

# TOWN OF AMHERST NEW HAMPSHIRE

AMHERST NEW HAMPSHIRE 2019 TOWN REPORT



## TOWN REPORT 2019

*Cover photo courtesy of David McBee*  
*The Bridge of Flowers and Welcome to Amherst*  
*Created by the Amherst Lions Club*  
*with assistance from the Amherst Garden Club*  
*funded by the Bertha Rogers Trust Fund*

**Narrative Report**

**of the**

**Town Officers**

**of**

**AMHERST, NEW HAMPSHIRE**

**For the Year Ending**

**December 31, 2019**

**and**

**Financial Records**

**For Fiscal Year Ending**

**June 30, 2019**

# TOWN REPORT DEDICATION

## David Hanlon

August 5, 1942 – August 21, 2019



David Carl Hanlon was born on August 5, 1942 to Winston and Marian Hanlon.

He attended grade school in the village and graduated from Milford Area High School, Class of 1960. He served in the United States Navy Reserves during high school and active duty from 1960 to 1962. He then returned to Amherst to start his family. Dave built his home on New Boston Road at the age of 20 but purchased the land while in high school with money earned by working at Bob's Auto, now Mike's Auto.

He loved his hometown of Amherst. His devotion to the town was evident through his numerous volunteer efforts. He was awarded a pewter plate in 1993 for wiring the bandstand for 4<sup>th</sup> of July. He started trimming the Christmas tree in the early 70s with Tal Curtin, Harding Sortevick and Elliot Lyon and received a pewter Christmas tree for his efforts in 1995. He drove Santa to the tree lighting with Engine 1 for years. He hung flags around town and staged for the AFD Musters at Spaulding Field. As a result, he was honored as Citizen of the Year in 1996.

He worked for the DPW in Amherst for a time. He worked for Public Service Company of NH as a Supervisor Lineman for 38 years before retiring in 2004, a career that he was very proud of.

He served 38 years on the Amherst Fire Department, where he served with his sons Bruce, Ed and Josh before retiring as Captain of Engine 1 in 2003. The fire department kept the Lawrence hand pumper at his house on the 3<sup>rd</sup> of July for the parade and he hosted 4<sup>th</sup> of July morning for the fire department with burgers and beverages. Dave and Don Lipkin started the community fire department breakfasts in the early 90s which continue today. He worked on the Fire Department Ball when they were held at Baboosic Lake Pavilion. Three generations of Hanlons have served on the Amherst Fire Department. When he was a steward for the department in the late 60s and 70s, he would take Bruce and Ed to the station and often they went to brush fires with him. He hosted numerous Engine 1 parties to keep his people engaged not only in the work but also the close social aspect of the job.

Dave started the annual tradition of ringing the bell at the Brick School with Ed Houck and John Hanlon at midnight on July 4<sup>th</sup>.

He helped with a Cheerios commercial in the 70s by wetting down Main Street with the fire engine.

Dave's home was the site of pumpkin carving and wreath making for 20 years.

He traveled the world, riding camels on the outback, elephants in Laos, hot air ballooned across the Serengeti, climbed the Great Wall and viewed the Himalayas from Tibet.

Dave enjoyed spending time with family and friends and was loved by all who knew him. Over the years he enjoyed time at Pine River Pond where he would go boating, fishing, swimming and snowmobiling. For the last two decades Dave became a snowbird wintering in Playa Del Carmen, Mexico where he made many friends that became his winter family. He enjoyed giving people a hard time in a funny way to make them laugh. He was known for his cynical wit, infectious smile, welcoming personality and for making friends wherever he went.

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## SELECTMEN'S REPORT

The year 2019 has been another busy year for the town of Amherst. Our new Town Administrator has been in town for a full year, having started January of 2019. Dr. Dean Shankle came to Amherst, having worked in similar positions in several other New Hampshire communities for over 30 years. Dean's experience and wisdom have been very valuable to the Selectmen, as well as other boards and commissions since he arrived.

Additionally, we said goodbye to long time Planning Board member and Community Development Director, Gordon Leedy, as he resigned to return to private practice. To replace him the Selectmen undertook a comprehensive recruitment and selection process which led to the hiring of Nicola (Nic) Strong as the new Community Development Director. Ms. Strong had served in similar capacities in New Boston and Alton. Nic arrived in Amherst at a very busy time, faced with multiple residential development proposals and the need to update the Town's master plan.

The Planning Board, with the assistance of the Community Development office, has begun the process of rewriting the master plan. The Planning Board has chosen to work with the Nashua Regional Planning Commission to develop a theme-based approach to the master plan. Identifying a small number of overarching themes and relevant questions to each theme, the Planning Board will seek to engage the public and collect data in order to identify priorities, goals, desirable outcomes and tradeoffs for the future of Amherst.

During the year the Conservation Commission acquired three parcels of property. The commission purchased a 5-acre lot which is situated in the middle of the Grater Woods conservation land, effectively preserving the lot in the middle of a large conservation parcel from development. Additionally, two parcels of land, situated between Dodge Road and Route 101, were donated to the Conservation Commission. This land abuts the Dacquino Forest land, already owned by the commission.

Forestview Cemetery construction began in the fall of 2019, after many years of discussion and planning. At the direction of the Cemetery Trustees, and with engineering and surveying done, site work for the first phase of the project began during the fall months and will be completed in the spring. The cemetery will be available for interments soon thereafter. The costs for this cemetery project will be borne entirely by the Cemetery trust funds and not with property taxes.

A year ago, the Selectmen accepted the fiscal year 2019 audit, which contained a recommendation that the accounting of expenses and revenues of the Baboosic Lake septic project be contained in the town's annual budget. Although the project will continue to be paid for by the individual users, the costs and revenues are now included in the annual budget. The audit also recommended a change to the Peabody Mill Environmental Center Revolving Fund. The fund was established in 2001 for transactions related to PMEC operations, with authority to disburse funds vested with the Conservation Commission. In the years since then, the Recreation Department agreed to administer PMEC. As a result, there are two articles on the warrant seeking to move the existing PMEC funds into the Recreation Revolving Fund, still to be used for PMEC purposes. Both the Recreation Department and the Conservation Commission agree with this change.

We believe the town budget and warrant articles presently before the voters reflect the priorities identified through town's strategic planning process, updated each year. An example of this connection between budgeting and strategic planning is the addition of \$100,000 for road reconstruction which is part of our strategic plan to rebuild our roads over a seven-year period, ending in 2026. This plan calls for budgeting an additional \$100,000 in each of those years, resulting in 90% of town roads being in good condition at completion in 2026.



The warrant also includes an article requesting an appropriation of \$287,500 for the construction of a roadway side path for pedestrians and bicycles along Amherst Street between the village and the town of Milford. This article is the result of work done by the Bicycle and Pedestrian Advisory Committee over many months. The committee has identified several roadside projects and has chosen this project as a starting point for several reasons, including its desirability for potential pedestrian and bicycle traffic travelling between the two town centers. Importantly, if supported by voters, the work will coincide with road reconstruction already planned for the upcoming construction season, resulting in a cost savings.

In closing, we would like to say thank you to our Town Administrator and the various department heads for their hard work and throughout the year, and in particular for their willingness to work with us in developing a responsible budget and warrant which we believe addresses the town's needs in a fiscally sensible manner.

**BOARD OF SELECTMEN**

Peter Lyon, Chair

Term Expires 2022

Dwight Brew, Vice Chair

Term Expires 2022

Reed Panasiti, Clerk

Term Expires 2021

Thomas Grella

Term Expires 2020

John D'Angelo

Term Expires 2021

**TOWN ADMINISTRATOR**

Dean E. Shankle, Jr., Ph.D.

**TOWN COUNSEL**

William R. Drescher, Esquire

**TOWN MODERATOR**

Stephen Coughlan

Term Expires 2020

**TOWN CLERK**

Nancy Demers

Term Expires 2020

**TAX COLLECTOR/ASSESSING**

Gail Stout

**TREASURER**

Elizabeth Overholt

Term Expires 2021

**COMMUNITY DEVELOPMENT DIRECTOR**

Nicola Strong

**FINANCE DIRECTOR**

Cheryl Eastman

**POLICE CHIEF**

Mark Reams

**FIRE RESCUE CHIEF**

Matthew Conley

**LIBRARY DIRECTOR**

Amy Lapointe

**PUBLIC WORKS DIRECTOR**

Eric Hahn

**RECREATION DIRECTOR**

Craig Fraley

**BUILDING INSPECTOR/HEALTH OFFICER**

Scott Tenney

**WELFARE OFFICER**

Mary Guild

## **BICYCLE & PEDESTRIAN COMMITTEE**

Christopher Buchanan, Chair	Term Expires 2022
Richard Katzenberg, Vice Chair	Term Expires 2022
George Bower, Ph.D.	Term Expires 2022
Patrick Daniel, Rec Commission Representative	Term Expires 2021
Welsey Robertson, ACC Representative	Term Expires 2021
Judy Shenk	Term Expires 2020
Christopher Shenk	Term Expires 2020
Jared Hardner, Alternate	Term Expires 2022
Carolyn Mitchell, Alternate	Term Expires 2022
Wendy Rannenber, Alternate	Term Expires 2021
John Harvey, Alternate	Term Expires 2021
Simon Sarris, Alternate	Term Expires 2020
Peter Lyon, BOS Liaison	

## **CEMETERY TRUSTEES**

Marie Grella, Chair	Term Expires 2020
Lisa Eastland	Term Expires 2021
Cynthia Dokmo	Term Expires 2022

## **CONSERVATION COMMISSION**

Rob Clemens, Chair	Term Expires 2022
Jared Hardner, Vice Chair	Term Expires 2020
John Harvey	Term Expires 2022
Victor Bennison	Term Expires 2021
Lee Gilman	Term Expires 2021
Richard Hart	Term Expires 2020
Frank Montesanto	Term Expires 2020
Bill Stoughton, Alternate	Term Expires 2022
Bill Widmer, Alternate, Treasurer	Term Expires 2021
Mike Cohen, Alternate	Term Expires 2021
G. Wesley Robertson, Alternate	Term Expires 2020
Peter Lyon, BOS Rep.	Term Expires 2022

## **HERITAGE COMMISSION**

William Ludt, Chair	Term Expires 2020
Conor Frain, Vice Chair	Term Expires 2022
Lisa Montesanto	Term Expires 2022
John Bement	Term Expires 2021
Mary Mahar	Term Expires 2020
Brenda Perry, Alternate	Term Expires 2021
Vacancy, Alternate	Term Expires 2022
Thomas Grella, BOS Liaison	Voting position

## **HIGHWAY SAFETY COMMISSION**

Mark Reams, Chair  
Eric Hahn  
Matt Conley  
Thomas Grella  
Adam Steele

Police Chief  
DPW Director  
Fire Rescue Chief  
Board of Selectmen (Voting)  
Superintendent of Schools

## **HISTORIC DISTRICT COMMISSION**

Jamie Ramsay, Chair  
Christopher Buchanan , Secretary  
Doug Chabinsky  
Christopher Hall, Vice Chair  
William Rapf, Alternate  
Vacancy, Alternate  
Vacancy, Alternate  
Thomas Grella  
Sally Wilkins

Term Expires 2022  
Term Expires 2021  
Term Expires 2021  
Term Expires 2020  
Term Expires 2020  
Term Expires 2022  
Term Expires 2021  
BOS, Ex-Officio (Voting)  
Planning Board Rep. (Voting)

## **LIBRARY TRUSTEES**

Nancy Baker, Chair  
Nancy Head, Vice Chair  
Gretchen Pyles  
Elizabeth Larson, Secretary  
Stephen Mantius, Treasurer  
Kim Ayers  
Karl Krantz  
Bill Cassidy, Alternate  
Vacancy, Alternate  
Dwight Brew, BOS, Ex-Officio

Term Expires 2021  
Term Expires 2020  
Term Expires 2022  
Term Expires 2022  
Term Expires 2022  
Term Expires 2020  
Term Expires 2021  
Term Expires 2021  
Term Expires 2021  
Non-Voting

## **NASHUA REGIONAL PLANNING COMMISSION**

Mike Dell Orfano  
Susan Ruch  
Martin Michaelis

Term Expires 2022  
Term Expires 2022  
Term Expires 2022

## **PLANNING BOARD**

Mike Dell Orfano, Chair  
Sally Wilkins, Vice Chair  
Arnold Rosenblatt  
Clifford Harris, Secretary  
Marilyn Peterman  
Brian Coogan, Alternate  
Vacancy, Alternate  
Eric Hahn, Alternate  
Richard Hart  
Peter Lyon  
Thomas Grella

Term Expires 2022  
Term Expires 2021  
Term Expires 2022  
Term Expires 2020  
Term Expires 2021  
Term Expires 2021  
Term Expires 2022  
Term Expires 2020  
Conservation Com. Rep. (Voting)  
BOS Ex-officio (Voting)  
BOS (Alternate)

**RECREATION COMMISSION**

Patrick Daniel, Chair	Term Expires 2021
Paul Levesque, Vice Chair	Term Expires 2022
Karen Urbanik, Secretary	Term Expires 2020
Kathleen Holt Button	Term Expires 2022
Lisa Eastland	Term Expires 2022
Stephen Amari	Term Expires 2020
Wendy Rannenberg	Term Expires 2021
Vacant, Alternate	Term Expires 2022
Jim Manning	ASD Representative
Reed Panasiti	BOS Ex-Officio (non voting)
Craig Fraley	Recreation Director

**ROAD & BRIDGE COMMISSION**

Seth Potter	Term Expires 2021
Michael Riccitelli	Term Expires 2022
Dennis Wheeler	Term Expires 2022
Christopher Kaiser	Term Expires 2020
Rob Clemens	Conservation Commission Representative
Eric Hahn	Director of Public Works
Peter Lyon	BOS, Ex-Officio (Voting)

**SOUHEGAN REGIONAL LANDFILL DISTRICT REPS.**

Dan Veilleux	Term Expires 2020
Eric Hahn	Term Expires 2021
Bruce Bowler	Term Expires 2022

**SUPERVISORS OF CHECKLIST**

Donella “Donni” Hodgkins	Term Expires 2020
Jeanne Ludt	Term Expires 2022
Margaret Paul	Term Expires 2024

**TRUSTEES OF THE TRUST FUND**

Lori Mix, Chair	Term Expires 2021
Bob Grunbeck	Term Expires 2022
Scott Courtemanche	Term Expires 2020
Dick Lefebvre	1 Year Term
William Dunn	1 Year Term

**WAYS & MEANS COMMITTEE**

Peter Moustakis, Chair	Term Expires 2020
Elaina Bedio, Secretary	Term Expires 2020
Scott Tuthill	Term Expires 2021
Lisa Eastland	Term Expires 2022
Mike Parisi	Term Expires 2022
Danielle Pray	Term Expires 2022
Matthew Seiler	Term Expires 2022
Sarah Bonnoit, Alternate	Term Expires 2020

**ZONING BOARD OF ADJUSTMENT**

Douglas Kirkwood, Chair  
Robert Rowe, Vice Chair  
Jamie Ramsay, Treasurer/Secretary  
Charles Vars  
Danielle Pray  
Timothy Kachmar, Alternate  
Vacancy Alternate  
Vacancy, Alternate

Term Expires 2021  
Term Expires 2021  
Term Expires 2020  
Term Expires 2020  
Term Expires 2022  
Term Expires 2022  
Term Expires 2021  
Term Expires 2020

**JULY FOURTH**

Gretchen Pyles Chair

**TREE LIGHTING**

Michelle Arbogast

**MEMORIAL DAY**

Marie Grella Chair

**AMHERST & HILLSBOROUGH COUNTY**

**Representatives:**

***District 22***

Megan Murray  
Reed Panasiti  
Julie Radhakrishnan

2 Steeple Lane, Amherst, NH 03031  
22 Mack Hill Road, Amherst, NH 03031  
16 Conifer Lane, Amherst, NH 03031

***District 41***

Laurie Sanborn

71 Eagle Drive, Bedford, NH 03110

**Senate:**

Shannon Chandley

3 High Meadow Lane, Amherst, NH 03031



**AMHERST TOWN WARRANT  
THE STATE OF NEW HAMPSHIRE  
MARCH 10, 2020**

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

You are hereby notified that the Annual Meeting of Amherst will be held, in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 5, 2020 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 10, 2020 at the Souhegan High School from 6:00 AM to 8:00 PM.

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

- 1 Selectmen for 3 Years**
- 1 Town Moderator for 2 Years**
- 1 Town Clerk for 3 Years**
- 1 Cemetery Trustee for 3 Years**
- 2 Library Trustees for 3 Years**
- 1 Supervisor of the Checklist for 6 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 2 Zoning Board of Adjustment Member for 3 Years**

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$14,616,376**. Should this article be defeated the default budget shall be **\$14,081,314**, 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. (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 6-0-0.)*

This article has an estimated tax impact of \$5.35 per thousand.

**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. (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 -0-0.)*

This article has no tax impact.

**ARTICLE 24: Police Station Renovation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be added to the Police Station Renovation Capital Reserve Fund, previously established. (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 5-0-1.)*

This article has an estimated tax impact of \$0.12 (twelve cents) per thousand.

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

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be added to the Communications Center Capital Reserve Fund, previously established. (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 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent) per thousand.

**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. (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 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent) per thousand.

**ARTICLE 27: Service-Connected Total Disability Tax Credit**

Shall the Town vote to modify the provisions of RSA 72:35 for an optional tax credit of \$3,200 for a Service-Connected Total Disability on residential property. (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 6-0-0.)*

This article has an estimated tax impact of \$0.01 (one cent) per thousand.

**ARTICLE 28: Optional Tax Credit for Combat Service**

Shall the Town vote to adopt the Optional Tax Credit for Combat Service under the provisions of RSA 72:28-c in the amount of five hundred dollars (\$500). If adopted, the credit will be available to any resident who engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the United States armed forces, called to active duty.

A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veteran's tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service. (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 6-0-0.)*



**ARTICLE 29: Town Computer System Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Town Computer System Capital Reserve Fund, previously established. (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 5-0-0.)*  
This article has an estimated tax impact of \$0.01 (one cent) per thousand.

**ARTICLE 30: Bridge Repair and Replacement Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand (\$200,000) to be added to the Bridge Repair and Replacement Capital Reserve Fund, previously established. (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 6-0-0.)*  
This article has an estimated tax impact of \$0.12 (twelve cents) per thousand.

**ARTICLE 31: 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. (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 6-0-0.)*  
This article has an estimated tax impact of \$0.15 (fifteen cents) per thousand.

**ARTICLE 32: Amherst Street Side Path**

Shall the Town vote to raise and appropriate the sum of two hundred eighty-seven thousand, five hundred dollars (\$287,500) for the purpose of constructing a pedestrian/bicycle side path as part of the reconstruction of Amherst Street from Courthouse Road to the Milford town line. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by June 30, 2023. (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 5-0-0.)*  
This article has an estimated tax impact of \$0.17 (seventeen cents) per thousand.

**ARTICLE 33: Police Union Contract**

Shall the Town vote to approve the cost items in a four (4) year collective bargaining agreement (beginning July 1, 2020 through June 30, 2024) reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3657 (Police Union) and further to raise and appropriate the sum of forty-six thousand, two hundred and twenty-one dollars (\$46,221) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels. (Majority vote)

<b>Year Two</b>	<b>(2) FY 22</b>	<b>\$ 44,864</b>
<b>Year Three</b>	<b>(3) FY 23</b>	<b>\$ 40,481</b>
<b>Year Four</b>	<b>(4) FY 24</b>	<b>\$ 36,027</b>
	<b>TOTAL</b>	<b>\$167,593</b>

*(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 5-0-0.)*  
This article has an estimated tax impact of \$0.03 (three cents) per thousand.

**ARTICLE 34: Special Meeting if Collective Bargaining Agreement is defeated**

Shall the Town, if Article 33 – Police Union Contract is defeated, authorize the Board of Selectmen to call one special meeting, at its option, to address Article 33 – cost items only. (Majority vote)

*(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 5-0-0.)*

This article has no tax impact.

**ARTICLE 35: Discontinue Peabody Mills Environmental Center Revolving Account**

Shall the Town vote to discontinue the Peabody Mill Environmental Center (PMEC) Revolving Fund established by vote at Town Meeting in March of 2001 pursuant to RSA 31:95-d, with said fund including accumulated interest to date of withdrawal to be transferred to the town's unassigned fund balance.

*(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 6-0-0.)*

This article has no tax impact.

**ARTICLE 36: Deposit to Recreation Department Revolving Account**

Shall the Town vote to raise and appropriate the sum of \$104,000 to be placed in the Recreation Department Revolving Account established at Town Meeting in March of 2001. The funds shall come from the unassigned fund balance and represent the monies available as a result of the passage of the preceding article (35) and no part of this appropriation shall be raised through taxation. This article is contingent on the passage of Article 35.

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

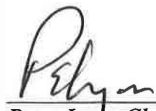
*(The Ways and Means Committee supports this article by a vote of 6-0-0.)*

This article has no tax impact.

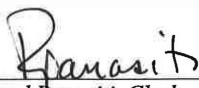
**ARTICLE 37: Election of Planning Board Members (By Petition)**

Shall the Town vote to change the selection of Planning Board members from an appointment by the Board of Selectmen to an elected board consisting of seven members, as currently constituted, to include one ex-officio member, two members elected for a one-year term, two members for a two-year term and two members for a three-year term, thereafter the term of planning board members shall be for three years to be filled at the next regular town election pursuant to the provisions of RSA 673:2, II (b)(1)

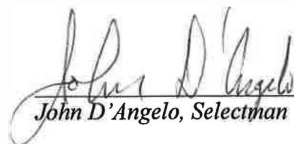
**Given under our hands and seal this 27th day of January 2020**



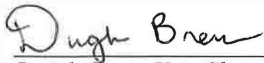
Peter Lyon, Chairman



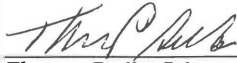
Reed Ranasiti, Clerk



John D'Angelo, Selectman



Dwight Brew, Vice Chairman



Thomas Grella, Selectman

## **2020 ZONING WARRANT ARTICLES**

### **Article 38 Impact Fee Establishment Procedure**

Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

*Amend Article IV, Zoning Regulations, Section 4.19 Impact Fee Ordinance, Sub-section G. Impact Fee Establishment Procedure, by deleting the first sentence in its entirety and deleting the word "then" from the current second sentence; amend Article IV, Zoning Regulations, Section 4.19 Impact Fee Ordinance, Sub-section G. 1. Impact Fee Establishment Procedure, by deleting the sentence in its entirety; and amend Article IV, Zoning Regulations, Section 4.19 Impact Fee Ordinance, Sub-section O. 1. Applicability of Impact Fees, by replacing the words "who is not vested" with the words "which is not covered under an exemption".*

This proposed amendment would delete the requirement that projects eligible for impact fee funding have to be included in the Capital Improvements Program.

*(The Planning Board voted 6-0-0 to support this article.)*

### **Article 39 Time Limits of Special Exceptions and Variances**

Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

*Amend Article VI, Administration, Section 6.3 Board of Adjustment, Sub-section G. Time Limits of Special Exceptions and Variances, to add a sub-section entitled Scheduled Termination of Special Exceptions and Variances, that would provide for the termination of all special exceptions and variances that were authorized before August 19, 2013, and that have not been exercised.*

*(The Planning Board voted 6-0-0 to support this article.)*

### **Article 40 Innovative Housing Ordinance Amendment**

Are you in favor of the adoption of an Amendment as proposed **by petition** for the Town of Amherst Zoning Ordinance, as follows:

To amend the Amherst Zoning Ordinance by deleting Section 4.16 Integrated Innovative Housing Ordinance (IIHO).

Pursuant to RSA 675:4,III, the Amherst Planning Board states its recommendation: that it is **not in favor** of the petition to amend the Zoning Ordinance as proposed.

*(The Planning Board voted 0-6-0 not to support this article.)*

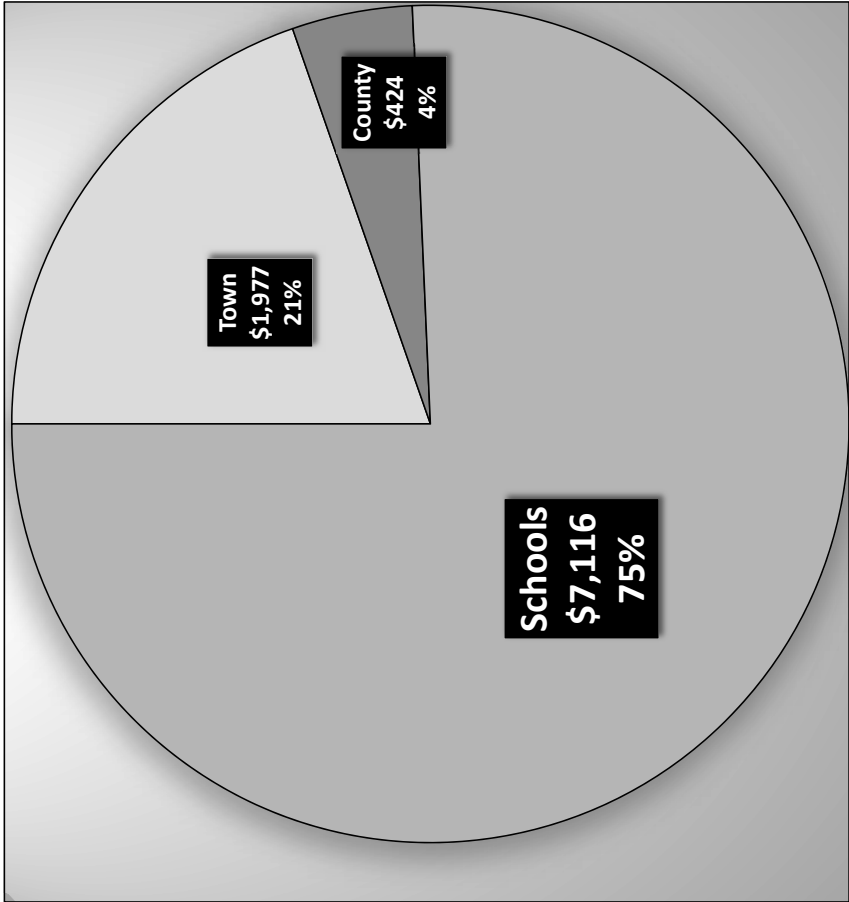
### **Article 41 Zoning Ordinance Section A, Article IV, Section 4.16 (E) Amendment**

Are you in favor of the adoption of an Amendment as proposed **by petition** for the Town of Amherst Zoning Ordinance, as follows:

To amend the Amherst Zoning Ordinance by modifying Section A, Article IV, Section 4.16 (E) as follows: total bonus densities granted, including all categories of unit restrictions and proposed amenities, may not exceed thirty-five percent (35%) of total baseline density of the development. The benefit to the Town must be significant with respect to each such bonus for the Planning Board to approve the requested bonus.

*(The Planning Board voted 1-5-0 not to support this article.)*

**TOWN PORTION OF CURRENT TAX BILL - \$353,000 HOME**



Current Year Tax Rates		
	Rate per \$1,000	\$353,000 Home
Town	\$ 5.60	\$1,977
County	\$ 1.20	\$ 424
Schools	<u>\$20.16</u>	<u>\$7,116</u>
TOTAL	\$26.96	\$9,517

OPERATING BUDGET HISTORY						
DEPARTMENT	FY18 Actual	FY19 Actual	FY20 Budget	FY21 (Proposed)	\$ Change FY21 V. FY20	% Change FY21 V. FY20
Executive	389,487	380,310	387,253	468,818	81,565	21.1%
Election/Reg & Vital Stats	186,245	202,867	203,808	220,623	16,815	8.3%
Legal	33,677	44,935	45,800	45,800	0	0.0%
Personnel Administration	207,433	202,410	225,068	226,656	1,588	0.7%
Property/Liability Insurance	133,355	130,770	136,701	132,526	-4,175	-3.1%
Health Administration	2,603	2,447	2,163	2,159	-4	-0.2%
Patriotic Purposes	8,085	8,000	8,500	8,500	0	0.0%
Heritage Commission	500	380	1,821	2,572	751	41.2%
Conservation Commission	21,462	19,033	14,112	14,991	879	6.2%
<b>Administration</b>	<b>982,848</b>	<b>991,152</b>	<b>1,025,226</b>	<b>1,122,645</b>	<b>97,419</b>	<b>9.5%</b>
<b>Finance</b>	<b>287,078</b>	<b>279,154</b>	<b>295,222</b>	<b>311,458</b>	<b>16,236</b>	<b>5.5%</b>
Tax Collecting	113,988	118,431	128,467	137,092	8,625	6.7%
Assessing	163,992	174,483	183,109	181,166	-1,943	-1.1%
<b>Tax &amp; Assessing</b>	<b>277,979</b>	<b>292,914</b>	<b>311,576</b>	<b>318,258</b>	<b>6,682</b>	<b>2.1%</b>
Planning	33,385	50,412	79,841	110,546	30,705	38.5%
Zoning	342,774	360,224	395,165	440,057	44,892	11.4%
<b>Community Development</b>	<b>376,159</b>	<b>410,636</b>	<b>475,006</b>	<b>550,603</b>	<b>75,597</b>	<b>15.9%</b>
<b>Cemeteries</b>	<b>28,157</b>	<b>36,157</b>	<b>38,493</b>	<b>41,002</b>	<b>2,509</b>	<b>6.5%</b>
<b>Police</b>	<b>2,408,678</b>	<b>2,527,981</b>	<b>2,674,649</b>	<b>2,641,340</b>	<b>-33,309</b>	<b>-1.2%</b>
<b>Communications</b>	<b>420,531</b>	<b>437,283</b>	<b>458,499</b>	<b>480,784</b>	<b>22,285</b>	<b>4.9%</b>
Rescue	599,354	608,322	617,306	637,007	19,701	3.2%
Fire	506,116	617,630	672,531	685,840	13,309	2.0%
Emergency Management	8,500	8,500	8,501	8,501	0	0.0%
<b>Fire/Rescue</b>	<b>1,113,970</b>	<b>1,234,452</b>	<b>1,298,338</b>	<b>1,331,348</b>	<b>33,010</b>	<b>2.5%</b>
Gen Government Buildings	293,313	318,149	324,577	333,048	8,471	2.6%
DPW Administration	482,234	312,455	459,822	421,944	-37,878	-8.2%
DPW Operating	3,269,279	3,142,325	3,177,734	3,470,432	292,698	9.2%
Street Lighting	23,520	24,534	24,800	27,350	2,550	10.3%
Landfill	265,079	283,229	288,055	298,832	10,777	3.7%
Parks	12,187	12,577	13,278	13,773	495	3.7%
<b>Public Works</b>	<b>4,345,613</b>	<b>4,093,269</b>	<b>4,288,266</b>	<b>4,565,379</b>	<b>277,113</b>	<b>6.5%</b>
<b>Landfill District</b>	<b>324,551</b>	<b>331,131</b>	<b>343,490</b>	<b>391,579</b>	<b>48,089</b>	<b>14.0%</b>
<b>Septic System O &amp; M</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,356</b>	<b>60,356</b>	<b>100.0%</b>
Health & Human Services Agencies	45,000	45,000	50,000	50,000	0	0.0%
Direct Assistance	1,195	11,548	17,455	14,326	-3,129	-17.9%
<b>Public Assistance</b>	<b>46,195</b>	<b>56,548</b>	<b>67,455</b>	<b>64,326</b>	<b>-3,129</b>	<b>-4.6%</b>
<b>Library</b>	<b>930,710</b>	<b>923,375</b>	<b>997,621</b>	<b>1,025,175</b>	<b>27,554</b>	<b>2.8%</b>
<b>Recreation</b>	<b>349,168</b>	<b>362,262</b>	<b>391,451</b>	<b>404,546</b>	<b>13,095</b>	<b>3.3%</b>
<b>Principal Bonds</b>	<b>1,296,017</b>	<b>1,296,017</b>	<b>1,195,302</b>	<b>1,187,927</b>	<b>-7,375</b>	<b>-0.6%</b>
<b>Interest Bonds</b>	<b>210,614</b>	<b>183,047</b>	<b>152,256</b>	<b>119,650</b>	<b>-32,606</b>	<b>-21.4%</b>
<b>Total Operating Budget</b>	<b>13,398,270</b>	<b>13,455,377</b>	<b>14,012,850</b>	<b>14,616,376</b>	<b>603,526</b>	<b>4.3%</b>

## WARRANT ARTICLES TAX IMPACT

Warrant Article		Gross Amount	Town Tax Impact /\$1,000	Tax Impact \$353,000 Home
22	Operating Budget	\$14,616,376	\$5.35	\$1,889
23	Contingency Fund	\$120,000	\$0.00	\$0
24	Police Station Reno CRF	\$200,000	\$0.12	\$41
25	Communications Center CRF	\$25,000	\$0.01	\$5
26	Assesing Revaluation CRF	\$25,000	\$0.01	\$5
27	Increase Service-Connected Ttl Disable C	\$17,600	\$0.01	\$4
28	Veteran Credit for Combat Service	\$5,000	\$0.00	\$1
29	Town Computer CRF	\$15,000	\$0.01	\$3
30	Bridge Repair/Replacement CRF	\$200,000	\$0.12	\$41
31	Fire Rescue Vehicle/Equipment/Repair C	\$257,000	\$0.15	\$52
32	Amherst Street Side Path	\$287,500	\$0.17	\$58
33	Police Union Contract	\$46,221	\$0.03	\$9
FY21 Total Appropriations (if all articles pass)		\$15,814,697	\$5.97	\$2,108

	Tax Comparison	\$	\$ / \$1,000	Typical Home
FY20	Budget & Warrants	\$14,874,849	\$5.60	\$1,977
FY21	Budget & Warrants	\$15,814,697	\$5.97	\$2,108
	Delta	\$939,848	\$0.37	\$131

# FY21 BUDGET V. FY20 BUDGET

## Department Changes

Department	FY20 (Current)	FY21 (Proposed)	Dollar Change	Pct Change
Administration	\$1,025,226	\$1,122,645	\$97,419	9.5%
Finance	\$295,222	\$311,458	\$16,236	5.5%
Tax & Assessing	\$311,576	\$318,258	\$6,682	2.1%
Community Dev	\$475,006	\$550,603	\$75,597	15.9%
Cemetery	\$38,493	\$41,002	\$2,509	6.5%
Police	\$2,674,649	\$2,641,340	(\$33,309)	-1.3%
Comm Center	\$458,499	\$480,784	\$22,285	4.9%
Fire Rescue	\$1,298,338	\$1,331,348	33,010	2.5%
Public Works	\$4,288,266	\$4,565,379	\$277,113	6.5%
Landfill District	\$343,490	\$391,579	\$48,089	14.0%
Septic Syst. O&M		\$60,356	\$60,356	100.0%
Public Assistance	\$67,455	\$64,326	(\$3,129)	-4.6%
Library	\$997,621	\$1,025,175	\$27,554	2.7%
Recreation	\$391,451	\$404,546	\$13,095	3.4%
Principal	\$1,195,302	\$1,187,927	(\$7,375)	-0.6%
Interest	\$152,256	\$119,650	(\$32,606)	-21.4%
<b>Total</b>	<b>\$14,012,850</b>	<b>\$14,616,376</b>	<b>\$603,526</b>	<b>4.3%</b>

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<b><u>FY 21 DEFAULT BUDGET CALCULATION</u></b>		
Operating Budget FY20 (per Art. 22 )		\$ 14,012,850
FY20 Total Operating Budget		\$ 14,012,850
FY20 Principal- Long Term Bonds and Notes		\$ (1,195,302)
FY20 Interest- Long Term Bonds and Notes		\$ (152,256)
FY21 Principal- Long Term Bonds and Notes		\$ 1,187,927
FY21 Interest- Long Term Bonds and Notes		\$ 119,650
FY20 Souhegan Regional Landfill District		\$ (343,490)
FY21 Souhegan Regional Landfill District		\$ 391,579
FY21 Septic System Operations & Maintenance		\$ 60,356
	FY21 DEFAULT BUDGET	\$ 14,081,314

WHAT IS A DEFAULT BUDGET? New Hampshire law has defined a default budget as follows:

*RSA 40:13, IX (b) "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.*



## WAYS & MEANS COMMITTEE

The Amherst Town Ways and Means Committee (W&M) is chartered to examine and provide an outside point of view on all planned appropriations and finances of the town. To do so, W&M has spent the last several months reviewing records of the town's revenues and expenditures and understanding the plans of the departments for FY21. Also, our members interviewed the head of each town department to inquire into the details of planned FY21 expenditures and proposed initiatives.

Thereafter, we conducted a line-by-line comparison of the town's overall proposed budget for FY21 with actual spending from the past several years. This level of detailed attention cannot be expected from every Amherst voter, so W&M members agree to act as the "agents" of the taxpayers and to make our conclusions available to the town's voters to help them make informed decisions.

In summary, W&M agrees with the Board of Selectman's (BOS) proposed FY20 Budget and Warrant Articles, with the following comments:

- Warrant Article 24 deals with the police station renovation project. When the project was initially proposed, it was estimated that the entire renovation project would cost \$600,000. It was proposed that a warrant article requesting funding for \$200,000 a year for 3 years would be prudent to raise the necessary funds. Since the project began, there have been a number of issues that arose, and it is likely that the overall cost of the project will exceed \$600,000. While W&M supports this warrant article to complete the \$600,000 projected funding of the project, W&M would like to make it clear to the general public that this project will likely exceed the \$600,000 anticipated cost. At this time, the expected increase of the project is an additional \$175,000. W&M does believe that the renovation committee has worked hard to scale back the project as a result of some of the unanticipated increase in costs.
- Warrant Article 29 deals with the Town Computer System Capital Reserve Fund. While W&M supports this article being passed this year and believes it is necessary for this year, W&M may not support this warrant article in future years.

Peter

Peter A. Moustakis, Esq.

## ASSESSING

This past year KRT Appraisal has been doing cyclical data verification on a portion of the properties in town. This cyclical work will continue over the next year to ensure that all assessment data is correct leading up to the next scheduled revaluation in 2021. The revaluation, as required by New Hampshire law, must be completed every five years. A cyclical review program will help to keep the physical data on property record cards accurate and assessments proportional and equitable. The town website provides information to help understand the assessment process as well as providing information for abatement requests and all available exemptions and credits. The deadline to file an abatement request is March 1<sup>st</sup> and for exemption and credits the applications are due by April 15<sup>th</sup>.

The new total values as of April 1, 2019 for the Town of Amherst are as follows:

Residential .....	\$1,479,310,002
Commercial .....	\$219,412,600
Utilities .....	\$49,201,700
Current Use & Conservation Restriction.....	\$759,700
Exempt .....	\$90,627,300
Total .....	\$1,839,311,302

Property Tax Exemptions totaled \$9,756,400 while Property Tax Credits totaled \$321,800.

The town has recently upgraded the assessing software to Vision 8. This upgrade will provide greater efficiency and accuracy in the assessing data. More information on this software can be found at <http://www.vgsi.com/vision-8-cama/>.

In 2019 the town purchased 5.51 acres on Grater Road, Map 6, Lot 20-2, which will be managed along with other town owned properties by the Amherst Conservation Commission. For more information on this property and other properties managed for water, wildlife and recreational use throughout the town, visit the Conservation Commission webpage at <https://www.amherstnh.gov/conservation-commission>.

In Amherst, the War Veteran's and All Service Veterans' Tax Credit is \$500. Totally & permanently disabled Veterans, spouses or widows, the widows of Veterans who died or were killed, and who meet the specific service dates according to RSA 72:28 and RSA 72:28-b is \$2,400.

The 65-74 Senior Property Tax Exemption is \$76,000, the 75-79 Senior Property Tax Exemption is \$114,000, and the 80 years of age and older Senior Property Tax Exemption is \$151,000. This exemption reduces the total assessed value of the property. Amherst also provides a Blind Property Tax Exemption of \$37,000, and a Disabled Property Tax Exemption of \$65,000. These exemptions reduce the total assessed value of the property. If you would like to find out more information for exemptions, tax credits, and qualifying criteria stop by the Assessors' Office Monday through Friday 8am to 4pm or look us up on line at [www.amherstnh.gov/assessor](http://www.amherstnh.gov/assessor).

The Assessing staff would like to thank all property owners who facilitated a review of their property to keep the assessment data up to date and as accurate as possible whether it was for a building permit, cyclical review, or sales review, your cooperation is appreciated.

## SCHEDULE OF TOWN PROPERTY

<b><u>Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Town Hall & Cemetery	18-42	2 Main Street	1,237,000
Library & Land	17-7	14 Main Street	1,004,500
Highway Dept. Land & Bldgs.	6-69	22 Dodge Road	483,700
Police/Rescue/Fire Land & Bldgs.	6-94	175 & 177 Amherst Street	2,129,000
South Fire Station	2-127-3	62 Stearns Road	288,300
Baboosic Lake Beach & Bldg.	24-13-2	25 Broadway	157,300
Baboosic Lake Land	24-13-1	20 Broadway	49,200
Baboosic Dump	6-86	92 Broadway	61,400
Jones Lot	2-26-1	37 Old Nashua Road	103,500
Meadowview Cemetery	5-172	Foundry Street	489,700
Tool House	5-172	Foundry Street	30,300
Howard Cemetery Addition	17-51	End of Sunset Road	180,000
Chestnut Hill Cemetery	11-0-0-T	107 Chestnut Hill	14,700
Cricket Corner Cemetery	4-94-1	Boston Post/Corduroy Rds.	6,200
Potters Field	1-1-32	Ponemah Road	8,500
Souhegan Regional Landfill	8-9-1	260 Route 101	310,500
Thibodeau Land	2-163	463 Boston Post Road	400
Kurtick Land	3-34-3	Merrimack Road	200
Cemetery Field	4-25	69 Merrimack Road	351,700
Winslow Pit	2-26-2-2	Old Nashua Road	14,400
Peabody Mill Center	10-7	66 Brook Road	405,700
Peabody Mill Center	10-8	65 Brook Road	23,600
20 Greenwood Drive	24-61-1	20 Greenwood Dr	300
22 Greenwood Drive	24-61-2	22 Greenwood Dr	300
38 Colonel Wilkins Road	3-53	38 Colonel Wilkins Road	8,900
Church Steeple	17-66-1-A	11 Church Street	200,000
Corduroy Road	4-16-1	Corduroy Road	4,800
2 Fernwood Lane	4-52-38	2 Fernwood Lane	54,100
Limbo & Narragansett	18-48	Limbo & Narragansett	64,400
Corn Crib & Blacksmith Shop	6-28	Baboosic Lake Road	5,500
Devine Land	3-36-4	Ponemah Road	17,000

<b><u>Town Parks</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Village Tennis Courts & Land	17-13	5 Davis Lane	119,700
Village Fire Station Land	17-26	105 Boston Post Road	66,600
Sullivan Land	20-4-1	10 Oak Hill Drive	6,800
Courthouse Common	16-15	Courthouse Rd./Middle St.	2,000
Pierce Common	17-17-4	Pierce Lane	12,800
Spalding Common	17-10	Amherst & Main Streets	132,700
Huntington Common	16-14	155 Amherst & Courthouse	5,700
School Street Park	17-17-2	Main & Middle Streets	15,200
Mack Hill Common	19-21	Mack Hill & Jones Roads	700
Carriage Road Common	17-17-1	Carriage Road & Main St.	7,700
Main Street Common	17-17-3	Main Street	96,000
Boston Post Village Common	17-17-6	Boston Post Rd./Middle St.	8,300
Civil War Common	17-17-5	School & Middle Streets	14,400
Triangle at Broadway	24-3	36 Broadway	700

Skating Rink	17-83-1	13 Middle Street	144,000
Beaver Brook Park	18-41-1	7 Manchester Road	118,000
Joshua's Park	16-24-5	Courthouse Road	148,200

<b><u>Tax Deeded Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
19 Broadway	24-19	0.14	7,300
1 Corduroy Road	4-16	1.00	49,500
35 Broadway	24-11	0.04	400
Route 101	6-65	0.70	200
4 Brookwood Drive	21-3	0.56	69,300
49 Baboosic Lake Road	6-47-1	2.88	118,000
32 West Street	25-29	0.22	22,400
Route 101 (Rear)	6-122	1.18	1,900
118 Christian Hill Road	5-74	5.00	169,400
27 Ravine Road	6-108-2	0.90	8,300
25 Ravine Road	6-108-3	0.90	4,100
69 Broadway	25-12	0.66	110,900
Route 101E	8-49	4.20	233,400
11 Old Nashua Road	2-19-1	5.50	100,300
6 Brimstone Hill	5-103-8	1.60	127,600
6 Nathaniel Drive	8-16-4	1.70	117,000
51 Baboosic Lake Road	6-47-2	2.00	48,000
2 Clark Avenue	25-26	0.94	92,800
Northfield Road	4-4-23	0.55	7,500
Northfield Road	4-4-24	0.23	3,400
33 Christian Hill Road	5-144	1.20	11,200
Boston Post Road	4-14-19	1.30	50,900
Lyndeborough Road	5-63-1	0.06	0
16 Milford Street	25-104	0.03	100
85 Chestnut Hill Road	11-9	0.28	5,900
7 Thornton Ferry Road I	16-21	0.89	145,300
12 Veterans Road	2-96	1.20	112,000

### **Tax Deeded Land**

<b><u>Managed by Conservation</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Lyndeborough Road (Rear)	5-89	5.88	5,900
Boston Post & Corduroy Rds.	4-16-2	2.50	4,200
Lyndeborough Road (Rear)	5-87	5.40	5,500
1 & 3 Stearns Road	2-115	6.00	154,000
2 Fairway Drive	4-34-23	14.00	32,600
63 Old Manchester Road	8-77-10	17.50	112,400
17 Windsor Drive	2-146-55	0.77	50,400
19 Windsor Drive	2-146-56	0.70	98,000
21 Windsor Drive	2-146-57	0.80	102,000
Fairway Drive (Rear)	4-34-25	3.50	1,000
Grater Road	6-19,6-19-1,2,3,4,5	13.51	385,000
24 Old Mont Vernon Road	7-76	17.91	183,100

<b><u>Land Managed by Conservation</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Rt 101, Bedford	30-15	32.20	5,724
Rt 101	8-54-1	59.26	413,300
363 Rt 101	8-56	18.53	201,600
Christian Hill Road	5-109	46.94	452,400
Bate Road Rear	7-62-1	30.00	423,300
Walnut Hill Road Rear	6-122-1	2.00	13,200
Lyndeborough Road	5-89	5.88	5,900
<b><u>Conservation Land</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	<b><u>Assessment</u></b>
Brook Road	9-2,10-2,4,6,7,10-1,40-1 et al	558.00	1,228,900
61 Boston Post Road	5-152 et al	47.00	222,500
35 Thornton Ferry I & Cobbler Ln.	6-112-2, 6-115-4	19.00	26,000
15 Mont Vernon Road	7-91	40.66	331,400
Simeon Wilson-Near the River	2-145-4	10.00	201,500
B & M Railroad	6-120,121	16.19	31,800
Thornton Ferry II Road Rear	4-52-54	11.11	23,200
Thornton Ferry II Road Rear	4-55	2.00	6,500
46 Christian Hill Road	5-107-5	2.50	57,500
Baboosic Lake Road Rear	6-30-6	8.79	2,700
73 Broadway	25-103	2.30	37,400
7 Manhattan Park	2-31-6	1.86	1,200
55 Lyndeborough Road	5-82-8	9.98	144,500
Austin Road Rear	8-11	32.00	117,000
Nathaniel Drive Rear	7-800	60.00	112,200
Fairway Drive Rear	4-35	6.00	5,100
Lyndeborough Road Rear	5-62,65,65-1,66,75-1	68.00	422,600
52 Lyndeborough Road	5-68	10.00	137,100
23 Holly Hill Drive	8-49-41	1.69	109,300
12 Holly Hill Drive	8-49-39	1.50	108
21 Greenbriar Lane	10-5-18	1.50	126,500
75 Boston Post Road	5-150	1.40	57,000
14 Austin Road	7-42	93.00	978,300
9 Austin Road	8-10	35.00	263,000
22 Old Mont Vernon Road	7-73-1	6.10	152,200
15 Old Coach Lane	21-20-62	0.80	102,000
3 Eaton Road	5-135	54.71	374,600
2 & 4 Eaton Road	5-130	2.00	133,500
36 Lyndeborough Road	5-63	4.40	92,300
Pond Parish Road Rear	6-24	173.28	159,800
10 Green Road	5-115	18.38	208,400
Horace Greeley Road	8-26	60.00	204,000
5 Thornton Ferry II, 402 Boston Post	2-140, 4-48	44.00	119,800
226 Route 101	8-1-1	70.00	454,900
Mack Hill Road	7-64	7.50	56,800
Horace Greeley Road	8-24-1	20.00	75,700
Pond Parish Road	6-1-1	28.11	289,000
Pinetop Road	7-63	11.00	87,000
Pine Top Road	7-47-6	25.2	146,200

Grater Road	6-20-3	4.12	69,100
Brook Road	11-68	20.00	75,700
Sutton Court	10-71	436.85	777,500
Spring Road	4-158	5.09	10,000
153 Wilson Hill Road, Merrimack	4A-006	6.70	160,100
Spring Road	4-157-1	26.63	299,800
Merrimack, NH	4A-007	3.50	16,200
Huckabee Farm Lane	10-59-5	41.36	509,900
Horace Greeley Road	8-17	17.80	1,200
Grater Road	6-20-2	5.51	74,900

<b><u>School Property</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Address</u></b>	<b><u>Assessment</u></b>
Brick School & Chapel Museum	17-82	1 School Street	734,600
Middle School	2-145	14 Cross Road	7,380,400
Souhegan High School	2-145-5	412 Boston Post Road	24,846,000
Clark School	17-33	14 Foundry Street	1,593,400
Wilkins School	19-11	80 Boston Post Road	5,289,200
Simeon Wilson Road Fields	2-141-3	Simeon Wilson Road	86,000
Amherst School District	2-142-0	418 Boston Post Road	315,000
Amherst School District Bean Fields	2-142-1	Boston Post Road	123,300
Amherst School District	2-144-0	4 Cross Road	292,100
Amherst School District	6-96-0	13 Baboosic Lake Road	161,200
Amherst School District	6-116-0	Baboosic Lake Road	199,100
Amherst School District	6-119-0	Route 101 (Rear)	3,900
ASD Spalding Field	5/97	10 Davis Ln/Christian Hill	196,100

<b><u>Conservation Restrictions</u></b>	<b><u>Map &amp; Lot(s)</u></b>	<b><u>Acreage</u></b>	
Austin Road	8-5	34	213,300
New Boston Road	7-70	24.27	15,000
Boston Post (Atherton)	5-16	3	0
Baboosic Lake Rd	6-28	109.9	0
Parker Farm Ln Open Space	6-28-1	23.4	0
Grater Road	6-20	18	6,800
Grater Road	6-20-1	3.64	67,000
New Boston Road	7-80-1	2.35	15,000
Lyndeborough Road	5-84	21	278,400
Christian Hill Road	5-164	28	224,600
Tanglewood Way	7-82	21.72	8,100
Route 13	5-75	27	456,400

## **OFFICE OF COMMUNITY DEVELOPMENT**

The Amherst Office of Community Development provides professional assistance and technical expertise in a consistent and fair manner to all its users on:

- the implementation of land use ordinances, regulations and policies;
- the issuance of building permits and the provision of inspections during the construction process;
- the enforcement of codes and ordinances.

The office provides a variety of services, including:

- Land development review
- Master planning/long range planning
- Building permitting and inspections
- Administration of zoning laws
- Health and safety
- Economic development

The Amherst Office of Community Development includes building, code enforcement, planning, zoning, and economic development functions. The Office provides support to the Town's Zoning Board of Adjustment, Planning Board, Historic District Commission, Conservation Commission, and the Heritage Commission. The Office also supports the Capital Improvement Program Committee and assists other Town Departments and Boards as needed.

The Office is the central repository for all land use related plans and documentation, and the central communication hub for all land use boards. The Office is operated by a team of four full time staff members: Director, Executive Assistant, Code Enforcement Officer/Building Inspector/ Health Officer, and Town Planner (currently vacant):

- Debra Butcher, Community Development Assistant
- Scott Tenney, Building Inspector, Health Officer, and Code Enforcement Official
- Nic Strong, Community Development Director

Building activity decreased slightly in 2019. The Office has continued to improve application, inspection and code enforcement procedures and has seen improvements in the efficiency of permit processing and review. On October 28, 2019, the Building and Code Enforcement Division went live with an online permitting system for all construction related permit applications.

## Office of Community Development - 2019 Statistics

<b>Building Permit Applications</b>	
New Residential	30
Residential Additions/Alterations	295
Commercial/Industrial (additions/alterations)	9
Commercial/Industrial new	0
Signs	14
Pools	4
Demolition	6
Septic Systems	71
Electrical Permit for Generator	31
Electrical Permit (non-generator)	220
Plumbing	101
Mechanical	439
Home Occupations	3
<b>Total # of Building Permit Applications</b>	<b>1,223</b>
<b>Total # Building Inspections</b>	<b>804</b>

<b>Zoning Board of Adjustment Applications</b>	
Variance	17
Special Exception	1
Equitable Waiver	0
Appeal of Administrative Decision	1
<b>Total</b>	<b>19</b>

<b>Planning Board Applications</b>	
Scenic Road Hearings	0
Non-Residential Site Plans (NRSP)	10
Subdivisions	10
Discussion/Design Review	0
Conditional Use Permits	8
<b>Total</b>	<b>28</b>

<b>Historic District Commission Applications</b>	
New Building	0
Building Additions	4
Exterior Alterations	14
Accessory Structures	3
Mechanical Equipment	3
Other	5
<b>Total</b>	<b>29</b>



In 2019, the Office of Community Development was sorry to say goodbye to R. Gordon Leedy, Jr., Community Development Director, and Simon Corson, Town Planner, who left to pursue opportunities elsewhere.

Thank you to the Board and Commission members for their time and dedication to their volunteer positions. And thank you to Deb and Scott for their cheerful welcome as I started working in Amherst in July 2019. Their knowledge and expertise have been invaluable.

Respectfully submitted,

Nic Strong, Community Development Director

## DEPARTMENT OF PUBLIC WORKS

The nucleus of the Amherst Department of Public Works consists of 1.5 office support, a director, an assistant director, two foremen, one mechanic, two heavy & three light equipment operators, five laborers, one full-time, and three part-time transfer station employees with numerous seasonal part-time and “on call as needed” positions rounding out our staff.

The above is supportively or totally involved in the work projects summarized within the following pages.

### **Road work summary**

All of the work planned from the 7 year road plan was accomplished, plus an additional 1.52 miles for a total of 4.45 miles of rehabilitated roads this past summer. Of which 3.54 miles were started and completed. 0.91 mile will be top coated with asphalt in spring 2020. The work included drainage work (new catch basins and culverts, replacement of catch basins and culverts), headwalls, shoulder gravels, tree work, ditch work, guard rail replacement, improving grades, lines of sight and raising flood prone sections. The primary focus was to make complete roads by tying together previous years’ work and make roads contiguously in good condition.

Road work in 2019: Three sections of Boston Post Rd for 1.73 miles consisting of sections from Merrimack Rd to Cricket Corner, Hemlock Hill to #315 and New Boston Rd to near #42. The last two segments of Seaverns Bridge Rd. for 0.35 mile which consisted of the Northerly and Southerly ends. Mont Vernon Rd for 0.41 mile starting from Boston Post Rd to near #18. Merrimack Rd for 0.91 miles from Border St to the Rt101 overpass (base coat only). Pavilion Rd, Broadway from Pavilion to the town beach and Lake Front St. for 0.94 miles. Courthouse Rd. for 0.11 miles from Ponemah Rd. (Rt122), to near #42 received a 2” mill and fill.

The Amherst PD, Fire Rescue and Dispatch safety complex was top coated and line stripped. The storm water infiltration drainage installed last year is working well.

The Transfer Station had extensive drainage improvements to reduce off site runoff and the base coat of pavement for the entrance area. The area from the red barn to the old scale house had two new catch basins and piping installed to direct water into the on-site infiltration swale. The old scale was dismantled a catch basin installed and the pit filled with sand to reduce sediment flowing from the pit into the infiltration swale.

### **Drainage work:** *(replacement culverts and cleaning, stone drain, erosion repair & catch basins)*

The DPW installed a new catch basin and culvert crossing Mont Vernon Rd near Boston Post Rd. to address a long standing issue of water pooling on the road. We made a winter replacement of a failed culvert on Old Manchester Rd. We replaced a catch basin across from town hall to get rid of pooling water on the road and crosswalk. Cleaned and improved grades to increase flow or reduce standing water through numerous cross culverts including on: Holt Rd., Nathan Lord, Boston Post Rd, Conifer Lane, Danbury Circle, Chestnut Hill, Dodge Road, Mackhill Rd., Ravine Rd, among other less extensive areas. The departments’ efforts continue from a record wet year in 2018 and reduced the number of washouts and roadway pooling to less than 8 in total. DPW continues with the annual vacuum cleaning of selected catch basins which number over 850 for compliance with the Municipal Separate Stormwater Sewer System (MS4) permit.

### New Work Methods:

1. We are increasing the types of equipment we rent and perform work that was typically hired out. This year we rented an excavator for one month to do ditching, a pavement roller to allow us to install over 1000' of a thin preservation overlay on Chestnut Hill to reduce rutting, and water in the road.
2. We have collaborated with the Amherst Conservation Commission and the NH Dept. of Environmental Services to adopt the voluntary Green Sno Pro winter operations road treatment program. The overall goal is to reduce salt use throughout the town and winter. All DPW trucks are calibrated to drop a precise amount of material per lane mile per published matrix for various weather conditions. All of the DPW crew has attended class with the requirement for an annual refresher.

### Proposed 2020-2021 road work includes:

Road Rehabilitation – Amherst St from Courthouse to Miles and Border St to Milford T/L, Christian Hill from Eaton to Green and Woodland Dr. from Mackhill Rd. to Buckridge Dr. to Crockett Ln. to Dodge Rd.

Other improvements are planned for portions of Old Manchester Rd and Highland Dr.

### Road Rehabilitation methods:

Since the major effort of road improvements began in 2010 a significant majority of the roads completed to date have included significant base gravel and underdrain improvements. We believe that a majority of roads in the next chapter of work can be accomplished with less extensive treatments. The expected treatments will include both “reclaiming,” and “mill and fill.”

Reclaiming is essentially rototilling the existing pavement into gravel, replacing culverts, improving drainage, grading the rototilled material and paving on top.

Mill and Fill is grinding off the top 1 or 2 inches of pavement, and repaving with the same amount as was ground off.

### **Bridges and Town Water Crossings.**

#### The Flume and Merrimack Rd failed twin culverts.



This past summer a sink hole appeared near the beginning of The Flume. Investigation discovered that the culverts had failed from corrosion and the inlet and outlet headwalls had also failed. Rather than replace at tremendous cost, the culvert (with proper engineering flow calculations) was slip lined. This method saved over \$150K and will last 75plus years.



On Merrimack Rd., twin 18” culverts failed from corrosion. With proper permits in hand a 48” culvert was installed. This coincided with the planned road work and easily accommodated the new 48” pipe with proper cover by raising the roadway.

DPW will continue to proactively repair/replace town water crossings.

### **Project tracking**

This was our first full year using our mobile work management program (Mobile311) We are growing familiar and consistent with data entry and are beginning to identify trends, man-hours, materials and costs. This year from Jan 1 through Dec 31 2019 we inputted 1,935 work orders and completed 1,704 of them. \* note some categories, such as potholes cover more than one location.

Category	Submitted	Completed	In Process	Open Requests
Roads – potholes*	167	137	2	28
Roads – signage	111	86	0	25
Road - drainage*	104	69	1	34
Roads– other maintenance	319	272	8	39
Roads– clean trees/debris*	113	97	3	13
Buildings/Grounds (commons, events, maintenance, projects & preventative maintenance.)	207	183	7	17
ALL OTHER (Cemetery, Vehicles, Equipment, Training, Yard, General Maintenance & winter operations)	914	860	16	38

### **EPA Stormwater update**

The Department of Public works and Community Development are cooperatively working together to comply with the requirements of the permit issued on January 18, 2017 by US Environmental Protection Agency (EPA). We have mapped all of the town storm water outlets and installed storm water drainage assets.

We continue to work on river and lake water sampling and mapping of all town owned drainage structures.

### **Town Buildings**

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. Work is in progress to have the all of the historic town hall windows and shutters restored. This work will finish in the spring. We are replacing old Freon containing air conditioning units as they approach failure.

### **Town Commons**

Our crews of part-time employees mows and maintains eleven acres of commons and grounds around town buildings and mow a portion of Lindabury Orchard, with limited assistance from seasonal employees. We set up and take down staging and lights for events on the common and empty all commons trash barrels and town buildings. Equally important is the volunteer work by the Amherst Garden Club who maintains all of the flower gardens and shrubbery and ornamental trees. This past year we also planted two Liberty Elms on the main common. They are Dutch Elm disease resistant.

### **Transfer Station**

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$650,000 or 15% of the total Public Works budget.

During the most recent twelve month final data period Amherst residents generated 2,654 tons of trash at a cost of \$221,094.65. Within that same timeframe, Milk jug plastics, newsprint, cardboard, aluminum & steel cans, mixed paper, glass, and other plastics equaled 661 tons of recyclable materials with a loss of \$-2,653.6 which is down significantly from the 2018 return of \$17,790 and even further down than 2017. This still equates to a cost avoidance had it all been trashed but the margin is growing thinner, especially for cardboard, mixed paper and plastic. The recycling market is demanding cleaner loads of materials, which approach less than 1% of tolerated pollutants. Trash, including trucking cost \$83/ton to send to the waste to energy plant over the past year. Trash cost is rising. Many recyclables that used to earn money are now negative.

Our most recent total cost for the various materials (Q3 2019) Indicates:

Trash:	(\$93.02)/T	Cardboard:	(\$15.91)/T	Glass:	(\$71.70)/T
Alum Cans:	\$571.54/T	Steel Cans:	(\$15.91)/T	Mix Paper:	(\$61.13)/T
Milk Jugs:	\$339.98/T	Newspaper:	\$89.77/T	Plastic:	(\$183.29)/T

Not included above, Northeast Resource Recovery Association (NRRRA) assisted in processing,

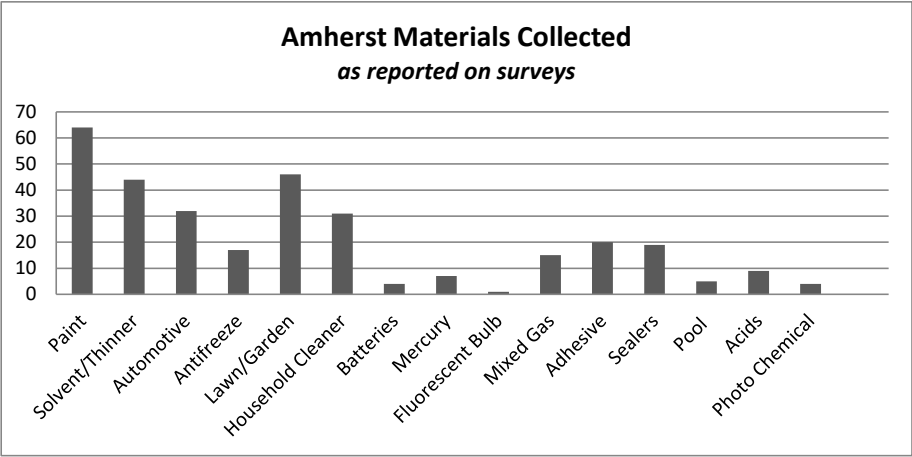
Lead batteries	5.31 tons
Construction & Demolition Waste (C&D)	343 tons
Electronics waste	18 tons
Freon Units	506 items
Net cost of disposal	\$51,002 not including trucking.

Household Hazardous Waste (HHW):

NHDES estimates the average household annually tosses 15.5 pounds of hazardous waste in the trash. To address HHW, Amherst is one of eleven towns that make up the Nashua Regional Solid Waste Management District (NRSWMD). Nashua Regional Planning Commission (NRPC) manages the NRSWMD and collection dates, times, and locations are posted on their website at [www.nashuarpc.org](http://www.nashuarpc.org) and listed below. Amherst residents can attend any of the following events.

04-18-20	8AM-12 PM, @ Nashua DPW	08-01-20	8AM-12PM, @ Nashua DPW
05-02-20	8AM-12PM, @ Milford DPW	10-03-20	8AM-12PM, @ Nashua DPW
06-04-20	3PM- 7 PM, @ Nashua DPW	11-07-20	8AM-12PM, @ Nashua DPW

According to data supplied by the NRSWMD for 2019, while Amherst represents 5.2% of the population of participating towns, Amherst was 5.7% of the eligible residents that participated in the Hazardous Waste events. Thank you for properly disposing of this waste!



In 2019, ninety eight Amherst households participated in the HHW collection program. The column to the immediate left above represents Amherst’s overall percentage by product category and follows collection percentages district wide. 44% of Amherst participants were first time users of the Household Hazardous Waste program. The Solid Waste District manifested a total of 95,801 pounds of waste during the 2019 collection season. Of this, 83,792 pounds were hazardous, and 12,009 pounds were universal wastes.

In closing, we thank residents for their patience and understanding, the board of selectmen, town administrator, and other department heads and boards for their wisdom and guidance.

Respectfully submitted,  
Eric C. Hahn, Director

## **EMERGENCY MANAGEMENT**

The Emergency Management function of the Town serves to prepare our community to address disasters, both natural and manmade, in a manner that minimizes personal injury and damage. In addition, the Emergency Management Team, comprised of key elected and appointed officials in town, opens the Emergency Operations Center whenever necessary to manage events that arise during the year. We were very fortunate in that we did not have a significant event in 2019 that would have had us utilizing the Emergency Management Team and opening up the Operations Center.

The Emergency Management Team works throughout the year analyzing potential risks and updates as needed our Mitigation Plans. The team meets and communicates as necessary during the year to work on these plans and monitors any changes that maybe taking place in the community and address them as needed. Additionally, as the Emergency Management Director I meet with and work with our Citizen's Emergency Response Team (CERT). This year we have continued something with conducting presentations on emergency preparedness and generator safety. The team is also a huge help during the times when there are large scale power outages as they man the Central Fire Station as residents come in to get warm or to fill buckets of water to take back with them. They have also been used to go door to door to check on some of the residents in town and used to assist with traffic control when the emergency services need a road closed. The team is always looking to recruit new members, if interested you may contact Chief Matthew Conley at 673-1545 X301 or e-mail him at [mconley@amherstnh.gov](mailto:mconley@amherstnh.gov).

It is important for every Amherst citizen to know the town subscribes to CODE RED Emergency Notification system. This program allows your community emergency management to make notifications to its citizens via land-line and cellular telephone. The Code Red system has a data base that it utilizes, but it is only as good as the information entered. Please go to the Town of Amherst website [www.amherstnh.gov](http://www.amherstnh.gov) to learn more about this system, to sign up for the notification service, and to update your contact information. Emergency Management along with the Police and Fire Rescue departments also use social media as a way to inform the public.

Amherst Emergency Operations Center utilizes a variety of systems to stay in contact with state and federal resources during a major event. Primarily, this is done by telephone lines; however, we also utilize the internet. As a backup, we utilize Amateur Radio Emergency Services (ARES) to come in with their equipment and directly communicate with the EOC in Concord.

Respectfully submitted,

Matthew J Conley,  
Fire Chief & Emergency Management Director

## AMHERST FIRE RESCUE

Amherst Fire Rescue Department has had an increased number of calls for Emergency Medical needs, going up 3.5 percent over the previous year. The calls for Fire were essentially the same as the previous year. Combined we responded to over 1500 calls. We continue to add quality providers to our Fire Rescue Department. Our membership is strong with men and women that are either part time Emergency Medical Service (EMS) providers or On Call Firefighters. If you have an interest on being a paid on-call firefighter contact Chief Matthew Conley at 673-1545 X301 or e-mail at [mconley@amherstnh.gov](mailto:mconley@amherstnh.gov).

We are able to deliver Advanced Life Support (ALS) 24/7 with our staffing of Emergency Medical Technicians (EMT), Advanced or Paramedic level providers. Both of our Ambulances are licensed at the paramedic level. Additionally, with the departments dual certified staff, we have increased our ability to handle multiple emergency medical calls that come in at the same time, thus reducing the times we would have a mutual aid ambulance from another community come to assist.

Amherst Fire Rescue is a combination fire protection agency. It deploys full-time paid leadership and administration supported by a volunteer/on-call membership and the dual certified part time employees to provide 24/7/365 coverage. Amherst is unique in New Hampshire in that has been effectively able to maintain this structure even with a population that is greater than 12,000.

Our Fire Prevention Office provides; education, life safety code enforcement and inspections for all residential and business properties in town. Additionally, we also offer child car seat installation inspections. Appointments for this service can be made by contacting us at 673-1545.

Our initiative to becoming a heart safe community continued this past year. As of this writing, we have instructed over 500 students and 71 adults in Cardio Pulmonary Resuscitation (CPR). This program will have us reaching out to other town departments and members of the public.

We worked with the Red Cross by hosting two blood drives, July and October. We look forward to hosting them again in 2020.

Amherst Fire Rescue continues to build upon the relationships we have with our mutual aid partners. These relationships are a key component when it comes to either providing or receiving assistance when the time in need arises. We were fortunate that we had a minimal amount of assistance coming in versus the number of times we provided it.

This organization would not be what it is today without the dedication and commitment of its members. As Chief I cannot thank them enough for everything they do for our organization and our community.

Lastly, we want to thank the citizens and organizations in town for their unwavering support of our organization. We will always work hard to provide the highest quality and most cost-effective service to those that live, work or visit the Town of Amherst.

Respectfully,

Matthew J Conley  
Chief of Department



**AMHERST TOWN LIBRARY**  
**www.AmherstLibrary.org**

***Library Mission***

*Connecting people, stories, and ideas.*

***Library Vision***

*The Amherst Town Library is an essential, innovative community service and an accessible resource for people of all ages and backgrounds, enhancing our quality of life and affirming our sense of community.*

**2019 Statistics – Library Activity**

Circulation (total)	173,943
Adult print	53,517
Juvenile print	60,704
Digital/ Audiovisual	59,722
 Total (physical) items in collection	 60,871
Items added	5,576
Items withdrawn	6,212
 Active patrons	 5,354
New patrons	682
 Meeting room use (reservations)	 795
Adult program attendance	2,851
Children’s program attendance	11,108

## **Library Services**

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your CD/ MP3 player/ smart phone, eBooks & digital magazines, videos including the latest DVDs, video games, magazine and newspaper subscriptions, and music CDs
- interlibrary-loan for materials owned by other libraries
- free and discount coupons to local and Boston-area museums
- information and research services including general research, book club assistance, community information and referral, local history and genealogy, reader's advisory, article retrieval, and homework help
- test proxy and notary services
- tax forms
- photocopier (black/ white and color) and fax machine
- microfilm reader
- public meeting room space for community groups
- programs and events including educational and recreational programs for adults, and story times/ crafts/ performances and book clubs for children
- public computers with high-speed Internet access, networked and wireless printing, and public WiFi
- story times offered offsite at local preschools
- 24x7 services through the library website including book renewal, downloadable digital audiobooks, eBooks and eMagazines, music and movies, museum pass and meeting room reservations, databases with magazine and newspaper articles, and more

*Respectfully submitted,*

*Amy Lapointe*  
Library Director

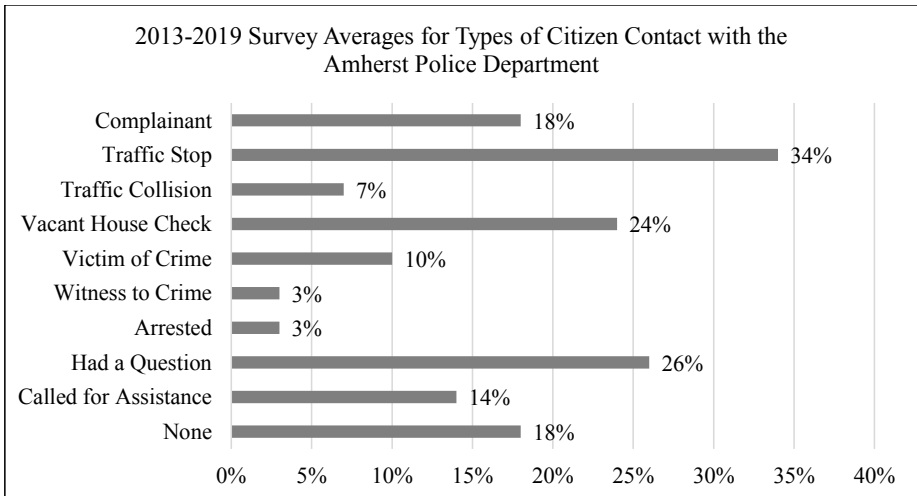
## AMHERST POLICE DEPARTMENT

### Department Roster

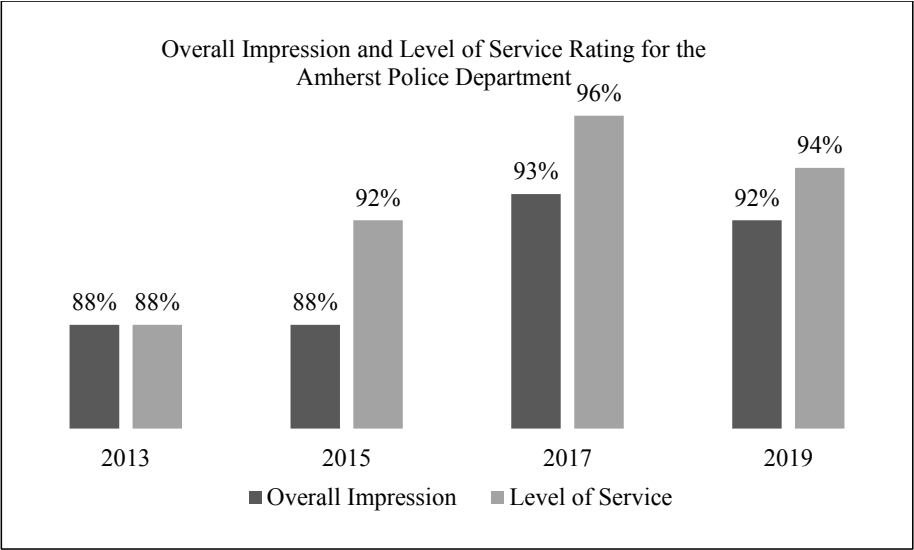
Chief Mark O. Reams  
Lieutenant Anthony E. Ciampoli  
Lieutenant Chad E. Blake  
Sergeant P. Derek Mahoney  
Sergeant Patrick A. Webster  
Sergeant Nicholas A. Skiba  
SRO Michael J. Knox  
SRO Heather E. Blase  
Detective John H. Smith  
Detective David P. Audet  
Officer Justin J. Gerome

Officer Joseph P. Cerra  
Officer Hans E. Chapman  
Officer Kevin R. Kelly  
Officer Thomas L. Clement  
Officer Christopher M. Corey  
Officer Rachel L. McAloon  
Officer Taylor J. Aspinwall  
Officer Matthew D. Campbell  
Sharon Higley, Executive Asst.  
Sally Long, Crossing Guard  
Frederick Hannon, Crossing Guard

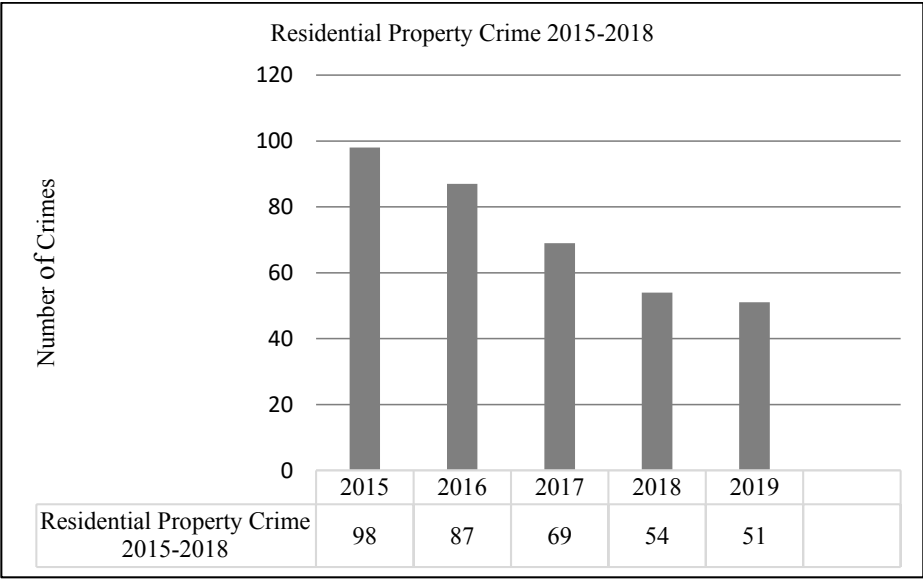
As part of the town-wide strategic planning process which was instituted in 2013, the Amherst Police Department developed a first of its kind community survey to gather citizen feedback and aid in the development of community-oriented strategic goals and initiatives. In 2019, the Department conducted its fourth biennial survey. Among the important feedback gained from these surveys to date is the fact that an impressive 82% of respondents have had some form of interaction with the Amherst Police Department.



These surveys build a comparative, historical picture of the Amherst Police Department's performance in several key service areas and also provide feedback regarding overall citizen perceptions of the agency.



As part of the agency’s strategic plan, the Department has remained focused on the reduction of residential property crime through increased uniformed patrol presence along our town roads and through our neighborhoods. Crime statistics appear to support that effort as residential property crime has increased an average of 10% each year since 2015.



Alongside our strategic goals, the Department remains committed to regional crime task force efforts through continued participation in the Hillsborough County Street Crimes (HCSC) Task Force and the Internet Crimes Against Children (ICAC) Task Force. Deputized officers from the Amherst Police Department work on a part-time, as needed basis with officers from Milford, Bedford, and other communities to facilitate drug, burglary, and other inter-jurisdictional investigations. Those efforts each year result in the investigation and arrest of dozens of subjects residing in, or frequenting Amherst and other Hillsborough County communities.

The New Hampshire ICAC Task Force utilizes a multi-jurisdictional, multi-agency, team approach to investigate and prosecute those who sexually exploit children through the use of the internet and/or computers. The Amherst Police Department's membership in the ICAC Task Force has resulted in the apprehension of several individuals in and around Amherst on child pornography charges, and keeps our agency on the cutting edge of investigative trends. In 2019 alone, representatives from Amherst and other member agencies completed three weeks of enhanced internet-based training designed to better equip investigators with the tools necessary to apprehend child predators.

The men and women of the Amherst Police Department strive daily to help keep our community safe, and would like to thank the citizens of Amherst for their support. We pledge to provide the most professional and efficient level of service possible to our town as we fulfill our Department Vision Statement – *to promote safety, foster justice, and inspire trust.*

Respectfully Submitted,

Mark O. Reams, Chief of Police

**AMHERST POLICE DEPARTMENT**  
**Annual Activity**

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Miles of Patrol</b>	229,550	231,449	232,875	196,066
<b>MV Crashes</b>	394	389	352	332
Injuries	44	36	29	43
Fatalities	0	0	0	1
<b>Arrests</b>	501	434	406	310
Adult	445	378	348	280
Juvenile	56	56	58	30
<b>Total Crimes</b>	1,126	1,004	932	768
Arson	1	0	1	1
Assaults	34	35	47	36
Criminal Threatening	13	9	9	16
Criminal Mischief	51	41	46	35
Burglary	17	12	5	12
Criminal Trespass	15	8	26	9
Disorderly Conduct	6	9	10	10
Drug Violations	153	129	59	34
Drunkenness	44	41	12	13
DWI	60	45	62	42
Fraud/Forgery	109	79	91	114
Homicide	0	0	1	0
Liquor Law Violations	40	25	14	5
Sexual Assaults	6	14	15	11
Stolen Motor Vehicle	1	5	3	2
Thefts	124	107	120	99
Robbery	0	0	1	1
<b>Traffic Stops</b>	10,826	10,820	13,580	10,546
<b>Incidents</b>				
Alarm Calls	569	536	525	488
Animal Complaints	233	296	283	258
Assist Motorists	326	374	363	268
Building Checks	23,278	23,820	23,595	19,847
Vacant House Checks	3,798	3,819	3,994	3,874
School Safety Checks	351	332	321	305
Directed Patrols	9,899	9,730	10,059	7,278
Disturbances	61	76	105	74
Vehicle Complaints	416	525	503	515
Pistol Permits	221	81	71	80
Police Service	813	800	859	854
Suspicious Activity	433	357	376	317
911 Hang-up	43	60	49	49

## AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

### Full Time Roster

Gerry Beland  
Danielle Gardiner  
Eric Miron

Christine Fowler  
Noemi Bickford

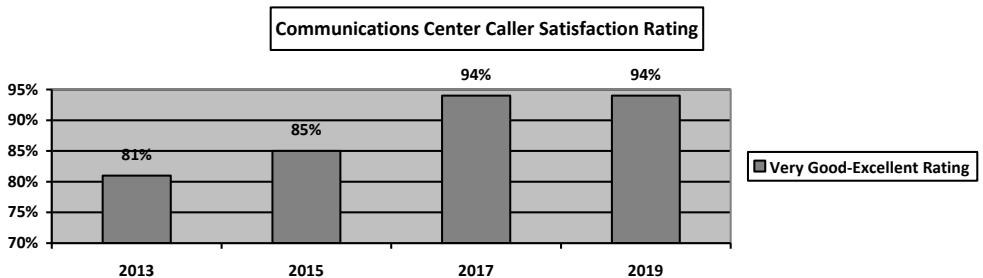
### Part Time Roster

Richard Todd  
Pamela McKinney  
Ray Anderson

The Amherst Public Safety Communications Center (APSCC) is the central hub for the coordination and response of our town's emergency services. The APSCC has been providing quality police, fire, medical, and public works emergency dispatch services to the residents of Amherst since 2005. Direct oversight of the center is handled by the Chief of Police, while scheduling and day to day operational matters are handled by the center's Communications Coordinator (and Amherst Fire Rescue's Deputy Chief), Gerry Beland.

Reliable, efficient, and professional communication is the key providing quality support and life-saving services to our residents. Each APSCC Communications Specialist is committed to our community and is ready to respond to any emergency – 24 hours a day, 365 days a year. Our dispatchers undergo regular training in all aspects of emergency dispatch communications and are required to complete continuing education courses in order to meet state and national Emergency Medical Dispatching licensing requirements.

The APSCC strives to provide the best services possible to our town and is continually engaged in maintaining and improving that level of service. Since 2013, the APSCC has sought feedback from the community via a series of four biennial, random community surveys. The results show that over the last four years the Center has maintained a caller satisfaction rating of 94%!



Our Communications Specialists log an average of 52,000 calls for service each year in their computer dispatch system. Included within that figure are approximately 1,200 incoming Emergency 911 calls, 4,000 non-emergency calls for service, and thousands of general information phone calls. Alongside steady radio and phone interactions, our Communications Specialists provided direct services to over 3,100 walk-in lobby visitors in 2019. The members of the Amherst Public Safety Communications Center pledge to provide the best possible level of service, and once again thank the Amherst community for their continued support.

Respectfully Submitted,

Mark O. Reams  
Chief of Police

## AMHERST RECREATION

2019 was another great year in the books for The Amherst Parks and Recreation Department

In the winter of 2019, we opened both ice skating rinks for the season in early January. If you remember last winter Mother Nature threw something different at us every day. Some weeks it was 15 degrees and we got a foot of snow and other weeks we had rain and the snow was gone. This did not stop our Thursday Night Lights program from having another successful season taking 103 kids to Crotched Mountain to ski and snowboard. Basketball also had success with teams in both Travel and our new and improved Hoops program. The success of these teams came down to the dedication and love for the sport our coaches showed to our athletes. We had a variety of travel basketball teams who had success this year. One team was a finalist in their bracket and another 5<sup>th</sup> & 6<sup>th</sup> grade team were State Champions. We also want to congratulate the 7<sup>th</sup>-8<sup>th</sup> grade girls' team for a very successful season.

February Vacation Outdoor Discovery Camp offered a day camp where participants got to hike, play games, discover nature and work on their talent shows for the week. We also organized and ran a winter cooking skills course for those who were not participating in the day camp. The stoves for the cooking course were provided by Johnson Outdoors. We want to thank them for their support in making this new program happen. All of the February Vacation programs kept kids safe and busy for the week. We look forward to seeing many returning for February of 2020.

Spring in 2019 started off very wet. Baseball and softball took the field for the season. Participation numbers continue to grow in baseball. One great part of the success of baseball has been the excitement and dedication our coaches have put forward. Thanks to all of the coaches and parents who have assisted in making our baseball and softball programs such a success. We look forward to watching this program grow.

As the summer season rolled around, camps started up. We had a great turnout for summer camp programs. There were many sessions of both Baboosic Lake Summer Camp and Outdoor Discovery Camp that were full, with a waiting list. Campers from both camps had the option to attend field trips and go on local trips around Amherst. A huge thank you to both Kate Heaney and Amy Hull for directing our summer programs/beach. Both P MEC and Baboosic Lake Town beach were filled with exciting new activities and fun adventures that we hope our participants will remember for years to come.

In partnership with Breakin' Chains Disc Golf we had our second season of the adult Disc Golf League at Birch Park. New T-pads were installed on every hole. Birch Park continues to be one of the favorite courses in NH. Our parks crew has done a tremendous job in keeping the course beautifully maintained and adding new challenges each time they go out on the course.

The bocce courts at Buchanan Park got a lot of use during our Adult Bocce League. We anticipate this league growing again this year. Teams competed for the Amherst Bocce League Trophy. The league will be announced in March for the coming season and we hope to have the league start in May.



Our Summer Concert Series was very well attended with most events seeing between 200 and 300 people. It is always great to be on the Village Green on a Tuesday night in the summer. Families are sat on the green enjoying the music, playing games, picnicking and watching time pass. Some of our favorite bands returned including Robert Alwarden and Friends, The Bat Magoon Band and the Amherst Town Band. We also enjoyed the addition of the Block Party, a night of theater and some story telling. Stay tuned for the 2020 line up.

The Amherst Parks and Recreation Department offered a variety of trips in the recreation bus. These trips were for folks of all ages and included diner trips, brewery tours, Castle in the Clouds, A trip to the Red Sox, Boston Flow Show and many more. If you have an idea for a trip, we would love to hear about it and see if we can get a group to participate. In 2020 we are offering monthly museum trips and are in the middle of planning weekly teen overnight trips for the summer. Stay tuned...

The fall program ended up with fall soccer and fall baseball. Something we have strived for in the past few years is to make our youth sports programs for the older kids more competitive. What we have done to achieve this is reach out to surrounding towns to create mini-leagues. These mini-leagues have worked really well and have allowed our athletes to play kids from other towns in a more competitive atmosphere while still keeping things recreational and not all about winning.

Many of our adult programs have grown in popularity. These include the Adult Exercise offerings, Makerspace memberships and enrichment classes as well as a lot of the outdoor offerings. The Amherst Makerspace has done a great job in obtaining new equipment for the space. As they continue to grow, they are offering more enrichment classes for the public. Many of the classes are created to teach us how to use a certain piece of equipment. Please see our website for all that Makerspace has to offer as well as upcoming classes.

Peabody Mill Environmental Center (PMEC) continues to be financially self-sustainable. In years past PMEC received funding from taxation. Through the strategic Planning process, a plan was made to make PMEC self-funding and at the same time grow the program offerings. We are very fortunate to have some amazing staff at PMEC who have worked to achieve this goal in our plan. The program offerings have doubled, and the building has programming 7 days a week instead of three. The facility itself has also become a hub for birthday parties, quilting groups and adult exercise classes and scouting programs. If you have a love for the outdoors, we highly recommend you looking into all that PMEC has to offer on our website.

We rolled out our new usage rules for Baboosic Lake Town Beach in 2019. This new structure only allowed Amherst Residents and Season Pass holders access to the beach on weekends and holidays. During the week the beach is open to anyone. This new rule really helped to cut down on overcrowding of the beach and allowed Amherst Residents a more enjoyable beach experience. By selling season passes we were still able to keep the beach completely self-funding. We were also able to increase revenue at our concession stand and boat rentals. The seasonal staff we hired to work about the beach did an outstanding job in 2019. We want to thank them all for their hard work and dedication throughout the summer.

In December the Recreation Department partnered with the Souhegan Valley Lacrosse Club (SVL) to offer both Recreational and Travel Lacrosse to Amherst Residents and surrounding communities. This partnership has a new model where the Recreation Department will oversee the logistical areas of the Lacrosse program and SVL can focus more on coach training and fundraising to support the sport of Lacrosse in our area. We are very excited to be partnering with SVL in 2020 and hope this helps to foster and grow Lacrosse in our community.

As you can see the Amherst Parks and Recreation Department has had a busy year in all areas. We are very fortunate to have the support of both the Town Official's and the citizens of Amherst. The Recreation Commission has been a great asset to our growth in giving us guidance and ideas of to be even better. I also would like to thank the 100's of volunteers who help us with youth sports and events. This department would not function if it wasn't for your continued support and valuable time that you give to us. Lastly, I would like to thank the wonderful staff of the Amherst Parks and Recreation Department. I feel very fortunate to have such a great team. Every single one of you should be very proud of the work you did in 2019.

Sincerely,

Craig Fraley

Amherst Parks & Recreation Director

<b>TAX COLLECTOR'S REPORT</b>				
<b>JULY 1, 2018 - JUNE 30, 2019</b>				
	<b>2019</b>	<b>2018</b>	<b>2017</b>	
<b>Uncollected Taxes</b>				
Property Taxes		4,153,106.80		
Land Use Change				
Yield Taxes				
Excavation Taxes				
Septic		6,712.76	2,287.74	
Property Tax Credit Bal.		(473,642.41)		
<b>Taxes Committed</b>				
Property Taxes	23,427,850.00	24,247,071.00		
Land Use Change	84,050.00	100.00		
Yield/Taxes Gravel Tax	197.01	4,161.24		
Septic	15,287.26	46,804.14		
<b>Overpayment</b>				
Property Taxes - Refunds		127,958.29		
Interest on Late Tax		79,629.08		
<b>TOTAL DEBTS</b>	<b>23,527,384.27</b>	<b>28,191,900.90</b>	<b>2,287.74</b>	
<b>Remitted to Treasurer</b>				
Property Taxes	18,657,149.56	27,782,427.63		
Land Use Change	38000.00	100.00		
Yield/Gravel Taxes	43.98	4,161.24		
Interest		79,629.08		
Conversion to Lien		264,771.07		
Septic	8,346.46	51,062.50	2,287.74	
<b>Abatements Made</b>				
Property Tax		7,493.00		
Land Use Change				
Yield Taxes				
Septic				
<b>Uncollected Taxes End</b>				
Property Taxes	4,819,938.95			
Land Use Change	46,050.00			
Yield/Gravel Taxes	153.03			
Septic	6,940.80	2,256.38		
Prop Tax Credit Bal.	(49,238.51)			
<b>TOTAL CREDITS</b>	<b>23,527,384.27</b>	<b>28,191,900.90</b>	<b>2,287.74</b>	

<b>SUMMARY OF TAX LIEN ACCOUNTS</b>				
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015&amp;PRIOR</b>
Unredeemed Liens		229,221.45	93,255.80	59,901.39
PT Liens Executed	284,298.97			
Interests & Costs	861.14	17,698.91	20,559.21	12,890.60
Refunds/ADJ				
<b>TOTAL DEBTS</b>	<b>285,160.11</b>	<b>246,920.36</b>	<b>113,815.01</b>	<b>72,791.99</b>
<b>Remittance</b>				
PT Redemptions	52,840.11	147,482.85	73,480.78	38,661.05
Interests & Costs	861.14	17,698.91	20,559.21	12,890.60
Abatements/Adjustments				
Liens Deeded				
Unredeemed Liens	231,458.86	81,738.60	19,775.02	21,240.34
<b>TOTAL CREDITS</b>	<b>285,160.11</b>	<b>246,920.36</b>	<b>113,815.01</b>	<b>72,791.99</b>
Respectfully Submitted,				
Gail P. Stout				
Tax Collector				

**REPORT OF THE TOWN CLERK  
FOR THE YEAR ENDING  
JUNE 30, 2019**

15219	AUTO REGISTRATIONS	\$2,843,184.51
2675	TITLES	\$5,350.00
15239	MUNICIPAL AGENT FEES	\$45,708.00
239	BOAT REGISTRATIONS	\$4,681.15
312	BOAT AGENT FEES	\$1,570.00
2280	DOG LICENSES	\$14,192.00
	VITAL RECORDS	\$3,321.00
19	PARKING TICKETS	\$520.00
61	DOG FINES	\$1,700.00
	UCC FILINGS	\$3,765.00
	MISC INCOME	\$779.50
		\$2,924,771.16

The Town Clerk's duties include auto registrations, boat registrations, dog licenses, vital records including marriage licenses and certified copies of birth, deaths, and marriages taking place anywhere in the State of NH. We also collect parking tickets and dog fines. The State of NH sends us quarterly checks for UCC filings collected for the Town of Amherst. We've been busy with election preparation for 4 elections taking place in 2020. We assist the Checklist Supervisors with voters' registrations, and we follow absentee ballot requests by issuing a ballot, checking them in after receiving ballot from voter, checking them in again on Election Day and finally to the Ballot Box.

LaVern Fucci and I would like to thank you for your continuing support, and we enjoy being of service to the residents of the Town of Amherst.

Respectfully,

Nancy A Demers

## **Town Treasurer's Report FY19 7/1/18 to 6/30/19**

### **BANK ACCOUNTS**

Citizens Bank Municipal Checking balance 6/28/19 – \$17,795,108.51 (fy18 \$16,173,386.58)  
Bar Harbor Bank credit card account balance 6/30/19 – \$337,534.05 (fy18 \$305,341.71)  
Century Bank Money Market Account balance 6/30/19 – \$363,111.37 (fy18 \$421,423.34)  
Enterprise Bank ICS Account balance 6/28/19 – \$88,058.58 (fy18 \$630,498.47)  
Citizens Bank Investment Account balance 6/30/19 – \$229,311.86 (fy18 \$226,749.38)  
Enterprise Concentration Land Account 6/30/19 – \$634,555.73 (fy18 \$597,878.87)  
(fy19 interest \$3,950.27)

### **EXPENSES**

#### **School/County Expenses**

Amherst – \$22,525,527.00 (fy18 \$20,765,512.00)  
Souhegan – \$12,641,177.00 (fy18 \$12,263,790.00)  
Hillsborough County – \$2,151,692.00 (fy18 \$2,159,545.00)

#### **Town Expenses (excluding county and schools)**

\$10,646,178.50	Payables (includes loans/bonds principal/interest payments) (fy18 \$9,442,267.75)
\$5,751,126.21	Payroll (includes Federal Taxes/VALIC/Benefits/MA Tax) (fy18 \$5,025,888.71)
\$794,737.50	Town Clerk car registration to the state (fy18 \$774,126.92)
<u>\$15,206.31</u>	<u>Credit Card fees (fy18 \$15,700.50)</u>
\$17,207,248.52	Total (fy18 \$15,257,983.88)

**Total Expenses fy19 \$54,525,644.52**

### **REVENUE**

#### **Taxes**

Total collected for fy19 (checks/cash, credit, lockbox, ACH, wire transfer)  
\$48,114,443.21 (fy18 \$43,957,327.50)

#### **Town Revenue other than taxes**

\$3,727,025.52	Town Clerk (fy18 \$3,010,37.47)
\$584,189.29	Rooms/Meals Tax share (fy18 \$581,608.01)
\$539,791.53	Recreation Revolving Account (fy18 \$568,591.83)
\$484,318.35	Amherst EMS (fy18 \$396,738.55)
\$336,830.17	Highway Block Grant (fy18 \$611,841.16)
\$167,095.49	Department of Public Works (fy18 \$220,319.89)
\$133,333.83	Office of Community Development (fy18 \$130,140.71)
\$116,190.54	Police (fy18 \$55,256.14)
\$13,601.00	July Fourth Revolving Account (fy18 \$9,787.25)
<u>\$65.00</u>	<u>Assessing (fy18 \$133.12)</u>
\$6,102,440.72	Total (fy18 \$5,584,788.13)

**Total Revenue fy19 \$54,216,883.93**

**INVESTMENTS**

Each tax cycle investment possibilities are researched to include available interest rates, liquidity, and compliance with the NH investment RSA.

**Liquid Accounts (invested tax dollars)**

July 2018

15 million dollars was invested in the Money Market account at Century Bank at 2.06 %

December 2018

9 million dollars was invested in the Money Market account at Century Bank at 2.30%

5 million dollars was invested in the Enterprise Bank ICS Account at 2.30%

Interest earned on Liquid Accounts in fy19

Century Bank - \$96,766.88

Enterprise Bank - \$57,000.53

**Total Interest Earned Liquid Accounts fy19 \$153,767.88**

**Certificates of Deposit (CD)** - Money invested at Century Bank using part of the Unassigned Fund Balance and early tax collection money.

Opened in July 2018

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$49,560.50

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$49,560.50

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$49,560.50

Century Bank - \$1 million invested in a three-year CD interest rate 2.70% - \$24,780.25

**Total fy19 CD interest \$173,461.75**

\$153,767.88 Interest earned from the liquid accounts in fy19

\$173,461.75 Interest earned from the 36 month CDs in fy19

\$327,229.63

**Total interest earned in fy19 --- \$327,229.63 (FY18 \$212,370.99)**

Elizabeth Overholt



30 Temple Street, Suite 310  
Nashua, NH 03060  
Phone: 603.417.6570

*Value yesterday. Enhance tomorrow. Plan today.*

## NASHUA REGIONAL PLANNING COMMISSION 2019 ANNUAL REPORT

NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data management assistance utilizing the latest technologies available. Membership in NRPC gives communities access to this wide range of services.

NRPC uses local dues to leverage grant funds and support the planning needs of local communities. The most recent NRPC budget is comprised of 60% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household Hazardous Waste program support, 5% local contracts, 1% State of NH grants, 9% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2019 regional initiatives of benefit to all communities include:

- **Transportation Planning Administration:** NRPC updated the Transportation Improvement Program (TIP), which provides a schedule of project implementation for federally funded and other regionally significant projects for the 2019-2022 period. The Metropolitan Transportation Plan (MTP), NRPC's long-range transportation plan, was adopted in December 2018 and finalized in early 2019 with all comments incorporated. NRPC has continued to update the MTP project list as TIP Amendments are adopted. Data collection and analysis are in the works for future MTP updates, including performance measures, traffic model forecasts and congestion analyses.
- **Regional Housing Needs Assessment (RHNA):** Completed in December 2019, the RHNA aims to analyze and understand the characteristics and trends related to households, housing stock and market conditions within the region. Additionally, the assessment seeks to identify various barriers and opportunities, project future housing needs, and provide the tools and resources for municipalities to make more informed housing decisions.
- **Brownfields Assessment Program:** NRPC received a \$300,000 EPA grant in October 2019 to implement a new Brownfields Assessment program. The program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of target sites into economically viable uses consistent with community goals.
- **NRPC Public Involvement Plan:** Adopted in June 2019, the updated Public Involvement Plan enhances NRPC's procedures and strategies for integrating public participation throughout the transportation planning process. The plan will ensure transportation-related decisions are made in consideration of and of benefit to public needs and preferences.
- **Regional Census Partnership:** Through active participation in various Census Bureau programs including the Participant Small Area Program (PSAP), the Local Update of Census Addresses (LUCA) program, the Census Boundary Annexation Survey (BAS), and Census



New Construction, NRPC’s GIS team has provided feedback on small area geography delineations and has submitted over 2500 address database additions or corrections to Census. These efforts and others, including support of the City of Nashua’s Complete Count Committee and our own outreach, will help ensure the most accurate and complete Census for the communities in our region.

- Toxic Free: Easy as 1-2-3:** This EPA-funded initiative seeks to provide education to parents and caregivers about the risk that household hazardous products pose to children and ways to reduce the chances of exposures and poisonings. The project’s outreach encourages residents to properly dispose of household hazardous waste (HHW) at NRPC-run collection events in the region. In 2019, we convened an advisory committee, drafted and finalized an outreach survey, and began distributing that survey.
- Regionwide Bicycle Level of Stress:** In partnership with NHDOT, NRPC finalized a GIS layer measuring bicycle-friendliness of every road segment in the region. The data will be used for local and regional Complete Streets planning and to analyze the potential effectiveness of future project applications in the Ten-Year Planning process.
- CommuteSmart:** CommuteSmart Nashua’s mission is to improve transportation mobility options of all residents and employees in the region. In 2019, NRPC conducted outreach on behalf of the program and participated in two challenge events that encouraged alternate modes of commuting including rideshare, transit, bicycle and walking, and telecommuting.

HIGHLIGHTED AMHERST MEMBERSHIP BENEFITS
<b>ELECTRICITY SUPPLY AGGREGATION</b> <a href="http://nashuarpc.org/energy-environmental-planning/energy-aggregation">nashuarpc.org/energy-environmental-planning/energy-aggregation</a> <ul style="list-style-type: none"> <li>NRPC Staff Time: 140 hours</li> <li><b>Amherst savings since 2012: \$105,706</b> (compared to default rate)</li> </ul> <p>NRPC serves as an aggregator to facilitate a bid process among competitive electricity suppliers licensed with the NH Public Utilities Commission. Each aggregation member signs its own contract with the supplier for a fixed electricity supply rate. Rates and contracts are identical for each member within a given electric distribution territory. In 2018, Amherst signed a 3-year contract with a competitive supplier as part of the aggregation.</p>
<b>HOUSEHOLD HAZARDOUS WASTE COLLECTION</b> - <a href="http://www.nashuarpc.org/hhw">www.nashuarpc.org/hhw</a> <ul style="list-style-type: none"> <li>NRPC Staff Time: 500 hrs.</li> <li>Savings per event to NRSWMD: \$16,250</li> <li>Amherst households served: 98 (5.7% of total)</li> </ul> <p>NRPC staff conducted 6 HHW collections in 2019 on behalf of the Nashua Region Solid Waste Management District (NRSWMD) to allow residents to properly dispose of hazardous products: 5 events in Nashua and 1 in Pelham. Amherst residents could attend any of the events. 1,734 households participated in the HHW collections</p>

**BICYCLE AND PEDESTRIAN COUNTING**

NRPC Staff Time: 6 Hours

NRPC collected bicycle and pedestrian counts at 3 locations at the request of town officials.

**ONLINE GIS** - <https://nrpcnh.mapgeo.io>

NRPC Staff Time: 40 hours; Licensing Fee: \$6000/year

MapGeo, NRPC's Live Maps App, is a public-facing resource for GIS property information in the region. The town's website has links to this resource throughout its pages.

**TRAFFIC COUNTING** - <https://arcg.is/Ovm8q>

NRPC Staff Time: 22 hours

NRPC collected traffic counts at 9 locations and vehicle classification data at 2 locations in Amherst in cooperation with the NH Department of Transportation to support the Highway Performance Monitoring System. All counts are available to the Town for local planning initiatives. NRPC continues to maintain the traffic count database that includes Amherst traffic count information.

**LOCAL TECHNICAL ASSISTANCE**

NRPC Staff Time: 40 hours

NRPC assisted Amherst Community Development and the Heritage Commission a classroom-style training on mapping stone wall features using LiDAR. NRPC also supplied maps to the Conservation Commission for their trail brochure and provided GPS and mapping services in support of proposed trail planning, specifically between Baboosic Lake Road and Thornton Ferry Rd I. Provided staff support for Amherst's ped/bike trail project submission for the NH Ten Year Transportation Plan. NRPC conducted a Transit Expansion Study which evaluates the feasibility of operating fixed-route service along NH 101A to Amherst and Milford.

**TAX MAPPING** - <https://www.nashuarpc.org/gis-mapping/tax-maps/amherst-tax-map/>

NRPC Staff Time: 40 hours

NRPC provides ongoing tax mapping services Amherst including the incorporation of updates as recorded in the Hillsborough County Registry of Deeds and reported by the town as well as minor cartographic adjustments as needed. Hard copy and electronic pdfs are then provided.

**Payments to NRPC**

**Membership Dues: \$10,202**

**Other Contractual Amounts: \$0**

**REPRESENTATIVES FROM AMHERST TO NRPC:** NRPC extends its heartfelt thanks to the citizens and staff of Amherst who volunteer to support regional planning. The work of NRPC would not be possible without the support of the dedicated Commissioners and Advisory Committee members from Amherst. Special thanks to:

- **Commissioners** Susan Ruch, Michael Dell Orfano
- **Transportation Technical Advisory Committee members** Nic Strong, Eric Hahn, and former member Gordon Leedy
- **Nashua Regional Solid Waste Management District representative** Eric Hahn.

*Respectfully Submitted – Jay Minkarah, Executive Director*

## Amherst Bicycle & Pedestrian Advisory Committee

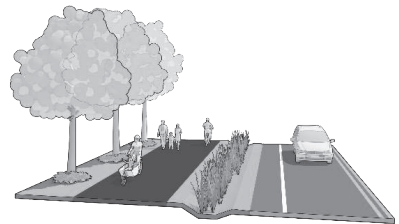
2019 constituted the first full year of the Amherst Bicycle & Pedestrian Advisory Committee's existence, and it offered an ambitious and challenging to-do list for our volunteers.

Our committee completed the **Town Multimodality Survey** in which 495 Amherst residents gave their feedback about the state of safety & accessibility for cyclists and pedestrians in our town. The results of this survey indicated that residents overwhelmingly feel unsafe and/or uncomfortable as a pedestrian or cyclist and offered many suggestions for improvement.

Using this information along with a 1.5-year literature review, our committee created the **Amherst Multimodal Master Plan**. This is a comprehensive vision for how the Town of Amherst can objectively improve multimodal safety by: (1) utilizing physics-based systematic safety principles in road design; (2) developing a network of systematically-safe multimodal roadside infrastructure, optimally during scheduled road construction; and (3) working to expand Amherst's existing network of trails to provide a network of off-road multimodal options.

The Amherst Multimodal Master Plan was presented to the Planning Board on June 19th, 2019 and then subsequently to the Board of Selectmen on July 22nd, 2019 where it was unanimously accepted. The Board of Selectmen directed the Bicycle & Pedestrian Advisory Committee to coordinate with the Department of Public Works and the Amherst Conservation Commission to further the visions of the plan. The Bicycle & Pedestrian Advisory Committee then held a public meeting at the Souhegan High School Auditorium to announce the results of the Multimodal Master Plan with Amherst residents, and to indicate that our committee would immediately begin investigating projects to execute the plan's vision.

In August, our committee met with the Department of Public Works to review upcoming road construction and to assess if multimodal infrastructure options were possible in 2020. The result is our first roadside project proposal: the **Amherst-to-Milford Sidepath**: a proposed 10,090 ft multi-use path to be constructed alongside Amherst Street at the same time as scheduled road construction, stretching from Courthouse Road to the Milford Town Line. By coordinating the construction of this path at the same time as upcoming road construction, this project would offer a significant cost-savings opportunity to the town. This, as well as some key engineering considerations, is the primary reason for this particular proposal's selection at this time. Amherst voters will have a chance to vote on this project as Warrant Article #32 in the 2020 town election.



*A sidepath*

In November, our committee met with the Amherst Conservation Commission to discuss how our organizations might work together to pursue 29 proposed off-road trail project ideas. Some of these projects were selected to investigate, the first of which would be the **Purtell Easement Proposal**, which seeks to rehabilitate approximately 6 trails on an existing conservation commission easement in the area of Atherton Common.

The Amherst Bicycle & Pedestrian Advisory Committee looks forward to a busy 2020 with many projects on the horizon. Many thanks to our several committee members and volunteers, none of this would be possible without your passion and dedication.

## **2019 REPORT OF THE CEMETERY TRUSTEES**

The Cemetery Trustees are responsible for 6 Cemeteries, three are active, two are inactive, and one under construction. They are located as follows;

Meadowview Cemetery	Foundry Street	Active
Cricket Corner Cemetery	Boston Post Rd.	Active
Chestnut Hill Cemetery	Chestnut Hill Rd and New Boston town line	Active
Forestview Cemetery	Merrimack Rd	Under Construction
Town Hall Cemetery	2 Main Street	Inactive
Paupers Cemetery	Rte. 122 across from Stearns Rd.	Inactive

These cemeteries are maintained under the supervision of the Cemetery Sexton Perry Day, one seasonal 40 hour a week employee and several summer employees.

In March of 2018 Warrant Article 32 and Article 33 passed. This stated: Shall the Town vote, in accordance with RSA 31:19-a (II) to discontinue the Cemetery Lots Fund, previously established by town meeting in 1987, and transfer the balance in the amount of \$79,381.13 and accumulated interest, to the Town Treasurer.

Excavation was started for Forestview and will continue through 2020. It is estimated that the grounds will take 2 years of preparation before any burials can take place.

Congratulations to Cynthia Dokmo who was voted into another 3 year term as a Cemetery Trustee.

Respectfully submitted,

Cemetery Trustees;  
Chair, Marie Grella  
Lisa Eastland  
Cynthia Dokmo

## BURIALS – 2019

Burials in 2019

### MEADOWVIEW CEMETERY

Clark, Linda	4/15/2019
Lawlor, James F., Jr	4/25/2019
Grieve, Robert	4/25/2019
Steinbrecher, Frederick, A. Sr.	4/26/2019
Spargo, Richard	4/27/2019
Petrella, Janice	4/29/2019
Carson, Edith, B.	5/08/2019
Moore, David, G.	5/11/2019
Moore, Gerald, T.	5/11/2019
Baclawski, Joseph	5/18/2019
Thygeson, Florence, E.	5/24/2019
Sweeney, David	6/05/2019
Hauser, Helen	6/07/2019
Cummings, Linda, Theresa	6/26/2019
Martini, Richard	6/28/2019
Staples, Sue, E.	7/01/2019
Lyon, Jean	7/11/2019
Fisher, Richard	7/22/2019
Thibodeau, Douglas	7/29/2019
Hanlon, David	8/27/2019
Pfeifer, Melvin, G.	9/30/2019
Davis, Ann, W.	10/21/2019
Burns, William, E.	11/02/2019
Burns, William, B.	11/02/2019
Burns, Helen, L.	11/02/2019
Fulmer, Nancy	11/15/2019

### CRICKET CORNER CEMETERY

Fissette, Constance, D.	5/06/2019
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Submitted by:

Perry Day

## **Amherst Conservation Commission**

The Amherst Conservation Commission (ACC) manages Town properties acquired by donation, Town warrant or Conservation Fund assets, then set aside as open space for wildlife habitat, passive recreation, water resource protection and related conservation purposes. The ACC makes recommendations on wetland permit applications to the NH DES, and on private development proposals to the Town's Planning Board and Zoning Board of Adjustment. The ACC meets on the second Wednesday of each month at 7PM in the Town Hall; the public is welcome to attend.

In 2019, the ACC continued to add elements to its Conservation Plan, this year developing a Public Education and Outreach Plan which details important objectives for engaging Amherst's residents, schools and Town departments in assisting the ACC's conservation mission. Other key accomplishments include:

- Development and implementation of a monitoring program for the over 150 Town-owned conservation parcels and easements ensuring that all ACC-managed properties are inspected annually and protected consistent with their respective deeds,
- Upgrades to the ACC Trail Brochure and "you are here" maps posted throughout Amherst's 25 miles of publically accessible trails,
- Completion of the trail network, bridge infrastructure and signage for the Caesar's Brook property off of Mont Vernon Road.
- Completion of the acquisition of the final undeveloped parcel within the assemblage of conservation properties making up the Grater Woods conservation area along the Amherst-Merrimack border,
- Development and presentation of a workshop at Amherst's Peabody Mill Environmental Center (PMEC) focusing on Amherst's grasslands habitats and the bird populations found there in,
- Organization and management, in conjunction with the town DPW, of the second annual Amherst Clean-up Day resulting in a Town-wide, volunteer-led removal of litter from Amherst's roadsides,
- Participation, for the first time, in Amherst Old Home Day, with exhibits addressing tree species found on the Town Common, and wildlife species observed by residents throughout the Town.

The Amherst Conservation Commission looks forward to a busy and productive year in 2020, including a renewed focus on its water resource protection responsibilities, active participation in the Town's 2020 Master Planning process, and continued efforts to conserve additional key parcels of undeveloped open space in the Town.

Respectfully submitted – Rob Clemens, Chair

## FOURTH OF JULY COMMITTEE

It was another wonderful Independence Day in Amherst! This year marked the 50th anniversary of our town's celebration of this important holiday.

The festivities kicked off on the 3rd of July with a glorious fireworks display thanks to the generous support of the Granite State Credit Union. The RE/MAX Hot Air Balloon was a hit again this year providing rides to many. Face-painting sponsored by HPM Insurance and the Roaming Railroad sponsored by Rymes Propane & Oil kept the younger kids entertained. Thanks also to the Amherst Recreation Department, headed by Craig Fraley, who provided Old Time games such as corn hole, sack races, and more fun activities. Topping it off, there were lots of great food options, including delicious hamburgers and hot dogs courtesy of the Amherst Fire Department, pizza from Sal's of Milford, Jake's Ice Cream and Slush. Glo Sticks were also available for purchase and a few generous audience members purchased 55 of them for the committee to distribute to kids for free! We love how the community supports this family centered event. Bryson Lang entertained the crowd with his amazing juggling act and we were pleased to have the talented Emerald and her band perform for the crowd this year. The Amherst Town Band also delighted the audience with patriotic tunes prior to the fireworks display.

The fun continued on the 4th of July with the Lions Club's Children's Bicycle Parade as well as many returning groups and organizations who marched in the parade making it yet another memorable event. The parade included several fantastic groups including the Flying Gravity Circus, the Fountain Square Ramblers, US Naval Sea Cadets, NH 5th Regiment, 1st NH, Daughters of the American Revolution, Amherst Town Band, NH Police Association Pipes & Drums, Antique Automobiles, NH Jr. Roller Derby, Clowns, The Campbell Highlanders and more! There were twelve unique floats entered into the parade this year as well, all showing off their creative ways of celebrating the Fourth! Additionally, as the political season heats up, the candidates and their campaign groups were out in force this year. A big shout out goes to Katherine Lockwood for once again serving as our parade emcee! Additionally, we were thrilled that the Hudson Post Band, under the leadership of George Rowe, played for the second time throughout the parade right on the village green for everyone's enjoyment. This band has been a part of Amherst's Fourth of July Celebrations, marching in the parade, beginning the first year in 1970. They have participated in 47 out of the 50 years!

Many local non-profits had booths on the green for the enjoyment of all. During the Reviewing Stand Ceremony, Kelly Frasca sang the National Anthem and Don Potter was awarded the Citizen of the Year Award by Danielle Pray, the president of the Amherst Lions Club. After the ceremony, the Amato Center's talented performers wowed the crowd with "Gaston" from Beauty and the Beast.

So many people in our community help to make the Fourth of July an event to be enjoyed by all. The town and school departments are always supportive, and we could not have the celebration without the tremendous help that they provide. Rolf Biggers of BMA Architectural Group once again allowed the use of his firm's parking lot for handicapped citizens. The Congregational Church of Amherst opened their doors to the public to allow use of their bathroom facilities. Moulton's Market provided two portalets for the public to use. Volunteers put on the fireworks, directed traffic, manned the booths on the village green, marched in the parade, and put hours into making floats for everyone to enjoy.

Thanks again to our community-minded financial sponsor, the Granite State Credit Union, who has helped us with the fireworks display for many years. The committee works hard to raise about half of the cost of the bands and events; the Granite State Credit Union has made a significant contribution toward this effort. Thanks also to Rymes Propane & Oil, who once again helped the committee in a fundraising effort that was very successful and much appreciated. HPM Insurance, Atlas PyroVision and Walmart also provided support. We are very thankful for their generosity.

The greatest thanks of all must go to the July Fourth Committee, those wonderful people, both past and present, who have made it all work. This year's committee included Kim Ayers, Terri Behm, Leslie Bennett, George Coddington, Tom Darnall, Diane DeSimone, Jen Eccleston, Peter Giannakopoulos, Christine Grayson, Nancy Head, Julie Hinse, Jim Janson, John Leary, Katherine Lockwood, Pete Moran, Jeff Odhner, Deb Polatchek, Beth Powers, Gretchen Pyles, Tammy Rafferty, and Betty Shankel.

Respectfully,

Kim Ayers, Leslie Bennett, Jen Eccleston & Gretchen

Pyles Co-Chairs, Amherst Fourth of July Committee



## **Amherst Heritage Commission**

### **Annual Report- 2019**

The Amherst Heritage Commission was established at Town Meeting on March 12, 2002 for the purpose of properly recognizing, using, protecting, and preserving the historic and heritage resources of the town of Amherst that are valued for their historic, cultural, aesthetic or community significance within their natural, built or cultural environments. As we come upon our 18<sup>th</sup> anniversary, we can look back with pride at our accomplishments, but also look forward to continue our mission of preserving our rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

- a. Survey and inventory all historic and cultural resources within the town, conduct research and publish finding, assist and advise Amherst boards and commissions in supporting issues which address cultural and historic resources; coordinate activities of national, state and local organizations and reviewing matters affecting cultural and historic resources town-wide
- b. Receive gifts of money and property, in the name of the Town, subject to Selectmen approval, and manage such gifts for its proper use
- c. Establish partnerships with individuals, schools, local businesses, Town boards and organizations who share like interests in the preservation and conservation of the town's heritage resources

#### **Accomplishments and Project Updates During the Past Year (2019)**

- a. NH Stone Wall LiDAR Identification Training at NRPC: The Heritage Commission sponsored, and received training on the identification of stonewalls using LiDAR imagery. The Heritage Commission is leading the effort for crowd sourcing locations of stonewalls in Amherst. To date, 2,400 stone walls have been identified in Amherst.
- b. Coordination with HDC on Lamp Post Project on the Village Green: The Heritage Commission worked with the HDC and Public Works Department to identify and procure lamp post at the town hall that will be used as a prototype for future procurements. Lamp posts will be installed in the Spring of 2020.
- c. Public Meeting on Roll Out of the Amherst Stone Wall Identification Project and the Digitization of the Amherst Historic Resources: In May 2019, a public meeting was held to roll out the Stone wall identification project and the new digitized Historic Resource survey. Reference: View Amherst Historic Sites; <https://arcg.is/0QjvHi> and Stone Wall LiDAR Mapping Project: <http://www.granit.unh.edu/resource/library/specialtopics/stonewalls/>
- d. Brick School Front Porch Window: The Heritage Commission, with a donation of funds from the Villagers Chapter of Questers, repaired and preserved the front porch window of the Brick School. Ongoing efforts to complete the Foyer Project continue.
- e. Initiated the Heritage Commission Portion of "Beyond the Common" Video: Boards and Commissions were asked to participate in an ongoing project to video areas in Amherst and to make it available to the public. Heritage sites to be in the video presentation: Corn Crib, stonewalls, Luther Melendy Farm site, view from atop the town steeple, and Patch Hill quarry.

- f. Coordinated with the ACC for a Trail spur off of Josiah Parker Trail to the Corn Crib: In the Spring 2020, a spur trail off of the Josiah Parker Trail will be initiated to the Baboosic Lake Road Corn Crib location.
- g. On Site Visit to the Patch Hill Quarries: In June 2019, the Heritage Commission attended a lecture and tour of the Patch Hill stone quarry, off of Lyndeborough Road, given by James Gage of StoneStructures.org. The tour and presentation was the first “Beyond the Common” video for the Heritage Commission filmed by Joe Cummings.
- h. Provided input and comments, as required, to multiple boards and commissions, via the Interdepartmental Review process from the Community Development office.

### **Looking Forward to 2020 ( Projects for the Heritage Commission)**

- a. Complete the Evaluation of the Parker Farm Outbuilding
- b. Finalize the trail spur from Josiah Parker Trail to the Parker Farm Corn Crib
- c. 100<sup>th</sup> Anniversary Celebration of Passage of the 19<sup>th</sup> Amendment and Honoring Past Women Making a Difference (WMD) in Amherst
- d. Continue to work with and attend meetings of other town commissions and boards, working groups and joint projects. Present briefings/status information as a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, and Amherst Planning Board. Continue to comment on Building Applications received from the Community Development Office, via the Interdepartmental Review process
- e. Continue to make progress on the “Beyond the Common” video
- f. Continue to use LiDAR Imagery to document and locate stone walls in Amherst
- g. Continue efforts to enhance the Historic Resource Survey by identifying town-wide sites of local historical interest, digitizing the Historic Resource Survey and mapping of stonewalls in Amherst
- h. Submit to the Board of Selectmen policy recommendations for their consideration for Metal Detection on public property

The Heritage Commission is always looking for volunteers from town to assist or take on ownership of a commission project. All citizens are welcome.

The current members of the Amherst Heritage Commission, appointed by the Board of Selectmen are: **Regular Members** - Will Ludt (Chair), Conor Frain (Vice Chair), Mary Mahar, John Bement, Lisa Montesanto and Tom Grella, ex officio Board of Selectmen. **Alternate Members** – Brenda Perry. **Recorder** – Kristan Patenaude.

Respectfully Submitted,



Will Ludt  
Chair, Amherst Heritage Commission

## AMHERST TOWN LIBRARY: 2019 ANNUAL REPORT

It's been a year when all those things the Library provides patrons and community members continues to go well while we look forward to some change that will allow the facility to be more efficient, attractive, and helpful to those who use it. The renovation of the first floor included upgraded florescent lighting this year as it moved to more efficient LED lights. A new safer crosswalk was installed this past summer allowing patrons to walk from Carriage Lane through the median area with its flowering trees and across Main Street into the Library. In technology, we've introduced a new wireless printing solution to accommodate the increasing number of patrons wanting to easily print off of their laptop or phone.

A major renovation project began in late December 2019. These new renovations are possible because of the thoughtful generosity of Doris E. Jones, an Amherst native who loved her town library. Her substantial bequest came to us on her death in 2017. ***While we had planned, in general, for further improvements, we knew that additional work would require the phasing of any projects. This bequest let us move forward more quickly with space needs addressed in a unified effort and without the worry of fundraising. So, this means that there is no tax impact*** at all with this project just as there wasn't a cost to taxpayers with the earlier renovations. The balance of what the Jones bequest does not cover will come from Trustee funds and the always generous support of the Friends of the Amherst Library. In 2018 the Library Board of Trustees hired Stibler Associates to work on the design and plan. They evaluated our staff functions and workflow as well as our priorities and needs, and we put the project out to bid this fall. Martini Northern will be the construction manager for the renovations which will begin December 30<sup>th</sup> and last ***approximately*** 8 weeks.

These renovations will result in improving the efficiency of the circulation desk area which will streamline the patron experience while offering better workspace for materials to be handled and staff to complete side work. The staff will have more ergonomic work areas with more storage designed for specific supplies. There will private workspace as well as collaborative areas for staff to share tasks and materials. All the spaces in the general area of the circulation and reference desks will change as will the area that is now the Library Director's office and the office space for staff. The historical integrity of the wood, windows and architecture of the 1892 building will remain, but the space will be better organized, lit and utilized.

There have been some changes at the Staff and Trustee level. Long time Trustee Dick Martini passed away this year and we've remembered him with an upholstered chair in the new periodicals section where he used to enjoy sitting to read the paper. Trustee Helen Rowe was honored as well with a Korean Dogwood tree planted in the back garden. Both had given long and thoughtful service to the Library and the Town. We hired Alexa Moore as the full-time "Circulation and Reader Services Librarian." Soon after she joined us she received her MS in Library Science from Simmons GSLIS. Angela Brown, our Technical Services Librarian was accepted to attend a week-long New England Library Leadership Symposium. It benefits the Library and its patrons when talented staff members have opportunities like this to engage with fellow professionals and bring back new skills and ideas.

There have been changes in both the composition of the Collection and in the policies that oversee its circulation. We introduced “Hot Books” that circulate outside the regular Holds system and can be checked out for 7 days. The updated Circulation Policy improves the patron experience, offering reduced fines and an increased circulation period for videos. A new “staff picks” display enriches the access patrons have to books that the staff have read and commented on. On the downside, we continue to endure the start of a new e-book embargo from Macmillan Publishers, reducing access to new e-books for libraries. All libraries are experiencing these limitations, and we’ll do what we can to make its effects less stressful for patrons.

Programs continue to be strong, varied and well attended. Favorites and other successes include Pairing Tea with Chocolate; the Epic Adventures of a MA Bird Photographer (this in collaboration with the Amherst Garden Club); a National Parks series presented by local resident Steve Farrar; a visit by Michael McGowan, author of *Ghost: My Thirty Years as an FBI Undercover Agent*; programs celebrating the late great poet Mary Oliver, and concerts featuring the Early Music of Scotland and the works of Duke Ellington. Children’s programming highlights included a “Kids are Experts, too” series, giving local children opportunities to present programs on their passions – which included All About Ants, Rabbit Care, Slime Making, and Playing the Ukulele. And, of course, the summer reading program “A Universe of Stories” was successful again this year with 525 kids reading 7300 hours of books.

It is such a pleasure (and relief) to us to have reliable, enthusiastic partners in both the Friends of the Amherst Library and the Amherst Garden Club. The work that the Friends group does not only provides us financial support in many areas of the Library mission, but it connects us to community members who are our ambassadors to Amherst at large. We so appreciate and celebrate all they do for us! ***Specific gifts this year included a new lectern for the Johnson Reading Room, newly upholstered window seats in the Children’s Room, the entire Winter Concert Series, and all of our Museum passes.*** The Amherst Garden Club has not just designed and maintained the extensive landscape around the Library both front and back, but this year helped us add the beautiful dogwood to the back garden area. Both patrons and visitors to the village get a great impression of the Library because it is offered to their view in an attractive and colorful setting for so many months of the year. We particularly thank Marti Warren who keeps an eye on all this for the Garden Club and coaches us in any enhancement of the outdoor space.

Every year we thank the Department of Public Works for helping us with building maintenance and accessibility. No department of the town government works alone and being able to partner with DPW this way is important. Collaborating with the Recreation Department to give preschoolers an opportunity to combine story time with ice skating is just one way we work together to make Amherst a good community to live in. We will continue to partner with town departments and other community groups to keep the Amherst Town Library a strong, steady and reliable resource for those who live here. We are your free public library and maintain this essential service in an architectural gem situated in the heart of the Historic District. Making the traditional and the modern come together this way is a privilege.

Nancy T. Baker, Chairman  
Amherst Library Board of Trustees

## **MEMORIAL DAY OBSERVANCE**

On Friday, May 31st, 2019, The Town of Amherst lowered all of the flags in respect for the deceased Veterans. Flags were placed around the Village Green.

At 5:30 p.m., participants formed on the Green and the parade stepped off at 6:00 p.m. Colonel Charles Pyle, United States Marine was the Parade Marshall. All participants and spectators joined in as one unit in a quiet and respectful manner. All of the historic monuments were visited and a wreath was placed on the marker by the Town Administrator and Selectmen. A 21-gun salute was executed, Taps were played and the flag was raised at each site visited.

Army National Guard Chaplain, Mark Forester offered prayers at all locations. There was a representative from the Marine Corps, Coast Guard, Army, Navy and Air Force. The Pledge of Allegiance was led and Readings were done by Amherst citizens. The National Anthem was sung by a Souhegan High School student.

A special thank you to the Parade Marshall, Colonel Pyle, U.S. Marine Corps, the Amherst School Band, the Souhegan High School Band, the Amherst Fire Department Color Guard, the Amherst Police Department, Amherst Selectmen, Veterans, Dignitaries, Scouts, Guests, Department of Public Works, and the townspeople.

Respectfully,

Theresa Marie Grella

## **SoRLAC (Souhegan River Local Advisory Committee)**

The Souhegan River Local Advisory Committee (SoRLAC) is a volunteer river management committee. The committee plays a vital role in protecting the Souhegan River. SoRLAC is part of the collaboration with the NH Rivers Management and Protection Program and the State. Local Advisory Committees (LACs) are the cooperative partnership between the state and local stakeholders for Designated Rivers. Rivers Management and Protection Act states, "It is the policy of the state to ensure the continued viability of New Hampshire rivers as valued economic and social assets for the benefit of present and future generations". Nominated in 1999 the Souhegan River is one the state's nineteen Designated Rivers.

SoRLAC members represent a broad range of interests such as concerned citizen action, water quality protection, engineering best practices and local government involvement. Projects or other work being done within a quarter mile of the Souhegan River are reviewed by SoRLAC at its regular monthly meetings. SoRLAC recommendations for state permits are made prior to permit issuance. Each of the six corridor towns has room for three members who are nominated by the Board of Selectmen. Currently there are openings for additional interested citizens for every watershed town. Meetings are open to the public. Minutes are posted on the Nashua Regional Planning Commission website:  
<http://www.nashuarpc.org/about/related-organizations/sorlac>.

SoRLAC reviewed five construction permits in 2019 and made recommendations and inquiries to benefit the river during construction. SoRLAC monitored developments and projects in multiple towns including a residential bridge in New Ipswich, dam activities in Greeneville and Milford, wastewater treatment plant permit and maintenance renewals, small business development projects in Merrimack and other activities that impact the river. The committee held an informal educational seminar on a rising contamination issue of PFAS (Per- and polyfluoroalkyl substances) and participated in the Wilton Sustainability Fair. Several members also attended the statewide LAC workshop in Concord. The committee works in cooperation with the Souhegan Watershed Association on cleanups along the river, canoe trips, water quality monitoring during the summer months. Water quality data are posted <http://www.souheganriver.org/results.html>.

This upcoming year in addition to project reviews, SoRLAC is planning monthly informal speakers and educational seminars on rivers and issues specific to the Souhegan River. SoRLAC has a long history of engagement with the towns, counties and state. Fundamentally, members of SoRLAC have a high regard for the Souhegan River's health, access and for monitoring development. We welcome all visitors and look forward to a good year for the Souhegan River.

Cory Ritz, SoRLAC Chair

## Supervisors of the Checklist 2019 Report

Three Supervisors of the Checklist are elected with staggered terms of six years to serve the voters of Amherst.

Donni Hodgkins	Term Expires 2020
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Jeanne Ludt	Term Expires 2022
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Margaret “Maggie” Paul	Term Expires 2024
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### Duties of the Supervisors include the following:

1. Determine if an applicant is legally qualified to vote
2. Update the Checklist of registered voters with new voter registrations and any status changes
3. Maintain and update the voter files in the Town Clerk’s Office
4. Attend periodic training sessions held in Concord
5. Hold periodic mandatory supervisor sessions and post notices in advance
6. Educate voters about any changes to voting procedure or law
7. On Election Day, supervisors are to be present before, during and after elections to set up, register voters, facilitate party changes, do data entry, and tally numbers required by the Secy. of State’s Office. Following an election, supervisors enter any new voter applications and status changes into the database and scan checklists to record voter history.

During the calendar year between Jan. and Dec. of 2019, the following elections took place:

Town Election – March 12    2,160 residents voted

As of December 29, 2019, we have 8,141 voters registered in Amherst.

Dem	2190
Rep	2785
Und	3166

## AMHERST TREE LIGHTING CEREMONY

December 6, 2019

This wonderful community event traditionally takes place on the Friday before the second Sunday in December. It kicks off the events that occur throughout town during the Amherst Tree Lighting Festival. We continued to use the former Memory Tree in the Village Green near Town Hall as our town lit tree this year.

Lowes generously donated new lights for the tree this year. The Amherst Fire Rescue beautifully strung the LED lights on the tree, complete with a star at the top! The Amherst Department of Public Works assembled the stage for the performers and arranged for stage lighting. They then had to clear the stage and surrounding area of the two feet of snow that fell the week of the tree lighting. Selectman Reed Panasiti graciously worked the Town's sound system again this year, so that everyone could hear our performers.

To add to the quaint village atmosphere, BSA Troops 7 and 22 roasted chestnuts by an open fire and served hot cocoa; and the Village Bible Church shared popcorn and homemade cookies with the audience.

Nate Jensen emceed the ceremony this year—introducing the performers, honoring our service men and women, and hamming it up with Santa. The Souhegan Concert Band played festive holiday music as people gathered before the ceremony began.

Everyone enjoyed listening to the SHS A-Cappella Singers, Amherst and Mont Vernon Girl Scouts, Cub Scout Pack 613 accompanied by the SHS Bell Ringers, and Kyra Whitehead sing popular holiday songs. We were also honored with a song by the Souhegan Valley Chorus and the reading of 'Twas the Night Before Christmas by Gerry St. Amand.

Thanks also to Marilyn Peterman, who shared the story about Hanukkah; and Rebecca Stoughton with the Amherst Garden Club, who told us about the Memory Tree.

The Amherst Police Department chauffeured Santa and his elves to the Village Green so that Santa could count down the lighting of the tree!

Thank you to everyone involved for making the Amherst Tree Lighting Ceremony a memorable event each year!

Much appreciation,

Michelle Arbogast  
Chair, Amherst Tree Lighting Festival





## AMHERST TRUSTEES OF THE TRUST FUNDS FOR FISCAL YEAR 2019

July 1, 2018 – June 30, 2019

### **Summary of Duties**

The basic duties of the Trustees of Trust Funds (the “Trustees”) involve the collection, management and investment of trust and capital reserve assets, and the accumulation and distribution of income and principal amounts per the trust/gift instrument or the Town/School District Meeting authority. The authority to administer Town trust funds is vested solely with the Trustees and the income from such funds cannot be remitted to the Selectmen for purposes contrary to the judgment of the Trustees. Trust funds include private gifts/bequests that have been accepted by the Selectmen, capital reserve funds, and trust funds that have been created at Town meeting or at the Amherst School District Meeting or as a result of warrant articles voted on favorably by the town.

Trust funds do not include the general working capital of the Town or bond proceeds.

#### Overview of Duties

- Invest funds prudently
- Control and monitor receipts and disbursement of funds
- Adopt Investment Policy annually
- Annual fund reporting to the State
- Hold periodic public meetings

**Activity Highlights** - *Additional information can be found in the meeting minutes posted to the Trustees of the Trust Funds web page at <http://www.amherstnh.gov/trustees-trust-funds>*

MS 9 and MS 10 annual reports for the period ending June 30, 2019 and filed with NH Dept. of Revenue, by September 1, 2019.

### **Capital Reserves**

Town of Amherst deposit requests approved in the amount of \$622,000.00 to the Capital Reserve Funds per the March 13, 2018 town vote in favor of warrant articles 26, 27, 28, 29 and 30.

Town of Amherst withdrawal requests approved in the amount of \$11,594.27 from the Computer System Capital Reserve Fund for upgrades to the system.

Town of Amherst withdrawal requests approved in the amount of \$48,800.00 from the Amherst Police Station Renovation Capital Reserve Fund for architectural design services.

Town of Amherst withdrawal requests approved in the amount of \$3,533.53 from the Communications Center Capital Reserve Fund for replacement backup police VHF band radio for dispatch center.

### **Cemetery Trust Funds**

Cemetery Trust Fund withdrawal request approved in the amount of \$1,500.00 for cemetery maintenance in support of the objectives outlined in the Unrestricted Trust Fund.

Cemetery Trust Fund withdrawal requests approved in the amount of \$4,800.00 for cemetery development in support of the objectives as outlined in the Forest View Cemetery Expendable Trust Fund.

Cemetery Trust Fund withdrawal request approved in the amount of \$16,834.21.00 for cemetery development and maintenance in support of the objectives outlined in the Perpetual Care Fund.

### **Library Trust Funds**

Quarterly distribution of the earned income from 10 Library Trusts held by the Town of Amherst to the Library Trustees per RSA 202-A-22.

### **School Trust Funds**

The SAU 39 withdrawal request approved in the amount of \$11,000.00 from the Isaac Spaulding Trust for teacher training and development.

The SAU 39 withdrawal request approved in the amount of \$28,104.26 from the Capital Facilities Repair, Maintenance and Improvement Trust Fund to cover cost of repairs from lightening damage.

### **Scholarships**

A total of \$23,300 was awarded in July and August 2018 from various town scholarship trusts to graduating Souhegan High School students, class of 2018.

A total of \$1,814.68 from the income earned in the Bradford-Long-Miles-Sullivan was transferred to principal per the Trust's instructions.

A total of \$917.54 from the income earned in the Dorothy Davis Fund was transferred to principal per the Trust's instructions.

### **Bertha Rogers' Trust**

The Bertha Rogers Trust Fund is a restricted, non-expendable trust fund from which only the interest may be expended for the purpose of the betterment of the Town of Amherst. The Directors may recommend every three years to the Board of Selectman, as agents to expend, the award of grants to not more than two organizations serving the citizens of the Town of Amherst.

Interest income balance in the Bertha Rogers Fund as of May 31, 2019 was \$30,732.52. Awards granted:

- Amherst Lions Club Bridge of Flowers. A welcome sign and a layout of flowers and blooming annuals on the site of an abandoned town bridge where Boston Post Road leaves Route 122 was established to create a warm welcome to visitors and increase pride among Amherst's residents at this highly traveled entry to the town. Award \$3000.00.
- Congregational Church of Amherst (CCA) Our Time, Our Turn Capital Campaign. Sought funding to cover a portion of the cost of safety related upgrades to three systems: Fire Suppression System (FSS), Fire Alarm System, and the Electrical System. The Meetinghouse is one of the key historic buildings in Amherst Village, and serves a dual function. It is home to the Congregational Church operated by CCA, and is host to many community organizations. Award \$27,000.



**TOWN OF AMHERST, NEW HAMPSHIRE  
DELIBERATIVE SESSION  
FEBRUARY 6, 2019**

The meeting was called to order by Moderator Stephen Coughlan at 7:00 PM at Souhegan High School followed by the Pledge of Allegiance.

The Supervisors of the Checklist reported 60 voters checked in.

Dean Shankle led the pledge of allegiance and the National Anthem was song by Abby Maroun and Georgia Craven.

Board of Selectmen Vice Chairman Peter Lyon introduced the Board of Selectmen: Chairman Dwight Brew, Tom Grella, Reed Panasiti and John D'Angelo. He also introduced Town Administrator Dean Shankle, Deputy Town Clerk, LaVern Fucci, Legal Counsel, William Drescher and Christopher Drescher, and Mary Guild, Executive Assistant. Vice Chairman Lyon then introduced the Department Heads: Gordon Leedy, Community Development Director, Matt Conley, Fire/Rescue Chief, Amy Lapointe, Library Director, Mark Reams, Police Chief, Eric Hahn, Public Works Director, Craig Fraley, Recreation Director, and Gail Stout, Tax Collector.

Members of the Ways and Means Committee were introduced by the Ways and Means Chairman Peter Moustakis: Maggie Paul, Sarah Bonnoit, Elaina Bedio, Mike Facques, and Scott Tuthill.

The deliberative session of town meeting is governed by NH RSA 40:13, also known as Senate Bill 2. On Tuesday, March 12<sup>th</sup>, the town will vote by paper ballot on the warrant.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 12<sup>th</sup> town meeting ballot or amend the dollar amount and place the amended article on the ballot.

Guidelines for the meeting as proposed by the moderator were as follows:

- Voters would hold up a yellow card when the vote was called.
- No amendment to an amendment would be allowed. Vote on one amendment at a time.
- Three-minute speaking rule.
- Non-residents will speak only with consent of the assembly unless town employee is recognized to speak by the moderator.
- No voter allowed a second time to speak until any other voter has spoken once.
- Voter must state his/her name and address when speaking from assigned microphone.
- After each article, a motion to restrict consideration was requested.
- No new business shall be conducted after 10:45PM unless it is the will of the meeting to continue.

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

You are hereby notified that the Annual Meeting of Amherst will be held, in accordance with NH RSA 40:13. The first session, to transact all business other than voting, is on Wednesday, February 6, 2019 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 12, 2019 at the Souhegan High School from 6:00 AM to 8:00 PM.

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

**2 Selectmen for 3 Years**

**1 Cemetery Trustee for 3 Years**

**3 Library Trustees for 3 Years**

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

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

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

**ARTICLE 22: Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$14,012,849**. Should this article be defeated the default budget shall be **\$13,784,083**, 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. (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 4-0-0.)*

Peter Lyon moved to place Article 22 on the ballot and was seconded by Chairman Dwight Brew.

Peter Lyon began the presentation showing a list of 31 towns in Hillsborough County of which 23 towns have a higher municipal tax rate and only 7 that have a lower municipal tax rate when compared with the Town of Amherst.

The current Amherst municipal tax rate of \$5.44 per thousand is well below the county wide average tax rate which is \$7.37. He explained that the town portion of the tax bill, which was based on the rate on the December bill, represented 20% of the overall tax bill. The remainder went to Hillsborough County but most to the schools. The Budget distribution indicated that the DPW and the Public Safety comprised just under 2/3 of the requested budget. Administration was 12%, Library at 7% and 10% to debt service which supports loans to rebuild roads and bridges.

Peter Lyon continued to explain the roles of each department and then yielded the floor to Chairman Dwight Brew who went through each function of the town budget. The Board of Selectmen worked closely with the Town staff and the Ways and Means Committee to develop a budget that meets the needs of our town while being mindful of the Amherst taxpayers. The FY120 budget is \$14,012,849 without warrants; \$117,968 or .85% higher than the current year budget. Chairman Brew explained the default budget calculation. Brew explained that if the FY20 proposed budget and all the proposed warrant articles were to pass, the tax rate is estimated to increase by \$.32 per \$1,000.

Ways & Means Committee was a part of the town budgeting process from the beginning; members were present for all budgetary discussions. The Board of Selectman considered all suggestions made by Ways & Means Committee.

The Department Heads and Town Administrator reviewed each line item in budget and identified considerable cost reductions. Ways & Means Committee reviewed dozens of decisions of the hundreds made by the department heads and Town Administrator and agreed on almost all items.

There was no discussion. Placed on the ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 23: Contingency Fund**

Shall the Town vote to establish a contingency fund for the current year, in accordance with NH RSA Section 31:98-a, for unanticipated expenses that may arise and further to raise and appropriate the sum of one hundred-twenty thousand dollars **(\$120,000)** to go into the fund. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

Selectman Panasiti reminded everyone that the DRA had determined there was no tax impact because the money to be placed in this contingency fund is coming from the undesignated fund balance therefor no money is to be raised by taxation. In the past three years we have asked, and you have supported a contingency fund request through this article. This reserved fund is for unanticipated expenses which may occur in fiscal year 20. The expenses incurred to respond to a given situation must be paid promptly.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 24: Police Station Renovation Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars **(\$200,000)** to be added to the Police Station Renovation Capital Reserve Fund, previously established. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

This article seeks \$200,000 to begin the remodeling of the police station. The project is estimated to be a three-year project costing approximately \$600,000 and would be funded through contributions to the Capital Reserve Fund over 3 years. The Capital Reserve Fund has a balance of \$201,429 as of December 31, 2018.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

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

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Communications Center Capital Reserve Fund, previously established. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

The Communications Center Capital Reserved Fund was established in 2006 to fund major equipment repairs and upgrades to the town's communication center and to provide a source of matching funds for state and federal communication system grants. Contributions to this fund of \$25,000 each year are needed to maintain the fund for upcoming grant funding matches and long-term equipment replacement projects. The radio tower replacement in 2020 and the radio console replacement in 2023. The balance as of December 31, 2018 is \$71,975.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**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. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

This article adds \$25,000 to the existing Capital Reserve Fund that was established to budget for the State mandated reassessment of all properties in Amherst. The law RSA 75:8-a requires revaluation of the town take place every 5 years. The last revaluation was completed in the tax year 2016. The next revaluation will take place in tax year 2021, which will fall in fiscal year 2022. The balance of the fund as of December 31, 2018 is \$58,095.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 27: Town Computer System Capital Reserve Fund**

Shall the Town vote to raise and appropriate the sum of fifteen thousand dollars **(\$15,000)** to be added to the Town Computer System Capital Reserve Fund, previously established. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

There was no contribution to this fund last year. In fiscal year 2018 the town computer system was upgraded, and a new Voice over IP phone system was installed. This fund was used to help pay for some of the costs associated with these upgrades. As more upgrades are needed, this fund will help to keep the costs manageable. The balance in the fund as of December 31, 2018 is \$36,012.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 28: Bridge Repair and Replacement Capital Reserve Fund**

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

*(The Board of Selectmen supports this article by a vote of 4-1-0.)*

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

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

Selectman Lyon said over the next seven years we have six bridges or water crossings which need of significant maintenance or replacement. Three of these projects are eligible for state aid, in the amount of 80% of engineering and construction costs. Three do not qualify for state aid and the entire cost must be borne by the Town. It is anticipated that the total Town share of these projects over the next seven years will be \$1,183,000. The state's share will be \$3,230.00. The existing balance is approximately \$83,500 after completing Horace Greeley Road Bridge. This article requests the addition of \$200,000 to fund in FY2020. The plan calls for additions to the CRF in following years; specifically, \$200K in each of the following three years, followed by requests of \$150,000 in the next two years, and \$100,000 in the last year of the plan for a total of \$1.2M. As of December 31, 2018, the balance of the Bridge Repair and Replacement Capital Reserve Fund is \$203,051.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 29: Mont Vernon Road Bridge over Ceasars Brook**

Shall the Town vote to raise and appropriate the sum of one million three hundred seventy-two thousand five hundred dollars (**\$1,372,500**) for construction and construction engineering for the replacement of the **Mont Vernon Road Bridge over Ceasars Brook** (Bridge #112/071), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,098,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$274,500) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

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

*(The Ways and Means Committee support this article by a vote of 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was second by Selectman Brew.

This article seeks funding for the first of the bridges available for state bridge aid. The tax impact for this article is 0. This is because this article only seeks voter authorization allowing the town to get in line and file with the State for the 80% bridge aid. The funding for this State listed bridge, as well as the next two, will come from Article 29, Capital Reserve Fund is 20% and State is 80%. The Town must have voter approval to begin the State application process, although the work on the bridge is not anticipated to begin until FY22. The dollar amount of this article is 25% greater than anticipated to replace the bridge. This was done to preserve the Town's ability to apply for the 80% bridge aid for the cost, even if the cost exceeds what is currently expected.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 30: Thornton Ferry Road I Bridge over Beaver Brook**

Shall the Town vote to raise and appropriate the sum of two million four hundred seventy-five thousand dollars (**\$2,475,000**) for construction and construction engineering for the replacement of the **Thornton Ferry Road I Bridge over Beaver Brook** (Bridge #145/106), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,980,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$495,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

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

*(The Ways and Means Committee support this article by a vote of 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

This is the second bridge that the Town is seeking funding from the state.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 31: Brook Road Bridge over Joe English Brook**

Shall the Town vote to raise and appropriate the sum of one million two hundred thousand dollars **(\$1,200,000)** for construction and construction engineering for the replacement of the **Brook Road Bridge over Joe English Brook** (Bridge #063/118), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$960,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$240,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

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

*(The Ways and Means Committee support this article by a vote of 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

This is the third bridge that the Town is seeking funding from the state.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 32: 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. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

The fire department and the emergency medical service department were merged to form the Amherst Fire Rescue Department on July 1, 2015. The Capital Reserve fund was established to avoid funding a large equipment replacement. Last year \$257,000 was deposited in this fund. This year, Chief Conley recommended adding \$257,000. This amount is consistent with the department's vehicle and equipment replacement schedule. The Fire Truck CRF balance as of December 31, 2018 is \$1,070,128.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 33: Department of Public Works Mechanic Garage**

Shall the Town vote to raise and appropriate the sum of one hundred forty thousand dollars **(\$140,000)** for the purpose of constructing a mechanic's garage at the DPW facility. (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 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.



A need for a workspace at the DPW to service town vehicles has been established. Currently the facility for maintaining town vehicles is inadequate, storage is lacking, and for some of the larger equipment, the work must be done outdoors. Demolishing and removing the carriage shed is necessary to place the new garage. The new plan allows for larger vehicles and more vehicles to be worked on inside, at the same time. This plan allows for the storage of commonly needed parts and to reduce time spent waiting for delivery. The current set up has safety issues due to cramped space.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 34: Motor Vehicle Registration Fee Waiver**

Shall the Town vote, as authorized by RSA 261:157-a, to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict as defined by RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances.

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

*(The Ways and Means Committee support this article by a vote of 6-0-0.)*

Selectman Lyon moved to place this article on the ballot and was seconded by Selectman Brew.

Legislation went into effect January of 2018 to allow qualifying individuals with Purple Heart or POW or Pearl Harbor plates no fees for the state portion of their registration. The change was only implemented into RSA 261:86, pertaining to the state fees. The change to the town's fees should be left up to the town's discretion. The article allows for the town's portion of the motor vehicle registration fee to be waived on one vehicle of a resident who meets the criteria of the RSA.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 35: Solar Exemption Cap**

(To Amend the current property tax exemption on real property equipped with Solar Energy Systems, adopted March 8, 1977)

Shall the Town vote to amend the existing exemption under the provisions of RSA 72:62 for an exemption on real property equipped with solar energy systems as defined in RSA 72:61, which exemption shall be in an amount equal to one hundred percent (100%) of the assessed value of the solar energy systems with the maximum exemption not to exceed \$30,000.

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

*(The Ways and Means Committee support this article by a vote of 6-0-0.)*

Selectman Brew moved to place this article on the ballot and was seconded by Selectman Lyon.

In the mid 1970's the voters of Amherst voted to exempt 100% of the cost of solar equipment from property tax pursuant to RSA 72:62. When this warrant article was adopted, solar equipment was primarily used to heat or generate electricity to be used on site. Much has changed over the last 40 years. It is now practical to build very large, commercial solar farms where the electricity is sold to be consumer off site. The Amherst Board of Selectman is in favor of solar energy, and desires to continue to have 100% if residential solar equipment exempt from property tax. However, the Amherst Board it does not want to automatically exempt from taxation a large commercial solar installation. How any solar exemption can be implemented is governed by state law, so for example, we could not propose a warrant article that would exempt residential installations and tax commercial installations. The adjustment we can put this forward is placing a cap on the amount of the exemption. Currently the largest solar installation in Amherst is valued at \$21,000. By placing a cap at

\$30,000, we would continue to provide a 100% exemption for residential installations. At the same time, a multi-million commercial solar installation would be subject to a cap of a \$30,000 exemption. Ideally the amount of this exemption would be reviewed periodically.

Shaye Hardner made a motion and was seconded by Jim O'Mara to amend Article 35 to delete "With the maximum exemption not to exceed \$30,000" and insert "So long as a minimum of 51% of the power generated is used onsite. This amendment was defeated.

Shaye Hardner made a motion and was seconded by Jamin Warren to amend Article 35 to delete "With the maximum exemption not to exceed \$30,000" and insert "With the maximum not to exceed \$1 million. This amendment was defeated.

After further discussion the original article passed. Placed on ballot as written. Motion to restrict reconsideration passed.

**ARTICLE 36: Service-Connected Total Disability Tax Credit**

Shall the town vote to increase the optional tax credit for Service-Connected Total Disability on residential property occupied by a service-connected totally disabled person or their surviving spouse from \$1,400 to \$2,400 as permitted by RSA 72:35 I-a. (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 4-0-0.)*

Selectman Lyon moved to place this article on the ballot and was second by Selectman Brew.

The town of Amherst adopted the Service Connected Total Disability Credit RSA 72:35 I-a in March of 1993 in the amount of \$1,400. Effective January 1, 2019 the amount allowed by State Statute was expanded to include a maximum benefit of up to \$4,000. The intent at this time is to ultimately increase the amount of the credit to the \$4,000 maximum over a 3-year period with this being the first year at \$1000 and the next two years at \$800 each.

There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

A motion was made and seconded to adjourn the meeting at 9:12 PM.

Respectfully submitted,

LaVern Fucci  
Deputy Town Clerk



ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 12, 2019

BALLOT 1 OF 2

*Nancy G. Jones*  
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

SELECTMEN

Vote for not more than two  
(3 Years)

DWIGHT BREW	1383	<input checked="" type="radio"/>
PETER A. LYON	1519	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>
(Write-in)		<input type="radio"/>

CEMETERY TRUSTEE

Vote for not more than one  
(3 Years)

CYNTHIA J. DOKMO	1509	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>

LIBRARY TRUSTEE

Vote for not more than three  
(3 Years)

ELISABETH LARSON	1381	<input checked="" type="radio"/>
STEPHEN G. MANTIUS	1255	<input checked="" type="radio"/>
GRETCHEN PYLES	1396	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>
(Write-in)		<input type="radio"/>
(Write-in)		<input type="radio"/>

TRUSTEE OF THE TRUST FUNDS

Vote for not more than one  
(3 Years)

ROBERT GRUNBECK	1388	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>

ZONING BOARD MEMBER

Vote for not more than one  
(2 Years)

ROBERT ROWE	1458	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>

ZONING BOARD MEMBER

Vote for not more than one  
(3 Years)

DANIELLE PRAY	1406	<input checked="" type="radio"/>
		<input type="radio"/>
(Write-in)		<input type="radio"/>

ARTICLES

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 **\$14,012,849**. Should this article be defeated the default budget shall be **\$13,784,083**, 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. (Majority vote required)

YES: 1183  
NO: 942  
PASSED

(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 4-0-0.)

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 undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required)

YES: 1371  
NO: 744  
PASSED

(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 6-0-0.)

TURN BALLOT OVER AND CONTINUE VOTING

## ARTICLES CONTINUED

### ARTICLE 24: Police Station Renovation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred thousand dollars (**\$200,000**) to be added to the Police Station Renovation Capital Reserve Fund, previously established. (Majority vote required)

YES: 1120  
NO: 978  
PASSED

*(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 6-0-0.)*

### ARTICLE 25: Communications Center Capital Reserve Fund

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

YES: 1212  
NO: 877  
PASSED

*(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 6-0-0.)*

### 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. (Majority vote required)

YES: 1069  
NO: 1014  
PASSED

*(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 6-0-0.)*

### ARTICLE 27: Town Computer System Capital Reserve

Shall the Town vote to raise and appropriate the sum of fifteen thousand dollars (**\$15,000**) to be added to the Town Computer System Capital Reserve Fund, previously established. (Majority vote required)

YES: 1254  
NO: 838  
PASSED

*(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 6-0-0.)*

### ARTICLE 28: Bridge Repair and Replacement Capital Reserve Fund

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

YES: 1369  
NO: 728  
PASSED

*(The Board of Selectmen supports this article by a vote of 4-1-0.)*

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

### ARTICLE 29: Mont Vernon Road Bridge over Ceasars Brook

Shall the Town vote to raise and appropriate the sum of one million three hundred seventy-two thousand five hundred dollars (**\$1,372,500**) for construction and construction engineering for the replacement of the **Mont Vernon Road Bridge over Ceasars Brook** (Bridge #112/071), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,098,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$274,500) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

YES: 1533  
NO: 561  
PASSED

*(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 6-0-0.)*

**GO TO NEXT BALLOT AND CONTINUE VOTING**



ANNUAL TOWN ELECTION  
AMHERST, NEW HAMPSHIRE  
MARCH 12, 2019

BALLOT 2 OF 2

*Nancy G. Leves*  
TOWN CLERK

ARTICLES CONTINUED

**ARTICLE 30: Thornton Ferry Road I Bridge over Beaver Brook**

Shall the Town vote to raise and appropriate the sum of two million four hundred seventy-five thousand dollars (**\$2,475,000**) for construction and construction engineering for the replacement of the **Thornton Ferry Road I Bridge over Beaver Brook** (Bridge #145/106), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$1,980,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$495,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

YES: 1571  
NO: 532  
PASSED

*(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 6-0-0.)*

**ARTICLE 31: Brook Road Bridge over Joe English Brook**

Shall the Town vote to raise and appropriate the sum of one million two hundred thousand dollars (**\$1,200,000**) for construction and construction engineering for the replacement of the **Brook Road Bridge over Joe English Brook** (Bridge #063/118), a Town-owned and maintained bridge with critical deficiencies. The Town will be reimbursed 80% (up to \$960,000) of the actual construction and construction engineering costs by the New Hampshire Department of Transportation (NHDOT) through the NHDOT Municipal Managed Bridge Aid Program. The remaining 20% of the costs (up to \$240,000) to come from the Bridge Repair and Replacement Capital Reserve Fund. No money shall be raised through taxation. This is a non-lapsing appropriation per RSA 32:7, VI. (Majority vote required)

YES: 1560  
NO: 544  
PASSED

*(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 6-0-0.)*

**ARTICLE 32: 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. (Majority vote required)

YES: 1248  
NO: 867  
PASSED

*(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 6-0-0.)*

**ARTICLE 33: Department of Public Works Mechanic Garage**

Shall the Town vote to raise and appropriate the sum of one hundred forty thousand dollars (**\$140,000**) for the purpose of constructing a mechanic's garage at the DPW facility. (Majority vote required)

YES: 1133  
NO: 962  
PASSED

*(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 6-0-0.)*

TURN BALLOT OVER AND CONTINUE VOTING

## ARTICLES CONTINUED

### ARTICLE 34: Motor Vehicle Registration Fee Waiver

Shall the Town vote, as authorized by RSA 261:157-a, to adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualified war or armed conflict as defined by RSA 72:28, V, and who was honorably discharged, provided the person has provided the Town Clerk with satisfactory proof of these circumstances.

YES: 1674  
NO: 402  
PASSED

*(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 6-0-0.)*

### ARTICLE 35: Solar Exemption Cap

(To Amend the current property tax exemption on real property equipped with Solar Energy Systems, adopted March 8, 1977)

Shall the Town vote to amend the existing exemption under the provisions of RSA 72:62 for an exemption on real property equipped with solar energy systems as defined in RSA 72:61, which exemption shall be in an amount equal to one hundred percent (100%) of the assessed value of the solar energy systems with the maximum exemption not to exceed \$30,000.

YES: 1418  
NO: 634  
PASSED

*(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 6-0-0.)*

### ARTICLE 36: Service-Connected Total Disability Tax Credit

Shall the town vote to increase the optional tax credit for Service-Connected Total Disability on residential property occupied by a service-connected totally disabled person or their surviving spouse from \$1,400 to \$2,400 as permitted by RSA 72:35 I-a. (Majority vote required)

YES: 1688  
NO: 359  
PASSED

*(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 4-0-0.)*

## ZONING WARRANT ARTICLES

### ARTICLE 37: Amendment 1 - Section 3.5 Accessory Apartments

Are you in favor of adopting Amendment No. 1 as proposed by the Planning Board as follows:

To amend Section 9.1 of the Zoning Ordinance to delete the definition of "Accessory Apartment," and add a new Section 3.5 to clarify the definition of accessory apartments, allow only one per property, and allow accessory apartments in detached accessory buildings by Conditional Use Permit.

YES: 1599  
NO: 404  
PASSED

*(Planning Board recommends approval of this amendment 7- 0)*

### ARTICLE 38: Amendment 2 - Amendment of Section 4.16 - Integrated Innovative Housing Ordinance

Are you in favor of adopting Amendment No. 2 as proposed by the Planning Board as follows:

Amend Section 4.16.B. 2. and 4. & Section 4.16.E. to clarify applicability of other ordinances and regulations, expressly indicate the discretionary nature of density bonus provisions of the ordinance, and clarify the density bonus table in section 4.16 E.

YES: 1452  
NO: 493  
PASSED

*(Planning Board recommends approval of this amendment 7- 0)*

**YOU HAVE NOW COMPLETED VOTING THIS BALLOT**

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
DUDEK, NORBERT M AMHERST, NH	BRONSON, KELSEY E AMHERST, NH	AMHERST	CARROLL	02/24/2019
LOUIE, AARON D AMHERST, NH	WEBER, VALARIE R AMHERST, NH	AMHERST	MERRIMACK	05/11/2019
WORTMAN, SHAUN C AMHERST, NH	ALLEN, MELANIE L AMHERST, NH	AMHERST	JACKSON	05/29/2019
RIVERS JR, WILLIAM J AMHERST, NH	BIZZAK, MADELEINE M AMHERST, NH	AMHERST	NEW CASTLE	06/01/2019
SIZEMORE, KRISTYN L AMHERST, NH	ROBICHEAU III, THOMAS L AMHERST, NH	AMHERST	AMHERST	06/07/2019
GAUTHIER, RICHARD W SIMPSONVILLE, SC	BROUGHAM, SARAH R AMHERST, NH	AMHERST	AMHERST	06/15/2019
BAILEY, MICHAEL R AMHERST, NH	AMIGO, BRITTANY P AMHERST, NH	AMHERST	AMHERST	06/18/2019
DOLCE, MARY L AMHERST, NH	PROVENCHER, BRIAN R AMHERST, NH	AMHERST	MEREDITH	06/21/2019
CARSON, HEIDI A AMHERST, NH	DYE, RICHARD J AMHERST, NH	AMHERST	CHICHESTER	07/06/2019
DUFFY, RYAN M BUFFALO, NY	LIA, AMEE M AMHERST, NH	AMHERST	MILFORD	07/12/2019
SMITH, LIANNE M AMHERST, NH	BOEGLIN, JARRETT E AMHERST, NH	AMHERST	HENNIKER	07/13/2019

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HARRIGAN, DAVID T AMHERST, NH	PERHAM, MEREDITH L AMHERST, NH	AMHERST	SANBORNTON	07/13/2019
SCHAPPLER, JOHN P BEDFORD, NH	TURNER, MARIA F AMHERST, NH	AMHERST	MILFORD	07/20/2019
BROWN, BRANDON C AMHERST, NH	CELLEY, MEAGAN E AMHERST, NH	AMHERST	MOULTONBOROUGH	08/09/2019
MADSEN, ALEXANDER D AMHERST, NH	SEAROR, SAMANTHA L AMHERST, NH	NASHUA	AMHERST	08/16/2019
GILL, STACEY L AMHERST, NH	BARDSLEY, DAVID D AMHERST, NH	AMHERST	AMHERST	08/18/2019
CUMMINGS, RENEE T AMHERST, NH	FULLER, MATTHEW M AMHERST, NH	AMHERST	ALLENSTOWN	08/24/2019
BORGIOI, STEPHEN C AMHERST, NH	WRIGHT, AMY L AMHERST, NH	AMHERST	AMHERST	09/07/2019
DAVIS, MONTANA L AMHERST, NH	WHITTENHALL, KYLE S AMHERST, NH	AMHERST	BEDFORD	09/14/2019
FOURNIER, NICHOLAS J AMHERST, NH	WARGUSKA, ALEXIS L AMHERST, NH	AMHERST	GREENVILLE	09/21/2019
JOYCE, CASSANDRA E AMHERST, NH	ELLIOTT, KEVIN M WILTON, NH	WILTON	HOLLIS	09/21/2019
BERGERON, MICHAEL J AMHERST, NH	COLPAS, KALAA S AMHERST, NH	AMHERST	GILFORD	09/21/2019



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
GLOVER, MISTY M AMHERST, NH	LEVINE, DAVID R AMHERST, NH	AMHERST	MILFORD	09/28/2019
NAKOMA, ELISHA T NASHUA, NH	GRUGNALE, HOLLY A AMHERST, NH	AMHERST	MILFORD	10/05/2019
SULLIVAN-TAYLOR, CATHERINE J AMHERST, NH	HUSEMAN, TAYLOR C AMHERST, NH	AMHERST	GOFFSTOWN	10/14/2019
LACKEY, MICHAEL D AMHERST, NH	CUARTAS PORRAS, JESSICA M LOWELL, MA	NASHUA	ATKINSON	10/19/2019
POUTRE, KRYSTAL S NASHUA, NH	THEIL, RAYMOND M AMHERST, NH	AMHERST	AMHERST	10/19/2019
KARKI, YEJESHWI AMHERST, NH	GAGNON, JEFFREY S AMHERST, NH	AMHERST	AMHERST	10/24/2019
BILODEAU, MICHAEL E AMHERST, NH	WALSH, BRITTANI E AMHERST, NH	AMHERST	HOLLIS	10/26/2019
COTE JR, RAYMOND G AMHERST, NH	MURPHY, KELLY M AMHERST, NH	AMHERST	RAYMOND	11/02/2019
CARPENTER, RENEE M AMHERST, NH	FUCCI, JOSEPH D AMHERST, NH	AMHERST	CHICHESTER	11/09/2019
BIDWELL, GEOFFREY M AMHERST, NH	SCHNEIDER, ALINA N MILFORD, NH	AMHERST	AMHERST	11/12/2019
MAILMAN, SCOTT S AMHERST, NH	ADKINS, JESSICA L AMHERST, NH	AMHERST	AMHERST	12/28/2019

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
GROSS, ANTHONY M AMHERST, NH	BAKER, ANN C AMHERST, NH	AMHERST	JACKSON	12/31/2019

Total number of records 34

**DEPARTMENT OF STATE**  
**DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT BIRTH REPORT**

01/01/2019-12/31/2019

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
LOWE, LUCIENNE LORRAINE	01/08/2019	NASHUA, NH	LOWE, ADAM	LOWE, ANDREA
WALL, LIAM JOSEPH	01/09/2019	NASHUA, NH	WALL, PATRICK	WALL, ELIZABETH
KUMPUANIAN, EVERLY ELIZABETH	01/10/2019	MANCHESTER, NH	KUMPUANIAN, MICHAEL	KUMPUANIAN, KATHRYN
TROMBLY, ELLIOTT JOHN	01/11/2019	NASHUA, NH	TROMBLY, DAVID	CUMMINGS, MOLLY
GRENIER, HARPER JAE	02/16/2019	NASHUA, NH	GRENIER, JUSTIN	GRENIER, AMI
FOURNIER, IRIS ELAINE	02/20/2019	NASHUA, NH	FOURNIER, DANIEL	FOURNIER, LAUREN
BUDD, EMERSYN ELIZABETH	03/11/2019	NASHUA, NH	PEARSE, JUSTIN	MCINTIRE, COURTNEY
PEARSE, HARPER QUINN	03/12/2019	NASHUA, NH	COURTEMANCHE, SCOTT	PEARSE, ASHLEY
COURTEMANCHE, CASH WILLIAM	03/21/2019	NASHUA, NH	MAUST, JESSE	COURTEMANCHE, JAMIELEE
MAUST, HAZEL BLAKE	03/24/2019	NASHUA, NH	COLEMAN SR, KENNETH	MAUST, LINDSEY
COLEMAN, KARLIE RAE NOELLE	03/29/2019	NASHUA, NH	STEINRUCK, TIMOTHY	COLEMAN, KASSANDRA
STEINRUCK, SILAS JOSEPH	04/05/2019	NASHUA, NH	STEINRUCK, TIMOTHY	STEINRUCK, KATIE
STEINRUCK, WILLOW MICHELE	04/05/2019	NASHUA, NH	RADER, MICHAEL	STEINRUCK, KATIE
RADER, GAVIN THOMAS	04/10/2019	NASHUA, NH	GOULD, BRIAN	RADER, RACHEL
GOULD, LUCILLE MARION	04/10/2019	MANCHESTER, NH	BORCHARDT, RYAN	GOULD, EMILY
BORCHARDT, LILLIAN FAITH	04/11/2019	AMHERST, NH	JELLISON, KYLE	BORCHARDT, JESSICA
JELLISON, DECLAN JOHN	04/12/2019	NASHUA, NH	JELLISON, KYLE	DOYLE, COLLEEN
JELLISON, EZEKIEL BRADY	04/12/2019	NASHUA, NH	JELLISON, KYLE	DOYLE, COLLEEN
BOUTIN, FREDERICK ANDREW	04/20/2019	NASHUA, NH	BOUTIN, ANDREW	BOUTIN, KATHRYN
SWEENEY, EVERLY CLARA	04/26/2019	NASHUA, NH	SWEENEY, SEAN	SWEENEY, ELIZABETH
CLANIN, NOAH CHARLES	04/28/2019	NASHUA, NH	CLANIN, BRENT	CLANIN, KELLY
MORRISSEY, MAESEN BROOKE	04/30/2019	NASHUA, NH	MORRISSEY, MARTIN	MORRISSEY, LEAH
GREEN, BENJAMIN CLARENCE	04/30/2019	NASHUA, NH	GREEN, DEREK	GREEN, BRIANNA
PETERSON, SHEA LAPORTE	05/06/2019	NASHUA, NH	PETERSON, BRENDAN	LAPORTE-PETERSON, ALLISON
FERDINANDO, ELLA GRACE	05/15/2019	NASHUA, NH	FERDINANDO, ALAN	FERDINANDO, EMILY
PEARL, WESLEY ANDREW	05/17/2019	NASHUA, NH	PEARL, ANDREW	PEARL, KAYLEIGH
LAMBROS, SAVANNAH ROSE	05/24/2019	MANCHESTER, NH	LAMBROS, NICHOLAS	LAMBROS, KRISTEN
PEREZ ANAYA, LEIZA RUBI	06/02/2019	NASHUA, NH	PEREZ ANDRADE, AZIEL	ANAYA CURELI, OSMARA
RUSSELL, HUNTER DAVID	06/21/2019	NASHUA, NH	RUSSELL, BRIAN	RUSSELL, COREEN
SODDERS, MARGARET EILEEN	06/24/2019	NASHUA, NH	SODDERS, BRIAN	SODDERS, JENNA
RIPLEY, OLIVIA KATHERINE	07/08/2019	MANCHESTER, NH	RIPLEY, JOSHUA	RICHARDSON, CHRISTINA
RANKINS, WESTON KEITH	07/22/2019	NASHUA, NH	RANKINS, BRYAN	RANKINS, JESSICA
PARKER, HUNTER RANE	07/27/2019	NASHUA, NH	PARKER, ROBERT	REILLY, KATELYN
LEFAVOR, COLE THOMAS	07/30/2019	MANCHESTER, NH	LEFAVOR, JUSTIN	LEFAVOR, EMILY
MICHAUD, EVERLEIGH ROSE	08/03/2019	NASHUA, NH		MICHAUD, CHRISTY

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BRADLEY, ISLA HARPER	08/08/2019	NASHUA,NH	BRADLEY, RYAN	BRADLEY, ASHLEY
BRANDES, LILY ROSELYN	08/09/2019	MANCHESTER,NH	BRANDES, CHRISTOPHER	BRANDES, ASHLEY
JEAN, CECILIA ANNE	08/10/2019	NASHUA,NH	JEAN, BRYAN	JEAN, ALICIA
TOLLNER, WESLEY JAMES	08/10/2019	MANCHESTER,NH	TOLLNER, ANDREW	TOLLNER, ALISON
SPERRY, ROWEN MICHAEL	08/12/2019	MANCHESTER,NH	SPERRY, ANDREW	SPERRY, NICHOLE
THANGA, ZION KEITH	08/26/2019	NASHUA,NH	THANGA, OSCAR	RUSSELL, SARAH
LYMAN, ISLA JEAN HILDEGARD	08/29/2019	NASHUA,NH	LYMAN, NATHAN	FRISCHKNECHT, NATALIE
PHILLIPS, ELEANOR GRACE	09/05/2019	NASHUA,NH	PHILLIPS, MICHAEL	PHILLIPS, BRIDGET
DOTY, JACKSON HENRY	09/16/2019	MANCHESTER,NH	DOTY, NATHAN	DOTY, MORGAN
CONROY, MATTHEW JAMES	09/18/2019	NASHUA,NH	CONROY, CHRISTOPHER	CONROY, LAUREN
JACOBS, THOMAS ADAM	09/25/2019	NASHUA,NH	JACOBS, ADAM	JACOBS, TIFFANY
EDWARDS, RYAN LOUIS	09/26/2019	MANCHESTER,NH	EDWARDS, ANDREW	EDWARDS, VALERIE
FOURNIER, HENRY CHRISTOPHER	10/03/2019	NASHUA,NH	FOURNIER, ERICH	FOURNIER, CAROLYN
MCOSKER, SAVANNAH BETH	10/09/2019	MANCHESTER,NH	MCOSKER JR, TIMOTHY	MCOSKER, JAMIE
DUBOWIK, AUTUMN CHRISTINE	10/24/2019	NASHUA,NH	DUBOWIK, JAKE	DUBOWIK, HEATHER
HENDERSON, ALEXANDER JAMES	10/25/2019	MANCHESTER,NH	HENDERSON, JAMIE	HENDERSON, MAGDALENA
EDWARDS, CALLAN JOSEPH	10/25/2019	NASHUA,NH	EDWARDS JR, JAMES	MCCLURE, LAURA
DUFFY, PNINA VALENTINA	10/28/2019	MILFORD,NH	DUFFY III, EUGENE	MARTIN, ANYSIA
VOLIS, AVIANA ROSE	10/28/2019	NASHUA,NH	VOLIS, ANTHONY	MARTIN, HOLLY
BROWN, HARPER ELIZABETH	11/01/2019	MANCHESTER,NH	BROWN, WILLIAM	BROWN, BESS
COTE, AURORA GRACE	12/01/2019	AMHERST,NH	COTE, ALLEN	COTE, TRACI
APRIL, WYATT DAVID	12/03/2019	LEBANON,NH	APRIL, TIMOTHY	APRIL, LISA
CIOFRONE, TANNER MATTHEW	12/12/2019	NASHUA,NH	CIOFRONE, BRIAN	CIOFRONE, JESSICA
BETTENCOURT, NORA TERESA	12/16/2019	AMHERST,NH	BETTENCOURT, GREGORY	BETTENCOURT, MEGAN
KUEBLBECK, JOY JOSEFINE	12/22/2019	CONCORD,NH	KUEBLBECK, MARTIN	KUEBLBECK, JESSICA

Total number of records 60

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
BRODEUR, ROBERT	01/02/2019	AMHERST	BRODEUR, HENRY	RAVENELLE, REBECCA	Y
SANTANA, SHARINA	01/12/2019	AMHERST	SANTANA, RICARDO	FERNANDEZ, DOMINGO	N
BLAKE SR, ALBERT	01/21/2019	AMHERST	BLAKE, ALBERT	NIVER, BEAUDINE	Y
DAVIS, MARK	01/26/2019	MERRIMACK	DAVIS, JOHN	DEVEREUX, BRENDA	N
SMITH, SHIRLEY	01/31/2019	NASHUA	SAMPSON, JOSEPH	UNKNOWN, DELEMA	N
STEARNS, PETER	02/05/2019	MERRIMACK	STEARNS, ROLAND	JAMESON, ARLENE	Y
HORNOR, LAWRENCE	02/12/2019	TILTON	HORNOR, JAMES	HAYMAKER, GRACE	Y
WINN, GWENDOLINE	02/19/2019	MERRIMACK	EVANS, FRANCIS	UNKNOWN, MARGARET	N
BHATTACHARYYA, RANENDRA	02/19/2019	NASHUA	BHATTACHARYYA, RAM	UNKNOWN, KAMALA	N
STEINBRECHER SR, FREDERICK	03/11/2019	MERRIMACK	STEINBRECHER, HENRICH	ARNOLD, MARTHA	Y
STAITI, GEORGE	03/12/2019	AMHERST	STAITI, JOSEPH	DURAND, DOROTHY	N
GIDDINGS, JANET	03/16/2019	NASHUA	HEATING, PAUL	BOUSKA, FRANCES	N
GIBBS, JOAN	03/19/2019	MERRIMACK	HORGAN, JERRY	DEASY, NORA	N
THOMES, ETHEL	04/05/2019	NASHUA	RYAN, LOUIS	MURPHY, MARGUERITE	U
PITUCK, JAMES	04/13/2019	MANCHESTER	PITUCK, NICKOLAS	FICHACK, ANNA	Y
ST PIERRE, GLORIA	04/16/2019	AMHERST	BOUCHARD, LAWRENCE	OUELLETTE, PAULINE	N
WANGER JR, SAMUEL	04/19/2019	MERRIMACK	WANGER SR, SAMUEL	LONGO, FRANCES	N
TYMOWICZ, SHEILA	04/20/2019	NASHUA	LANNON, FRANCIS	BOUSQUET, PAULINE	N



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
JALBERT, PATRICIA	04/21/2019	MERRIMACK	JALBERT, JEFFREY	PEARLSTINE, CHERYL	N
MCLEOD JR, ROBERT	04/26/2019	MILFORD	MCLEOD SR, ROBERT	DAY, EVA	Y
CARSON, EDITH	04/27/2019	AMHERST	BATES, HENRY	PAPE, EDITH	N
KHAZAN, ELENA	04/28/2019	MERRIMACK	LEVICIRN, ALEXANDER	UNKNOWN, UNKNOWN	N
LUURTAMO, HELEN	04/28/2019	AMHERST	JAEGER, PAUL	TOKARSCHESKI, VERA	N
FISSETTE, CONSTANCE	04/30/2019	MILFORD	SARGENT, CONRAD	BELL, CLAIRE	N
HARRIS, MARY ANN	05/08/2019	NASHUA	CRISP SR, NORMAN	MALONEY, MARGOT	N
WILDEROTER, JANE	05/13/2019	MILFORD	SHORING, THOMAS	KING, JANE	N
SWEENEY, DAVID	05/30/2019	NASHUA	SWEENEY, JOSEPH	FORD, MARION	N
SONCRANT, WILLIAM	07/08/2019	AMHERST	SONCRANT, HAROLD	ATKINS, MARION	N
FISCHER, RICHARD	07/13/2019	MANCHESTER	FISCHER, JAMES	CATELONA, JULIA	Y
SANBORN, CHARLES	07/21/2019	AMHERST	SANBORN, DAVID	REILLY, ISABELLE	N
MAHAR, CLAUDETTE	08/04/2019	LEBANON	LABONTE, HYACINTHE	DUBE, ELISE	Y
AUGER, CONSTANCE	08/28/2019	AMHERST	AUGER, FRANK	BRAULT, FELICIE	N
HOSKINS, AMOS	09/05/2019	LEBANON	HOSKINS, WILLIAM	OGLESBY, RUTH	N
MALLEY, JOYCE	09/09/2019	MERRIMACK	CARPENTER, WILLIAM	MCMMASTER, DOROTHY	N
WINIECKI, KENNETH	09/14/2019	NASHUA	WINIECKI, SIGMUND	KAMINSKI, MELANIA	N
PFEIFER SR, MELVIN	09/23/2019	NASHUA	PFEIFER, OSCAR	GIESER, ALMA	N

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION



## RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--AMHERST, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
AVERY, BRUCE	10/16/2019	NASHUA	AVERY, DURWOOD	SHAW, ALICE	Y
ROCKSTROM, NANCY	10/17/2019	NASHUA	LEAHY, JOHN	CLIFFORD, ELLEN	N
MORRISON, WILLIAM	10/19/2019	AMHERST	MORRISON, WILLIAM	FURLONG, ALICE	Y
FULMER, NANCY	10/23/2019	MERRIMACK	SHORT, JOHN	UNKNOWN, GERTRUDE	N
MOORE, SHARON	11/06/2019	MERRIMACK	NUECHTERLEIN, WINFRED	KELM, LEOLA	N
STERN, LESLIE	11/11/2019	NASHUA	STERN, ROBERT	MIHLSTEIN, MARCIA	N
BOUCHARD, LAURA	11/16/2019	NASHUA	BRADY, PERLEY	BELANGER, BERNADETTE	N
LONG, BARBARA	12/07/2019	EXETER	SAMSEL, CARL	EDWARDS, FRANCES	N
BENNETT, CAROL	12/08/2019	NASHUA	COATES, JOHN	WILSON, ELIZABETH	N
WILSON, MARCIA	12/08/2019	MILFORD	STEPHENSON, NEWELL	NUNE, ROSEMARY	Y
NICKLESS, HERBERT	12/09/2019	MERRIMACK	NICKLES, FRED	LITTLE, DOROTHY	Y
GAUDET JR, EMERY	12/10/2019	AMHERST	GAUDET SR, EMERY	MARTIN, JOYCE	N
COLEMAN, CAROLYN	12/17/2019	HUDSON	COLEMAN, EVERETT	CLARK, AMANDA	N
KEENAN, JEAN	12/20/2019	MERRIMACK	POLLOCK, PETER	HEATH, PAULINE	N

Total number of records 50



**Amherst**  
**Summary Inventory of Valuation**

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.



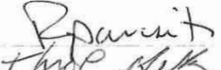
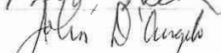

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

**Assessor**

RICHARD DORSETT JR. (KRT APPRAISAL INC)

**Municipal Officials**

Name	Position	Signature
PETER LYON	CHAIRMAN-BOARD OF SELECTMEN	 8-26-19
DWIGHT BREW	CO-CHAIRMAN BOARD OF SELECTMEN	 8/26/19
REED PANASITI	CLERK-BOARD OF SELECTMEN	 8/26/19
THOMAS P GRELLA	SELECTMAN	 8/26/19
JOHN D'ANGELO	SELECTMAN	 8/26/19

**Preparer**

Name	Phone	Email
MICHELE BOUDREAU	673-6041	MBOUDREAU@AMHERSTNH.GOV

Preparer's Signature





**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-1**

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,117.26	\$743,900	
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$15,800	
1C	Discretionary Easements RSA 79-C			
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F			
1F	Residential Land	8,302.94	\$475,965,850	
1G	Commercial/Industrial Land	765.34	\$67,800,050	
1H	Total of Taxable Land	15,322.94	\$544,525,600	
1I	Tax Exempt and Non-Taxable Land	4,610.24	\$28,002,500	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$1,000,559,870	
2B	Manufactured Housing RSA 674:31		\$2,784,300	
2C	Commercial/Industrial		\$151,612,550	
2D	Discretionary Preservation Easements RSA 79-D			
2E	Taxation of Farm Structures RSA 79-F			
2F	Total of Taxable Buildings		\$1,154,956,720	
2G	Tax Exempt and Non-Taxable Buildings		\$62,624,800	
Utilities & Timber			Valuation	
3A	Utilities		\$49,201,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$1,748,684,020	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	4	\$1,091,600	
7	Improvements to Assist the Deaf RSA 72:38-b V			
8	Improvements to Assist Persons with Disabilities RSA 72:37-a			
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV			
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12			
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a			
11	Modified Assessed Value of All Properties		\$1,747,592,420	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$37,000	5	\$185,000
13	Elderly Exemption RSA 72:39-a,b		73	\$8,963,300
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	\$65,000	10	\$573,200
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		6	\$34,900
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			
20	Total Dollar Amount of Exemptions			\$9,756,400
21A	Net Valuation			\$1,737,836,020
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,737,836,020
21D	Less Commercial/Industrial Construction Exemption			
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			
22	Less Utilities			\$49,201,700
23A	Net Valuation without Utilities			\$1,688,634,320
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,688,634,320



**New Hampshire**  
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**Utility Value Appraiser**

Richard Dorsett Jr., KRT Appraisal

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Valuation</b>
PSNH DBA EVERSOURCE ENERGY	\$36,860,900
	<b>\$36,860,900</b>

<b>Gas Company Name</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,250,700
	<b>\$4,250,700</b>

<b>Water Company Name</b>	<b>Valuation</b>
PENNICHUCK WATER WORKS INC	\$8,090,100
	<b>\$8,090,100</b>



**New Hampshire**  
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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	496	\$248,000
Surviving Spouse RSA 72:29-a			
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,400	22	\$52,800
All Veterans Tax Credit RSA 72:28-b	\$500	42	\$21,000
Combat Service Tax Credit RSA 72:28-c			
		<b>560</b>	<b>\$321,800</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	
Married	

<b>Deaf Asset Limits</b>	
Single	
Married	

<b>Disabled Income Limits</b>	
Single	\$41,760
Married	\$57,000

<b>Disabled Asset Limits</b>	
Single	\$150,000
Married	\$150,000

**Elderly Exemption Report**

First-time Filers Granted Elderly Exemption for the Current Tax Year

<b>Age</b>	<b>Number</b>
65-74	2
75-79	
80+	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	18	\$76,000	\$1,368,000	\$1,330,000
75-79	18	\$114,000	\$2,052,000	\$2,048,400
80+	37	\$151,000	\$5,587,000	\$5,584,900
	<b>73</b>		<b>\$9,007,000</b>	<b>\$8,963,300</b>

<b>Income Limits</b>	
Single	\$41,760
Married	\$57,000

<b>Asset Limits</b>	
Single	\$150,000
Married	\$150,000

**Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)**

Adopted? No

Structures:

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)**

Adopted? No

Properties:

**Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)**

Adopted? No

Properties:

**Has the municipality adopted the low-income housing tax credit tax program? (RSA 75:1-a)**

Adopted? Yes

Properties: 1

Assessed value prior to effective date of RSA 75:1-a: 923,000

Current Assessed Value: \$1,900,920

**Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)**

Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

**Total Exemption Granted:**



**New Hampshire**  
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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	2,136.44	\$417,100
Forest Land	2,749.12	\$301,400
Forest Land with Documented Stewardship	98.66	\$5,700
Unproductive Land	19.23	\$300
Wet Land	1,113.81	\$19,400
	<b>6,117.26</b>	<b>\$743,900</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	22.57
Total Number of Owners in Current Use	<b>Owners:</b>	206
Total Number of Parcels in Current Use	<b>Parcels:</b>	214

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$89,250
Conservation Allocation	<b>Percentage:</b> 100.00% <b>Dollar Amount:</b>	
Monies to Conservation Fund		\$89,250
Monies to General Fund		

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land	18.17	\$3,600
Forest Land	45.16	\$7,000
Forest Land with Documented Stewardship	68.72	\$5,200
Unproductive Land		
Wet Land	5.35	\$0
	<b>137.40</b>	<b>\$15,800</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	3
Parcels in Conservation Restriction	<b>Parcels:</b>	7



**New Hampshire**  
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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F
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Number Granted	Structures	Acres	Land Valuation	Structure Valuation
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Discretionary Preservation Easements RSA 79-D
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Owners	Structures	Acres	Land Valuation	Structure Valuation
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Map	Lot	Block	%	Description
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*This municipality has no Discretionary Preservation Easements.*

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
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*This municipality has no TIF districts.*

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
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State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$11.00	18.00
--	---------	-------

White Mountain National Forest only, account 3186		
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Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
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*This municipality has not adopted RSA 72:74 or has no applicable PILT sources.*

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
--	--------

FRIENDS OF YOUNG JUDAEA	\$5,000
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**\$5,000**

**Notes**

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DRA Revised/Reviewed Appropriations

Amherst

For the period beginning July 1, 2019 and ending June 30, 2020

*In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.*

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>General Government</b>					
4130-4139	Executive	22	\$387,253	\$0	\$387,253
4140-4149	Election, Registration, and Vital Statistics	22	\$203,808	\$0	\$203,808
4150-4151	Financial Administration	22	\$423,689	\$0	\$423,689
4152	Revaluation of Property	22	\$183,109	\$0	\$183,109
4153	Legal Expense	22	\$45,800	\$0	\$45,800
4155-4159	Personnel Administration	22	\$225,068	\$0	\$225,068
4191-4193	Planning and Zoning	22	\$475,006	\$0	\$475,006
4194	General Government Buildings	22	\$324,577	\$0	\$324,577
4195	Cemeteries	22	\$38,493	\$0	\$38,493
4196	Insurance	22	\$136,701	\$0	\$136,701
4197	Advertising and Regional Association		\$0	\$0	\$0
4199	Other General Government	23	\$120,000	\$0	\$120,000
<b>General Government Subtotal</b>			<b>\$2,563,504</b>	<b>\$0</b>	<b>\$2,563,504</b>
<b>Public Safety</b>					
4210-4214	Police	22	\$2,674,248	\$0	\$2,674,248
4215-4219	Ambulance	22	\$617,306	\$0	\$617,306
4220-4229	Fire	22	\$672,531	\$0	\$672,531
4240-4249	Building Inspection		\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,501	\$0	\$8,501
4299	Other (Including Communications)	22	\$458,499	\$0	\$458,499
<b>Public Safety Subtotal</b>			<b>\$4,431,085</b>	<b>\$0</b>	<b>\$4,431,085</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations		\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	22	\$459,822	\$0	\$459,822
4312	Highways and Streets	22	\$3,177,734	\$0	\$3,177,734
4313	Bridges		\$0	\$0	\$0
4316	Street Lighting	22	\$24,800	\$0	\$24,800
4319	Other		\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$3,662,356</b>	<b>\$0</b>	<b>\$3,662,356</b>



**DRA Revised/Reviewed Appropriations**

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Sanitation</b>					
4321	Administration		\$0	\$0	\$0
4323	Solid Waste Collection	22	\$343,490	\$0	\$343,490
4324	Solid Waste Disposal	22	\$288,055	\$0	\$288,055
4325	Solid Waste Cleanup		\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$631,545</b>	<b>\$0</b>	<b>\$631,545</b>
<b>Water Distribution and Treatment</b>					
4331	Administration		\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>					
4351-4352	Administration and Generation		\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>					
4411	Administration	22	\$2,163	\$0	\$2,163
4414	Pest Control	22	\$401	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	22	\$50,000	\$0	\$50,000
<b>Health Subtotal</b>			<b>\$52,564</b>	<b>\$0</b>	<b>\$52,564</b>
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	22	\$17,455	\$0	\$17,455
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$17,455</b>	<b>\$0</b>	<b>\$17,455</b>
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	22	\$404,728	\$0	\$404,728
4550-4559	Library	22	\$997,621	\$0	\$997,621
4583	Patriotic Purposes	22	\$8,500	\$0	\$8,500
4589	Other Culture and Recreation	22	\$1,821	\$0	\$1,821
<b>Culture and Recreation Subtotal</b>			<b>\$1,412,670</b>	<b>\$0</b>	<b>\$1,412,670</b>



**DRA Revised/Reviewed Appropriations**

Account	Purpose	Article	Appropriations As Voted	Change Amount	DRA Revised Appropriations
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	22	\$14,112	\$0	\$14,112
4619	Other Conservation		\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$14,112</b>	<b>\$0</b>	<b>\$14,112</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	22	\$1,195,302	\$0	\$1,195,302
4721	Long Term Bonds and Notes - Interest	22	\$152,256	\$0	\$152,256
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$1,347,558</b>	<b>\$0</b>	<b>\$1,347,558</b>
<b>Capital Outlay</b>					
4901	Land		\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0
4903	Buildings	33	\$140,000	\$0	\$140,000
4909	Improvements Other than Buildings	29,30,31	\$5,047,500	\$0	\$5,047,500
<b>Capital Outlay Subtotal</b>			<b>\$5,187,500</b>	<b>\$0</b>	<b>\$5,187,500</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund		\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0
4915	To Capital Reserve Fund	24,25,26,27,28,3 2	\$722,000	\$0	\$722,000
4916	To Expendable Trusts/Fiduciary Funds		\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$722,000</b>	<b>\$0</b>	<b>\$722,000</b>
<b>Total Voted Appropriations</b>			<b>\$20,042,349</b>	<b>\$0</b>	<b>\$20,042,349</b>

**Explanation for Adjustments**

Warrant	Reason for Adjustment
No DRA adjustments made or no adjustment notes available.	





Revised Estimated Revenues Adjusted

Amherst

For the period beginning July 1, 2019 and ending June 30, 2020

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Taxes</b>				
3120	Land Use Change Tax - General Fund	\$0	\$0	\$0
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$1,500	\$0	\$1,500
3186	Payment in Lieu of Taxes	\$31,000	(\$26,000)	\$5,000
3187	Excavation Tax	\$0	\$0	\$0
3189	Other Taxes	\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$135,000	\$0	\$135,000
9991	Inventory Penalties	\$0	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$167,500</b>	<b>(\$26,000)</b>	<b>\$141,500</b>
<b>Licenses, Permits, and Fees</b>				
3210	Business Licenses and Permits	\$216,000	\$0	\$216,000
3220	Motor Vehicle Permit Fees	\$2,800,000	\$93,000	\$2,893,000
3230	Building Permits	\$95,000	\$0	\$95,000
3290	Other Licenses, Permits, and Fees	\$42,000	\$13,300	\$55,300
3311-3319	From Federal Government	\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,153,000</b>	<b>\$106,300</b>	<b>\$3,259,300</b>
<b>State Sources</b>				
3351	Shared Revenues	\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$581,608	\$4,001	\$585,609
3353	Highway Block Grant	\$331,537	\$11,214	\$342,751
3354	Water Pollution Grant	\$0	\$0	\$0
3355	Housing and Community Development	\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$11	\$2	\$13
3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Other (Including Railroad Tax)	\$400	\$26	\$426
3379	From Other Governments	\$90,000	\$4,038,000	\$4,128,000
<b>State Sources Subtotal</b>		<b>\$1,003,556</b>	<b>\$4,053,243</b>	<b>\$5,056,799</b>
<b>Charges for Services</b>				
3401-3406	Income from Departments	\$500,000	\$125,000	\$625,000
3409	Other Charges	\$0	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$500,000</b>	<b>\$125,000</b>	<b>\$625,000</b>



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
<b>Miscellaneous Revenues</b>				
3501	Sale of Municipal Property	\$12,000	\$0	\$12,000
3502	Interest on Investments	\$200,000	\$140,000	\$340,000
3503-3509	Other	\$9,000	(\$6,200)	\$2,800
<b>Miscellaneous Revenues Subtotal</b>		<b>\$221,000</b>	<b>\$133,800</b>	<b>\$354,800</b>
<b>Interfund Operating Transfers In</b>				
3912	From Special Revenue Funds	\$0	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$1,009,500	\$1,009,500
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$1,009,500</b>	<b>\$1,009,500</b>
<b>Other Financing Sources</b>				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revised Estimated Revenues and Credits</b>		<b>\$5,045,056</b>	<b>\$5,401,843</b>	<b>\$10,446,899</b>



Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
<b>Subtotal of Revenues</b>	<b>\$5,045,056</b>	<b>\$5,401,843</b>	<b>\$10,446,899</b>
Unassigned Fund Balance (Unreserved)	\$0	\$6,147,252	\$6,147,252
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$120,000	\$0	\$120,000
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	(\$120,000)	\$6,147,252	\$6,027,252
<b>Total Revenues and Credits</b>	<b>\$5,165,056</b>	<b>\$5,401,843</b>	<b>\$10,566,899</b>
<b>Requested Overlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Assessment Overview

Total Appropriations	\$20,042,349
(Less) Total Revenues and Credits	\$10,566,899
<b>Net Assessment</b>	<b>\$9,475,450</b>

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3186	=MS1	22
3220	Per CE	22
3290	Per CE	22
3352	Adj State Revenue	22
3353	Adj State Revenue	22
3356	Adj State Revenue	22
3359	RR	22
3379	State Bridge Aid & SRO	22,30,31,29
3401-3406	Per CE	22
3502	Per CE	22
3503-3509	Per CE	
3915		,30,31,29



2019  
\$26.96

## Tax Rate Breakdown Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$9,738,905	\$1,737,836,020	<b>\$5.60</b>
County	\$2,077,234	\$1,737,836,020	<b>\$1.20</b>
Local Education	\$31,148,179	\$1,737,836,020	<b>\$17.92</b>
State Education	\$3,777,529	\$1,688,634,320	<b>\$2.24</b>
<b>Total</b>	<b>\$46,741,847</b>		<b>\$26.96</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$46,741,847
War Service Credits	(\$321,800)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$46,420,047

10/22/2019

James P. Gerry  
Director of Municipal and Property Division  
New Hampshire Department of Revenue Administration

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$20,042,349	
Net Revenues (Not Including Fund Balance)		(\$10,446,899)
Fund Balance Voted Surplus		(\$120,000)
Fund Balance to Reduce Taxes		(\$161,362)
War Service Credits	\$321,800	
Special Adjustment	\$0	
Actual Overlay Used	\$103,017	
<b>Net Required Local Tax Effort</b>	<b>\$9,738,905</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,077,234	
<b>Net Required County Tax Effort</b>	<b>\$2,077,234</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$25,512,379	
Net Cooperative School Appropriations	\$13,176,825	
Net Education Grant		(\$3,763,496)
Locally Retained State Education Tax		(\$3,777,529)
<b>Net Required Local Education Tax Effort</b>	<b>\$31,148,179</b>	
State Education Tax	\$3,777,529	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$3,777,529</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,737,836,020	\$1,717,399,208
Total Assessment Valuation without Utilities	\$1,688,634,320	\$1,668,197,508
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,737,836,020	\$1,717,399,208

### Village (MS-1V)

Description	Current Year
-------------	--------------

## Amherst

### Tax Commitment Verification

#### 2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$46,420,047
1/2% Amount	\$232,100
Acceptable High	\$46,652,147
Acceptable Low	\$46,187,947

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant.**

<b>Tax Collector/Deputy Signature:</b>	<b>Date:</b>
--	--------------

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Amherst	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$26.96	\$13.48

Associated Villages

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$57,045,291</b>
<b>Final Overlay</b>	<b>\$103,017</b>

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2019 Fund Balance Retention Guidelines: Amherst	
Description	Amount
<b>Current Amount Retained (10.28%)</b>	<b>\$5,865,890</b>
17% Retained <i>(Maximum Recommended)</i>	\$9,697,699
10% Retained	\$5,704,529
8% Retained	\$4,563,623
5% Retained <i>(Minimum Recommended)</i>	\$2,852,265



**New Hampshire**  
Department of  
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**2019**  
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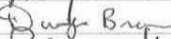
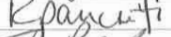

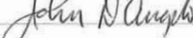
## Financial Report of the Budget

## Amherst

For the period ending June 30, 2019

## GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
PETER LYON	CHAIRMAN	 9-23-19
DWIGHT BREW	VICE CHAIRMAN	 09/23/19
REED PANASITI	CLERK	 9/23/19
THOMAS GRELLA	SELECTMAN	 9/23/19
JOHN D'ANGELO	SELECTMAN	 9/23/19

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>





Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>General Government</b>			
4130-4139	Executive	\$393,125	\$380,310
4140-4149	Election, Registration, and Vital Statistics	\$208,986	\$202,867
4150-4151	Financial Administration	\$414,296	\$397,585
4152	Revaluation of Property	\$180,396	\$174,483
4153	Legal Expense	\$44,001	\$44,935
4155-4159	Personnel Administration	\$213,337	\$202,410
4191-4193	Planning and Zoning	\$481,893	\$410,636
4194	General Government Buildings	\$318,355	\$318,149
4195	Cemeteries	\$29,871	\$36,157
4196	Insurance	\$133,770	\$130,770
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$120,000	\$120,000
<b>General Government Subtotal</b>		<b>\$2,538,030</b>	<b>\$2,418,302</b>
<b>Public Safety</b>			
4210-4214	Police	\$2,560,540	\$2,527,581
4215-4219	Ambulance	\$590,327	\$608,322
4220-4229	Fire	\$682,080	\$617,630
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$8,500
4299	Other (Including Communications)	\$440,681	\$437,283
<b>Public Safety Subtotal</b>		<b>\$4,282,129</b>	<b>\$4,199,316</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$507,009	\$312,455
4312	Highways and Streets	\$3,060,713	\$3,142,325
4313	Bridges	\$0	\$0
4316	Street Lighting	\$24,473	\$24,534
4319	Other	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$3,592,195</b>	<b>\$3,479,314</b>
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$335,635	\$331,131
4324	Solid Waste Disposal	\$287,932	\$283,229
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
<b>Sanitation Subtotal</b>		<b>\$623,567</b>	<b>\$614,360</b>



**New Hampshire**  
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**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$2,160	\$2,447
4414	Pest Control	\$401	\$400
4415-4419	Health Agencies, Hospitals, and Other	\$45,000	\$45,000
<b>Health Subtotal</b>		<b>\$47,561</b>	<b>\$47,847</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$20,834	\$11,548
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
<b>Welfare Subtotal</b>		<b>\$20,834</b>	<b>\$11,548</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$375,828	\$374,839
4550-4559	Library	\$974,625	\$923,375
4583	Patriotic Purposes	\$8,500	\$8,000
4589	Other Culture and Recreation	\$1,546	\$380
<b>Culture and Recreation Subtotal</b>		<b>\$1,360,499</b>	<b>\$1,306,594</b>
<b>Conservation and Development</b>			
4611-4612	Administration and Purchasing of Natural Resources	\$22,059	\$19,034
4619	Other Conservation	\$43,500	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$65,559</b>	<b>\$19,034</b>



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**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$1,336,050	\$1,296,017
4721	Long Term Bonds and Notes - Interest	\$191,957	\$183,047
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,528,007</b>	<b>\$1,479,064</b>
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$24,949
<i>Explanation: Computer/communication equipment purchases</i>			
4903	Buildings	\$0	\$70,624
<i>Explanation: Building renovation plans - Police and Library</i>			
4909	Improvements Other than Buildings	\$0	\$600
<i>Explanation: New cemetery creation plans.</i>			
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$96,173</b>
<b>Operating Transfers Out</b>			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$622,000	\$622,000
4916	To Expendable Trusts/Fiduciary Funds	\$79,381	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$701,381</b>	<b>\$622,000</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,151,692
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$31,431,428
4934	Taxes Assessed for State Education	\$0	\$3,735,275
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$37,318,395</b>
<b>Total Before Payments to Other Governments</b>		<b>\$14,759,762</b>	<b>\$14,293,552</b>
<b>Plus Payments to Other Governments</b>			<b>\$37,318,395</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$37,318,395</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Total General Fund Expenditures</b>		<b>\$52,078,157</b>	<b>\$51,611,947</b>



**New Hampshire**  
*Department of  
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MS-535**

**Expenditures**

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**New Hampshire**  
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**Revenues**

<b>Account</b>	<b>Source of Revenues</b>	<b>Estimated Revenues</b>	<b>Actual Revenues</b>
<b>Taxes</b>			
3110	Property Taxes	\$0	\$46,439,577
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$38,000
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$4,205
3186	Payment in Lieu of Taxes	\$31,692	\$32,472
3187	Excavation Tax	\$0	\$44
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$143,500	\$136,748
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$175,192</b>	<b>\$46,651,046</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$215,000	\$215,831
3220	Motor Vehicle Permit Fees	\$2,801,000	\$2,893,631
3230	Building Permits	\$104,500	\$95,312
3290	Other Licenses, Permits, and Fees	\$45,730	\$55,373
3311-3319	From Federal Government	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,166,230</b>	<b>\$3,260,147</b>
<b>State Sources</b>			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$584,189	\$584,189
3353	Highway Block Grant	\$337,341	\$336,830
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$11	\$12
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$405	\$405
3379	From Other Governments	\$90,000	\$103,428
<b>State Sources Subtotal</b>		<b>\$1,011,946</b>	<b>\$1,024,864</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$525,865	\$532,476
3409	Other Charges	\$0	\$97,385
<b>Charges for Services Subtotal</b>		<b>\$525,865</b>	<b>\$629,861</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$14,450	\$18,705
3502	Interest on Investments	\$202,250	\$340,762
3503-3509	Other	\$7,720	\$6,568
<b>Miscellaneous Revenues Subtotal</b>		<b>\$224,420</b>	<b>\$366,035</b>



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**Revenues**

Account	Source of Revenues	Estimated Revenues	Actual Revenues
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$96,173
<i>Explanation: Computer/communications purchases, building renovation plans, cemetery creation</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$43,500	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$43,500</b>	<b>\$96,173</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$0</b>	<b>\$0</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$46,654,569</b>	
<b>Total General Fund Revenues</b>		<b>\$51,801,722</b>	<b>\$52,028,126</b>



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**Balance Sheet**

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$17,979,378	\$18,299,319
1030	Investments	\$7,843,468	\$7,854,461
1080	Tax Receivable	\$4,128,107	\$4,802,986
1110	Tax Liens Receivable	\$382,422	\$354,213
1150	Accounts Receivable	\$402,382	\$401,148
1260	Due from Other Governments	\$481	\$526
1310	Due from Other Funds	\$12,507,991	\$1,103,443
1400	Other Current Assets	\$19,208	\$24,913
1670	Tax Deeded Property (Subject to Resale)	\$30,182	\$30,182
<b>Current Assets Subtotal</b>		<b>\$43,293,619</b>	<b>\$32,871,191</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$607,245	\$349,229
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$27,702	\$993,480
2070	Due to Other Governments	\$1,082,394	\$2,321
2075	Due to School Districts	\$16,921,613	\$17,788,638
2080	Due to Other Funds	\$12,293,783	\$663,671
2220	Deferred Revenue	\$5,083,420	\$5,824,516
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$473,642	\$29,337
<b>Current Liabilities Subtotal</b>		<b>\$36,489,799</b>	<b>\$25,651,192</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$49,390	\$49,390
2450	Restricted Fund Balance	\$10,572	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$636,663	\$1,023,357
2530	Unassigned Fund Balance	\$6,107,195	\$6,147,252
<b>Fund Equity Subtotal</b>		<b>\$6,803,820</b>	<b>\$7,219,999</b>



**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$2,151,692	\$0	\$31,431,428	\$3,735,275	\$0	\$46,439,577
<b>Commitment</b>	\$2,151,692	\$0	\$31,431,428	\$3,735,275		\$46,654,569
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$214,992)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$52,028,126
<b>Total Expenditures</b>	\$51,611,947
<b>Change</b>	<b>\$416,179</b>
<b>Ending Fund Equity</b>	\$7,219,999
<b>Beginning Fund Equity</b>	\$6,803,820
<b>Change</b>	<b>\$416,179</b>





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**2019**  
**MS-535**

**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
2 Loaders (Loaders)								
	\$203,372	\$40,638	1.875	2020	\$110,744	\$0	\$40,638	\$70,106
2018 International (Dump Truck w/Plow)								
	\$139,797	\$27,959	3.39	2023	\$105,025	\$0	\$27,959	\$77,066
2020 International (Dump Truck w/Plow)								
	\$149,727	\$18,520	3.68	2023	\$74,081	\$0	\$18,520	\$55,561
Baboosic Lake Septic (Sewer (non-General))								
	\$178,500	\$11,900	4.2	2023	\$47,600	\$0	\$11,900	\$35,700
Baboosic Lake Septic (Sewer (non-General))								
	\$170,700	\$11,380	3.17	2026	\$79,660	\$0	\$11,380	\$68,280
Baboosic Lake Septic (Sewer (non-General))								
	\$258,039	\$8,647	2.91	2026	\$60,529	\$0	\$8,647	\$51,882
Bridge Loan (Bridge Replacement)								
	\$319,336	\$140,017	2.50	2020	\$39,302	\$0	\$39,302	\$0
Equipment Lease (3 Equipment Leases)								
	\$445,423	\$94,134	2.125	2020	\$177,187	\$0	\$94,134	\$83,053
International 2015 (Truck)								
	\$151,545	\$31,697	1.75	2020	\$39,488	\$0	\$31,697	\$7,791
Road Note 2013 (Road Reconstruction)								
	\$2,000,000	\$200,000	2.25	2023	\$800,000	\$0	\$200,000	\$600,000
Road Note 2014 (Road Reconstruction)								
	\$2,000,000	\$200,000	2.3	2024	\$1,000,000	\$0	\$200,000	\$800,000
Road Note 2015 (Road Reconstruction)								
	\$3,059,999	\$306,000	2.39	2025	\$1,935,999	\$0	\$306,000	\$1,629,999
Road Note 2016 (Road Reconstruction)								
	\$4,000,000	\$400,000	2.3	2025	\$2,400,000	\$0	\$400,000	\$2,000,000
Spring Road (Road Reconstruction)								
	\$500,000	\$50,000	3.02	2021	\$150,000	\$0	\$50,000	\$100,000
Trackless 2015 (Tractor)								
	\$120,700	\$25,247	1.75	2021	\$41,965	\$0	\$25,247	\$16,718
	<b>\$13,697,138</b>				<b>\$7,061,580</b>	<b>\$0</b>	<b>\$1,465,424</b>	<b>\$5,596,156</b>



Default Budget of the Municipality

Amherst

For the period beginning July 1, 2020 and ending June 30, 2021

RSA 40:13, IX (b) "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. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 21, 2020

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Peter Lyon	Chairman	Peter Lyon
Dwight Brew	Vice-Chairman	Dwight Brew
Reed Panasiti	Clerk	Reed Panasiti
Tom Grella	Selectman	Tom Grella
John D'Angelo	Selectman	John D'Angelo

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$387,253	\$0	\$0	\$387,253
4140-4149	Election, Registration, and Vital Statistics	\$203,808	\$0	\$0	\$203,808
4150-4151	Financial Administration	\$423,689	\$0	\$0	\$423,689
4152	Revaluation of Property	\$183,109	\$0	\$0	\$183,109
4153	Legal Expense	\$45,800	\$0	\$0	\$45,800
4155-4159	Personnel Administration	\$225,068	\$0	\$0	\$225,068
4191-4193	Planning and Zoning	\$475,006	\$0	\$0	\$475,006
4194	General Government Buildings	\$324,577	\$0	\$0	\$324,577
4195	Cemeteries	\$38,493	\$0	\$0	\$38,493
4196	Insurance	\$136,701	\$0	\$0	\$136,701
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>		<b>\$2,443,504</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,443,504</b>
<b>Public Safety</b>					
4210-4214	Police	\$2,674,248	\$0	\$0	\$2,674,248
4215-4219	Ambulance	\$617,306	\$0	\$0	\$617,306
4220-4229	Fire	\$672,531	\$0	\$0	\$672,531
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$0	\$0	\$8,501
4299	Other (Including Communications)	\$458,499	\$0	\$0	\$458,499
<b>Public Safety Subtotal</b>		<b>\$4,431,085</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,431,085</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$459,822	\$0	\$0	\$459,822
4312	Highways and Streets	\$3,177,734	\$0	\$0	\$3,177,734
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$24,800	\$0	\$0	\$24,800
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$3,662,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,662,356</b>



New Hampshire  
Department of  
Revenue Administration

2020  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$343,490	\$48,090	\$0	\$391,580
4324	Solid Waste Disposal	\$288,055	\$0	\$0	\$288,055
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$60,356	\$0	\$60,356
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$631,545	\$108,446	\$0	\$739,991
<b>Water Distribution and Treatment</b>					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
<b>Electric</b>					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
<b>Health</b>					
4411	Administration	\$2,163	\$0	\$0	\$2,163
4414	Pest Control	\$401	\$0	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	\$50,000	\$0	\$0	\$50,000
Health Subtotal		\$52,564	\$0	\$0	\$52,564
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$17,455	\$0	\$0	\$17,455
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$17,455	\$0	\$0	\$17,455
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$404,728	\$0	\$0	\$404,728
4550-4559	Library	\$997,621	\$0	\$0	\$997,621
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$1,821	\$0	\$0	\$1,821
Culture and Recreation Subtotal		\$1,412,670	\$0	\$0	\$1,412,670



New Hampshire  
Department of  
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MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$14,112	\$0	\$0	\$14,112
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>		<b>\$14,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,112</b>
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$1,195,302	(\$7,375)	\$0	\$1,187,927
4721	Long Term Bonds and Notes - Interest	\$152,256	(\$32,606)	\$0	\$119,650
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>		<b>\$1,347,558</b>	<b>(\$39,981)</b>	<b>\$0</b>	<b>\$1,307,577</b>
<b>Capital Outlay</b>					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>		<b>\$14,012,849</b>	<b>\$68,465</b>	<b>\$0</b>	<b>\$14,081,314</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

Account	Explanation
4721	reduction in bonds payable.
4711	reduction in bonds payable.
4326-4328	Appropriations budgeted as per Municipal Budget Act.
4323	Increase in contract rates.



Proposed Budget  
Amherst

For the period beginning July 1, 2020 and ending June 30, 2021

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 27, 2020

**GOVERNING BODY CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Peter Lyon	Chairman	Peter Lyon
Dwight Brew	Vice-Chairman	Dwight Brew
Reed Panasiti	Clerk	Reed Panasiti
Tom Grella	Selectman	Tom Grella
John D'Angelo	Selectman	John D'Angelo

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**New Hampshire**  
Department of  
Revenue Administration

**2020  
MS-636**

**Appropriations**

			Expenditures for period ending 6/30/2019	Appropriations for period ending 6/30/2020	Proposed Appropriations for period ending 6/30/2021	
Account	Purpose	Article			(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	22	\$372,497	\$387,253	\$468,818	\$0
4140-4149	Election, Registration, and Vital Statistics	22	\$204,219	\$203,808	\$220,623	\$0
4150-4151	Financial Administration	22	\$404,353	\$423,689	\$448,550	\$0
4152	Revaluation of Property	22	\$166,233	\$183,109	\$181,166	\$0
4153	Legal Expense	22	\$44,935	\$45,800	\$45,800	\$0
4155-4159	Personnel Administration	22	\$202,410	\$225,068	\$226,656	\$0
4191-4193	Planning and Zoning	22	\$394,734	\$475,006	\$550,603	\$0
4194	General Government Buildings	22	\$276,150	\$324,577	\$333,048	\$0
4195	Cemeteries	22	\$49,706	\$38,493	\$41,002	\$0
4196	Insurance	22	\$130,770	\$136,701	\$132,526	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$120,000	\$0	\$0
General Government Subtotal			\$2,246,007	\$2,563,504	\$2,648,792	\$0
Public Safety						
4210-4214	Police	22	\$2,527,780	\$2,674,248	\$2,640,939	\$0
4215-4219	Ambulance	22	\$608,321	\$617,306	\$637,007	\$0
4220-4229	Fire	22	\$621,632	\$672,531	\$685,840	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,500	\$8,501	\$8,501	\$0
4299	Other (Including Communications)	22	\$438,636	\$458,499	\$480,784	\$0
Public Safety Subtotal			\$4,204,869	\$4,431,085	\$4,453,071	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	22	\$294,397	\$459,822	\$421,944	\$0
4312	Highways and Streets	22	\$3,060,439	\$3,177,734	\$3,470,432	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	22	\$24,534	\$24,800	\$27,350	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$3,379,370	\$3,662,356	\$3,919,726	\$0





**New Hampshire**  
Department of  
Revenue Administration

**2020**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2021	
			6/30/2019	6/30/2020	(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	22	\$331,130	\$343,490	\$391,579	\$0
4324	Solid Waste Disposal	22	\$283,229	\$288,055	\$298,832	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	22	\$0	\$0	\$80,356	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		<b>\$614,359</b>	<b>\$631,545</b>	<b>\$750,767</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration	22	\$2,448	\$2,163	\$2,159	\$0
4414	Pest Control	22	\$400	\$401	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	22	\$45,000	\$50,000	\$50,000	\$0
	<b>Health Subtotal</b>		<b>\$47,848</b>	<b>\$52,564</b>	<b>\$52,560</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance	22	\$11,548	\$17,455	\$14,326	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$11,548</b>	<b>\$17,455</b>	<b>\$14,326</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation	22	\$374,840	\$404,728	\$418,319	\$0
4550-4559	Library	22	\$954,996	\$997,621	\$1,025,175	\$0
4583	Patriotic Purposes	22	\$8,000	\$8,500	\$8,500	\$0
4589	Other Culture and Recreation	22	\$380	\$1,821	\$2,572	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$1,338,216</b>	<b>\$1,412,670</b>	<b>\$1,454,566</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2020  
MS-636

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2021	(Recommended) (Not Recommended)
			6/30/2019	6/30/2020		
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources	22	\$15,910	\$14,112	\$14,991	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$15,910</b>	<b>\$14,112</b>	<b>\$14,991</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	22	\$1,296,017	\$1,195,302	\$1,187,927	\$0
4721	Long Term Bonds and Notes - Interest	22	\$183,047	\$152,256	\$119,650	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$1,479,064</b>	<b>\$1,347,558</b>	<b>\$1,307,577</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$140,000	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$5,047,500	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$5,187,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$14,616,376</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

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MS-636

Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2021	
			(Recommended)	(Not Recommended)
4909	Improvements Other than Buildings	32	\$287,500	\$0
		<i>Purpose: Amherst Street Side Path</i>		
4915	To Capital Reserve Fund	24	\$200,000	\$0
		<i>Purpose: Add funds to CRF</i>		
4915	To Capital Reserve Fund	25	\$25,000	\$0
		<i>Purpose: Add funds to CRF</i>		
4915	To Capital Reserve Fund	26	\$25,000	\$0
		<i>Purpose: Add funds to CRF</i>		
4915	To Capital Reserve Fund	29	\$15,000	\$0
		<i>Purpose: Add funds to CRF</i>		
4915	To Capital Reserve Fund	30	\$200,000	\$0
		<i>Purpose: Add funds to CRF</i>		
4915	To Capital Reserve Fund	31	\$257,000	\$0
		<i>Purpose: Add funds to CRF</i>		
Total Proposed Special Articles			\$1,009,500	\$0



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Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2021	
			(Recommended)	(Not Recommended)
4199	Other General Government	23 <i>Purpose: Establish Contingency Fund FY20</i>	\$120,000	\$0
4210-4214	Police	33 <i>Purpose: Police Union Contract</i>	\$46,221	\$0
4520-4529	Parks and Recreation	36 <i>Purpose: Deposit to Recreation Department Revolving Account</i>	\$104,000	\$0
Total Proposed Individual Articles			\$270,221	\$0



New Hampshire  
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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	22	\$4,314	\$0	\$1,500
3186	Payment in Lieu of Taxes	22	\$32,472	\$31,692	\$31,000
3187	Excavation Tax	22	\$44	\$0	\$50
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	22	\$136,748	\$143,500	\$170,000
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$173,578</b>	<b>\$175,192</b>	<b>\$202,550</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	22	\$215,434	\$215,000	\$212,000
3220	Motor Vehicle Permit Fees	22	\$2,893,631	\$2,801,000	\$3,000,000
3230	Building Permits	22	\$95,312	\$104,500	\$99,500
3290	Other Licenses, Permits, and Fees	22	\$55,373	\$45,730	\$44,280
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$3,259,750</b>	<b>\$3,166,230</b>	<b>\$3,355,780</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	22	\$584,189	\$584,189	\$582,000
3353	Highway Block Grant	22	\$336,830	\$337,341	\$330,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	22	\$12	\$11	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	22	\$405	\$405	\$400
3379	From Other Governments	22	\$103,428	\$90,000	\$90,000
<b>State Sources Subtotal</b>			<b>\$1,024,864</b>	<b>\$1,011,946</b>	<b>\$1,002,411</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	22	\$664,927	\$525,865	\$731,007
3409	Other Charges		\$97,385	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$762,312</b>	<b>\$525,865</b>	<b>\$731,007</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	22	\$18,705	\$14,450	\$26,400
3502	Interest on Investments	22	\$341,280	\$202,250	\$340,200
3503-3509	Other	22	\$4,455	\$7,720	\$4,500
<b>Miscellaneous Revenues Subtotal</b>			<b>\$364,440</b>	<b>\$224,420</b>	<b>\$371,100</b>



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Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2019	Estimated Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$96,173	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$43,500	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$96,173</b>	<b>\$43,500</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	23, 36	\$0	\$0	\$224,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$224,000</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$5,681,117</b>	<b>\$5,147,153</b>	<b>\$5,886,848</b>



**Budget Summary**

<b>Item</b>	<b>Period ending 6/30/2021</b>
Operating Budget Appropriations	\$14,616,376
Special Warrant Articles	\$1,009,500
Individual Warrant Articles	\$270,221
Total Appropriations	\$15,896,097
Less Amount of Estimated Revenues & Credits	\$5,886,848
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$10,009,249</b>



**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Scott Courtemanche	Trustee	4/1/2020

**Ledger Summary**

Number of Fund Records	41
Ledger End of Year Balance	\$6,546,322.59

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 30, 2019 by Scott Courtemanche on behalf of the Trustees of Trust Funds of Amherst.*





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Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
AARON LAWRENCE		1/1/1867		\$38,841.81			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$24,766.16	\$0.00	\$7,219.47	\$398.11	\$21.33	\$178.47	\$32,226.60
Income	BOY Balance	Income	Expended	EOY Balance			
	\$5,727.39	\$1,006.80	\$118.98	\$6,615.21			

Fund Name		Date Of Creation		Fund EOY Balance			
ALICE M. WILKINS		1/1/1938		\$76,282.52			
Type: Trust		Purpose: Cemetery Trust (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$33,014.48	\$0.00	\$9,633.25	\$530.68	\$28.43	\$237.92	\$42,968.92
Income	BOY Balance	Income	Expended	EOY Balance			
	\$32,130.08	\$1,342.14	\$158.62	\$33,313.60			

Fund Name		Date Of Creation		Fund EOY Balance			
AMBULANCE FUND		3/1/2011		\$93,950.53			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$92,118.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,118.99
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,831.54	\$0.00	\$1,831.54			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT CAPITAL FACILITIES FD		3/1/2003		\$21,150.95			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$48,348.20	\$0.00	\$0.00	\$0.00	\$0.00	\$28,104.26	\$20,243.94
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$907.01	\$0.00	\$907.01			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT EDU STUDENTS W DISABILITIES FD		3/1/2003		\$257,988.28			
Type: Capital Reserve (RSA 34/35)		Purpose: Educational Purposes		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$203,142.65	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$253,142.65
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$4,845.63	\$0.00	\$4,845.63			



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**Report of Trust and Capital Reserve Funds**

Fund Name		Date Of Creation		Fund EOY Balance			
ANNA H. BOARDMAN		1/1/1957		\$35,646.68			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$27,206.06	\$0.00	\$7,928.02	\$437.30	\$23.43	\$196.04	\$35,398.77
Income	BOY Balance	Income	Expended	EOY Balance			
	\$266.55	\$1,106.01	\$1,124.65	\$247.91			

Fund Name		Date Of Creation		Fund EOY Balance			
ASSESSING REVALUATION FUND		3/9/2004		\$58,747.88			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$32,637.34	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,637.34
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,110.54	\$0.00	\$1,110.54			

Fund Name		Date Of Creation		Fund EOY Balance			
BERTHA ROGERS FUND		1/1/1993		\$323,887.07			
Type: Trust		Purpose: Discretionary/Benefit of the Town		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$224,487.60	\$0.00	\$65,428.58	\$3,608.48	\$193.31	\$1,617.68	\$292,100.29
Income	BOY Balance	Income	Expended	EOY Balance			
	\$23,739.28	\$9,125.94	\$1,078.44	\$31,786.78			

Fund Name		Date Of Creation		Fund EOY Balance			
BRADFORD-LONG-MILES SULLIVAN SCHL		1/1/1964		\$287,982.85			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$210,934.46	\$1,814.68	\$62,002.17	\$3,426.08	\$183.20	\$1,532.08	\$276,828.51
Income	BOY Balance	Income	Expended	EOY Balance			
	\$9,346.91	\$8,643.49	\$6,836.06	\$11,154.34			

Fund Name		Date Of Creation		Fund EOY Balance			
BRIDGE REPAIR AND REPLACEMENT FD		3/9/2010		\$205,333.22			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$86,490.10	\$115,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$201,490.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3,843.12	\$0.00	\$3,843.12			



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**Report of Trust and Capital Reserve Funds**

Fund Name		Date Of Creation		Fund EOY Balance			
CEMETERY EXPENDABLE TRUST		1/1/1987		\$75,584.41			
Type: Expendable Trust (RSA 31:19-a)		Purpose: Cemetery Trust (Other)		How Invested: Money Market Account			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$35,658.77	\$0.00	\$0.00	\$0.00	\$0.00	\$5,257.61	\$30,401.16
Income	BOY Balance	Income	Expended	EOY Balance			
	\$43,935.33	\$1,552.98	\$305.06	\$45,183.25			

Fund Name		Date Of Creation		Fund EOY Balance			
COMMUNICATION FUND		3/14/2006		\$69,188.06			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$56,132.76	\$25,000.00	\$0.00	\$0.00	\$0.00	\$13,355.53	\$67,777.23
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,410.83	\$0.00	\$1,410.83			

Fund Name		Date Of Creation		Fund EOY Balance			
COMPUTER SYSTEM		3/13/2007		\$36,416.52			
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$47,331.49	\$0.00	\$0.00	\$0.00	\$0.00	\$11,594.27	\$35,737.22
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$679.30	\$0.00	\$679.30			

Fund Name		Date Of Creation		Fund EOY Balance			
DAVID E. FISK		1/1/1942		\$35,085.63			
Type: Trust		Purpose: Maintenance and Repair		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$24,766.16	\$0.00	\$7,218.03	\$398.11	\$21.33	\$178.47	\$32,225.16
Income	BOY Balance	Income	Expended	EOY Balance			
	\$1,972.65	\$1,006.80	\$118.98	\$2,860.47			

Fund Name		Date Of Creation		Fund EOY Balance			
DOROTHY DAVIS SCHOLARSHIP FD		1/1/1998		\$181,918.57			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$133,300.13	\$917.54	\$39,115.32	\$2,160.63	\$115.58	\$966.66	\$174,642.54
Income	BOY Balance	Income	Expended	EOY Balance			
	\$6,184.39	\$5,453.62	\$4,361.98	\$7,276.03			



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**Report of Trust and Capital Reserve Funds**

Fund Name		Date Of Creation					Fund EOY Balance
EDMUND M. PARKER		1/1/1928					\$21,630.93
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$16,509.01	\$0.00	\$4,810.85	\$265.38	\$14.22	\$118.95	\$21,480.51
Income	BOY Balance	Income	Expended				EOY Balance
	\$161.76	\$671.12	\$682.46				\$150.42

Fund Name		Date Of Creation					Fund EOY Balance
EDWARD A. CONTI MEMORIAL SCHOLARSHIP		1/1/1976					\$177,096.43
Type: Trust		Purpose: Scholarship			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$130,194.82	\$0.00	\$37,942.14	\$2,092.78	\$112.11	\$938.19	\$169,403.66
Income	BOY Balance	Income	Expended				EOY Balance
	\$7,025.53	\$5,292.72	\$4,625.48				\$7,692.77

Fund Name		Date Of Creation					Fund EOY Balance
EMMA L. CLARK		1/1/1927					\$10,849.03
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,280.14	\$0.00	\$2,412.88	\$133.09	\$7.13	\$59.68	\$10,773.56
Income	BOY Balance	Income	Expended				EOY Balance
	\$81.12	\$336.63	\$342.28				\$75.47

Fund Name		Date Of Creation					Fund EOY Balance
FANNIE PARSONS FRENCH		1/1/1923					\$21,630.93
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$16,509.01	\$0.00	\$4,810.85	\$265.38	\$14.22	\$118.95	\$21,480.51
Income	BOY Balance	Income	Expended				EOY Balance
	\$161.76	\$671.12	\$682.46				\$150.42

Fund Name		Date Of Creation					Fund EOY Balance
FIRE RESCUE VEHICLE & EQUIPMENT PURCHASE & REPAIR		3/1/1999					\$1,082,155.82
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$804,416.70	\$257,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,061,416.70
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$20,739.12	\$0.00				\$20,739.12



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<b>Fund Name</b>	<b>Date Of Creation</b>	<b>Fund EOY Balance</b>
FORESTVIEW CEMETERY EXPENDABLE TRUST	3/13/2018	\$88,378.02

<b>Type:</b> Capital Reserve (RSA 34/35)		<b>Purpose:</b> Cemetery Trust (Other)	<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$87,252.91	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$86,652.91
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>			
	\$0.00	\$1,725.11	\$0.00	\$1,725.11			

<b>Fund Name</b>	<b>Date Of Creation</b>	<b>Fund EOY Balance</b>
GEORGE W. GEORGE	1/1/1902	\$10,841.30

<b>Type:</b> Trust		<b>Purpose:</b> Library	<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$8,274.22	\$0.00	\$2,411.17	\$133.01	\$7.12	\$59.61	\$10,765.91
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>			
	\$81.07	\$336.38	\$342.06	\$75.39			

<b>Fund Name</b>	<b>Date Of Creation</b>	<b>Fund EOY Balance</b>
GEORGE W. PUTNAM	1/1/1932	\$36,476.03

<b>Type:</b> Trust		<b>Purpose:</b> Cemetery Trust (Other)	<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$16,509.01	\$0.00	\$4,816.52	\$265.38	\$14.22	\$118.95	\$21,486.18
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>			
	\$14,398.03	\$671.12	\$79.30	\$14,989.85			

<b>Fund Name</b>	<b>Date Of Creation</b>	<b>Fund EOY Balance</b>
HERBERT BOUTELLE	1/1/1988	\$5,115.27

<b>Type:</b> Trust		<b>Purpose:</b> Library	<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$3,904.02	\$0.00	\$1,137.66	\$62.76	\$3.36	\$28.11	\$5,079.69
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>			
	\$38.25	\$158.71	\$161.38	\$35.58			

<b>Fund Name</b>	<b>Date Of Creation</b>	<b>Fund EOY Balance</b>
HIGHWAY EQUIPMENT FUND	3/8/1977	\$17,354.65

<b>Type:</b> Capital Reserve (RSA 34/35)		<b>Purpose:</b> Capital Reserve (Other)	<b>How Invested:</b> Common Investment				
<b>Principal</b>	<b>BOY Balance</b>	<b>New Funds</b>	<b>Unrealized Gains</b>	<b>Realized Gains</b>	<b>Cash Cap Gains</b>	<b>Withdrawals</b>	<b>EOY Fair Value</b>
	\$17,016.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,016.33
<b>Income</b>	<b>BOY Balance</b>	<b>Income</b>	<b>Expended</b>	<b>EOY Balance</b>			
	\$0.00	\$338.32	\$0.00	\$338.32			



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Fund Name		Date Of Creation					Fund EOY Balance
HONOR A. SPALDING		1/1/1885					\$3,950.76
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,015.25	\$0.00	\$878.67	\$48.47	\$2.60	\$21.71	\$3,923.28
Income	BOY Balance	Income	Expended				EOY Balance
	\$29.53	\$122.61	\$124.66				\$27.48

Fund Name		Date Of Creation					Fund EOY Balance
ISAAC SPALDING		1/1/1894					\$215,820.84
Type: Trust		Purpose: Scholarship			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$146,507.38	\$0.00	\$42,702.35	\$2,355.00	\$126.16	\$1,055.75	\$190,635.14
Income	BOY Balance	Income	Expended				EOY Balance
	\$30,933.68	\$5,955.85	\$11,703.83				\$25,185.70

Fund Name		Date Of Creation					Fund EOY Balance
JAMES DAY		1/1/1945					\$129,665.27
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$98,962.38	\$0.00	\$28,838.30	\$1,590.74	\$85.22	\$713.13	\$128,763.51
Income	BOY Balance	Income	Expended				EOY Balance
	\$969.57	\$4,023.04	\$4,090.85				\$901.76

Fund Name		Date Of Creation					Fund EOY Balance
JENNIFER CARLSMITH		1/1/1985					\$1,021.55
Type: Trust		Purpose: Library			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$779.68	\$0.00	\$227.20	\$12.53	\$0.67	\$5.63	\$1,014.45
Income	BOY Balance	Income	Expended				EOY Balance
	\$7.62	\$31.71	\$32.23				\$7.10

Fund Name		Date Of Creation					Fund EOY Balance
JOSEPHINE HARE MEMORIAL		1/1/1969					\$12,658.79
Type: Trust		Purpose: Educational Purposes			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$6,845.34	\$0.00	\$1,996.18	\$110.04	\$5.89	\$49.35	\$8,908.10
Income	BOY Balance	Income	Expended				EOY Balance
	\$3,505.30	\$278.29	\$32.90				\$3,750.69



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**Report of Trust and Capital Reserve Funds**

Fund Name		Date Of Creation		Fund EOY Balance			
LAURA & JAMES WANLESS		1/1/1985		\$5,455.08			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,163.41	\$0.00	\$1,213.24	\$66.92	\$3.59	\$30.01	\$5,417.15
Income	BOY Balance	Income	Expended	EOY Balance			
	\$40.80	\$169.22	\$172.09	\$37.93			

Fund Name		Date Of Creation		Fund EOY Balance			
LIBRARY FACILITY EXP/REN FUND		3/11/2008		\$41,792.53			
Type: Capital Reserve (RSA 34/35)		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$40,977.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,977.80
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$814.73	\$0.00	\$814.73			

Fund Name		Date Of Creation		Fund EOY Balance			
PERPETUAL CARE		1/1/1900		\$1,357,271.94			
Type: Trust		Purpose: Cemetery Trust (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$871,267.79	\$0.00	\$253,975.70	\$14,005.00	\$750.21	\$6,278.51	\$1,133,720.19
Income	BOY Balance	Income	Expended	EOY Balance			
	\$208,552.47	\$35,419.11	\$20,419.83	\$223,551.75			

Fund Name		Date Of Creation		Fund EOY Balance			
POLICE STATION RENOVATION FD		3/18/2018		\$164,337.29			
Type: Capital Reserve (RSA 34/35)		Purpose: Police/Fire		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$39,000.00	\$161,000.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3,337.29	\$0.00	\$3,337.29			

Fund Name		Date Of Creation		Fund EOY Balance			
RECREATION FIELD ACQ/CONSTR FD		3/13/2007		\$2,428.30			
Type: Capital Reserve (RSA 34/35)		Purpose: Parks/Recreation		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$2,380.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,380.97
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$47.33	\$0.00	\$47.33			



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**Report of Trust and Capital Reserve Funds**

Fund Name		Date Of Creation					Fund EOY Balance
RICHARD W MERRILL SCHOLARSHIP		1/1/1996					\$496,723.63
Type: Trust		Purpose: Scholarship			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$365,807.43	\$0.00	\$106,605.42	\$5,880.09	\$315.00	\$2,636.04	\$475,971.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$19,638.18	\$14,870.92	\$13,757.37				\$20,751.73

Fund Name		Date Of Creation					Fund EOY Balance
SARAH L. LAWRENCE		1/1/1867					\$11,256.93
Type: Trust		Purpose: Scholarship			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$8,274.20	\$0.00	\$2,411.32	\$133.01	\$7.12	\$59.61	\$10,766.04
Income	BOY Balance	Income	Expended				EOY Balance
	\$694.26	\$336.38	\$539.75				\$490.89

Fund Name		Date Of Creation					Fund EOY Balance
SOUHEGAN COOP SCHOOL DISTRICT MAINTENANCE		3/1/2004					\$247,663.29
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$242,835.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242,835.20
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$4,828.09	\$0.00				\$4,828.09

Fund Name		Date Of Creation					Fund EOY Balance
SOUHEGAN COOP SCHOOL DISTRICT UNFUNDED LIABILITIES		3/1/2004					\$53,380.74
Type: Capital Reserve (RSA 34/35)		Purpose: Educational Purposes			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$52,340.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,340.09
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$1,040.65	\$0.00				\$1,040.65

Fund Name		Date Of Creation					Fund EOY Balance
SOUHEGAN COOPERATIVE FUND		1/1/2001					\$358,321.37
Type: Trust		Purpose: Educational Purposes			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$197,452.13	\$0.00	\$57,576.94	\$3,173.90	\$170.03	\$1,422.86	\$256,950.14
Income	BOY Balance	Income	Expended				EOY Balance
	\$94,292.90	\$8,026.89	\$948.56				\$101,371.23





Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation					Fund EOY Balance
UNRESTRICTED CEMETERY FD		1/1/1900					\$175,040.89
Type: Trust		Purpose: Cemetery Trust (Other)			How Invested: Common Investment		
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$111,983.76	\$0.00	\$32,643.65	\$1,800.07	\$96.43	\$806.96	\$145,716.95
Income	BOY Balance	Income	Expended				EOY Balance
	\$40,359.54	\$4,552.38	\$15,587.98				\$29,323.94



**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Scott Courtemanche	Trustee	4/1/2020

**Ledger Summary**

Number of Fund Records	82
Ledger End of Year Balance	\$5,760,366.71
Total Brokerage Fees	\$33,144.87
Total Brokerage Expenses	\$0.00

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 30, 2019 by Scott Courtemanche on behalf of the Trustees of Trust Funds of Amherst.*



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Investment Name		Type		Shares		Total EOY Balance
Accenture PLC Ireland Shs Class A		Stock		150.00		\$21,628.42
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$21,628.42	\$0.00	\$0.00	\$0.00	\$0.00	\$21,628.42
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$350.40	\$350.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$24,538.50			\$3,177.00		\$27,715.50

Investment Name		Type		Shares		Total EOY Balance
Schlumberger Ltd		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$39,022.22	\$0.00	\$0.00	(\$23,632.33)	(\$15,389.89)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$493.00	\$493.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$33,045.79			(\$33,045.79)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
Resideo Technologies Inc		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$962.87	\$0.00	(\$1,019.58)	\$56.71	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type		Shares		Total EOY Balance
Royal Dutch Shell-Spon ADR - B		Stock		1120.00		\$64,069.37
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$64,069.37	\$0.00	\$0.00	\$0.00	\$0.00	\$64,069.37
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,211.20	\$4,211.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$81,368.00			(\$7,739.20)		\$73,628.80

Investment Name		Type		Shares		Total EOY Balance
Praxair Inc		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$40,347.69	\$0.00	\$0.00	(\$57,699.63)	\$17,351.94	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$291.23	\$291.23	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$55,826.95			(\$55,826.95)		\$0.00



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Investment Name		Type			Shares	Total EOY Balance
Prologis Inc		Stock			715.00	\$46,839.28
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$46,839.28	\$0.00	\$0.00	\$0.00	\$46,839.28
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$995.50	\$995.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$57,271.50		\$57,271.50

Investment Name		Type			Shares	Total EOY Balance
PNC Financial Services		Stock			387.00	\$24,535.36
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$42,431.76	\$0.00	\$0.00	(\$30,621.91)	\$12,725.51	\$24,535.36
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,026.35	\$2,026.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$85,383.20			(\$32,255.84)		\$53,127.36

Investment Name		Type			Shares	Total EOY Balance
Pioneer Nat Rec Co Callable 4.45% 01/15/2026		Bond			100000.00	\$99,038.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$99,038.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,038.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,450.00	\$4,450.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$102,828.00			\$5,426.00		\$108,254.00

Investment Name		Type			Shares	Total EOY Balance
Six Flags Entertainment Corp		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$34,046.16	\$0.00	\$0.00	(\$35,541.87)	\$1,495.71	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$491.40	\$491.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$44,131.50			(\$44,131.50)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Novartis AG Sponsored ADR		Stock			490.00	\$38,820.23
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$64,888.00	\$0.00	\$0.00	(\$23,887.53)	(\$2,180.24)	\$38,820.23
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,289.53	\$1,289.53	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$52,878.00			(\$8,136.10)		\$44,741.90



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Investment Name		Type		Shares		Total EOY Balance
National Grid PLC		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$45,753.98	\$0.00	\$0.00	(\$31,341.89)	(\$14,412.09)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,812.03	\$1,812.03	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$32,728.10			(\$32,728.10)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
NextEra Energy Inc		Stock		310.00		\$54,258.38
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$54,258.38	\$0.00	\$0.00	\$0.00	\$54,258.38
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$980.35	\$980.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$63,506.60		\$63,506.60

Investment Name		Type		Shares		Total EOY Balance
Nestle S A Sponsored ADR Repstg Reg Shs		Stock		505.00		\$40,175.59
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$24,927.37	\$15,248.22	\$0.00	\$0.00	\$0.00	\$40,175.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$552.12	\$552.12	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$27,487.65			\$24,729.35		\$52,217.00

Investment Name		Type		Shares		Total EOY Balance
NBC Universal Media LLC 5.15% 04/30/2020		Bond		50000.00		\$51,182.67
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$52,330.06	\$0.00	\$0.00	(\$1,147.39)	\$0.00	\$51,182.67
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,427.61	\$1,427.61	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$51,668.00			(\$529.00)		\$51,139.00

Investment Name		Type		Shares		Total EOY Balance
M & T Bank Corp		Stock		287.00		\$29,728.64
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$38,032.80	\$0.00	\$0.00	(\$13,440.22)	\$5,136.06	\$29,728.64
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,308.00	\$1,308.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$62,445.05			(\$13,634.96)		\$48,810.09



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Investment Name		Type		Shares		Total EOY Balance
Microsoft Corp		Stock		822.00		\$23,390.88
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$26,048.21	\$0.00	\$0.00	(\$8,704.26)	\$6,046.93	\$23,390.88
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,513.20	\$1,513.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$88,946.22			\$21,168.90		\$110,115.12

Investment Name		Type		Shares		Total EOY Balance
Mondelez International Inc		Stock		490.00		\$20,754.35
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$20,754.35	\$0.00	\$0.00	\$0.00	\$0.00	\$20,754.35
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$490.00	\$490.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$20,090.00			\$6,321.00		\$26,411.00

Investment Name		Type		Shares		Total EOY Balance
Nuveen Municipal High Yield Bond Fund A		Mutual Fund/Index Fund/ETF		6488.95		\$111,700.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$86,050.00	\$25,650.00	\$0.00	\$0.00	\$0.00	\$111,700.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,431.28	\$4,431.28	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$86,050.00			\$29,128.88		\$115,178.88

Investment Name		Type		Shares		Total EOY Balance
Texas Instruments Inc		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$23,476.05	\$0.00	\$0.00	(\$34,140.62)	\$10,664.57	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$195.30	\$195.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$34,728.75			(\$34,728.75)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
TJX Cos Inc		Stock		720.00		\$25,424.43
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$25,424.43	\$0.00	\$0.00	\$0.00	\$0.00	\$25,424.43
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$586.80	\$586.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$34,264.80			\$3,808.80		\$38,073.60



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Investment Name		Type			Shares	Total EOY Balance
T Rowe Price Tax Free High Yield Fund Inc		Mutual Fund/Index Fund/ETF			8555.73	\$103,085.61
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$97,175.61	\$5,910.00	\$0.00	\$0.00	\$0.00	\$103,085.61
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$3,552.24	\$3,552.24	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$96,120.03			\$8,431.06		\$104,551.09

Investment Name		Type			Shares	Total EOY Balance
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Capital Reserve		Money Market			2440100.00	\$2,440,100.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$1,813,300.00	\$626,800.00	\$0.00	\$0.00	\$0.00	\$2,440,100.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$47,498.61	\$47,498.61	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$1,813,300.00			\$626,800.00		\$2,440,100.00

Investment Name		Type			Shares	Total EOY Balance
Cash - Capital Reserve		Cash			0.00	\$166.08
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$121.53	\$44.55	\$0.00	\$0.00	\$0.00	\$166.08
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$121.53			\$44.55		\$166.08

Investment Name		Type			Shares	Total EOY Balance
Zimmer Biomet Holdings Inc 4.625% 11/30/2019		Bond			50000.00	\$50,530.77
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$51,564.14	\$0.00	\$0.00	(\$1,033.37)	\$0.00	\$50,530.77
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,279.13	\$1,279.13	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,995.00			(\$592.50)		\$50,402.50



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Investment Name		Type			Shares	Total EOY Balance
Xylem Inc		Stock			755.00	\$31,861.52
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$31,861.52	\$0.00	\$0.00	\$0.00	\$0.00	\$31,861.52
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$679.50	\$679.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,871.90			\$12,276.30		\$63,148.20

Investment Name		Type			Shares	Total EOY Balance
Xilinx Inc		Stock			160.00	\$10,313.48
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$10,313.48	\$0.00	\$0.00	\$0.00	\$0.00	\$10,313.48
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$232.00	\$232.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$10,441.60			\$8,425.60		\$18,867.20

Investment Name		Type			Shares	Total EOY Balance
WEC Energy Group Inc		Stock			831.00	\$41,622.33
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$23,859.63	\$17,762.70	\$0.00	\$0.00	\$0.00	\$41,622.33
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,622.58	\$1,622.58	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$37,561.65			\$31,718.82		\$69,280.47

Investment Name		Type			Shares	Total EOY Balance
Watsco Inc		Stock			365.00	\$49,065.16
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$33,935.03	\$15,130.13	\$0.00	\$0.00	\$0.00	\$49,065.16
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,616.50	\$1,616.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$47,244.20			\$12,444.25		\$59,688.45





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Investment Name		Type		Shares	Total EOY Balance	
Vanguard Total International Stock Index Fund Admiral Shares		Mutual Fund/Index Fund/ETF		3198.91	\$86,916.50	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$86,916.50	\$0.00	\$0.00	\$0.00	\$0.00	\$86,916.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,625.65	\$2,625.65	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$92,832.34			(\$2,239.24)		\$90,593.10

Investment Name		Type		Shares	Total EOY Balance	
Visa Inc		Stock		340.00	\$27,114.60	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$27,114.60	\$0.00	\$0.00	\$0.00	\$0.00	\$27,114.60
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$326.40	\$326.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$45,033.00			\$13,974.00		\$59,007.00

Investment Name		Type		Shares	Total EOY Balance	
V F Corp		Stock		520.00	\$22,877.95	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$24,250.53	\$0.00	\$0.00	(\$1,372.58)	\$0.00	\$22,877.95
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,034.80	\$1,034.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$42,390.40			\$3,031.60		\$45,422.00

Investment Name		Type		Shares	Total EOY Balance	
Verizon Communications Inc		Stock		885.00	\$42,711.12	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$31,785.60	\$10,925.52	\$0.00	\$0.00	\$0.00	\$42,711.12
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,901.17	\$1,901.17	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$35,217.00			\$15,343.05		\$50,560.05



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Investment Name		Type			Shares	Total EOY Balance
Valeo SA ADR		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$21,543.98	\$0.00	\$0.00	(\$16,229.12)	(\$5,314.86)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$294.06	\$294.06	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$16,222.68			(\$16,222.68)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
US Bancorp Del		Stock			1035.00	\$47,531.28
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$47,531.28	\$0.00	\$0.00	\$0.00	\$0.00	\$47,531.28
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,459.35	\$1,459.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$51,770.70			\$2,463.30		\$54,234.00

Investment Name		Type			Shares	Total EOY Balance
Union Pacific Corp		Stock			340.00	\$23,148.66
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$23,148.66	\$0.00	\$0.00	\$0.00	\$0.00	\$23,148.66
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,142.40	\$1,142.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$48,171.20			\$9,326.20		\$57,497.40

Investment Name		Type			Shares	Total EOY Balance
Unilever PLC Spon ADR		Stock			795.00	\$35,963.58
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35,963.58	\$0.00	\$0.00	\$0.00	\$0.00	\$35,963.58
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,421.52	\$1,421.52	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$43,947.60			\$5,318.55		\$49,266.15

Investment Name		Type			Shares	Total EOY Balance
Unitedhealth Group Inc		Stock			245.00	\$41,165.45
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$25,262.23	\$15,903.22	\$0.00	\$0.00	\$0.00	\$41,165.45
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$750.60	\$750.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$44,161.20			\$15,621.25		\$59,782.45



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Investment Name		Type			Shares	Total EOY Balance
Union Pacific Corp Callable 3.75% 03/15/2024		Bond			25000.00	\$26,069.91
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$26,265.69	\$0.00	\$0.00	(\$195.78)	\$0.00	\$26,069.91
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$741.72	\$741.72	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$25,299.50			\$1,105.75		\$26,405.25

Investment Name		Type			Shares	Total EOY Balance
MFS Emerging Markets Debt Fund Class I		Mutual Fund/Index Fund/ETF			8458.03	\$123,141.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$101,586.00	\$21,555.00	\$0.00	\$0.00	\$0.00	\$123,141.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,694.59	\$4,694.59	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$97,151.37			\$27,519.83		\$124,671.20

Investment Name		Type			Shares	Total EOY Balance
Merck & Co Inc.		Stock			961.00	\$43,693.88
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$57,309.08	\$0.00	\$0.00	(\$17,213.62)	\$3,598.42	\$43,693.88
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,334.51	\$2,334.51	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$72,597.20			\$7,982.65		\$80,579.85

Investment Name		Type			Shares	Total EOY Balance
Medtronic PLC Shs		Stock			579.00	\$44,438.49
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$44,438.49	\$0.00	\$0.00	\$0.00	\$0.00	\$44,438.49
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$926.40	\$926.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,568.19			\$6,820.62		\$56,388.81

Investment Name		Type			Shares	Total EOY Balance
McDonalds Corp		Stock			330.00	\$38,951.74
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$38,951.74	\$0.00	\$0.00	\$0.00	\$0.00	\$38,951.74
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,481.70	\$1,481.70	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$51,707.70			\$16,820.10		\$68,527.80



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Investment Name		Type		Shares		Total EOY Balance
Eaton Vance Corp Non VTG		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35,008.12	\$0.00	\$0.00	(\$36,943.00)	\$1,934.88	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$696.30	\$696.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$55,060.45			(\$55,060.45)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
Emerson Electric Co		Stock		320.00		\$21,765.85
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$21,765.85	\$0.00	\$0.00	\$0.00	\$0.00	\$21,765.85
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$625.60	\$625.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$22,124.80			(\$774.40)		\$21,350.40

Investment Name		Type		Shares		Total EOY Balance
Essity Aktiebolag Publ Spons ADR		Stock		1605.00		\$36,184.25
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$36,184.25	\$0.00	\$0.00	\$0.00	\$0.00	\$36,184.25
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$665.59	\$665.59	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$39,603.38			\$9,750.37		\$49,353.75

Investment Name		Type		Shares		Total EOY Balance
Danone Sponsored ADR		Stock		1235.00		\$19,282.38
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$19,282.38	\$0.00	\$0.00	\$0.00	\$0.00	\$19,282.38
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$351.09	\$351.09	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$18,006.30			\$2,902.25		\$20,908.55

Investment Name		Type		Shares		Total EOY Balance
Cash - Common		Cash		0.00		(\$6,275.39)
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$2.03	\$0.00	\$0.00	(\$6,303.66)	\$0.00	(\$6,301.63)
Income	BOY Balance			Income	Expended	EOY Balance
	\$40.42			\$0.00	\$14.18	\$26.24
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$2.03			(\$6,303.66)		(\$6,301.63)



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Investment Name		Type			Shares	Total EOY Balance
Cisco Systems Inc		Stock			1285.00	\$36,247.83
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$58,575.04	\$0.00	\$0.00	(\$36,762.73)	\$14,435.52	\$36,247.83
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,486.20	\$2,486.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$86,060.00			(\$15,731.95)		\$70,328.05

Investment Name		Type			Shares	Total EOY Balance
Chevron Corp		Stock			395.00	\$45,020.08
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$29,296.73	\$15,723.35	\$0.00	\$0.00	\$0.00	\$45,020.08
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,824.90	\$1,824.90	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$34,136.10			\$15,017.70		\$49,153.80

Investment Name		Type			Shares	Total EOY Balance
Comcast Corp Callable 3.15% 03/01/2026		Bond			50000.00	\$49,207.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$49,207.50	\$0.00	\$0.00	\$0.00	\$0.00	\$49,207.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,575.00	\$1,575.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$46,952.00			\$4,797.00		\$51,749.00

Investment Name		Type			Shares	Total EOY Balance
Bank Of America Corporation		Stock			730.00	\$21,516.17
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$21,516.17	\$0.00	\$0.00	\$0.00	\$21,516.17
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$219.00	\$219.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$21,170.00		\$21,170.00

Investment Name		Type			Shares	Total EOY Balance
Blackrock Inc		Stock			76.00	\$22,023.85
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$22,023.85	\$0.00	\$0.00	\$0.00	\$0.00	\$22,023.85
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$977.36	\$977.36	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$37,927.04			(\$2,260.24)		\$35,666.80



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Investment Name		Type			Shares	Total EOY Balance
Becton Dickinson & Co		Stock			185.00	\$27,721.21
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$27,721.21	\$0.00	\$0.00	\$0.00	\$0.00	\$27,721.21
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$566.10	\$566.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$44,318.60			\$2,303.25		\$46,621.85

Investment Name		Type			Shares	Total EOY Balance
Aqua America Inc		Stock			665.00	\$20,128.13
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$20,128.13	\$0.00	\$0.00	\$0.00	\$0.00	\$20,128.13
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$582.56	\$582.56	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$23,394.70			\$4,116.35		\$27,511.05

Investment Name		Type			Shares	Total EOY Balance
Apple Inc		Stock			388.00	\$25,467.81
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$25,467.81	\$0.00	\$0.00	\$0.00	\$0.00	\$25,467.81
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,148.48	\$1,148.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$71,822.68			\$4,970.28		\$76,792.96

Investment Name		Type			Shares	Total EOY Balance
American Tower Corp		Stock			195.00	\$29,341.11
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$29,341.11	\$0.00	\$0.00	\$0.00	\$29,341.11
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$339.30	\$339.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$39,867.75		\$39,867.75

Investment Name		Type			Shares	Total EOY Balance
Alcon Inc Ord Shs		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$7,883.24	\$0.00	(\$8,439.55)	\$556.31	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00



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Investment Name		Type			Shares	Total EOY Balance
Akre Osterweis Strategic Income Fund		Mutual Fund/Index Fund/ETF			14380.99	\$159,053.70
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$159,053.70	\$0.00	\$0.00	\$0.00	\$159,053.70
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$159,341.31		\$159,341.31

Investment Name		Type			Shares	Total EOY Balance
Automatic Data Processing Inc		Stock			282.00	\$15,129.96
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$15,129.96	\$0.00	\$0.00	\$0.00	\$0.00	\$15,129.96
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$834.72	\$834.72	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$37,827.48			\$8,795.58		\$46,623.06

Investment Name		Type			Shares	Total EOY Balance
Exxon Mobil Corp		Stock			235.00	\$19,291.84
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$19,291.84	\$0.00	\$0.00	\$0.00	\$0.00	\$19,291.84
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$782.55	\$782.55	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$19,441.55			(\$1,433.50)		\$18,008.05

Investment Name		Type			Shares	Total EOY Balance
Cash - Cemetery		Cash			0.00	\$84.41
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$58.77	\$0.00	\$0.00	(\$57.61)	\$0.00	\$1.16
Income	BOY Balance			Income	Expended	EOY Balance
	\$35.33			\$0.00	(\$47.92)	\$83.25
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$58.77			(\$57.61)		\$1.16

Investment Name		Type			Shares	Total EOY Balance
Fidelity Conservative Income Bond Fund Cl I (Income)		Mutual Fund/Index Fund/ETF			19940.00	\$199,998.20
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$199,998.20	\$0.00	\$0.00	\$0.00	\$0.00	\$199,998.20
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,030.48	\$5,030.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$199,998.20			\$199.40		\$200,197.60



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Investment Name		Type			Shares	Total EOY Balance
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Common		Money Market			0.00	\$321,800.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$10,000.00	\$0.00	\$0.00	(\$10,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$300,300.00			\$6,575.44	(\$14,924.56)	\$321,800.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$10,000.00			(\$10,000.00)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Matthews Asia Dividend Fund Instl Class		Mutual Fund/Index Fund/ETF			4812.09	\$84,730.29
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$45,725.00	\$39,005.29	\$0.00	\$0.00	\$0.00	\$84,730.29
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,006.93	\$1,006.93	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$47,073.52			\$33,865.73		\$80,939.25

Investment Name		Type			Shares	Total EOY Balance
Loomis Sayles Senior Floating Rate and Fixed Income Fund Cl Y		Mutual Fund/Index Fund/ETF			8992.96	\$89,315.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$89,315.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,315.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,380.48	\$5,380.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$88,310.89			(\$3,237.47)		\$85,073.42

Investment Name		Type			Shares	Total EOY Balance
Linde PLC		Stock			353.00	\$57,699.63
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$57,699.63	\$0.00	\$0.00	\$0.00	\$57,699.63
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$908.99	\$908.99	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$70,882.40		\$70,882.40





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Investment Name		Type			Shares	Total EOY Balance
Kontoor Brands Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$1,372.58	\$0.00	(\$2,191.03)	\$818.45	\$0.00
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$0.00			\$0.00	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$0.00	\$0.00			\$0.00	

Investment Name		Type			Shares	Total EOY Balance
JPMorgan Chase & Co		Stock			440.00	\$46,350.54
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$46,350.54	\$0.00	\$0.00	\$0.00	\$46,350.54
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$876.00			\$876.00	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$0.00	\$49,192.00			\$49,192.00	

Investment Name		Type			Shares	Total EOY Balance
Johnson & Johnson		Stock			378.00	\$29,080.53
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$37,488.01	\$0.00	\$0.00	(\$12,406.98)	\$3,999.50	\$29,080.53
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$1,622.70			\$1,622.70	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$56,787.12	(\$4,139.28)			\$52,647.84	

Investment Name		Type			Shares	Total EOY Balance
iShares MSCI Europe Financials ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$30,729.37	\$0.00	\$0.00	(\$26,938.90)	(\$3,790.47)	\$0.00
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$0.00			\$0.00	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$27,310.50	(\$27,310.50)			\$0.00	

Investment Name		Type			Shares	Total EOY Balance
iShares Emerging Markets ETF		Mutual Fund/Index Fund/ETF			1380.00	\$67,041.65
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$44,592.30	\$67,041.65	\$0.00	(\$38,829.24)	(\$5,763.06)	\$67,041.65
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$1,433.72			\$1,433.72	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$39,382.50	\$31,604.70			\$70,987.20	



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Investment Name		Type		Shares	Total EOY Balance
Invesco Bulletshares 2019 High Yield Corporate Bond ETF		Mutual Fund/Index Fund/ETF		360.00	\$8,856.36
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$163,315.59	\$0.00	\$0.00	(\$149,791.76)	\$8,856.36
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$7,014.07	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$160,280.25			(\$151,658.25)	\$8,622.00

Investment Name		Type		Shares	Total EOY Balance
Ishares MSCI Emerging Mkt		Mutual Fund/Index Fund/ETF		0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$0.00	\$38,466.20	\$0.00	(\$35,281.49)	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$0.00			\$0.00	\$0.00

Investment Name		Type		Shares	Total EOY Balance
3M Co		Stock		0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$19,505.90	\$0.00	\$0.00	(\$35,871.18)	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$782.08	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$36,983.36			(\$36,983.36)	\$0.00

Investment Name		Type		Shares	Total EOY Balance
Honeywell International Inc		Stock		285.00	\$31,362.29
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$32,673.56	\$0.00	\$0.00	(\$1,311.27)	\$31,362.29
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$913.43	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$41,054.25			\$8,703.90	\$49,758.15



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Investment Name		Type			Shares	Total EOY Balance
Home Depot Inc		Stock			245.00	\$28,062.59
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$33,880.71	\$0.00	\$0.00	(\$8,573.88)	\$2,755.76	\$28,062.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,222.60	\$1,222.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$57,554.50			(\$6,601.85)		\$50,952.65

Investment Name		Type			Shares	Total EOY Balance
Garrett Motion Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$348.40	\$0.00	(\$463.98)	\$115.58	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Gilead Sciences Inc 2.55% 09/01/2020		Bond			50000.00	\$50,030.69
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,050.43	\$0.00	\$0.00	(\$19.74)	\$0.00	\$50,030.69
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,255.26	\$1,255.26	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,399.50			\$747.50		\$50,147.00

Investment Name		Type			Shares	Total EOY Balance
First Republic Bank		Stock			320.00	\$28,981.51
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$28,981.51	\$0.00	\$0.00	\$0.00	\$0.00	\$28,981.51
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$233.60	\$233.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$30,972.80			\$275.20		\$31,248.00

Investment Name		Type			Shares	Total EOY Balance
FNMA Pool #BM-3579 3% 09/01/2030		Treasury Bond/Note			74234.43	\$74,605.60
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$92,287.26	\$0.00	\$0.00	(\$17,593.70)	(\$87.96)	\$74,605.60
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,499.06	\$2,499.06	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$91,863.02			(\$15,942.73)		\$75,920.29



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Investment Name		Type			Shares	Total EOY Balance
FHLMC Pool #T4-5115 2.5% 11/01/2032		Treasury Bond/Note			44896.93	\$43,746.43
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$47,038.45	\$0.00	\$0.00	(\$3,378.58)	\$86.56	\$43,746.43
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,167.29	\$1,167.29	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$46,645.25			(\$1,775.26)		\$44,869.99

Investment Name		Type			Shares	Total EOY Balance
Federated Money Market Govt Obligs Tax-Mgd Fd Instl Shs (Fund #636) - Cemetery		Money Market			30400.00	\$75,500.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35,600.00	\$0.00	\$0.00	(\$5,200.00)	\$0.00	\$30,400.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$43,900.00			\$1,552.98	\$352.98	\$45,100.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$35,600.00			(\$5,200.00)		\$30,400.00



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**Brokerage Fees & Expenses**

<b>Name</b>	<b>Fees Paid</b>	<b>Expenses Paid</b>
Cambridge Trust Company - Common	\$32,382.20	\$0.00
Cambridge Trust Company - Cemetery Expendable	\$762.67	\$0.00
	<b>\$33,144.87</b>	<b>\$0.00</b>

**TREASURERS' COUPON & NOTE REGISTER**

**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**

**Baboosic Lake Septic System Phase II**

**Total Disbursed: \$ 178,500.00**

**Interest rate: 4.06%**  
**Term: 15 Years**

<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Beginning Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Remaining Balance</b>
		10/2/2007					178,500.00
1	9/30/2008		178,500.00	11,900.00	3,748.50	15,648.50	166,600.00
1	3/31/2009		166,600.00		3,498.60	3,498.60	166,600.00
2	9/30/2009		166,600.00	11,900.00	3,498.60	15,398.60	154,700.00
2	3/31/2010		154,700.00		3,248.70	3,248.70	154,700.00
3	9/30/2010		154,700.00	11,900.00	3,248.70	15,148.70	142,800.00
3	3/31/2011		142,800.00		2,998.80	2,998.80	142,800.00
4	9/30/2011		142,800.00	11,900.00	2,998.80	14,898.80	130,900.00
4	3/31/2012		130,900.00		2,748.90	2,748.90	130,900.00
5	9/30/2012		130,900.00	11,900.00	2,748.90	14,648.90	119,000.00
5	3/31/2013		119,000.00		2,499.00	2,499.00	119,000.00
6	9/30/2013		119,000.00	11,900.00	2,499.00	14,399.00	107,100.00
6	3/31/2001		107,100.00		2,249.10	2,249.10	107,100.00
7	9/30/2014		107,100.00	11,900.00	2,249.10	14,149.10	95,200.00
7	3/31/2015		95,200.00		1,999.20	1,999.20	95,200.00
8	9/30/2015		95,200.00	11,900.00	1,999.20	13,899.20	83,300.00
8	3/31/2016		83,300.00		1,749.30	1,749.30	83,300.00
9	9/30/2016		83,300.00	11,900.00	1,749.30	13,649.30	71,400.00
9	3/31/2017		71,400.00		1,499.40	1,499.40	71,400.00
10	9/30/2017		71,400.00	11,900.00	1,499.40	13,399.40	59,500.00
10	3/31/2018		59,500.00		1,249.50	1,249.50	59,500.00
11	9/30/2018		59,500.00	11,900.00	1,249.50	13,149.50	47,600.00
11	3/31/2019		47,600.00		999.60	999.60	47,600.00
12	9/30/2019		47,600.00	11,900.00	999.60	12,899.60	35,700.00
12	3/31/2020		35,700.00		749.70	749.70	35,700.00
13	9/30/2020		35,700.00	11,900.00	749.70	12,649.70	23,800.00
13	3/31/2021		23,800.00		499.80	499.80	23,800.00
14	9/30/2021		23,800.00	11,900.00	499.80	12,399.80	11,900.00
14	3/31/2022		11,900.00		249.90	249.90	11,900.00
15	9/30/2022		11,900.00	11,900.00	249.90	12,149.90	-
<b>Total</b>				<b>\$ 178,500.00</b>	<b>\$ 56,227.50</b>	<b>\$ 234,727.50</b>	

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**  
**Baboosic Lake Septic System Phase III**

**Total Disbursed:      \$   170,699.91**

**Interest rate:      3.17%**  
**Term:                15 Years**

<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Beginning Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Remaining Balance</b>
		8/24/2010	-	-	-	-	170,699.91
1	8/24/2011		170,699.91	11,379.99	5,411.19	16,791.18	159,319.92
2	8/24/2012		159,319.92	11,379.99	5,064.28	16,444.27	147,939.93
3	8/24/2013		147,939.93	11,379.99	4,689.70	16,069.69	136,559.94
4	8/24/2014		136,559.94	11,379.99	4,328.95	15,708.94	125,179.95
5	8/24/2015		125,179.95	11,379.99	3,968.20	15,348.19	113,799.96
6	8/24/2016		113,799.96	11,379.99	3,617.34	14,997.33	102,419.97
7	8/24/2017		102,419.97	11,379.99	3,246.71	14,626.70	91,039.98
8	8/24/2018		91,039.98	11,379.99	2,885.97	14,265.96	79,659.99
9	8/24/2019		79,659.99	11,379.99	2,525.22	13,905.21	68,280.00
10	8/24/2020		68,280.00	11,379.99	2,170.41	13,550.40	56,900.01
11	8/24/2021		56,900.01	11,379.99	1,803.73	13,183.72	45,520.02
12	8/24/2022		45,520.02	11,379.99	1,442.98	12,822.97	34,140.03
13	8/24/2023		34,140.03	11,379.99	1,082.24	12,462.23	22,760.04
14	8/24/2024		22,760.04	11,379.99	723.47	12,103.46	11,380.05
15	8/24/2025		11,380.05	11,380.05	360.75	11,740.80	-
<b>Total</b>				<b>\$ 170,699.91</b>	<b>\$ 43,321.14</b>	<b>\$ 214,021.05</b>	

**TREASURERS' COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**  
**New Hampshire Department of Environmental Services**  
**Clean Water SRF Loan Schedule**  
**Baboosic Lake Septic System Phase IV**

**Total Disbursed: \$ 256,668.00**

**Interest rate: 0.91%**  
**Administrative Fee: 2.00%**  
**Term: 15 Years**

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Principal Forgiven	Interest Payment	Admin Fees	Total Payment	Remaining Balance
1		3/20/2012	256,668.00	8,647.00	128,333.83	2,249.43	4,943.80	15,840.23	121,058.07
2	4/1/2013		121,058.07	8,647.01	-	1,101.63	2,421.16	12,169.80	112,411.06
3	4/1/2014		112,411.06	8,647.00	-	1,022.94	2,248.22	11,918.16	103,764.06
4	4/1/2015		103,764.06	8,647.01	-	944.25	2,075.28	11,666.54	95,117.05
5	4/1/2016		95,117.05	8,647.00	-	865.57	1,902.34	11,414.91	86,470.05
6	4/1/2017		86,470.05	8,647.01	-	786.88	1,729.40	11,163.29	77,823.04
7	4/1/2018		77,823.04	8,647.00	-	708.19	1,556.46	10,911.65	69,176.04
8	4/1/2019		69,176.04	8,647.01	-	629.50	1,383.52	10,660.03	60,529.03
9	4/1/2020		60,529.03	8,647.00	-	550.81	1,210.58	10,408.39	51,882.03
10	4/1/2021		51,882.03	8,647.01	-	472.13	1,037.64	10,156.78	43,235.02
11	4/1/2022		43,235.02	8,647.00	-	393.44	864.70	9,905.14	34,588.02
12	4/1/2023		34,588.02	8,647.01	-	314.75	691.76	9,653.52	25,941.01
13	4/1/2024		25,941.01	8,647.00	-	236.06	518.82	9,401.88	17,294.01
14	4/1/2025		17,294.01	8,647.01	-	157.38	345.88	9,150.27	8,647.00
15	4/1/2026		8,647.00	8,647.00	-	78.69	172.94	8,898.63	-
<b>Total</b>				<b>\$ 129,705.07</b>	<b>\$ 128,333.83</b>	<b>\$ 10,511.65</b>	<b>\$ 23,102.50</b>	<b>\$ 163,319.22</b>	



**TREASURERS' COUPON & NOTE REGISTER**

**ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION**

**Spring Road Note**

**Total Disbursed: \$ 500,000.00**

**Interest rate: 3.02%**  
**Term: 10 Years**

<b>Ref. Year</b>	<b>Due Date</b>	<b>Date Received</b>	<b>Beginning Balance</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Remaining Balance</b>
		8/24/2010	-	-	-	-	500,000.00
1	8/24/2011		500,000.00	50,000.00	15,100.00	65,100.00	450,000.00
2	8/24/2012		450,000.00	50,000.00	13,590.00	63,590.00	400,000.00
3	8/24/2013		400,000.00	50,000.00	12,080.00	62,080.00	350,000.00
4	8/24/2014		350,000.00	50,000.00	10,570.00	60,570.00	300,000.00
5	8/24/2015		300,000.00	50,000.00	9,060.00	59,060.00	250,000.00
6	8/24/2016		250,000.00	50,000.00	7,573.90	57,573.90	200,000.00
7	8/24/2017		200,000.00	50,000.00	6,040.00	56,040.00	150,000.00
8	8/24/2018		150,000.00	50,000.00	4,530.00	54,530.00	100,000.00
9	8/24/2019		100,000.00	50,000.00	3,020.00	53,020.00	50,000.00
10	8/24/2020		50,000.00	50,000.00	1,510.00	51,510.00	-
<b>Total</b>				<b>\$ 500,000.00</b>	<b>\$ 83,073.90</b>	<b>\$ 583,073.90</b>	

***TREASURER'S COUPON & NOTE REGISTER***  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2014 ROAD NOTE**

Total Disbursed:		\$ 2,000,000.00	Interest Rate Term		2.25% 10 years
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	6/14/2014	200,000.00	24,657.53	224,657.53	2,000,000.00
2	6/14/2015	200,000.00	40,524.66	240,524.66	1,800,000.00
3	6/14/2016	200,000.00	36,203.99	236,203.99	1,600,000.00
4	6/14/2017	200,000.00	31,500.00	231,500.00	1,400,000.00
5	6/14/2018	200,000.00	27,000.00	227,000.00	1,200,000.00
6	6/14/2019	200,000.00	22,500.00	222,500.00	1,000,000.00
7	6/14/2020	200,000.00	18,000.00	218,000.00	800,000.00
8	6/14/2021	200,000.00	13,500.00	213,500.00	600,000.00
9	6/14/2022	200,000.00	9,000.00	209,000.00	400,000.00
10	6/14/2023	200,000.00	4,500.00	204,500.00	200,000.00
<b>Total</b>		<b>2,000,000.00</b>	<b>227,386.18</b>	<b>2,227,386.18</b>	-

**TREASURER'S COUPON & NOTE REGISTER**  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2015 ROAD NOTE**

Total Disbursed:		\$	2,000,000.00			Interest Rate Term	2.30% 10 years
Ref. Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance	
		6/27/2014	1,000,000.00			1,000,000.00	
		5/29/2015	1,000,000.00			2,000,000.00	
1	9/7/2014		100,000.00	4,536.98	104,536.98	1,900,000.00	
1	3/7/2015		100,000.00	10,296.44	110,296.44	1,800,000.00	
2	9/5/2015		100,000.00	15,829.04	115,829.04	1,700,000.00	
2	3/7/2016		100,000.00	19,482.55	119,482.55	1,600,000.00	
3	9/7/2016		100,000.00	18,500.54	118,500.54	1,500,000.00	
3	3/7/2017		100,000.00	17,250.00	117,250.00	1,400,000.00	
4	9/7/2017		100,000.00	16,100.00	116,100.00	1,300,000.00	
4	3/7/2018		100,000.00	14,950.00	114,950.00	1,200,000.00	
5	9/7/2018		100,000.00	13,800.00	113,800.00	1,100,000.00	
5	3/7/2019		100,000.00	12,650.00	112,650.00	1,000,000.00	
6	9/7/2019		100,000.00	11,500.00	111,500.00	900,000.00	
6	3/7/2020		100,000.00	10,350.00	110,350.00	800,000.00	
7	9/7/2020		100,000.00	9,200.00	109,200.00	700,000.00	
7	3/7/2021		100,000.00	8,050.00	108,050.00	600,000.00	
8	9/7/2021		100,000.00	6,900.00	106,900.00	500,000.00	
8	3/7/2022		100,000.00	5,750.00	105,750.00	400,000.00	
9	9/7/2022		100,000.00	4,600.00	104,600.00	300,000.00	
9	3/7/2023		100,000.00	3,450.00	103,450.00	200,000.00	
10	9/7/2023		100,000.00	2,300.00	102,300.00	100,000.00	
10	3/7/2024		100,000.00	1,150.00	101,150.00	-	
Total			2,000,000.00	206,645.55	2,206,645.55		

***TREASURER'S COUPON & NOTE REGISTER***  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2015 Refinance of FY11 & FY12 ROAD NOTE**

Total Disbursed: \$		3,059,999.00	Interest Rate Term		2.39% 10 years
Ref. Year	Due Date	Principal	Interest	Total Payment	Remaining Balance
1	3/10/2016	305,999.90	73,334.34	379,334.24	3,059,999.00
2	3/10/2017	305,999.90	65,820.58	371,820.48	2,753,999.10
3	3/10/2018	305,999.90	58,507.18	364,507.08	2,447,999.20
4	3/10/2019	305,999.90	51,193.78	357,193.68	2,141,999.30
5	3/10/2020	305,999.90	44,000.61	350,000.51	1,835,999.40
6	3/10/2021	305,999.90	36,566.99	342,566.89	1,529,999.50
7	3/10/2022	305,999.90	29,253.59	335,253.49	1,223,999.60
8	3/10/2023	305,999.90	21,940.19	327,940.09	917,999.70
9	3/10/2024	305,999.90	14,666.87	320,666.77	611,999.80
10	3/10/2025	305,999.90	7,313.40	313,313.30	305,999.90
<b>Total</b>		<b>3,059,999.00</b>	<b>402,597.53</b>	<b>3,462,596.53</b>	0.00

***TREASURER'S COUPON & NOTE REGISTER***  
**ANNUAL REPORT TO THE DEPT OF REVENUE ADMINISTRATION**  
**FY 2016 - 2017 ROAD NOTE - \$4,000,000.00**

Total Disbursed: \$			4,000,000.00		Interest Rate		2.30%	
					Term		10 yrs	
Ref.	Year	Due Date	Date Received	Principal	Interest	Total Payment	Remaining Balance	
			12/29/2015	2,000,000.00			2,000,000.00	
			7/1/2016	2,000,000.00			4,000,000.00	
	1	7/29/2016		400,000.00	30,290.00	430,290.00	3,600,000.00	
	2	7/29/2017		400,000.00	82,800.00	482,800.00	3,200,000.00	
	3	7/29/2018		400,000.00	73,600.00	473,600.00	2,800,000.00	
	4	7/29/2019		400,000.00	64,400.00	464,400.00	2,400,000.00	
	5	7/29/2020		400,000.00	55,351.23	455,351.23	2,000,000.00	
	6	7/29/2021		400,000.00	46,000.00	446,000.00	1,600,000.00	
	7	7/29/2022		400,000.00	36,800.00	436,800.00	1,200,000.00	
	8	7/29/2023		400,000.00	27,600.00	427,600.00	800,000.00	
	9	7/29/2024		400,000.00	18,450.41	418,450.41	400,000.00	
	10	7/29/2025		400,000.00	9,200.00	409,200.00	-	
	Total			3,600,000.00	414,201.64	4,014,201.64		

# Addendum

## TOWN OF AMHERST, NEW HAMPSHIRE

### FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019

**TOWN OF AMHERST, NEW HAMPSHIRE  
FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2019**

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# Roberts & Greene, PLLC

## INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen  
Town of Amherst  
P.O. Box 960  
Amherst, New Hampshire 03031

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of and for the fiscal year ended June 30, 2019, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the Town of Amherst, as of June 30, 2019, and the respective changes in financial position thereof, and where applicable, cash flows, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

47 Hall Street ■ Concord, NH 03301  
603-856-8005 ■ 603-856-8431 (fax)  
[info@roberts-greene.com](mailto:info@roberts-greene.com)



**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and OPEB information on pages 3-8 and 45-49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements of the Town of Amherst. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

December 4, 2019

*Roberts & Greene, PLLC*

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Having responsibility for the financial management of the Town of Amherst ("Town"), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended June 30, 2019.

### Financial Highlights

As of June 30, 2019, the assets of the Town exceeded its liabilities by \$31,498,271 (net position). Of this amount, the unrestricted net position is \$4,886,605.

The Town's net position increased by \$2,377,428. This was due primarily to investment in capital assets and some reduction in outstanding bonds through principal payments.

As of June 30, 2019, the Town's governmental funds reported combined ending fund balances of \$12,595,998 an increase of \$1,311,199 in comparison with the prior year.

As of June 30, 2019, the unassigned fund balance of the General Fund is \$6,869,071 which represents 50.4% of total General Fund expenditures.

During the year ended June 30, 2019, the Town's total general obligation bonded debt decreased by \$1,296,017 which represents bond principal payments.

### Overview of the Financial Statements

The following discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: government-wide financial statements; fund financial statements; and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the year ended June 30, 2019. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's

## MANAGEMENT'S DISCUSSION AND ANALYSIS

near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances are followed by reconciliations to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, which is considered a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements in the supplementary information section of this report.

Proprietary fund. The proprietary fund is used to account for the resources and activity of the Baboosic Septic Fund, where the intent is that expenses be covered by charges to users.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement, because the resources of those funds are not available to support the Town's own programs.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information. Schedules related to pensions and other post-employment benefits are in the Required Supplementary Information Section, which follows the notes. The combining statements, referred to above in connection with non-major governmental funds, and detailed General Fund schedules are presented immediately following this information.

### Government-Wide Financial Analysis

As noted above, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$31,498,271 at June 30, 2019.

The largest portion of the Town's net position (76%) reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Net Position Governmental Activities

	June 30, 2019	June 30, 2018
<b>Government Activities:</b>		
Current Assets	\$ 37,644,892	\$ 35,752,369
Capital Assets	<u>30,689,093</u>	<u>30,445,400</u>
Total Assets	68,333,985	66,197,769
Deferred Outflows of Resources	<u>1,097,858</u>	<u>1,205,051</u>
Current Liabilities	19,835,228	18,837,622
Long-term Liabilities	<u>13,410,228</u>	<u>14,273,391</u>
Total Liabilities	33,245,456	33,111,013
Deferred Inflows of Resources	<u>5,048,297</u>	<u>5,252,690</u>
<b>Net Position:</b>		
Net Investment in Capital Assets	23,581,321	21,929,684
Restricted	2,755,464	2,675,659
Unrestricted	<u>4,801,305</u>	<u>4,433,774</u>
Net Position	\$ 31,138,090	\$ 29,039,117
<b>Business-type Activities:</b>		
Current Assets	\$ 88,082	\$ 77,644
Capital Assets	<u>462,671</u>	<u>566,138</u>
Total Assets	550,753	643,782
Current Liabilities	2,783	3,234
Long-term Liabilities	<u>187,789</u>	<u>219,716</u>
Total Liabilities	190,572	222,950
<b>Net Position:</b>		
Net Investment in Capital Assets	274,881	346,422
Unrestricted	85,300	74,410
Net Position	<u>\$ 360,181</u>	<u>\$ 420,832</u>
 Total Net Position	 <u><u>\$ 31,498,271</u></u>	 <u><u>\$ 29,459,949</u></u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As indicated by the schedule below, the Town's Net position increased by \$2,377,428 during the year ended June 30, 2019.

### Changes in Net Position

	Year Ended June 30, 2019	Year Ended June 30, 2018
<b>Governmental Activities:</b>		
Expenses, net of program revenue:		
General Government	\$ 2,156,277	\$ 2,267,612
Public Safety	3,832,925	3,641,328
Highways and Streets	2,622,283	2,390,454
Sanitation	520,269	498,668
Health	47,848	48,003
Welfare	11,548	1,195
Culture and Recreation	1,436,117	1,150,732
Conservation	109,941	29,723
Interest on Long-term Debt	167,834	193,524
Capital Outlay	31,661	5,487
Miscellaneous	-	-
Total	<u>10,936,703</u>	<u>10,226,726</u>
<b>Business-type Activities:</b>		
Expenses, net of program revenue	\$ 71,163	\$ 89,070
Net Position, beginning of year	<u>431,344</u>	<u>509,902</u>
Net Position, end of year	<u>\$ 360,181</u>	<u>\$ 420,832</u>
<b>General Revenues:</b>		
Property Taxes	8,839,640	8,805,226
Other Taxes	257,728	373,984
Licenses and Permits	3,259,751	3,170,113
Non-specific Grants and Contributions	584,606	581,816
Miscellaneous	<u>443,569</u>	<u>349,504</u>
Total General Revenues	<u>13,385,294</u>	<u>13,280,643</u>
Change in Net Position	2,448,591	2,964,847
Net Position, beginning of year, as restated	<u>28,689,499</u>	<u>26,495,102</u>
Net Position, end of year	<u>\$ 31,138,090</u>	<u>\$ 29,039,117</u>
<b>Total Net Position</b>	<u><b>\$ 31,498,271</b></u>	<u><b>\$ 29,459,949</b></u>

### Financial Analysis of the Town's Funds

As noted above, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2019, the Town's governmental funds reported combined fund balances of \$12,595,998, an increase of \$1,311,199 in comparison to the prior year. This amount consist of: non-spendable fund balances of \$1,990,808 representing tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balance of \$843,279 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$3,116,504 representing the special revenue and capital project funds; assigned fund balances of \$743,271 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,902,136 representing the General Fund unassigned balance of \$6,869,071 and the deficit balances in the Roads, and Bridges Capital Project Funds which equal \$966,935.

During the year ended June 30, 2019 the unassigned fund balance of the General Fund increased by \$436,614.

### Budgetary Highlights

The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual demonstrates compliance with the adopted budget for the year ended June 30, 2019. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$717,182, while expenditures and transfers out were \$644,142 under budget. This produced a favorable total variance of \$1,361,324.

### Capital Asset and Debt Administration

Capital Assets. The Town's investment in capital assets as of June 30, 2019 amounted to \$23,856,202 (net of accumulated depreciation and related long-term debt).

Investment in Capital Assets		
	Year Ended June 30, 2019	Year Ended June 30, 2018
Governmental Activities:		
Land	8,046,138	8,046,138
Art	22,079	22,079
Construction in Progress	940,374	1,175,958
Land Improvements	565,106	565,106
Buildings and Improvements	3,982,655	3,982,655
Vehicles and Equipment	7,786,013	7,455,414
Infrastructure	19,432,587	18,199,786
Library Collection	3,287,679	3,287,679
Total Investment in Capital Assets	44,062,631	42,734,815
Related Long-term Debt	7,107,772	8,515,716
Accumulated Depreciation	13,373,538	12,289,415
Net Investment in Capital Assets	23,581,321	21,929,684
Business-type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-term Debt	187,789	219,716

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Accumulated Depreciation	1,089,330	985,862
Net Investment in Capital Assets	274,881	346,422
Total Net Investment in Capital Assets	<u>23,856,202</u>	<u>22,276,106</u>

Additional information on the Town's capital assets can be found in the notes to the financial statements.

Long-term bonded debt. As of June 30, 2019, the Town had total long-term bonded debt outstanding of \$6,575,297. The entire amount is backed by the full faith and credit of the Town.

Long-Term Bonded Debt		
	Year Ended June 30, 2019	Year Ended June 30, 2018
Governmental Activities:		
2011 Spring Road	\$ 100,000	\$ 150,000
2011 Bridge	39,303	179,321
2014 Road Reconstruction	800,000	1,000,000
2015 Road Reconstruction	1,000,000	1,200,000
2016 Refunding	1,835,994	2,141,993
2017 Road Reconstruction	<u>2,800,000</u>	<u>3,200,000</u>
	<u>6,575,297</u>	<u>7,871,314</u>

In addition, the Town has outstanding notes payable as follows:

	Year Ended June 30, 2019	Year Ended June 30, 2018
Business- type Activities:		
2008 Phase II	\$ 47,600	\$ 59,500
2011 Phase III	79,660	91,040
2011 Phase IV	<u>60,529</u>	<u>69,176</u>
	<u>187,789</u>	<u>219,716</u>

There were no authorized but unissued bonded as June 30, 2019.

### Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest therein. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Amherst  
Selectmen's Office  
2 Main Street  
Amherst, NH 03031

## **BASIC FINANCIAL STATEMENTS**



**EXHIBIT 1**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**June 30, 2019**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 22,305,134	\$ -	\$ 22,305,134
Investments	9,523,282	-	9,523,282
Intergovernmental receivable	526	127,656	128,182
Other receivables, net of allowance for uncollectibles	5,678,242	19,512	5,697,754
Inventory	23,845	-	23,845
Prepaid items	28,884	-	28,884
Tax deeded property held for resale	25,893	-	25,893
Internal balances	59,086	(59,086)	-
Capital assets, not being depreciated:			
Land	8,046,138	-	8,046,138
Art	22,079	-	22,079
Construction in progress	940,374	-	940,374
Capital assets, net of accumulated depreciation:			
Land improvements	154,532	-	154,532
Buildings and building improvements	2,311,935	-	2,311,935
Vehicles and equipment	1,856,006	-	1,856,006
Infrastructure	17,287,014	462,671	17,749,685
Library collection	71,015	-	71,015
Total assets	<u>68,333,985</u>	<u>550,753</u>	<u>68,884,738</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	968,402	-	968,402
Deferred amounts related to OPEB	129,456	-	129,456
Total deferred outflows of resources	<u>1,097,858</u>	<u>-</u>	<u>1,097,858</u>
<b>LIABILITIES</b>			
Accounts payable	746,116	-	746,116
Accrued payroll and benefits	234,355	-	234,355
Accrued interest payable	88,694	2,783	91,477
Intergovernmental payable	18,749,759	-	18,749,759
Retainage payable	16,304	-	16,304
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,195,302	31,927	1,227,229
Capital leases payable	200,851	-	200,851
Due in more than one year:			
Bonds and notes payable	5,379,995	155,862	5,535,857
Capital leases payable	331,624	-	331,624
Compensated absences liability	296,791	-	296,791
Net pension liability	4,420,860	-	4,420,860
Other postemployment benefits liability	1,584,805	-	1,584,805
Total liabilities	<u>33,245,456</u>	<u>190,572</u>	<u>33,436,028</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned revenue	4,737,561	-	4,737,561
Deferred amounts related to pensions	260,612	-	260,612
Deferred amounts related to OPEB	50,124	-	50,124
Total deferred inflows of resources	<u>5,048,297</u>	<u>-</u>	<u>5,048,297</u>
<b>NET POSITION</b>			
Net investment in capital assets	23,581,321	274,881	23,856,202
Restricted for:			
Perpetual care:			
Nonexpendable	1,635,866	-	1,635,866
Expendable	309,286	-	309,286
Other purposes	810,312	-	810,312
Unrestricted	4,801,305	85,300	4,886,605
Total net position	<u>\$ 31,138,090</u>	<u>\$ 360,181</u>	<u>\$ 31,498,271</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 2**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Activities**  
**For the Year Ended June 30, 2019**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 2,356,433	\$ 15,879	\$ 184,277	\$ -	\$ (2,156,277)	\$ -	\$ (2,156,277)
Public safety	4,597,489	671,014	93,550	-	(3,832,925)	-	(3,832,925)
Highways and streets	3,885,366	794	-	1,262,289	(2,622,283)	-	(2,622,283)
Sanitation	617,655	97,386	-	-	(520,269)	-	(520,269)
Health	47,848	-	-	-	(47,848)	-	(47,848)
Welfare	11,548	-	-	-	(11,548)	-	(11,548)
Culture and recreation	2,034,797	572,370	26,310	-	(1,436,117)	-	(1,436,117)
Conservation	109,941	-	-	-	(109,941)	-	(109,941)
Interest on long-term debt	167,834	-	-	-	(167,834)	-	(167,834)
Capital outlay	31,661	-	-	-	(31,661)	-	(31,661)
Total governmental activities	13,860,572	1,357,443	304,137	1,262,289	(10,936,703)	-	(10,936,703)
Business-type activities:							
Babooisc Septic	136,393	61,927	2,510	-	-	(71,956)	(71,956)
Total primary government	\$ 13,996,965	\$ 1,419,370	\$ 306,647	\$ 1,262,289	(10,936,703)	(71,956)	(11,008,659)
General revenues:							
Property taxes					8,839,640	-	8,839,640
Other taxes					257,728	-	257,728
Licenses and permits					3,259,751	-	3,259,751
Grants and contributions not restricted to specific programs					584,606	-	584,606
Miscellaneous					443,569	793	444,362
Total general revenues					13,385,294	793	13,386,087
Change in net position					2,448,591	(71,163)	2,377,428
Net position, beginning, as restated, see Note III.D.					28,689,499	431,344	29,120,843
Net position, ending					\$ 31,138,090	\$ 360,181	\$ 31,498,271

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 3**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2019**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 18,948,728	\$ 3,356,406	\$ 22,305,134
Investments	7,173,462	2,349,820	9,523,282
Receivables, net of allowance for uncollectibles:			
Taxes	5,157,200	46,050	5,203,250
Accounts	306,461	7,921	314,382
Intergovernmental	526	-	526
Interfund receivable	1,081,452	105,613	1,187,065
Inventory	23,845	-	23,845
Prepaid items	28,884	-	28,884
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 32,746,451</u>	<u>\$ 5,865,810</u>	<u>\$ 38,612,261</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 746,116	\$ -	\$ 746,116
Accrued salaries and benefits	234,355	-	234,355
Intergovernmental payable	18,749,759	-	18,749,759
Retainage payable	16,304	-	16,304
Interfund payable	94,964	1,033,015	1,127,979
Total liabilities	<u>19,841,498</u>	<u>1,033,015</u>	<u>20,874,513</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,141,750</u>	<u>-</u>	<u>5,141,750</u>
Fund balances:			
Nonspendable	78,622	1,912,186	1,990,808
Restricted	72,239	771,040	843,279
Committed	-	3,116,504	3,116,504
Assigned	743,271	-	743,271
Unassigned	6,869,071	(966,935)	5,902,136
Total fund balances	<u>7,763,203</u>	<u>4,832,795</u>	<u>12,595,998</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,746,451</u>	<u>\$ 5,865,810</u>	<u>\$ 38,612,261</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 4**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position**  
**June 30, 2019**

Total fund balances of governmental funds (Exhibit 3)		\$ 12,595,998
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Cost	\$ 44,062,631	
Less accumulated depreciation	<u>(13,373,538)</u>	
		30,689,093
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,127,979)	
Payables	<u>1,127,979</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 249,550	
Unavailable ambulance revenue	154,639	
Unavailable elderly and welfare liens	<u>160,610</u>	
		564,799
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(88,694)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes outstanding	\$ 6,575,297	
Capital leases outstanding	532,475	
Compensated absences payable	296,791	
Net pension liability	4,420,860	
Other postemployment benefits liability	<u>1,584,805</u>	
		(13,410,228)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 968,402	
Deferred outflows of resources related to OPEB	129,456	
Deferred inflows of resources related to pensions	(260,612)	
Deferred inflows of resources related to OPEB	<u>(50,124)</u>	
		787,122
Total net position of governmental activities (Exhibit 1)		<u>\$ 31,138,090</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 5**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2019**

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,027,846	\$ 84,150	\$ 9,111,996
Licenses, permits and fees	3,259,751	-	3,259,751
Intergovernmental	1,024,865	1,105,120	2,129,985
Charges for services	762,312	628,342	1,390,654
Miscellaneous	364,440	300,624	665,064
Total revenues	<u>14,439,214</u>	<u>2,118,236</u>	<u>16,557,450</u>
Expenditures:			
Current:			
General government	2,246,008	19,533	2,265,541
Public safety	4,204,869	73,325	4,278,194
Highways and streets	3,379,370	55,123	3,434,493
Sanitation	614,359	-	614,359
Health	47,848	-	47,848
Welfare	11,548	-	11,548
Culture and recreation	1,338,216	542,982	1,881,198
Conservation	15,910	89,644	105,554
Debt service:			
Principal	1,296,017	-	1,296,017
Interest	183,047	-	183,047
Capital outlay	279,528	998,688	1,278,216
Total expenditures	<u>13,616,720</u>	<u>1,779,295</u>	<u>15,396,015</u>
Excess of revenues over expenditures	<u>822,494</u>	<u>338,941</u>	<u>1,161,435</u>
Other financing sources (uses):			
Transfers in	142,481	737,922	880,403
Transfers out	(628,320)	(252,083)	(880,403)
Inception of capital lease	149,764	-	149,764
Total other financing sources and uses	<u>(336,075)</u>	<u>485,839</u>	<u>149,764</u>
Net change in fund balances	486,419	824,780	1,311,199
Fund balances, beginning, as restated, see Note III.D.	<u>7,276,784</u>	<u>4,008,015</u>	<u>11,284,799</u>
Fund balances, ending	<u>\$ 7,763,203</u>	<u>\$ 4,832,795</u>	<u>\$ 12,595,998</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 6**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund**  
**Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2019**

Net change in fund balances of governmental funds (Exhibit 5)		\$ 1,311,199
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 1,327,816	
Depreciation expense	<u>(1,084,123)</u>	
		243,693
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (880,403)	
Transfers out	<u>880,403</u>	
		-
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in governmental funds.		
Change in unavailable tax revenue	\$ (3,679)	
Change in unavailable ambulance revenue	(54,986)	
Change in unavailable elderly and welfare liens	(10,949)	
Change in unavailable bridge aid	<u>(178,673)</u>	
		(248,287)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Inception of capital lease	\$ (149,764)	
Repayment of bond principal	1,296,017	
Repayment of capital lease principal	<u>261,691</u>	
		1,407,944
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 11,959	
Increase in compensated absences payable	(28,127)	
Decrease in net pension liability	90,593	
Decrease in OPEB liability	<u>(173,288)</u>	
		(98,863)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.		
Town pension contributions	\$ 482,148	
Cost of benefits earned, net of employee contributions	<u>(649,243)</u>	
		(167,095)
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 2,448,591</u></u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 7**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 8,932,373	\$ 9,024,167	\$ 91,794
Licenses, permits and fees	3,166,230	3,259,751	93,521
Intergovernmental	1,011,946	1,024,865	12,919
Charges for services	525,865	762,312	236,447
Miscellaneous	224,420	364,440	140,020
Total revenues	<u>13,860,834</u>	<u>14,435,535</u>	<u>574,701</u>
<b>EXPENDITURES</b>			
Current:			
General government	2,569,028	2,312,190	256,838
Public safety	4,282,128	4,200,869	81,259
Highways and streets	3,559,195	3,422,848	136,347
Sanitation	623,567	614,359	9,208
Health	47,561	47,848	(287)
Welfare	20,834	11,548	9,286
Culture and recreation	1,362,503	1,338,216	24,287
Conservation	22,059	16,858	5,201
Debt service:			
Principal	1,336,050	1,296,017	40,033
Interest	191,957	183,047	8,910
Total expenditures	<u>14,014,881</u>	<u>13,443,800</u>	<u>571,081</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,047)</u>	<u>991,735</u>	<u>1,145,782</u>
Other financing sources (uses):			
Transfers in	-	142,481	142,481
Transfers out	(701,381)	(628,320)	73,061
Total other financing sources and uses	<u>(701,381)</u>	<u>(485,839)</u>	<u>215,542</u>
Net change in fund balance	<u>\$ (855,428)</u>	505,896	<u>\$ 1,361,324</u>
Decrease in nonspendable fund balance		100,532	
Increase in restricted fund balance		(61,667)	
Unassigned fund balance, beginning, as restated		6,573,860	
Unassigned fund balance, ending		<u>\$ 7,118,621</u>	

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 8**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Net Position**  
**Proprietary Funds**  
**June 30, 2019**

	Business-type Activities- Enterprise Fund Baboosic Septic
<b>ASSETS</b>	
Current assets:	
Accounts receivable	\$ 19,512
Intergovernmental receivable	127,656
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	462,671
Total assets	<u>609,839</u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	59,086
Accrued interest payable	2,783
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	155,862
Total liabilities	<u>249,658</u>
<b>NET POSITION</b>	
Net investment in capital assets	274,881
Unrestricted	85,300
Total net position	<u>\$ 360,181</u>

The notes to the financial statements are an integral part of this statement.



**EXHIBIT 9**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2019**

	Business-type Activities- Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 61,927
Miscellaneous	793
Total operating revenues	<u>62,720</u>
Operating expenses:	
Plant operation and maintenance	26,225
Depreciation	103,467
Total operating expenses	<u>129,692</u>
Operating loss	<u>(66,972)</u>
Nonoperating revenue (expense):	
Intergovernmental revenue	2,510
Interest expense	(6,701)
Total nonoperating revenue (expense)	<u>(4,191)</u>
Net change in net position	(71,163)
Net position, beginning	431,344
Net position, ending	<u>\$ 360,181</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 10**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended June 30, 2019**

	Business-type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 62,678
Payments to vendors and employees	(26,225)
Net cash provided by operating activities	<u>36,453</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	15,974
Principal paid on notes	(31,927)
Interest paid on notes	(7,152)
Net cash used by capital and related financing activities	<u>(23,105)</u>
Decrease in cash	13,348
Cash and cash equivalents, beginning*	<u>(72,434)</u>
Cash and cash equivalents, ending*	<u><u>\$ (59,086)</u></u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	<u>\$ (66,972)</u>
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	103,467
Increase in accounts receivable	(42)
Total adjustments	<u>103,425</u>
Net cash provided by operating activities	<u><u>\$ 36,453</u></u>

\*As this fund records cash activity through the pooled cash account, this overdraft represents interfund borrowing.

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 11**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2019**

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 181,992	\$ 691,748
Investments	<u>1,240,308</u>	<u>312,472</u>
Total assets	<u>1,422,300</u>	<u>1,004,220</u>
Liabilities:		
School district funds	-	922,558
Due to developers	<u>-</u>	<u>81,662</u>
Total liabilities	<u>-</u>	<u>1,004,220</u>
Net position:		
Held in trust for specific purposes	<u>\$ 1,422,300</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT 12**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended June 30, 2019**

	Private Purpose Trust
Additions:	
Investment earnings:	
Interest and dividends	\$ 154,340
Deductions:	
Trust distributions	<u>34,300</u>
Change in net position	120,040
Net position, beginning	<u>1,302,260</u>
Net position, ending	<u><u>\$ 1,422,300</u></u>

The notes to the financial statements are an integral part of this statement.

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**I. Summary of Significant Accounting Principles**

**I.A. Introduction**

The accounting and reporting framework and the more significant accounting principles and practices of the Town of Amherst (the Town) are discussed in subsequent sections of this note. The remainder of the notes is organized to provide explanations, including required disclosures, of the Town's financial activities for the fiscal year ended June 30, 2019.

**I.B. Financial Reporting Entity – Basis of Presentation**

**I.B.1. *Entity Defined***

The Town of Amherst is a municipal corporation governed by a board of selectmen consisting of five members elected by the voters. These financial statements present the financial position and activity of the primary government. Component units are organizations for which the primary government is financially accountable, or other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete. Based on the stated criteria, the Town's financial statements do not include any component units.

**I.B.2. *Government-Wide and Fund Financial Statements***

*Government-Wide Financial Statements*

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the Town as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Individual funds are not displayed.

The statement of activities reports the direct expenses of a given function offset by program revenues directly connected with the functional program. Direct expenses are those that are clearly identifiable with a specific function. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees, fines and forfeitures, and other charges for the Town's services; (2) operating grants and contributions, which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which finance the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

externally imposed restrictions to these program uses. Taxes and revenue from other sources not properly included with program revenues are reported as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to users for sales and services. Operating expenses include the cost of sales and services and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*Fund Financial Statements*

Fund financial statements are provided for governmental, proprietary, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual, governmental fund is reported in separate columns in the basic fund financial statements with composite columns for nonmajor funds.

**I.B.3. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The financial statements of the Town are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. As well, the proprietary funds apply all Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued in or before 1989, unless those pronouncements conflict with or contradict the GASB.

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements also report using this same basis of accounting, although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property tax revenues are recognized in the year for which they are levied, while grants are recognized when grantor eligibility requirements are met.

The agency funds are custodial in nature and do not measure results of operations.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The Town considers revenues to be

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

available if they are collected within sixty days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest, which are reported as expenditures in the year due.

Major revenues susceptible to accrual are property taxes, intergovernmental amounts and investment income. In general, other revenues are recognized when cash is received.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities in the financial statements.

**I.B.4. Fund Types and Major Funds**

*Governmental Funds*

The Town reports the following major governmental fund:

*General Fund* – Reports as the primary fund of the Town. This fund is used to account for all financial resources not reported in other funds.

The Town also reports thirteen nonmajor governmental funds.

*Proprietary Fund*

The Town reports the Baboosic Septic Fund as a Proprietary Fund, which accounts for the financial activity associated with this septic system.

*Fiduciary Funds*

The Town reports the following fiduciary funds:

*Private Purpose Trust Funds* – Account for financial resources of the Town used only for the benefit of other entities or individuals.

*Agency Funds* – Account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others. The Town's agency funds are used to account for the various capital reserve and scholarship accounts held by the Trustees of Trust Funds on behalf of the local school district, and escrow and performance deposits.



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**I.C. Assets, Liabilities, and Net Position or Fund Equity**

**I.C.1. *Cash and Investments***

The laws of the State of New Hampshire require that the Town's treasurer have custody of all monies belonging to the Town, other than those held by the trustees of trust funds and library trustees, and pay out the same only upon orders of the Board of Selectmen or where applicable, Conservation Commissioners. The treasurer shall deposit all monies in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments are stated at fair value based on quoted market prices.

New Hampshire law authorizes the Town to invest in obligations of the United States government; the public deposit investment pool established pursuant to RSA 383:22; savings bank deposits; prime bankers' acceptances; or certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**I.C.2. *Receivables***

Receivables include taxes and amounts due for ambulance, septic, and other user charges. These are reported net of any allowances for uncollected amounts.

**I.C.3. *Capital Assets and Depreciation***

Generally, the Town's property, plant and equipment with useful lives of more than one year are stated at historical cost and reported in the government-wide financial statements. Donated assets are stated at acquisition value on the date donated. The Town generally capitalizes assets with cost of \$10,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed of, the cost and applicable accumulated

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depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follow:

	<u>Years</u>
Land improvements	15
Buildings and building improvements	15-40
Vehicles and equipment	5-60
Infrastructure	40
Library collection	10

**I.C.4. Long-Term Debt**

In the government-wide financial statements, outstanding debt is reported as liabilities. The balance of long-term debt is not reported in the governmental funds.

**I.C.5. Equity**

The government-wide statement of net position reports net position in the following components:

- Net investment in capital assets, which is computed as the total capital assets less accumulated depreciation, net of outstanding debt used to acquire those assets.
- Restricted for perpetual care, which consists of the balance of the permanent funds that is allowed to be used only for cemetery care. This balance is segregated between nonexpendable, representing the principal balance that must be invested to generate income and cannot be expended, and expendable, representing income earned that can be used for cemetery care.
- Restricted for other purposes, which consists of the rest of the permanent funds that is to be used for library and other purposes, the balance of the library fund, and the balance of grants that are restricted to specific uses.
- Unrestricted, which consists of the remaining balance of net position.

The governmental funds report the following components of fund balance:

- Nonspendable, representing the principal balance of the permanent funds that cannot be spent, and inventory, prepaid items and tax deeded property held for resale which are not in a spendable form.

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- Restricted, representing the income portion of the permanent funds and the balance of the library fund that can only be used for specific purposes per terms of endowments or State law, and the balances of grants whose use is restricted by grantor terms or law.
- Committed, representing the positive balances of capital projects funds (including the capital reserve fund), and special revenue funds (excluding the library fund which is restricted).
- Assigned, representing amounts encumbered by purchase order or action of the Board of Selectmen.
- Unassigned, representing the remaining balance of the General Fund, and the deficit balances in the Roads and Bridges Capital Project Funds.

**I.C.6. *Use of Estimates***

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**II. Stewardship, Compliance and Accountability**

**II.A. Budgetary Information**

An annual budget was adopted on a basis consistent with generally accepted accounting principles for the General Fund. Unless encumbered, all governmental fund appropriations lapse at year-end. The Town is allowed to use beginning fund balance to balance the budget. For fiscal year 2019, \$199,381 was appropriated from fund balance, and \$656,047 was used to balance the budget.

Encumbrance accounting is employed by the governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as assignments of fund balance and do not constitute expenditures or liabilities because they will be added to the appropriations voted in the subsequent year.

Revenues are budgeted by source. Expenditures in the General Fund are budgeted by functions as follow: general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, conservation, debt service and capital outlay. Management can transfer appropriations among budget line items as necessary, but the total expenditures cannot legally exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

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**II.B. Reconciliation of General Fund Budgetary Basis to GAAP**

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 14,578,016
Adjustments:	
Basis difference:	
Capital lease inception	149,764
Tax revenue deferred in the prior year	253,229
Tax revenue deferred in the current year	(249,550)
Per Exhibit 5 (GAAP basis)	<u>\$ 14,731,459</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 14,072,120
Adjustments:	
Basis difference:	
Encumbrances, beginning	636,663
Encumbrances, ending	(743,271)
Capital lease inception	279,528
Per Exhibit 5 (GAAP basis)	<u>\$ 14,245,040</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 7,118,621
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(249,550)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,869,071</u>

**II.C. Deficit Fund Equity**

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,842 and \$350,093, respectively. The deficit in the Roads Fund remains unchanged from the prior year, while the deficit in the Bridges Fund decreased from the beginning deficit primarily as State bridge aid was received. Management intends to fund the deficits through additional State bridge aid, long-term borrowing and use of capital reserve funds.

*The notes continue on the following page.*

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**III. Detailed Notes on Funds and Government-Wide Statements**

**III.A. Assets**

**III.A.1. Investments**

As of June 30, 2019, the Town had the following investments:

Certificates of Deposit	\$ 7,173,462
Mutual Funds	985,288
Common Stock	2,458,425
Corporate Bonds	338,097
Mortgage Backed Securities	120,790
	<u>\$ 11,076,062</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 9,523,282
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	1,552,780
Total	<u>\$ 11,076,062</u>

*Investment Policies*

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Both the Board of Selectmen and the Trustees of Trust Funds have adopted investment policies that address the minimum credit ratings of investments to reduce this risk.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Town's investment policies limit average maturities in order to reduce this risk.

**Concentration of Credit Risk** is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Other than certificates of deposit in a bank that are collateralized with U.S. government agency obligations, the Town has no single investment that exceeds 5% of total investments.

**III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue**

*Property Taxes Receivable and Property Tax Calendar*

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 12% per annum on all taxes not received

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by the due date. The first billing is an estimate only based on half of the previous year's tax rate. The final billing is levied based on an inventory taken in April of each year (the tax year runs from April 1 to March 31), and is assessed after the tax rate has been calculated and set by the New Hampshire Department of Revenue Administration. A lien should be executed on any unpaid property taxes in the following year and this lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes. Properties not redeemed within two years of the date of the tax lien should be deeded to the Town. During the current year, the tax collector executed a tax lien for uncollected 2018 property taxes on May 9.

The property taxes levied and collected by the Town include amounts for the State of New Hampshire, the Amherst School District and Hillsborough County. The Town is responsible for the collection of all these taxes. During the annual tax rate setting process, the Town sets an amount for potential abatements and tax deedings, known as overlay. Overlay is raised through taxation and is reported as a reduction in tax revenue.

The net assessed valuation as of April 1, 2018, upon which the 2018 property tax levy was based was:

For the New Hampshire education tax	\$1,668,197,508
For all other taxes	\$1,717,399,208

The tax rates and amounts assessed for the year ended June 30, 2019 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.44	\$ 9,336,174
School portion:		
State of New Hampshire	\$2.24	3,735,275
Local	\$18.30	31,431,428
County portion	\$1.25	<u>2,151,692</u>
Total property taxes assessed		<u>\$46,654,569</u>

*This note continues on the following page.*

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The following details the taxes receivable at year-end:

Property:	
Levy of 2019	\$4,827,833
Unredeemed (under tax lien):	
Levy of 2018	231,459
Levy of 2017	81,739
Levy of 2016	19,775
Levy of 2015	5,879
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Levy of 2010	1,821
Land use change	46,050
Timber	153
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u><u>\$5,203,250</u></u>

*Other Receivables and Uncollectible/Unavailable Accounts*

Other receivables include amounts due for ambulance and other service fees, and in the Septic Fund, septic fees. The accounts receivable are reported net of an allowance for uncollectible accounts, which is comprised of an amount for potential adjustments to ambulance receivables. There are also elderly and welfare liens receivable which are reported in the General Fund, net of an allowance equal to their totals as the timing of collection is indeterminable.

Related amounts in the Governmental Funds are as follow:

Accounts	\$ 554,382
Intergovernmental	526
Liens	160,610
Less: allowance for uncollectible amounts	(400,610)
Net total receivables	<u><u>\$ 314,908</u></u>

Deferred revenue in the governmental funds consists of \$249,550 of taxes, and \$154,639 of ambulance charges that were not received within sixty days of year-end; and \$4,680,408 of property taxes committed for the fiscal year 2020, and \$57,153 of tax overpayments to be applied to the next billing. In the governmental activities, the amounts that were not received within the sixty days are not considered to be deferred, and the other amounts are reported as unearned.

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**III.A.3. Capital Assets**

*Changes in Capital Assets*

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,046,138	\$ -	\$ -	\$ 8,046,138
Art	22,079	-	-	22,079
Construction in progress	1,175,958	44,219	(279,803)	940,374
Total capital assets not being depreciated	9,244,175	44,219	(279,803)	9,008,591
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	3,982,655	-	-	3,982,655
Vehicles and equipment	7,455,414	330,599	-	7,786,013
Infrastructure	18,199,786	1,232,801	-	19,432,587
Library collection	3,287,679	-	-	3,287,679
Total capital assets being depreciated	33,490,640	1,563,400	-	35,054,040
Total all capital assets	42,734,815	1,607,619	(279,803)	44,062,631
Less accumulated depreciation:				
Land improvements	(373,728)	(36,846)	-	(410,574)
Buildings and building improvements	(1,564,394)	(106,326)	-	(1,670,720)
Vehicles and equipment	(5,498,501)	(431,506)	-	(5,930,007)
Infrastructure	(1,675,063)	(470,510)	-	(2,145,573)
Library collection	(3,177,729)	(38,935)	-	(3,216,664)
Total accumulated depreciation	(12,289,415)	(1,084,123)	-	(13,373,538)
Net book value, capital assets being depreciated	21,201,225	479,277	-	21,680,502
Net book value, all capital assets	\$ 30,445,400	\$ 523,496	\$ (279,803)	\$ 30,689,093

*This note continues on the following page.*



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	Balance, beginning	Additions	Balance, ending
Business-type activities:			
At cost:			
Infrastructure:			
Phase I	\$ 355,051	\$ -	\$ 355,051
Phase II	445,808	-	445,808
Phase III	494,060	-	494,060
Phase IV	257,081	-	257,081
Total	<u>1,552,000</u>	<u>-</u>	<u>1,552,000</u>
Less accumulated depreciation:			
Phase I	(301,745)	(23,670)	(325,415)
Phase II	(267,569)	(29,721)	(297,290)
Phase III	(296,529)	(32,937)	(329,466)
Phase IV	<u>(120,019)</u>	<u>(17,139)</u>	<u>(137,158)</u>
Total accumulated depreciation	<u>(985,862)</u>	<u>(103,467)</u>	<u>(1,089,329)</u>
Net book value, all capital assets	<u>\$ 566,138</u>	<u>\$ (103,467)</u>	<u>\$ 462,671</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 62,029
Public safety	207,318
Highways and streets	665,977
Culture and recreation	148,799
Total	<u>\$ 1,084,123</u>

In the Business-type activities, the depreciation was all charged to septic expense.

### **III.B. Liabilities**

#### **III.B.1. Intergovernmental Payable**

The amounts due to other governments at June 30, 2019 consist of \$2,322 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$17,671,976) and Hillsborough County (\$1,075,461).

#### **III.B.2. Long-Term Liabilities**

General obligation bonds are approved by the voters and repaid with general revenues (property taxes). Bonds of the Septic Fund are repaid from user fees. These liabilities are backed by the full faith and credit of the Town. Long-term liabilities also include capital leases, compensated absences, the net pension liability, and the OPEB liability.

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Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2019	Current Portion
Governmental activities:						
General obligation bonds payable:						
Spring Road	\$500,000	2011	2021	3.02	\$ 100,000	\$ 50,000
Bridge	\$2,100,260	2011	2020	2.50	39,303	39,303
Road reconstruction	\$2,000,000	2014	2023	2.25	800,000	200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	1,000,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	1,835,994	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	2,800,000	400,000
					<u>6,575,297</u>	<u>1,195,302</u>
Capital leases payable:						
Trackless	\$120,700	2015	2020	1.75	18,793	18,793
International truck	\$104,992	2016	2020	1.75	10,479	10,479
Two loaders	\$193,494	2016	2021	1.875	79,562	39,430
Three dump trucks	\$445,423	2017	2022	2.125	250,789	89,503
Six-wheeled dump truck	\$129,764	2018	2023	3.39	102,966	24,469
International truck	\$149,764	2019	2023	3.68	69,886	18,177
					<u>532,475</u>	<u>200,851</u>
Compensated absences payable					<u>296,791</u>	<u>-</u>
Net pension liability					<u>4,420,860</u>	<u>-</u>
OPEB liability					<u>1,584,805</u>	<u>-</u>
					<u>\$ 13,410,228</u>	<u>\$ 1,396,153</u>

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 6/30/2019	Current Portion
Business-type activities:						
General obligation notes payable:						
Phase II	\$178,500	2008	2023	4.20	\$ 47,600	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	79,660	11,380
Phase IV	\$258,039	2011	2026	2.91	60,529	8,647
					<u>\$ 187,789</u>	<u>\$ 31,927</u>

The following is a summary of changes in the long-term liabilities of the Governmental Activities for the year ended June 30, 2019:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Balance, beginning	\$ 7,871,314	\$ 644,402	\$ 268,664	\$ 4,511,453	\$ 1,411,517	\$ 14,707,350
Additions	-	149,764	28,127	-	173,288	351,179
Reductions	(1,296,017)	(261,691)	-	(90,593)	-	(1,648,301)
Balance, ending	<u>\$ 6,575,297</u>	<u>\$ 532,475</u>	<u>\$ 296,791</u>	<u>\$ 4,420,860</u>	<u>\$ 1,584,805</u>	<u>\$ 13,410,228</u>

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The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2019:

	General Obligation Notes Payable
Balance, beginning	\$ 219,716
Reductions	(31,927)
Balance, ending	<u>\$ 187,789</u>

The annual debt service requirements to maturity for the bonds and notes as of year-end are as follow:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 1,195,302	\$ 151,750	\$ 1,347,052
2021	1,155,999	124,178	1,280,177
2022	1,105,999	96,904	1,202,903
2023	1,105,999	71,290	1,177,289
2024	905,999	45,717	951,716
2025-2026	1,105,999	31,964	1,137,963
Totals	<u>\$ 6,575,297</u>	<u>\$ 521,803</u>	<u>\$ 7,097,100</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
2020	\$ 31,927	\$ 6,036	\$ 37,963
2021	31,927	4,930	36,857
2022	31,927	3,812	35,739
2023	31,927	2,700	34,627
2024	20,027	1,837	21,864
2025-2026	40,054	1,839	41,893
Totals	<u>\$ 187,789</u>	<u>\$ 21,154</u>	<u>\$ 208,943</u>

The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 200,851	\$ 9,927	\$ 210,778
2021	173,477	7,775	181,252
2022	113,240	3,840	117,080
2023	44,907	1,574	46,481
Totals	<u>\$ 532,475</u>	<u>\$ 23,116</u>	<u>\$ 555,591</u>

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**III.C. Balances and Transfers – Payments Within the Reporting Entity**

**III.C.1. *Receivables and Payables***

Generally, outstanding balances between funds reported as “interfund receivables/payables” include outstanding charges by one fund to another for goods or services, subsidy commitments outstanding at year-end, or other miscellaneous amounts. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is also reported as “interfund receivables/payables.”

The following shows the interfund balances at June 30, 2019:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 1,022,366
General	Baboosic Septic	59,086
Nonmajor governmental	General	94,964
Nonmajor governmental	Nonmajor governmental	10,649
		<u>\$ 1,187,065</u>

The amount due to the General Fund from the Nonmajor Governmental Funds represents overdrafts of pooled cash in the Roads and Bridges Capital Projects Funds, and reimbursement for cemetery care from the Permanent Fund and relevant expenditures from the Capital Reserve Fund. The amount due to the General Fund from the Baboosic Septic Fund also represents an overdraft of pooled cash. The amount due to the Nonmajor Governmental Funds from the General Fund represents an amount to the Conservation Commission Fund for land use change tax collection, and a repayment to the Capital Reserve Fund for an over-reimbursement. The amount due from Nonmajor Governmental Funds to other Nonmajor Governmental Funds represents P MEC amounts deposited into the Recreation Revolving Fund, and interest earned in the Permanent Fund due to the Library Fund.

**III.C.2. *Transfers***

Transfers within the reporting entity are substantially for the purposes of funding capital projects, and making additions to and using capital reserve accounts. The government-wide statement of activities eliminates transfers reported within the activities columns. The following shows the transfers within the reporting entity:

	Transfers In:		
	General Fund	Nonmajor Governmental Funds	Total
Transfers out:			
General fund	\$ -	\$ 628,320	\$ 628,320
Nonmajor governmental	142,481	109,602	252,083
	<u>\$ 142,481</u>	<u>\$ 737,922</u>	<u>\$ 880,403</u>

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The transfers from the General Fund represent \$622,000 of voted additions to the Capital Reserve Fund, and \$6,320 of prior year land use change taxes transferred to the Conservation Commission Fund; and the transfers from the Nonmajor Funds represent \$32,624 from the Capital Reserve Fund and \$37,357 from the Permanent Fund to the General Fund to reimburse for expenditures, \$72,500 to close the Grants Fund into the General Fund, \$101,039 to close the LUCT Fund into the Conservation Commission Fund, and \$8,563 of earned interest transferred from the Permanent Fund to the Library Fund.

**III.D. Net Position and Fund Balances**

**III.D.1. Restricted Net Position**

The government-wide statement of net position includes restricted net position of \$1,945,152 for perpetual care and \$279,182 for other purposes representing public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures. The amount restricted for other purposes also includes \$458,891 representing the balance of the Library Fund, and \$72,239 representing prior year highway block grant funds not yet expended.

*The notes continue on the following page.*

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**III.D.2. Components of Fund Balances**

Fund balance of the Governmental Funds is categorized in the following components as described in Note I.C.5.:

	General Fund	Nonmajor Funds
Nonspendable:		
Inventory	\$ 23,845	\$ -
Prepaid items	28,884	-
Tax deeded property	25,893	-
Endowments	-	1,912,186
Total nonspendable	<u>78,622</u>	<u>1,912,186</u>
Restricted:		
General government	-	309,286
Highways and streets	72,239	-
Culture and recreation	-	461,754
Total restricted	<u>72,239</u>	<u>771,040</u>
Committed:		
Public safety	-	123,806
Sanitation	-	1,764
Culture and recreation	-	180,683
Conservation	-	864,608
Capital outlay	-	1,945,643
Total committed	<u>-</u>	<u>3,116,504</u>
Assigned:		
General government	96,662	-
Highways and streets	641,009	-
Conservation	5,600	-
Total assigned	<u>743,271</u>	<u>-</u>
Unassigned	<u>6,869,071</u>	<u>(966,935)</u>
Total fund balance	<u>\$ 7,763,203</u>	<u>\$ 4,832,795</u>

**III.D.3. Restatement of Beginning Equity Balances**

The beginning equity balances were restated as follow:

	Governmental Activities	Business-type Activities	General Fund	Nonmajor Governmental Funds	Baboosic Septic Fund
To adjust OPEB liability	\$ (354,748)	\$ -	\$ -	\$ -	\$ -
To reclassify Special Revenue Funds reported as escrows	11,448	-	-	11,448	-
To correct receivable balance	(6,320)	10,512	-	(6,320)	10,512
To correct grant expenditure	-	-	17,938	(17,938)	-
To adjust for rounding	2	-	-	2	-
Net position/fund balance, as previously reported	<u>29,039,117</u>	<u>420,832</u>	<u>7,258,846</u>	<u>4,020,823</u>	<u>420,832</u>
Net position/fund balance, as restated	<u>\$ 28,689,499</u>	<u>\$ 431,344</u>	<u>\$ 7,276,784</u>	<u>\$ 4,008,015</u>	<u>\$ 431,344</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**IV. Other Information**

**IV.A. Risk Management**

The Town's risk management activities are reported with governmental activities and recorded in the General Fund. During the fiscal year, the Town was a member of the NH Public Risk Management Exchange (Primex), which is considered a public entity risk pool, currently operating as a common risk management and insurance program for member governmental entities.

Primex's Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSA 5-B and RSA 281-A. Coverage was provided for the fiscal year for property/liability and workers' compensation. Contributions billed and paid in fiscal year 2019 to be recorded as an insurance expenditure/expense totaled \$131,770 for property/liability and \$145,636 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, Primex foresees no likelihood of any additional assessments for past years.

**IV.B. Retirement Pensions**

*General Information about the Pension Plan*

The New Hampshire Retirement System (NHRS) is a multiple-employer, cost-sharing, contributory public employee defined benefit plan qualified under section 401(a) of the Internal Revenue Code, and funded through a trust which is exempt from tax under Internal Revenue Code section 501(a). The NHRS provides service, disability, death and vested retirement benefits for employees and their beneficiaries. The New Hampshire Legislature establishes the provisions for benefits and contributions. The NHRS issues a separate financial report that is available at [www.nhrs.org](http://www.nhrs.org) or by contacting the NHRS at 54 Regional Drive, Concord, NH 03301.

Both the members and the Town make contributions to the NHRS. Member rates of contribution are set by the Legislature. Employer rates are determined by the NHRS trustees based on an actuarial valuation. The rates of contribution for police officers and firefighters were 11.55% and 11.80%, respectively, of gross earnings. During fiscal year 2019, the rates of contribution from the Town for the pension and the medical subsidy were 29.43% for police and 31.89% for fire personnel, which are actuarially determined to generate an amount, that when combined with employee contributions, is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Employer contributions from the Town during fiscal years 2018 and 2019 were \$450,177 and \$482,148, respectively.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions*

At June 30, 2019, the Town reported a liability of \$4,420,860 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities and school districts, actuarially determined. As of June 30, 2018, the Town's proportion was 0.0918%, which was an increase of 0.0001% from its proportion reported as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized pension expense of \$649,243. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 207,166	\$ 122,513
Net differences between projected and actual earnings on pension plan investments	-	102,303
Changes of assumptions	305,945	-
Differences between expected and actual experience	35,286	35,796
Town contributions subsequent to the measurement date	420,005	-
	<u>\$ 968,402</u>	<u>\$ 260,612</u>

The Town reported \$420,005 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Year Ending June 30,	
2020	\$ 176,871
2021	185,652
2022	(58,395)
2023	(16,343)
	<u>\$ 287,785</u>



**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 valuation was determined using the valuation as of June 30, 2017 rolled forward, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	5.6% average, including inflation
Investment rate of return	7.25% per year

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015. Mortality rates were based on the RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

*Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.25%) or one percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's proportionate share of net pension liability	\$5,881,990	\$4,420,860	\$3,196,388

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

**IV.C. Contingent Liabilities**

Amounts received from grantor agencies are subject to audit and adjustments by such agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

**IV.D. Other Postemployment Benefits (OPEB)**

*Plan Description*

The Town is part of two different OPEB plans, one that is a retiree health care benefits program operating as a single-employer plan that is used to provide OPEB for all permanent full-time employees (implicit rate subsidy); and the other that consists of benefits to its retired employees and their beneficiaries as required by NH RSA 100-A:50, *New Hampshire Retirement System: Medical Benefits*. The latter are provided through the New Hampshire Retirement System (NHRS) operating as a cost-sharing, multiple-employer OPEB medical subsidy healthcare plan (medical insurance subsidy). Further information on this plan can be found in the audited report of the NHRS Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan, which is available on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

*Benefits Provided*

The Town provides its eligible retirees and terminated employees including certain beneficiaries, the ability to purchase health, dental and prescription drug coverage at the Town's group rates. All active employees who retire from the Town and meet the eligibility requirements can receive these benefits. The Town does not supplement the cost of these plans directly, but recognizes the liability for the inclusion of implicit rate subsidies to the retirees. The subsidy occurs because when a blended rate is used for a group of individuals that includes younger and presumably healthier people along with older, retired people, implicitly, the premiums for the active employees are subsidizing the retirees. As of June 30, 2019, there were three retirees, and forty-two active employees participating in the plan.

*Funding Policy*

With the medical insurance subsidy plan, there is a payment made by the NHRS to the former employer or its insurance administrator toward the cost of health insurance for the qualified retiree, his/her qualified spouse, and dependent children who are living in the retiree's household and being cared for by the retiree. If the health insurance premium is less than the medical subsidy amount, then only the premium amount is paid by the NHRS. If the insurance premium is more than the medical subsidy amount, then the retiree or other qualified person is responsible for paying the balance of the premium. Benefits are based on age, creditable service, and retirement or hire dates. This plan is closed to new entrants.

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit subsidy are paid by the Town on a pay-as-you-go basis.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*Total OPEB Liability*

The Town's total OPEB liability of \$1,584,805 consists of \$941,680 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2018 rolled forward to determine the liability as of June 30, 2019; and \$643,125 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2017 with roll-forward procedures used to determine the liability as of June 30, 2018.

*Actuarial Assumptions and Other Inputs*

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Implicit Rate Subsidy:	
Discount rate	3.51%
Healthcare cost trend rates:	
Current year trend	9.00%
Second year trend	8.50%
Decrement	0.50%
Ultimate trend	5.00%
Year ultimate trend is reached	2027
Payroll growth	3.25%
Inflation rate	3.25%
Medical Insurance Subsidy:	
Discount rate	7.25%
Healthcare cost trend rates	N/A, benefits are fixed stipends
Payroll growth	3.25%
Inflation rate	2.50%
Investment rate of return	7.25%, net of investment expense, including inflation
Mortality	RP-2014 Healthy Annuitant and Employee Generational Mortality Tables with credibility adjustments and adjusted for fully generational mortality improvements using Scale MP-2015 based on the last experience study

*Changes in the Total OPEB Liability*

The Town's total OPEB liability increased by \$173,288 during the year from a beginning restated balance of \$1,411,517 to \$1,584,805.

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate*

The illustrations at the top of the following page present what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate for each portion of the total OPEB liability.

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Implicit Rate Subsidy	1% Decrease (2.51%)	Current Discount Rate (3.51%)	1% Increase (4.51%)
Town's total OPEB liability	<u>\$998,190</u>	<u>\$941,680</u>	<u>\$889,757</u>
Medical Insurance Subsidy	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's total OPEB liability	<u>\$669,367</u>	<u>\$643,125</u>	<u>\$569,616</u>

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate*

The following presents what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate for the implicit rate subsidy.

	1% Decrease (8.00%)	Current Healthcare Cost Trend Rate (9.00%)	1% Increase (10.00%)
Town's total OPEB liability	<u>\$873,190</u>	<u>\$941,680</u>	<u>\$1,020,051</u>

*OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB*

For the year ended June 30, 2019, the Town recognized OPEB expense of \$649,243. At year-end, the Town reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 44,335	\$ -
Net differences between projected and actual earnings on pension plan investments	-	2,043
Changes of assumptions	19,203	-
Differences between expected and actual experience	3,775	48,081
Town contributions subsequent to the measurement date	<u>62,143</u>	<u>-</u>
	<u>\$ 129,456</u>	<u>\$ 50,124</u>

**TOWN OF AMHERST, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The Town reported \$62,143 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date, which will be recognized as a reduction of the total OPEB liability in fiscal year 2020.

Other amounts reported as deferred outflow and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2020	\$ 40,252
2021	(7,858)
2022	(7,857)
2023	(7,348)
	<u>\$ 17,189</u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**EXHIBIT 13**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
*Schedule of the Town's Proportionate Share of the Net Pension Liability*  
**New Hampshire Retirement System**

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015	Fiscal Year 2014
Town's proportion of net pension liability	0.0918%	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$4,420,860	\$4,511,453	\$4,722,645	\$3,220,451	\$3,454,042	\$4,007,767
Town's covered-employee payroll	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132	\$1,370,568
Town's proportionate share of the net pension liability as a percentage of covered-employee payroll	273.21%	297.57%	322.38%	243.08%	272.80%	292.42%
Plan fiduciary position as a percentage of the total pension liability	64.7%	62.7%	58.3%	65.5%	66.3%	59.8%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 14**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Schedule of the Town's Pension Contributions**  
**New Hampshire Retirement System**

	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 482,148	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(482,148)	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132
Contributions as a percentage of covered-employee payroll	29.80%	29.69%	21.71%	22.73%	21.54%

The note to the required supplementary information is an integral part of this schedule.



**EXHIBIT 15**  
**TOWN OF AMHERST**  
*Schedule of Changes in the Town's Total OPEB Liability and Related Ratios*

	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:		
Service cost	\$ 42,004	\$ 65,844
Interest	37,793	32,293
Changes in proportion and differences between employer contributions and share of contributions	44,335	-
Changes in assumptions	19,203	(25,843)
Differences between expected and actual experience	(44,306)	102,131
Differences between projected and actual investment earnings on OPEB plan investments	(2,043)	-
Net amortization of deferred amounts	168,921	-
Benefit payments	(92,619)	(65,573)
Net change in total OPEB liability	173,288	108,852
Total OPEB liability, beginning	1,411,517	868,706
Restatement for medical subsidy portion for fiscal year 2018	-	433,959
Total OPEB liability, ending	<u>\$ 1,584,805</u>	<u>\$ 1,411,517</u>
Covered-employee payroll	\$4,437,900	\$3,823,622
Total OPEB liability as a percentage of covered-employee payroll	35.71%	36.92%

The note to the required supplementary information is an integral part of this schedule.

**EXHIBIT 16**  
**TOWN OF AMHERST**  
***Schedule of the Town's OPEB Contributions***

	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 148,940	\$ 65,573
Contributions in relation to the actuarially determined contribution	(148,940)	(65,573)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$4,437,900	\$3,823,622
Contributions as a percentage of covered-employee payroll	3.36%	1.71%

The note to the required supplementary information is an integral part of this schedule.

**TOWN OF AMHERST, NEW HAMPSHIRE  
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

The pension and OPEB information presented in the preceding four schedules are meant to present related information for ten years. Because this is the fifth year that the Town has presented the pension schedules, and the second year that the OPEB information has been presented since the change in standard, only six years' and two years' information are shown. An additional year's information will be added each year until there are ten years shown.

## **COMBINING AND INDIVIDUAL FUND SCHEDULES**

**EXHIBIT 17**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2019**

	Special Revenue Funds					Capital Projects Funds					Permanent Fund	Total
	Conservation Commission	Recreation Revolving	PMEC Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads	Bridges		
<b>ASSETS</b>												
Cash and cash equivalents	\$ 651,132	\$ 181,709	\$ 95,060	\$ 4,271	\$ 111,744	\$ 69,331	\$ 19,610	\$ 1,935,667	\$ -	\$ -	\$ 287,882	\$ 3,356,406
Investments	-	-	-	-	-	387,851	-	-	-	-	1,961,969	2,349,820
Receivables, net of allowance for uncollectibles:												
Taxes	46,050	-	-	-	-	-	-	-	-	-	-	46,050
Accounts	-	-	-	-	7,921	-	-	-	-	-	-	7,921
Interfund receivable	53,364	-	8,940	-	-	1,709	-	41,600	-	-	-	105,613
Total assets	<u>\$ 750,546</u>	<u>\$ 181,709</u>	<u>\$ 104,000</u>	<u>\$ 4,271</u>	<u>\$ 119,665</u>	<u>\$ 458,891</u>	<u>\$ 19,610</u>	<u>\$ 1,977,267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,249,851</u>	<u>\$ 5,865,810</u>
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:												
Interfund payable	\$ -	\$ 8,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,624	\$ 616,842	\$ 350,093	\$ 25,516	\$ 1,033,015
Fund balances:												
Nonspendable	-	-	-	-	-	458,891	-	-	-	-	1,912,186	1,912,186
Restricted	-	-	-	-	-	-	-	-	-	-	312,149	771,040
Committed	750,546	172,769	104,000	4,271	119,665	-	19,610	1,945,643	-	-	-	3,116,504
Unassigned	-	-	-	-	-	-	-	-	(616,842)	(350,093)	-	(966,935)
Total fund balances	<u>\$ 750,546</u>	<u>\$ 172,769</u>	<u>\$ 104,000</u>	<u>\$ 4,271</u>	<u>\$ 119,665</u>	<u>\$ 458,891</u>	<u>\$ 19,610</u>	<u>\$ 1,945,643</u>	<u>\$ (616,842)</u>	<u>\$ (350,093)</u>	<u>\$ 2,224,335</u>	<u>\$ 4,832,795</u>
Total liabilities and fund balances	<u>\$ 750,546</u>	<u>\$ 181,709</u>	<u>\$ 104,000</u>	<u>\$ 4,271</u>	<u>\$ 119,665</u>	<u>\$ 458,891</u>	<u>\$ 19,610</u>	<u>\$ 1,977,267</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,249,851</u>	<u>\$ 5,865,810</u>

**EXHIBIT 18**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2019**

	Special Revenue Funds						Capital Projects Funds					Permanent Fund	Total
	Conservation Commission	Recreation Revolving	PMEC Revolving	LUCT	July 4th Revolving	Grants	Police Detail Revolving	Library	Other	Capital Reserve	Roads	Bridges	
<b>REVENUES</b>													
Taxes	\$ 38,000	\$ -	\$ -	\$ 46,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,150
Intergovernmental	-	-	-	-	-	987	-	3,097	-	-	-	1,104,133	-
Charges for services	-	547,588	-	-	-	-	77,747	30,510	12,643	36,668	-	-	1,105,120
Investment income	6,751	7,734	-	-	19,041	-	-	-	-	-	-	-	968,524
Total revenues	44,751	550,322	-	46,150	19,041	987	77,747	40,517	12,643	36,668	-	1,104,133	2,118,236
<b>EXPENDITURES</b>													
Current:													
General government	-	-	-	-	-	-	-	-	2,539	16,994	-	-	19,533
Public safety	-	-	-	-	-	-	56,134	-	3,835	13,356	-	-	73,325
Highways and streets	-	-	-	-	-	55,123	-	-	-	-	-	-	55,123
Culture and recreation	-	498,100	-	-	17,934	1,907	-	14,282	10,759	-	-	-	542,982
Conservation	89,644	-	-	-	-	-	-	-	-	-	-	-	89,644
Capital outlay	-	-	-	-	-	-	-	1,471	-	-	-	997,217	998,688
Total expenditures	89,644	498,100	-	-	17,934	57,030	56,134	15,753	17,133	30,350	-	997,217	1,779,295
Excess (deficiency) of revenues over (under) expenditures	(44,893)	52,222	-	46,150	1,107	(56,043)	21,613	25,764	(4,490)	6,318	-	106,916	338,941
Other financing sources (uses):													
Transfers in	107,359	-	-	(101,039)	-	-	-	8,563	-	622,000	-	-	737,972
Transfers out	-	-	-	-	-	(72,500)	-	-	-	(32,624)	-	-	(252,083)
Total other financing sources and uses	107,359	-	-	(101,039)	-	(72,500)	-	8,563	-	589,376	-	-	485,889
Net change in fund balances	62,466	52,222	-	(54,889)	1,107	(128,543)	21,613	34,327	(4,490)	595,694	-	106,916	824,780
Fund balances, beginning, as restated, see Note II.D.	688,080	120,547	104,000	54,889	3,164	128,543	98,052	424,564	24,100	1,349,949	(616,842)	(457,009)	2,085,978
Fund balances, ending	\$ 750,546	\$ 172,769	\$ 104,000	\$ -	\$ 4,271	\$ -	\$ 119,665	\$ 458,891	\$ 19,610	\$ 1,945,643	\$ (616,842)	\$ (350,093)	\$ 4,832,795

**EXHIBIT 19**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 8,757,181	\$ 8,850,589	\$ 93,408
Timber	-	4,314	4,314
Excavation	-	44	44
Payments in lieu of taxes	31,692	32,472	780
Interest and penalties on delinquent taxes	143,500	136,748	(6,752)
Total taxes	<u>8,932,373</u>	<u>9,024,167</u>	<u>91,794</u>
<b>Licenses, permits and fees:</b>			
Business licenses and permits	215,000	215,434	434
Motor vehicle permits	2,801,000	2,893,631	92,631
Building permits	104,500	95,312	(9,188)
Other	45,730	55,374	9,644
Total licenses, permits and fees	<u>3,166,230</u>	<u>3,259,751</u>	<u>93,521</u>
<b>Intergovernmental:</b>			
State sources:			
Meals and rooms distributions	584,189	584,189	-
Highway block grant	337,341	336,830	(511)
State and federal forest land	11	12	1
Railroad tax	405	405	-
Historic survey grant	-	12,077	12,077
Other governmental sources:			
SRO reimbursement from school	90,000	91,352	1,352
Total intergovernmental	<u>1,011,946</u>	<u>1,024,865</u>	<u>12,919</u>
<b>Charges for services:</b>			
Income from departments	<u>525,865</u>	<u>762,312</u>	<u>236,447</u>
<b>Miscellaneous:</b>			
Sale of property	14,450	6,805	(7,645)
Interest on investments	202,250	341,283	139,033
Insurance dividends and reimbursements	-	2,072	2,072
Other	7,720	14,280	6,560
Total miscellaneous	<u>224,420</u>	<u>364,440</u>	<u>140,020</u>
<b>Other financing sources:</b>			
Transfers in:			
Nonmajor funds	<u>-</u>	<u>142,481</u>	<u>142,481</u>
Total revenues and other financing sources	13,860,834	<u>\$ 14,578,016</u>	<u>\$ 717,182</u>
Appropriated from FB	199,381		
Use of fund balance to reduce taxes	656,047		
Total revenues, other financing sources and use of fund balance	<u>\$ 14,716,262</u>		

**EXHIBIT 20**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ 15,000	\$ 414,623	\$ 372,497	\$ 7,811	\$ 49,315
Election and registration	-	208,986	204,219	-	4,767
Financial administration	-	414,297	404,353	-	9,944
Revaluation of property	-	180,396	166,233	8,250	5,913
Legal	-	44,001	44,935	-	(934)
Personnel administration	-	213,337	202,411	-	10,926
Planning and zoning	15,480	481,892	394,734	33,601	69,037
General government buildings	-	318,355	276,150	47,000	(4,795)
Cemeteries	-	39,371	49,706	-	(10,335)
Insurance, not otherwise allocated	-	133,770	130,770	-	3,000
Other	-	120,000	-	-	120,000
Total general government	30,480	2,569,028	2,246,008	96,662	256,838
Public safety:					
Police	-	2,560,540	2,527,780	-	32,760
Ambulance	-	590,327	608,321	-	(17,994)
Fire	4,000	682,080	621,632	-	64,448
Emergency management	-	8,501	8,500	-	1
Other	-	440,681	438,636	-	2,045
Total public safety	4,000	4,282,128	4,204,869	-	81,259
Highways and streets:					
Administration	-	385,609	294,397	-	91,212
Highways and streets	597,531	3,149,113	3,060,439	641,009	45,196
Street lighting	-	24,473	24,534	-	(61)
Total highways and streets	597,531	3,559,195	3,379,370	641,009	136,347
Sanitation:					
Solid waste disposal	-	623,567	614,359	-	9,208
Health:					
Administration	-	2,160	2,448	-	(288)
Pest control	-	401	400	-	1
Health agencies and hospitals	-	45,000	45,000	-	-
Total health	-	47,561	47,848	-	(287)
Welfare	-	20,834	11,548	-	9,286

(continued)



**EXHIBIT 20 (continued)**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
**Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2019**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	377,832	374,840	-	2,992
Public library	-	974,625	954,996	-	19,629
Patriotic purposes	-	8,500	8,000	-	500
Other	-	1,546	380	-	1,166
Total culture and recreation	-	1,362,503	1,338,216	-	24,287
Conservation	4,652	22,059	15,910	5,600	5,201
Debt service:					
Principal	-	1,336,050	1,296,017	-	40,033
Interest	-	191,957	183,047	-	8,910
Total debt service	-	1,528,007	1,479,064	-	48,943
Other financing uses:					
Transfers out:					
Nonmajor funds	-	701,381	628,320	-	73,061
Total encumbrances, appropriations, expenditures and other financing uses	\$ 636,663	\$ 14,716,262	\$ 13,965,512	\$ 743,271	\$ 644,142

**EXHIBIT 21**  
**TOWN OF AMHERST, NEW HAMPSHIRE**  
**General Fund**  
***Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)***  
***For the Year Ended June 30, 2019***

Unassigned fund balance, beginning, as restated			\$ 6,573,860
Changes:			
Unassigned fund balance appropriated			(199,381)
Unassigned fund balance used to reduce the tax rate			(656,047)
Budget summary:			
Revenue surplus (Exhibit 19)	\$ 717,182		
Unexpended balance of appropriations (Exhibit 20)	<u>644,142</u>		
Budget surplus		1,361,324	
Decrease in nonspendable fund balance		100,532	
Increase in restricted fund balance		<u>(61,667)</u>	
Unassigned fund balance, ending			<u><u>\$ 7,118,621</u></u>