

Town of Amherst

New Hampshire



Town Counsel William Drescher

Town Report

2020

The 2020 Town Report is dedicated to the memory of William R Drescher, Esquire

The Town and countless people within lost a dedicated advocate, as well as a true friend, with the passing of Bill Drescher over the 2020 holiday season. Many residents of Amherst know that Bill Drescher served as our town counsel for many years. What may astonish them is that he served in that role since 1971; forty-nine iconic years. Over all those years, numerous volunteers and employees have served the Town on the Planning Board, the Zoning Board, the Board of Selectmen, as well as other boards, commissions, and town departments. All those people relied upon Attorney Drescher's sound advice, which was not only on point legally, but always deep rooted in common sense as well. His encyclopedic knowledge of municipal law served Amherst exceptionally well over the years, saving the residents many dollars while establishing the town's reputation as one that makes sound decisions. He was immensely proud of the volunteers and employees and was known to comment on how their dedication made his work that much easier.

It is no exaggeration to say that Attorney Drescher had a reputation as the best municipal lawyer in the State of New Hampshire. Although Bill served as town and school counsel for many towns in New Hampshire, Amherst was one of his first clients and the one which he was so proud to represent as his hometown. He loved Amherst and everything it provided as he raised his family. Bill's love for his family knew no bounds. The weekly family gatherings at his home were legendary. He was active in town and some will fondly recall his outstanding vocals in local theatrical productions.

Attorney Drescher also served as a judge with the Milford District Court for thirty years. Much of his time at the court was spent with the "Night Court," which was a perfect fit for his warm, compassionate personality. Whether victim, witness, defendant, or police officer, almost without fail people left his courtroom with a sense that they had met a man who listened, cared, and found justice. His poignant stories from the bench clearly demonstrated that he respected all the people who appeared in front of him.

If you can measure a man by the number of close friendships he developed in his lifetime, Bill finished at the top of the list. An interaction with Bill left you feeling that you were now his friend and you felt better about yourself for it. He was respected by all he encountered, personally and professionally. To borrow a single word to describe Bill, he was a Mensch. His friends cherished spending time with him and learning from him. We are now left to rely upon our memories of a very special man.

Though Bill would never have supported a Town Report being dedicated to him, as he never sought recognition for his accomplishments, this dedication is here to honor his legacy.

Narrative Report

of the

Town Officers

of

AMHERST, NEW HAMPSHIRE

For the Year Ending

December 31, 2020

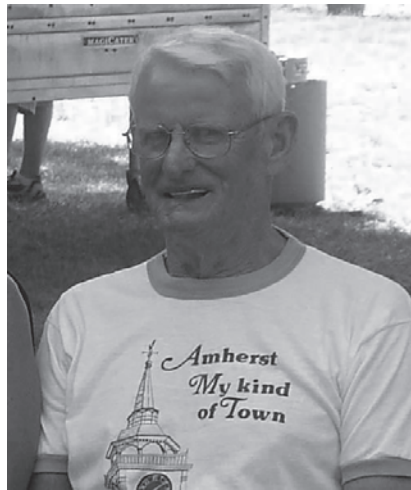
and

Financial Records

For Fiscal Year Ending

June 30, 2020

We Remember...



Charles Duval

August 30, 1928 – June 17, 2020

Charlie was the third generation to be raised in Amherst, having been born in the same house that his mother was born in on Jail Avenue (now known as Old Jailhouse Road). He served in the U.S. Air Force and was honorably discharged in 1952, following which he returned to Amherst and married Patricia McIntyre. After his retirement from Edgcomb Steel, Charlie worked part-time for the Amherst Public Works Department, where he could often be seen mowing the grass in the cemeteries and commons.

Charlie was awarded the Distinguished Service Award in 1972 by the Amherst Jaycees. He was later honored as Amherst's Citizen of the Year in 2004. Charlie was a member of the Lawrence Engine Company, where his father served as Chief. He served on both the Lawrence Engine Company and Amherst Fire Department for 20 plus years. He served as Fire Chief from 1961-1971 and was known as "A-5" during his tenure. Charlie was a lifetime member of the Amherst Historical Society and served on the Historic District Commission. He also served as the Assistant Curator at the Wigwam.

Charlie enjoyed camping with his family, snowmobiling, and going to Colebrook to ride his 4-Wheeler. You could often see Charlie in the stands at Souhegan High School where he attended many athletic games. He had a great sense of humor, bringing laughter to everyone around him. With the exception of his time served in the Air Force, Charlie lived in Amherst his entire life and he loved being a part of this community. Our sincerest gratitude to Charlie for his life-long commitment to keeping Amherst a safe, happy, and an even more beautiful place for all to enjoy.

**Bruce Beckley****July 5, 1931 - September 11, 2020**

Bruce was born in Hartford CT, son of Kenneth and Mary (Brigham) Beckley. He graduated from the Massachusetts Institute of Technology with a degree in Electrical Engineering. He was in the Army ROTC and served during the Korean War. He married Sharon Bristol in 1958. Bruce worked 36 years for public utilities throughout New England installing poles, wire, computer systems and managed the construction of nuclear projects in CT, ME, and Seabrook, NH.

Bruce was active in the Boy Scouts for over 20 years, sharing his knowledge and love of the outdoors. He was a regular member of the choir and led the project to restore the organ at Amherst Congregational Church. Bruce was happiest when he was outdoors. He enjoyed gardening, hiking, XC skiing, conservation, and being in open space. He enjoyed sharing the outdoors and was co-director with Sharon of the Audubon Wildlife Sanctuary at Moose Hill for five years. He was a member of the Amherst Conservation Commission for over twenty-five years, focusing on natural space protection, trails, and educational articles. Due to his efforts with the Commission, he was awarded Citizen of the Year in Amherst in 2005. Bruce was a project-oriented person whether with tools or words. He was an avid writer, writing for church, conservation, and family history. He often used poetry and photographs to describe his love of environment and his faith.



James Quinn

August 9, 1940 – December 17, 2020

Jim “Jimmy” Quinn moved with his wife, Carolyn, and their young children to Amherst in 1972. His family moved from Massachusetts so Jim’s children could be raised in a small New England town and he and his brother, Tom, could start their concrete business. Over the next 48 years, Jim immersed himself in Amherst’s close-knit community. Jim’s involvement began with the Amherst Jaycees, of which he was a charter member. Jim also had the great privilege to serve on Amherst’s Zoning Board of Adjustment, Planning Board and Ways and Means Committee.

Jim loved working, along with Carolyn, on Amherst’s 250th Anniversary Celebration and the July 4th Celebration. For many years in the early morning of July 4th, Jim could be found helping decorate the Village Green with the red, white and blue bunting he loved. Later he would be stationed at Wilkins Field, walkie-talkie in hand, to help coordinate special guests, exuberant children, playful puppies, colorful floats and shiny antique cars and fire engines. Most of all, he will be remembered standing proudly, along with his children, their spouses and his three granddaughters, as Carolyn was named Amherst’s 2010 Citizen of the Year.

Jim loved youth athletics in Amherst. When not on a baseball field with his children, Jim spent many, many hours in hockey rinks and for a time served as President of Monadnock Youth Hockey. For a number of years, Jim spent long winter nights participating in the community effort to resurface the ice at Heaton’s Pond so that children and adults could discover - or rediscover - the joy of pond hockey.

Jim was a lifetime member of the Amherst Historical Society and he and Carolyn were often together, before meetings, working at the hospitality table. As an Army veteran, Jim supported the Wreaths Across Amherst program. He often spoke with his family about the program and importance of honoring veterans for their service.

Notice for Immediate Release, January 27, 2021

Pursuant to the NH Governor's Emergency Order #83, the Amherst Board of Selectmen have postponed the Amherst Deliberative Session and Town Elections.

On Friday, January 22 Governor Sununu issued Emergency Order #83, which, in section 3 (a), indicates that "Notwithstanding any law to the contrary, for calendar year 2021, where concern exists for conducting the annual meeting and election during the COVID-19 health emergency, the governing body of a town, school district, or village district, in consultation with the moderator and the clerk, may postpone the official ballot voting day to the second Tuesday of April, May, June, or July. The governing body may also postpone the business or deliberative session of the annual meeting to one or more dates later in 2021."

It was decided at the January 26, 2021 Board of Selectman meeting that the Amherst Board of Selectmen would postpone the Deliberative Session of the 2021 Town Meeting until Wednesday, May 5, 2021 and the Office Ballot Voting Day until Tuesday, June 8, 2021, by unanimous vote.

- The Deliberative Session previously scheduled for Wednesday February 3, 2021 has been moved to Wednesday May 5, 2021. This session will take place at Souhegan High School, 412 Boston Post Road.
- The Town Election previously scheduled for Tuesday March 9, 2021 has been moved to **Tuesday June 8, 2021**. The polls will be open from 6:00am - 8:00pm at Souhegan High School, 412 Boston Post Road.

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Amherst Board of Selectmen Report

The year 2020 was a very different year, defined in large part by the COVID-19 pandemic. In response to the developing crisis, the Board of Selectmen called an emergency meeting in March to address questions and concerns about the emerging pandemic. The Board of Selectmen worked closely with the town administrator and department heads to identify the needs of town residents, business owners and our own governmental operations. Our volunteers and employees worked to find answers and workarounds to deliver services as safely and efficiently as possible given the limitations caused by the pandemic. Although there were several instances of required quarantines among employees, every department has been able to continue with its core operations, albeit with modifications. Certainly, Recreation and Library programs were interrupted for some time, however, much of that programming was re-introduced in ways that safeguarded the health of participants.

The town received reimbursement revenue for pandemic related expenses through the Coronavirus Aid, Relief & Economic Security Act (CARES Act). These expenses included items such as increased wage costs, modifications of infrastructure, and personal protective equipment.

In May, the Board of Selectmen, in response to the economic hardships brought on by the pandemic, authorized the waiver of interest thru December on property taxes due in July. The Board of Selectmen acted to provide some temporary relief for property owners and business owners experiencing financial challenges. As it turned out, tax payments were received at nearly the same rate as in previous years.

The Planning Board, through the efforts of a subcommittee, has been busy performing preliminary tasks in writing a new master plan for 2021. The master plan steering committee developed a town wide survey which solicited input from residents and business owners. The results of the survey will be used to create overarching themes and questions relevant to each theme to further develop an understanding of priorities, goals and desirable outcomes and tradeoffs for the future of Amherst. It is expected that the new master plan will contain information on current conditions, trends, and opportunities for future development. It will be guided by careful deliberation about appropriate goals for town development, and realistic appraisal of how goals may best be achieved. Topics covered in the master plan may include public facilities and services, public utilities, economic development, natural and cultural resources, housing, recreation, open space preservation, historic preservation, land use and transportation.

The town purchased the former Buckmeadow golf course in April, for recreation and conservation purposes. Following considerable negotiation and using existing funds in the Conservation Commission conservation fund and Recreation revolving fund, the purchase was finalized at a cost of \$575,000. The project is a collaborative effort between the two town commissions to preserve open space and important water resources, and to provide athletic fields, a playground, hiking, and cross-country ski trails. The selectmen have included an article on this year's warrant seeking to raise and appropriate \$50,000, (with plans to do so for another

two years), to be added to the existing Recreation Fields Acquisition and Construction capital reserve fund. The Recreation Department plans to use these funds, in addition to grant funds, to create the fields, provide additional parking and add picnic and playground areas.

This year's warrant also includes an article requesting the creation of a new Capital Reserve Fund for Amherst Multimodal facilities and the appropriation of \$75,000 to be added to the new fund. These funds are sought as part of a three-year plan to raise \$75,000 each year for multimodal facilities. The committee is currently focusing on a multimodal path connecting the middle and high schools and points south of the schools. Last year the voters supported a warrant article funding the creation of a side-path along Amherst Street, between Amherst center and the Milford town line and this work is scheduled to begin in the spring of 2021. The work will coincide with planned road reconstruction for Amherst Street, resulting in cost savings.

Also included on the warrant is a bond article which seeks to protect open space, water resources and the rural aesthetic of the town through the purchase of land and easements within the town. The Conservation Commission, responding to increasing development pressure, has proposed this article which would raise and appropriate up to six million dollars, and not more than two million in any single fiscal year, through the issuance of bonds or notes. The conservation commission has identified specific criteria for any such purchase, requiring that any potential land purchase protect wildlife habitat or water resources, that public access must be allowed, and that the land must be under threat of development. Any parcels recommended for purchase will first be subject to public input at two public hearings and must include approval by the Board of Selectmen.

In closing, the selectmen thank all the volunteers, the employees, the department heads, and our Town Administrator for their hard work throughout this challenging year, and for their willingness to work toward the development of a responsible budget and warrant which we believe addresses the town's needs in a fiscally sensible manner.

Respectfully,

Peter Lyon
Dwight Brew
Reed Panasiti
Thomas Grella
John D'Angelo

BOARD OF SELECTMEN

Peter Lyon, Chair
Dwight Brew, Vice Chair
Reed Panasiti, Clerk
Thomas Grella
John D'Angelo

Term Expires 2022
Term Expires 2022
Term Expires 2021
Term Expires 2023
Term Expires 2021

TOWN ADMINISTRATOR

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

TOWN MODERATOR

Stephen Coughlan
Term Expires 2022

TOWN CLERK

Nancy Demers
Term Expires 2023

TREASURER

Elizabeth Overholt
Term Expires 2021

TAX COLLECTOR

Gail Stout

TOWN COUNSEL

Drescher and Dokmo, P.A.

COMMUNITY DEVELOPMENT DIRECTOR

Nicola Strong

FINANCE DIRECTOR

Laurie May

FIRE RESCUE CHIEF

Matthew Conley

LIBRARY DIRECTOR

Amy Lapointe

POLICE CHIEF

Mark Reams

PUBLIC WORKS DIRECTOR

Eric Hahn

RECREATION DIRECTOR

Craig Fraley

BUILDING INSPECTOR/HEALTH OFFICER

Scott Tenney

EXECUTIVE ASSISTANT

Jennifer Stover

BICYCLE & PEDESTRIAN COMMITTEE

Christopher Buchanan, Chair	Term Expires 2022
Richard Katzenberg, Vice Chair	Term Expires 2022
Christopher Shenk	Term Expires 2023
Judy Shenk	Term Expires 2023
George Bower, Ph.D.	Term Expires 2022
Tom Christianson	Term Expires 2021
Patrick Daniel, Rec Commission Representative	Term Expires 2021
Jared Hardner, Alternate	Term Expires 2022
Carolyn Mitchell, Alternate	Term Expires 2022
Wendy Rannenberg, Alternate	Term Expires 2021
John Harvey, Alternate	Term Expires 2021
Simon Sarris, Alternate	Term Expires 2023
Peter Lyon, BOS Liaison	

CAPITAL IMPROVEMENTS PROGRAM COMMITTEE

John D'Angelo, Board of Selectmen Representative	Term Expires 2021
Danielle Pray, Town Ways & Means Committee Rep.	Term Expires 2021
Brian Coogan, Planning Board Representative	Term Expires 2021
Michele Croteau, SAU Representative	Term Expires 2021
Terri Behm, Amherst School Board Representative	Term Expires 2021
Elizabeth Kuzsma, Amherst School Board Representative	Term Expires 2021
Steve Coughlan, Souhegan School Board Representative	Term Expires 2021
Jullie Patterson, Citizen Member	Term Expires 2021

CEMETERY TRUSTEES

Marie Grella, Chair	Term Expires 2023
Cynthia Dokmo	Term Expires 2022
Lisa Eastland	Term Expires 2021

CONSERVATION COMMISSION

Rob Clemens, Chair	Term Expires 2022
Jared Hardner, Vice Chair	Term Expires 2023
Richard Hart	Term Expires 2023
Frank Montesanto	Term Expires 2023
John Harvey	Term Expires 2022
Victor Bennison	Term Expires 2021
Lee Gilman	Term Expires 2021
Vacancy, Alternate	Term Expires 2023
Bill Stoughton, Alternate	Term Expires 2022
Bill Widmer, Alternate, Treasurer	Term Expires 2021
Mike Cohen, Alternate	Term Expires 2021
Peter Lyon, BOS Rep.	Term Expires 2022

HERITAGE COMMISSION

William Ludt, Chair	Term Expires 2023
Conor Frain, Vice Chair	Term Expires 2022
Lisa Montesanto	Term Expires 2022
John Bement	Term Expires 2021
Brenda Perry	Term Expires 2023
Elizabeth Larson, Alternate	Term Expires 2021
Vacancy, Alternate	Term Expires 2022
Thomas Grella, BOS Liaison	Voting position

HIGHWAY SAFETY COMMISSION

Mark Reams, Chair	Police Chief
Eric Hahn	DPW Director
Matt Conley	Fire Rescue Chief
John D'Angelo	Board of Selectmen (Voting)
Adam Steel	Superintendent of Schools

HISTORIC DISTRICT COMMISSION

Jamie Ramsay, Chair	Term Expires 2022
Christopher Hall, Vice Chair	Term Expires 2023
Christopher Buchanan , Secretary	Term Expires 2021
Doug Chabinsky	Term Expires 2021
William Rapf, Alternate	Term Expires 2023
Thomas Grella	BOS, Ex-Officio (Voting)

LIBRARY TRUSTEES

Nancy Baker, Chair	Term Expires 2021
Nancy Head, Vice Chair	Term Expires 2023
Lucienne Foulks	Term Expires 2023
Gretchen Pyles	Term Expires 2022
Elizabeth Larson, Secretary	Term Expires 2022
Stephen Mantius, Treasurer	Term Expires 2022
Karl Krantz	Term Expires 2021
Kim Ayers, Alternate	Term Expires 2021
Bill Cassidy, Alternate	Term Expires 2021
Mike Enriques, Alternate	Term Expires 2021
Dwight Brew, BOS, Ex-Officio	Non-Voting

NASHUA REGIONAL PLANNING COMMISSION

Mike Dell Orfano	Term Expires 2022
Susan Ruch	Term Expires 2022
Vacancy	Term Expires 2022

PLANNING BOARD

Arnold Rosenblatt, Chair	Term Expires 2021
Cynthia Dokmo, Vice Chair	Term Expires 2021
Marilyn Peterman, Secretary	Term Expires 2021
Brian Coogan	Term Expires 2021
Michael Dell Orfano	Term Expires 2021
William Stoughton	Term Expires 2021
Tracie Adams, Alternate Member	Term Expires 2021
Christy Houpis, Alternate Member	Term Expires 2021
Christopher Yates, Alternate Member	Term Expires 2021
Dwight Brew	BOS Ex-officio (Voting)

RECREATION COMMISSION

Patrick Daniel, Chair	Term Expires 2021
Wendy Rannenber, Vice Chair	Term Expires 2022
Lisa Eastland, Secretary	Term Expires 2022
Stephen Amari	Term Expires 2023
Maria Daly	Term Expires 2023
Shannon Gascoyne, Alternate	Term Expires 2023
Kathleen Holt Button	Term Expires 2022
Paul Levesque	Term Expires 2022
Josh Conklin	ASD Representative
Reed Panasiti	BOS Ex-Officio (non voting)
Craig Fraley	Recreation Director

ROAD & BRIDGE COMMISSION

Christopher Kaiser	Term Expires 2023
Michael Riccitelli	Term Expires 2022
Dennis Wheeler	Term Expires 2022
Seth Potter	Term Expires 2021
Rob Clemens	Conservation Commission Representative
Eric Hahn	Director of Public Works
Peter Lyon	BOS, Ex-Officio (Voting)

SOUHEGAN REGIONAL LANDFILL DISTRICT REPS.

Eric Hahn	Term Expires 2021
Bruce Bowler	Term Expires 2022
Dan Veilleux	Term Expires 2023

SUPERVISORS OF CHECKLIST

Donella “Donni” Hodgkins	Term Expires 2026
Margaret Paul	Term Expires 2024
Jeanne Ludt	Term Expires 2022

TRUSTEES OF THE TRUST FUND

Lori Mix, Chair	Term Expires 2021
Bob Grunbeck	Term Expires 2022
Michael Parisi	Term Expires 2023
Dick Lefebvre	1 Year Term
William Dunn	1 Year Term

WAYS & MEANS COMMITTEE

Lisa Eastland	Term Expires 2022
Jim Kuhnert	Term Expires 2023
Matthew Seiler	Term Expires 2023
Bill Loscocco	Term Expires 2022
Mike Parisi	Term Expires 2022
Danielle Pray	Term Expires 2022
Scott Tuthill	Term Expires 2021
Lori Mix, Alternate	Term Expires 2023

ZONING BOARD OF ADJUSTMENT

Douglas Kirkwood, Chair	Term Expires 2021
Robert Rowe, Vice Chair	Term Expires 2021
Jamie Ramsay, Treasurer/Secretary	Term Expires 2022
Danielle Pray	Term Expires 2022
Charles Vars	Term Expires 2022
Timothy Kachmar, Alternate	Term Expires 2022

JULY FOURTH

Gretchen Pyles, Chair

MEMORIAL DAY

Theresa Grella, Chair

AMHERST & HILLSBOROUGH COUNTY

Representatives:

District 22

Tony Labranche	63 Merrimack Road, Amherst NH 03031
Megan Murray	2 Steeple Lane, Amherst, NH 03031
Dan T. Veilleux	7 Colonel Wilkins Road, Amherst, NH 03031

District 41

Laurie Sanborn	71 Eagle Drive, Bedford, NH 03110
Senate:	
Gary Daniels	State House, 107 North Main Street Concord, NH 03301

TREE LIGHTING

Michelle Arbogast, Chair



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 9, 2021**

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 3, 2021 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 9, 2021 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 Town Treasurer for 3 Years**
- 1 Cemetery Trustee for 3 Years**
- 2 Library Trustees for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 2 Zoning Board of Adjustment Members for 3 Years**
- 2 Planning Board Members for 1 Year**
- 2 Planning Board Members for 2 Years**
- 2 Planning Board Members for 3 Years**

ARTICLE 22: Open Space Acquisition Bond

Shall the Town vote to raise and appropriate the sum of six million dollars (\$6,000,000) to purchase land and easements or other property interests within the Town of Amherst for conservation purposes, and to authorize the Board of Selectmen to issue bonds or notes up to six million dollars (\$6,000,000) in compliance with provisions of the Municipal Finance Act (RSA 33:1 *et seq.*, as amended); provided, however, that notwithstanding anything herein to the contrary, the Town shall not issue more than two million dollars (\$2,000,000) of bonds or notes in any one fiscal year; to authorize the Selectmen to negotiate and determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes, however, no such bonds or notes shall be issued with a term of maturity of less than ten (10) years or more than twenty (20) years, furthermore, to authorize the Selectmen to acquire said property exercising their authority under RSA 41:14-a, and additionally to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (**\$160,000**) for the first year interest and costs. Land or property interests to be purchased with bond proceeds shall total not more than 800 acres and shall be acquired in the name of the Town as conservation land to be managed by the Conservation Commission pursuant to RSA 36-A:4, to protect and limit the future use of, or otherwise conserve and properly utilize open spaces and other land and water

areas. The authorization to borrow provided hereunder shall not lapse until June 30, 2026. (Tax Impact = \$0.09) (3/5 Vote Required)

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

(The Ways and Means Committee supports this article by a vote of 4-3-0.)

ARTICLE 23: 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 **\$14,877,676**. Should this article be defeated the default budget shall be **\$14,630,503**, which is the same as last year with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only. This operating budget warrant article does not include appropriations contained in any other warrant article. (Tax Impact = \$5.44) (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 7-0-0.)

ARTICLE 24: Contingency Fund

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

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

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

ARTICLE 25: Communications Center Capital Reserve Fund

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

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

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

ARTICLE 26: Assessing Revaluation Capital Reserve Fund

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

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

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

ARTICLE 27: 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 \$3,200 to \$4,000 as permitted by RSA 72:35 I-a. (Tax Impact = \$0.01) (Majority vote required)

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

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

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. (Tax Impact = \$0.11) (Majority vote required)

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

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

ARTICLE 29: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of two hundred fifty-seven thousand dollars **(\$257,000)** to be added to the Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund, previously established. (Tax Impact = \$0.15) (Majority vote required)

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

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

ARTICLE 30: Establish DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to establish a DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of acquisition and replacement of DPW vehicles and equipment and to raise and appropriate the sum of One Hundred Twenty Thousand Dollars **(\$120,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Tax Impact = \$0.07) (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 5-2-0.)

ARTICLE 31: Police Station Renovation Completion

Shall the Town vote to raise and appropriate the sum of Two Hundred Thousand Dollars **(\$200,000)** for the purpose of completing the 3rd floor of the Police Station renovation. Said sum shall come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Tax Impact = \$0.00) (Majority vote required)

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

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

ARTICLE 32: Establish and fund CRF for Amherst Multimodal Facilities

Shall the Town vote to establish an Amherst Multimodal Facilities Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of design and construction of projects and provide matching funds for grants for such projects, and to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Tax Impact = \$0.04) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 33: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars **(\$50,000)** to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.03) (Majority vote required)

(The Board of Selectmen supports this article by a vote of 5-0-0.)
(The Ways and Means Committee supports this article by a vote of 7-0-0.)

ARTICLE 34: New Hampshire Resolution for Fair Nonpartisan Redistricting (By Petition)

By petition of 25 or more eligible voters of the town of Amherst to see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering.

Additionally, these voters ask the town of Amherst to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular party, to include communities of interest, and to minimize multi-seat districts.

Furthermore, as the New Hampshire State Constitution, Part 2, Article 11 allows towns of sufficient population to have their own state representatives, not shared with other towns, for the town of Amherst to petition the NH General Court for its own exclusive seat(s) in the NH House of Representatives, ensuring that the State Representatives properly represent the town's interests.

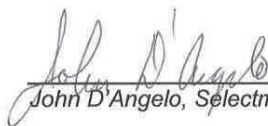
The record of the vote approving this article shall be transmitted by written notice from the selectmen to Amherst's state legislators, informing them of the demands from their constituents within 30 days of the vote. (Tax Impact = \$0.00)

Given under our hands and seal this 20th day of January 2021



Peter Lyon, Chairman

Reed Panasiti, Clerk



John D'Angelo, Selectman



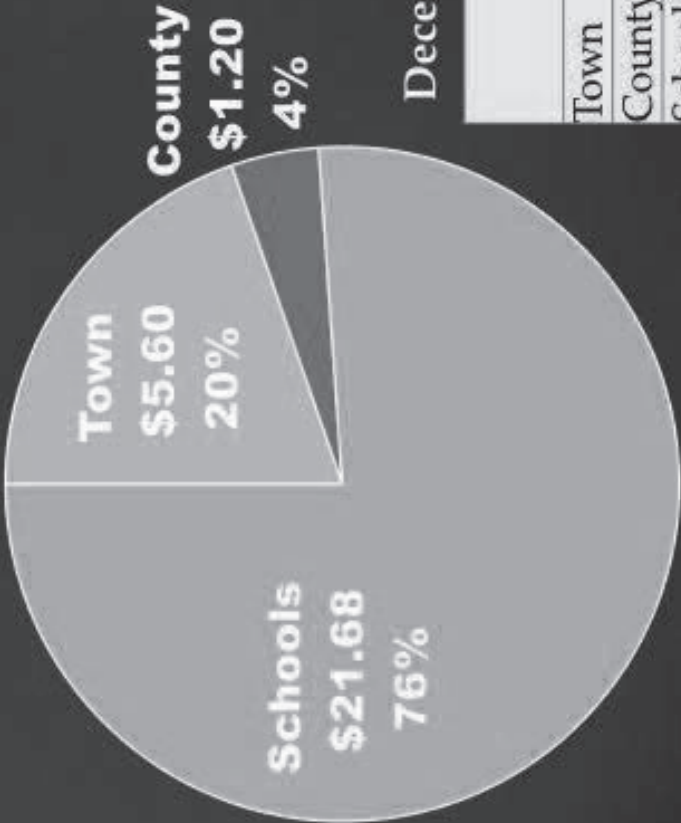
Dwight Brew, Vice Chairman



Thomas Grella, Selectman

TOWN PORTION OF CURRENT TAX BILL

\$355,000 HOME



December 2020 tax bill

	Rate per \$1,000	\$355,000 Home
Town	\$ 5.60	\$ 1,988
County	\$ 1.20	\$ 426
Schools	\$ 21.68	\$ 7,696
TOTAL	\$ 28.48	\$ 10,110

Town of Amherst
FY22 Proposed Operating Budget

Department	(unaudited) FY20 Actual	FY 2021 Adopted	FY22		
			Proposed Budget	\$ Variance vs FY21	% Variance vs FY 21
Executive	394,690	468,818	451,226	-17,592	-3.75%
Election, Reg, Vital Stats	204,712	220,623	216,063	-4,560	-2.07%
Financial Admin	298,543	311,458	320,933	9,475	3.04%
Tax Collecting	121,692	137,092	139,399	2,307	1.68%
Property Assessing	183,605	181,166	183,145	1,979	1.09%
Legal	48,644	45,800	45,101	-699	-1.53%
Personnel Admin.	138,570	226,656	233,030	6,374	2.81%
Planning Department	56,790	110,546	122,718	12,172	11.01%
Zoning	356,239	440,057	429,663	-10,394	-2.36%
Government Buildings	305,829	333,048	255,082	-77,966	-23.41%
Cemeteries	32,276	41,002	41,755	753	1.84%
Property/Liability Insurance	129,302	132,526	139,835	7,309	5.52%
Police	2,469,628	2,640,939	2,839,460	198,521	7.52%
Rescue	617,057	637,007	647,701	10,694	1.68%
Fire	591,361	685,840	695,067	9,227	1.35%
Emergency Management	8,500	8,501	8,501	0	0.00%
Public Safety Communications	426,635	480,784	499,573	18,789	3.91%
Public Works Admin	360,870	421,944	424,021	2,077	0.49%
Dept. Of Public Works	3,645,037	3,470,432	3,535,039	64,607	1.86%
Street Lighting	26,023	27,350	27,107	-243	-0.89%
Souhegan Regional Landfill	438,589	391,579	388,000	-3,579	-0.91%
Landfill	294,239	298,832	323,327	24,495	8.20%
Septic	0	60,356	60,356	0	0.00%
Health Administration	2,140	2,159	2,156	-3	-0.14%
Animal Control	400	401	401	0	0.00%
Health & Human Service Agencies	50,000	50,000	55,000	5,000	10.00%
Direct Assistance	10,864	14,326	14,326	0	0.00%
Recreation	391,821	404,545	452,370	47,825	11.82%
Parks	4,690	13,773	13,443	-330	-2.40%
Peabody Mill Env. Ctr	0	1	0	-1	-100.00%
Library	977,650	1,025,175	1,047,624	22,449	2.19%
Patriotic Purposes	0	8,500	8,500	0	0.00%
Heritage Commission	443	2,572	2,629	57	2.22%
Conservation Commission	19,891	14,991	16,528	1,537	10.25%
Principal Bonds	1,195,302	1,187,927	1,137,927	-50,000	-4.21%
Interest Bonds	152,316	119,650	100,670	-18,980	-15.86%
TOTAL	13,954,349	14,616,376	14,877,676	261,300	1.79%

FY22 Estimated Tax Impacts

	Warrant Article	Gross Amount	\$ / \$1,000	\$355,000 home
23	Operating Budget	\$14,877,676	\$5.44	\$1,930
22	Open Space Acquisition Bond Authority - Conservation - Evergreen with annual cap of \$2,000,000 (estimate of 3% interest over 20 years)	\$160,000	\$0.09	\$33
24	Contingency Fund	\$120,000	\$ -	\$ -
25	Communications Center Capital Reserve Funding	\$25,000	\$0.01	\$5
26	Assessing Revaluation Capital Reserve Funding	\$25,000	\$0.01	\$5
27	Increase Service-Connected Total Disability Credit	\$20,000	\$0.01	\$4
28	Bridge Repair/Replacement Capital Reserve Funding	\$200,000	\$0.11	\$41
29	Fire Rescue Vehicle/Equipment/Repair Capital Reserve Funding	\$257,000	\$0.15	\$52
30	Establish & fund CRF for DPW vehicles and equipment replace.	\$120,000	\$0.07	\$24
31	Police Station Renovation - Phase 2	\$200,000	\$ -	\$ -
32	Establish & fund CRF for Amherst Multimodal Facilities	\$75,000	\$0.04	\$15
33	Recreation Facilities Capital Reserve Funding	\$50,000	\$0.03	\$10
	FY22 Total Appropriations (if all articles pass)	\$16,129,676	\$5.97	\$2,119

	Budget	\$ / \$1,000	\$355,000 home
FY22 Proposed Budget	\$14,877,676	\$5.44	\$1,930
FY22 Default Budget	\$14,630,503	\$5.29	\$1,879
Delta	\$247,173	\$0.15	\$51

FY22 Default Budget Calculation

Operating Budget FY21 (per Art. 22)	\$14,662,597
FY21 Total Operating Budget	\$14,662,597
FY21 Principal- Long Term Bonds and Notes	(\$1,187,927)
FY21 Interest- Long Term Bonds and Notes	(\$119,650)
FY22 Principal- Long Term Bonds and Notes	\$1,137,927
FY22 Interest- Long Term Bonds and Notes	\$100,670
FY21 Election, Registration	(\$220,623)
FY22 Election, Registration	\$212,645
FY22 Police Collective Bargaining Agreement	\$44,864
FY22 DEFAULT BUDGET	\$14,630,503

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 the 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.

FY22 BUDGET V. FY21 BUDGET

Department Changes

Department	FY21 (Current)	FY22 (Proposed)	Dollar Change	Pct Change
Administration	\$1,136,418	\$1,128,511	(\$7,907)	(-0.7%)
Finance	\$311,458	\$320,933	\$9,475	3.00%
Tax & Assessing	\$318,258	\$322,544	\$4,286	1.30%
Community Dev	\$550,603	\$552,381	\$1,778	0.30%
Cemetery	\$41,002	\$41,755	\$753	1.80%
Police	\$2,641,340	\$2,839,861	\$198,521	7.50%
Comm Center	\$480,784	\$499,573	\$18,789	3.90%
Fire Rescue	\$1,331,348	\$1,351,269	\$19,921	1.50%
Public Works	\$4,551,606	\$4,564,576	\$12,970	0.30%
Landfill District	\$391,579	\$388,000	(\$3,579)	(-0.9%)
Septic Syst. O&M	\$60,356	\$60,356	\$0	0.00%
Public Assistance	\$64,326	\$69,326	\$5,000	7.80%
Library	1,025,175	\$1,047,624	\$22,449	2.20%
Recreation	\$404,545	\$452,370	\$47,825	11.80%
Principal	\$1,187,927	\$1,137,927	(\$50,000)	(-4.2%)
Interest	\$119,650	\$100,670	(\$18,980)	(-15.9%)
Total	\$14,616,375	\$14,877,676	\$261,301	1.80%

WAYS & MEANS COMMITTEE FY22 REPORT

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 FY22 expenditures and proposed initiatives. Thereafter, we conducted a line-by-line comparison of the town's overall proposed budget for FY22 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 FY22 Budget and Warrant Articles, with the following comments:

ARTICLE 22: This article asks the citizens of Amherst to allow the Amherst Conservation Commission the leeway to seek approval from the Board of Selectman to initiate a bond (or loan) to purchase land within the town of Amherst. The Ways and Means Committee voted to approve the placement of this Warrant Article on the ballot with a vote of 4-3. Those against this Article did so for a variety of reasons. First, weighing the true costs and benefits of development versus open space protection is the key to making the right investment choices. While some studies support the position that open space is of economic benefit, Amherst has not established the true cost or benefit associated with the reservation of land as open space from a historical perspective or in connection with the proposed warrant article. While the intangible benefits of open space such as wildlife protection, etc. no doubt contribute to the quality of life, questions such as how much open space is the "right" amount, what mix of open and green space best serves Amherst now, and in the future, etc. have not been fully explored. The current Master Plan survey answers may provide guidance in this area for the future. Additionally, we believe having a tax basis that is as predictable as possible is a benefit to the citizens. This Warrant Article has the potential to add a tax burden on the community two years in a row outside the normal budget. Amherst citizens would not have the opportunity to make their voices heard about a purchase, and assumption of loans, outside of a letter to the Board of Selectman or attending a BOS meeting. Lastly, in the face of an ongoing pandemic, with its economic insecurity for so many, this Warrant Article is seen as a "want" rather than a "need" for the Town of Amherst.

ARTICLE 30: deals with establishing a Vehicles & Equipment Replacement Contingency Reserve Fund (CRF). The Ways and Means Committee approved this article with a 5 to 2 vote. Those against ARTICLE 30 believe this article, as written, would not limit the use of these CRF funds to fund only high cost, infrequent vehicle and equipment purchases. Traditionally, CRFs have been used in Amherst to allow for the accumulation of capital over time to fund large capital projects or equipment. As presented, the CRF is being established to facilitate the purchase of all departmental vehicles and equipment on a normal, annual schedule. We do not

disagree with a CRF being established for the purchase of high cost, infrequent DPW vehicles and equipment purchases, but we feel this CRF proposal would benefit from a defined usage strategy detailing a specific minimum cost of vehicles or equipment to be purchased from the CRF versus purchases that should be funded from the DPW's annual operating budget as a line item that is scheduled to remain in the DPW's operating budget.

The Ways and Means Committee had many discussions about the Library Budget and the process surrounding its incorporation into the Town Operating Budget. The Library Trustees create their budget and propose it to the Board of Selectman. The BOS and W & M committee members review that budget. We can ask questions and make recommendations, but ultimately, only the Library Trustees can make amendments to their proposed budget. While there were some on W & M who thought the Library budget high, the process itself makes it difficult to oppose this line item without opposing the entire Town proposed budget.

Lisa Eastland, Chair

Matthew Seiler, Secretary

James Kuhnert

Bill Loscocco

Mike Parisi

Danielle Pray

Scott Tuthill

Lori Mix, Alternate

ASSESSING

This past year KRT Appraisal has continued doing cyclical data verification on a portion of the properties in town. This cyclical data collection has been completed to ensure that all assessment data is correct prior to our next revaluation. The town has contracted with Vision Government Solutions Inc., to perform a Statistical Revaluation Update for 2021. Further Information on the 2021 revaluation will be posted on the town website following our start off meeting this coming January with Vision, KRT Appraisal our Contracted Assessors, and Department of Revenue. 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 1st and for exemption and credits the applications are due by April 15th.

The new total values as of April 1, 2020 for the Town of Amherst are as follows:

Residential	\$1,491,083,850
Commercial	\$217,786,250
Utilities	\$47,420,900
Current Use & Conservation Restriction.....	\$731,100
Exempt	\$93,094,400
Total	\$1,850,116,500

Property Tax Exemptions totaled \$10,095,700 while Property Tax Credits totaled \$352,500.

The town upgraded the assessing software in 2019 to Vision 8. This upgrade has provided 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 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 and declared 100% disabled by the Veterans Association according to RSA 72:28 and RSA 72:28-b is \$3,200.

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.

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

<u>Property</u>	<u>Map & Lot(s)</u>	<u>Address</u>	<u>Assessment</u>
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
<u>Town Parks</u>	<u>Map & Lot(s)</u>	<u>Address</u>	<u>Assessment</u>
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
Buck Meadow/Conservation	2-98-33	30 Rte 101A	868,500
<u>Tax Deeded Property</u>	<u>Map & Lot(s)</u>	<u>Acreage</u>	<u>Assessment</u>
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			
<u>Managed by Conservation</u>	<u>Map & Lot(s)</u>	<u>Acreage</u>	<u>Assessment</u>
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	19,6-19-1,2,3,4	13.51	385,000
24 Old Mont Vernon Road	7-76	17.91	183,100
<u>Land Managed by Conservation</u>	<u>Map & Lot(s)</u>	<u>Acreage</u>	<u>Assessment</u>
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
<u>Conservation Land</u>	<u>Map & Lot(s)</u>	<u>Acreage</u>	<u>Assessment</u>
Brook Road	2,4,6,7,10-1,40	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	62,65,65-1,66,75	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
<u>School Property</u>	<u>Map & Lot(s)</u>	<u>Address</u>	<u>Assessment</u>
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
<u>Conservation Restrictions</u>	<u>Map & Lot(s)</u>	<u>Acreage</u>	
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:

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

Office of Community Development - 2020 Statistics

Building Permit Applications	
New Residential	37
Residential Additions/Alterations	259
Commercial/Industrial (additions/alterations)	28
Commercial/Industrial new	2
Signs	17
Pools	22
Demolition	12
Septic Systems	69
Electrical Permit for Generator	19
Electrical Permit (non-generator)	226

Plumbing	83
Mechanical	426
Home Occupations	7
Total # of Building Permit Applications	1,207

Planning Board Applications	
Scenic Road Hearings	1
Non-Residential Site Plans (NRSP) (inc. compliance)	6
Subdivisions	4
Discussion/Design Review	1
Conditional Use Permits	8
Total	20

Zoning Board of Adjustment Applications	
Variance	10
Special Exception	1
Equitable Waiver	0
Appeal of Administrative Decision	1
Total	12

Historic District Commission Applications	
New Building	0
Building Additions	2
Exterior Alterations (inc. conceptual)	9
Accessory Structures	5
Mechanical Equipment	3
Other	1
Total	20

2020 presented us with challenges to overcome from the Covid crisis as we transitioned first to an almost totally remote working environment and then began to work in the town hall again.

Building permit applications are available online. The offices are open by appointment. Board and Commission meetings are continuing in a virtual model.

Many thanks to the town hall staff who handled all of the challenges with aplomb. And thanks to the department's customers who were accommodating and patient as we worked through the past nine months.

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 & four light equipment operators, four 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

Of the 4.6 miles of work planned from the 7-year road plan 3.51 miles was completed and an additional 0.33 miles was added for a total of 3.84 miles. Amherst St. (1.09 miles) was postponed until spring 2021 and when completed will bring our total to 4.93 miles and ahead of the plan. All rebuilt sections, including Christian Hill from Eaton to Green, All of Woodland Dr. a small part of Buckridge and all of Crockett were challenging from steep grades and very poor condition. The work included drainage work (new catch basins and culverts, replacement of catch basins and culverts), headwalls, shoulder gravels, tree work, ditch work, guardrail replacement, improving grades, lines of sight and flood prone sections. The complete length of Old Manchester Rd. and Highland Drive (2.10 miles) were given a 2” thick asphalt overlay. In the future they will be rebuilt; however, at this time the focus was to make them smooth and plowable. The road work priority is to work on arterials, feeders and through roads and to connect them by tying together previous years’ work and make roads contiguously in good condition.

The planned work for Amherst St. will make it a continuously good road from the Milford T/L to Courthouse Rd – rebuilding 1.09 miles. The work will also establish a Bike/Ped path from Courthouse to the Milford T/L. The Bike/Ped path will be a separate side path promoting safe travel for walkers, runners and bicyclists. It will be 8 feet wide and paved. For the section of path from Miles to Juniper we will work mostly within the existing paved roadway and mostly grinding away and repainting new stripes to provide room for the side path.

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

The DPW installed a new catch basin and culvert crossing on Amherst St. near Founders Way, this eliminated a water drainage issue that caused ice dams along the side of Amherst St. Other trouble areas in town that were improved for drainage include: Cricket Hill, Hemlock Hill, Town Hall along the side parking area, Dodge Road, Chestnut Hill Road, Old Milford Road, Blueberry at Bayberry, and Spring Road at TFII. DPW continues with the annual vacuum cleaning of selected catch basins, which number over 850 for compliance with the Municipal Separate Storm Water 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 a small asphalt paver. The trial was performed in the DPW yard. We are now confident that starting in the spring of 2021 we will be able to address short segments of poor roadway.

2. We adapted to the emerging threat of Covid-19. We provided social distancing for our crew within their break room, morning muster, and work methods. We also marked out parking for the Transfer Station, added observation booths, built the exterior ramp service window for the Town Clerk, added breath shields inside town hall, installed air sanitizers, and reduced the number of summer seasonal hires.

Salt Reduction:

Last year we collaborated with the Amherst Conservation Commission and presented a salt reduction plan to the Board of Selectmen which was approved. We follow the NH Dept. of Environmental Services Green Sno-Pro salt reduction program. All of our employees are trained, all of our equipment is calibrated, and good records are kept. Despite the increase in length of treated road surface by 4 lane miles, we were able to reduce our per storm salt usage by nearly 14 tons. We also reduced our sand usage by nearly 70%. Taken together, we are able to achieve a permanent savings in catch basin cleaning, street sweeping, and sand and salt purchases.

Proposed 2021-2022 road work includes:

Road Rehabilitation – Amherst St from Courthouse to Miles and Border St to Milford T/L (1.09 miles.), Christian Hill from Green to Rt. 13, Jones Rd, Dodge Rd, and Blueberry to Bayberry, Bayberry back to Blueberry and to Rt 101. Church St, Jailhouse, and School St. Totaling over 2.5 miles of newly planned work.

Other improvements are planned for portions of Ravine Rd.

Road Rehabilitation Methods:

From when the major effort of road improvements began in 2010 through 2017 a significant majority of the roads completed 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.

Project Tracking

This was our second full year using our mobile work management program (Mobile311) We are growing familiar and consistent with data entry and have identified trends: man-hours, materials and costs. This year from Jan 1 through Dec 31, 2020 we inputted 1,925 work orders and

completed 1,608 of them. * note some categories, such as potholes cover more than one location.

Category	Submitted	Completed	In Process	Open Requests
Roads – potholes*	143	70	6	67
Roads – signage	99	68	6	25
Road - drainage*	118	94	3	21
Roads– other maintenance	195	167	0	28
Roads– clean trees/debris*	144	106	7	31
Buildings/Grounds (commons, events, maintenance, projects & preventative maintenance.)	159	133	9	17
ALL OTHER (Cemetery, Vehicles, Equipment, Training, Yard, General Maintenance & winter operations)	1067	970	54	43

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 the US Environmental Protection Agency (EPA). We have continued on the permit-required work. We have also collaborated with the Amherst Conservation Commission (ACC) and Community Development to revise and update the Amherst Storm Water Regulations. This will go to the Board of Selectmen and Board of Health in the 1st quarter of 2021.

We worked with the ACC to take water samples and establish salt levels in Ponemah Bog. The results were very low, less than 1/3 the level allowed in drinking water.

Town Buildings

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. Work is almost complete to have the all of the historic town hall windows and shutters restored; Covid-19 caused a significant delay. We are replacing old Freon containing air conditioning units as they approach failure. We fabricated and installed numerous Covid-19 staff and resident accommodations. The addition of Buck Meadow adds a significant building to our inventory.

Town Commons

Part-time seasonal employees mow and maintain eleven acres of commons and grounds around town buildings, with limited assistance from full time. We set up and take down staging and lights for events on the common and empty all commons trash barrels and take trash and recycling from town buildings. This year we installed 3 dog waste receptacles. Equally important is the volunteer work by the Amherst Garden Club who maintains all the flower gardens, shrubbery and ornamental trees.

Transfer Station

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$675,000 or 15% of the total Public Works budget.

During the most recent twelve-month final data period, Amherst residents generated 2,796 tons of trash at a cost of \$209,722. Within that same timeframe, Milk jug plastics, newsprint, cardboard, aluminum & steel cans, mixed paper, glass, and other plastics equaled 373 tons of recyclable materials with a gain of \$17,192. This is a large improvement from last year's loss. Much of the gain can be attributed to cleaner (less contamination) loads, less glass and less mixed plastics. We changed from mixed plastics to clear #1 beverage bottles in June. The recycling market is demanding cleaner loads of materials, which approach less than 1% of tolerated other materials. Trash, including trucking, cost \$75/ton to send to the waste to energy plant over the past year.

Our most recent pricing for the various materials:

Trash:	(\$75)/T	Cardboard:	\$75/T	Glass:	(\$35)/T
Alum Cans:	\$600/T	Steel Cans:	\$55/T	Mix Paper:	\$75/T
Milk Jugs:	\$1,100/T	Newspaper:	\$80/T	Mixed Plastic:	N/A

Not included above, Northeast Resource Recovery Association (NRRA) assisted in processing,
Lead batteries 3.01 tons
Construction & Demolition Waste (C&D) 411.12 tons
Electronics waste 25.32 tons
Freon Units 591 items
Net cost of disposal \$54,538.32 not including trucking.

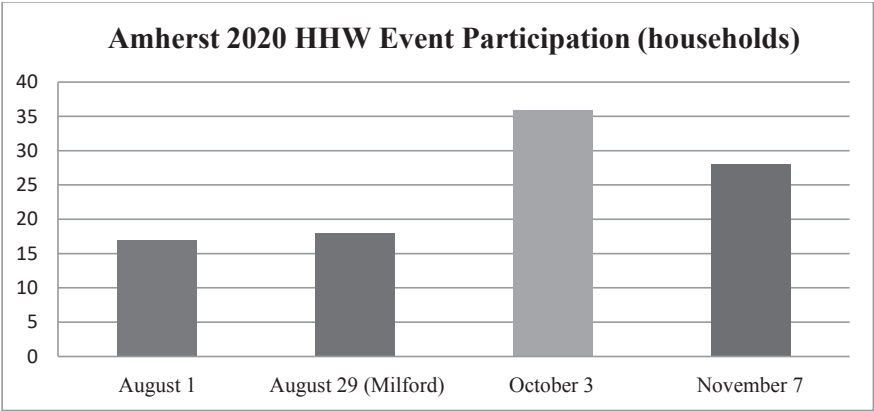
Household Hazardous Waste (HHW):

2020 was challenging to dispose of HHW. Two of the six scheduled events had to be cancelled due to Covid-19. Even with the cancellations, 99 Amherst residents participated, one more than last year. According to data supplied by the NRSWMD for 2020, while Amherst represents 5.2% of the population of participating towns, Amherst was 7.87% of the eligible residents that participated in the Hazardous Waste events. Thank you for properly disposing of this waste!

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 and listed below. Amherst residents can attend any of the following events.

04-17-21 8AM-12 PM, @ 25 Crown St, Nashua 08-28-21 8AM-12PM, @ Pelham Muni Bldg.
06-03-21 3PM-7PM, @ 25 Crown St, Nashua 10-02-21 8AM-12PM, @ 25 Crown St, Nashua
08-07-21 8AM-12PM, @ 25 Crown St, Nashua 11-06-21 8AM-12PM, @ 25 Crown St, Nashua

The Solid Waste District manifested a total of 129,965 pounds of waste during the 2020 collection season. Of this, 118,529 pounds were hazardous, and 11,436 pounds were universal wastes. This is an increase of 34,164 pounds from the 2019 total (95,801 total pounds of waste in 2019; 83,792 pounds hazardous and 12,009 pounds universal). 59% of Amherst participants were first time users of the Household Hazardous Waste Program.



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. 2020 was a year that pushed the boundaries with COVID-19. We were and continue to be involved with the State of NH Emergency Operations Center. This continues on a daily basis via Webex, conference calls and e-mail.

Although we work throughout the year analyzing potential risks and updating as needed our Mitigation Plans, the majority of our time through 2020 and now 2021 has been spent dealing with the COVID-19 Pandemic. Additionally, as the Emergency Management Director I meet with and work with our Citizen's Emergency Response Team (CERT). 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.

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 team 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 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

It is hard to believe that we are in our sixth year of being a combined fire and emergency medical service department and operating as Amherst Fire Rescue. As we all know, 2020 was a challenging year to say the least. It was definitely a year filled with anxiety and unsettled times along with the worries associated with it. With the residents of our community learning to adapt to the COVID Pandemic and the current times, we as a department had to do the same all while responding to calls where there was a possibility of a COVID environment.

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 in being a paid on-call firefighter, contact Chief Matthew Conley at 673-1545 X301 or e-mail at mconley@amherstnh.gov.

We continue 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 coming in 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. It is something we have to continually monitor and attract new members to increase the size of our roster.

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

We worked with the Red Cross by hosting blood drives in July and October. With the increasing need we are going to schedule more for 2021.

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. With area departments having fewer members joining it has made for the mutual aid partners to come from beyond the ones on the immediate borders.

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. 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

Professional service with a personal touch

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.

2020 Statistics – Library Activity

Circulation (total)	116,412
Adult print	27,970
Juvenile print	38,221
Digital/ Audiovisual	50,221
Total (physical) items in collection	62,418
Items added	4,195
Items withdrawn	3,576
Active patrons	5,048
New patrons	351

Library Services *(some services currently restricted due to COVID)*

- 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, bookclub 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 storytimes/ crafts/ performances and book clubs for children
- public computers with high-speed Internet access, networked and wireless printing, and public WiFi
- storytimes 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

2020 Highlights

- Renovated 3,600 square feet
- Enhanced services for readers with email reading recommendation newsletters and “Custom-Lit” personalized reading recommendations
- Outdoor “StoryWalk”
- Introduced “craft kits to go” and “bags of books” for kids
- Responded to building closure with increased virtual services (including virtual programs for children and adults, increased borrowing limits on digital platforms, online services such as registration renewal) and contact-free pickup

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

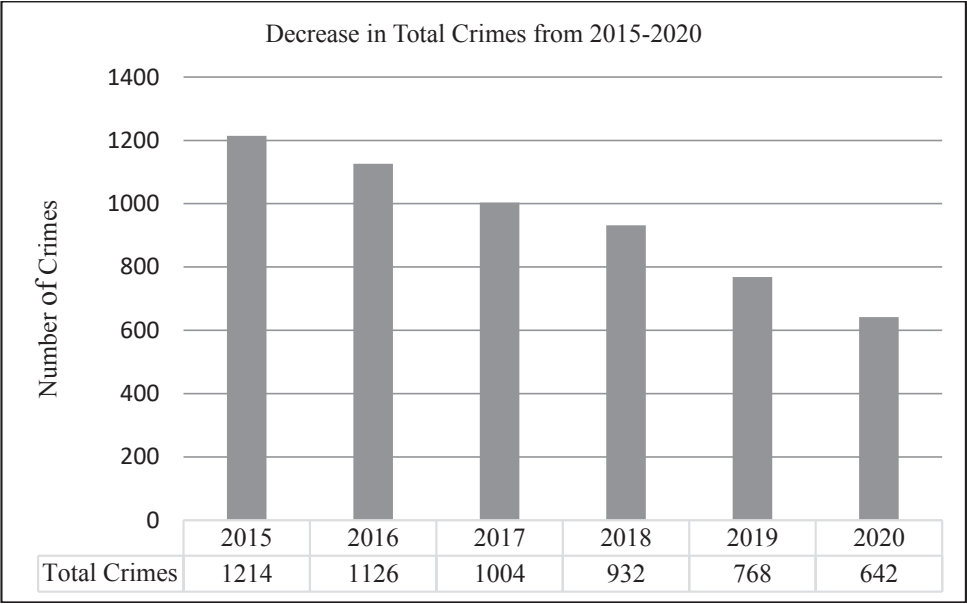
Officer Joseph P. Cerra
Officer Hans E. Chapman
Officer Kevin R. Kelly
Officer Thomas L. Clement
Officer Christopher M. Corey
Officer Rachel L. McAloon
Officer Taylor J. Aspinwall
Officer Matthew D. Campbell
Sharon Higley, Executive Asst.
Frederick Hannon, Crossing Guard

The past year presented unforeseen challenges for the Amherst Police Department and the wonderful community that we serve. The Covid-19 pandemic created an unprecedented need to adapt our policies and practices on a daily basis in order maintain the promises outlined in our mission statement:

*To strengthen the quality of life in Amherst by
Delivering exemplary service to the public with compassion
and respect whenever called upon,
Enforcing the laws of our town, state, and country
in a fair, firm, and impartial manner, and
Maintaining a reputation built upon commitment,
professionalism, and uncompromising ethics.*

Throughout the ongoing pandemic, our agency has taken important steps to keep our response capabilities at their peak level of readiness so that we may continue to provide reliable and uninterrupted police services to our town. Although many non-emergency calls for service have been handled remotely in order to limit exposure risks to the public and our personnel, our officers have remained 100% available throughout this time to respond in-person whenever needed. Additionally, officers have strived over the last year to be increasingly visible throughout town. In 2020, we increased our directed patrols of town roads and neighborhoods from 7,278 to 17,336. We also increased our security checks of town buildings and commercial establishments from 19,847 to 25,336. These measures have been undertaken with the specific goal of encouraging an improved sense of safety and security for our residents during this time of upheaval and uncertainty.

Alongside the agency’s goal to steadily improve police visibility, we have seen a drop in the overall crime rate for the sixth consecutive year. Total crimes numbered 1,214 in 2015, while the number of crimes in 2020 totaled 642. This figure represents the lowest overall crime rate in Amherst since the previous low of 735 total crimes back in 1993.



Over the course of 2020, the Department also increased its level of commitment to the New Hampshire Internet Crimes Against Children Task Force. This statewide, multi-agency team investigates and prosecutes those who sexually exploit children through the use of internet and computer networks. Sadly, pandemic quarantines and related social restrictions have been at the root of a marked increase in child predator activity statewide this year. Of the 230 law enforcement agencies in New Hampshire, the Amherst Police Department remains one of roughly 40 departments who train and contribute personnel to this vital group of investigators, and that commitment was increased even further in 2020 to meet this unfortunate demand.

On a more positive note, the Amherst Police Department would like to recognize the retirement of Special Officer Sally Long who served the agency in one capacity or another for 38 years. Most know Sally from her decades of service as one of our school crossing guards. Whether directing bus traffic at Souhegan High School, or helping countless youngsters and their parents along the Clark and Wilkins School walking routes, Sally’s kind and tireless commitment to the safety of our children will never be forgotten.

This year also marked the completion of Phase One of the police station renovation project which has been in the planning and development stage for over three years. The relocation of

Amherst EMS ambulances and personnel into the Amherst Fire Rescue building in 2017 allowed the police department to acquire much needed space by expanding into the former EMS quarters on the lower level of the police building. With the anticipated completion of Phase Two of the renovation project in 2021, Amherst will have a police facility capable of serving the town’s public safety needs for the next 30 years.



New Amherst Police Department training room

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

	2017	2018	2019	2020
Miles of Patrol	231,449	232,875	196,066	207,723
MV Crashes	389	352	332	255
Injuries	36	29	43	37
Fatalities	0	0	1	0
Arrests	434	406	310	274
Adult	378	348	280	245
Juvenile	56	58	30	29
Total Crimes	1,004	932	768	642
Arson	1	1	1	2
Assaults	35	47	36	48
Criminal Threatening	9	9	16	13
Criminal Mischief	41	46	35	60
Burglary	12	5	12	5
Criminal Trespass	8	26	9	14
Disorderly Conduct	9	10	10	7
Drug Violations	129	59	34	32
Drunkenness	41	12	13	8
DWI	45	62	42	28
Fraud/Forgery	79	91	114	77
Homicide	0	1	0	0
Liquor Law Violations	25	14	5	5
Sexual Assaults	14	15	11	8
Stolen Motor Vehicle	5	3	2	4
Thefts	107	120	99	76
Robbery	0	1	1	0
Traffic Stops	10,820	13,580	10,536	6,285
Incidents				
Alarm Calls	536	525	488	441
Animal Complaints	296	283	258	202
Assist Motorists	374	363	268	218
Building Checks	23,820	23,595	19,847	25,366
Vacant House Checks	3,819	3,994	3,874	3,019
School Safety Checks	332	321	305	174
Directed Patrols	9,730	10,059	7,278	17,336
Vehicle Complaints	525	503	515	392
Pistol Permits	81	71	80	83
Police Service	800	859	854	749
Suspicious Activity	357	376	317	338
911 Hang-up	60	49	49	44
Disturbances	76	105	74	101
Fireworks Complaints*	0	0	0	18
Gunshots Heard Complaints*	0	0	0	12

**New record keeping categories, previously included with other "Disturbances"*

AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

Full Time Roster

Gerry Beland
Eric Miron
Christine Fowler
Noemi Goohs
Stuart Sanderson

Part Time Roster

Richard Todd
Pamela McKinney
Ray Anderson
Danielle Gardiner

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, 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.

On average, our Communications Specialists are responsible for handling and logging 4,500 incidents per month in our dispatch computer system. Those incidents include calls for police, fire, and EMS services, general police information notices, and officer-initiated activity such as traffic stops and vacant house checks. Our Communications Specialists also handle roughly 1,100 911 calls per year, and our 24/7/365 lobby serves an average of 275 walk-in visitors per month. Customer service is a priority, and the Communications Center managed to remain open and accessible to walk-in visitors this year while still meeting all necessary safety protocols and restrictions instituted during the Covid-19 pandemic.

Thanks to continued voter support for the Communications Center Capital Reserve Fund each year, the APSCC had the necessary funding in 2020 to make over \$30,000 in emergency repairs to one of the Town's three radio towers after one tower suffered a catastrophic failure. The Communications Center Capital Reserve Fund remains a vital and perpetual key to ensuring the safety of our residents and first responders.

The members of the Amherst Public Safety Communications Center pledge to provide the best possible level of service to the residents of Amherst, and once again thank the community for their continued support.

Respectfully Submitted,

Mark O. Reams
Chief of Police

Parks and Recreation Department

2020 was a big year for Amherst Parks & Recreation. It was the year where we added Professional Problem Solvers to our list of job descriptions.

The year started out with a great basketball season and ski/snowboard season for our participants. We were able to have roughly 300 basketball players and another 100 skiers and snowboarders in our programs. Our Hoops Basketball season had a successful season and we were happy our players were able to complete it. The Travel basketball program was a little different since COVID 19 ended the season just before the beginning of the end of the season playoffs.

Mother Nature was not as nice to our ice-skating rinks. Although we made a great effort, we were only able to open one rink for a couple days. On the flip side, both ice skating rinks are open as this is being written. Fingers crossed we can keep it that way.

In the Spring our programming operation came to an abrupt halt. We ended up canceling baseball, softball and our new Lacrosse program and started to get creative on how we could keep parks and facilities open and safe. Although we witnessed a huge drop in programming numbers, we did see a very large influx in the usage of all of our outdoor facilities. It was really amazing to see people hiking, fishing, boating, running and lots of other forms of passive recreation. Tennis court use was at an all-time high with all courts being used on most days.

The Amherst Makerspace was forced to close to the public and its membership when the schools closed in March. Our Makers were able to start an amazing project of creating Personal Protective Equipment (PPE) for front line workers. This effort was a major success with hundreds of pieces of PPE being delivered to those in need. We want to thank everyone who donated to this effort whether it be on the assembly line or by financial donation.

One of the Parks and Recreation Department's best moments of 2020 was the joint purchase of Buckmeadow Golf course located on Route 101A. This 40-acre parcel of land was purchased by the Parks and Recreation Department and the Amherst Conservation Commission. The name of the Park was changed slightly to Buck Meadow Conservation and Recreation Area. The property includes a 1900 square foot clubhouse and 40 acres of flat land that is ideal for athletic fields and grass woodlands. Plans are currently underway to find alternative sources of funding to start the process of converting part of the property to two full sized rectangular fields and one smaller practice field. We also plan to have a playground and other small amenities in the park. The Amherst Conservation Commission has already built a few walking trails around the property and will keep some of the fairways uncut to allow for grass woodland animals and habitat. The clubhouse at Buck Meadow will be used as a meeting/program space for Recreation programming as well as a place for civic groups to meet. We are very hopeful to be able to offer adult/senior programming that we didn't have the space to do in the past. We want to thank the Board of Selectman, the Conservation Commission, and the Recreation Commission for their

support in making this project happen. This project will take us a few years to complete but please stay tuned as we will be asking for help from all to make it happen.

Summer turned out to be a huge success. We started by opening the Birch Park Disc Golf Course to NH residents and also charging non-Amherst residents to play. This allowed us to have a staff member at the course who could check for residency at no cost to the tax payer. After figuring out the process of opening Birch Park we then moved on to how we could safely operate Baboosic Lake Town Beach and offer summer camps. Baboosic Lake town Beach opened up for the season on June 6th and ran very smoothly for the summer. We were able to offer boat rentals, and 30 plots for users to come to the beach and enjoy a great summer activity. We are very hopeful we will be able to open the beach up again in 2021. Our plan is to be able to go back to how we operated the beach prior to 2020 but know we can run a safe operation with COVID guidelines if needed.

The Stearns-Davis Community Garden opened for a great season community gardening. We had 40 full plots again last season and look forward to the 2021 growing season. The volunteers who help to oversee the community garden have done a fantastic job. It really is a community effort and always looks amazing when driving by.

Summer Camps went very well considering the guidelines that were put in place. We were able to take the Baboosic Lake Summer Camp and move it to Buck Meadow for the summer. The participants spent most of their days outside playing games, having water fights and enjoying summer camp with friends they hadn't seen since March. The Outdoor Discovery Camp was also very successful and run with very few changes to the program. Participants were still able to go explore Joe English trails as well as explore the creeks and water ways. We can't thank our summer staff enough for the work that went into making everything happen during this time. Our staff worked really hard to make sure that children has as normal and fun of a summer as possible. The flexibility and energy of our staff made the summer of 2020 memorable.

We lost a couple of our year-round staff to other positions within the town of Amherst last year. Roger Landry spent three years on our Parks Crew team as a part time grounds keeper. We were very sad to see Roger leave. At the end of the summer, we accepted the resignation of our Administrative Assistant Jennifer Stover. Jennifer Stover had worked for the Recreation Department in a variety of roles over the past eleven years. Jennifer now works in Town Hall as the Executive Assistant to the Town Administrator. We want to thank Jennifer for her time at the department. With Jennifer's departure we hired Laura Kimball as our new Administrative Assistant. Laura comes to the Recreation Department with a vast knowledge of youth sports, adult exercise, and great ideas. We are very excited to have Laura as part of our year-round team. She has quickly caught on to the workings of our department.

Fall sports were a great sense of normalcy for the department and the community. Fall soccer ran very smoothly with roughly 250 kids playing. We also had an increase in fall baseball. All teams had successful seasons playing surrounding towns. It was nice to see parents (physically distanced) on sidelines again cheering their young athletes on.

Peabody Mill Environmental Center (PMEC) has created some great outdoor programs for a variety of age groups. Our instructors are very creative and have been able to create safe programming. Our homeschool programs have had a tremendous turnout as well as some of our pre-school programming. Please keep an eye out for all of the great stuff that happens at PMEC.

In late fall and early winter we ended up canceling our basketball programs. We did not feel comfortable offering indoor programs as COVID numbers were on the rise. We were able to hold our first and hopefully annual 5K fun run at Buck Meadow. We hope to offer more races at Buck Meadow in the future. Stay tuned for this.

We have many people ask how they can find out about the most up to date programming being offered by Amherst Parks and Recreation. The best way is to like our social media outlets. We have Instagram and Facebook pages. We also keep our website up to date. You can find us at www.amherstrec.org. We also have people tell us they have a great idea for a class or program. If this is you please call us at 673-6248 and we would be happy to work with you to offer your class.

Although 2020 is known as a bad year, we at the Amherst Parks and Recreation Department feel very fortunate for what we were able to offer. None of this could be possible if we didn't have great staff, volunteers and community members who make it all happen. Our Parks Crew does a great job with keeping our facilities looking great, our programs are top notch and we all love what we do. We look forward to seeing you all in 2021 and if you haven't been to Buck Meadow Conservation and Recreation area yet, you need to stop by and see it's potential. If there is enough snow on the ground, the trails will be groomed for snowshoeing and cross-country skiing.

Sincerely,

Craig Fraley, CPRP

Amherst Parks and Recreation Department

TAX COLLECTOR'S REPORT				
JULY 1, 2019 - JUNE 30, 2020				
	2020	2019	2018	
Uncollected Taxes				
Property Taxes		4,819,938.95		
Land Use Change		46,050.00		
Yield Taxes		153.03		
Excavation Taxes				
Septic		6,940.80	2,256.38	
Property Tax Credit Bal.		(49,238.51)		
Taxes Committed				
Property Taxes	23,298,001.00	22,993,738.00		
Land Use Change	75,500.00	70,016.00		
Yield/Taxes Gravel Tax	183.27	6,868.27		
Septic	18,947.11	54,267.01		
Overpayment				
Property Taxes - Refunds	26336.01	49,081.51		
Interest on Late Tax		32,473.29		
TOTAL DEBTS	23,418,967.39	28,030,288.35	2,256.38	
Remitted to Treasurer				
Property Taxes	18,869,557.85	27,462,002.31		
Land Use Change	61491.64	115,186.00		
Yield/Gravel Taxes	88	7,021.30		
Interest		32,473.29		
Conversion to Lien				
Septic	12,502.30	56,757.17	2,256.38	
Abatements Made				
Property Tax		2,617.00		
Land Use Change		880.00		
Yield Taxes				
Septic				
Uncollected Taxes End				
Property Taxes	4,506,492.53	348,900.64		
Land Use Change	14,008.36			
Yield/Gravel Taxes	95.27			
Septic	6,444.81	4,450.64		
Prop Tax Credit Bal.	(51,713.37)			
TOTAL CREDITS	23,418,967.39	28,030,288.35	2,256.38	

SUMMARY OF TAX LIEN ACCOUNTS				
	2019	2018	2017	2016&PRIOR
Unredeemed Liens		231,458.86	81,738.60	41,015.36
PT Liens Executed				
Interests & Costs		12,327.78	15,686.36	6,902.19
Refunds/ADJ				
TOTAL DEBTS		243,786.64	97,424.96	47,917.55
Remittance				
PT Redemptions		117,651.39	65,402.23	16,882.66
Interests & Costs		12,327.78	15,686.36	6,902.19
Abatements/Adjustments				
Liens Deeded				
Unredeemed Liens		113,807.47	16,336.37	24,132.70
TOTAL CREDITS		243,786.64	97,424.96	47,917.55
Respectfully Submitted,				
Gail P. Stout				
Tax Collector				

**TOWN CLERK
FOR THE YEAR ENDING JUNE 30, 2020**

15,156	Motor vehicle registrations	\$2,845,332.88
2,444	Motor vehicle titles	\$4,888.00
15,227	State motor vehicle agent fees	\$45,681.00
259	Boat registrations	\$5,146.27
336	Boat agent fees	\$1,680.00
2142	Dog licenses	\$11,055.50
18	Dog Fines	\$625.00
6	Parking fines	\$90.00
	UCC Filing fees	\$2,550.00
	Vital record fees	\$2,665.00
	Miscellaneous income	\$1,391.90
TOTAL		\$2,921,105.55

This has been a very busy year. In February we had the Presidential Primary, March was Town Meeting Day, September was the State Primary and November was the General Election. Because of the COVID pandemic that we became aware of in March, it seemed our methods of doing business changed dramatically.

Due to the nature of the disease, few people were allowed in the building besides the employees. Some were allowed to work at home but because the systems in the Town Clerk's Office are secured by the State such as motor vehicle and vital records, and that we needed to be available to our residents for these purposes, we needed to come up with a way to serve our residents and keep the building safe. At the beginning of April, I requested that a platform be built outside our window so that we could take care of business as usual, well sort of.

Thanks to the DPW, who built a ramp that went from the parking lot up to my window, the problem was solved. Because most car registration renewals could be done online, we were able to take care of new registrations for our residents in person. Because of COVID we had a record number of absentee ballot requests for both the State Primary and General Election. While I handled motor vehicle and other Town Clerk business, LaVern Fucci, with the help of the Supervisors of the Checklist and a few volunteers did an excellent job preparing for the elections.

The ramp was removed after the General Election, but a platform still exists outside the window for short transactions.

LaVern and I thank the residents of Amherst for your kindness and patience during this time. We really appreciate it.

Respectfully submitted,

Nancy A Demers

Town Clerk

Town Treasurer's Report FY20 7/1/2019 to 6/30/2020

BANK ACCOUNT Balances 6/30/2020

Citizens Bank Municipal Checking – \$18,715,175.48 (fy19 \$17,795,108.51)
Bar Harbor Bank credit card account – \$92,241.12 (fy19 \$337,534.05)
Century Bank Money Market Account – \$11,807.77 (fy19 \$363,111.37)
Enterprise Bank ICS Account – \$1,808.85 (fy19 \$88,058.58)
Citizens Bank Investment Account – \$231,474.43 (fy19 \$229,311.86)
Enterprise Concentration Land Account – \$227,909.88 (fy19 \$634,555.73)

EXPENSES

School/County Expenses fy2020

Amherst – \$22,937,394.00 (fy19 \$22,525,527.00)
Souhegan – \$11,988,313.00 (fy19 \$12,641,177.00)
Hillsborough County – \$2,077,234.00 (fy19 \$2,151,692.00)

Total fy2020 \$37,002,941.00

Town Expenses fy2020

\$32,038,180.32 Other (varied electronic payments)
\$10,402,991.78 Account payables (fy19 \$10,646,178.50)
\$5,918,984.21 Payroll (includes Federal Taxes/VALIC/ICMA-RC/Benefits/MA Tax)
(fy19 \$5,751,126.21)
\$810,467.70 Town Clerk car registration to the state (fy19 \$794,737.50)
\$10,360.36 Credit Card fees (fy19 \$15,206.31)

\$49,180,984.37

Total Expenses fy2020 \$86,183,925.37

REVENUE

Taxes

Total collected for fy2020 (checks/cash, credit, lockbox, ACH, wire transfer)
\$47,130,749.47 (fy19 \$48,114,443.21)

Town Revenue other than taxes

\$3,709,816.16 Town Clerk (fy18 \$3,727,025.52)
\$585,609.16 Rooms/Meals Tax share (fy19 \$584,189.29)
\$456,626.42 Recreation Revolving Account (fy19 \$539,791.53)
\$449,913.62 Amherst EMS (fy19 \$484,318.35)
\$366,419.95 Investment interest (fy2019)
\$342,713.85 Highway Block Grant (fy19 \$336,830.17)
\$158,268.29 Office of Community Development (fy19 \$133,333.83)
\$147,149.41 Department of Public Works (fy19 \$167,095.49)
\$76,173.98 Police (fy19 \$116,190.54)
\$33.00 Assessing (fy19 \$65.00)
\$0.00 Celebration 2020 canceled ~ July Fourth Revolving Account (fy19 \$13,601.00)

\$6,292,723.84 Total (fy19 \$6,429,670.35)

Total Revenue fy2020 \$53,423,473.31(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) fy2020

July 2019

15 million dollars was invested at the ICS account at Enterprise Bank at 2.35 %

December 2019

13 million dollars was invested in the Money Market account at Century Bank at 2.10%

Interest earned on Liquid Accounts in fy2020

Century Bank – 78,496.40 (fy19 \$96,766.88)

Enterprise Bank – 93,750.27(fy19 \$57,000.53)

Total Interest Earned Liquid Accounts \$172,246.67 (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 – interest fy2020

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$55,478.08 (fy19 \$49,560.50)

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$55,478.08 (fy19 \$49,560.50)

Century Bank - \$2 million invested in a three-year CD interest rate 2.70% - \$55,478.08 (fy19 \$49,560.50)

Century Bank - \$1 million invested in a three-year CD interest rate 2.70% - \$27,739.04 (fy19 \$24,780.25)

Total CD interest fy2020 \$194,173.28 (fy19 \$173,461.75)

\$172,246.67 Interest earned from the liquid accounts in fy2020

\$194,173.28 Interest earned from the 36 month CDs in fy2020

\$366,419.95 Total interest earned in fy2020 (fy19 \$327,229.63)

Elizabeth Overholt



The Nashua Regional Planning Commission (NRPC) develops and implements innovative planning strategies that preserve and improve the quality of life in Southern New Hampshire. Serving 13 member communities, the NRPC is a **resource** to support and enhance local planning, provides a **forum** for communities to share information, and coordinate transportation, land use, economic development, and energy and environmental planning at the regional level, and offers a **voice** for the region at the State and Federal levels.

The FY21 NRPC budget is comprised of 58% federal transportation funding sub-allocated by the State of NH, 10% local dues, 15% Household Hazardous Waste program support, 4% local contracts, 4% State of NH grants, 10% Federal grants, and 1% from special services and miscellaneous revenue.

Highlights of 2020 regional initiatives of benefit to all NRPC communities include:

- **Locally-Coordinated Transportation Plan:** In 2020 NRPC, in conjunction with local human service agencies, transportation providers, consumers, and other partners, completed a comprehensive update of the Locally-Coordinated Transportation Plan, which will foster and guide the future coordination of community transportation on the regional level.
- **Nashua MPO Transportation Project Planning Process:** The MPO is the transportation policy-making organization for the region. The MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements. In 2020 the MPO solicited projects from communities for inclusion in the FY 2023-2032 TYP and conducted project scoring and prioritization, prepared FY 2019-2022 Transportation Improvement Program (TIP) Amendments 3 and 4 to implement significant project revisions, developed a methodology for transit fiscal constraint analysis for the Metropolitan Transportation Plan (MTP) Minor Update, and revised the procedure for highway projects. All Nashua MPO transportation projects are now available for viewing in a new online MPO Projects Viewer.
- **Transportation Performance Targets:** In 2020 the Nashua MPO developed and adopted performance targets for highway and public transportation safety and reduction of carbon monoxide emissions.
- **Nashua Complete Streets Advisory Committee:** Complete Streets are streets that are designed and operated to enable safe access for all users, including motor vehicles, pedestrians, bicyclists, and transit riders of all ages and abilities. NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Committee activities in 2020 include the Nashua Region Pedestrian & Bicycle plan update, the NHDOT Statewide Pedestrian & Bicycle plan update, Souhegan Valley rail-with-trail advocacy and planning, Amherst Village – Milford Oval side path along Amherst St, and the regional bike and pedestrian traffic counting initiative.



- **Inter-Regional Transit Expansion Study:** 2020 marked the kickoff of an inter-regional study to determine the feasibility of operating shuttle services from Nashua to the University of Massachusetts Lowell and the MBTA Lowell terminal connecting with rail and fixed-route bus service. Data compilation and ridership estimates are underway, and the full analysis will be completed by mid-2021.
- **CommuteSmart:** The mission of CommuteSmart Nashua is to improve transportation mobility options for all residents and employees in the region. In 2020, 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.
- **Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2020, the District collected a record 129,965 pounds of waste from participants.
- **Toxic Free, Easy as 1-2-3:** In 2020, this EPA-funded the creation of educational materials and hosting of a series of three webinars aimed at reducing childhood poison exposures in the home. The project's outreach encourages residents to properly dispose of household hazardous waste at NRPC-run collection events in the region and will continue through coordination in outreach through the HHW program.
- **Brownfields Assessment Program:** NRPC's Brownfields Assessment 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. Since 2019, assessments have been conducted on five sites including a former junkyard, vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **Regional Census Partnership:** As a Census Partner, NRPC has participated in numerous programs in support of the 2020 Decennial Census. In the first half of 2020 NRPC conducted a social media outreach campaign that encouraged self-response participation. On average, individual NRPC community self-response rates averaged 80%, which well-exceeded that of Hillsborough County (75%) and the State of NH (67%).
- **NH GeoData Portal:** NRPC launched a joint project between UNH/Granit and the nine NH regional planning to establish a new regional GIS Hub. This centralized resource will feature ArcGIS StoryMaps and other content that highlight the many useful benefits of geographic information systems (GIS) in regional planning. The Hub will seamlessly integrate with a new and modern statewide GIS portal housed at UNH.
- **NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition's municipal pooled funds as well as the physical and virtual meeting host for the Coalition's monthly meetings.



NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Amherst accessed a wide range of benefits in 2020, including:

Energy Supply Aggregation: nashuarpc.org/e-agg

NRPC facilitates a bid process among licensed electricity suppliers. By serving the aggregate electric demand across NRPC member towns and schools, suppliers can offer a better rate than the typical default rates offered to individual customers.

- Amherst's 2020 **Energy Savings: \$2,750**
- Amherst's **Cumulative Savings** since Joining Aggregation: **\$108,456**

Discounted New Hampshire Planning and Land Use Regulation Books

In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Amherst's **Total Cost Savings** in 2020: **\$2,052**

Online GIS and Tax Mapping: nrpcnh.mapgeo.io, nashuarpc.org/TaxMapAmh

MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Amherst's tax maps, which are legally-required under NH RSA 31:95-a.

- Estimated Annual Software **Cost Savings: \$3,000**

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw

NRPC held four HHW Collection events in 2020 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. **99 Amherst households** participated in these events in 2020.

Traffic Counting: arcg.is/Ovm8q

Under contract with the New Hampshire Department of Transportation or by local request, NRPC conducted **11 vehicular traffic volume counts** in Amherst to support travel demand modeling and prediction and to assist local and regional planning decision-making.

Assistance to the Amherst Conservation Commission (ACC): NRPC GPSed nine ACC open-space properties, published new trailhead kiosk maps and a town-wide overview poster, and provided habitat mapping to support ACC forestry initiatives.

Assistance to the Amherst Planning Board: NRPC provided a housing ordinance and needs assessment as well as miscellaneous technical assistance in preparation for the Amherst's Master Plan kickoff.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

Commissioners: Susan Ruch, Michael Dell Orfano

Transportation Technical Advisory Committee: Nic Strong, Eric Hahn, Natasha Kypfer

Nashua Regional Solid Waste Management District rep: Eric Hahn

Amherst Bicycle & Pedestrian Advisory Committee

The COVID-19 Pandemic may have forced us all to change how we live our lives, but some of the changes from this were surprising. Amherst's streets saw significantly less motor traffic for a substantial portion of this year, with our roads transforming our roads into shared spaces for several months. The result was fascinating, our residents took to the streets, whether on foot, by bicycle, or otherwise, to safely and comfortably enjoy the outdoors without significant competition from motor vehicles. This unique circumstance likely demonstrated to many in town the value of infrastructure that incorporates the safety and comfort of all users into its design.

In March, Amherst voted to support the BPAC's initiative to fund the **Amherst Street Sidepath**, a time-sensitive effort to seize a 60% overall cost-savings opportunity offered by upcoming road construction to build 10,090 feet of multimodal facilities. This vote was an historic endorsement of constructing safe infrastructure for all modes—the first of its kind in decades—and represents the first official project to come out of BPAC's 2019 **Multimodal Master Plan**. Out of caution from the pandemic, the Board of Selectmen voted in June to delay Amherst Street's road construction, including the sidepath, to 2021.

Amherst's **B&M Trail** was included in the New Hampshire Department of Transportation's Ten-Year Plan, offering a total of \$852,566 in highly competitive project monies to reconnect and improve the partially fragmented rail trail along the abandoned Boston & Maine rail bed. The governor signed this into law on July 24th allowing for this project to be 80% funded by the State of New Hampshire by the time the project is constructed in 2029.

The **Souhegan Valley Rail Trail** initiative was started in the summer of 2020, with several of BPAC's members taking part to represent the community. The Hillsborough Branch rail line, owned by Pan American Railways, is for sale creating a once-in-a-generation opportunity to build a 16-mile rail trail from East Nashua, through Southern Amherst, to Wilton Centre. If this effort proves fruitful, Amherst residents could freely enjoy dedicated biking and walking infrastructure along the entire 101A corridor, offering safe and innovative ways to access local facilities and businesses, as well as the subsequent benefits to the local economy.

The committee was also pleased to see several cost-neutral infrastructure opportunities unfold throughout 2020, including the Conservation Commission's construction of the Atherton Trail and the extension of the Josiah Parker Trail, offering new off-road connections for residents to move throughout town. The Highway Safety Committee also voted unanimously to support the Town's first **Advisory Shoulder**, a shared-use street design that provides safe mixing of pedestrians and bicyclists with motor vehicles on low-volume streets.

In the fall, BPAC also launched its second flagship project, the **Boston Post Road School Campus Sidepath**, a proposed multi-use facility to provide direct access to Souhegan High School and Amherst Middle School. This project is hardly a new concept for the Town as concerned parents have requested and re-requested such a facility since the 1980s. The 2013 Safe Routes to School Committee recommended finally advancing this effort and BPAC's **Town Multimodality Survey** saw this project as the most requested multimodal project in town. The committee is seeking to fund one-third of this project by establishing a Multimodal Facilities Capital Reserve Fund on the 2021 town warrant. By raising \$75,000 the Town would gain the ability to pursue federal grant funding to fund the vast majority of this initiative.

2020 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. During 2020 the Cemetery Trustees acknowledged 11 Right to Inters and 14 burials.

Excavation was completed for Forestview Cemetery and the irrigation system will go out bid in early 2021. There is a local Eagle Scout that is fund raising to have a 35' flagpole and bench installed at this cemetery. It is estimated that burials could take place in 2021. There is currently a list of residents that wish to obtain a Right to Inter for Forestview Cemetery at the Dept. of Public Works.

Congratulations to Marie Grella, who was voted into another 3 year term as a Cemetery Trustee.

Respectfully submitted,

Cemetery Trustees;
Chair, Marie Grella
Lisa Eastland
Cynthia Dokmo

BURIALS – 2020

MEADOWVIEW CEMETERY

Delores Koon	5/12/2020
Diane Fawcett-Ohlson	5/12/2020
Bette Ohlson	5/16/2020
Genevieve Eldridge	5/19/2020
Pauline Brine	6/16/2020
Charles Perkins	6/19/2020
Charles Duval	6/24/2020
Kirk Micavich	6/28/2020
George Doran	7/30/2020
Herb Kopf	7/31/2020
Caroline Junkala	8/7/2020
Anthony Ponti	9/4/2020
Joan Olsen	10/2/2020
Bonnie Strauss	11/2/2020

CHESTNUT HILL CEMETERY

Dennis Holland	9/3/2020
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Amherst Conservation Commission

The Amherst Conservation Commission (ACC) manages Town properties acquired by donation, Town warrant or Conservation Fund assets. These properties are then set aside as open space for wildlife habitat, passive recreation, water resource protection and related conservation purposes. The ACC presently manages over 2400 acres of conservation land, and maintains over 25 miles of trails for public use. 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 2020, the ACC adjusted to the special challenges presented by the COVID pandemic. Monthly meetings were conducted remotely via Zoom, and trails managed by the ACC experienced significantly increased use by the public. Despite these challenges, the ACC had some notable accomplishments:

- Collaborated with the Town's Recreation Department to acquire the former Buckmeadow golf course, providing almost 60 acres of conservation and recreation land for Town use. Benefits include additional space for recreational playing fields, expansive grassland and wetland habitats, trails for hiking and X-country skiing, and underlying aquifer protection,
- Completed the update of its Forest Management Plan which guides how over 1000 acres of Town-owned forests will be managed for wildlife habitat, forest diversity and health, and economic value. Forest data was collected and evaluated using a GIS-based platform, and will permit specific property and species evaluation and planning for the next ten years,
- Invested many hours upgrading trail signage and blazing on our existing trail network, as well as several new trails to better support the increased use by the public brought on by the COVID pandemic,
- Collaborated with the Community Development Office and the Town DPW to review Amherst's Stormwater Ordinance, and propose updated numerical standards to better address current and forecasted stormwater conditions and treatment requirements. The revised stormwater ordinance will bring Amherst more in line with State guidelines and better protect the Town's water resources,
- Participated with the Planning Board in the initiation of the Town master planning effort entitled "EnvisionAmherst". ACC Commissioners worked on the initial survey for Town residents and will participate on various workgroups to develop a revised Master Plan in 2021,

The Amherst Conservation Commission looks forward to a busy and productive 2021, continuing a specific focus on water resource protection and open space preservation in the face of ever increasing development pressures.

Respectfully submitted – Rob Clemens, Chair

Fourth of July Committee

Like so many things in 2020, the town's 4th of July festivities had to be cancelled due to COVID-19. The decision to cancel the celebration was not made lightly as it has been a cherished tradition in our community for over fifty years. The chairs of the Fourth of July Committee, with the unanimous support of the Board of Selectman, the Police Chief, the Fire Rescue Chief, and the Town Health Officer, made the decision thoughtfully, with heavy hearts, and for the safety of the town. We look forward to a renewed town-wide celebration post-Covid.

Respectfully,

Kim Ayers, Leslie Bennett, Jennifer Eccleston & Gretchen Pyles

Co-Chairs, Amherst Fourth of July Committee

Amherst Heritage Commission Annual Report- 2020

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. In this year of COVID, sheltering in place and Zoom, we can look back with pride at our accomplishments, but also look forward to continuing 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 (2020)

- a. Completed an Assessment of the Cooperage near the Corn Crib: An assessment study of the stability and historic significance of the Cooperage was performed by Robert Adam Preservation Services of Shirley, MA. After the study, the Heritage Commission voted unanimously to undertake a two-year project of fund raising and preservation of the structure.
- b. Sponsored a Lecture of 100th Anniversary of Passage of the 19th Amendment: In coordination with the Town Library, a lecture on the history of the passage of the 19th Amendment on September 16, 2020 was given by Liz Tentarelli. The lecture was funded by the NH Humanities Council.
- c. 100th Anniversary Celebration of Women's Suffrage: The colors, purple and gold, of the American women's suffrage movement, shown high on August 26, 2020 for the Women's Suffrage Centennial Commission's nationwide *Forward into Light* campaign, named in honor of the historic suffrage slogan, "Forward through the Darkness, Forward into Light".



"Forward into Light" Celebration- Town Hall- August 26, 2020

- d. Supervisor of the Checklist Voter Register- October 1920 Found: The commission compiled a List of Amherst Eligible Women Voters in the 1920 Presidential Election. Research and documentation were found at the NH Archives in Concord, NH that identified 131 Amherst women, which represented 35% of Amherst voters, who were eligible to vote for the first time in the 1920 Presidential election.
- e. Potential for a Certified Local Government Grant: The commission submitted a Letter of Intent, which turned into a request by NHDHR to submit a grant proposal for a project linking our digitized Historic Resource survey with GIS mapping, QR codes and signage. The grant application will be submitted in January 2021. Reference: To view Amherst Historic Sites; <https://arcg.is/0OjvHi>
- f. Continued 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.
- g. Supported the ACC efforts 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 was initiated to the Baboosic Lake Road Corn Crib location. Great job ACC!
- h. Quadrennial Certified Local Government (CLG) Evaluation Review Visit from NH Department of Historic Resources: On 13 August 2020, the Amherst CLG successfully passed its quadrennial review from NHDHR. Members of the Heritage Commission and Historic District Commission were invited to attend and participate, via Zoom. NHDHR members were pleased with progress and participation of the Amherst CLG.
- i. Coordinated Efforts to have a Black History Month Hike to the Melendy Farm foundation in Jan-Feb 2021: The event will be held in February 2021 with a hike starting in the New Boston AFS grounds, heading to the Melendy Farm. Details to follow.
- j. Presented a Design: A design for a replica of the Baboosic Lake Flag Stop B&M Railroad was presented. Researched data and design criteria for building a replica of the Baboosic Lake Flag Stop B&M railroad. The Flag Stop project will begin in earnest when the B&M trail project commences in the future.
- k. Provided Comments: Provided input and comments, as required, to multiple boards and commissions, via the Interdepartmental Review process from the Community Development office. Provided multiple comments to the Amherst Planning Board on building applications.

Looking Forward to 2021 (Projects for the Heritage Commission)

- a. 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

- b. Continue to make progress on the “Beyond the Common” video
- c. Continue to use LiDAR Imagery to document and locate stone walls in Amherst
- d. Begin the initial fund raising and Cooperage stabilization off of Baboosic Lake Road
- e. Submit a CLG Grant and continue efforts to enhance the Historic Resource Survey by identifying town-wide sites of local historical interest, digitizing the Historic Resource Survey, GIS mapping of stonewalls in Amherst, QR codes, and signage
- f. Conduct a hike to the Melendy Farm foundation in honor of Black History month and Luther and Lucretia Melendy in February 2021
- g. Continue to work with the Board of Selectmen and Planning Board in the 2021 update to the Amherst Master Plan.

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), Brenda Perry, John Bement, Lisa Montesanto and Tom Grella, ex officio Board of Selectmen. **Alternate Members** – Liz Larson. **Recorder** – Kristan Patenaude.

Respectfully Submitted,



Will Ludt
Chair, Amherst Heritage Commission

Amherst Town Library Trustees Report

2020 was a difficult year, dominated by the crisis of a worldwide pandemic. The Chinese word for crisis is made up of two characters, one meaning danger and one meaning opportunity. The Library has certainly worked hard to contain the dangers the pandemic has presented, but it has also looked upon this time out from normalcy as an opportunity to think in new ways and try new things. Our goals through this process have been to keep patrons and staff safe while providing services that would best meet the needs of home bound readers, researchers, and learners of all ages.

In March we closed the building and shifted the emphasis to virtual services, increasing the digital items available in many ways. For example, we increased borrowing limits for services like Hoopa which offers both text and media titles. The Cloud Library and Overdrive digital content have seen increased use as have Flipster magazine subscriptions and the use of our Pinterest, Instagram, Twitter, YouTube and Facebook platforms.

As we closed the building circulating items checked out to patrons remained in their possession without worries about fines until we could accept returns. The Library remains fine-free at this time. The staff worked from home and were able to use their time to plan activities, projects and programming as well as work on longer term projects such as implementing “Custom Lit”, an online book recommendation service and developing virtual discussion and information groups for patrons. They could meet on Zoom to coordinate efforts, brainstorm, and debrief. An early focus was to support patrons in accessing electronic devices when they needed help to locate, search, and enjoy what the Library can offer them virtually. Throughout, the staff were concerned about regular library visitors who might be suffering in isolation and called them, just to say “hi” and check in.

Little by little people adapted to limited access as they explored options for things to help them with their work or to fill the time with reading and listening to books and music they enjoy. Within a week or two children began having story time on Zoom and not long after that enjoyed coming to the Library to view a reading experience laid out for them on story boards on the Library front lawn. Make/take crafts were available for kids and adults to enjoy together. The staff continued to order materials both digital and hard copy even though the timeframe for opening the Library in a limited way was uncertain at first. Planning ahead has been as important a strategy as planning for now.

Director Amy Lapointe and the staff developed a phased plan to expand services gradually and safely as the conditions of the pandemic warranted it. The Trustees have adopted a pandemic policy to guide us as we move forward. As the year ends, we are in phase 3 of a 5 phase process that takes us from being fully closed to fully open again. With an abundance of caution staff began to work in designated small teams in the building beginning in May. Curbside pickup of materials began in early June with limited hours.

Virtual children's programming has been going on since April on YouTube and Zoom. Families can access story times, Stuck Inside STEAM, Minecraft Club, Stone Face Club, Families Read Together and other programs. The Summer Reading program went on as usual, but virtually with materials and games to pick up and take home. Families were offered bags of picture books chosen by the staff to give them lots of reading material for young listeners without having to come into the building. Adult programming via Zoom began in May. Adult programs have offered opportunities for people to connect and enjoy learning experiences like how political polling works, or the celebration of the 100th anniversary of Women's Suffrage or an art program on Michelangelo and the Sistine Chapel. The adult Neverland Book Club also keeps people busy and connected. A popular walking tour of the Town Hall Burying Ground let people be outside together (masked) enjoying their town history.

The Library opened with limited hours in September. Patrons are able to come into the Library building (masked) for very short periods to access materials directly and work with staff who are in rotating teams for service. The renovation of the main service area was largely complete when the pandemic hit. A few temporary adaptations and measures were easily included to provide distancing and safety for staff and patrons.

Another transition comes as three staff members, Toni Dinkel, Carole Gasch and Mary Milliken, have retired. Toni and Carole gave a combined 45 years to patrons and Mary returned to us more than once as her life transitioned. All three were well known to patrons as the smiling faces of the circulation desk and interlibrary loans. They will be missed.

As always, we sincerely thank the Department of Public Works for its support. Every year it takes teamwork to keep a public building ready for use by half the town's population. This year has been a different kind of partnership, but an effective one. And the Amherst Garden Club has kept the grounds looking beautiful. People appreciated the color and fragrance even more this year, so again, thank you for partnering with us.

The Trustees and Library Director want to focus now on the opportunities rather than just the dangers of operating a public service in unexpected circumstances. Our discussions as a Board of Trustees have been not so much about how we have coped as what we have learned. We've positioned ourselves sensibly for next steps and kept the expenses underbudget this past year. But planning for a full opening in the coming year requires us to prepare now for what may not happen for months. A library is a place of learning and adventure, and 2020 has certainly challenged us to be responsible stewards of your very valuable community resource. We've learned a lot.

Nancy T. Baker, Chairman
Amherst Town Library Board of Trustees

MEMORIAL DAY OBSERVANCE

On Friday, May 29th, 2020, The Town of Amherst lowered all of the flags in respect for the deceased Veterans. Fags were placed around the Village Green.

At 5:00 p.m., I met with Colonel Charles Pyle, United States Marine in a quiet and respectful tribute. All of the historic monuments were visited, and a wreath was placed on the marker by Colonel Pyle.

A special thank you to the Public Works Department and Colonel Pyle. Due to the Covid-19 Pandemic, there was no public gathering and the intent is to continue with the traditional observance including Town Officials, the school bands, and Veterans, and the residents in 2021.

Respectfully,

Theresa Marie Grella

SORLAC (SOUHEGAN RIVER LOCAL ADVISORY COMMITTEE) 2020 ANNUAL REPORT

The Souhegan River Local Advisory Committee (SoRLAC) is a state-sponsored volunteer committee. SoRLAC's purpose is to help protect the Souhegan River and associated shorelands. The group is comprised of residents from the towns of the Souhegan River watershed. SoRLAC provides comments to construction plans as well as monitor and discuss river related activities occurring in each watershed town. SoRLAC is part of the collaboration with the NH Rivers Management and Protection Program and the State. The Local Advisory Committees (LACs) are a partnership between the state and local stakeholders for Designated Rivers. Nominated in 1999 the Souhegan River is one the state's nineteen Designated Rivers.

SoRLAC members have a broad background and knowledge base in water quality protection, engineering best practices and local government function. Members are also steeped in the history of Souhegan River and the important role the river has played in New Hampshire. Projects requiring a state Department of Environmental Services permit and within a quarter mile of the Souhegan River are reviewed and commented on by SoRLAC. Comments are provided to the state prior to permit issuance. Currently there are openings for additional interested volunteers. Meetings are open to the public. Minutes are posted on the Nashua Regional Planning Commission website: <http://www.nashuarpc.org/about/related-organizations/sorlac>.

This past year was full of challenges. SoRLAC converted to online only meetings in response to COVID-19. The committee reviewed several issues related to overuse of river access points at local nature areas including Watson Park in the Town of Merrimack. Unfortunately, few if any alternatives were presented and towns were forced to either close or in the case of Watson Park fence-off river access. SoRLAC also commented on an area of the riparian forest being cut down adjacent to the river in the Town of Milford. The group discussed this was counter to best practices for protecting stream banks, wildlife and for flood control mitigation. The committee also works in cooperation with the Souhegan Watershed Association and noted the lack of citizen science water quality monitoring due to COVID-19 restrictions.

In 2020, SoRLAC held 10 meetings, accrued over 200 volunteer hours, reviewed and commented on six construction permits, commented on the NPDES Milford Wastewater Treatment Plant permit renewal and assisted the Nashua Regional Planning commission in applying for Water Quality Planning Grant to renew the Souhegan Watershed Management Plan (not funded). The group is looking forward to a new year and continues to push to protect the river while recognizing the mounting pressures of development and usage.

Cory Ritz, SoRLAC Chair

Supervisors of the Checklist 2020 Report

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

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.

After the March Town Election, the Covid-19 pandemic changed operating procedures for the remainder of the year. The Secretary of State, Town Clerks, Moderators and Supervisors of the Checklist were challenged with organizing safe and accurate elections. Statewide procedures and supports were developed after numerous zoom meetings with suggestions and recommendations from all election officials. In response to concerns about Covid-19, the Governor approved Covid-19 as a reason to request an absentee ballot. As requests increased, at least one Supervisor worked in the Town Clerks office every day from August 1st – November 2nd processing absentee ballots and registering new voters. In Amherst, the Supervisors held eleven (11) additional registration sessions on Saturdays from June – October 28 - registering a total of 423 new voters. Increased communication between the State, election officials and NH voters resulted in well organized and accurate election results.

During the calendar year between Jan. and Dec. of 2020, the following elections took place:

Presidential Primary Election – February 11, 2020

- 5061 residents voted
- Registered: 311
- Absentee ballots: 158

Town Election – March 10, 2020

- 2,888 residents voted
- Registered: 28
- Absentee ballots: 175

State Primary Election – September 8

- 3,204 residents voted
- Registered: 63
- Absentee ballots: 1024

Presidential Election – November 3

- 8,223 residents voted
- Registered: 400
- Absentee ballots: 2827

As of December 30, 2020, we have 9,336 voters registered in Amherst.

Democrats	3077
Republicans	2990
Undeclared	3269

AMHERST TREE LIGHTING CEREMONY

December 11, 2020

This wonderful community event traditionally takes place on the Friday before the second Sunday in December. With concerns surrounding COVID this year, the Town adjusted the event to be pre-recorded and then broadcast via Zoom. The ceremony was also posted to the Town's Vimeo site and broadcast on Channel 20 several times on Christmas Eve and Christmas Day. This virtual event would not have been possible without the generous support of the Board of Selectmen and Joe Cummings and his team from Emerald Drive Productions.

We continued to use the former Memory Tree in the Village Green near Town Hall as our town lit tree this year. The Amherst Fire Rescue beautifully strung the LED lights on the tree, complete with a star at the top!

Everyone enjoyed listening to the SHS A Cappella Singers, SHS Handbells, Amherst/Mont Vernon scouts, and Kyra Whitehead sing popular holiday songs. We were also honored with a song by the Souhegan Valley Chorus Quartet 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 Kathy Brundage, President of the Amherst Garden Club, who told us about the Memory Tree. Nate Jensen emceed the ceremony again this year—introducing the performers and honoring our service men and women. Santa arrived with his elves and counted down to 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 2020

July 1, 2019 – June 30, 2020

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, 2020 and filed with NH Dept. of Revenue, by September 1, 2020.

Capital Reserves

Town of Amherst deposit requests approved in the amount of \$722,000 to the Capital Reserve Funds per the March 12, 2019 town vote in favor of warrant articles 24, 25, 26, 27, 28 and 32.

Town of Amherst withdrawal request approved in the amount of \$61,999.92 from the Town of Amherst Fire Rescue Vehicle and Equipment Purchase & Repair Fund Capital Reserve Fund.

Town of Amherst withdrawal request approved in the amount of \$31,624.40 from the Town of Amherst Library Renovation Capital Reserve Fund.

Town of Amherst withdrawal request approved in the amount of \$1,457.15 from the Town of Amherst Communications Capital Reserve Fund.

Town of Amherst withdrawal request approved in the amount of \$558,540.45 from the Town of Amherst Fire/Rescue Vehicle and Equipment Capital Reserve Fund.

Town of Amherst withdrawal request approved in the amount of \$26,929.40 from the Town of Amherst Bridge Repair and Replacement Fund.

Cemetery Trust Funds

Cemetery Trust Fund withdrawal request approved in the amount of \$15,007.14 for cemetery maintenance in support of the objectives outlined in the Perpetual Care Fund.

Cemetery Trust Fund withdrawal requests approved in the amount of \$5,000 for cemetery maintenance in support of the objectives outlined in the Unrestricted Fund.

Cemetery Trust Fund withdrawal requests approved in the amount of \$2,000 for cemetery maintenance in support of the objectives outlined in the Putnam Fund.

Cemetery Trust Fund withdrawal requests approved in the amount of \$1,000 for cemetery maintenance in support of the objectives outlined in the Wilkins Fund.

Cemetery Trust Fund withdrawal request in the amount of \$84,020.43 for development of the Forestview Cemetery in support of objectives outlined in the Forestview Cemetery Expendable Trust. This account is now closed.

Cemetery Trust Fund withdrawal request in the amount of \$14,810.67 for development of the Forestview Cemetery in support of the objectives outlined in the Unrestricted Capital Reserve 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 of \$2,000 from the Isaac Spaulding Trust for teacher training and development.

The SAU 39 withdrawal request approved \$28,104.26 from the Amherst School District Capital Facilities Repair, Maintenance and Improvement Trust Fund.

Scholarships

A total of \$27,900 was awarded in July and August 2019 from various town scholarship trusts to graduating Souhegan High School students, class of 2019.

**2020 DELIBERATIVE SESSION
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
FEBRUARY 5, 2020**

The meeting was called to order at 7PM by Moderator Stephen Coughlan. 116 voters checked in. After the Pledge of Allgiance SHS senior Sarah Bernyk and sophomore Taylor Ciotti sang the Nation Anthem. Selectman Chairman Peter Lyon introduced the Board of Selectmen, Dwight Brew, Reed Panasiti, John D'Angelo and Tom Grella and the departments heads that included Town Administrator Dean Shankle, Community Development Director Nicola Strong, Mary Guild, Executive Assistant, Cheryl Eastman, Finance Director, Matthew Conley, Amy LaPointe Library Director, Mark Reams, Police Chief, Eric Hahn, Public Works Director, Craig Fraley, Recreation Director and Gail Stout , Tax Collector. Ways and Means Chairman Peter Moustakis introduced the committee members including Elaina Bedio, Scott Tuthill, Lisa Eastland, Michael Parisi, Danielle Pray, Matthew Seiler, and alternate Sarah Bennoit.

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

Moderator Coughlan explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March13th 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.

Three-minute speaking rule.

No voter would be allowed to speak until any other voter had spoken once.

Voter must state his/her name and address.

No new business shall be conducted after 10:45PM unless it is the will of the meeting to continue.

After each article, a motion to restrict consideration was requested.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March13th town meeting ballot or amend the dollar amount and place the amended article on the ballot.

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 (Snow Date: Thursday, February 6, 2018 at 7 PM at Souhegan High School). 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 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.

Selectman Peter Lyon motioned to place this article on the ballot and was seconded. He explained that the estimated tax impact is not in addition to the current year's tax rate. And that on January 1st of each tax year the rate reverts to zero. Every appropriation passed by the voters in March will build up the tax rate from zero. If all the articles pass, the estimated town portion of the tax rate will be \$5.97 per thousand. The NH Department of Revenue then sets the tax rate in the fall once the town's property valuation is known and the projected revenues can be estimated. The proposed budget has an increase of \$603,526 over last year's proposed budget. Changes include personnel related costs including health insurance premiums and a 2% wage increase. Two positions including the Development planner and the Town Clerk Deputy had adjustments made to their positions to compensate the positions consistent with the responsibilities in comparison with other towns. IT services provider was increased by \$64,000 even after putting the contract out to bid and this rise reflects the cost even after selecting the lowest and most comprehensive bid. The contracted cost with the Souhegan Regional Landfill District increased by \$48,000. Pennichuck Water's assessment increased by \$68,000. Although the \$60,000 for the Baboosic Lake Septic System is listed in the budget at the advice of the auditors, it continues to be offset by the by the individual users. The budget also includes \$39,800 for work to be completed to update the Town's Masterplan as mandated by the State of New Hampshire by the Nashua Regional Planning Commission. Also, \$100,000 was added to the road construction line item. Selectman Dwight Brew said that voters at the Deliberative Session have the opportunity to change the operating budget bottom line and that the voters in March can vote to approve the proposed budget or not. If the budget is not approved in March, the Default Budget will be in effect which is \$14,081,314. There was no discussion. It was voted to place the article on the ballot as written. A 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 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.

Selectman Brew motioned to discuss this article. Contingency funds would only be expended if an unexpected situation would occur. There is no tax impact as the funding would not come from raising new taxes but from the own unexpended fund balance.

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.

Selectman Panasiti spoke to this article. Since the Fire Station renovation plan opened up in the Police Station as the design was to combine Fire and Rescue in one department. This article would add \$200,000 to offset the

costs of these renovations and add it to a 3 year project costing approximately \$600,000. Renovations of this structure will approve safety and security, reduce town liability exposure and improve administrative services. This article was placed on the 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 Panasiti spoke to this article. This fund was established in 2005 to fund major equipment repairs and upgrade the Town's communication center and to provide a source of matching funds for state and federal communication system grants. Contribution of \$25,000 are used to maintain the funds for upcoming grant funding and replacing the radio tower and radio console. The balance in this fund is as of December 31, 2019 is \$95,004.25.

This article was placed on the 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 Panasiti spoke to this article. State Law requires revaluation every 5 years. The next one will be in the fall in Fiscal Year 2022. The town began funding in this manner in 2004. The balance in the fund as of December 31, 2019 is \$84,468.33

The article was placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman Panasiti moved the article. In 1993, the town adopted the Service Connected Total Disability Credit (RSA 72:35 I-a and we currently have 19 veterans receiving this benefit.

This article was placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman Panasiti moved this article. He explained that the adoption requires a majority vote on the town ballot as a warrant article. If adopted, qualifying applicants will be offered a \$500 annual tax credit. This article was placed on the ballot as written. Vote to restrict reconsideration passed.

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.)

Selectman D'Angelo moved the article. There continues to be updates as the older systems become obsolete. All town computers needed to be updated because Microsoft stopped supporting Windows 7 and needed to be updated to Windows 10. The balance in the fund as of December 31, 2019 is \$51,859.60. The article was placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman D'Angelo moved this article. There are 20 bridges in Amherst and 30 water crossings. Last year the town voted to fund the town portion of 3 state aid bridges including Mont Vernon Rd. over Caesar Brook, Thornton Ferry Rd. I over Beaver Brook and Brook Rd over Joe English Brook. Other failures have occurred and they need to be addressed. As of December 31, 2019 there is \$408,673,900. This article was placed on ballot as written. Vote to restrict reconsideration passed.

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.)

Selectman D'Angelo spoke to the article. Last year \$257,000 was approved by the voters to be added to this fund and an addition \$257,000 is requested this year consistent with the department's vehicle and equipment replacement schedule. The balance in this account as of December 31, 2019 is \$1,288,377.15. The article was placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman D'Angelo spoke to this article. As an execution of the 2019 Amherst Multimodal Master Plan, the Amherst Bicycle & Pedestrian Advisory Committee wants to construct its first roadside project. The project

looks to construct 1.91 miles of road along Amherst Street between Courthouse Road and the Milford Town Line. Road construction, already scheduled would make this project affordable.
The article was placed on the ballot as written. Motion to restrict reconsideration passed.

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)

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

(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)

Selectman Grella moved the article which is submitted pursuant to NH RSA 273-A:3 II (b) which says in part That only the cost items shall be submitted to the legislative body. An agreement with the Patrolmen’s Union has been reached. This is a 4 year agreement beginning July 1, 2020 and ending June 30, 2024. If this article passes the costs for years two, three, and four will become part of the operating budget for the department. The article was placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman Grella moved the article. This article gives the Selectmen the authority to call a special meeting to present a revised agreement if Article 33 does not pass.
Placed on ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman Brew moved the article. Several years ago the Conservation Commission and the Board of Selectmen decided that the Recreation Department would assume responsibility for Peabody Mills Environmental Center including year round activities and summer camp. The first of two warrant articles would remove all remaining funds from the Peabody Mills Environmental Center Revolving Account and place them in the general fund. Article 2 would move the funds that were put into the general fund and place them in the Recreation Revolving Fund. The Department of revenue requires this process. There is approximately \$104,000 in this account.
This article will be placed on the ballot as written. Motion to restrict reconsideration passed.

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.)

Selectman Brew spoke to this article which is step 2 of the previous article which would recapture the \$104,000 previously taken from the PMEC Revolving account and deposited in the Town's unassigned balance.. Then it would move that money and place it into the Recreation Revolving Fund. This article will not take effect if the previous article fails.

This article was placed on the ballot as written. Motion to restrict reconsideration passed.

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)

Kelly Mullin, the Petitioner, spoke to this article. She said, in part, the following:

The impetus for this Citizens Petition came from the shocking realization of what the Integrated Innovative Housing Ordinance really is all about combined with months of trying to work together with our Planning Board to address the concerns we had. Many neighborhoods in this town now are very aware with IIHO projects on the table, all seeking massive density bonuses including Brook Road, another one on 122, Christian Hill Road, Boston Post Road and New Boston Road.

Whether you have lived here 4 months or 40 years, when you talk to people about why we chose Amherst, our stories are similar. We fell in love with this town as a safe, caring community where we can raise our families, enjoy town events and cherish all of the things that this town has to offer. It's something to be PROUD of, to CHERISH and to PRESERVE!

The meeting adjourned at 9:45PM


Nancy A. Demers



OFFICIAL BALLOT
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
MARCH 10, 2020

BALLOT 1 OF 2

Nancy A. Demers
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 one
(3 Years)
THOMAS GRELLA 2226 ☐
49 ☐
(Write-in)

MODERATOR

Vote for not
more than one
(2 Years)
STEPHEN W. COUGHLAN ☐
2188 15 ☐
(Write-in)

TOWN CLERK

Vote for not
more than one
(3 Years)
NANCY A. DEMERS 2549 ☐
6 ☐
(Write-in)

ZONING BOARD

Vote for not
more than two
(3 Years)
JAMES RAMSAY 1908 ☐
CHARLES A. VARS 1849 ☐
22 ☐
(Write-in)
(Write-in)

TRUSTEE OF THE
TRUST FUNDS

Vote for not
more than one
(3 Years)
MICHAEL PARISI 2056 ☐
6 ☐
(Write-in)

LIBRARY TRUSTEE

Vote for not
more than two
(2 Years)
LUCIENNE FOULKS 1929 ☐
NANCY J. HEAD 2047 ☐
5 ☐
(Write-in)
(Write-in)

SUPERVISOR OF THE
CHECKLIST

Vote for not
more than one
(6 Years)
DONELLA "DONNI" HODGKINS ☐
2058 8 ☐
(Write-in)

CEMETERY TRUSTEE

Vote for not
more than one
(3 Years)
FRANCIS "FRANK" BEAUDOIN 689 ☐
MARIE GRELLA 1651 ☐
2 ☐
(Write-in)

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 **\$14,616,376**. 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)

1753

YES ☐

NO ☐

1038

(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 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)

2020

YES ☐

NO ☐

771

(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: <u>Police Station Renovation Capital Reserve Fund</u>		1637
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 5-0-1.)		1179
ARTICLE 25: <u>Communications Center Capital Reserve Fund</u>		1871
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		917
ARTICLE 26: <u>Assessing Revaluation Capital Reserve Fund</u>		1601
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		1154
ARTICLE 27: <u>Service-Connected Total Disability Tax Credit</u>		2235
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)		YES <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		518
ARTICLE 28: <u>Optional Tax Credit for Combat Service</u>		2326
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.		YES <input type="radio"/>
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)		NO <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		479
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		
ARTICLE 29: <u>Town Computer System Capital Reserve Fund</u>		1951
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 5-0-0.)		845
ARTICLE 30: <u>Bridge Repair and Replacement Capital Reserve Fund</u>		2081
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		733
ARTICLE 31: <u>Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund</u>		1852
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 <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 6-0-0.)		966
ARTICLE 32: <u>Amherst Street Side Path</u>		1534
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)		YES <input type="radio"/>
(The Board of Selectmen supports this article by a vote of 5-0-0.)		NO <input type="radio"/>
(The Ways and Means Committee supports this article by a vote of 5-0-0.)		1350

GO TO NEXT BALLOT AND CONTINUE VOTING



**ABSENTEE
OFFICIAL BALLOT
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
MARCH 10, 2020**

BALLOT 2 OF 2

Kathy G. Levesque
TOWN CLERK

ARTICLES CONTINUED

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)

2119

YES ☐

NO ☐

694

Year Two	(2) FY 22	\$ 44,864
Year Three	(3) FY 23	\$ 40,481
Year Four	(4) FY 24	\$ 36,027

TOTAL \$167,593

(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.)

ARTICLE 34: Special Meeting if Collective Bargaining Agreement is defeated

2108

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)

YES ☐

NO ☐

659

(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.)

ARTICLE 35: Discontinue Peabody Mills Environmental Center Revolving Account

2282

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.

YES ☐

NO ☐

491

(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: Deposit to Recreation Department Revolving Account

2168

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.

YES ☐

NO ☐

600

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

1998

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)

YES ☐

NO ☐

784

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?

2027

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".

YES ☐

NO ☐

556

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

TURN BALLOT OVER AND CONTINUE VOTING

2020 ZONING WARRANT ARTICLES CONTINUED

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?

2147

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.

YES ☐

NO ☐

473

(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:

1385

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

YES ☐

NO ☐

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.

1279

(The Planning Board voted 0-6-0 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:

1649

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.

YES ☐

NO ☐

1041

(The Planning Board voted 1-5-0 to support this article.)

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
MARTIN, MASON EDWARD	01/30/2020	NASHUA,NH	MARTIN, RYAN	PALMER, CHANTEL
RUDOLPH, ZACHARY CHARLES	01/30/2020	MANCHESTER,NH	RUDOLPH, JEFFREY	RUDOLPH, ALISON
BARKER, ROWEN THOMAS	02/16/2020	NASHUA,NH	BARKER, JONATHAN	BARKER, CHENAIS
BARBIASZ, BAKER JOHN	03/07/2020	NASHUA,NH	BARBIASZ, LEE	BARBIASZ, JAELYN
COMERFORD, CAMERON GRACE	03/26/2020	MANCHESTER,NH	COMERFORD JR, WILLIAM	MCDONALD, MEGHAN
APPLER, BEAU DENNIEHY	04/08/2020	MANCHESTER,NH	APPLER, ANDREW	SHEA, CORINNE
PELLEGRINO, CODY ANDREW	04/10/2020	NASHUA,NH	PELLEGRINO, COLIN	PELLEGRINO, KATHLEEN
MEREDITH, HARRISON WILLIAM JAMES	04/22/2020	MANCHESTER,NH	MEREDITH, SCOTT	MEREDITH, MARGARET
REYNOLDS, LUKE AUSTIN	04/24/2020	MANCHESTER,NH	REYNOLDS, RYAN	REYNOLDS, ASHLEY
REZNIK, ANTONY HAFENBERG	05/01/2020	AMHERST,NH	REZNIK, ALEXANDER	HAFENBERG, PEGGY
PRATT, ISAAC FINNEGAN	05/04/2020	LEBANON,NH	PRATT, CONNOR	JENKERSON, ALISON
DONOVAN, ADDISON JANE	05/07/2020	MANCHESTER,NH	DONOVAN, GREGORY	DONOVAN, KATHRYN
ESPINAL, SIVANA ADRIENNE	05/09/2020	NASHUA,NH	ESPINAL, ROMMEL	ESPINAL, STEPHANIE
WENZEL, ARMADA RICHARD	05/31/2020	MANCHESTER,NH	WENZEL, JEFFREY	WENZEL, KAYLEEN
IOBAL, SIKANDER HAMMAD	05/31/2020	NASHUA,NH	IOBAL, HAMMAD	IOBAL, UZMA
OSTROWSKI, ALMA ROSELIA	06/05/2020	MANCHESTER,NH	OSTROWSKI, MATTHEW	GARCIA, JOSEFINE
DART, NETANIAH MARIE	06/12/2020	MANCHESTER,NH	DART, OBADIAH	DART, MEREDITH
BEAULIEU, AMELIA ROSE	06/22/2020	MANCHESTER,NH	BEAULIEU, JUSTIN	BEAULIEU, ASHLEY
MOREAU, COHEN ROBERT	06/22/2020	NASHUA,NH	MOREAU, JAROD	MOREAU, NICOLASA
POWERS, CHARLIE JACK	07/02/2020	NASHUA,NH	POWERS, JUSTIN	POWERS, ASHLEY
TUMAN, HAZEL MAE	07/20/2020	NASHUA,NH	TUMAN, BRIAN	TUMAN, NISSA
SARRIS, LUCA MARIN	07/21/2020	AMHERST,NH	SARRIS, SIMON	SARRIS, SIMPLICITY
GLOVER, GEORGIANA ISABELLE	08/03/2020	PETERBOROUGH,NH	GLOVER, KENNETH	GLOVER, KENDALL
GOINSALVOS, AMELIA LOU	08/04/2020	NASHUA,NH	GOINSALVOS, ADAM	GOINSALVOS, KAEITLYN
BURKE, KIERA PAIGE	08/06/2020	MANCHESTER,NH	BURKE, OWEN	BURKE, KIMBERLY
KOVALSKY, TRAVIS JOHN	08/13/2020	NASHUA,NH	KOVALSKY, KEVIN	KOVALSKY, MONICA
RONDEAU, ABIGAIL ELISABETH	08/14/2020	MILFORD,NH	RONDEAU, PETER	RONDEAU, GRETA
MALAGODI, BRYSON FRANCIS	08/15/2020	NASHUA,NH	MALAGODI, STEPHEN	MALAGODI, KATIE
GERARDO, PORTIA JACE	08/17/2020	MANCHESTER,NH	GERARDO, JASON	GERARDO, MOLLIE
FUSCO, LUCAS DANTE	09/05/2020	LEBANON,NH	FUSCO, DAVIDE	YEPEZ, DENISSE
KHOURY, EVELYN JOSEPHINE	09/15/2020	NASHUA,NH	KHOURY JR, SCOTT	KHOURY, LAUREN
FEENEY, GRAYSON ARTHUR	09/18/2020	NASHUA,NH	FEENEY, SEAN	FEENEY, CASSANDRA
MCLAURIN, JAXSON THOMAS	09/20/2020	NASHUA,NH	MCLAURIN, THOMAS	MONSEES, GWENNEETH
MCGOWEN, GARRIN RONAN	10/02/2020	NASHUA,NH	MCGOWEN, PATRICK	MCGOWEN, JAMIE
LYON, JULIA PATRICIA	10/02/2020	MANCHESTER,NH	LYON, ANDREW	LYON, ANNA

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2020-12/31/2020

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
INTERNICOLA, CALLUM JOSEPH	10/15/2020	NASHUA,NH	INTERNICOLA, JOSEPH	HARTZELL, CAROLYN
NOTARI, WILLIAM GAGE	10/24/2020	NASHUA,NH	NOTARI, ROBERT	NOTARI, HANNAH
BUCKNER, LILIANA MELODY	10/30/2020	NASHUA,NH	BUCKNER, CHRISTOPHER	WORDEN-BUCKNER, KATHRYN
GUEVARA, DANIEL LEE	11/16/2020	NASHUA,NH	GUEVARA, JACOB	GUEVARA, MICHELLE
FERRIS, LORENZO MATTHEW	11/26/2020	NASHUA,NH	FERRIS, MATTHEW	ESPALLAT, ILIANA
SPIELER, JACK DAVID	12/04/2020	MANCHESTER,NH	SPIELER, ANDREW	SPIELER, ALLISON
SPIELER, HENRY WAYNE	12/04/2020	MANCHESTER,NH	SPIELER, ANDREW	SPIELER, ALLISON
BERTRAND, EVERLY MARION	12/09/2020	MANCHESTER,NH	BERTRAND, KEITH	AZBELL, ALEXA
STRONG-RAAB, WINTER RAVEN	12/11/2020	NASHUA,NH	STRONG, ROBERT	RAAB, ANA-MARIA
HACKETT, DEAN MARTIN	12/16/2020	NASHUA,NH	HACKETT, STEPHEN	HACKETT, JAMIE
DUPLEASE, LEVI FRANK	12/17/2020	NASHUA,NH	DUPLEASE, RICHARD	BUCKMAN, HALEY
MCCARTHY, MOLLY GRACE	12/22/2020	NASHUA,NH	MCCARTHY, MATTHEW	MCCARTHY, NICOLE

Total number of records 47

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

RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LEACH, AMANDA AMHERST, NH	MACLAUCHLAN, DANIEL I AMHERST, NH	AMHERST	NASHUA	02/22/2020
YUAN, KALEIGH S AMHERST, NH	MARSHALL, JAMES S AMHERST, NH	AMHERST	AMHERST	06/13/2020
WARREN, JOSEPH E AMHERST, NH	HUSTINS, DEBRA A TYNGSBORO, MA	AMHERST	AMHERST	07/03/2020
TARG, JEFFREY F AMHERST, NH	MILLER, KRISTI L AMHERST, NH	AMHERST	PITTSBURG	07/16/2020
JENKSON, ALISON K AMHERST, NH	PRATT, CONNOR J AMHERST, NH	AMHERST	AMHERST	07/18/2020
HOPKINS, DANIEL P AMHERST, NH	MACGILVARY, CHRISTY J AUBURN, NH	AUBURN	CANDIA	07/25/2020
GUTIERREZ, CORRINE A AMHERST, NH	ARBOGAST, JEFFREY A AMHERST, NH	AMHERST	AMHERST	08/15/2020
UURTAMO SR, STEPHEN J AMHERST, NH	PIETRI GIRALDI, MARIA R AMHERST, NH	AMHERST	AMHERST	08/22/2020
WEBER, DEAN W AMHERST, NH	WEBER, HEIDI J AMHERST, NH	MILFORD	BROOKLINE	09/09/2020
OLIVEIRA, FABIO M AMHERST, NH	SPAGNOLLO, DANIELLE B AMHERST, NH	AMHERST	AMHERST	09/26/2020
VIOLETTE, MICAELA L AMHERST, NH	MCQUAIDE, DAVID E PEPPERELL, MA	MONT VERNON	AMHERST	10/01/2020

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2020 - 12/31/2020

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
POULOS, JEREMY M AMHERST, NH	HOOPER, MEAGAN E AMHERST, NH	AMHERST	NASHUA	10/04/2020
HARTLEY, JESSICA L AMHERST, NH	WARREN, NEAL T AMHERST, NH	AMHERST	AMHERST	10/10/2020
FISH II, DAVID M AMHERST, NH	CALVO, KARINA M AMHERST, NH	AMHERST	BETHLEHEM	10/10/2020
CYR, AMBER L AMHERST, NH	FODOR, KAROLY F AMHERST, NH	AMHERST	AMHERST	11/29/2020
ELLIS, TIMOTHY E AMHERST, NH	CUMMINGS, ROBIN M AMHERST, NH	AMHERST	DERRY	12/06/2020
ENGALDO, KAYLEE M AMHERST, NH	DENMONS, TROY T AMHERST, NH	AMHERST	BEDFORD	12/20/2020

Total number of records 17



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

RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
MENDOLUSKY, MARY JEANNE	01/03/2020	NASHUA	QUIBIN, FELIX	ANCTIL, RITA	N
ROBICHAUD, DEBORAH ANN	01/04/2020	NASHUA	DOLAN, GERALD	FERRARA, NATHALIE	N
DAY, CHRISTY BOYER	01/30/2020	MANCHESTER	BOYER, JOHN	KRETSCHMER, NAN	N
ELLIOT, DONALD BARRY	01/30/2020	MERRIMACK	ELLIOT, LAWRENCE	DAVIS, HELEN	Y
POTTER, DORIS BEATRICE	02/06/2020	NASHUA	SCHERLIN, CARL	HOUGHTEN, BEATRICE	N
BANGERT, DALE P	02/12/2020	BEDFORD	BANGERT, PAUL	EDES, HAZEL	N
BARTLETT, FRANCES RITA	02/26/2020	NASHUA	WALSH, PATRICK	COYNE, ANNIE	N
OHANIAN, PHYLLIS S	02/29/2020	MERRIMACK	SHARPE, LAWRENCE	TRUNDLEY, LILLIAN	N
WETHERBEE SR, NEIL F	03/01/2020	MANCHESTER	WETHERBEE, FREDERICK	JONES, ANN	N
MCKEEN, BARBARA JANE	03/10/2020	MANCHESTER	MCKENNEY, NORMAN	ABEL, DOROTHY	N
ELDRIDGE, GENEVIEVE SUE	03/21/2020	AMHERST	MORGAN, CARROL	ARMSTRONG, GENEVIEVE	N
BLACK, GEORGIA G	03/30/2020	MANCHESTER	GREGORY, GEORGE	MURPHY, VAUDIE	N
STOKES, WILLIAM GUY	04/01/2020	AMHERST	STOKES, JAMES	GOWEN, WINOLA	N
TATE, DIANE ELLEN	04/09/2020	BEDFORD	LEWIS, HOLDEN	PALMER, MARIAN	N
KENT, MARLENE ANN	04/17/2020	AMHERST	KENNEDY, JOHN	ROUSSEAU, IRENE	N
SCHAEFFER, KATHERINE GOULD	04/24/2020	NASHUA	GOULD, CLARENCE	WYMAN, HELEN	N
JOHNSON, PETER EMMANUEL	04/28/2020	CONCORD	JOHNSON, JOHN	CLARKE, ELAINE	N
HUNTER, GEORGE WARREN	05/03/2020	MERRIMACK	HUNTER, CHARLES	MCCRILLIS, BERNICE	N

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



RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
COYNE, NANCY	05/03/2020	MILFORD	LEARY, JOHN	WILLIAMSON, EDITH	N
SAWYER, GEORGE WILLIAMS	05/05/2020	NASHUA	SAWYER JR, WALTER	WILLIAMS, ELIZABETH	Y
SMILEY, WAYNE	05/12/2020	MANCHESTER	SMILEY, GORDON	TOWNE, MONICA	N
LEDGER, DOROTHY	05/14/2020	NASHUA	UNKNOWN, UNKNOWN	STUBBS, DORIS	N
STONE, NORMAN LOUIS	05/16/2020	AMHERST	STONE, PHILIP	GREAVEN, ANITA	Y
HOPPE, JOAN W	05/25/2020	AMHERST	WALSH, JOSEPH	CALLAHAN, SARAH	N
DUDLEY JR, PAUL F	05/31/2020	MILFORD	DUDLEY, PAUL	VICKERY, ELEANOR	Y
MORRISON, CLAIRE E	06/01/2020	AMHERST	MARQUIS, LUCIEN	BONENFANT, GERMAINE	N
WALKER JR, REGINALD GUY	06/13/2020	MILFORD	WALKER SR, REGINALD	GOUIN, EDRIE	Y
DUVAL, CHARLES EDWARD	06/17/2020	AMHERST	DUVAL, JOHN	HICKS, ESTHER	Y
RIZZA, CARMELA DEANGELIS	06/24/2020	GOFFSTOWN	DEANGELIS, GENNARO	BORRIELLO, JENNIE	N
FOSTER, PHYLLIS M	07/10/2020	MILFORD	MILES, LESLIE	RACE, VIOLA	N
ANSALDO, BEVERLY A	07/16/2020	PETERBOROUGH	MCQUADE, WILLIAM	HUGRON, ELIZABETH	N
HEGFELD, BEVERLY JEAN	07/21/2020	AMHERST	METZLER, GEORGE	CORBETT, MYRTLE	N
HWANG, KIUCHUL	07/26/2020	MANCHESTER	HWANG, OK-SUNG	BAE, MYUNG	N
FAGULA, JOHN THOMAS	07/31/2020	NASHUA	FAGULA, JOHN	CORRIVEAU, DORA	N
HIGGINS, LEWIS ERNEST	08/02/2020	AMHERST	HIGGINS, LEWIS	FLINT, DORIS	Y
GLENECK, AMY EILEEN	08/09/2020	AMHERST	KOENIG, VIRGIL	HALL, JOANNE	N



**DEPARTMENT OF STATE
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RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
WALLACE, SANDRA L	08/10/2020	GOFFSTOWN	WALLACE, HERBERT	BOUSQUET, DORIS	N
HICKOX, JACQUELINE LOTTIE	08/21/2020	AMHERST	BUZZELL, ARTHUR	MORRILL, MARGUERITE	N
MILLER, ROBERT FRANCIS MICHAEL	08/24/2020	CONCORD	MILLER, ROBERT	SMITH, FRANCES	Y
BECKLEY, BRUCE BRIGHAM	09/12/2020	AMHERST	BECKLEY, KENNETH	BRIGHAM, MARY	Y
GALE, FLORA ELLA	09/24/2020	MANCHESTER	BACON, ARTHUR	DURKEE, ETHEL	N
OLSEN, JOAN ELIZABETH	09/26/2020	MANCHESTER	SCHULTZ, ANDREW	STREET, DORA	N
FERRIS, GEORGE ARRAND	10/08/2020	HUDSON	FERRIS, GEORGE	BEST, ELLEN	Y
ERBLAND, THOMAS JOSEPH	10/12/2020	AMHERST	ERBLAND, WALTER	HENDRICKS, ADA	Y
FISCHER, JOSEPH WILLIAM	10/15/2020	AMHERST	FISCHER, SYLVESTER	BRULE, MARIE	Y
CARLSON, ROBERT ROY	10/28/2020	NASHUA	CARLSON, ROY	BIGGI, JOSEPHINE	N
ANDERSON, GEORGE GERALD	11/10/2020	AMHERST	ANDERSON, TOIMI	MCALPINE, FLORENCE	N
KANG, JING	11/17/2020	AMHERST	KANG, UNKNOWN	UNKNOWN, UNKNOWN	N
TREADWELL JR, ROBERT CHAMBERLIN	11/20/2020	AMHERST	TREADWELL SR, ROBERT	JUDGE, ELEANOR	Y
FINNERTY, JOHN HENRY	11/22/2020	AMHERST	FINNERTY, JAMES	MCCAFFREY, ANNE	Y
MARTIN, SUSAN BEVERLY	11/30/2020	MERRIMACK	MENTZER, FRANCIS	DAGENAIS, BEVERLY	N
ANNIS, EDWARD M	12/06/2020	MILFORD	ANNIS, JAMES	JOHNSON, MADELINE	Y
MICHAUD, KATHY JEAN	12/12/2020	MERRIMACK	BREDA, HENRY	WATKINS, BETTY	N
LEBLANC, BRENDAN N	12/12/2020	NASHUA	LEBLANC, JAMES	MURRAY, JAYNE	N

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2020 - 12/31/2020

--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
DECOURCY, ROBERT EVERETT	12/13/2020	AMHERST	DECOURCY, HENRY	MASON, RUTH	Y
COLEMAN, ARTHUR J	12/14/2020	NASHUA	COLEMAN, ARTHUR	FINN, ALICE	N
CUMMINGS III, EDWARD STANLEY	12/14/2020	GOFFSTOWN	CUMMINGS II, EDWARD	GOVIN, ELEANOR	N
QUINN JR, JAMES W	12/17/2020	MERRIMACK	QUINN, JAMES	MANNING, MAE	Y
WHITE, JEROME	12/18/2020	MILFORD	WHITE, JOSEPH	EISEN, IDA	N
HODGES, BARBARA MAY	12/19/2020	MILFORD	WELCH, WILLIAM	WILSON, BEATRICE	N
DUBE, BERTILDE	12/20/2020	HUDSON	LONG, ROMUALDE	CHARETE, ALICE	N
CURTIS, ROSEMARY FRISCH	12/21/2020	AMHERST	PALMUCCI, JOSEPH	DEMAURO, JOSEPHINE	N
DRESCHER, WILLIAM RONALD	12/30/2020	AMHERST	DRESCHER, WILLIAM	MLETZKO, OTTILIE	Y

Total number of records 63





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/>

RICHARD DORSETT JR CNHA (KRT APPRAISAL)

Name	Position	Signature
PETER LYON	SELECTMAN - CHAIRMAN	 8-24-20
DWIGHT BREW	SELECTMAN - VICE CHAIRMAN	
REED PANASITI	SELECTMAN - SECRETARY	
THOMAS P GRELLA	SELECTMAN	
JOHN D'ANGELO	SELECTMAN	John D'Angelo 8-24-20

Name	Phone	Email
MICHELE BOUDREAU	673-6041	MBOUDREAU@AMHERSTNH.GOV
 Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2020
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,286.34	\$715,300	
1B	Conservation Restriction Assessment RSA 79-B	137.40	\$15,800	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	8,490.07	\$477,845,550	
1G	Commercial/Industrial Land	729.77	\$67,035,150	
1H	Total of Taxable Land	15,643.58	\$545,611,800	
1I	Tax Exempt and Non-Taxable Land	5,087.22	\$28,360,600	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,010,305,900	
2B	Manufactured Housing RSA 674:31	0	\$2,932,400	
2C	Commercial/Industrial	0	\$150,751,100	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$1,163,989,400	
2G	Tax Exempt and Non-Taxable Buildings	0	\$64,733,800	
Utilities & Timber			Valuation	
3A	Utilities		\$47,420,900	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,757,022,100	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	4	\$1,079,700	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,755,942,400	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$37,000	5	\$185,000
13	Elderly Exemption RSA 72:39-a,b	\$0	72	\$9,211,900
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$65,000	11	\$638,300
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	8	\$60,500
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$10,095,700
21A	Net Valuation			\$1,745,846,700
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,745,846,700
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,745,846,700
22	Less Utilities			\$47,420,900
23A	Net Valuation without Utilities			\$1,698,425,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,698,425,800



Utility Value Appraiser
SCOTT BARTLETT, CNHA

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$24,902,600	\$2,184,700		\$7,084,300	\$34,171,600
	\$24,902,600	\$2,184,700		\$7,084,300	\$34,171,600
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$4,750,200	\$411,300			\$5,161,500
	\$4,750,200	\$411,300			\$5,161,500
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$7,845,300	\$242,500			\$8,087,800
	\$7,845,300	\$242,500			\$8,087,800



New Hampshire
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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	502	\$251,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$3,200	25	\$80,000
All Veterans Tax Credit RSA 72:28-b	\$500	43	\$21,500
Combat Service Tax Credit RSA 72:28-c	\$500	0	\$0
		570	\$352,500

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$41,760	Single	\$150,000
Married	\$57,000	Married	\$150,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74		65-74	13	\$76,000	\$988,000	\$950,000
75-79	2	75-79	17	\$114,000	\$1,938,000	\$1,922,000
80+	3	80+	42	\$151,000	\$6,342,000	\$6,339,900
			72		\$9,268,000	\$9,211,900
Income Limits		Asset Limits				
Single	\$41,760	Single	\$150,000			
Married	\$57,000	Married	\$150,000			

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)	
Granted/Adopted?	No
Structures:	
Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)	
Granted/Adopted?	No
Properties:	
Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)	
Granted/Adopted?	No
Properties:	
Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)	
Granted/Adopted?	No
Properties:	
Percent of assessed value attributable to new construction to be exempted:	
Total Exemption Granted:	
Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)	
Granted/Adopted?	Yes
Properties: 1	
Assessed value prior to effective date of RSA 75:1-a: 923,000	
Current Assessed Value: \$1,274,000	



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,158.28	\$400,600
Forest Land	2,885.40	\$289,200
Forest Land with Documented Stewardship	98.66	\$5,700
Unproductive Land	19.23	\$300
Wet Land	1,124.77	\$19,500
	6,286.34	\$715,300

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	200.47
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	16.14
Total Number of Owners in Current Use	Owners:	206
Total Number of Parcels in Current Use	Parcels:	207

Land Use Change Tax

Gross Monies Received for Calendar Year			\$142,886
Conservation Allocation	Percentage:	100.00 %	Dollar Amount:
Monies to Conservation Fund			\$142,886
Monies to General Fund			

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
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
	137.40	\$15,800

Other Conservation Restriction Assessment Statistics

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



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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				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

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

\$13.00

18.00

White Mountain National Forest only, account 3186

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
--	--------

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
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FRIENDS OF YOUNG JUDAEA

\$5,000

SOUTHERN NEW HAMPSHIRE MEDICAL CENTER

\$15,391

\$20,391

Notes

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Report of Appropriations Actually Voted

Amherst

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

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. 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	<i>Peter Lyon</i> 3-23-20
Dwight Brew	Vice-Chairman	<i>Dwight Brew</i> Mar 23, 2020
Reed Panasiti	Clerk	<i>Reed Panasiti</i> 3/23/20
John D'Angelo	Selectman	<i>John D'Angelo</i> 3/23/20
Tom Grella	Selectman	

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/>



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130-4139	Executive	22	\$468,818
4140-4149	Election, Registration, and Vital Statistics	22	\$220,623
4150-4151	Financial Administration	22	\$448,550
4152	Revaluation of Property	22	\$181,166
4153	Legal Expense	22	\$45,800
4155-4159	Personnel Administration	22	\$226,656
4191-4193	Planning and Zoning	22	\$550,603
4194	General Government Buildings	22	\$333,048
4195	Cemeteries	22	\$41,002
4196	Insurance	22	\$132,526
4197	Advertising and Regional Association		\$0
4199	Other General Government	23	\$120,000
General Government Subtotal			\$2,768,792
Public Safety			
4210-4214	Police	22,33	\$2,687,160
4215-4219	Ambulance	22	\$637,007
4220-4229	Fire	22	\$685,840
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management	22	\$8,501
4299	Other (Including Communications)	22	\$480,784
Public Safety Subtotal			\$4,499,292
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Administration	22	\$421,944
4312	Highways and Streets	22	\$3,470,432
4313	Bridges		\$0
4316	Street Lighting	22	\$27,350
4319	Other		\$0
Highways and Streets Subtotal			\$3,919,726
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection	22	\$391,579
4324	Solid Waste Disposal	22	\$298,832
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal	22	\$60,356
4329	Other Sanitation		\$0
Sanitation Subtotal			\$750,767



New Hampshire
Department of
Revenue Administration

2020
MS-232

Appropriations

Account	Purpose	Article	Appropriations As Voted
Water Distribution and Treatment			
4331	Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338-4339	Water Conservation and Other		\$0
Water Distribution and Treatment Subtotal			\$0
Electric			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0
Health			
4411	Administration	22	\$2,159
4414	Pest Control	22	\$401
4415-4419	Health Agencies, Hospitals, and Other	22	\$50,000
Health Subtotal			\$52,560
Welfare			
4441-4442	Administration and Direct Assistance	22	\$14,326
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other		\$0
Welfare Subtotal			\$14,326
Culture and Recreation			
4520-4529	Parks and Recreation	22,36	\$522,319
4550-4559	Library	22	\$1,025,175
4583	Patriotic Purposes	22	\$8,500
4589	Other Culture and Recreation	22	\$2,572
Culture and Recreation Subtotal			\$1,558,566
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	22	\$14,991
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
Conservation and Development Subtotal			\$14,991



New Hampshire
Department of
Revenue Administration

2020
MS-232

Appropriations

Account	Purpose	Article	Appropriations As Voted
Debt Service			
4711	Long Term Bonds and Notes - Principal	22	\$1,187,927
4721	Long Term Bonds and Notes - Interest	22	\$119,650
4723	Tax Anticipation Notes - Interest		\$0
4790-4799	Other Debt Service		\$0
Debt Service Subtotal			\$1,307,577
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings		\$0
4909	Improvements Other than Buildings	32	\$287,500
Capital Outlay Subtotal			\$287,500
Operating Transfers Out			
4912	To Special Revenue Fund		\$0
4913	To Capital Projects Fund		\$0
4914A	To Proprietary Fund - Airport		\$0
4914E	To Proprietary Fund - Electric		\$0
4914O	To Proprietary Fund - Other		\$0
4914S	To Proprietary Fund - Sewer		\$0
4914W	To Proprietary Fund - Water		\$0
4915	To Capital Reserve Fund	24,25,26,29,3 0,31	\$722,000
4916	To Expendable Trusts/Fiduciary Funds		\$0
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds		\$0
Operating Transfers Out Subtotal			\$722,000
Total Voted Appropriations			\$15,896,097



New Hampshire
Department of
Revenue Administration

2020
MS-434-R

Revised Estimated Revenues Adjusted

Amherst

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

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
Taxes				
3120	Land Use Change Tax - General Fund	\$0	\$0	\$0
3180	Resident Tax	\$0	\$0	\$0
3185	Yield Tax	\$6,000	(\$6,000)	\$0
3186	Payment in Lieu of Taxes	\$33,000	(\$12,609)	\$20,391
3187	Excavation Tax	\$50	\$0	\$50
3189	Other Taxes	\$100	\$0	\$100
3190	Interest and Penalties on Delinquent Taxes	\$75,000	(\$25,000)	\$50,000
9991	Inventory Penalties	\$0	\$0	\$0
Taxes Subtotal		\$114,150	(\$43,609)	\$70,541
Licenses, Permits, and Fees				
3210	Business Licenses and Permits	\$215,000	\$0	\$215,000
3220	Motor Vehicle Permit Fees	\$3,000,000	(\$100,000)	\$2,900,000
3230	Building Permits	\$100,000	\$50,000	\$150,000
3290	Other Licenses, Permits, and Fees	\$60,000	\$0	\$60,000
3311-3319	From Federal Government	\$10,000	\$0	\$10,000
Licenses, Permits, and Fees Subtotal		\$3,385,000	(\$50,000)	\$3,335,000
State Sources				
3351	Municipal Aid/Shared Revenues	\$0	\$76,613	\$76,613
3352	Meals and Rooms Tax Distribution	\$586,000	\$941	\$586,941
3353	Highway Block Grant	\$340,000	(\$14,941)	\$325,059
3354	Water Pollution Grant	\$0	\$15,455	\$15,455
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)	\$30,000	\$0	\$30,000
3379	From Other Governments	\$90,000	\$0	\$90,000
State Sources Subtotal		\$1,046,011	\$78,070	\$1,124,081
Charges for Services				
3401-3406	Income from Departments	\$580,000	\$0	\$580,000
3409	Other Charges	\$0	\$0	\$0
Charges for Services Subtotal		\$580,000	\$0	\$580,000



Revised Estimated Revenues Adjusted

Account	Source	Estimated Revenue	Change Amount	Estimated Revenue Adjusted
Miscellaneous Revenues				
3501	Sale of Municipal Property	\$10,000	(\$6,500)	\$3,500
3502	Interest on Investments	\$370,000	(\$30,000)	\$340,000
3503-3509	Other	\$4,500	\$50,500	\$55,000
Miscellaneous Revenues Subtotal		\$384,500	\$14,000	\$398,500
Interfund Operating Transfers In				
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	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$0	\$0
Other Financing Sources				
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0	\$0
Total Revised Estimated Revenues and Credits		\$5,509,661	(\$1,539)	\$5,508,122



New Hampshire
Department of
Revenue Administration

2020
MS-434-R

Revised Estimated Revenues Summary

	Estimated	Change Amount	State Adjusted
Subtotal of Revenues	\$5,509,661	(\$1,539)	\$5,508,122
Unassigned Fund Balance (Unreserved)	\$7,135,844	\$107,683	\$7,243,527
(Less) Emergency Appropriations (RSA 32:11)	\$0	\$0	\$0
(Less) Voted from Fund Balance	\$224,000	\$0	\$224,000
(Less) Fund Balance to Reduce Taxes	\$0	\$0	\$0
Fund Balance Retained	\$6,911,844	\$107,683	\$7,019,527
Total Revenues and Credits	\$5,733,661	(\$1,539)	\$5,732,122
Requested Overlay	\$0	\$0	\$0

Assessment Overview

Total Appropriations	\$15,896,097
(Less) Total Revenues and Credits	\$5,732,122
Net Assessment	\$10,163,975

Explanation of Adjustments

Account	Reason for Adjustment	Warrant Number
3185	Per Cheryl	22
3186	=MS1	22
3190	Per Cheryl	22
3220	Per Cheryl	22
3230	Per Cheryl	22
3351	=State Revenue	
3352	=State Revenue	22
3353	=State Revenue	22
3354	=State Revenue	
3356	=State Revenue	22
3501	Per Cheryl	22
3502	Per Cheryl	22
3503-3509	Ins Reimbursements	22



2020
\$28.48

Tax Rate Breakdown Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$9,785,527	\$1,745,846,700	\$5.60
County	\$2,090,456	\$1,745,846,700	\$1.20
Local Education	\$34,095,716	\$1,745,846,700	\$19.53
State Education	\$3,648,060	\$1,698,425,800	\$2.15
Total	\$49,619,759		\$28.48

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$49,619,759
War Service Credits	(\$352,500)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$49,267,259

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

10/29/2020

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$15,896,097	
Net Revenues (Not Including Fund Balance)		(\$5,508,122)
Fund Balance Voted Surplus		(\$224,000)
Fund Balance to Reduce Taxes		(\$940,000)
War Service Credits	\$352,500	
Special Adjustment	\$0	
Actual Overlay Used	\$209,052	
Net Required Local Tax Effort	\$9,785,527	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,090,456	
Net Required County Tax Effort	\$2,090,456	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$26,743,363	
Net Cooperative School Appropriations	\$14,878,635	
Net Education Grant		(\$3,878,222)
Locally Retained State Education Tax		(\$3,648,060)
Net Required Local Education Tax Effort	\$34,095,716	
State Education Tax	\$3,648,060	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,648,060	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,745,846,700	\$1,737,836,020
Total Assessment Valuation without Utilities	\$1,698,425,800	\$1,688,634,320
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,745,846,700	\$1,737,836,020

Village (MS-1V)

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

Amherst

Tax Commitment Verification

2020 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$49,267,259
1/2% Amount	\$246,336
Acceptable High	\$49,513,595
Acceptable Low	\$49,020,923

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

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

Under penalties of perjury, I verify the amount above was the 2020 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:

Date:

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 2020 Tax Rate	\$28.48	\$14.24

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$55,730,329
Final Overlay	\$209,052

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*.

2020 Fund Balance Retention Guidelines: Amherst	
Description	Amount
Current Amount Retained (10.91%)	\$6,079,527
17% Retained <i>(Maximum Recommended)</i>	\$9,474,156
10% Retained	\$5,573,033
8% Retained	\$4,458,426
5% Retained <i>(Minimum Recommended)</i>	\$2,786,516



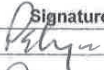
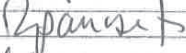

2020
MS-535

Financial Report of the Budget
Amherst

For the period ending June 30, 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	
Dwight Brew	Vice-Chairman	
Reed Panasiti	Clerk	
Thomas Grella	Selectman	
John D'Angelo	Selectman	

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New Hampshire
Department of
Revenue Administration

2020
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$387,253	\$403,689
4140-4149	Election, Registration, and Vital Statistics	\$203,808	\$205,277
4150-4151	Financial Administration	\$423,689	\$424,782
4152	Revaluation of Property	\$183,109	\$179,895
4153	Legal Expense	\$45,800	\$48,644
4155-4159	Personnel Administration	\$225,068	\$138,570
4191-4193	Planning and Zoning	\$475,006	\$412,991
4194	General Government Buildings	\$324,577	\$349,276
4195	Cemeteries	\$38,493	\$131,107
4196	Insurance	\$138,701	\$129,302
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$120,000	\$0
General Government Subtotal		\$2,563,504	\$2,423,533
Public Safety			
4210-4214	Police	\$2,674,248	\$2,517,214
4215-4219	Ambulance	\$617,306	\$617,057
4220-4229	Fire	\$672,531	\$1,211,901
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$8,500
4299	Other (Including Communications)	\$458,499	\$431,440
Public Safety Subtotal		\$4,431,085	\$4,786,112
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$459,822	\$360,870
4312	Highways and Streets	\$3,177,734	\$3,698,895
4313	Bridges	\$0	\$0
4316	Street Lighting	\$24,800	\$26,023
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$3,662,356	\$4,085,788
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$343,490	\$438,689
4324	Solid Waste Disposal	\$288,055	\$295,610
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$631,545	\$734,199



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$2,163	\$2,230
4414	Pest Control	\$401	\$400
4415-4419	Health Agencies, Hospitals, and Other	\$50,000	\$50,000
Health Subtotal		\$52,564	\$52,630
Welfare			
4441-4442	Administration and Direct Assistance	\$17,455	\$10,864
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$17,455	\$10,864
Culture and Recreation			
4520-4529	Parks and Recreation	\$404,728	\$400,537
4550-4559	Library	\$997,621	\$983,179
4583	Patriotic Purposes	\$8,500	\$0
4589	Other Culture and Recreation	\$1,821	\$443
Culture and Recreation Subtotal		\$1,412,670	\$1,384,159
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$14,112	\$19,891
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$14,112	\$19,891



New Hampshire
Department of
Revenue Administration

2020
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1,195,302	\$1,195,302
4721	Long Term Bonds and Notes - Interest	\$152,256	\$152,316
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$1,347,558	\$1,347,618
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0
4903	Buildings	\$140,000	\$0
4909	Improvements Other than Buildings	\$5,047,500	\$0
Capital Outlay Subtotal		\$5,187,500	\$0
Operating Transfers Out			
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	\$722,000	\$722,000
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$722,000	\$722,000
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,077,234
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$31,148,179
4934	Taxes Assessed for State Education	\$0	\$3,777,529
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$37,002,942
Total Before Payments to Other Governments		\$20,042,349	\$15,566,794
Plus Payments to Other Governments			\$37,002,942
Plus Commitments to Other Governments from Tax Rate		\$37,002,942	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$57,045,291	\$52,569,736



New Hampshire
Department of
Revenue Administration

2020
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$46,294,708
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$100,823
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$1,500	\$6,964
3186	Payment in Lieu of Taxes	\$5,000	\$33,583
3187	Excavation Tax	\$0	\$88
3189	Other Taxes	\$0	\$15,448
3190	Interest and Penalties on Delinquent Taxes	\$135,000	\$66,828
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$141,500	\$46,518,442
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$216,000	\$214,003
3220	Motor Vehicle Permit Fees	\$2,893,000	\$2,894,889
3230	Building Permits	\$95,000	\$108,613
3290	Other Licenses, Permits, and Fees	\$55,300	\$65,039
3311-3319	From Federal Government	\$0	\$10,067
Licenses, Permits, and Fees Subtotal		\$3,259,300	\$3,292,611
State Sources			
3351	Shared Revenues	\$0	\$78,298
3352	Meals and Rooms Tax Distribution	\$585,609	\$585,609
3353	Highway Block Grant	\$342,751	\$342,714
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$13	\$12
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$426	\$50,352
3379	From Other Governments	\$4,128,000	\$20,841
State Sources Subtotal		\$5,056,799	\$1,077,826
Charges for Services			
3401-3406	Income from Departments	\$625,000	\$570,265
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$625,000	\$570,265
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$12,000	\$12,653
3502	Interest on Investments	\$340,000	\$368,221
3503-3509	Other	\$2,800	\$242,281
Miscellaneous Revenues Subtotal		\$354,800	\$623,155



New Hampshire
Department of
Revenue Administration

2020
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
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	\$1,009,500	\$769,696
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$1,009,500	\$769,696
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$46,741,847	
Total General Fund Revenues		\$57,188,746	\$52,851,995



New Hampshire
Department of
Revenue Administration

2020
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$18,948,728	\$18,451,463
1030	Investments	\$7,173,462	\$7,612,726
1080	Tax Receivable	\$4,802,986	\$4,855,488
1110	Tax Liens Receivable	\$354,214	\$155,389
1150	Accounts Receivable	\$306,461	\$472,792
1260	Due from Other Governments	\$526	\$1,928
1310	Due from Other Funds	\$1,081,452	\$1,109,660
1400	Other Current Assets	\$52,729	\$97,045
1670	Tax Deeded Property (Subject to Resale)	\$25,893	\$25,893
Current Assets Subtotal		\$32,746,451	\$32,782,384
Current Liabilities			
2020	Warrants and Accounts Payable	\$980,471	\$577,045
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$16,304	\$16,304
2070	Due to Other Governments	\$18,749,759	\$18,478,650
2075	Due to School Districts	\$0	\$0
2080	Due to Other Funds	\$94,964	\$371,987
2220	Deferred Revenue	\$5,141,750	\$5,237,155
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$55,781
Current Liabilities Subtotal		\$24,983,248	\$24,736,922
Fund Equity			
2440	Non-spendable Fund Balance	\$78,622	\$78,622
2450	Restricted Fund Balance	\$72,239	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$743,271	\$723,313
2530	Unassigned Fund Balance	\$6,869,071	\$7,243,527
Fund Equity Subtotal		\$7,763,203	\$8,045,462



New Hampshire
Department of
Revenue Administration

2020
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,077,234	\$0	\$31,148,179	\$3,777,529	\$0	\$46,294,708
Commitment	\$2,077,234	\$0	\$31,148,179	\$3,777,529		\$46,741,847
Difference	\$0	\$0	\$0	\$0		(\$447,139)

General Fund Balance Sheet Reconciliation

Total Revenues	\$52,851,995
Total Expenditures	\$52,569,736
Change	\$282,259
Ending Fund Equity	\$8,045,482
Beginning Fund Equity	\$7,763,203
Change	\$282,259



New Hampshire
Department of
Revenue Administration

2020
MS-535

Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
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 Reconstruction)								
	\$2,100,260	\$39,302	2.5	2020	\$39,303	\$0	\$39,303	\$0
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 Refi FY11 & 12 (Road Reconstruction)								
	\$3,059,999	\$306,000	2.39	2025	\$1,835,999	\$0	\$306,000	\$1,529,999
Road Note 2016 FY16/17 (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	\$100,000	\$0	\$50,000	\$50,000
	\$14,267,498				\$6,363,091	\$0	\$1,227,230	\$5,135,861



Default Budget of the Municipality
Amherst

For the period beginning July 1, 2021 and ending June 30, 2022

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 25, 2021

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	<i>Peter Lyon</i> 1-20-21
Dwight Brew	Vice-Chairman	<i>Dwight Brew</i> 1-20-2021
Reed Panasiti	Clerk	
Tom Grella	Member	<i>Tom Grella</i> 1/20/21
John D'Angelo	Member	<i>John D'Angelo</i> 1-20-21

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/>



Default Budget of the Municipality

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$468,818	\$0	\$0	\$468,818
4140-4149	Election, Registration, and Vital Statistics	\$220,623	(\$7,978)	\$0	\$212,645
4150-4151	Financial Administration	\$448,550	\$0	\$0	\$448,550
4152	Revaluation of Property	\$181,166	\$0	\$0	\$181,166
4153	Legal Expense	\$45,800	\$0	\$0	\$45,800
4155-4159	Personnel Administration	\$226,656	\$0	\$0	\$226,656
4191-4193	Planning and Zoning	\$550,603	\$0	\$0	\$550,603
4194	General Government Buildings	\$333,048	\$0	\$0	\$333,048
4195	Cemeteries	\$41,002	\$0	\$0	\$41,002
4196	Insurance	\$132,526	\$0	\$0	\$132,526
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$2,648,792	(\$7,978)	\$0	\$2,640,814
Public Safety					
4210-4214	Police	\$2,687,160	\$44,864	\$0	\$2,732,024
4215-4219	Ambulance	\$637,007	\$0	\$0	\$637,007
4220-4229	Fire	\$685,840	\$0	\$0	\$685,840
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$0	\$0	\$8,501
4299	Other (Including Communications)	\$480,784	\$0	\$0	\$480,784
Public Safety Subtotal		\$4,499,292	\$44,864	\$0	\$4,544,156
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$421,944	\$0	\$0	\$421,944
4312	Highways and Streets	\$3,470,432	\$0	\$0	\$3,470,432
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$27,350	\$0	\$0	\$27,350
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$3,919,726	\$0	\$0	\$3,919,726
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$391,579	\$0	\$0	\$391,579
4324	Solid Waste Disposal	\$298,832	\$0	\$0	\$298,832
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$60,356	\$0	\$0	\$60,356
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$750,767	\$0	\$0	\$750,767



Default Budget of the Municipality

Water Distribution and Treatment

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

Electric

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

Health

4411	Administration	\$2,159	\$0	\$0	\$2,159
4414	Pest Control	\$401	\$0	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	\$50,000	\$0	\$0	\$50,000
Health Subtotal		\$52,560	\$0	\$0	\$52,560

Welfare

4441-4442	Administration and Direct Assistance	\$14,326	\$0	\$0	\$14,326
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$14,326	\$0	\$0	\$14,326

Culture and Recreation

4520-4529	Parks and Recreation	\$418,319	\$0	\$0	\$418,319
4550-4559	Library	\$1,025,175	\$0	\$0	\$1,025,175
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$2,572	\$0	\$0	\$2,572
Culture and Recreation Subtotal		\$1,454,566	\$0	\$0	\$1,454,566

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	\$14,991	\$0	\$0	\$14,991
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$14,991	\$0	\$0	\$14,991

Debt Service

4711	Long Term Bonds and Notes - Principal	\$1,187,927	(\$50,000)	\$0	\$1,137,927
4721	Long Term Bonds and Notes - Interest	\$119,650	(\$18,980)	\$0	\$100,670
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,307,577	(\$68,980)	\$0	\$1,238,597



Default Budget of the Municipality

Capital Outlay

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
Capital Outlay Subtotal		\$0	\$0	\$0	\$0

Operating Transfers Out

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
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0

Total Operating Budget Appropriations		\$14,662,597	(\$32,094)	\$0	\$14,630,503
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Default Budget of the Municipality

Account	Explanation
4140-4149	less elections
4721	interest reduction
4711	Bond paid off FY21
4210-4214	Year 2 of CBA increases



Proposed Budget
Amherst


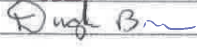
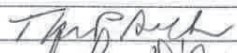
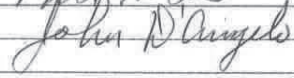
For the period beginning July 1, 2021 and ending June 30, 2022

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

This form was posted with the warrant on: January 25, 2021

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	
Dwight Brew	Vice-Chairman	
Reed Panasiti	Clerk	
Tom Grella	Member	
John D'Angelo	Member	

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New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

			Expenditures for period ending 6/30/2020	Appropriations for period ending 6/30/2021	Proposed Appropriations for period ending 6/30/2022	
Account	Purpose	Article			(Recommended)	(Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	23	\$403,689	\$468,818	\$451,226	\$0
4140-4149	Election, Registration, and Vital Statistics	23	\$205,277	\$220,623	\$216,063	\$0
4150-4151	Financial Administration	23	\$424,782	\$448,550	\$460,332	\$0
4152	Revaluation of Property	23	\$179,895	\$181,166	\$183,145	\$0
4153	Legal Expense	23	\$48,644	\$45,800	\$45,101	\$0
4155-4159	Personnel Administration	23	\$138,570	\$226,656	\$233,030	\$0
4191-4193	Planning and Zoning	23	\$412,991	\$550,603	\$552,381	\$0
4194	General Government Buildings	23	\$349,276	\$333,048	\$255,082	\$0
4195	Cemeteries	23	\$131,107	\$41,002	\$41,755	\$0
4196	Insurance	23	\$129,302	\$132,526	\$139,835	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$120,000	\$0	\$0
General Government Subtotal			\$2,423,533	\$2,768,792	\$2,577,950	\$0
Public Safety						
4210-4214	Police	23	\$2,517,214	\$2,687,160	\$2,839,460	\$0
4215-4219	Ambulance	23	\$617,057	\$637,007	\$647,701	\$0
4220-4229	Fire	23	\$1,211,901	\$685,840	\$695,067	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	23	\$8,500	\$8,501	\$8,501	\$0
4299	Other (Including Communications)	23	\$431,440	\$480,784	\$499,573	\$0
Public Safety Subtotal			\$4,786,112	\$4,499,292	\$4,690,302	\$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	23	\$360,870	\$421,944	\$424,021	\$0
4312	Highways and Streets	23	\$3,698,895	\$3,470,432	\$3,535,039	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	23	\$26,023	\$27,350	\$27,107	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$4,085,788	\$3,919,726	\$3,986,167	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	23	\$438,589	\$391,579	\$323,327	\$0
4324	Solid Waste Disposal	23	\$295,610	\$298,832	\$388,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	23	\$0	\$60,356	\$60,356	\$0



New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$734,199	\$750,767	\$771,683	\$0

Water Distribution and Treatment

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

Electric

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

Health

4411	Administration	23	\$2,230	\$2,159	\$2,156	\$0
4414	Pest Control	23	\$400	\$401	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	23	\$50,000	\$50,000	\$55,000	\$0
Health Subtotal			\$52,630	\$52,560	\$57,557	\$0

Welfare

4441-4442	Administration and Direct Assistance	23	\$10,864	\$14,326	\$14,326	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$10,864	\$14,326	\$14,326	\$0

Culture and Recreation

4520-4529	Parks and Recreation	23	\$400,537	\$522,319	\$465,813	\$0
4550-4559	Library	23	\$983,179	\$1,025,175	\$1,047,624	\$0
4583	Patriotic Purposes	23	\$0	\$8,500	\$8,500	\$0
4589	Other Culture and Recreation	23	\$443	\$2,572	\$2,629	\$0
Culture and Recreation Subtotal			\$1,384,159	\$1,558,566	\$1,524,566	\$0

Conservation and Development

4611-4612	Administration and Purchasing of Natural Resources	23	\$19,891	\$14,991	\$16,528	\$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
Conservation and Development Subtotal			\$19,891	\$14,991	\$16,528	\$0

Debt Service

4711	Long Term Bonds and Notes - Principal	23	\$1,195,302	\$1,187,927	\$1,137,927	\$0
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New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

4721	Long Term Bonds and Notes - Interest	23	\$152,316	\$119,650	\$100,670	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,347,618	\$1,307,577	\$1,238,597	\$0

Capital Outlay

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	\$287,500	\$0	\$0
Capital Outlay Subtotal			\$0	\$287,500	\$0	\$0

Operating Transfers Out

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
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0

Total Operating Budget Appropriations					\$14,877,676	\$0
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New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
4721	Long Term Bonds and Notes - Interest	22	\$160,000	\$0
	Purpose: Bond Authority			
4901	Land	22	\$6,000,000	\$0
	Purpose: Bond Authority			
4903	Buildings	31	\$200,000	\$0
	Purpose: Police Station Renovation			
4915	To Capital Reserve Fund	25	\$25,000	\$0
	Purpose: Funds to Communications CRF			
4915	To Capital Reserve Fund	26	\$25,000	\$0
	Purpose: Funds to Assessing Reval CRF			
4915	To Capital Reserve Fund	28	\$200,000	\$0
	Purpose: Funds to Bridge CRF			
4915	To Capital Reserve Fund	29	\$257,000	\$0
	Purpose: Funds to Fire CRF			
4915	To Capital Reserve Fund	30	\$120,000	\$0
	Purpose: Establish and Fund DPW Vehicles CRF			
4915	To Capital Reserve Fund	32	\$75,000	\$0
	Purpose: Establish and Fund Multimodal CRF			
4915	To Capital Reserve Fund	33	\$50,000	\$0
	Purpose: Funds to Recreation CRF			
Total Proposed Special Articles			\$7,112,000	\$0



Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2022	
			(Recommended)	(Not Recommended)
4199	Other General Government	24	\$120,000	\$0
Purpose: Establish Contingency Fund				
Total Proposed Individual Articles			\$120,000	\$0



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Proposed Budget

Account	Source	Article	Actual Revenues for period ending 6/30/2020	Estimated Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	23	\$6,964	\$1,500	\$4,000
3186	Payment in Lieu of Taxes	23	\$33,583	\$5,000	\$33,000
3187	Excavation Tax	23	\$88	\$0	\$50
3189	Other Taxes	23	\$15,448	\$0	\$4,000
3190	Interest and Penalties on Delinquent Taxes	23	\$66,828	\$135,000	\$170,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$122,911	\$141,500	\$211,050
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	23	\$214,003	\$216,000	\$212,000
3220	Motor Vehicle Permit Fees	23	\$2,894,889	\$2,893,000	\$3,000,000
3230	Building Permits	23	\$108,613	\$95,000	\$110,000
3290	Other Licenses, Permits, and Fees	23	\$65,039	\$55,300	\$44,280
3311-3319	From Federal Government		\$10,067	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$3,292,611	\$3,259,300	\$3,366,280
State Sources					
3351	Municipal Aid/Shared Revenues		\$78,298	\$0	\$0
3352	Meals and Rooms Tax Distribution	23	\$585,609	\$585,609	\$580,000
3353	Highway Block Grant	23	\$342,714	\$342,751	\$330,000
3354	Water Pollution Grant	23	\$0	\$0	\$78,000
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	23	\$12	\$13	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	23	\$50,352	\$426	\$400
3379	From Other Governments	23	\$20,841	\$4,128,000	\$90,000
State Sources Subtotal			\$1,077,826	\$5,056,799	\$1,078,411
Charges for Services					
3401-3406	Income from Departments	23	\$570,265	\$625,000	\$620,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$570,265	\$625,000	\$620,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	23	\$12,653	\$12,000	\$12,000
3502	Interest on Investments	23	\$368,221	\$340,000	\$340,200
3503-3509	Other	23	\$242,281	\$2,800	\$22,221
Miscellaneous Revenues Subtotal			\$623,155	\$354,800	\$374,421
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0



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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	\$769,696	\$1,009,500	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
Interfund Operating Transfers In Subtotal		\$769,696	\$1,009,500	\$0

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes	22	\$0	\$0	\$6,000,000
9998	Amount Voted from Fund Balance	24, 31	\$0	\$0	\$320,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$6,320,000

Total Estimated Revenues and Credits		\$6,456,464	\$10,446,899	\$11,970,162
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Proposed Budget

Item	Period ending 6/30/2022
Operating Budget Appropriations	\$14,877,676
Special Warrant Articles	\$7,112,000
Individual Warrant Articles	\$120,000
Total Appropriations	\$22,109,676
Less Amount of Estimated Revenues & Credits	\$11,970,162
Estimated Amount of Taxes to be Raised	\$10,139,514



Amherst

Trustees

Name	Position	Term Expires
Lori Mix	Chairperson	3/10/2021
Mike Parisi	Trustee	3/8/2023
Robert Grunbeck	Trustee	3/9/2022

Ledger Summary

Number of Fund Records	41
Ledger End of Year Balance	\$6,477,686.20

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 26, 2020 by Lori Mix 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		\$38,295.73			
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
	\$32,226.60	\$0.00	(\$1,332.70)	\$150.55	\$0.00	\$187.29	\$30,857.16
Income	BOY Balance	Income	Expended	EOY Balance			
	\$6,615.21	\$948.22	\$124.86	\$7,438.57			

Fund Name		Date Of Creation		Fund EOY Balance			
ALICE M. WILKINS		1/1/1938		\$74,572.26			
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
	\$42,968.92	\$0.00	(\$1,758.85)	\$200.70	\$0.00	\$249.66	\$41,161.11
Income	BOY Balance	Income	Expended	EOY Balance			
	\$33,313.60	\$1,264.00	\$1,166.45	\$33,411.15			

Fund Name		Date Of Creation		Fund EOY Balance			
AMBULANCE FUND		3/1/2011		\$95,734.44			
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	\$3,291.94	\$323.56	(\$0.05)	\$0.00	\$0.00	\$95,734.44
Income	BOY Balance	Income	Expended	EOY Balance			
	\$1,831.54	\$1,460.40	\$3,291.94	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT CAPITAL FACILITIES FD		3/1/2003		\$21,552.56			
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
	\$20,243.94	\$1,235.79	\$72.84	(\$0.01)	\$0.00	\$0.00	\$21,552.56
Income	BOY Balance	Income	Expended	EOY Balance			
	\$907.01	\$328.78	\$1,235.79	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT EDU STUDENTS W DISABILITIES FD		3/1/2003		\$313,742.26			
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
	\$253,142.65	\$59,539.41	\$1,060.38	(\$0.18)	\$0.00	\$0.00	\$313,742.26
Income	BOY Balance	Income	Expended	EOY Balance			
	\$4,845.63	\$4,693.78	\$9,539.41	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name	Date Of Creation	Fund EOY Balance
ANNA H. BOARDMAN	1/1/1957	\$34,062.46

Type: Trust	Purpose: Library		How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$35,398.77	\$0.00	(\$1,470.52)	\$165.39	\$0.00	\$205.74	\$33,887.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$247.91	\$1,041.63	\$1,114.98				\$174.56

Fund Name	Date Of Creation	Fund EOY Balance
ASSESSING REVALUATION FUND	3/9/2004	\$85,291.05

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
	\$57,637.34	\$27,365.50	\$288.26	(\$0.05)	\$0.00	\$0.00	\$85,291.05
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,110.54	\$1,254.96	\$2,365.50				\$0.00

Fund Name	Date Of Creation	Fund EOY Balance
BERTHA ROGERS FUND	1/1/1993	\$289,162.40

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
	\$292,100.29	\$0.00	(\$12,135.94)	\$1,364.58	\$0.00	\$1,697.60	\$279,631.33
Income	BOY Balance	Income	Expended				EOY Balance
	\$31,786.78	\$8,594.90	\$30,850.61				\$9,531.07

Fund Name	Date Of Creation	Fund EOY Balance
BRADFORD-LONG-MILES SULLIVAN SCHL	1/1/1964	\$278,546.79

Type: Trust	Purpose: Scholarship		How Invested: Common Investment				
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$276,828.51	\$2,788.58	(\$10,841.21)	\$1,290.12	\$0.00	\$1,624.45	\$268,441.55
Income	BOY Balance	Income	Expended				EOY Balance
	\$11,154.34	\$8,222.43	\$9,271.53				\$10,105.24

Fund Name	Date Of Creation	Fund EOY Balance
BRIDGE REPAIR AND REPLACEMENT FD	3/9/2010	\$385,549.35

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
	\$201,490.10	\$209,685.81	\$1,303.07	(\$0.23)	\$0.00	\$26,929.40	\$385,549.35
Income	BOY Balance	Income	Expended				EOY Balance
	\$3,843.12	\$5,842.69	\$9,685.81				\$0.00



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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	\$61,236.56

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
	\$30,401.16	\$0.00	\$0.00	\$0.00	\$0.00	\$15,166.94	\$15,234.22
Income	BOY Balance	Income	Expended				EOY Balance
	\$45,183.25	\$1,056.60	\$237.51				\$46,002.34

Fund Name	Date Of Creation	Fund EOY Balance
COMMUNICATION FUND	3/14/2006	\$94,458.10

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
	\$67,777.23	\$27,818.82	\$319.25	(\$0.05)	\$0.00	\$1,457.15	\$94,458.10
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,410.83	\$1,407.99	\$2,818.82				\$0.00

Fund Name	Date Of Creation	Fund EOY Balance
COMPUTER SYSTEM	3/13/2007	\$52,364.58

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
	\$35,737.22	\$16,450.41	\$176.98	(\$0.03)	\$0.00	\$0.00	\$52,364.58
Income	BOY Balance	Income	Expended				EOY Balance
	\$679.30	\$771.11	\$1,450.41				\$0.00

Fund Name	Date Of Creation	Fund EOY Balance
DAVID E. FISK	1/1/1942	\$34,536.66

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
	\$32,225.16	\$0.00	(\$1,335.59)	\$150.55	\$0.00	\$187.29	\$30,852.83
Income	BOY Balance	Income	Expended				EOY Balance
	\$2,860.47	\$948.22	\$124.86				\$3,683.83

Fund Name	Date Of Creation	Fund EOY Balance
DOROTHY DAVIS SCHOLARSHIP FD	1/1/1998	\$175,132.63

Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$174,642.54	\$0.00	(\$7,249.04)	\$815.87	\$0.00	\$1,015.02	\$167,194.35
Income	BOY Balance	Income	Expended				EOY Balance
	\$7,276.03	\$5,138.91	\$4,476.66				\$7,938.28



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
EDMUND M. PARKER		1/1/1928		\$20,669.60			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,480.51	\$0.00	(\$892.34)	\$100.37	\$0.00	\$124.86	\$20,563.68
Income	BOY Balance	Income	Expended	EOY Balance			
	\$150.42	\$632.08	\$676.58	\$105.92			

Fund Name		Date Of Creation		Fund EOY Balance			
EDWARD A. CONTI MEMORIAL SCHOLARSHIP		1/1/1976		\$169,699.63			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$169,403.66	\$0.00	(\$7,032.02)	\$791.40	\$0.00	\$984.57	\$162,178.47
Income	BOY Balance	Income	Expended	EOY Balance			
	\$7,692.77	\$4,984.76	\$5,156.37	\$7,521.16			

Fund Name		Date Of Creation		Fund EOY Balance			
EMMA L. CLARK		1/1/1927		\$10,366.84			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,773.56	\$0.00	(\$447.55)	\$50.33	\$0.00	\$62.62	\$10,313.72
Income	BOY Balance	Income	Expended	EOY Balance			
	\$75.47	\$317.04	\$339.39	\$53.12			

Fund Name		Date Of Creation		Fund EOY Balance			
FANNIE PARSONS FRENCH		1/1/1923		\$20,669.60			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,480.51	\$0.00	(\$892.34)	\$100.37	\$0.00	\$124.86	\$20,563.68
Income	BOY Balance	Income	Expended	EOY Balance			
	\$150.42	\$632.08	\$676.58	\$105.92			

Fund Name		Date Of Creation		Fund EOY Balance			
FIRE RESCUE VEHICLE & EQUIPMENT PURCHASE & REPAIR		3/1/1999		\$738,759.85			
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
	\$1,061,416.70	\$295,387.41	\$2,496.84	(\$0.73)	\$0.00	\$620,540.37	\$738,759.85
Income	BOY Balance	Income	Expended	EOY Balance			
	\$20,739.12	\$17,648.29	\$38,387.41	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
FORESTVIEW CEMETERY EXPENDABLE TRUST		3/13/2018		\$0.00			
Type: Capital Reserve (RSA 34/35)		Purpose: Cemetery Trust (Other)		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$86,652.91	\$2,489.57	\$0.00	\$1.75	\$0.00	\$89,144.23	\$0.00
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,725.11	\$764.46	\$2,489.57				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
GEORGE W. GEORGE		1/1/1902		\$10,359.49			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,765.91	\$0.00	(\$447.24)	\$50.29	\$0.00	\$62.56	\$10,306.40
Income	BOY Balance	Income	Expended				EOY Balance
	\$75.39	\$316.80	\$339.10				\$53.09

Fund Name		Date Of Creation		Fund EOY Balance			
GEORGE W. PUTNAM		1/1/1932		\$34,117.87			
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
	\$21,486.18	\$0.00	(\$882.54)	\$100.37	\$0.00	\$124.86	\$20,579.15
Income	BOY Balance	Income	Expended				EOY Balance
	\$14,989.85	\$632.08	\$2,083.21				\$13,538.72

Fund Name		Date Of Creation		Fund EOY Balance			
HERBERT BOUTELLE		1/1/1988		\$4,887.96			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,079.69	\$0.00	(\$211.01)	\$23.74	\$0.00	\$29.51	\$4,862.91
Income	BOY Balance	Income	Expended				EOY Balance
	\$35.58	\$149.47	\$160.00				\$25.05

Fund Name		Date Of Creation		Fund EOY Balance			
HIGHWAY EQUIPMENT FUND		3/8/1977		\$17,684.19			
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
	\$17,016.33	\$608.10	\$59.77	(\$0.01)	\$0.00	\$0.00	\$17,684.19
Income	BOY Balance	Income	Expended				EOY Balance
	\$338.32	\$269.78	\$608.10				\$0.00



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
HONOR A. SPALDING		1/1/1985		\$3,775.20			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,923.28	\$0.00	(\$162.98)	\$18.35	\$0.00	\$22.80	\$3,755.85
Income	BOY Balance	Income	Expended	EOY Balance			
	\$27.48	\$115.47	\$123.60	\$19.35			

Fund Name		Date Of Creation		Fund EOY Balance			
ISAAC SPALDING		1/1/1894		\$210,577.33			
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
	\$190,635.14	\$0.00	(\$7,896.83)	\$890.56	\$0.00	\$1,107.91	\$182,520.96
Income	BOY Balance	Income	Expended	EOY Balance			
	\$25,185.70	\$5,609.28	\$2,738.61	\$28,056.37			

Fund Name		Date Of Creation		Fund EOY Balance			
JAMES DAY		1/1/1945		\$123,902.54			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$128,763.51	\$0.00	(\$5,349.07)	\$601.53	\$0.00	\$748.37	\$123,267.60
Income	BOY Balance	Income	Expended	EOY Balance			
	\$901.76	\$3,788.91	\$4,055.73	\$634.94			

Fund Name		Date Of Creation		Fund EOY Balance			
JENNIFER CARLSMITH		1/1/1985		\$976.15			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$1,014.45	\$0.00	(\$42.14)	\$4.74	\$0.00	\$5.90	\$971.15
Income	BOY Balance	Income	Expended	EOY Balance			
	\$7.10	\$29.87	\$31.97	\$5.00			

Fund Name		Date Of Creation		Fund EOY Balance			
JOSEPHINE HARE MEMORIAL		1/1/1969		\$12,509.33			
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
	\$8,908.10	\$0.00	(\$366.88)	\$41.61	\$0.00	\$51.77	\$8,531.06
Income	BOY Balance	Income	Expended	EOY Balance			
	\$3,750.69	\$262.07	\$34.49	\$3,978.27			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
LAURA & JAMES WANLESS		1/1/1985		\$5,212.62			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,417.15	\$0.00	(\$225.04)	\$25.30	\$0.00	\$31.49	\$5,185.92
Income	BOY Balance	Income	Expended	EOY Balance			
	\$37.93	\$159.38	\$170.61	\$26.70			

Fund Name		Date Of Creation		Fund EOY Balance			
LIBRARY FACILITY EXP/REN FUND		3/11/2008		\$10,515.52			
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	\$1,126.59	\$35.54	(\$0.01)	\$0.00	\$31,624.40	\$10,515.52
Income	BOY Balance	Income	Expended	EOY Balance			
	\$814.73	\$311.86	\$1,126.59	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
PERPETUAL CARE		1/1/1900		\$1,323,029.30			
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
	\$1,133,720.19	\$0.00	(\$46,908.58)	\$5,296.09	\$0.00	\$6,588.62	\$1,085,519.08
Income	BOY Balance	Income	Expended	EOY Balance			
	\$223,551.75	\$33,358.11	\$19,399.64	\$237,510.22			

Fund Name		Date Of Creation		Fund EOY Balance			
POLICE STATION RENOVATION FD		3/18/2018		\$409,474.98			
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
	\$161,000.00	\$247,091.28	\$1,383.93	(\$0.23)	\$0.00	\$0.00	\$409,474.98
Income	BOY Balance	Income	Expended	EOY Balance			
	\$3,337.29	\$5,753.99	\$9,091.28	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
RECREATION FIELD ACQ/CONSTR FD		3/13/2007		\$2,474.40			
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	\$85.07	\$8.36	\$0.00	\$0.00	\$0.00	\$2,474.40
Income	BOY Balance	Income	Expended	EOY Balance			
	\$47.33	\$37.74	\$85.07	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
RICHARD W MERRILL SCHOLARSHIP		1/1/1996		\$474,682.44			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$475,971.90	\$0.00	(\$19,759.91)	\$2,223.61	\$0.00	\$2,766.32	\$455,669.28
Income	BOY Balance	Income	Expended				EOY Balance
	\$20,751.73	\$14,005.61	\$15,744.18				\$19,013.16

Fund Name		Date Of Creation		Fund EOY Balance			
SARAH L. LAWRENCE		1/1/1867		\$10,772.84			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,766.04	\$0.00	(\$446.91)	\$50.29	\$0.00	\$62.56	\$10,306.86
Income	BOY Balance	Income	Expended				EOY Balance
	\$490.89	\$316.80	\$341.71				\$465.98

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOP SCHOOL DISTRICT MAINTENANCE		3/1/2004		\$252,365.90			
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
	\$242,835.20	\$8,677.90	\$852.94	(\$0.14)	\$0.00	\$0.00	\$252,365.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$4,828.09	\$3,849.81	\$8,677.90				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOP SCHOOL DISTRICT UNFUNDED LIABILITIES		3/1/2004		\$54,394.32			
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	\$1,870.42	\$183.84	(\$0.03)	\$0.00	\$0.00	\$54,394.32
Income	BOY Balance	Income	Expended				EOY Balance
	\$1,040.65	\$829.77	\$1,870.42				\$0.00

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOPERATIVE FUND		1/1/2001		\$354,005.02			
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
	\$256,950.14	\$0.00	(\$10,587.78)	\$1,200.23	\$0.00	\$1,493.18	\$246,069.41
Income	BOY Balance	Income	Expended				EOY Balance
	\$101,371.23	\$7,559.84	\$995.46				\$107,935.61



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation					Fund EOY Balance
UNRESTRICTED CEMETERY FD		1/1/1900					\$167,565.45
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
	\$145,716.95	\$0.00	(\$6,032.24)	\$680.71	\$0.00	\$846.85	\$139,518.57
Income	BOY Balance	Income	Expended				EOY Balance
	\$29,323.94	\$4,287.51	\$5,564.57				\$28,046.88



Amherst

Trustees

Name	Position	Term Expires
Lori Mix	Chairperson	3/10/2021
Mike Parisi	Trustee	3/8/2023
Robert Grunbeck	Trustee	3/9/2022

Ledger Summary

Number of Fund Records	118
Ledger End of Year Balance	\$5,827,872.01
Total Brokerage Fees	\$34,604.87
Total Brokerage Expenses	\$0.00

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 26, 2020 by Lori Mix on behalf of the Trustees of Trust Funds of Amherst.



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
3M Co		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
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			\$276.00	\$276.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$27,715.50			\$4,492.50		\$32,208.00

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	\$0.00	\$0.00	\$0.00	\$0.00	\$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
American Express Co		Stock			110.00	\$11,381.08
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$11,381.08	\$0.00	\$0.00	\$0.00	\$11,381.08
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
	\$0.00			\$10,472.00		\$10,472.00

Investment Name		Type			Shares	Total EOY Balance
American Tower Corp		Stock			85.00	\$12,789.71
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$29,341.11	\$0.00	\$0.00	(\$23,832.29)	\$7,280.89	\$12,789.71
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$542.30	\$542.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$39,867.75			(\$17,891.85)		\$21,975.90



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Apple Inc		Stock			333.00	\$26,798.59
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$25,467.81	\$22,201.77	\$0.00	(\$39,344.81)	\$18,473.82	\$26,798.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,103.89	\$1,103.89	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$76,792.96			\$44,685.44		\$121,478.40

Investment Name		Type			Shares	Total EOY Balance
Aqua America Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$20,128.13	\$0.00	\$0.00	(\$20,128.13)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$311.62	\$311.62	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$27,511.05			(\$27,511.05)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
AT&T Inc		Stock			1345.00	\$51,344.99
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$51,344.99	\$0.00	\$0.00	\$0.00	\$51,344.99
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,040.00	\$1,040.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$40,659.35		\$40,659.35

Investment Name		Type			Shares	Total EOY Balance
Atmos Energy Corp		Stock			180.00	\$16,963.20
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$16,963.20	\$0.00	\$0.00	\$0.00	\$16,963.20
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$103.50	\$103.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$17,924.40		\$17,924.40

Investment Name		Type			Shares	Total EOY Balance
Automatic Data Processing Inc		Stock			132.00	\$7,082.11
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$15,129.96	\$0.00	\$0.00	(\$17,926.39)	\$9,878.54	\$7,082.11
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$958.80	\$958.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$46,623.06			(\$26,969.58)		\$19,653.48



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Bank of America Corp 3.875% 08/01/2025		Bond			50000.00	\$55,378.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$55,378.50	\$0.00	\$0.00	\$0.00	\$55,378.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			(\$430.56)	(\$430.56)	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$56,611.50		\$56,611.50

Investment Name		Type			Shares	Total EOY Balance
Bank Of America Corporation		Stock			1515.00	\$48,628.19
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$21,516.17	\$27,112.02	\$0.00	\$0.00	\$0.00	\$48,628.19
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$808.20	\$808.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$21,170.00			\$14,811.25		\$35,981.25

Investment Name		Type			Shares	Total EOY Balance
Beal Bank USA CD .2% 11/12/2020		Certificate of Deposit			200000.00	\$200,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
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			\$200,058.00		\$200,058.00

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			\$580.90	\$580.90	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$46,621.85			(\$2,356.90)		\$44,264.95

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			\$1,053.36	\$1,053.36	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$35,666.80			\$5,684.04		\$41,350.84



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Bristol Myers Squibb Co		Stock			590.00	\$28,597.60
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$36,595.23	\$0.00	(\$9,036.56)	\$1,038.93	\$28,597.60
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$989.05	\$989.05	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$34,692.00		\$34,692.00

Investment Name		Type			Shares	Total EOY Balance
Broadcom Inc		Stock			155.00	\$42,989.57
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$42,989.57	\$0.00	\$0.00	\$0.00	\$42,989.57
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$503.75	\$503.75	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$48,919.55		\$48,919.55

Investment Name		Type			Shares	Total EOY Balance
Cash - Capital Reserve		Cash			0.00	\$27.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$166.08	\$0.00	\$0.00	(\$138.58)	\$0.00	\$27.50
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
	\$166.08			(\$138.58)		\$27.50

Investment Name		Type			Shares	Total EOY Balance
Cash - Cemetery		Cash			0.00	\$36.56
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$1.16	\$33.06	\$0.00	\$0.00	\$0.00	\$34.22
Income	BOY Balance			Income	Expended	EOY Balance
	\$83.25			\$0.00	\$80.91	\$2.34
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$1.16			(\$1.16)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Cash - Common		Cash			0.00	\$115.12
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	(\$6,301.63)	\$6,336.79	\$0.00	\$0.00	\$0.00	\$35.16
Income	BOY Balance			Income	Expended	EOY Balance
	\$26.24			\$0.00	(\$53.72)	\$79.96
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	(\$6,301.63)			\$6,336.79		\$35.16



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Chevron Corp		Stock			225.00	\$20,608.60
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$45,020.08	\$20,608.60	\$0.00	(\$33,079.88)	(\$11,940.20)	\$20,608.60
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,449.65	\$1,449.65	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,153.80			(\$29,077.05)		\$20,076.75

Investment Name		Type			Shares	Total EOY Balance
Cisco Systems Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$36,247.83	\$0.00	\$0.00	(\$58,189.12)	\$21,941.29	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$899.50	\$899.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$70,328.05			(\$70,328.05)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Citrix Systems Inc		Stock			125.00	\$15,244.18
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$15,244.18	\$0.00	\$0.00	\$0.00	\$15,244.18
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$43.75	\$43.75	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$18,488.75		\$18,488.75

Investment Name		Type			Shares	Total EOY Balance
Clorox Co		Stock			90.00	\$15,144.86
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$15,144.86	\$0.00	\$0.00	\$0.00	\$15,144.86
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$95.40	\$95.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$19,743.30		\$19,743.30

Investment Name		Type			Shares	Total EOY Balance
Coca Cola Co 2.95% 03/25/2025		Bond			50000.00	\$54,492.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$54,492.50	\$0.00	\$0.00	\$0.00	\$54,492.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			(\$192.57)	(\$192.57)	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$55,026.50		\$55,026.50



Report of Common Fund Investments

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
	\$51,749.00			\$4,113.00		\$55,862.00

Investment Name		Type		Shares		Total EOY Balance
Danone Sponsored ADR		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$19,282.38	\$0.00	\$0.00	(\$16,614.00)	(\$2,668.38)	\$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
	\$20,908.55			(\$20,908.55)		\$0.00

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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Ecolab Inc		Stock		90.00		\$15,433.76
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$15,433.76	\$0.00	\$0.00	\$0.00	\$15,433.76
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$42.30	\$42.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$17,905.50		\$17,905.50

Investment Name		Type		Shares		Total EOY Balance
Emerson Electric Co		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$21,765.85	\$0.00	\$0.00	(\$14,563.17)	(\$7,202.68)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$476.80	\$476.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$21,350.40			(\$21,350.40)		\$0.00



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Essential Utilities Inc		Stock			665.00	\$20,128.13
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$20,128.13	\$0.00	\$0.00	\$0.00	\$20,128.13
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$311.62	\$311.62	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$28,089.60		\$28,089.60

Investment Name		Type			Shares	Total EOY Balance
Essity AB Ser 'B' NPV		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$36,184.25	\$0.00	(\$51,936.20)	\$15,751.95	\$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
Essity Aktiebolag Publ Spons ADR		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$36,184.25	\$0.00	\$0.00	(\$36,184.25)	\$0.00	\$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
	\$49,353.75			(\$49,353.75)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Exxon Mobil Corp		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$19,291.84	\$0.00	\$0.00	(\$11,826.53)	(\$7,465.31)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$613.35	\$613.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$18,008.05			(\$18,008.05)		\$0.00



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Investment Name		Type		Shares	Total EOY Balance	
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Capital Reserve		Money Market		1373400.00	\$1,373,400.00	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$2,440,100.00	\$0.00	\$0.00	(\$1,066,700.00)	\$0.00	\$1,373,400.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$37,982.95	\$37,982.95	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value	
	\$2,440,100.00			(\$1,066,700.00)	\$1,373,400.00	

Investment Name		Type		Shares	Total EOY Balance	
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Cemetery		Money Market		15200.00	\$61,200.00	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$30,400.00	\$0.00	\$0.00	(\$15,200.00)	\$0.00	\$15,200.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$45,100.00			\$1,056.60	\$156.60	\$46,000.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value	
	\$30,400.00			(\$15,200.00)	\$15,200.00	

Investment Name		Type		Shares	Total EOY Balance	
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Common		Money Market		51700.00	\$371,000.00	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$51,700.00	\$0.00	\$0.00	\$0.00	\$51,700.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$321,800.00			\$3,471.12	\$5,971.12	\$319,300.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value	
	\$0.00			\$51,700.00	\$51,700.00	

Investment Name		Type		Shares	Total EOY Balance	
FFCB Callable 1.96% 09/16/2024		Treasury Bond/Note		50000.00	\$50,000.00	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
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	
	\$0.00			\$50,137.50	\$50,137.50	



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
FHLB Callable .85% 05/12/2025		Treasury Bond/Note			50000.00	\$50,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
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			\$50,009.50		\$50,009.50

Investment Name		Type			Shares	Total EOY Balance
FHLMC Pool #T4-5115 2.5% 11/01/2032		Treasury Bond/Note			42072.99	\$40,994.86
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$43,746.43	\$0.00	\$0.00	(\$2,823.94)	\$72.37	\$40,994.86
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,090.26	\$1,090.26	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$44,869.99			(\$1,379.14)		\$43,490.85

Investment Name		Type			Shares	Total EOY Balance
Fidelity Conservative Income Bond Fund CL I		Mutual Fund/Index Fund/ETF			2497.51	\$25,100.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$25,100.00	\$0.00	\$0.00	\$0.00	\$25,100.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,206.72	\$4,206.72	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$25,124.97		\$25,124.97

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			\$0.00	\$0.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$200,197.60			\$398.80		\$200,596.40



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Investment Name		Type			Shares	Total EOY Balance
First Republic Bank		Stock			220.00	\$19,924.79
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$28,981.51	\$0.00	\$0.00	(\$9,684.80)	\$628.08	\$19,924.79
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$169.40	\$169.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$31,248.00			(\$7,930.20)		\$23,317.80

Investment Name		Type			Shares	Total EOY Balance
FNMA Pool #BM-3579 3% 09/01/2030		Treasury Bond/Note			58498.46	\$58,790.95
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$74,605.60	\$0.00	\$0.00	(\$15,735.97)	(\$78.68)	\$58,790.95
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,000.06	\$2,000.06	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$75,920.29			(\$14,024.82)		\$61,895.47

Investment Name		Type			Shares	Total EOY Balance
FNMA Pool #MA3983 2% 04/01/2035		Treasury Bond/Note			97677.62	\$100,699.52
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$103,093.75	\$0.00	(\$2,322.38)	(\$71.85)	\$100,699.52
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$335.88	\$335.88	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$101,087.55		\$101,087.55

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	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$50,010.40
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,030.69	\$0.00	\$0.00	(\$20.29)	\$0.00	\$50,010.40
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,254.71	\$1,254.71	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,147.00			\$33.50		\$50,180.50



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Investment Name		Type			Shares	Total EOY Balance
Goldman Sach Bank USA CD 1.7% 05/06/2020		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,695.34	\$1,695.34	\$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
Goldman Sachs Bank USA CD .2% 11/13/2020		Certificate of Deposit			50000.00	\$50,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
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			\$50,014.50		\$50,014.50

Investment Name		Type			Shares	Total EOY Balance
Hingham Institution Svgs CD .25% 10/19/2020		Certificate of Deposit			250000.00	\$250,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$250,000.00
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			\$250,097.50		\$250,097.50

Investment Name		Type			Shares	Total EOY Balance
Hodges Osterweis Strategic Income Fund		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Home Depot Inc		Stock			245.00	\$28,062.59
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$28,062.59	\$0.00	\$0.00	\$0.00	\$0.00	\$28,062.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,401.40	\$1,401.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,952.65			\$10,422.30		\$61,374.95



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Investment Name		Type			Shares	Total EOY Balance
Home Depot Inc Callable 2.7% 04/15/2030		Bond			50000.00	\$53,431.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$53,431.50	\$0.00	\$0.00	\$0.00	\$53,431.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			(\$105.00)	(\$105.00)	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$54,905.00		\$54,905.00

Investment Name		Type			Shares	Total EOY Balance
Honeywell International Inc		Stock			150.00	\$21,579.64
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$31,362.29	\$21,579.64	\$0.00	(\$33,735.39)	\$2,373.10	\$21,579.64
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$746.70	\$746.70	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,758.15			(\$28,069.65)		\$21,688.50

Investment Name		Type			Shares	Total EOY Balance
Invesco Bulletshares 2019 High Yield Corporate Bond ETF		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$8,856.36	\$0.00	\$0.00	(\$8,582.15)	(\$274.21)	\$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
	\$8,622.00			(\$8,622.00)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
iShares Comex Gold Trust		Mutual Fund/Index Fund/ETF			2050.00	\$32,103.12
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$32,103.12	\$0.00	\$0.00	\$0.00	\$32,103.12
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			\$34,829.50		\$34,829.50



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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
	\$67,041.65	\$0.00	\$0.00	\$0.00	\$0.00	\$67,041.65
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,259.81	\$2,259.81	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$70,987.20			(\$5,299.20)		\$65,688.00

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	Sale Gain/Loss	EOY Balance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Johnson & Johnson		Stock			228.00	\$17,501.12
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$29,080.53	\$0.00	\$0.00	(\$19,258.19)	\$7,678.78	\$17,501.12
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,022.58	\$1,022.58	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$52,647.84			(\$20,584.20)		\$32,063.64

Investment Name		Type			Shares	Total EOY Balance
JPMorgan Chase & Co		Stock			535.00	\$55,753.40
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$46,350.54	\$9,402.86	\$0.00	\$0.00	\$0.00	\$55,753.40
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,540.00	\$1,540.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,192.00			\$1,130.10		\$50,322.10



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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	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Linde PLC		Stock		288.00		\$47,075.05
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$57,699.63	\$0.00	\$0.00	(\$10,637.76)	\$13.18	\$47,075.05
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,235.04	\$1,235.04	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$70,882.40			(\$9,794.72)		\$61,087.68

Investment Name		Type		Shares		Total EOY Balance
Loomis Sayles Senior Floating Rate and Fixed Income Fund Cl Y		Mutual Fund/Index Fund/ETF		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$89,315.00	\$0.00	\$0.00	(\$82,465.46)	(\$6,849.54)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,936.68	\$1,936.68	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$85,073.42			(\$85,073.42)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
M & T Bank Corp		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$29,728.64	\$0.00	\$0.00	(\$35,792.56)	\$6,063.92	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$918.40	\$918.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$48,810.09			(\$48,810.09)		\$0.00



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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
	\$84,730.29	\$0.00	\$0.00	\$0.00	\$0.00	\$84,730.29
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,859.34	\$1,859.34	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$80,939.25			\$96.24		\$81,035.49

Investment Name		Type			Shares	Total EOY Balance
McDonalds Corp		Stock			145.00	\$15,976.45
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$38,951.74	\$0.00	\$0.00	(\$29,445.58)	\$6,470.29	\$15,976.45
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,389.05	\$1,389.05	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$68,527.80			(\$41,779.65)		\$26,748.15

Investment Name		Type			Shares	Total EOY Balance
Medtronic PLC Shs		Stock			339.00	\$25,763.74
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$44,438.49	\$0.00	\$0.00	(\$22,295.44)	\$3,620.69	\$25,763.74
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$969.23	\$969.23	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$56,388.81			(\$25,302.51)		\$31,086.30

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
	\$43,693.88	\$0.00	\$0.00	\$0.00	\$0.00	\$43,693.88
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,229.52	\$2,229.52	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$80,579.85			(\$6,265.72)		\$74,314.13

Investment Name		Type			Shares	Total EOY Balance
MFS Emerging Markets Debt Fund Class I		Mutual Fund/Index Fund/ETF			5133.04	\$74,418.23
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$123,141.00	\$0.00	\$0.00	(\$41,096.80)	(\$7,625.97)	\$74,418.23
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,174.22	\$5,174.22	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$124,671.20			(\$51,012.15)		\$73,659.05



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Microsoft Corp		Stock			577.00	\$16,148.29
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$23,390.88	\$0.00	\$0.00	(\$38,796.04)	\$31,553.45	\$16,148.29
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,431.78	\$1,431.78	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$110,115.12			\$7,310.15		\$117,425.27

Investment Name		Type			Shares	Total EOY Balance
Mondelez International Inc		Stock			715.00	\$31,683.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$20,754.35	\$10,929.15	\$0.00	\$0.00	\$0.00	\$31,683.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$610.48	\$610.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$26,411.00			\$10,146.95		\$36,557.95

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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
NBC Universal Media LLC 5.15% 04/30/2020		Bond			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$51,182.67	\$0.00	\$0.00	(\$51,405.55)	\$222.88	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$472.24	\$472.24	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$51,139.00			(\$51,139.00)		\$0.00

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
	\$40,175.59	\$0.00	\$0.00	\$0.00	\$0.00	\$40,175.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$899.13	\$899.13	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$52,217.00			\$3,555.20		\$55,772.20



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
NextEra Energy Inc		Stock			205.00	\$35,695.71
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$54,258.38	\$0.00	\$0.00	(\$24,606.25)	\$6,043.58	\$35,695.71
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,349.00	\$1,349.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$63,506.60			(\$14,271.75)		\$49,234.85

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
	\$38,820.23	\$0.00	\$0.00	\$0.00	\$0.00	\$38,820.23
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$983.33	\$983.33	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$44,741.90			(\$1,945.30)		\$42,796.60

Investment Name		Type			Shares	Total EOY Balance
Nuveen Municipal High Yield Bond Fund A		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$111,700.00	\$0.00	\$0.00	(\$99,295.97)	(\$12,404.03)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$4,604.59	\$4,604.59	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$115,178.88			(\$115,178.88)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Oracle Corp Callable 2.5% 04/01/2025		Bond			50000.00	\$52,487.50
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$52,487.50	\$0.00	\$0.00	\$0.00	\$52,487.50
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			(\$79.86)	(\$79.86)	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$53,551.00		\$53,551.00

Investment Name		Type			Shares	Total EOY Balance
Osterweis Strategic Income Fund		Mutual Fund/Index Fund/ETF			14303.08	\$156,980.29
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$159,053.70	\$82,555.40	\$0.00	(\$77,512.64)	(\$7,116.17)	\$156,980.29
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$8,631.31	\$8,631.31	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$159,341.31			(\$7,871.65)		\$151,469.66



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Pioneer Nat Rec Co Callable 4.45% 01/15/2026		Bond			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$99,038.00	\$0.00	\$0.00	(\$101,377.00)	\$2,339.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,562.50	\$5,562.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$108,254.00			(\$108,254.00)		\$0.00

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
	\$24,535.36	\$0.00	\$0.00	\$0.00	\$0.00	\$24,535.36
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,780.20	\$1,780.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$53,127.36			(\$12,411.09)		\$40,716.27

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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Procter & Gamble Co		Stock			210.00	\$24,757.97
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$24,757.97	\$0.00	\$0.00	\$0.00	\$24,757.97
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$166.05	\$166.05	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$25,109.70		\$25,109.70

Investment Name		Type			Shares	Total EOY Balance
Progressive Corp		Stock			305.00	\$24,572.73
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$24,572.73	\$0.00	\$0.00	\$0.00	\$24,572.73
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$777.75	\$777.75	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$24,433.55		\$24,433.55



Report of Common Fund Investments

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
	\$46,839.28	\$0.00	\$0.00	\$0.00	\$0.00	\$46,839.28
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,587.30	\$1,587.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$57,271.50			\$9,459.45		\$66,730.95

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	\$0.00	\$0.00	\$0.00	\$0.00	\$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		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$64,069.37	\$19,586.51	\$0.00	(\$38,289.26)	(\$45,366.62)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$3,473.30	\$3,473.30	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$73,628.80			(\$73,628.80)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
Ryman Hospitality Properties		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$49,633.05	\$0.00	(\$35,555.60)	(\$14,077.45)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$265.50	\$265.50	\$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
Schlumberger Ltd		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Six Flags Entertainment Corp		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Starbucks Corp		Stock			390.00	\$29,363.06
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$29,363.06	\$0.00	\$0.00	\$0.00	\$29,363.06
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			\$28,700.10		\$28,700.10

Investment Name		Type			Shares	Total EOY Balance
T Rowe Price Institutional Floating Rate Fd		Mutual Fund/Index Fund/ETF			1140.95	\$10,667.88
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$10,667.88	\$0.00	\$0.00	\$0.00	\$10,667.88
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$3,390.85	\$3,390.85	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$10,588.02		\$10,588.02

Investment Name		Type			Shares	Total EOY Balance
T Rowe Price Tax Free High Yield Fund Inc		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$103,085.61	\$18,510.00	\$0.00	(\$110,603.92)	(\$10,991.69)	\$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
	\$104,551.09			(\$104,551.09)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Target Corp Callable 2.25% 04/15/2025		Bond			100000.00	\$100,867.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$100,867.00	\$0.00	\$0.00	\$0.00	\$100,867.00
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			\$106,951.00		\$106,951.00



Report of Common Fund Investments

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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance				Income	Expended
	\$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
TJX Cos Inc			Stock			755.00	\$29,598.85
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$25,424.43	\$9,973.46	\$0.00	(\$6,321.07)	\$522.03	\$29,598.85	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$496.80	\$496.80	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$38,073.60				\$99.20	\$38,172.80	

Investment Name			Type			Shares	Total EOY Balance
Tyson Foods Inc			Stock			260.00	\$18,199.45
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$18,199.45	\$0.00	\$0.00	\$0.00	\$18,199.45	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$109.20	\$109.20	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$0.00				\$15,524.60	\$15,524.60	

Investment Name		Type			Shares	Total EOY Balance
Unilever PLC Spon ADR		Stock			590.00	\$26,175.67
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35,963.58	\$0.00	\$0.00	(\$11,191.02)	\$1,403.11	\$26,175.67
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$1,420.09			\$1,420.09	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$49,266.15	(\$16,886.95)			\$32,379.20	

Investment Name		Type			Shares	Total EOY Balance
Union Pacific Corp		Stock			260.00	\$17,600.26
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$23,148.66	\$0.00	\$0.00	(\$10,690.88)	\$5,142.48	\$17,600.26
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$1,241.60			\$1,241.60	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$57,497.40	(\$13,539.20)			\$43,958.20	



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Investment Name		Type			Shares	Total EOY Balance
Union Pacific Corp Callable 3.75% 03/15/2024		Bond			25000.00	\$25,867.75
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$26,069.91	\$0.00	\$0.00	(\$202.16)	\$0.00	\$25,867.75
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$735.34	\$735.34	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$26,405.25			\$1,148.50		\$27,553.75

Investment Name		Type			Shares	Total EOY Balance
Unitedhealth Group Inc		Stock			225.00	\$36,272.15
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$41,165.45	\$0.00	\$0.00	(\$5,630.32)	\$737.02	\$36,272.15
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,075.05	\$1,075.05	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$59,782.45			\$6,581.30		\$66,363.75

Investment Name		Type			Shares	Total EOY Balance
US Bancorp Del		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$47,531.28	\$0.00	\$0.00	(\$52,473.00)	\$4,941.72	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$979.35	\$979.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$54,234.00			(\$54,234.00)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
US T-Notes 2% 05/31/2021		Treasury Bond/Note			650000.00	\$652,368.44
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$653,605.47	\$0.00	(\$1,237.03)	\$0.00	\$652,368.44
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,547.12	\$5,547.12	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$660,764.00		\$660,764.00

Investment Name		Type			Shares	Total EOY Balance
V F Corp		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$22,877.95	\$0.00	\$0.00	(\$26,667.66)	\$3,789.71	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$722.80	\$722.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$45,422.00			(\$45,422.00)		\$0.00



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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
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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
Valley Natl Bk Wayne CD 1.7% 04/30/2020		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,704.66	\$1,704.66	\$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
Vanguard Total International Stock Index Fund Admiral Shares		Mutual Fund/Index Fund/ETF			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$86,916.50	\$0.00	\$0.00	(\$68,296.71)	(\$18,619.79)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,753.96	\$1,753.96	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$90,593.10			(\$90,593.10)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Verizon Communications Inc		Stock			1105.00	\$53,669.94
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$42,711.12	\$10,958.82	\$0.00	\$0.00	\$0.00	\$53,669.94
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,301.35	\$2,301.35	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,560.05			\$10,358.60		\$60,918.65



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Visa Inc		Stock			330.00	\$26,300.06
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$27,114.60	\$16,360.22	\$0.00	(\$18,727.09)	\$1,552.33	\$26,300.06
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$388.00	\$388.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$59,007.00			\$4,739.10		\$63,746.10

Investment Name		Type			Shares	Total EOY Balance
Visa Inc Callable 2.05% 04/15/2030		Bond			50000.00	\$50,575.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$50,575.00	\$0.00	\$0.00	\$0.00	\$50,575.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			(\$116.74)	(\$116.74)	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$52,392.50		\$52,392.50

Investment Name		Type			Shares	Total EOY Balance
Walmart Inc		Stock			340.00	\$40,949.40
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$40,949.40	\$0.00	\$0.00	\$0.00	\$40,949.40
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			\$40,725.20		\$40,725.20

Investment Name		Type			Shares	Total EOY Balance
Walt Disney Co		Stock			380.00	\$46,568.48
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$46,568.48	\$0.00	\$0.00	\$0.00	\$46,568.48
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$171.60	\$171.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$42,373.80		\$42,373.80

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
	\$49,065.16	\$0.00	\$0.00	\$0.00	\$0.00	\$49,065.16
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,399.88	\$2,399.88	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$59,688.45			\$5,172.05		\$64,860.50



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
WEC Energy Group Inc		Stock			516.00	\$21,077.63
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$41,622.33	\$0.00	\$0.00	(\$29,756.21)	\$9,211.51	\$21,077.63
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,447.47	\$1,447.47	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$69,280.47			(\$24,053.07)		\$45,227.40

Investment Name		Type			Shares	Total EOY Balance
Xilinx Inc		Stock			440.00	\$37,304.95
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$10,313.48	\$26,991.47	\$0.00	\$0.00	\$0.00	\$37,304.95
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$448.40	\$448.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$18,867.20			\$24,424.40		\$43,291.60

Investment Name		Type			Shares	Total EOY Balance
Xylem Inc		Stock			730.00	\$30,669.32
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$31,861.52	\$0.00	\$0.00	(\$1,587.77)	\$395.57	\$30,669.32
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$755.00	\$755.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$63,148.20			(\$15,727.40)		\$47,420.80

Investment Name		Type			Shares	Total EOY Balance
Zimmer Biomet Holdings Inc 4.625% 11/30/2019		Bond			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,530.77	\$0.00	\$0.00	(\$50,530.77)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$625.48	\$625.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,402.50			\$50,402.50		\$100,805.00



Brokerage Fees & Expenses

Name	Fees Paid	Expenses Paid
Cambridge Trust Company - Common	\$34,011.09	\$0.00
Cambridge Trust Company - Cemetery Expendable	\$593.78	\$0.00
	\$34,604.87	\$0.00

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

Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
		10/2/2007	178,500.00				178,500.00
1	9/30/2008		166,600.00	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	-
Total				\$ 178,500.00	\$ 56,227.50	\$ 234,727.50	

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
Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
		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	-
Total				\$ 170,699.91	\$ 43,321.14	\$ 214,021.05	

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	-
Total				\$ 129,705.07	\$ 128,333.83	\$ 10,511.65	\$ 23,102.50	\$ 163,319.22	

TREASURERS' COUPON & NOTE REGISTER

ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION

Spring Road Note

Total Disbursed: \$ 500,000.00			Interest rate: Term:		3.02% 10 Years		
Ref. Year	Due Date	Date Received	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Remaining Balance
1	8/24/2011	8/24/2010	-	-	-	-	500,000.00
			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	-
Total				\$ 500,000.00	\$ 83,073.90	\$ 583,073.90	

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
Total		2,000,000.00	227,386.18	2,227,386.18	-

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
Total		3,059,999.00	402,597.53	3,462,596.53	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	
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	4	7/29/2019		400,000.00	64,400.00	464,400.00	2,400,000.00	
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	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		

TOWN OF AMHERST, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

**TOWN OF AMHERST, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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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, 2020 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, 2020, 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

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 3-9 and 43-46 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.

February 1, 2021

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, 2020.

Financial Highlights

As of June 30, 2020, the assets of the Town exceeded its liabilities by \$33,307,631 (net position). Of this amount, the unrestricted net position is \$4,448,123.

The Town's net position increased by \$1,506,476. This was due primarily to increases in the investment in capital assets from construction and some reduction in outstanding bonds through principal payments.

As of June 30, 2020, the Town's governmental funds reported combined ending fund balances of \$11,797,730, a decrease of \$798,268 in comparison with the prior year.

As of June 30, 2020, the unassigned fund balance of the General Fund is \$6,968,610 which represents 49.4% of total General Fund expenditures.

During the year ended June 30, 2020, the Town's total general obligation bonded debt decreased by \$1,195,302, 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 of 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, 2020. 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 of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 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 to be 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 \$33,307,631 at June 30, 2020.

The largest portion of the Town's net position (80%) 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

MANAGEMENT’S DISCUSSION AND ANALYSIS

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.

Town of Amherst Net Position Governmental Activities		
	June 30, 2020	June 30, 2019
Governmental Activities:		
Current Assets	\$36,839,138	\$37,644,892
Capital Assets	31,915,761	30,689,093
Total Assets	<u>68,754,899</u>	<u>68,333,985</u>
Deferred Outflows of Resources	974,233	1,097,858
Current Liabilities	20,879,875	19,835,228
Long-term Liabilities	<u>10,871,310</u>	<u>13,410,228</u>
Total Liabilities	31,751,185	33,245,456
Deferred Inflows of Resources	5,112,594	5,048,297
Net Position:		
Net Investment in Capital Assets	26,520,757	23,894,684
Restricted	2,359,060	2,755,464
Unrestricted	<u>4,039,536</u>	<u>4,801,305</u>
Net Position	<u>32,919,353</u>	<u>31,451,453</u>
Business-Type Activities:		
Current Assets	97,559	77,603
Capital Assets	<u>448,918</u>	<u>462,671</u>
Total Assets	546,477	540,274
Current Liabilities	34,264	2,783
Long-term Liabilities	<u>123,935</u>	<u>187,789</u>
Total Liabilities	158,199	190,572
Net Position:		
Net Investment in Capital Assets	293,054	274,881
Unrestricted	<u>95,224</u>	<u>74,821</u>
Net Position	<u>388,278</u>	<u>349,702</u>
Total Net Position	<u><u>\$33,307,631</u></u>	<u><u>\$31,801,155</u></u>

Another portion of the Town’s net position, \$2,359,060, represents resources that are subject to external restrictions on how they may be used.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As indicated by the schedule below, the Town's net position increased by \$1,506,476 during the year ended June 30, 2020.

Town of Amherst Changes in Net Position

	Year Ended June 30, 2020	Year Ended June 30, 2019
Governmental Activities:		
Expenses, net of program revenue:		
General government	\$ 2,362,861	\$ 2,156,277
Public safety	3,833,268	3,832,925
Highways and streets	3,708,674	2,622,283
Sanitation	643,188	520,269
Health	42,562	47,848
Welfare	10,864	11,548
Culture and recreation	1,663,681	1,436,117
Conservation	(250,683)	109,941
Interest on long-term debt	142,777	167,834
Capital outlay	20,333	31,661
COVID-19	129,023	-
Total	<u>12,306,548</u>	<u>10,936,703</u>
Business-Type Activities:		
Expenses, net of program revenue	(38,576)	71,163
Net position, beginning of year, as restated	<u>349,702</u>	<u>431,344</u>
Net position, end of year	<u>388,278</u>	<u>360,181</u>
General Revenues:		
Property Taxes	9,464,777	8,839,640
Other Taxes	56,083	257,728
Licenses and Permits	2,919,364	3,259,751
Non-specific Grants and Contributions	663,907	584,606
Miscellaneous	670,317	443,569
Total General Revenues	<u>13,774,448</u>	<u>13,385,294</u>
Change in Net Position	1,467,900	2,448,591
Net Position, beginning of year, as restated	<u>31,451,453</u>	<u>28,689,499</u>
Net Position, end of year	<u>32,919,353</u>	<u>31,138,090</u>
Total Net Position	<u>\$33,307,631</u>	<u>\$31,498,271</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

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, 2020, the Town's governmental funds reported combined fund balances of \$11,797,730, a decrease of \$798,268 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$2,035,125 representing, tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balances of \$420,343 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$2,621,593 representing the special revenue and capital project funds; assigned fund balances of \$723,313 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,997,356, representing the General Fund unassigned balance of \$6,968,610 and the deficit balances in the Roads and Bridges Capital Project Funds which equal \$971,254.

During the year ended June 30, 2020, the unassigned fund balance of the General Fund increased by \$99,539.

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, 2020. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$268,595, while expenditures and transfers out were \$241,156 under budget. This produced a favorable total variance of \$509,751.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2020 amounted to \$26,500,448 (net of accumulated depreciation and related long-term debt).

	Investment in Capital Assets	
	June 30, 2020	June 30, 2019
Governmental Activities:		
Land	\$ 8,646,280	\$ 8,046,138
Art	22,079	22,079
Construction In Progress	620,540	940,374
Land Improvements	565,106	565,106
Buildings and Building Improvements	4,268,922	3,982,655
Vehicles and Equipment	7,208,248	7,786,013
Infrastructure	20,757,558	19,432,587
Library Collection	-	3,287,679
Total Investment in Capital Assets	<u>42,088,733</u>	<u>44,062,631</u>
Related Long-Term Debt	5,708,367	7,107,772
Accumulated Depreciation	<u>10,172,972</u>	<u>13,373,538</u>
Net Investment in Capital Assets	<u>26,207,394</u>	<u>23,581,321</u>
Business-Type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-Term Debt	155,862	187,789
Accumulated Depreciation	<u>1,103,084</u>	<u>1,089,329</u>
Net Investment in Capital Assets	<u>293,054</u>	<u>274,882</u>
 Total Net Investment in Capital Assets	 <u><u>\$26,500,448</u></u>	 <u><u>\$23,856,203</u></u>

Additional information on the Town's capital assets can be found in the notes to the financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term bonded debt. As of June 30, 2020, the Town had total long-term bonded debt outstanding of \$5,379,995. The entire amount is backed by the full faith and credit of the Town.

Long-Term Bonded Debt

	Year Ended June 30, 2020	Year Ended June 30, 2019
Governmental Activities:		
2011 Spring Road	\$ 50,000	\$ 100,000
2011 Bridge	-	39,303
2014 Road Reconstruction	600,000	800,000
2015 Road Reconstruction	800,000	1,000,000
2016 Refunding	1,529,995	1,835,994
2017 Road Reconstruction	2,400,000	2,800,000
	<u>\$ 5,379,995</u>	<u>\$ 6,575,297</u>

In addition, the Town has outstanding notes payable as follow:

	Year Ended June 30, 2020	Year Ended June 30, 2019
Business-Type Activities:		
2008 Phase II	\$ 35,700	\$ 47,600
2011 Phase III	68,280	79,660
2011 Phase IV	51,882	60,529
	<u>\$ 155,862</u>	<u>\$ 187,789</u>

There were no authorized but unissued bonds at June 30, 2020.

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
P.O. Box 960
2 Main Street
Amherst, NH 03031

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 20,821,470	\$ -	\$ 20,821,470
Investments	10,292,107	-	10,292,107
Intergovernmental receivable	134,764	114,192	248,956
Other receivables, net of allowance for uncollectibles	5,523,544	23,596	5,547,140
Inventory	15,756	-	15,756
Prepaid items	39,375	-	39,375
Tax deeded property held for resale	25,893	-	25,893
Internal balances	40,229	(40,229)	-
Capital assets, not being depreciated:			
Land	8,646,280	-	8,646,280
Art	22,079	-	22,079
Construction in progress	620,540	-	620,540
Capital assets, net of accumulated depreciation:			
Land improvements	117,846	-	117,846
Buildings and building improvements	2,488,791	-	2,488,791
Vehicles and equipment	1,911,874	-	1,911,874
Infrastructure	18,108,351	448,918	18,557,269
Total assets	68,808,899	546,477	69,355,376
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	868,726	-	868,726
Deferred amounts related to OPEB	105,507	-	105,507
Total deferred outflows of resources	974,233	-	974,233
LIABILITIES			
Accounts payable	629,146	-	629,146
Accrued payroll and benefits	424,842	-	424,842
Accrued interest payable	75,806	2,337	78,143
Intergovernmental payable	18,443,956	-	18,443,956
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,155,999	31,927	1,187,926
Capital leases payable	148,434	-	148,434
Compensated absences payable	1,692	-	1,692
Due in more than one year:			
Bonds and notes payable	4,223,996	123,935	4,347,931
Capital leases payable	179,938	-	179,938
Compensated absences payable	297,499	-	297,499
Net pension liability	4,597,414	-	4,597,414
Other postemployment benefits liability	1,572,463	-	1,572,463
Total liabilities	31,751,185	158,199	31,909,384
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	4,911,084	-	4,911,084
Deferred amounts related to pensions	169,592	-	169,592
Deferred amounts related to OPEB	31,918	-	31,918
Total deferred inflows of resources	5,112,594	-	5,112,594
NET POSITION			
Net investment in capital assets	26,207,394	293,056	26,500,450
Restricted for:			
Perpetual care:			
Nonexpendable	1,286,778	-	1,286,778
Expendable	312,507	-	312,507
Other purposes	759,775	-	759,775
Unrestricted	4,352,899	95,222	4,448,121
Total net position	\$ 32,919,353	\$ 388,278	\$ 33,307,631

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, 2020

	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	\$ 2,471,704	\$ 155,405	\$ (31,717)	\$ -	\$ (2,348,016)	\$ -	\$ (2,348,016)
Public safety	4,469,101	633,135	2,698	-	(3,833,268)	-	(3,833,268)
Highways and streets	4,059,388	8,000	-	342,714	(3,708,674)	-	(3,708,674)
Sanitation	732,636	89,448	-	-	(643,188)	-	(643,188)
Health	52,629	-	10,067	-	(42,562)	-	(42,562)
Welfare	10,864	-	-	-	(10,864)	-	(10,864)
Culture and recreation	2,106,070	430,156	12,233	-	(1,663,681)	-	(1,663,681)
Conservation	40,530	145,918	880	144,415	250,683	-	250,683
Interest on long-term debt	142,777	-	-	-	(142,777)	-	(142,777)
Capital outlay	40,982	-	42,931	(22,282)	(20,333)	-	(20,333)
COVID-19	191,096	-	47,228	-	(143,868)	-	(143,868)
Total governmental activities	14,317,777	1,462,062	84,320	464,847	(12,306,548)	-	(12,306,548)
Business-type activities:							
Babooisic Septic	50,244	86,081	-	2,249	-	38,086	38,086
Total primary government	\$ 14,368,021	\$ 1,548,143	\$ 84,320	\$ 467,096	(12,306,548)	38,086	(12,268,462)
General revenues:							
Property taxes					9,464,777	-	9,464,777
Other taxes					56,083	-	56,083
Licenses and permits					2,919,364	-	2,919,364
Grants and contributions not restricted to specific programs					663,907	-	663,907
Miscellaneous					670,317	490	670,807
Total general revenues					13,774,448	490	13,774,938
Change in net position					1,467,900	38,576	1,506,476
Net position, beginning, as restated, see Note III.D.3.					31,451,453	349,702	31,801,155
Net position, ending					\$ 32,919,353	\$ 388,278	\$ 33,307,631

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, 2020

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 18,932,980	\$ 1,888,490	\$ 20,821,470
Investments	7,367,635	2,924,472	10,292,107
Receivables, net of allowance for uncollectibles:			
Taxes	4,984,764	14,008	4,998,772
Accounts	301,414	18,435	319,849
Intergovernmental	134,764	-	134,764
Interfund receivable	1,038,808	135,600	1,174,408
Inventory	15,756	-	15,756
Prepaid items	81,290	-	81,290
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 32,883,304</u>	<u>\$ 4,981,005</u>	<u>\$ 37,864,309</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 628,589	\$ 557	\$ 629,146
Accrued salaries and benefits	404,806	20,036	424,842
Intergovernmental payable	18,443,956	-	18,443,956
Interfund payable	134,396	999,783	1,134,179
Total liabilities	<u>19,611,747</u>	<u>1,020,376</u>	<u>20,632,123</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,434,456</u>	<u>-</u>	<u>5,434,456</u>
Fund balances:			
Nonspendable	122,939	1,912,186	2,035,125
Restricted	22,239	398,104	420,343
Committed	-	2,621,593	2,621,593
Assigned	723,313	-	723,313
Unassigned	6,968,610	(971,254)	5,997,356
Total fund balances	<u>7,837,101</u>	<u>3,960,629</u>	<u>11,797,730</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,883,304</u>	<u>\$ 4,981,005</u>	<u>\$ 37,864,309</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, 2020

Total fund balances of governmental funds (Exhibit 3)		\$ 11,797,730
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	\$ 42,088,733	
Less accumulated depreciation	<u>(10,172,972)</u>	
		31,915,761
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal of debt		(41,915)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,134,179)	
Payables	<u>1,134,179</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 384,083	
Unavailable ambulance revenue	139,289	
Unavailable elderly and welfare liens	<u>204,923</u>	
		728,295
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(75,806)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 5,379,995	
Capital leases outstanding	328,372	
Compensated absences payable	299,191	
Net pension liability	4,597,414	
Other postemployment benefits liability	<u>1,572,463</u>	
		(12,177,435)
Deferred outflows and inflows of resources are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	\$ 868,726	
Deferred outflows of resources related to OPEB	105,507	
Deferred inflows of resources related to pensions	(169,592)	
Deferred inflows of resources related to OPEB	<u>(31,918)</u>	
		772,723
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 32,919,353</u></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, 2020

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,342,014	\$ 145,918	\$ 9,487,932
Licenses, permits and fees	3,282,544	-	3,282,544
Intergovernmental	1,170,235	-	1,170,235
Charges for services	574,846	466,479	1,041,325
Miscellaneous	445,099	72,913	518,012
Total revenues	<u>14,814,738</u>	<u>685,310</u>	<u>15,500,048</u>
Expenditures:			
Current:			
General government	2,309,883	132,338	2,442,221
Public safety	4,166,290	679,803	4,846,093
Highways and streets	3,844,916	-	3,844,916
Sanitation	732,830	-	732,830
Health	52,629	-	52,629
Welfare	10,864	-	10,864
Culture and recreation	1,429,271	591,378	2,020,649
Conservation	19,890	20,640	40,530
COVID-19 related	191,096	-	191,096
Debt service:			
Principal	1,195,302	-	1,195,302
Interest	152,315	-	152,315
Capital outlay	-	822,584	822,584
Total expenditures	<u>14,105,286</u>	<u>2,246,743</u>	<u>16,352,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>709,452</u>	<u>(1,561,433)</u>	<u>(851,981)</u>
Other financing sources (uses):			
Transfers in	136,811	832,315	969,126
Transfers out	(826,078)	(143,048)	(969,126)
Inception of capital leases	53,713	-	53,713
Total other financing sources and uses	<u>(635,554)</u>	<u>689,267</u>	<u>53,713</u>
Net change in fund balances	73,898	(872,166)	(798,268)
Fund balances, beginning, as restated, see Note III.D.3.	7,763,203	4,832,795	12,595,998
Fund balances, ending	<u>\$ 7,837,101</u>	<u>\$ 3,960,629</u>	<u>\$ 11,797,730</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, 2020

Net change in fund balances of governmental funds (Exhibit 5)		\$ (798,268)
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	\$ 1,954,301	
Depreciation expense	<u>(1,040,996)</u>	913,305
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid debt		(41,915)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (969,126)	
Transfers out	<u>969,126</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	\$ 134,533	
Change in unavailable ambulance revenue	(15,350)	
Change in unavailable elderly and welfare liens	<u>44,313</u>	163,496
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 leases	\$ (53,713)	
Repayment of bond principal	1,195,302	
Repayment of capital lease principal	<u>257,816</u>	1,399,405
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	\$ 12,888	
Increase in compensated absences payable	(2,400)	
Decrease in OPEB liability and related deferrals	<u>6,599</u>	17,087
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	\$ 423,226	
Cost of benefits earned, net of employee contributions	<u>(608,436)</u>	(185,210)
Change in net position of governmental activities (Exhibit 2)		<u><u>\$ 1,467,900</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 Revenue, Expenditures and Changes in Unassigned Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUE			
Taxes	\$ 9,455,588	\$ 9,476,547	\$ 20,959
Licenses, permits and fees	3,259,300	3,282,544	23,244
Intergovernmental	1,018,799	1,170,235	151,436
Charges for services	625,000	574,846	(50,154)
Miscellaneous	354,800	445,099	90,299
Total revenues	<u>14,713,487</u>	<u>14,949,271</u>	<u>235,784</u>
EXPENDITURES			
Current:			
General government	2,563,504	2,192,189	371,315
Public safety	4,431,085	4,166,290	264,795
Highways and streets	3,662,356	3,853,907	(191,551)
Sanitation	631,545	732,830	(101,285)
Health	52,564	52,629	(65)
Welfare	17,455	10,864	6,591
Culture and recreation	1,412,670	1,397,840	14,830
Conservation	14,112	14,290	(178)
COVID-19	-	191,096	(191,096)
Debt service:			
Principal	1,195,302	1,195,302	-
Interest	152,256	152,315	(59)
Capital outlay	140,000	72,063	67,937
Total expenditures	<u>14,272,849</u>	<u>14,031,615</u>	<u>241,234</u>
Excess of revenue over expenditures	<u>440,638</u>	<u>917,656</u>	<u>477,018</u>
Other financing sources (uses):			
Transfers in	-	136,811	136,811
Transfers out	(722,000)	(826,078)	(104,078)
Total other financing sources and uses	<u>(722,000)</u>	<u>(689,267)</u>	<u>32,733</u>
Net change in fund balance	<u>\$ (281,362)</u>	228,389	<u>\$ 509,751</u>
Increase in nonspendable fund balance		(44,317)	
Decrease in restricted fund balance		50,000	
Unassigned fund balance, beginning		7,118,621	
Unassigned fund balance, ending		<u>\$ 7,352,693</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, 2020

	Business-type Activites - Enterprise Fund <u>Baboosic</u> <u>Septic</u>
ASSETS	
Current assets:	
Accounts receivable	\$ 23,596
Intergovernmental receivable	114,192
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	448,918
Total assets	<u>586,706</u>
LIABILITIES	
Current liabilities:	
Interfund payable	40,229
Accrued interest payable	2,337
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	123,935
Total liabilities	<u>198,428</u>
NET POSITION	
Net investment in capital assets	293,056
Unrestricted	95,222
Total net position	<u>\$ 388,278</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, 2020

	Business-type Activites - Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 86,081
Miscellaneous	492
Total operating revenues	<u>86,573</u>
Operating expenses:	
Plant operation and maintenance	30,922
Depreciation expense	13,752
Total operating expenses	<u>44,674</u>
Operating income	<u>41,899</u>
Nonoperating revenue (expense):	
Intergovernmental revenue	2,249
Interest expense	(5,572)
Total nonoperating revenue (expense)	<u>(3,323)</u>
Change in net position	38,576
Net position, beginning, as restated, see note III.D.3.	349,702
Net position, ending	<u>\$ 388,278</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, 2020

	Business -type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 72,010
Payments to vendors	(30,922)
Net cash provided by operating activities	<u>41,088</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	15,711
Principal paid on notes	(31,927)
Interest paid on notes	(6,015)
Net cash used in capital and related financing activities	<u>(22,231)</u>
Increase in cash	18,857
Cash and cash equivalents, beginning*	(59,086)
Cash and cash equivalents, ending*	<u>\$ (40,229)</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	<u>\$ 41,899</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	13,752
Increase in accounts receivable	(14,563)
Total adjustments	<u>(811)</u>
Net cash provided by operating activities	<u>\$ 41,088</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, 2020

	Private Purpose Trust	Agency
Assets:		
Cash and cash equivalents	\$ 130,989	\$ 508,516
Investments	1,239,228	614,274
Total assets	<u>1,370,217</u>	<u>1,122,790</u>
Liabilities:		
School district funds	-	996,060
Due to developers	-	126,730
Total liabilities	<u>-</u>	<u>1,122,790</u>
Net position:		
Held in trust for specific purposes	<u>\$ 1,370,217</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, 2020

	Private Purpose Trust
Additions:	
Investment earnings:	
Interest and dividends	\$ 32,742
Net change in fair value of investments	(54,925)
Total additions	(22,183)
Deductions:	
Trust distributions	29,900
Change in net position	(52,083)
Net position, beginning	1,422,300
Net position, ending	<u>\$ 1,370,217</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, 2020

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, 2020.

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, 2020

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, 2020

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 debt 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 ten 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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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

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.

**TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

- 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 2020, \$161,362 was so used, and \$120,000 was appropriated from fund balance.

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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

II.B. Reconciliation of General Fund Budgetary Basis to GAAP

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 15,086,082
Adjustments:	
Basis difference:	
Capital lease inception	53,713
Tax revenue deferred in the prior year	249,550
Tax revenue deferred in the current year	(384,083)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,005,262</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 14,857,693
Adjustments:	
Basis difference:	
Encumbrances, beginning	743,271
Encumbrances, ending	(723,313)
Capital lease inception	53,713
Per Exhibit 5 (GAAP basis)	<u>\$ 14,931,364</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 7,352,693
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(384,083)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,968,610</u>

II.C. Deficit Fund Equity

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,842 and \$354,412, respectively. The deficit in the Roads Fund remains unchanged from the prior year, while the deficit in the Bridges Fund increased from the beginning deficit primarily as additional expenditures were incurred. 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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Investments

As of June 30, 2020, the Town had the following investments:

Certificates of Deposit	\$ 7,867,803
US Government Obligations	760,911
Mortgage Backed Securities	206,474
Mutual Funds	488,508
Common Stock	2,048,328
Corporate Bonds	738,756
Exchange-Traded Funds	34,829
	<u>\$ 12,145,609</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 10,292,107
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	1,853,502
Total	<u>\$ 12,145,609</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.

**TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 8% per annum on all taxes committed in calendar year 2019 or later, and 12% per annum on all previously committed taxes not received by the due date. The spring 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.

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, 2019, upon which the 2019 property tax levy was based was:

For the New Hampshire education tax	\$1,688,634,320
For all other taxes	\$1,737,836,020

The tax rates and amounts assessed for the year ended June 30, 2020 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.60	\$ 9,738,905
School portion:		
State of New Hampshire	\$2.24	3,777,529
Local	\$17.92	31,148,179
County portion	\$1.20	2,077,234
Total property taxes assessed		<u><u>\$ 46,741,847</u></u>

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The following details the taxes receivable at year-end:

Property:	
Levy of 2020	\$ 4,506,493
Levy of 2019	348,900
Unredeemed (under tax lien):	
Levy of 2018	112,695
Levy of 2017	17,448
Levy of 2016	5,919
Levy of 2015	4,673
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Land use change	14,008
Timber	95
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u><u>\$ 4,998,772</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	\$ 669,849
Intergovernmental	134,764
Liens	204,923
Less: allowance for uncollectible amounts	(554,923)
Net total receivables	<u><u>\$ 454,613</u></u>

Deferred revenue in the governmental funds consists of \$384,083 of taxes, and \$139,289 of ambulance charges that were not received within sixty days of year-end; and \$4,855,303 of property taxes committed for the fiscal year 2021, and \$55,781 of tax overpayments to be applied to the next billing. In the governmental activities, the amounts that were not received within sixty days are not considered to be deferred, and the other amounts are reported as unearned.

TOWN OF AMHERST, NEW HAMPSHIRE
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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	\$ 7,997,665	\$ 648,615	\$ -	\$ 8,646,280
Art	22,079	-	-	22,079
Construction in progress	-	620,540	-	620,540
Total capital assets not being depreciated	<u>8,019,744</u>	<u>1,269,155</u>	<u>-</u>	<u>9,288,899</u>
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	3,988,009	280,913	-	4,268,922
Vehicles and equipment	7,069,163	327,074	(187,989)	7,208,248
Infrastructure	20,680,399	77,159	-	20,757,558
Total capital assets being depreciated	<u>32,302,677</u>	<u>685,146</u>	<u>(187,989)</u>	<u>32,799,834</u>
Total all capital assets	<u>40,322,421</u>	<u>1,954,301</u>	<u>(187,989)</u>	<u>42,088,733</u>
Less accumulated depreciation:				
Land improvements	(410,574)	(36,686)	-	(447,260)
Buildings and building improvements	(1,670,227)	(109,904)	-	(1,780,131)
Vehicles and equipment	(5,093,591)	(390,772)	187,989	(5,296,374)
Infrastructure	(2,145,573)	(503,634)	-	(2,649,207)
Total accumulated depreciation	<u>(9,319,965)</u>	<u>(1,040,996)</u>	<u>187,989</u>	<u>(10,172,972)</u>
Net book value, capital assets being depreciated	<u>22,982,712</u>	<u>(355,850)</u>	<u>-</u>	<u>22,626,862</u>
Net book value, all capital assets	<u>\$ 31,002,456</u>	<u>\$ 913,305</u>	<u>\$ -</u>	<u>\$ 31,915,761</u>

This note continues on the following page.

TOWN OF AMHERST, NEW HAMPSHIRE
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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 all capital assets	<u>1,552,000</u>	<u>-</u>	<u>1,552,000</u>
Less accumulated depreciation:			
Phase I	(325,415)	(1,403)	(326,818)
Phase II	(297,290)	(4,346)	(301,636)
Phase III	(329,467)	(4,816)	(334,283)
Phase IV	(137,158)	(3,187)	(140,345)
Total accumulated depreciation	<u>(1,089,330)</u>	<u>(13,752)</u>	<u>(1,103,082)</u>
Net book value, all capital assets	<u>\$ 462,670</u>	<u>\$ (13,752)</u>	<u>\$ 448,918</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental activities:	
General government	\$ 64,932
Public safety	179,927
Highways and streets	662,769
Culture and recreation	133,368
Total	<u>\$ 1,040,996</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, 2020 consist of \$1,258 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$17,408,267) and Hillsborough County (\$1,034,431).

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 06/30/2020	Current Portion
Governmental activities:						
General obligation bonds payable:						
Spring Road	\$500,000	2011	2021	3.02	\$ 50,000	\$ 50,000
Road reconstruction	\$2,000,000	2014	2023	2.25	600,000	200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	800,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	1,529,995	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	2,400,000	400,000
					<u>5,379,995</u>	<u>1,155,999</u>
Capital leases payable:						
Two loaders	\$193,494	2016	2021	1.875	40,132	40,132
Three dump trucks	\$445,423	2017	2022	2.125	161,286	91,430
Six-wheeled dump truck	\$129,764	2018	2023	3.39	53,199	-
International truck	\$149,764	2019	2023	3.68	35,093	-
F250 truck	\$31,431	2020	2022	1.91	20,551	10,079
Copiers	\$22,282	2020	2023	0.67	18,111	6,793
					<u>328,372</u>	<u>148,434</u>
Compensated absences payable:						
Accrued vacation leave					299,191	1,692
Net pension liability					<u>4,597,414</u>	<u>-</u>
Other postemployment benefits payable					<u>1,572,463</u>	<u>-</u>
					<u>\$ 12,177,435</u>	<u>\$ 1,306,125</u>

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2020	Current Portion
Business-type activities:						
General obligation bonds payable:						
Phase II	\$178,500	2008	2023	4.2	\$ 35,700	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	68,280	11,380
Phase IV	\$258,039	2011	2026	2.91	51,882	8,647
					<u>\$ 155,862</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, 2020:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Governmental activities:						
Balance, beginning	\$ 6,575,297	\$ 532,475	\$ 296,791	\$ 4,420,860	\$ 1,584,805	\$ 13,410,228
Additions	-	53,713	2,400	176,554	-	232,667
Reductions	(1,195,302)	(257,816)	-	-	(12,342)	(1,465,460)
Balance, ending	<u>\$ 5,379,995</u>	<u>\$ 328,372</u>	<u>\$ 299,191</u>	<u>\$ 4,597,414</u>	<u>\$ 1,572,463</u>	<u>\$ 12,177,435</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, 2020:

	General Obligation Notes Payable
Business-type activities:	
Balance, beginning	\$ 187,789
Reductions	(31,927)
Balance, ending	<u>\$ 155,862</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
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	705,999	22,764	728,763
2026	400,000	9,200	409,200
Totals	<u>\$ 5,379,995</u>	<u>\$ 370,053</u>	<u>\$ 5,750,048</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
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	20,027	1,226	21,253
2026	20,027	613	20,640
Totals	<u>\$ 155,862</u>	<u>\$ 15,118</u>	<u>\$ 170,980</u>

The annual debt service requirements to maturity for the capital leases are as follow:

Year Ending June 30,	Principal	Interest	Total
2021	\$ 148,434	\$ 5,212	\$ 153,645
2022	131,115	4,839	135,954
2023	48,823	1,655	50,478
Totals	<u>\$ 328,372</u>	<u>\$ 11,706</u>	<u>\$ 340,077</u>

TOWN OF AMHERST, NEW HAMPSHIRE
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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, 2020:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 998,579
General	Baboosic Septic	40,229
Nonmajor governmental	General	134,396
Nonmajor governmental	Nonmajor governmental	1,204
		<u>\$ 1,174,408</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. The amount due from Nonmajor Governmental Funds to other Nonmajor Governmental Funds represents 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 Funds	Total
Transfers out:			
General fund	\$ -	\$ 826,078	\$ 826,078
Nonmajor funds	136,811	6,237	143,048
	<u>\$ 136,811</u>	<u>\$ 832,315</u>	<u>\$ 969,126</u>

**TOWN OF AMHERST, NEW HAMPSHIRE
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The transfers from the General Fund represent \$722,000 of additions to the Capital Reserve Fund, \$104,000 representing the fund balance from the closed P MEC Fund being transferred to the Recreation Fund, and \$78 of land use change taxes transferred to the Conservation Commission Fund; and the transfers from the Nonmajor Funds represent \$7,485 from the Capital Reserve Fund and \$25,326 from the Permanent Fund to the General Fund to reimburse for expenditures, \$6,237 of earned interest transferred from the Permanent Fund to the Library Fund, and \$104,000 from the P MEC Fund to the General Fund upon its closure.

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 \$1,599,285 for perpetual care and \$759,775 for other purposes including public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures, the balance of the Library Fund, and 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:		
Endowments	\$ -	\$ 1,912,186
Inventory	15,756	-
Prepaid items	81,290	-
Tax deeded property	25,893	-
Total nonspendable	<u>122,939</u>	<u>1,912,186</u>
Restricted:		
General government	-	195,296
Highways and streets	22,239	-
Culture and recreation	-	202,808
Total restricted	<u>22,239</u>	<u>398,104</u>
Committed:		
General government	-	22,533
Public safety	-	142,942
Culture and recreation	-	112,060
Conservation	-	392,514
Capital outlay	-	1,951,544
Total committed	<u>-</u>	<u>2,621,593</u>
Assigned:		
General government	1,250	-
Highways and streets	650,000	-
Capital outlay	72,063	-
Total assigned	<u>723,313</u>	<u>-</u>
Unassigned	6,968,610	(971,254)
Total fund balance	<u>\$ 7,837,101</u>	<u>\$ 3,960,629</u>

III.D.3. Restatement of Beginning Equity Balances

The beginning equity balances were restated as follow:

	Governmental Activities	Business-Type Activities	Baboosic Septic Fund
To correct accounts receivable balance	\$ -	\$ (10,479)	\$ (10,479)
To correct capital asset balances	313,363	-	-
Net position, as previously reported	31,138,090	360,181	360,181
Net position, as restated	<u>\$ 31,451,453</u>	<u>\$ 349,702</u>	<u>\$ 349,702</u>

**TOWN OF AMHERST, NEW HAMPSHIRE
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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 2020 to be recorded as an insurance expenditure/expense totaled \$129,302 for property/liability and \$81,136 for workers' compensation. The member agreement permits Primex to make additional assessments to members should there be a deficiency in 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 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% of gross earnings, respectively. During fiscal year 2020, the rates of contribution from the Town for the pension and the medical subsidy were 28.43% for police and 30.89% 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, 2019, and 2020 were \$450,177, \$482,148, and \$423,226, respectively.

TOWN OF AMHERST, NEW HAMPSHIRE
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Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2020, the Town reported a liability of \$4,597,414 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 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, 2020, the Town's proportion was 0.0955%, which was an increase of 0.0037% from its proportion reported as of June 30, 2019.

For the year ended June 30, 2020, the Town recognized pension expense of \$608,436. At June 30, 2020, 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	\$ 255,126	\$ 33,181
Net differences between projected and actual earnings on pension plan investments	-	37,554
Changes in assumptions	164,953	-
Differences between expected and actual experience	25,420	98,857
Town contributions subsequent to the measurement date	423,227	-
	<u>\$ 868,726</u>	<u>\$ 169,592</u>

The Town reported \$423,227 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Fiscal Year	
2021	\$ 232,650
2022	(20,350)
2023	24,642
2024	38,965
	<u>\$ 275,907</u>

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Actuarial Assumptions

The total pension liability in the June 30, 2019 valuation was determined using the valuation as of June 30, 2018 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, 2019 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	\$6,156,127	\$4,597,414	\$3,309,150

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.

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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.

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, 2020, there were four retirees, and forty-five 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
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Total OPEB Liability

The Town's total OPEB liability of \$1,572,463 consists of \$935,125 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2019 rolled forward to determine the liability as of June 30, 2020 and \$637,338 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2018 with roll-forward procedures used to determine the liability as of June 30, 2019.

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	2.66%
Healthcare cost trend rates:	
Current year trend	8.00%
Second year trend	8.00%
Decrement	0.50%
Ultimate trend	4.50%
Year ultimate trend rate is reached	2028
Payroll growth	3.25%
Inflation rate	2.50%
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 decreased by \$12,342 during the year from a beginning balance of \$1,584,805 to \$1,572,463.

Sensitivity of the OPEB Liability to Changes in the Discount Rate

The following presents what the 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, 2020

Implicit Rate Subsidy

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Town's OPEB liability	<u>\$998,956</u>	<u>\$935,125</u>	<u>\$876,651</u>

Medical Insurance Subsidy

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Town's OPEB liability	<u>\$691,290</u>	<u>\$637,338</u>	<u>\$590,457</u>

Sensitivity of the OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents what the 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 (7.00%)	Current Healthcare Cost Trend Rate (8.00%)	1% Increase (9.00%)
Town's OPEB liability	<u>\$863,525</u>	<u>\$935,125</u>	<u>\$1,017,964</u>

This note continues on the following page.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2020

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the Town recognized OPEB expense of \$1,100,811. 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	\$ 2,388	\$ -
Net differences between projected and actual earnings on OPEB plan investments	-	716
Changes in assumptions	41,199	-
Differences between expected and actual experience	-	31,202
Town contributions subsequent to the measurement date	61,920	-
	<u>\$ 105,507</u>	<u>\$ 31,918</u>

The Town reported \$61,920 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 2021.

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,	
<u>2021</u>	\$ 804
2022	(475)
2023	49
2024	185
	<u>\$ 563</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 2020	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	0.0955%	0.0918%	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$4,597,414	\$4,420,860	\$4,511,453	\$4,722,645	\$3,220,451	\$3,454,042	\$4,007,767
Town's covered-employee payroll	\$1,691,801	\$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	271.75%	273.21%	297.57%	322.38%	243.08%	272.80%	292.42%
Plan fiduciary position as a percentage of the total pension liability	65.6%	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 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 423,226	\$ 482,148	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(423,226)	(482,148)	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$1,691,801	\$1,618,110	\$1,516,099	\$1,464,927	\$1,324,835	\$1,266,132
Contributions as a percentage of covered-employee payroll	25.02%	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 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:			
Service cost	\$ 44,534	\$ 42,004	\$ 65,844
Interest	86,739	37,793	32,293
Changes in proportion and differences between employer contributions and share of contributions	-	44,335	-
Changes in assumptions	41,199	19,203	(25,843)
Differences between expected and actual experience	(40,496)	(44,306)	102,131
Differences between projected and actual investment earnings on OPEB plan investments	-	(2,043)	-
Change in actuarial cost method	19,056	168,921	-
Benefit payments	(163,374)	(92,619)	(65,573)
Net change in total OPEB liability	(12,342)	173,288	108,852
Total OPEB liability, beginning	1,584,805	1,411,517	868,706
Restatement for medical subsidy portion for fiscal year 2018	-	-	433,959
Total OPEB liability, ending	<u>\$ 1,572,463</u>	<u>\$ 1,584,805</u>	<u>\$ 1,411,517</u>
Covered-employee payroll	\$4,060,620	\$4,437,900	\$3,823,622
Total OPEB liability as a percentage of covered-employee payroll	38.72%	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 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 155,808	\$ 148,940	\$ 65,573
Contributions in relation to the actuarially determined contribution	(155,808)	(148,940)	(65,573)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$4,060,620	\$4,437,900	\$3,823,622
Contributions as a percentage of covered-employee payroll	3.84%	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, 2020**

The pension and OPEB information presented in the preceding four schedules are meant to present related information for ten years. Because this is the sixth year that the Town has presented the pension schedules, and the third year that the OPEB information has been presented since the change in standard, only seven years and three years worth of 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
Normalor Governmental Funds
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds					Capital Projects Funds					Permanent Fund	Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police Detail Revolving	Library	Other	Capital Reserve	Roads	Bridges			
ASSETS												
Cash and cash equivalents	\$ 244,110	\$ 114,412	\$ 14,237	\$ 127,954	\$ 71,682	\$ 23,090	\$ 1,086,720	\$ -	\$ -	\$ -	\$ 206,285	\$ 1,888,490
Investments	-	-	-	-	106,068	-	866,823	-	-	-	1,951,581	2,924,472
Receivables, net of allowance for uncollectibles:												
Taxes	14,008	-	-	-	-	-	-	-	-	-	-	14,008
Accounts	-	-	-	18,435	-	-	-	-	-	-	-	18,435
Interfund receivable	134,396	-	-	-	1,204	-	-	-	-	-	-	135,600
Total assets	<u>\$ 392,514</u>	<u>\$ 114,412</u>	<u>\$ 14,237</u>	<u>\$ 146,389</u>	<u>\$ 178,954</u>	<u>\$ 23,090</u>	<u>\$ 1,953,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,157,866</u>	<u>\$ 4,981,005</u>
LIABILITIES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557
Accrued salaries and benefits	-	16,589	-	3,447	-	-	-	-	-	-	-	20,036
Interfund payable	-	-	-	-	-	-	1,999	616,842	354,412	-	26,530	999,783
Total liabilities	<u>-</u>	<u>16,589</u>	<u>-</u>	<u>3,447</u>	<u>-</u>	<u>557</u>	<u>1,999</u>	<u>616,842</u>	<u>354,412</u>	<u>-</u>	<u>26,530</u>	<u>1,020,376</u>
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	1,912,186	1,912,186
Restricted	-	-	-	-	178,954	-	-	-	-	-	219,150	398,104
Committed	392,514	97,823	14,237	142,942	-	22,533	1,951,544	-	-	-	-	2,621,593
Unassigned	-	-	-	-	-	-	-	(616,842)	(354,412)	-	-	(971,254)
Total fund balances	<u>392,514</u>	<u>97,823</u>	<u>14,237</u>	<u>142,942</u>	<u>178,954</u>	<u>22,533</u>	<u>1,951,544</u>	<u>(616,842)</u>	<u>(354,412)</u>	<u>-</u>	<u>2,131,336</u>	<u>3,960,629</u>
Total liabilities and fund balances	<u>\$ 392,514</u>	<u>\$ 114,412</u>	<u>\$ 14,237</u>	<u>\$ 146,389</u>	<u>\$ 178,954</u>	<u>\$ 23,090</u>	<u>\$ 1,953,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,157,866</u>	<u>\$ 4,981,005</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, 2020

	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			
REVENUES													
Taxes	\$ 145,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,918
Charges for services	-	384,664	-	-	80,036	1,779	-	-	-	-	-	-	466,479
Miscellaneous	20,812	8,657	-	13,419	-	9,046	9,765	42,931	-	-	-	(31,717)	72,913
Total revenues	166,730	393,321	-	13,419	80,036	10,825	9,765	42,931	-	-	-	(31,717)	685,310
EXPENDITURES													
Current:													
General government	-	-	-	-	-	-	-	102,619	-	-	-	29,719	132,338
Public safety	-	-	-	-	56,759	-	1,047	621,997	-	-	-	-	679,803
Culture and recreation	-	572,267	-	3,453	-	9,863	5,795	-	-	-	-	-	591,378
Conservation	20,640	-	-	-	-	-	-	-	-	-	-	-	20,640
Capital outlay	504,200	-	-	-	287,136	-	-	26,529	-	4,319	-	-	822,584
Total expenditures	524,840	572,267	-	3,453	56,759	296,999	6,842	751,545	-	4,319	-	29,719	2,246,743
Excess (deficiency) of revenues over (under) expenditures	(358,110)	(178,946)	-	9,966	23,277	(286,174)	2,923	(708,614)	-	(4,319)	-	(61,436)	(1,561,433)
Other financing sources (uses):													
Transfers in	78	104,000	-	-	-	6,237	-	772,000	-	-	-	-	832,315
Transfers out	-	-	(104,000)	-	-	-	-	(7,485)	-	-	-	(31,563)	(143,048)
Total other financing sources and uses	78	104,000	(104,000)	-	-	6,237	-	714,515	-	-	-	(31,563)	689,267
Net change in fund balances	(358,032)	(74,946)	(104,000)	9,966	23,277	(279,937)	2,923	5,901	-	(4,319)	(92,999)	(872,166)	
Fund balances, beginning	750,546	172,769	104,000	4,271	119,665	458,891	19,610	1,945,643	(616,842)	(350,093)	2,224,335	4,832,795	
Fund balances, ending	\$ 392,514	\$ 97,823	\$ -	\$ 14,237	\$ 142,942	\$ 178,954	\$ 22,533	\$ 1,951,544	\$ (616,842)	\$ (354,412)	\$ 2,131,336	\$ 3,960,629	

EXHIBIT 19
TOWN OF AMHERST, NEW HAMPSHIRE
General Fund
Schedule of Estimated and Actual Revenue (Non-GAAP Budgetary Basis)
For the Year Ended June 30, 2020

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 9,314,088	\$ 9,370,296	\$ 56,208
Timber	1,500	6,964	5,464
Excavation	-	88	88
Payments in lieu of taxes	5,000	33,583	28,583
Interest and penalties on delinquent taxes	135,000	65,616	(69,384)
Total taxes	<u>9,455,588</u>	<u>9,476,547</u>	<u>20,959</u>
Licenses, permits and fees:			
Business licenses and permits	216,000	214,003	(1,997)
Motor vehicle permits	2,893,000	2,894,888	1,888
Building permits	95,000	108,613	13,613
Other	55,300	65,040	9,740
Total licenses, permits and fees	<u>3,259,300</u>	<u>3,282,544</u>	<u>23,244</u>
Intergovernmental:			
State sources:			
Meals and rooms distributions	585,609	585,609	-
Highway block grant	342,751	342,714	(37)
State and federal forest land	13	12	(1)
Railroad tax	426	426	-
COVID-19 grant	-	47,228	47,228
Municipal aid	-	78,298	78,298
Opioid grant	-	2,698	2,698
Historical survey grant	-	10,774	10,774
Federal sources:			
HHS stimulus	-	10,067	10,067
Other government sources:			
SRO reimbursement from school	90,000	92,409	2,409
Total intergovernmental	<u>1,018,799</u>	<u>1,170,235</u>	<u>151,436</u>
Charges for services:			
Income from departments	<u>625,000</u>	<u>574,846</u>	<u>(50,154)</u>
Miscellaneous:			
Sale of property	12,000	153	(11,847)
Interest on investments	340,000	368,221	28,221
Insurance dividends and reimbursements	2,800	16,679	13,879
Other	-	60,046	60,046
Total miscellaneous	<u>354,800</u>	<u>445,099</u>	<u>90,299</u>
Other financing sources:			
Transfers in:			
Nonmajor funds	<u>-</u>	<u>136,811</u>	<u>136,811</u>
Total revenue and other financing sources	<u>14,713,487</u>	<u>\$ 15,086,082</u>	<u>\$ 372,595</u>
Use of fund balance to reduce taxes	161,362		
Fund balance appropriated	<u>120,000</u>		
Total revenue, other financing sources and use of fund balance	<u>\$ 14,994,849</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, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ 7,811	\$ 387,253	\$ 405,798	\$ -	\$ (10,734)
Election and registration	-	203,808	204,712	-	(904)
Financial administration	-	423,689	420,236	1,250	2,203
Revaluation of property	8,250	183,109	187,319	-	4,040
Legal	-	165,800	48,644	-	117,156
Personnel administration	-	225,068	138,569	-	86,499
Planning and zoning	33,601	475,006	413,030	-	95,577
General government buildings	47,000	324,577	305,829	-	65,748
Cemeteries	-	38,493	34,162	-	4,331
Insurance, not otherwise allocated	-	136,701	129,302	-	7,399
Total general government	96,662	2,563,504	2,287,601	1,250	371,315
Public safety:					
Police	-	2,674,248	2,494,247	-	180,001
Ambulance	-	617,306	620,694	-	(3,388)
Fire	-	672,531	616,214	-	56,317
Emergency management	-	8,501	8,500	-	1
Other	-	458,499	426,635	-	31,864
Total public safety	-	4,431,085	4,166,290	-	264,795
Highways and streets:					
Administration	-	374,822	360,869	-	13,953
Highways and streets	641,009	3,262,734	3,458,024	650,000	(204,281)
Street lighting	-	24,800	26,023	-	(1,223)
Total highways and streets	641,009	3,662,356	3,844,916	650,000	(191,551)
Sanitation:					
Solid waste disposal	-	631,545	732,830	-	(101,285)
Health:					
Administration	-	2,163	2,229	-	(66)
Animal control	-	401	400	-	1
Health agencies and hospitals	-	50,000	50,000	-	-
Total health	-	52,564	52,629	-	(65)
Welfare	-	17,455	10,864	-	6,591

(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, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	404,728	403,377	-	1,351
Public library	-	997,621	994,020	-	3,601
Patriotic purposes	-	8,500	-	-	8,500
Other	-	1,821	443	-	1,378
Total culture and recreation	-	1,412,670	1,397,840	-	14,830
Conservation	5,600	14,112	19,890	-	(178)
COVID-19	-	-	191,096	-	(191,096)
Debt service:					
Principal	-	1,195,302	1,195,302	-	-
Interest	-	152,256	152,315	-	(59)
Total debt service	-	1,347,558	1,347,617	-	(59)
Capital outlay:					
Buildings	-	140,000	-	72,063	67,937
Other financing uses:					
Transfers out:					
Nonmajor funds	-	722,000	826,078	-	(104,078)
Total encumbrances, appropriations, expenditures and other financing uses	\$ 743,271	\$ 14,994,849	\$ 14,877,651	\$ 723,313	\$ 137,156

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, 2020

Unassigned fund balance, beginning		\$ 7,118,621
Changes:		
Unassigned fund balance used to reduce tax rate	\$ (161,362)	
Unassigned fund balance appropriated	<u>(120,000)</u>	(281,362)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 372,595	
Unexpended balance of appropriations (Exhibit 20)	<u>137,156</u>	509,751
Budget surplus		
Increase in nonspendable fund balance		(44,317)
Decrease in restricted fund balance		<u>50,000</u>
Unassigned fund balance, ending		<u><u>\$ 7,352,693</u></u>

