rate per Thousand	\$482,000 home
FY24	\$16,621,910	\$4.45 (est.)	\$2145
		\$4.18 (act.)	\$2015
FY25	\$18,305,680	\$4.82 (est.)	\$2323

Thank You

The Board of Selectmen thanks the town administrator, our department heads, and the administrative staff for the time and energy devoted to this process

We also thank the Ways & Means Committee for their thoughtful participation in this budget process

And, most importantly, thank you for your interest and participation

See You at the Polls

Tuesday March 12,
2024

6:00 a.m. to 8:00
p.m.

At Souhegan High
School Gymnasium

