

Town of Amherst

New Hampshire



Moon over Town Hall
Photo Credit: Marti Warren

Town Report

2021

Narrative Report

of the

Town Officers

of

AMHERST, NEW HAMPSHIRE

For the Year Ending

December 31, 2021

and

Financial Records

For Fiscal Year Ending

June 30, 2021

We remember ...



Victor "Vick" Bennison

Vick joined the Friends of the Library in 1982. Alongside his wife Nancy, for 37 years he worked tirelessly to collect and organize books for the Friends of the Library annual sale, 30 of which were organized in their home. The income from the annual Friends of the Library Book Sale supported numerous projects, including museum tickets, programs, special collection purchases, and capital

improvements. The pandemic and loss of a storage unit brought an end to the annual sale, but with Vick's help, bookcases were built to stand at the entrance of the library that continue to provide 80% of the revenue typically earned. The bookcase is dedicated in his name.

Vick joined the ACC in 2016 and because of his enjoyment from getting outdoors for a hike, became very involved in the maintenance of the ACC's trail system. He coordinated their Trail Stewards program, updated the blazing of all the ACC trails and upgraded the many "you are here" maps that are found throughout the ACC's properties. Vick had a particular love for the Caesar's Brook parcel on Mont Vernon Road. Vick also loved photography and took many of the pictures of birds and other wildlife that have been used in various ACC posters and event flyers.

Vick was a devoted member of the Amherst community for 41 years and his unexpected death is a huge loss not only to his friends and family but also to the library, the Conservation Commission, and the Town of Amherst.



John Frederick Hanlon

June 29, 1939 - August 14, 2021

John Frederick Hanlon was a 5th generation Amherst resident. An Amherst Boy Scout in his youth, he joined his father, Winston, volunteering at the Amherst Fire Station. His brother David eventually joined them, followed by his nephews, making it three generations. He, along with his brother Dave and Ed Houck, began the tradition of ringing the bell at the Brick School at midnight on the 4th of July. He served the fire department for 31 years, holding the position of Captain of Fire

Engine 1 and Assistant to Chief Crocker. The Amherst 4th of July found him driving a firetruck in the parade or watching with family and friends from his house, next to Wilkins School. He also served as the assistant to the Superintendents for the Amherst Village Water District for many years, continuing part-time when Pennichuck Water took over.



Carolyn V. Mitchell

April 12, 1942 - September 2, 2021

Carolyn became involved with the Amherst United Church of Christ and other local non-profit organizations after moving to Amherst in 1985. She was instrumental in the establishment, construction, and initial operations of Parkhurst Place senior housing, also having been an original member of its Board of Directors. Continuing her support for local seniors and persons with disabilities, she was a member of the Souhegan Valley Transportation Collaborative, supporting "The Blue Bus" transportation service as well as the Mill of Milford senior housing, providing assistance to residents.

She also served her community for many years as an active member of the Amherst Bicycle & Pedestrian Advisory Committee and Amherst Safe Routes to Schools Committee, seeking to build safer infrastructure for local residents.



Kenneth Woodman "Woodie" Spalding

November 26, 1934 -December 18, 2021

Kenneth "Woodie" Spalding, or Woodie, was a resident of Amherst for over fifty-five years. A dedicated volunteer to the community, he served in the Memorial Day and Veteran's Day Color Guard, the Young Republican's Club, the Junior Chamber of Commerce, and the Amherst Ways & Means Committee. He was a member of the Amherst Congregational Church and the Amherst Ski Club. He also completed three terms in office of the NH House of Representatives. His passion for public service was reflected in his love of collecting political pins.

...and thank you for serving your Town well.

<u>TABLE OF CONTENTS</u>	Page
Amherst Board of Selectmen's Report	7
Town Officers, Committees, Commissions	10
Warrant - March 8, 2022	16
 FY23 Deliberative Session Documents	
Current Year Tax Bill Breakdown	20
History of Recent Budgets	21
FY23 Estimated Tax Impacts	22
FY23 Default Budget Calculation	23
FY22 V. FY23 Budget Department Changes	24
Ways & Means Committee Report	25
 Town Divisions in Review	
Assessing Office	26
Schedule of Town Property	27
Community Development	32
Department of Public Works	34
Emergency Management	37
Fire Rescue	38
Library	40
Police Department	42
Police Department Activity Addendum	45
Public Safety Communications	46
Recreation Department	48
Tax Collector, MS-61	51
Town Clerk	53
Treasurer's Year in Review	54
 Other Annual Reports	
Nashua Regional Planning Commission (NRPC)	56
 Committees & Commissions	
Bicycle & Pedestrian Advisory Committee	59
Cemetery Trustees	61
Cemetery Burials	62
Conservation Commission	63
Fourth of July Report	64

TABLE OF CONTENTS

Page

Heritage Commission	65
Library Trustees	67
Memorial Day	69
Souhegan River Local Advisory Committee (SoRLAC)	70
Supervisors of the Checklist	71
Tree Lighting Festival	72
Trustees of the Trust Funds	74
 Town FY21 Budget & Voting Results	
Deliberative Session of Town Meeting Minutes May 5, 2021	76
Election Results, June 8, 2021- Annual Town Election	85
 Vital Statistics	
Birth, Marriage and Death Reports	88
 Financial Reports	
MS-1 Inventory of Valuation	96
MS-232-R DRA Revised/Reviewed Appropriations	102
MS-434 Revised Estimated Revenues	106
Tax Rate Calculation by the DRA	110
MS-535 Annual Financial Report	114
MS-DTB Default Budget, FY23	123
MS-636 Budget, FY23	128
MS-9 Trust Funds as of June 30, 2021	137
MS-10 Trust Funds as of June 30, 2021	147
 Treasurer's Coupon Note Register	
Baboosic Lake Bond, Septic Syst. Phase II	172
Baboosic Lake Bond, Septic Syst. Phase III	173
Baboosic Lake Bond, Septic Syst. Phase IV	174
Spring Road Note	175
FY2014 Road Note	176
FY2015 Road Note	177
FY2015 Refinance Road Note	178
FY2016-17 Road Note	179
 ADDENDUM- Independent Auditor's Report	
Financial Statement, Roberts & Greene, LLC.	180

Amherst Board of Selectmen's Report

The past year was another challenging but successful one for the town. While the pandemic continued to present challenges for everyone, our employees, volunteers, and residents met the challenges, providing the services we have all come to expect in Amherst, working cooperatively with one another.

A year ago, we said goodbye and thank you to Selectman Reed Panasiti and welcomed newly-elected Selectman Danielle Pray. Over the year, we also lost some important employees including Finance Director Cheryl Eastman and Department of Public Works Director Eric Hahn. While Cheryl Eastman left her position to reduce a lengthy commute, Eric Hahn decided it was time for a much-deserved retirement. During his tenure at DPW, Eric implemented many improvements to the department. In his absence, Assistant Director Eric Slosek is running the department and upholding the standards previously set by Director Hahn.

The Planning Board, through the efforts of its master plan steering committee, has been busy working with a paid consultant in developing a new master plan. The master plan steering committee has sought the input of residents and business owners for many months, initially via an online survey, which resulted in an outstanding response from over 1,800 people. This was followed with an in-person forum, followed by online polling posted on the town website. The committee has posted draft documents pertaining to existing conditions on the town website. The work is now moving into the vision and future land use discussion stage with a rollout of a new master plan expected over the summer.

Earlier in the year, the town received half of its share of ARPA (American Rescue Plan Act) funds, which will total just under \$1.2 million once the second payment is made in 2022. These funds may be used for expenses incurred from March 3, 2021, to December 31, 2024. As of this writing, none of the monies have been spent and the Board of Selectmen is undergoing a public hearing process intended to solicit thoughts from residents on the best use of the funds. Although there are some prohibitions on use of the money, there are many possibilities which the BOS will explore before making any decisions, which will certainly be based on public input as well as sound fiscal judgement, as we always endeavor to do in using taxpayer money.

The following are some of the highlights of Amherst town government operations throughout the last year:

Recreation

The Recreation Department was awarded a \$40,000 grant from the Bean Foundation which has been used to make upgrades to the Buck Meadow Clubhouse including: handicap access to the building, new windows and doors, kitchen and bathroom upgrades, and new paint and carpeting. Additionally, the irrigation system at Buck Meadow was updated, with much of this system being re-purposed from a system that was no longer needed at Amherst Middle School.

With the assistance of a community committee, Joshua's Park was the target of some major improvements in 2021. \$20,000 was raised from generous donations made by community members and organizations and used for shade improvements. Two shade canopies were installed on either side of the playground, trees were planted throughout the park and a large pergola was built on the patio near the Stearns Davis Community Garden.

Police

The first stage of the police station renovation was completed in early 2021. The second phase of the renovation will be completed in the spring of 2022, which will complete the building renovation project, providing a facility which will serve the police and dispatch center for many years.

The police department conducted its fifth biennial community survey, gathering citizen feedback. One of the goals the department sets for itself is an overall level of service rating of at least 90%, and in 2021 the survey results indicated a rating of 96%.

Fire Rescue

The Fire Rescue Department is a combination agency providing both fire protection and emergency medical response. It is staffed by a small core group of paid administration, part time per diem employees, and on-call responders. The department has several cross trained personnel, certified in both firefighting and emergency medicine.

During the year, the Fire Rescue Department replaced a 27-year-old truck with a new Toyne fire engine,

Library

The town library focused on making changes intended to provide easier access, particularly considering the ongoing pandemic. Part of that focus includes the official transformation to a "fine free" library, eliminating fines for overdue books and materials. The library also simplified its automatic renewal process for eligible materials, allowing for peace of mind and more time to enjoy borrowed items. In addition, contact free pickup of materials remains available, as well as free access to downloadable books, audio books, magazines, movies, and music.

Assessing & Tax Collection

Vision Government Solutions Inc. was retained to complete a town-wide Statistical Revaluation for the 2021 tax year, as state law requires be done every five years. As a result, property assessments reflect current market conditions as of April 1, 2021. The revaluation resulted in an average assessment increase of thirty three percent for all properties and thirty seven percent for residential properties.

Tax collection rates in town average between 94 and 97 percent at calendar year end. The office works with residents through expanded payment options, secure payment plans, and open communications with property owners to achieve this high level of collection.

Community Development

Community Development provides building oversight, 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 other town departments and boards as needed.

Community Development worked hand-in-hand with administration over the last two pandemic years, providing the expected services to the public in ways that allowed applicants and residents to avoid the need to enter town hall, utilizing internet-based meetings in conjunction with in-person meetings, and providing for the option of electronic applications and filings.

Public Works

Three and a half miles of town roads were reconstructed or paved this past year. The rebuilt roads included portions of Amherst Street, Bayberry Drive, portions of Blueberry Hill Road, Caldwell Drive, the back half of Christian Hill, Dodge Road, and Manhattan Drive. The Amherst Street side path was simultaneously constructed from Boston Post Road to the Milford town line. It is anticipated that Milford will eventually connect their existing sidewalk on Amherst Street to this side path, completing the connection of the Amherst Village to the Milford Oval.

In the upcoming construction year, Amherst Street will receive a finish coat of pavement. Roads slated for reconstruction include Horace Greeley Road, Roberge Drive, and Hubbard Road. Road preservation techniques will also continue, preserving our good roads with techniques such as crack sealing and micro-surfacing.

Several town buildings were completely changed over from old incandescent lighting to new LED lighting, and the remaining buildings are planned for this changeover in the coming year.

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 responsible manner.

Respectfully,

Peter Lyon

Dwight Brew

Thomas Grella

John D'Angelo

Danielle Pray

BOARD OF SELECTMEN

Peter Lyon, Chair	Term Expires 2022
Dwight Brew, Vice Chair	Term Expires 2022
Danielle Pray, Clerk	Term Expires 2024
Thomas Grella	Term Expires 2023
John D'Angelo	Term Expires 2024

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 2024

TAX COLLECTOR

Gail Stout

TOWN COUNSEL

Christopher Drescher, Esq.

COMMUNITY DEVELOPMENT DIRECTOR

Nicola Strong

FINANCE DIRECTOR

FIRE RESCUE CHIEF

Matthew Conley

LIBRARY DIRECTOR

Amy Lapointe

POLICE CHIEF

Mark Reams

PUBLIC WORKS DIRECTOR

Eric Hahn

RECREATION DIRECTOR

Craig Fraley

EXECUTIVE ASSISTANT

Jennifer Stover

BUILDING INSPECTOR/HEALTH OFFICER

Scott Tenney

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 Christensen	Term Expires 2024
Patrick Daniel, Rec Commission Representative	Term Expires 2024
Jared Hardner, Alternate	Term Expires 2022
VACANCY, Alternate	Term Expires 2022
Wendy Rannenberg, Alternate	Term Expires 2024
John Harvey, Alternate	Term Expires 2024
Simon Sarris, Alternate	Term Expires 2023
Roger Preston, SAU 39 rep	(Non-Voting)
Town Planner, Com.Dev. Rep	(Non-Voting)
Anthony Ciampoli, PD rep	(Non-Voting)
Eric Slosek, DPW rep	(Non-Voting)
Craig Fraley, REC rep	(Non-Voting)
Peter Lyon, BOS Ex-Officio	(Non-Voting)

CAPITAL IMPROVEMENTS PROGRAM COMMITTEE

Vacant, Town Ways & Means Committee Rep.	Term Expires 2022
Christy Houpis, Planning Board Rep	Term Expires 2022
Amy Facey, SAU Rep	Term Expires 2022
Elizabeth Kuzsma, Amherst School Board Rep	Term Expires 2022
Steve Coughlan, Souhegan School Board Rep	Term Expires 2022
Jullie Patterson, Citizen Member	Term Expires 2022
VACANCY, Citizen-at-large	Term Expires 2022
John D'Angelo, BOS Ex-Officio	(Voting)

CEMETERY TRUSTEES

Marie Grella, Chair	Term Expires 2023
Cynthia Dokmo	Term Expires 2022
Lisa Eastland	Term Expires 2024
Dwight Brew, BOS Ex-Officio	(Non-Voting)

CONSERVATION COMMISSION

Rob Clemens, Chair	Term Expires 2022
Jared Hardner, Vice Chair	Term Expires 2023
Bill Widmer, Treasurer	Term Expires 2024
Richard Hart	Term Expires 2023
Frank Montesanto	Term Expires 2023
John Harvey	Term Expires 2022

CONSERVATION COMMISSION, CONT'D.

Lee Gilman	Term Expires 2024
Bill Stoughton, alternate	Term Expires 2022
Mike Cohen, Alternate	Term Expires 2024
Christian Littlefield, Alternate	Term Expires 2023
Peter Lyon, BOS Ex-Officio	(Non-Voting)

FOURTH OF JULY COMMITTEE

Peter Giannakopoulos	Term Expires 2025
Kim Ayers	Term Expires 2025
Christine Grayson	Term Expires 2024
Deb Polatchek	Term Expires 2024
Mary Katherine Lockwood	Term Expires 2023

HERITAGE COMMISSION

William Ludt, Chair	Term Expires 2023
Conor Frain, Vice Chair	Term Expires 2022
Lisa Montesanto	Term Expires 2022
John Bement	Term Expires 2024
Brenda Perry	Term Expires 2023
Gordon Zuerndorfer	Term Expires 2024
Laura Zuerndorfer, Alternate	Term Expires 2024
Thomas Grella, BOS Ex-Officio	(Voting)

HIGHWAY SAFETY COMMISSION

Mark Reams, Chair	Police Chief
Eric Slosek	DPW Director, Interim
Matt Conley	Fire Rescue Chief
Adam Steel	Superintendent of Schools
John D'Angelo, BOS Ex-Officio	(Voting)

HISTORIC DISTRICT COMMISSION

Jamie Ramsay, Chair	Term Expires 2022
Christopher Hall, Vice Chair	Term Expires 2023
Christopher Buchanan , Secretary	Term Expires 2024
Doug Chabinsky	Term Expires 2024
William Rapf, Alternate	Term Expires 2023
Thomas Grella, BOS Ex-Officio	(Voting)

LIBRARY TRUSTEES

Nancy Baker, Chair	Term Expires 2024
Nancy Head, Vice Chair	Term Expires 2023
Gretchen Pyles	Term Expires 2022
Michael Enriquez, Secretary	Term Expires 2024
Stephen Mantius, Treasurer	Term Expires 2022
Lucienne Foulks	Term Expires 2023
Elizabeth Larson	Term Expires 2022
Bill Cassidy, Alternate	Term Expires 2022
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

OPEN SPACE ADVISORY COMMITTEE

Peter Lyon, BOS Rep, Chair
Michael Campbell, Vice-Chair
Rob Cissel, Clerk
Jamin Warren, Member
Rob Clemens, ACC Rep
Arnold Rosenblatt, Planning Board Rep

PLANNING BOARD

Arnold Rosenblatt, Chair	Term Expires 2023
Bill Stoughton, Vice-Chair	Term Expires 2024
Tracie Adams, Secretary	Term Expires 2022
Thomas Quinn, Member	Term Expires 2023
Christopher Yates	Term Expires 2024
Christy Houpis, Member	Term Expires 2022
Cynthia Dokmo, Alternate	Term Expires 2024
Tom Silvia, Alternate	Term Expires 2023
Mike Akillian, Alternate	Term Expires 2022
Dwight Brew, BOS Ex-officio	(Voting)

RECREATION COMMISSION

Patrick Daniel, Chair	Term Expires 2024
Wendy Rannenberg, Vice-Chair	Term Expires 2024
Lisa Eastland, Secretary	Term Expires 2022
Kathleen Holt Button, Member	Term Expires 2022
Paul Levesque, Member	Term Expires 2022
Steven Amari, Member	Term Expires 2023
Shannon Gascoyne	Term Expires 2023
Maria Daly	Term Expires 2023
Josh Conklin	ASD Representative
Danielle Pray	BOS Ex-Officio, Non-Voting

ROADS & BRIDGES COMMISSION

Christopher Kaiser	Term Expires 2023
Michael Riccitelli	Term Expires 2022
Dennis Wheeler	Term Expires 2022
Seth Potter	Term Expires 2024
Rob Clemens	Conservation Commission Representative
Eric Slosek	Interim Director of Public Works
Tom Grella, BOS Ex-Officio	(Voting)

SOUHEGAN REGIONAL LANDFILL DISTRICT REPS.

Eric Hahn	Term Expires 2024
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 2024
Bob Grunbeck	Term Expires 2022
Michael Parisi	Term Expires 2023
Richard Lefebvre, Alternate	Term Expires 2022
William Dunn, Alternate	Term Expires 2022
John D'Angelo, BOS Ex-officio	

WAYS & MEANS COMMITTEE

Mike Parisi, Chair	Term Expires 2022
Lisa Eastland	Term Expires 2022
Jim Kuhnert	Term Expires 2023
Bill Loscocco	Term Expires 2023
Lori Mix	Term Expires 2024
Wendy Rannenberg	Term Expires 2024
Michael Patterson	Term Expires 2022
Diane Layton, Alternate	Term Expires 2022

ZONING BOARD OF ADJUSTMENT

Douglas Kirkwood, Chair	Term Expires 2024
Tracy McInnis	Term Expires 2024
Jamie Ramsay, Treasurer/Secretary	Term Expires 2023
Danielle Pray	Term Expires 2022
Charles Vars	Term Expires 2023
Timothy Kachmar, Alternate	Term Expires 2022

MEMORIAL DAY

Theresa Grella, Chair

TREE LIGHTING

Michelle Arbogast, 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
--------------	---



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 8, 2022**

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 9, 2022 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, March 8, 2022 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 Moderator for 2 Years**
- 1 Cemetery Trustee for 3 Years**
- 3 Library Trustees for 3 Years**
- 2 Planning Board Members for 3 Years**
- 1 Trustee of the Trust Funds for 3 Years**
- 1 Supervisor of the Checklist for 6 Years**
- 1 Zoning Board of Adjustment Member for 3 Years**

ARTICLE 22: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$15,518,154**. Should this article be defeated the default budget shall be **\$14,928,440** 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 = \$3.96) (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 23: Contingency Fund

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

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

ARTICLE 24: 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 25: Assessing Revaluation Capital Reserve Fund

Shall the Town vote to raise and appropriate the sum of twenty-five thousand dollars **(\$25,000)** to be added to the Assessing Revaluation Capital Reserve Fund, previously established. (Tax Impact = \$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: 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 = \$0.09) (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: Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund

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

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

ARTICLE 28: DPW Vehicles and Equipment Acquisition and Replacement CRF

Shall the Town vote to raise and appropriate the sum of one hundred and twenty thousand dollars **(\$120,000)** to be added to the DPW Vehicles and Equipment Acquisition and Replacement Capital Reserve Fund, previously established. (Tax Impact = \$0.05) (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 29: Amherst Multimodal Facilities CRF

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

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

ARTICLE 30: Village Area Multimodal Road Design & Engineering

Shall the Town vote to raise and appropriate the sum of ninety-eight thousand dollars (\$98,000) for the purpose of design engineering for reconstruction and safety improvements for bicycles and pedestrians on streets in the village area that are scheduled for reconstruction by the Department of Public Works, and the development of application materials for state, federal, and private grant programs.

This shall be a special, non-lapsing warrant article that will not lapse for a period of five years. (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 6-1-0)

ARTICLE 31: Recreation Fields Acquisition and Construction CRF

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Recreation Fields Acquisition and Construction Capital Reserve Fund, previously established. (Tax Impact = \$0.02) (Majority vote required)

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

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

ARTICLE 32: Elderly, Blind and Disabled Exemption

Shall the Town vote to modify the elderly, blind, and disabled exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows:

For elderly persons:

- 65 years of age up to 74 years inclusive, an exemption of \$ 104,120. (formerly \$76,000);
- 75 years of age up to 79 years inclusive, an exemption of \$ 156,180. (formerly \$114,000);
- 80 years of age or older, an exemption of \$ 206,870. (formerly \$151,000); and

For blind persons of any age:

- an exemption of \$ 50,690. (formerly \$37,000); and

For disabled persons of any age:

- an exemption of \$ 89,050. (formerly \$65,000); and

For the elderly and the disabled exemptions only

- a net income of not more than \$ 49,960. (formerly \$41,760) for a single person, or if married, a combined net income of less than \$ 67,640. (formerly \$57,000); and
- own assets not in excess of \$ 165,000. (formerly \$150,000) excluding the value of the person's residence in accordance with RSA 72:39-a.

To qualify for any of the above exemptions, a person must have been a New Hampshire resident for at least three (3) years (5 years for the disabled person), own real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five(5)years. (Estimated Tax Impact: .03 Cents per Thousand)

(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: New Hampshire Resolution to Stop the Puppy Mill Pipeline (By Petition)

By petition of 25 or more eligible voters of the town of Amherst; to see if the town will go on record opposing the retail sale of dogs and cats in pet stores in the town. This resolution is necessary because the majority of dogs and cats sold in pet stores are sourced from large-scale, inhumane commercial breeding facilities commonly called “puppy mills.” The record of this vote shall be transmitted by written notice from the selectmen to the town’s state legislators and to the Governor of New Hampshire. (Tax Impact = \$0.00)

Given under our hands and seal this 24th day of January 2022



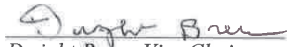
Peter Lyon, Chairman



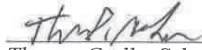
Danielle Pray, Clerk



John D'Angelo, Selectman

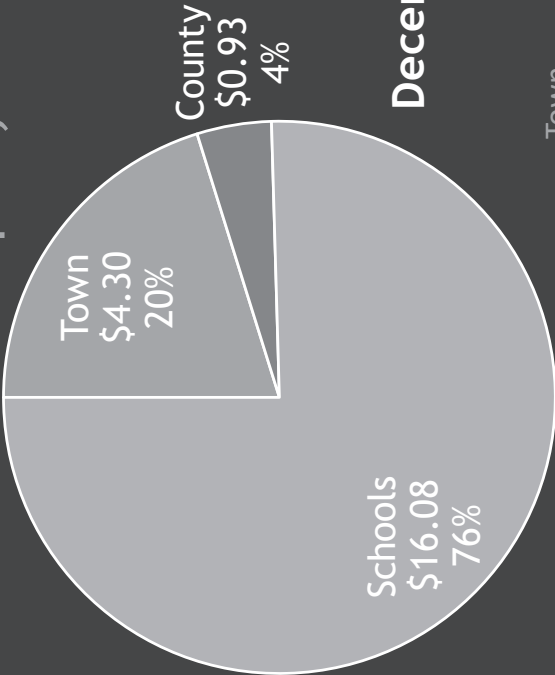


Dwight Brew, Vice Chairman



Thomas Grella, Selectman

TOWN PORTION OF CURRENT TAX BILL
\$482,000 HOME



December 2021 Tax Bill

	Rate / \$1,000	\$482,000 home
Town	\$4.30	\$2,073
County	\$0.93	\$448
Schools	\$16.08	\$7,751
Total	\$21.31	\$10,271

Town of Amherst
FY23 Proposed Operating Budget

Department	FY21 Actual	FY22 Budget	FY23		
			FY23 Proposed	FY23 v FY22 Variance \$	FY23 v FY22 Variance %
TOTAL EXECUTIVE	\$ 419,622	\$ 451,226	\$ 484,179	\$ 32,953	7.30%
TOTAL ELECTION, REG, VITAL STATS	\$ 227,745	\$ 216,063	\$ 238,274	\$ 22,211	10.28%
TOTAL FINANCIAL ADMIN	\$ 304,505	\$ 320,933	\$ 332,818	\$ 11,885	3.70%
TOTAL TAX COLLECTING	\$ 135,247	\$ 139,399	\$ 147,246	\$ 7,847	5.63%
TOTAL PROPERTY ASSESSING	\$ 174,691	\$ 183,145	\$ 198,824	\$ 15,679	8.56%
TOTAL LEGAL	\$ 60,788	\$ 45,101	\$ 45,101	\$ -	0.00%
TOTAL PERSONNEL ADMIN	\$ 196,259	\$ 233,030	\$ 233,171	\$ 141	0.06%
TOTAL PLANNING DEPARTMENT	\$ 32,976	\$ 122,718	\$ 62,583	\$ (60,135)	-49.00%
TOTAL ZONING	\$ 402,268	\$ 429,663	\$ 453,784	\$ 24,121	5.61%
TOTAL GOVERNMENT BUILDINGS	\$ 313,760	\$ 255,082	\$ 279,365	\$ 24,283	9.52%
TOTAL CEMETERIES	\$ 40,994	\$ 41,755	\$ 49,057	\$ 7,302	17.49%
TTL PROPERTY/LIABILITY INSURANCE	\$ 130,526	\$ 139,835	\$ 139,835	\$ -	0.00%
TOTAL POLICE	\$ 2,637,230	\$ 2,839,460	\$ 2,978,022	\$ 138,562	4.88%
TOTAL RESCUE	\$ 626,276	\$ 647,701	\$ 673,726	\$ 26,025	4.02%
TOTAL FIRE	\$ 619,823	\$ 695,067	\$ 732,972	\$ 37,905	5.45%
TOTAL SOUHEGAN REGIONAL LANDFILL	\$ 277,740	\$ 388,000	\$ 437,855	\$ 49,855	12.85%
TOTAL EMERGENCY MANAGEMENT	\$ 8,500	\$ 8,501	\$ 9,554	\$ 1,053	12.39%
TOTAL PUBLIC SAFETY COMMUNICATIONS	\$ 478,819	\$ 499,573	\$ 547,714	\$ 48,141	9.64%
TOTAL PUBLIC WORKS ADMIN	\$ 383,865	\$ 424,021	\$ 450,126	\$ 26,105	6.16%
TOTAL DEPT. OF PUBLIC WORKS	\$ 3,277,725	\$ 3,535,039	\$ 3,681,156	\$ 146,117	4.13%
TOTAL STREET LIGHTING	\$ 23,780	\$ 27,107	\$ 24,900	\$ (2,207)	-8.14%
TOTAL LANDFILL DEPARTMENT	\$ 320,975	\$ 323,327	\$ 347,155	\$ 23,828	7.37%
TOTAL SEPTIC DEPARTMENT	\$ 50,840	\$ 60,356	\$ 60,356	\$ -	0.00%
TOTAL HEALTH ADMINISTRATION	\$ 2,230	\$ 2,156	\$ 2,242	\$ 86	3.99%
TOTAL ANIMAL CONTROL	\$ 729	\$ 401	\$ 401	\$ -	0.00%
TOTAL HEALTH & HUMAN SERVICE AGENCY	\$ 50,000	\$ 55,000	\$ 55,000	\$ -	0.00%
TOTAL DIRECT ASSISTANCE	\$ 419	\$ 14,326	\$ 10,256	\$ (4,070)	-28.41%
TOTAL RECREATION	\$ 397,479	\$ 452,370	\$ 469,168	\$ 16,798	3.71%
TOTAL PARKS	\$ 13,614	\$ 13,443	\$ 13,474	\$ 31	0.23%
TOTAL LIBRARY	\$ 957,428	\$ 1,047,624	\$ 1,119,102	\$ 71,478	6.82%
TOTAL PATRIOTIC PURPOSES	\$ 8,000	\$ 8,500	\$ 8,500	\$ -	0.00%
TOTAL HERITAGE COMMISSION	\$ 548	\$ 2,629	\$ 2,685	\$ 56	2.13%
TOTAL CONSERVATION COMMISSION	\$ 10,920	\$ 16,528	\$ 15,828	\$ (700)	-4.24%
TOTAL PRINCIPAL BONDS	\$ 1,160,906	\$ 1,137,927	\$ 1,137,927	\$ -	0.00%
TOTAL INTEREST BONDS	\$ 124,019	\$ 100,670	\$ 75,798	\$ (24,872)	-24.71%
Total	\$ 13,871,245	\$ 14,877,676	\$ 15,518,154	\$ 640,478	4.30%

FY23 Default Budget Calculation

Operating Budget FY22	\$ 14,877,676
FY22 Interest - Long Term Bonds	\$ (100,670)
FY23 Interest - Long Term Bonds	\$ 75,798
FY23 CBA Cost Increases	\$ 40,481
FY22 Souhegan Regional Landfill	\$ (388,000)
FY23 Souhegan Regional Landfill	\$ 423,155
FY23 Default	\$ 14,928,440

What is a default budget?

New Hampshire law has defined a default budget as follows:

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.

FY23 Budget V. FY22 Department Changes

Department	FY22 Budget	FY23 Proposed	Dollar Change	Pct Change
Administration	\$1,128,511	\$1,183,289	\$54,778	4.90%
Finance	\$320,933	\$332,818	\$11,885	3.70%
Tax & Assessing	\$322,544	\$346,070	\$23,526	7.30%
Community Dev	\$552,381	\$516,367	(\$36,014)	-6.50%
Public Works	\$4,283,004	\$4,484,603	\$201,599	4.70%
Police	\$2,839,861	\$2,978,423	\$138,562	4.90%
Fire Rescue	\$1,351,269	\$1,416,252	\$64,983	4.80%
Landfill District	\$711,327	\$785,010	\$73,683	10.40%
Comm Center	\$499,573	\$547,714	\$48,141	9.60%
Septic Syst. O&M	\$60,356	\$60,356	\$0	0.00%
Public Assistance	\$69,326	\$65,256	(\$4,070)	-5.90%
Recreation	\$452,370	\$469,168	\$16,798	3.70%
Library	\$1,047,624	\$1,119,102	\$71,478	6.80%
Principal	\$1,137,927	\$1,137,927	\$0	0.00%
Interest	\$100,670	\$75,798	(\$24,872)	-24.70%
Total	\$14,877,676	\$15,518,154	\$640,478	4.30%

FY23 Estimated Tax Impacts

	Warrant Article	Gross Amount	\$/ \$1000	\$482,000 Home
22	Operating Budget	\$15,518,154.00	\$3.96	\$1,907.00
23	Contingency Fund	\$120,000.00	\$0.00	\$0.00
24	Communications Center Capital Reserve Fund	\$25,000.00	\$0.01	\$5.00
25	Assessing Revaluation Capital Reserve Fund	\$25,000.00	\$0.01	\$5.00
26	Bridge Repair and Replacement Capital Reserve Fund	\$200,000.00	\$0.09	\$41.00
27	Fire Rescue Vehicle and Equipment Purchase and Repair Capital Reserve Fund	\$257,000.00	\$0.11	\$53.00
28	DPW Vehicles and Equipment Acquisition and Replacement CRF	\$120,000.00	\$0.05	\$25.00
29	Amherst Multimodal Facilities CRF	\$75,000.00	\$0.03	\$15.00
30	Village Area Multimodal Road Design & Engineering	\$98,000.00	\$0.04	\$20.00
31	Recreation Fields Acquisition and Construction CRF	\$50,000.00	\$0.02	\$10.00
32	Elderly, Blind and Disabled Exemption	\$78,000.00	\$0.03	\$16.00
	FY23 Total Appropriations were all articles to pass	\$16,566,154.00	\$4.35	\$2,098.00

	Budget	\$ / \$1,000	\$482,000 home
FY23 Proposed Budget	\$15,518,154	\$3.96	\$1,907
FY23 Default Budget	\$14,928,440	\$3.70	\$1,785
Delta	\$589,714	\$0.26	\$122

WAYS & MEANS COMMITTEE FY23 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 FY23. Also, our members interviewed the head of each town department to inquire into the details of planned FY23 expenditures and proposed initiatives. Thereafter, we conducted a line-by-line comparison of the town's overall proposed budget for FY23 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 unanimously (7-0) with the Board of Selectmen's (BOS) proposed FY23 Budget and Warrant Articles, with the following exception:

ARTICLE 30: Village Area Multimodal Road Design & Engineering:

The Ways and Means Committee voted to approve the placement of this Warrant Article on the ballot with a vote of 6-1.

This article asks the residents of Amherst to raise and appropriate \$98,000 for the purpose of design engineering, which will aid in the planned road reconstruction by the Department of Public Works, providing recommendations for safety improvements for bicycles and pedestrians on the streets in the village area. The design engineering will also support grant applications at the state and federal level, in addition to private grant programs.

Those against this Article believe this expenditure should not be a standalone Warrant Article, but rather should be included in the town's operating budget. Road design engineering in high traffic areas should happen as a matter of course, providing the residents of Amherst with safer streets and improved traffic management. Additionally, the residents of Amherst have provided their support for safer multimodal transportation, which includes voting to establish and fund the Amherst Multimodal Facilities Capital Reserve Fund at the town election on May 8, 2021. Lastly, 78% of respondents to the Envision Amherst Survey of 2021 said they wanted to increase road safety for non-car users and 90% of respondents had a desire to provide safe routes for bicycles and pedestrians. The Board of Selectmen should feel empowered to include this expense in their operating budget based on recent voter support and resident feedback via the Envision Amherst Survey of 2021.

In closing, the W&M would like to thank the BOS, Town Administrator Dean Shankle, all department heads, and all support staff for their efforts in ensuring that the W&M Committee was informed and engaged in this year's budget process. We appreciate the hard work each of you put forward in making Amherst a wonderful community.

Michal Parisi, Chair

Lori Mix, Secretary

Lisa Eastland

Bill Loscocco

James Kuhnert

Wendy Rannenberg

Michael Patterson

Diane Layton, Alternate

ASSESSING

This past year Vision Government Solutions Inc. was retained to complete a town wide Statistical Revaluation for the 2021 tax year, in accordance with the New Hampshire Constitution Part II, Article 6 and RSA 75:8-a. The purpose of the project was to bring property assessments uniformly in line with current market conditions as of April 1, 2021 as is required at least once every five years. The Revaluation resulted in an average assessment increase of thirty three percent. Further information on the 2021 Revaluation, including the sales utilized in the process, are available on the assessing department portion of the town website. The town website also 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, 2021 for the Town of Amherst are as follows:

Residential	\$2,042,435,362
Commercial	\$239,294,275
Utilities	\$62,895,900
Current Use & Conservation Restriction.....	\$816,000
Exempt	\$115,224,400
Total	\$2,460,665,937

Property Tax Exemptions totaled \$10,846,900 while Property Tax Credits totaled \$373,000.

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, sales review, or our recent Revaluation, 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 Rd	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 S	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 S	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
<u>Tax Deeded Land</u>			
<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	6-19,6-19-1,2,3,4,5	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	9-2,10-2,4,6,7,10-1,40-1 et al	558.00	1,228,900
61 Boston Post Road	5-152 et al	47.00	222,500
35 Thornton Ferry I & Cobbler Ln.	6-112-2, 6-115-4	19.00	26,000
15 Mont Vernon Road	7-91	40.66	331,400
Simeon Wilson-Near the River	2-145-4	10.00	201,500
B & M Railroad	6-120,121	16.19	31,800
Thornton Ferry II Road Rear	4-52-54	11.11	23,200
Thornton Ferry II Road Rear	4-55	2.00	6,500
46 Christian Hill Road	5-107-5	2.50	57,500
Baboosic Lake Road Rear	6-30-6	8.79	2,700
73 Broadway	25-103	2.30	37,400
7 Manhattan Park	2-31-6	1.86	1,200
55 Lyndeborough Road	5-82-8	9.98	144,500
Austin Road Rear	8-11	32.00	117,000
Nathaniel Drive Rear	7-800	60.00	112,200
Fairway Drive Rear	4-35	6.00	5,100
Lyndeborough Road Rear	5-62,65,65-1,66,75-1	68.00	422,600
52 Lyndeborough Road	5-68	10.00	137,100

23 Holly Hill Drive	8-49-41	1.69	109,300
12 Holly Hill Drive	8-49-39	1.50	108
21 Greenbriar Lane	10-5-18	1.50	126,500
75 Boston Post Road	5-150	1.40	57,000
14 Austin Road	7-42	93.00	978,300
9 Austin Road	8-10	35.00	263,000
22 Old Mont Vernon Road	7-73-1	6.10	152,200
15 Old Coach Lane	21-20-62	0.80	102,000
3 Eaton Road	5-135	54.71	374,600
2 & 4 Eaton Road	5-130	2.00	133,500
36 Lyndeborough Road	5-63	4.40	92,300
Pond Parish Road Rear	6-24	173.28	159,800
10 Green Road	5-115	18.38	208,400
Horace Greeley Road	8-26	60.00	204,000
5 Thornton Ferry II, 402 Boston Post Rd	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 - 2021 Statistics

Building Permit Applications	
New Residential	37
Residential Additions/Alterations	353
Commercial/Industrial (additions/alterations)	32
Commercial/Industrial new	5
Signs	13
Pools	20
Demolition	6
Septic Systems	93
Electrical Permit for Generator	36
Electrical Permit (non-generator)	309

Plumbing	103
Mechanical	574
Home Occupations	2
Total # of Building Permit Applications	1,583

Planning Board Applications	
Scenic Road Hearings	3
Non-Residential Site Plans (NRSP) (inc. compliance)	10
Subdivisions	7
Discussion/Design Review	6
Conditional Use Permits	8
Total	34

Zoning Board of Adjustment Applications	
Variance	7
Special Exception	0
Equitable Waiver	0
Appeal of Administrative Decision	0
Total	7

Historic District Commission Applications	
New Building	1
Building Additions	0
Exterior Alterations (inc. conceptual)	20
Accessory Structures	2
Mechanical Equipment	5
Other	0
Total	28

2021 presented challenges as we continued to navigate the Covid crisis but for every challenge we found a solution. For anyone who does not wish to come to the Town Hall, building permits can be applied for online. Applications for land use boards are available online but must be submitted in person.

We were very sorry to say goodbye to Natasha Kypfer, Town Planner, who left the department in December. We wish her well in all her future endeavors.

Respectfully submitted,
Nic Strong, Community Development Director

DEPARTMENT OF PUBLIC WORKS

Our team at Amherst Department of Public Works consists of a director, an assistant director, one full-time & one part-time office support, two foremen, one mechanic, two heavy & four light equipment operators, four driver/laborers, one full-time & four part-time transfer station employees, and numerous seasonal part-time and on-call/as needed positions rounding out our staff.

All staff are supportively or totally involved in the work projects summarized within the following pages.

Road work summary

In total, 3.54 miles of Town roads were reconstructed or paved this year. The roads rebuilt included Amherst Street (from Milford T/L to Juniper Dr. & from Miles Rd. to Boston Post Rd.), Bayberry Dr., Blueberry Hill Rd. (portions connecting Dodge Rd. to SR 101), Caldwell Dr. (from Columbia Dr. to around the cul-de-sac), Christian Hill (from Green Rd. to SR 13), Dodge Rd. (from Mack Hill Rd. to the gravel portion), and Manhattan Dr. This work included but was not limited to road reclaim, road milling, pavement overlay, drainage installations/replacements, curbing, tree work, stump removal, guard rail replacements, shoulder gravel, and more. There was an emphasis on improving lines of sight this year as we were reconstructing several roads with poor intersection approach angles. Specifically, the intersections of Christian Hill Rd. @ SR 13, Amherst Street @ Border St., and Amherst Street @ Old Milford Rd. (north intersection), were redesigned to allow traffic to enter and leave the main road at a more perpendicular angle, thus improving line of sight to oncoming traffic and increasing overall safety.

Our road plan prioritizes work on arterials, feeders, and through roads, connecting them by tying together work from previous years. This creates a road system that is contiguous and in good condition.

In conjunction with the road work on Amherst Street, we simultaneously constructed an eight-foot-wide side path from Boston Post Rd. to the Milford T/L. This spans a total distance of 1.76 miles. This side path effectively connects the Amherst Village to the Milford T/L. It is anticipated that Milford will eventually connect their existing sidewalk on Amherst St. to our new side-path, having the effect of connecting the Amherst Village to the Milford Oval.

Drainage work:

In addition to drainage improvements that coincided with this year's completed road work, we completed a major emergency culvert replacement in December 2021. We had planned to replace the twin culverts across the brook at 485 Boston Post Rd. in the summer of 2022. Unanticipated and rapid deterioration of the culverts after a prolonged rain event at the end of October 2021 necessitated replacing the culverts sooner. NH DES gave emergency authorization to the Town to replace the culverts immediately. The project began on November 29 and was completed well ahead of schedule on December 14. The culverts are expected to have a lifespan of 75-100 years.

Proposed 2022 road work includes:

Road Rehabilitation – Amherst Street (mill and fill from Founder’s Way to Juniper Dr., and pavement topcoat for portions reconstructed in 2021), Horace Greeley Rd. (from SR 101 to Pulpit Brook bridge), Roberge Dr., and Hubbard Rd., totaling over 3.88 miles of newly planned work.

Parking improvements – Finish paving transfer station parking area. Finish paving DPW yard.

Road Preservation:

We are focusing our road construction efforts to address as many miles of road per year as possible. One way we do this is to employ more road rehabilitation techniques vs. complete road restorations whenever possible. Rehabilitation methods, to include reclaiming (rototilling pavement into road base and paving over) and milling (grinding off the top layer of pavement then paving over) are less expensive while still providing a good product that will serve the community well for many years.

To further our efforts by addressing more miles of road per year, we will be using road preservation techniques more frequently. Currently we seal cracks in several roads every year to keep water from getting into the road base and further deteriorating the road. This method otherwise known as “crack sealing” is extremely cost effective and helps to prevent the need for more costly repairs. This year we will employ a proven technique of road preservation called “micro-surfacing.” This method applies a thin layer of a precise mixture of polymer-modified asphalt emulsion, quality aggregates, mineral filler and water that is uniformly spread over the existing, properly prepared surface. It also extends the life of a road by 6-8 years or more. By blending proven preservation techniques into our road plan, we will be able to preserve roads we have already invested in for much longer. We plan to micro-surface approximately two miles of road in 2022.

Town Buildings

We performed or managed routine electrical, plumbing, HVAC, boiler & pressure vessel inspections, and fire extinguisher maintenance for all municipal buildings. We managed the upgrade to LED lighting at the central fire station, transfer station, rec office, and public works facilities. We balanced the HVAC system upstairs at Town Hall to allow for better air circulation in the upstairs offices and meeting room. This coincides with our ongoing effort to install an outside air exchange system upstairs at Town Hall. We constructed a new steel building this spring which will serve as our new mechanic’s garage. With only a few finishing touches left we anticipate this project will be complete in February 2022.

Town Commons

Part-time seasonal employees mow and maintain eleven acres of commons and grounds around town buildings, with limited assistance from full-time employees. We set up and take down staging and lights for events on the common and empty all commons trash barrels. We also take and dispose of trash and recycling from town buildings. Equally important is the volunteer work

by the Amherst Garden Club who maintains all of the flower gardens, shrubbery, and ornamental trees.

Transfer Station

The Souhegan Regional Landfill and Transfer Station combined budgets represent approximately \$710,000 or 13% of the total Public Works budget.

During the most recent twelve-month final data period, Amherst residents generated 2,720 tons of trash at a cost of \$206,455. Within that same timeframe, milk jug plastics, newsprint, cardboard, aluminum & steel cans, mixed paper, glass, and clear plastics equaled 514.29 tons of recyclable materials with a gain of \$28,331.08. This is more than a \$10,000 increase from last year’s net gain. Much of the gain can be attributed to more recycling this year (increase of 141.29 tons) and the increasing value of recyclables. Trash, including trucking, cost \$76/ton to send to the waste energy plant over the past year.

Our most recent pricing (2021 Q3) per/ton for the various materials are as follows:

Trash:	(\$76)/T	Cardboard:	\$185/T	Glass:	(\$40)/T
Alum Cans:	\$1200/T	Steel Cans:	\$110/T	Mix Paper:	\$80/T
Milk Jugs:	\$1,760/T	Newspaper:	\$145/T	Mixed Plastic:	N/A

Not included above, Northeast Resource Recovery Association (NRRRA) assisted in processing,	
Lead batteries	1.97 tons
Construction & Demolition Waste (C&D)	383.72 tons
Electronics waste	19.06 tons
Freon Units	693 items
Net cost of disposal:	\$56,191.24 not including trucking.

In closing, our team at the Department of Public Works endeavors to effectively manage the infrastructure placed in our care through efficiency and innovation, providing residents with convenient access to safe, affordable, and durable assets throughout the town. It is truly a pleasure to serve the residents of Amherst and we thank them for their support. Additionally, we would like to thank the Board of Selectmen, Town Administrator, and other department heads and colleagues for their continued collaboration, wisdom, and guidance.

Respectfully submitted,

Eric M. Slosek
Interim Director of Public Works

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 as well as 2021 have been years that pushed the boundaries with COVID-19. We were and continue to be involved with the State of NH Emergency Operations Center. The monitoring of the pandemic is part of the daily routine as we watch the ups and downs of it and the enormous amount of people contracting it and those unfortunately passing away from it.

Throughout the year we are analyzing potential risks to the Amherst Community which prompts us to update our Hazardous Mitigation Plan. The amount of time and energy spent to monitor and react to the pandemic these past couple of years have been significant, however; the time has been well spent as the vaccines have proven to be beneficial including the use with the latest variant coming into the country. 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. They too are involved in additional training. 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 landline 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 and as a back-up 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

As we all know, 2020 and 2021 have been challenging years for the department and the public to say the least. These last two years were filled with anxiety and mixed emotions for many as we have had to navigate the ups and downs with the COVID Pandemic. Although some folks have become complacent with the pandemic there is still; however, a large portion of our population that are fearful and worrisome of contracting the disease and what accompanies it. With the residents of our community still learning how to cope with the COVID Pandemic and the ever-changing variants with it, we as a department had to do the same all while responding to calls where there is a significant chance, we will encounter COVID positive patients and that certainly has been the case these past couple of years.

Even during these times, we have been able to retain our core employees of our Fire Rescue Department. Our membership is strong with men and women that are either part time Emergency Medical Service (EMS) providers or On Call Firefighters. If you have an interest on being a paid-on call firefighter contact Chief Matthew Conley at 673-1545 X301 or e-mail at mconley@amherstnh.gov.

Our operations allow us to continue on delivering Advanced Life Support (ALS) 24/7 with our staffing of Advanced EMT (A-EMT) or Paramedic level providers. Both of our Ambulances are licensed at the paramedic / ALS level. With the departments dual certified staff (EMS & Fire), we have increased our ability to handle multiple emergency medical calls that come in at the same time, thus reducing the times we have to rely on the use of mutual from another community.

Amherst Fire Rescue is considered to be a combination fire protection agency. We have full-time paid leadership and administration supported by a volunteer/on-call firefighters and a contingent of part time employees. This type of roster enables us to provide 24/7/365 coverage for the community. The Town 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. Knowing that we have had several new developments (residential) in the past couple of years, we also are seeing there is more to come in the next couple of years which gives the expectation that our calls for service will increase.

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

Our partnership with the Red Cross continued in 2021 as we hosted two blood drives, July and October. With the rising need for donations, we anticipate adding more drives in 2022.

It is important for Amherst Fire Rescue to maintain the relationships we have with our neighboring departments as the use of mutual aid is increasing as it becomes harder to attract

new members. We as mutual aid partners understand these relationships are an invaluable resource to helping one another.

This organization would not be what it is today without the dedication and commitment of its members. The time these folks put in to maintain and expand their knowledge is significant. That being said, it reduces the amount of time to spend with family. As Chief of this fine organization, I cannot thank them enough for everything they do for our organization and our community.

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

Respectfully,

Matthew J Conley

Chief of Department



Amherst Town Library

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.

2021 Statistics – Library Activity

Circulation (total)	174,609
Adult print	46,173
Juvenile print	74,340
Digital/ Audiovisual	54,096
Total (physical) items in collection	54,705
Items added	4,739
Items withdrawn	11,088
Active patrons	5,956
New patrons	535

Library Services

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your CD player/ smart phone, eBooks & digital magazines, DVDs/ BluRays, 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

2021 Highlights

- Eliminated overdue fines
- Enabled “auto renewal” and online library card renewal
- Continued to provide options for various levels of comfort with public places (ex. Both in-person and virtual programs, building is open or you can request “contact free” pickup in the vestibule)
- Significant staff turnover

Respectfully submitted,

Amy Lapointe
Library Director

AMHERST POLICE DEPARTMENT

Department Roster

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

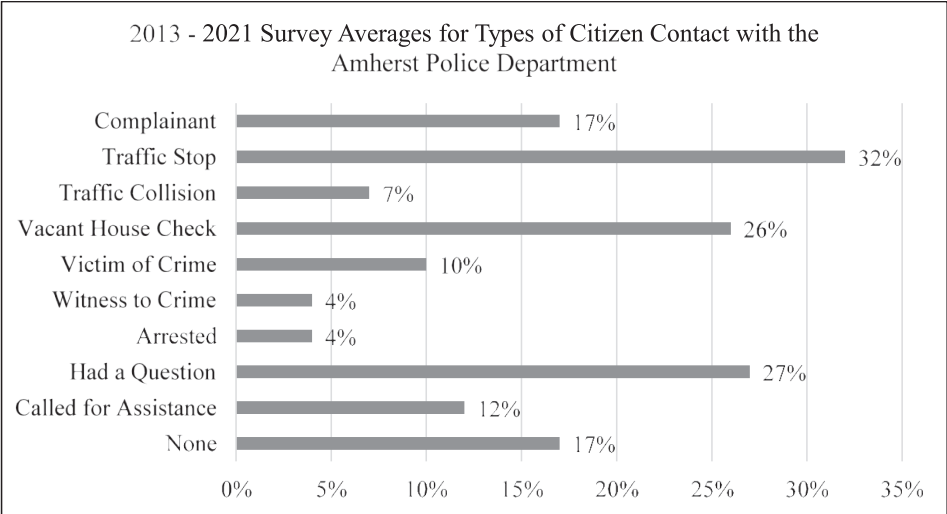
Officer Justin J. Gerome
Officer Hans E. Chapman
Officer Kevin R. Kelly
Officer Thomas L. Clement
Officer Christopher M. Corey
Officer Rachel L. McAloon
Officer Taylor J. Aspinwall
Officer Matthew D. Campbell
Sharon Higley, Executive Asst.
Frederick Hannon, Crossing Guard
Anthony Culotta, Crossing Guard

In January of 2021, the first stage of the police station renovation was completed! Modifications to the existing structure included the creation of a department training room (pictured below), building-wide HVAC replacement, additional office space, and relocation of the booking room and prisoner cells along with other necessary improvements.

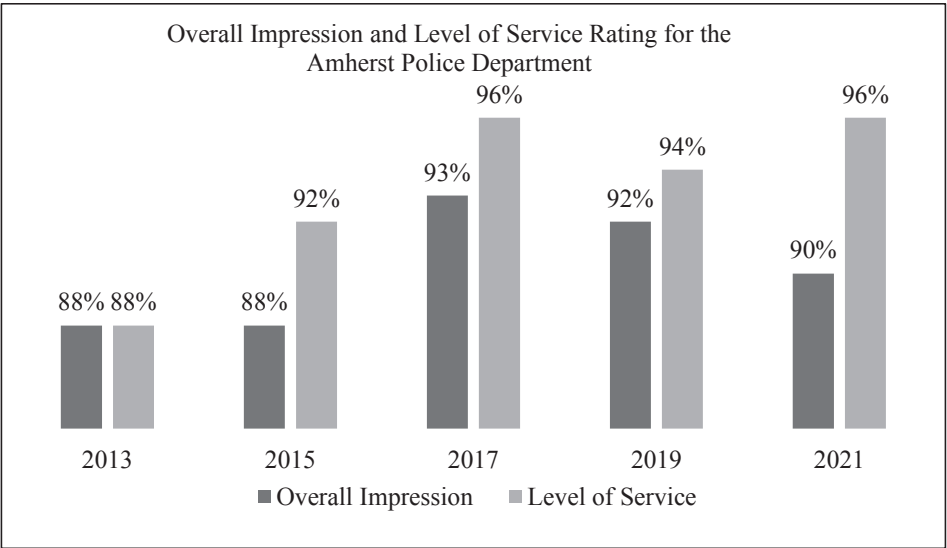


The second phase of the renovation will be completed in the spring of 2022 which includes completion of the existing third floor of the building which has remained unfinished since the previous renovation in 1996.

As part of the town-wide strategic planning process which was instituted in 2013, the Amherst Police Department developed a community survey to gather citizen feedback and aid in the development of community-oriented strategic goals and initiatives. In 2021, the Department conducted its fifth biennial survey. Over the course of the last ten years, we have found that an average of 82% of respondents have had some form of interaction with the Amherst Police Department.

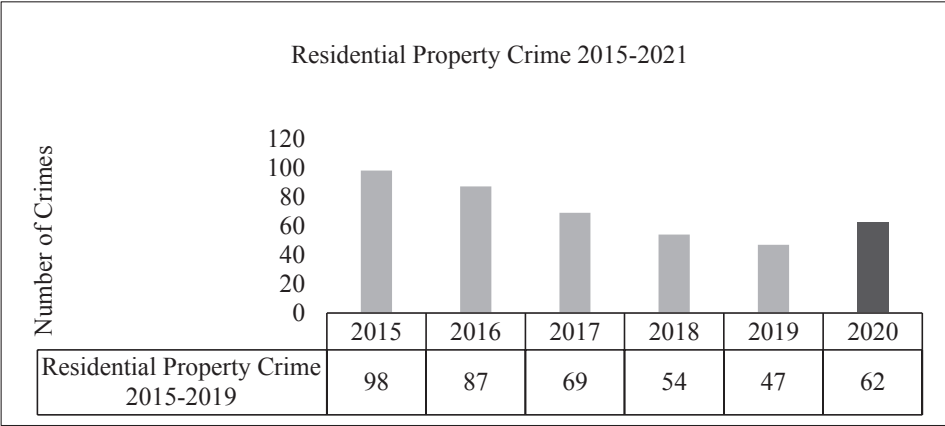


Among the several performance goals set by the agency is our goal to maintain an overall level of service rating of 90% or greater.



The Amherst Police Department has always placed a strong focus on maintaining professional standards, and it is reassuring to see our commitment reflected through positive community feedback!

Survey feedback since 2013 has consistently shown that property crime is a top concern among residents, and reduction in property crime has consequently remained a specific agency goal for the last several years. Officers have remained committed to increasing their visibility through neighborhoods and along town roads in an effort to deter criminal activity. A slight uptick in residential property crime was seen in 2020; however, that increase can be solely attributed to the theft or vandalism of political signs during a contentious election cycle (*otherwise resulting in the fifth straight year of residential property crime reduction*).



Alongside our strategic goals, the Department remains committed to regional crime task force efforts through continued participation in the Internet Crimes Against Children (ICAC) Task Force. The ICAC Task Force utilizes a multi-jurisdictional, multi-agency, team approach to investigate and prosecute those who sexually exploit children through the use of the internet and/or computers. The Amherst Police Department’s membership in the ICAC Task Force has resulted in the apprehension of several individuals in and around Amherst on child pornography charges, and keeps our agency at the forefront of investigative trends. Those efforts have also lead to the apprehension of child sex offenders who reside out of state and whose criminal behavior overlapped child pornography investigations in New Hampshire. An unfortunate uptick in computer-based child pornography offenses during the Covid crisis resulted in the allocation of additional federal grants in 2021 which fund our agency’s investigative efforts in this area.

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 out Department Vision Statement – *to Promote Safety, Foster Justice, and Inspire Trust*.

Respectfully Submitted,
Mark O. Reams, Chief of Police

AMHERST POLICE DEPARTMENT
Annual Activity

	2018	2019	2020	2021
Miles of Patrol	232,875	196,066	207,723	242,960
MV Crashes	352	332	255	284
Injuries	29	43	37	44
Fatalities	0	1	0	0
Arrests	406	310	274	389
Adult	348	280	245	322
Juvenile	58	30	29	67
Total Crimes	932	768	642	843
Arson	1	1	2	1
Assaults	47	36	48	56
Criminal Threatening	9	16	13	15
Criminal Mischief	46	35	60	36
Burglary	5	12	5	3
Criminal Trespass	26	9	14	14
Disorderly Conduct	10	10	7	3
Drug Violations	59	34	32	38
Drunkenness	12	13	8	14
DWI	62	42	28	36
Fraud/Forgery	91	114	77	91
Homicide	1	0	0	0
Liquor Law Violations	14	5	5	29
Sexual Assaults	15	11	8	5
Stolen Motor Vehicle	3	2	4	2
Thefts	120	99	76	127
Robbery	1	1	0	2
Traffic Stops	13,580	10,536	6,285	10,962
Incidents				
Alarm Calls	525	488	441	391
Animal Complaints	283	258	202	236
Assist Motorists	363	268	218	245
Building Checks	23,595	19,847	25,366	21,055
Vacant House Checks	3,994	3,874	3,019	3,168
School Safety Checks	321	305	174	283
Directed Patrols	10,059	7,278	17,336	13,150
Vehicle Complaints	503	515	392	407
Pistol Permits	71	80	83	69
Police Service	859	854	749	849
Suspicious Activity	376	317	338	303
911 Hang-up	49	49	44	42
Disturbances	105	74	101	84
Fireworks Complaints*	0	0	18	8
Gunshots Heard Complaints*	0	0	12	20

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

AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

Full Time Roster

Gerry Beland, Communications Coordinator
Eric Miron, Asst. Communications Coordinator
Christin Fowler, Communications Specialist
Noemi Bickford, Communications Specialist
Stuart Sanderson, Communications Specialist

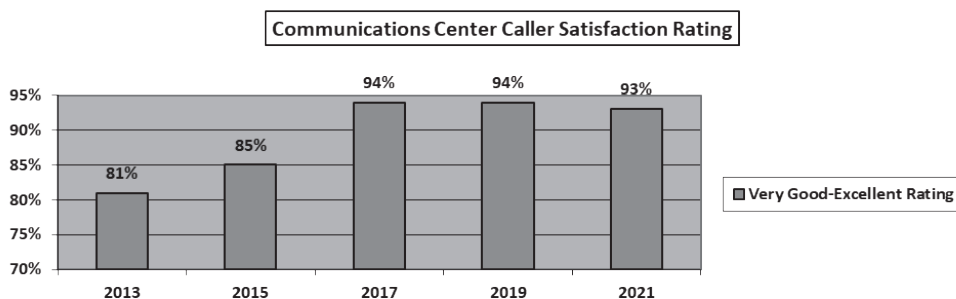
Part Time Roster

Pamela McKinney
Danielle Gardiner
Richard Todd
Jordynne Walker

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 Communications Center Coordinator, Gerry Beland, and Assistant Coordinator, Eric Miron.

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

The APSCC strives to provide the best services possible to our town, and is continually engaged in maintaining and improving that level of service. Since 2013, the APSCC has sought feedback from the community via a series of four biennial, random community surveys. The results show that over the last six years the Center has maintained a caller satisfaction rating of at least 93%.



Our Communications Specialists logged over 56,000 calls for service in 2021. Alongside steady radio and phone interactions, our Communications Specialists provide direct services to over 3,000 walk-in lobby visitors each year (although those numbers fell slightly over the last couple of years due to Covid-19 concerns and increased online burn permit registrations and similar activities).

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

Respectfully Submitted,

Mark O. Reams
Chief of Police

Greetings from the Parks and Recreation Department,

We had a very exciting year of navigating the wave of COVID and getting back to some sort of normalcy. When the new year came, our department was determined to offer great programming and facilities to the residents of Amherst. Our creative team was able to accomplish a lot in the year and we are excited to share some highlights below.

Recreation Programs

Winter was a huge success with our ice rinks staying frozen and getting 37 days of ice skating in for the season. We were able to offer a variety of ice-skating lessons on both rinks ranging from beginner lessons through introduction to hockey. The rinks were a very popular destination with young families and teens.

With the addition of Buck Meadow we were able to groom trails for cross country skiing and snowshoeing. It was amazing to see how many skiers showed up to use this facility when word got out. When the season began, we had a Snowdog to assist with our grooming efforts. The Snowdog is a great piece of equipment for narrow trails or classic skiing. However, it takes a lot of effort and time to lay down a skate skiing trail so midway through the winter we put a call out to see if anyone had a snowmobile they weren't using. With Amherst being so generous, a family came to the rescue and donated their used snowmobile to the department. This allowed us to partner with the Souhegan Cross Country Ski Team who had the attachments for grooming skate skiing and classic tracks. This donation has changed the operation at Buck Meadow and we are now able to properly groom the trails in a quarter of the time. The popularity and use of the trails was amazing. A few times in the season we were unable to groom the trails because there were too many people using them. The skiing season lasted into Mid-March.

Other winter activities offered were the Tuesday Night Lights ski program at Crotched Mountain, Educational programs at PMEC, including home schooling classes, and intro to cross country skiing. All of these programs were very well attended, and it was great to get people together outside where it was deemed safe to do so.

As we rolled into the spring, things really seemed to get back to pre-COVID 19 operations. Our baseball and softball programs had strong participant numbers and our first season of running the lacrosse program was very successful. The baseball season ended in the middle of the summer with our Majors All Start team winning one tournament and being a runner up in a second one. Both of these tournaments had some hard competition, but our success came from great coaching and hardworking athletes.

The Amherst Lacrosse program came under the umbrella of Amherst Parks and Recreation in November of 2019. Unfortunately, the season of 2020 never happened. In 2021 we were ready for a great season and that is exactly what we had. We had a very strong group of volunteers come forward and work with the young athletes. The most successful part of the lacrosse program is the partnership we have with the Amherst Lacrosse Club (ALC). ALC was with us the entire way to make sure we received the support needed for coach training, pre-season

support and acting as a liaison between our program and the New Hampshire Youth Lacrosse Association.

There were lots of smiles at both Camp Babuck and Outdoor Discovery. It was great to have a camp program back at Baboosic Lake Town Beach. It is always nice to give Campers the laid back “Lake Life” experience many of us wish we had as kids. Campers enjoy lots of water time, fort building, arts and crafts, and many outdoor games. Lots of memories were made this past summer.

Outdoor Discovery Camp (ODC) was held at Peabody Mill Environmental Center. ODC gets campers out into the woods and away from the world of screen time and electronic devices. Instead, campers explore the woods, play in streams, fish, get muddy as well as countless adventures throughout the week. Both camps are coordinated by our amazing summer staff who are made up of Amherst students; both in high school and college. It is always wonderful to see what our staff pull off in the eight-week summer to build lifelong friendships and memories for both the campers and staff.

Other program highlights of the summer were our Tuesday night Concerts on the Green, Adult Softball and Adult Bocce leagues. We were also able to host a variety of sport specific camps ranging from cheer, soccer, basketball and softball. Many of the camps were either close to selling out or sold out.

Fall soccer made a huge comeback in 2021. We had nearly 400 participants in our program ranging from age 3 through 7th grade. We offered a new option of weeknights only for our smaller participants. This allowed families to have weekends open for family time. We received a lot of great feedback about this new model and will be looking to roll it out in other sports and programs.

Peabody Mill Environmental Center offered great educational programs for pre-school aged children and Home schoolers. We also offered educational series to adults on native animals. In the fall we saw the return of school field trips to PMEC. This is something that hasn’t happened since the fall of 2020.

Facility Highlights

Joshua’s Park had some major improvements in 2021. The lack of shade has always been an issue at the park and some concerned citizens approached the Recreation Commission about creating more shade around the playground and garden. A committee was formed, and we were able to raise \$20,000 for shade improvements. Included in the improvements were two shade canopies installed on either side of the playground, several tree plantings throughout the park and a large pergola built on the patio near the Stearns Davis Community Garden. All of this was done with the generous donations from community members and organizations. I want to thank the Joshua’s Park Undercover Committee and the Amherst Community Foundation for their efforts. We also want to thank the Amherst Garden Center who planted the trees and the Amherst Parks and Recreation Parks Crew for building the pergola. All of the new features

came out better than expected and we look forward to seeing everything in bloom this coming summer.

There has been a lot happening at Buck Meadow throughout 2021. Our department was a recipient of a Bean Foundation Grant where we were awarded \$40,000 for the improvements to the clubhouse. This includes new windows, carpeting, updated bathrooms and kitchen and making the building more accessible to all. The majority of the work has been completed “in house” utilizing the expertise of both the Department of Public Works and our own Parks Crew. By keeping this work “in house” we were able to stretch the \$40,000 further and accomplish more. The goal for this building is to have a place where civic groups, sports clubs and senior citizens can hold meetings and classes. It can also be rented out for family gatherings or parties. We want to thank all who have made this happen. It really looks great, and we are excited to open it to the public very soon.

Birch Park continues to be a popular destination for disc golfers. When the park was built, we were hopeful that we would see a return on our investment within 10 years. The park cost \$25,000 to build and we used revolving fund money to build it. We are happy to say that after the 2021-disc golf season Birch Park has brought in over \$25,000 in revenue from tournaments and leagues. At this point the park is generating revenue for the department that can either go back into the park or into other facilities the Recreation Department manages.

In review, it is always a pleasure to write this report and think back to all of the success the Amherst Parks and Recreation Department has had. We continue to be grateful for the support we get from the Amherst community. Our Selectman and Recreation Commission allow us to see the big picture and dream of the next great recreational opportunity for our community. We specifically want to thank our volunteers who do so much for us. This includes coaching youth sports and helping with events.

On a personal note, I want to thank all of the staff at Amherst Parks and Recreation. You are all a pleasure to work with and together we make a great team. Thanks for all that you do.

Sincerely,

Craig Fraley, CPRP

Amherst Parks and Recreation

TAX COLLECTOR'S REPORT				
JULY 1, 2020 - JUNE 30, 2021				
	2021	2020	2019	
Uncollected Taxes				
Property Taxes		4,506,492.53	348,900.64	
Land Use Change		14,008.36		
Yield Taxes		95.27		
Excavation Taxes				
Septic		6,444.81	4,450.64	
Property Tax Credit Bal.		(51,713.37)		
Taxes Committed				
Property Taxes	24,970,108.00	25,979,938.00		
Land Use Change		268,400.00		
Yield/Taxes Gravel Tax	751.62	2.84		
Septic	18,817.64	57,273.86		
Overpayment				
Property Taxes - Refunds	69317.68	63,067.01		
Interest on Late Tax		57,772.32	25,305.32	
TOTAL DEBTS	25,058,994.94	30,901,781.63	378,656.60	
Remitted to Treasurer				
Property Taxes	21,867,968.62	30,211,857.06	81,208.10	
Land Use Change		282,408.36		
Yield/Gravel Taxes	424.02	98.11		
Interest		57,772.32	25,305.32	
Conversion to Lien		188,454.71	268,257.82	
Septic	11,972.28	57,421.78	2,857.35	
Abatements Made				
Property Tax		102,159.00		
Land Use Change				
Yield Taxes				
Septic				
Uncollected Taxes End				
Property Taxes	3,241,008.18			
Land Use Change				
Yield/Gravel Taxes	327.60			
Septic	6,845.36	1,610.29	1,028.01	
Prop Tax Credit Bal.	(69,551.12)			
TOTAL CREDITS	25,058,994.94	30,901,781.63	378,656.60	

SUMMARY OF TAX LIEN ACCOUNTS				
	2020	2019	2018	2017&PR
Unredeemed Liens			113,807.47	40,469.07
PT Liens Executed	196297.43	289,036.52		
Interests & Costs	857.01	9,741.17	30,145.65	12,241.42
Refunds/ADJ				
TOTAL DEBTS	197154.44	298,777.69	143,953.12	52,710.49
Remittance				
PT Redemptions	48446.67	149,054.72	108,928.29	23,587.78
Interests & Costs	857.01	9,741.17	30,145.65	12,241.42
Abatements/Adjustments		82816.8		
Liens Deeded				
Unredeemed Liens	147850.76	57,165.00	4,879.18	16,881.29
TOTAL CREDITS	197154.44	298,777.69	143,953.12	52,710.49
Respectfully Submitted,				
Gail P. Stout				
Tax Collector				

**TOWN CLERK
FOR THE YEAR ENDING JUNE 30, 2021**

16,262	Motor vehicle registrations	\$2,995,897.78
2,882	Motor vehicle titles	\$5,764.00
15,774	State motor vehicle agent fees	\$47,319.00
258	Boat registrations	\$4,287.40
255	Boat agent fees	\$1,275.00
1,727	Dog licenses	\$10,877.00
5	Dog Fines	\$375.00
6	Parking fines	\$75.00
	UCC Filing fees	\$3,690.00
	Miscellaneous income	\$1,851.55
45	Alarm Permits	\$570.00
	Vital Records	\$2,894.00
TOTAL		\$3,074,875.93

The COVID virus was still very active this year, but our citizens were able to come into Town Hall to do business rather than need the ramp although the window would still be available if there was a need. Receipts for motor vehicle registrations increased this year as the number of registrations processed exceeded our total from last year. We noticed that many homes were bought and sold this year and new people moved to town and new businesses settled in. We welcomed that fact that there was only one election during this fiscal year but there are 3 in fiscal year 2023.

LaVern and I would like to thank you for your continued support and kindness.

Respectfully submitted,

Nancy A. Demers

Town Clerk

Town Treasurer's Report FY21 7/1/2020 to 6/30/2021

BANK ACCOUNT Balances 6/30/2021

Citizens Bank Municipal Checking – \$21,471,514.35 (fy20 \$18,715,175.48)
Bar Harbor Bank credit card account – \$313,161.01 (fy20 \$92,241.12)
Century Bank Money Market Account – \$1,301,665.75 (fy20 \$11,807.77)
Enterprise Bank ICS Account – \$1,811.56 (fy20 \$1,808.85)
Citizens Bank Investment Account – \$31,579.86 (fy20 \$231,474.43)
Enterprise Concentration Land Account – \$284,658.15 (fy20 \$227,909.88)

EXPENSES

School/County Expenses fy2021

Amherst – \$24,140,298.00 (fy20 \$22,937,394.00)
Souhegan – \$13,603,476.00 (fy20 \$11,988,313.00)
Hillsborough County – \$2,090,456.00 (fy20 \$2,077,234.00)
Total fy21 \$39,834,227.00 (fy20 \$37,002,941.00)

Town Expenses fy2021

\$38,293,867.35 Other
\$9,263,926.16 Account payables (fy20 \$10,402,991.78)
\$6,050,918.14 Payroll (includes Federal Taxes/VALIC/ICMA-RC/Benefits/MA Tax)
(fy20 \$5,918,984.21)
\$815,331.78 Town Clerk car registration to the state (fy20 \$810,467.70)
\$12,142.81 Credit Card fees (fy20 \$10,360.36)
\$54,436,186.24 (fy20 \$49,180,984.37)

Total Expenses fy2021 \$94,270,413.24 (fy20 \$86,183,925.37)

REVENUE

Taxes

Total collected for fy21 (checks/cash, credit, lockbox, ACH, wire transfer)
\$53,033,338.14 (fy20 \$47,130,749.47)

Town Revenue other than taxes

\$3,948,718.26 Town Clerk (fy20 \$3,709,816.16)
\$586,940.80 Rooms/Meals Tax share (fy20 \$585,609.16)
\$475,053.07 Recreation Revolving Account (fy20 \$456,626.42)
\$389,084.46 Amherst EMS (fy20 \$449,913.62)
\$401,588.82 Highway Block Grant (fy20 \$342,713.85)
\$239,888.31 Office of Community Development (fy20 \$158,268.29)
\$230,938.07 Investment interest (fy20 \$366,419.95)
\$170,063.32 Department of Public Works (fy20 \$147,149.41)
\$82,933.98 Police (fy20 \$76,173.98)
\$0.00 Assessing (fy20 \$33.00)
\$0.00 Celebration 2021 drive through ~ July Fourth Revolving Account
\$6,525,209.09 Total (fy20 \$6,292,723.84)
Total Revenue fy21 \$59,558,547.23 (fy20 \$53,423,473.13)

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) fy2021

July 2020

16 million dollars was invested in a Money Market account at Century Bank at 0.90 %

Interest Earned \$18,841.32

December 2020

17.5 million dollars was invested in a Money Market account at Century Bank at 0.40%

Interest Earned \$11,639.20

Total Interest Earned Liquid Accounts fy21 \$30,480.52 (fy20 \$172,246.67)

Certificates of Deposit (3 year CDs) – Money invested at Century Bank using part of the Unassigned Fund Balance and early tax collection money. Opened in July 2018 at 2.70%

Total CD interest fy2021 \$200,457.55 (fy20 \$,194,173.28)

\$30,480.54 Interest earned from the liquid accounts in fy2021 (fy20 \$172,246.67)

\$200,457.55 Interest earned from the 36 month CDs in fy2021 (fy20 \$194,173.28)

\$230,938.09 Total interest earned in fy2021 (fy20 \$366,419.86)

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 FY22 NRPC budget is comprised of 61% federal transportation funding sub-allocated by the State of NH, 10% local dues, 14% Household Hazardous Waste program support, 5% local contracts, 3% State of NH grants, 7% Federal grants, and <1% from special services and miscellaneous revenue.

Highlights of 2021 regional initiatives of benefit to all NRPC communities include:

- **Inter-Regional Transit Expansion Study:** 2021 marked the completion 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. The project included extensive data compilation, ridership estimates are underway, and the full transit expansion feasibility analysis.
- **Nashua Regional Bicycle, Pedestrian, and Active Transportation Plan:** In September, NRPC Commissioners voted to approve the Regional Bicycle, Pedestrian, & Active Transportation Plan for the Greater Nashua Region, which guides the planning, development, and implementation of safe, usable facilities for active transportation in the Nashua region. A priority of the Nashua Metropolitan Planning Organization (MPO) is to encourage a shift from motorized to human-powered travel. This plan builds off goals from the previous regional Bicycle and Pedestrian plans and the 2021-2045 Nashua Metropolitan Transportation Plan (MTP).
- **Nashua MPO Transportation Project Planning Process:** As 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 2021, the MPO prepared the FY 2021-2024 Transportation Improvement Program and three subsequent amendments, as well as a minor update of the Metropolitan Transportation Plan's (MTP) future recommended project lists and fiscal constraint. NRPC continued participation in the Ten-Year Plan (TYP) development process as it proceeded through the GACIT hearing phase. A major update of the Congestion Management Process is underway. In 2021, the Nashua MPO also developed and adopted performance targets for highway safety.
- **Nashua Regional Coordinating Council (RCC) for Community Transportation:** The Nashua RCC's member organizations coordinate strategies to improve transportation services for all residents in need of assistance. Committee activities in 2021 included collaboration with the Statewide Coordination Council (SCC) to create a blueprint for a Statewide Mobility Management Network, continued support of the Souhegan Valley Rides demand response bus service, and initial efforts to develop a regional Volunteer Driver Program feasibility study.

- **CommuteSmart:** As part of the CommuteSmart New Hampshire workgroup, NRPC participated in the statewide, October 2021, “Buses, Bikes & Brooms Challenge” which utilized new trip-planning software. NRPC is now surveying employers in the region about their employees’ current commuting needs.
- **Nashua Complete Streets Advisory Committee:** NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2021 include finalization of the Nashua Region Pedestrian & Bicycle plan, 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/ped counting initiative.
- **Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2021 for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2021, the District collected 133,960 pounds of waste from participants.
- **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 sites into economically viable uses. Since 2019, assessments have been conducted on five sites including a former junkyard, a vacant gas station, a hazardous materials disposal site, and two vacant industrial buildings.
- **COVID-19 Regional Economic Development Recovery Plan:** With support from the Economic Development Administration (EDA), NRPC has begun a comprehensive economic development recovery plan for the greater Nashua region which will address the impacts of COVID-19 on the region’s economy including job losses, business closures, workforce challenges and the disparate impacts on traditionally disadvantaged or underserved businesses.
- **Regional Housing Needs Assessment:** Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC has begun an assessment of the regional need for housing for persons and families at all levels of income. The assessment will include characterization of existing conditions, a Fair Housing and Equity Assessment, as well as strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all New Hampshire regional planning commissions.
- **NH GeoData Portal:** In 2021, NRPC continued an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which will seamlessly integrate with a new and modern statewide GIS portal housed at UNH. In 2021, NRPC lead the development of a regional portfolio of showcase GIS applications that are available on the New Hampshire Association of Regional Planning Commissions website.
- **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.

Nashua Regional Planning Commission 2021 Annual Report | Amherst, NH

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 2021, 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. In this past year, unfortunately, a savings wasn't realized however Amherst's **Cumulative Savings** since joining the aggregation is **\$107,434**.

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 2021: **\$1,620**

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 six HHW Collection events in 2021 for residents to properly dispose of hazardous household products. **140 Amherst households** participated in these events in 2021.

Traffic Counting: arcg.is/Ovm8q Under contract with the NH Dept. of Transportation or by local request, NRPC conducted **15 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: NRPC GPSed new trails at various properties and conducted GIS analyses to explore impacts of possible Discretionary Easements.

Assistance to the Amherst Heritage Commission: NRPC kicked off an online mapping project, "From the Bookshelves to the Public", in partnership with the Heritage Commission.

Buildout Analysis: Under contract with the Town and in support of the Town's Master Planning activities, NRPC conducted a buildout analysis that uses GIS to estimate the amount of developable land remaining in town and future buildout potential according to current regulations and various planning scenarios.

Transportation Technical Assistance: NRPC reviewed the Transformations / Clearview Traffic Study, specifically the impacts at the Main St. / Boston Post Rd. intersection, and mapping assistance for the Town's TAP application.

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

Commissioners: Michael Dell Orfano, Susan Ruch

Transportation Technical Advisory Committee: Eric Slosek, Natasha Kypfer

Nashua Regional Solid Waste Management District rep: Eric Slosek

Amherst Bicycle & Pedestrian Advisory Committee

This year concluded a major infrastructure initiative of our committee with the construction of 1.9 miles of separated sidepath along Amherst Street in November. Not only is this route a crucial first step in the formation of a broader network of multimodal connectivity, but it also forms a connection between the Amherst Village and the Town of Milford, providing direct access for neighborhoods on nine streets along the route.



The Construction of the Amherst Street Sidepath, November 2021

This route was chosen as our committee's first priority due to several factors, including: (1) the cost-effective opportunity afforded by scheduled construction on Amherst Street; (2) this route's function as a high-volume connecting road in town, offering an opportunity for a connectivity-focused project; and (3) the route's vital position in the **Baboosic Greenway**, a regional initiative to form a contiguous multimodal route through five towns: Amherst, Bedford, Brookline, Merrimack and Milford.

In this year's town meeting, Amherst voters approved our committee's warrant article to create a Multimodal Infrastructure Capital Reserve Fund and added \$75,000 to the fund to advance the **AMS/SHS 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 our Town Multimodality Survey saw this project as the most requested multimodal project in town. The committee is seeking to fund this project in one-third increments, allowing the town to pursue federal grant funding opportunities to complete the project or otherwise to gradually fund the entire project over time.

This year, our committee also launched a major project to work with the Amherst Land Trust, Amherst Conservation Commission, and various private landowners along important routes in town to piece together a network of trails to form vital, off-road multimodal connections. This effort saw the completion of our booklet **Public Trails on Private Land** as well as the development of an easement agreement that private landowners can make with the Town. By the end of the year, several property owners have started this process with one family already agreeing to an easement.

Our committee and the Town of Amherst suffered a significant loss this year when Carolyn Mitchell passed away in September. Carolyn had served the Town of Amherst for decades as a volunteer and advocate for mobility of its residents, especially vulnerable populations such as seniors and children. She will be sorely missed by her friends and colleagues on our committee.

AMHERST BICYCLE & PEDESTRIAN ADVISORY COMMITTEE

Christopher Buchanan, Chair	Term Expires 2022
Richard Katzenberg, Vice Chair	Term Expires 2022
George Bower	Term Expires 2022
Patrick Daniel	Term Expires 2024
Thomas Christensen	Term Expires 2024
Judy Shenk	Term Expires 2023
Christopher Shenk	Term Expires 2023
Jared Hardner, Alternate	Term Expires 2022
Carolyn Mitchell, Alternate	Term Expires 2022
Wendy Rannenberg, Alternate	Term Expires 2024
John Harvey, Alternate	Term Expires 2024
Simon Sarris, Alternate	Term Expires 2023

2021 REPORT OF THE CEMETERY TRUSTEES

The Cemetery Trustees are responsible for 6 Cemeteries, four are active, and two are inactive. 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	Active
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, and two part time seasonal employees. During 2021 the Cemetery Trustees acknowledged 17 Right to Inters and 28 burials.

At Meadowview Cemetery our scatter garden was replanted and redesigned by Jeanne Johnson a local Master Gardener. This garden was designed to have blooms in the spring, summer and fall. There will also be a stone for the scatter garden very soon listing all who are scattered there.

Excavation was completed for Forestview Cemetery and the irrigation system was installed in 2021. Andrew Mullins, a local Eagle Scout raised enough funds to have a 35' flagpole and bench installed at this cemetery. In the spring of 2022, Norway Spruce trees will be planted along the side of the cemetery allowing for some privacy. To obtain a Right to Inter for Forestview Cemetery please contact the Dept. of Public Works.

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

Respectfully submitted,
Cemetery Trustees:
Chair, Marie Grella
Lisa Eastland
Cynthia Dokmo



BURIALS – 2021

CRICKET CORNER CEMETERY

Scott, Charlotte	05/26/2021
Bisson, Kent	10/01/2021

MEADOWVIEW CEMETERY

Charles Christ	04/07/2021
Wright, Elizabeth	04/13/2021
Fuller, Sonja	04/15/2021
Eldridge, James	04/17/2021
Mayhew, Elaine	04/28/2021
Sommers, Donald	05/07/2021
Early, Virginia	05/11/2021
Wilson, Carl	05/24/2021
Spargo, Constance	05/28/2021
Quinn, James	06/04/2021
Cummings, Edward	06/15/2021
LeBaron, Doris	06/21/2021
Pomeroy, Keith	07/02/2021
Albee, Janet	07/19/2021
Krantz, Laura	07/14/2021
Dodd, Hope	08/28/2021
Vanderburgh, Donald	09/08/2021
Clay, Sergey	09/24/2021
Curtis, Rosemary	10/02/2021
Hanlon, John	10/08/2021
Hall, David	10/16/2021
Buckley, Christopher	10/15/2021
Michie, William	11/06/2021
Allwarden, Gloria	11/10/2021
Ross, Robert	11/15/2021
Cray, Catherine	11/22/2021

Submitted by:
Perry Day
Sexton of the Cemeteries

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 2600 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 2021, the ACC continued to adjust to the special challenges presented by the COVID pandemic. Monthly meetings were initially conducted remotely via Zoom, but returned to in-person meetings mid-year. Despite these challenges, the ACC had some notable accomplishments:

- With the assistance of the NH Cooperative Extension, the ACC was able to develop and host field trips and workshops at the recently acquired Buck Meadow Conservation and Recreation Area. These included Vernal Pool identification, a series of bird watching walks, and a tree identification workshop led by the county forester. Additionally, in conjunction with the Town's Recreation Department, we were able to create opportunities for cross country skiing for Town residents, as well as cross country running and skiing for the Souhegan High School teams,
- Led a successful effort to develop, and with overwhelming voter support, pass an Open Space warrant article to provide the Town bonding authority for the acquisition of additional open space for conservation. The warrant article provides up to \$6m over a period of five years, with not more than \$2m to be spent in any one fiscal year. The ACC is working with a newly formed Open Space Advisory Committee to identify and appraise candidate parcels for acquisition consideration. We are hopeful to complete an acquisition under this program in 2022,
- 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. This work was principally accomplished through the tireless efforts of Commissioner Vick Bennison. Vick passed away in September and is sorely missed by the ACC,
- Continued to work with the Town's Master Plan Committee to advise on matters of open space preservation and water resource protection. The ACC anticipates water resource protection being a key focus in 2022.

The Amherst Conservation Commission looks forward to a busy and productive 2022.

Respectfully submitted,
Rob Clemens, Chair

Fourth of July Committee

This year, instead of a traditional parade through the center of Amherst, we held a reverse parade at Souhegan High School on July 4th. Parade participants stood in stationary locations along a driving loop, in this case the Souhegan High School loop. Parade viewers drove slowly through to view, wave to the participants, and safely enjoy the events! We were excited to welcome all Amherst residents to join the fun on the 4th! We had hundreds of cars with people of all ages drive through enjoying the reverse parade. Some cars went through more than once! Thank you to everyone who supported our efforts.

The booths that were typically set up on the Village Green on the Fourth went virtual this year! We invited folks to visit our Virtual Town Green to learn and support the local organizations that do so much for our community. All the groups on the Green were local nonprofits who raised money and awareness for their good works. We also invited the residents to check out the artwork of the artists on the Virtual Town Green that typically have booths on the Green on the Fourth.

Amherst Heritage Commission Annual Report- 2021

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 another year of COVID, sheltering in place and Zoom, we can look back with pride at our accomplishments, but also look forward to continue our mission of preserving our rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

- a. Survey and inventory all historic and cultural resources within the town, conduct research and publish finding, assist and advise Amherst boards and commissions in supporting issues which address cultural and historic resources; coordinate activities of national, state and local organizations and review matters affecting cultural and historic resources town-wide
- b. Receive gifts of money and property, in the name of the Town
- 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 (2021)

- a. Certified Local Government Grant: The commission was awarded a grant from the NPS and NHDHR to link our digitized Historic Resource survey with GIS mapping, QR codes and signage. We are excited about the progress being made in integrating a new heritage web site with GIS mapping and story map. This will be very helpful to the public in providing improved access. The grant is being assisted by the Nashua Regional Planning Commission (NRPC), Sara Siskavich for the GIS mapping portion and Taylor Hardner for the web site design.
- b. Conducted a Black History Month Celebration Hike to the Melendy Farm Foundation: The event was held on 20 February 2021 with a hike starting in the New Boston AFS grounds, heading to the Melendy Farm. After a 1 ½ hour hike and tour of several New Boston station Heritage Sites, the group viewed and toured the foundation. This site is interesting to Amherst because the site was actually in Amherst proper, until the US Government needed the area for a bombing range in World War II.



(Team Photo of Participants on the Black History Hike to the Melendy Farm- 20 February 2021)

- c. Trail Steward for Trail spur off of Josiah Parker Trail to the Corn Crib: In the Spring 2021, a spur trail off of the Josiah Parker Trail was initiated to the Baboosic Lake Road Corn Crib location. The Heritage Commission volunteered to be the Trail Steward for the trail. Great job ACC for cutting the new trail!
- d. Visited Camp Young Judea: The commission visited the camp on 8 May 2021. Discussed with the camp director the history and heritage of the camp which opened its doors on May 1939 and has been opened continuously since then. Previous visitors to the camp include David Ben-Gurion, first Prime Minister of Israel.
- e. 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.

Looking Forward to 2022 (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 at a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, and Amherst Planning Board.
- b. Continue to use LiDAR Imagery to document, locate and verify stone walls in Amherst and showcase the completed CLG GIS Mapping and Web Site Grant in August 2022.
- c. Begin the initial fund raising and Cooperage stabilization off of Baboosic Lake Road
- d. Continue to work with the Board of Selectmen and Planning Board in the 2021-2022 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, Gordon Zuerndorfer and Tom Grella, ex officio Board of Selectmen. **Alternate Members** – Laura Zuerndorfer; **Recorder** – Kristan Patenaude.

Respectfully Submitted,



Will Ludt
Chair, Amherst Heritage Commission

Amherst Town Library Trustees Report

Being flexible and listening well has been the strategy for getting through another year of operations during a pandemic. The success of being patient and flexible depends on considering options every month and making decisions that allow patrons and staff to use the Library in safe and satisfying ways. We've concentrated on access, and on defining or extending new ways of making that possible. We used patron surveys, not presuming what people would want. We asked them directly what they were comfortable with physically and what they wanted in materials given the many options to deliver them as quickly as possible. While this may seem like a great deal of work to satisfy everyone, it is something we've accomplished by simplifying procedures and making a few changes in policies to offer options that are reasonable and easy to sustain. While the Library is physically open to the greatest extent it has been since March 2020, it is open 24/7 virtually every day.

Staff have adjusted to their changing work environment with professionalism and good humor. Training has been key as there are many new tools in place for staff and patrons to use and staff must be trained to use these new tools like Google Classroom. With several retirements, ongoing training was needed as we have gradually hired staff to replace valued long-time employees like Children's Services Librarian, Sarah Hydorn, and Library Assistants Toni Dinkel and Carole Gasch. As we have assessed staff needs, flexibility has been an important consideration in the process and will continue to be as we move on responding to the variables that the COVID pandemic springs on us.

We have slowly returned to the hours patrons preferred prior to our closing, but we are watchful and careful. Listening to patrons through surveys and conversation has let us make calculated choices as we move forward. Not only are our hours flexible for patrons of all ages from toddlers to the retired, but our collection is more dynamic now and new acquisitions span a wide range of print and electronic options. To streamline things for both ease and efficiency we have gone fine free and enabled auto renewal online. Helping patrons manage their borrowing easily creates a positive relationship between the library, its staff, and patrons. Going fine free is not something we originated. It is a national trend that values most what the mission of every Library is about – free, public access to materials and services.

In New Hampshire we can tailor our local collection and programming to meet the needs of Amherst citizens. This is possible because the funding structure supports local public libraries well. We can and do ask what people want from their library and then make calculated choices that maximize the dollars available to us.

Over the past year we have gradually moved to a delivery system for programming that is both virtual and in person. Patrons have an option of attending a program in person with clear guidelines, or of choosing a program that is offered virtually. The range of programs has been varied as it has always been, offering learning opportunities virtually that we would not have been able to schedule earlier with speakers from all over the country. In person programs have been gradually increasing in attendance. Children's programming has been ongoing throughout the pandemic, online or now in person, and also on our front lawn on storyboards. The Boardman Concert in November was in person, with good attendance and an appreciative

audience who enjoyed a long-awaited opportunity to have a live concert by a trio of accomplished musicians who offered Baroque music on period instruments.

The Library is a dynamic part of the community and residents value its steady and enriching presence. Our Friends of the Library group has always been a significant source of support and they have adapted as we have adapted. They've enlarged the ongoing book sale (which has had to take the place of the annual fall sale) adding another shelf of books and materials to the lobby area. At the Boardman concert this effort was applauded as we remembered all the hard work on the book sale over so many years by Vick and Nancy Bennison. Vick will be very much missed and dedicating the new bookshelf to him is a way to keep his love of books alive with us. The Martina family donated a Moulton's Market playhouse to the Children's Room which reminds us that Amherst is a community with many connections and memories. Irene Lover, a long-time volunteer and patron, left a large bequest to the Library, and this will help us carry through on ideas and projects that will strengthen and enrich the library. Donations in memory of Virgil Orff and Vick Bennison, as well as those in memory of other active patrons touch all of us as well, and keep us connected from one generation to the next. That's what libraries do.

For so many years Marti Warren led the effort by the Garden Club to keep our front walkway, street front and rear garden inviting, colorful and relaxing. We can't thank you enough, Marti, for all you invested of yourself in this project. Working with community groups is part of our mission and you and the Garden Club are valued partners not just in keeping our landscape so attractive, but also in joining with us to offer programming for those who share your interests in growing and maintaining beautiful spaces.

This has been a year of slow and subtle change at the Library. We've deepened in our appreciation for Amherst patrons who love their Library and are willing to be patient in a pandemic while helping us become more resilient. Thank you for your steady support and encouragement. We promise to keep listening to you and to be flexible and cost-effective in your service.

Nancy T. Baker, Chairman
Amherst Library Board of Trustees

MEMORIAL DAY OBSERVANCE

On Friday, May 28, 2021, the Town of Amherst lowered all of the flags in respect for the deceased Veterans. Flags 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

SOUHEGAN RIVER LOCAL ADVISORY COMMITTEE (SORLAC) 2021 ANNUAL REPORT

The Souhegan River Local Advisory Committee (SoRLAC) is a group of volunteers interested in the health of the Souhegan River. The committee is State sponsored and part of the collaboration with the NH Rivers Management and Protection Program. SoRLAC meets monthly to review and comment on permits for actions within a quarter mile of the Souhegan River. Also, a major responsibility of SoRLAC is to advise municipalities within the Souhegan River drainage area on matters pertaining to the management of the river. Meetings are open to the public and new members are welcome. Minutes are posted on the Nashua Regional Planning Commission. The Souhegan River travels approximately 33 miles from headwaters in New Ipswich through multiple watershed towns including Greenville, Wilton, Milford Amherst and Merrimack before emptying into the lower Merrimack River. The river has a rich cultural history and provides many benefits such as wildlife habitat, hydropower, recreation, agricultural and industrial use. SoRLAC focuses on water quality, sustainable practices and viewing projects with the river in mind first to help ensure the vitality of this resource for the future.

This year SoRLAC held 10 regular meetings and reviewed 11 plans for projects near or on the Souhegan. The group performed a site visit and submitted a report to the Town of Wilton for a development project. Additionally, committee members have worked with town officials to follow up on other projects and plans. Volunteer hours were in excess of 225 for the year. This year the committee also embarked on a renewal of the Souhegan River watershed management plan. An initial request to the State for a grant through Nashua Regional Planning Commission was denied; however, this has inspired the committee to renew their effort by identifying relevant issues and will be seeking stakeholder input in the coming year.

Cory Ritz, SoRLAC Chair

Supervisors of the Checklist 2021 Report

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

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

Supervisor’s duties 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.

In response to a Covid-19 surge in February, the Board of Selectman and the Town Moderator rescheduled the Town election for June 8, 2021.

Town Election – June 8, 2021

- 2,267 residents voted
- Registered: 42
- Absentee ballots: 90

Verification of the Checklist

Periodic maintenance and verification of the checklist every ten years as required by RSA 654.39 was initiated June 15th and completed September 1st when the Supervisors submitted their verification certificate to the Secretary of State.

As of December 30, 2021, we have 8,357 voters registered in Amherst.

Democrats	2772
Republicans	2616
Undeclared	2969

AMHERST TREE LIGHTING CEREMONY

December 10, 2021

This wonderful community event traditionally takes place on the Friday before the second Sunday in December. It kicks off the events that occur throughout town during the Amherst Tree Lighting Festival. Tom and Marti Warren and their lighting elves purchased and strung new lights on the former Memory Tree in the Village Green near Town Hall. The Amherst Department of Public Works assembled the stage for the performers and arranged for stage lighting. Reed Panasiti graciously worked the Town's sound system again this year, so that everyone could hear our performers.

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

Nate Jensen emceed the ceremony again this year—introducing the performers, honoring our service men and women, and hamming it up with Santa. Everyone enjoyed listening to the SHS A Cappella Singers, Amherst and Mont Vernon Girl Scouts, Cub Scout Pack 613, and Kyra Whitehead sing popular holiday songs. We were also honored with a song by the Souhegan Valley Chorus and the reading of Twas the Night Before Christmas by Gerry St. Amand. Marilyn Peterman shared the story about Hanukkah and Marti Warren, President of the Amherst Garden Club, told us about the Memory Tree.

The Amherst Police Department chauffeured Santa to the Village Green so that Santa and his elves could count down for the Amherst Fire and Rescue to light 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

Photo by Marti Warren



AMHERST TRUSTEES OF THE TRUST FUNDS FOR FISCAL YEAR 2021
July 1, 2020 – June 30, 2021

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, 2021 and filed with NH Dept. of Revenue, by September 1, 2021.

Capital Reserves

Town of Amherst deposit requests approved in the amount of \$722,000.00 to the Capital Reserve Funds per the March 10, 2020 town vote in favor of warrant articles 24, 25, 26, 29, 30, and 31.

Town of Amherst withdrawal request approved in the amount of \$4,804.62 from the Town of Amherst Communications Center Capital Reserve Fund.

Town of Amherst request to withdraw the entire balance remaining from the Town of Amherst Library Renovation Capital Fund and close the fund was approved.

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 requests approved in the amount of \$33,966.17 for cemetery maintenance in support of the objectives outlined in the Perpetual Care, Putnam, Unrestricted and Wilkins Trust Funds.

Cemetery Trust Fund and Capital Reserve Fund withdrawal requests approved in the amount of \$115,813.85 for development of the Forestview Cemetery in support of objectives outlined in the Forestview Expendable Trust Fund and 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 Capital Reserve/Trust Funds

Town of Amherst School District (ASD) deposit request approved in the amount of \$300,000 to the ASD Capital Facilities Repair, Maintenance and Improvement Expendable Trust Fund per Article 13 on the March 10, 2020 ASD ballot.

Town of Amherst Souhegan Cooperative School District (SCSD) deposit request approved in the amount of \$100,000 to the SCSD School Maintenance Expendable Trust Fund per Article 4 on the March 10, 2020 SCSD ballot.

The SAU 39 withdrawal request approved in the amount of \$2,000.00 from the Isaac Spaulding Trust for teacher training and enrichment.

Scholarships

A total of \$28,975.00 was awarded in July and August 2020 from various town scholarship trusts to graduating Souhegan High School students, class of 2020.



*A true copy
attest:
Mary A. Lee*

TOWN OF AMHERST, NEW HAMPSHIRE

DELIBERATIVE SESSION

MAY 5, 2021

[Note: The Deliberative Session originally scheduled for February 3, 2021 was postponed by order of the Board of Selectmen at their meeting of January 26, 2021 to May 5, 2021 pursuant to Emergency Order #83, issued by Governor Christopher Sununu on January 22, 2021.]

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

Reed Panasiti read the pledge of allegiance and the National Anthem was song by Taylor Ciotti.

The Supervisors of the Checklist reported 48 voters checked in.

Board of Selectmen Chairman Peter Lyon introduced the Board of Selectmen: Vic Chairman Dwight Brew, Tom Grella, Reed Panasiti and John D'Angelo. He also introduced Town Administrator Dean Shankle, Deputy Town Clerk, LaVern Fucci, Legal Counsel, Christopher Drescher, Jennifer Stover, Executive Assistant, Nicola Strong, Community Development Director, Matt Conley, Fire/Rescue Chief, Amy Lapointe, Library Director, Mark Reams, Police Chief, Eric Hahn, Public Works Director, Craig Fraley, Recreation Director, Laurie May, Finance Director, and Gail Stout, Tax Collector.

Members of the Ways and Means Committee were introduced by the Ways and Means Chairman Lisa Eastland: Scott Tuthill, Michael Parisi, Danielle Pray, Matthew Seiler, Bill Loscocco, Jim Kuhnert, and Lori Mix, Alternate.

The deliberative session of town meeting is governed by NH RSA 40:13, also known as Senate Bill 2. On Tuesday, June 8th, the town will vote by paper ballot on the warrant.

Moderator Coughlin explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the June 8th town meeting ballot or amend the dollar amount and place the amended article on the ballot.

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

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

The Voters approved these rules.

Moderator Coughlan then read the Warrant:

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, May 5th, 2021 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls, is on Tuesday, June 8th 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 Member 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. (3/5 Vote Required)

Selectman Lyon presented this article. They seek to raise and appropriate \$6 million total, not more than \$2 Million in any single fiscal year to purchase land and easements for conservation purposes. Term of bonds or notes must be between 10 and 20 years. Any proposed purchase must be approved by the Board of Selectmen and only after public input at a public hearing process. Seeks to raise and appropriate first year costs of \$160,000. The idea of this article was born from concerns of residents regarding recent large residential developments.

A motion was made by Aaron Kaplan and seconded by Karen Tuthill. The amendment was to change the lapse date from June 30, 2026 to June 30, 2022. The amendment failed. The article was placed on the ballot as written.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Chairman Lyon presented the article and showed several slides to explain how the Board arrived at the budget figure. He showed a comparison of 31 towns of which 19 towns have a higher municipal tax rate where Amherst and only 11 other towns have a lower rate. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Brew presented the article. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Grella presented the article. Funds to support repairs and maintenance for existing communications infrastructure. Approximately \$120,000 expended over last seven years, with \$30,000 in 2020 alone for emergency unanticipated repairs to one of the town's three radio towers. Funds are also used for grant funding match for major anticipated equipment replacements and upgrades. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Grella presented the article. The town of Amherst is required to do a statistical revaluation every five years; the last one was done in 2016. The purpose is to update property

assessments to reflect market value and to assess all properties fairly and equitably throughout Amherst over a five year period not all property values change equally. The December 2021 tax bill will be based on the new values. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Reed presented the article. The warrant article will increase the tax credit for residents with a Service-Connected Total Disability from \$3,200 to \$4,000. Currently, there are 27 qualified applications receiving this credit. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Reed presented the article. A slide was shown: Completed: FY2020 - #66 Spring Road. In process: FY2023- #9 Mont Vernon Road, FY2024- #17 Thornton Ferry Road I and Future: FY2023 #485 Boston Post Road, FY2025 #71 Brook Rd, FY2026 #18 Northern Blvd. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Brew presented the article. Used for the purchase and repair of Fire Rescue Department Vehicles and Equipment. \$558,540.45 was withdrawn in 2020 for the replacement of the 1994 Fire Engine. In FY22 AFR will develop specifications to replace the 1991 Fire Engine. A slide was shown. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman Brew presented this article. Slides were shown with the vehicles and equipment. The DPW has 25 vehicles or pieces of equipment with a value ranging from \$25,000 to \$300,000. The expected life of this equipment and vehicles ranges from 10 to 30 years. They don't want to replace these if they are operating well, regardless of age; but they need to make sure adequate funding is available when replacement is necessary. In previous years, the budget was \$250,000 annually to replace DPW vehicles utilizing a lease purchase arrangement. By varying the amount of down payment, the length of the lease and in some cases making repayments, they were able to replace a number of DPW vehicles when needed. However, by including these funds in the operating budget, the amount budgeted can not carry over from year to year. For a number of years they have replaced fire/rescue vehicles and equipment utilizing a Capital Reserve Fund. They plan on paying off the remaining lease purchases by including \$46,000 in the operating budget for each of the next two years. They will start the transition to fund these expensive vehicles and equipment by requesting \$130,000 be included in the operating budget annually, and that the voters fund a DPW Vehicle and Equipment Capital Reserve Fund with \$120,000 annually. The current plan is to migrate to a Capital Reserve Fund only approach after two years removing the remaining \$130,000 from the Operating Budget and increasing the Capital Reserve Funding requests. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman D'Angelo presented this article. Phase 2: Build new locker room space which is currently undersized and at maximum capacity. Build new evidence room to meet current evidence storage protocols and future storage needs. Establish proper storage room for 40+ years of agency files. Bring existing wall/flooring finishes to conform with work done already in phase 1. Finish meeting area/criminal investigation space on third floor which was not fully completed during last renovation in 1996. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Selectman D'Angelo presented this article. Establish a capital reserve fund for multimodal infrastructure. Place into the fund \$75,000. "Multimodal" infrastructure is for bicyclists, pedestrians, mobility scooters, and various other modes of transportation. Create available funds to take advantage of cost-effective opportunities such as: Grant Program which can cover 80% of the cost of projects. They are typically only awarded if towns have raised their 20% portion in advance. Without funds available on hand, it is very difficult to take advantage of cost-effective opportunities, generally leaving the only remaining option of fully funding projects. The highest-priority project is Boston Post Road School Campus Sidepath. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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. (Majority vote required)

Chairman Lyon presented this article. This article is part one of three, in anticipation of eventually raising \$150,000. The 50/50 matching grant funding for the park will be sought from the Land Water Conservation Fund. The total associated costs are expected to be \$300,000. The funding will be use in a three-phase project to build two full sized rectangular fields and one smaller rectangular practice field. It will also include parking, a playground, picnic area, and irrigation. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

(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.

Moderator Steve Coughlan recognized petitioner Bill Maddocks to present this article. There was no discussion.

Motion to restrict reconsideration by Chairman Peter Lyon; seconded by Vice Chairman Dwight Brew. Placed on ballot as written.

Meeting was adjourned at 9:26 PM by Moderator Stephen Coughlan.

Respectfully submitted,

LaVern Fucci
LaVern Fucci
Deputy Town Clerk

SAMPLE BALLOT



BALLOT 1 OF 2

OFFICIAL BALLOT ANNUAL TOWN ELECTION AMHERST, NEW HAMPSHIRE JUNE 8, 2021

Nancy G. Deane
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	ZONING BOARD MEMBERS	PLANNING BOARD MEMBERS
(3 Years) Vote for not more than two	(3 Years) Vote for not more than two	(2 Years) Vote for not more than two
RAYMOND N. KONG <u>589</u> <input type="radio"/>	DOUGLAS H. KIRKWOOD <u>618</u> <input type="radio"/>	PETER HANSEN <u>592</u> <input type="radio"/>
DANIELLE PRAY <u>1340</u> <input type="radio"/>	TRACY LEE McINNIS <u>888</u> <input type="radio"/>	ROBERT KULA <u>160</u> <input type="radio"/>
JOHN D'ANGELO <u>1226</u> <input type="radio"/>	TIMOTHY KACHMAR <u>770</u> <input type="radio"/>	THOMAS QUINN <u>1025</u> <input type="radio"/>
<u>8</u> <input type="radio"/>	<u>11</u> <input type="radio"/>	ARNOLD ROSENBLATT <u>900</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	THOMAS SILVIA <u>620</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	<u>6</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>
TOWN TREASURER	TRUSTEE OF THE TRUST FUNDS	PLANNING BOARD MEMBERS
(3 Years) Vote for not more than one	(3 Years) Vote for not more than one	(1 Year) Vote for not more than two
ELIZABETH OVERHOLT <u>1670</u> <input type="radio"/>	LORI MIX <u>1532</u> <input type="radio"/>	EUGENE C. ANCTIL <u>400</u> <input type="radio"/>
<u>6</u> <input type="radio"/>	<u>5</u> <input type="radio"/>	CHRISTY C. HOUPIS <u>1121</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	TRACIE ADAMS <u>1254</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	<u>9</u> <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>
CEMETERY TRUSTEE	PLANNING BOARD MEMBERS	
(3 Years) Vote for not more than one	(3 Years) Vote for not more than two	
LISA EASTLAND <u>1711</u> <input type="radio"/>	CRAIG URQUHART <u>387</u> <input type="radio"/>	
<u>10</u> <input type="radio"/>	CHRISTOPHER "CHRIS" YATES <u>1135</u> <input type="radio"/>	
(Write-in) <input type="radio"/>	WILLIAM R. "BILL" STOUGHTON <u>211</u> <input type="radio"/>	
(Write-in) <input type="radio"/>	<u>11</u> <input type="radio"/>	
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	
(Write-in) <input type="radio"/>	(Write-in) <input type="radio"/>	
LIBRARY TRUSTEES		
(3 Years) Vote for not more than two		
NANCY T. BAKER <u>1589</u> <input type="radio"/>		
MICHAEL ENRIQUEZ <u>1374</u> <input type="radio"/>		
<u>7</u> <input type="radio"/>		
(Write-in) <input type="radio"/>		
(Write-in) <input type="radio"/>		

ARTICLES

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. (3/5 Vote Required)

1437

YES ☐

NO ☐

623

(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.)

TURN BALLOT OVER AND CONTINUE VOTING

SAMPLE BALLOT

ARTICLES CONTINUED

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. (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.)

1276

YES ☐

NO ☐

872

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. (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.)

1525

YES ☐

NO ☐

612

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 7-0-0.)

1439

YES ☐

NO ☐

681

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 7-0-0.)

1267

YES ☐

NO ☐

846

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. (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.)

1749

YES ☐

NO ☐

384

ARTICLE 28: Bridge Repair and Replacement Capital Reserve Fund

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

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

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

1602

YES ☐

NO ☐

537

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. (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.)

1414

YES ☐

NO ☐

730

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. (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.)

1135

YES ☐

NO ☐

985

GO TO NEXT BALLOT AND CONTINUE VOTING

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
JUNE 8, 2021

BALLOT 2 OF 2

Kerry J. Davis
TOWN CLERK

ARTICLES CONTINUED

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. (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.)

1498

YES ☐

NO ☐

731

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. (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.)

1290

YES ☐

NO ☐

921

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. (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.)

1364

YES ☐

NO ☐

867

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.

1613

YES ☐

NO ☐

543

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2021-12/31/2021

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
PEREZ ANAYA, MARIEL	01/01/2021	NASHUA, NH	PEREZ ANDRADE, AZIEL	ANAYA CUIRI, OSMARA
MCCARTHY, JOSEPH BERNARD	01/02/2021	MANCHESTER, NH	MCCARTHY, BRIAN	LEVINE, RACHAEL
LANCOT, SERENITY AURELIA	01/15/2021	AMHERST, NH	LANCOT, ELI	LANCOT, JENNIFER
ESHELMAN, MILA ROSE	02/08/2021	MANCHESTER, NH	ESHELMAN, ALEXANDER	OMALLEY, MARIE-CATHERINE
PETERSONS, MARCUS REUBEN	03/10/2021	MILFORD, NH	PETERSONS, DAVID	PETERSONS, CARMEN
MACLAUCHLAN, EMMA QUINN	03/16/2021	NASHUA, NH	MACLAUCHLAN, DANIEL	MACLAUCHLAN, AMANDA
HENDERSON, JAMES CHRISTOPHER	03/16/2021	NASHUA, NH	HENDERSON, REID	HENDERSON, KATHERINE
FAIT, GRACE LYNN	03/18/2021	NASHUA, NH	FAIT, JARED	FAIT, GAIL
HUBBARD, SOPHIA GRACE	03/26/2021	NASHUA, NH	HUBBARD, NATHAN	HUBBARD, DELANEY
NILSEN, VINCENT	03/27/2021	NASHUA, NH	NILSEN, WAYNE	NILSEN, MONIQUE
DUBOIS, SAIRSE MARINETTE	04/06/2021	NASHUA, NH	DUBOIS, ADAM	DUBOIS, ANDREA
ERAMO, EVELYN REESE	04/21/2021	NASHUA, NH	ERAMO, ANDREW	ERAMO, KATHRYN
SCHWARTZ, JOHN MICHAEL	04/21/2021	NASHUA, NH	SCHWARTZ, JAMES	SCHWARTZ, SARAH
HARRINGTON, LIAM MATTHEW	07/02/2021	NASHUA, NH	HARRINGTON, MATTHEW	HARRINGTON, RACHEL
SCHULKIND, JOAN SCARLET	07/07/2021	NASHUA, NH	SCHULKIND, MATTHEW	SCHULKIND, HAYLEY
BARBIASZ, NASH THOMAS	07/07/2021	NASHUA, NH	BARBIASZ, LEE	BARBIASZ, JAE'LYN
HAIDEMENOS, NATALIE ELIZABETH	07/27/2021	MANCHESTER, NH	HAIDEMENOS, NICHOLAS	HAIDEMENOS, ELIZABETH
YAZINKA, BROOKLYN GRACE	07/28/2021	NASHUA, NH	YAZINKA, DAVID	YAZINKA, AMANDA
TOLLNER, LUCAS DAVID	08/03/2021	MANCHESTER, NH	TOLLNER, ANDREW	TOLLNER, ALISON
ALLAN, IVAN ANDERS	08/04/2021	NASHUA, NH	ALLAN, JOSHUA	ALLAN, RACHAEL
GINDI, BLAKE LEO	08/07/2021	NASHUA, NH	GINDI, JOSEPH	GINDI, COURTNEY
LAHTI, SILAS ADAM	08/11/2021	MANCHESTER, NH	LAHTI, ADAM	LAHTI, RUTH
BLAZON, COLTON MATTHEW	08/12/2021	MANCHESTER, NH	BLAZON, MATTHEW	BLAZON, ASHLEY
MCQUAIDE, MYLES JAMES	08/14/2021	NASHUA, NH	MCQUAIDE III, RICHARD	MCQUAIDE, KRISTEN
SCHIAVO, SOPHIA GRACE	08/17/2021	NASHUA, NH	SCHIAVO JR, DENNIS	SCHIAVO, JESSICA
SILVA, THEO JON	08/19/2021	NASHUA, NH	SILVA, MICHAEL	SILVA, AUTUMN
MARINO, ALESSI JO	08/20/2021	NASHUA, NH	MARINO, ANTHONY	MARINO, KALEIGH
BARKER, ISABELLA ROSE	09/13/2021	NASHUA, NH	BARKER, JONATHAN	BARKER, CHENAS
BOSQUET, MILES EARL	09/15/2021	MANCHESTER, NH	BOSQUET, TREVOR	BOSQUET, ASHLEY
KOBLENZ, EVERLEY JAMES	09/19/2021	MANCHESTER, NH	KOBLENZ, ZACHARY	FURMANICK, AVA
REYNOLDS, LIAM KINLEY	09/20/2021	MANCHESTER, NH	REYNOLDS, RYAN	REYNOLDS, ASHLEY
MAUST, LEDGER JAMES	09/22/2021	NASHUA, NH	MAUST, JESSE	MAUST, LINDSEY
REED, ALEXANDER PATTON	09/23/2021	MANCHESTER, NH	REED JR, WILLIAM	REED, SARAH
KORHONEN, TAZMON KINGLEE	10/07/2021	AMHERST, NH	KORHONEN, STEVEN	KORHONEN, TRACI
DERBY, JACOB REN	10/16/2021	MANCHESTER, NH	DERBY, CHRISTOPHER	DERBY, MARIAH

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2021-12/31/2021

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
URQUHART, FINLEY JAMES	10/16/2021	AMHERST, NH	URQUHART, CRAIG	URQUHART, LEE-ANN
SOARES, PETRA	10/17/2021	AMHERST, NH	SOARES, BRENO	SOARES, TAYLA
WILLS, LUCY LYNN	10/18/2021	NASHUA, NH	WILLS, CAYNEN	WILLS, REBECCA
LEFAVOR, MILA REID	10/19/2021	MANCHESTER, NH	LEFAVOR, JUSTIN	LEFAVOR, EMILY
COMSTOCK, RORY WINTHROP	10/23/2021	MANCHESTER, NH	COMSTOCK, MATTHEW	COMSTOCK, KATHRYN
POWERS, JONATHAN BENJAMIN	10/24/2021	NASHUA, NH	POWERS, MATTHEW	SAVARY, ALECIA
BRITTEN, HOLLAND GRACE	10/26/2021	MANCHESTER, NH	BRITTEN, ADAM	BRITTEN, LINDSEY
BRADLEY, CADENCE MAIREAD	10/30/2021	NASHUA, NH	BRADLEY, RYAN	BRADLEY, ASHLEY
HATCH, REMINGTON JAE	11/01/2021	MANCHESTER, NH	HATCH, BRANDON	HATCH, LINDA
DIONNE, AUTUMN CATHERINE	11/01/2021	MANCHESTER, NH	DIONNE II, PAUL	DIXON DIONNE, CHELSEA
PENKACIK, ISLA HEATHER	11/07/2021	MANCHESTER, NH	PENKACIK, BENJAMIN	PENKACIK, AMY
LAMPMAN, EMMA ROSE	11/15/2021	MANCHESTER, NH	LAMPMAN, THOMAS	LAMPMAN, KRISTYNA
CUSHMAN, NOAH DUANE	11/19/2021	NASHUA, NH	CUSHMAN, MARC	CUSHMAN, BRANDI
NUNES, ABIGAIL ANITA	11/24/2021	NASHUA, NH	NUNES, ANDREW	NUNES, SAMANTHA
MARSHALL, ZORESLAVA LYNN	11/25/2021	AMHERST, NH	MARSHALL, LAURENT	MARSHALL, IRYNA
SPERRY, CLAYTON LELAND	12/03/2021	MANCHESTER, NH	SPERRY, ANDREW	SPERRY, NICHOLE
FOISIE, RILEY MARIE	12/26/2021	NASHUA, NH	FOISIE, SAMUEL	FOISIE, JENNIFER
ROCHWARG, CALLA MAE	12/28/2021	NASHUA, NH	ROCHWARG, MATTHEW	ROCHWARG, CATHARINE

Total number of records 53

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2021 - 12/31/2021

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BOCK, LINDSAY M AMHERST, NH	DREW, JEFFREY A MERRIMACK, NH	MERRIMACK	NASHUA	01/16/2021
SHELLY, DUNCAN R AMHERST, NH	ALMUSTAFA, MAJED M LOWELL, MA	AMHERST	AMHERST	02/08/2021
FREEMAN, BRADFORD R AMHERST, NH	DOHERTY, CHRISTINE J AMHERST, NH	AMHERST	LYNDEBOROUGH	02/14/2021
GIGUERE, DANIEL J AMHERST, NH	MARSHALL, SIBYON R AMHERST, NH	AMHERST	BEDFORD	06/10/2021
SORENS, JASON P AMHERST, NH	BRICHTO, OLGA T AMHERST, NH	AMHERST	AMHERST	06/17/2021
RESCA, ALEXANDER T AMHERST, NH	SEARS, MARYJANE WALTHAM, MA	NASHUA	BEDFORD	07/09/2021
VINASCO, EVELIO AMHERST, NH	ESPINOSA MACEA, YOLANDA R AMHERST, NH	AMHERST	NASHUA	07/24/2021
DILLBERG, SAMANTHA L AMHERST, NH	CORRIVEAU, MARC J AMHERST, NH	AMHERST	MILFORD	08/06/2021
SVENSON, LISA C AMHERST, NH	THOMPSON, MARK G AMHERST, NH	AMHERST	AMHERST	08/07/2021
JESSEMAN, DANIEL D AMHERST, NH	VIGNEAULT, ASHLEY R AMHERST, NH	AMHERST	LANDAFF	08/14/2021
PARKER, APRIL K WESTFORD, MA	BOSKEE, CURTIS D AMHERST, NH	AMHERST	AMHERST	08/17/2021

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2021 - 12/31/2021
-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BENOIT, KATHERINE T AMHERST, NH	RODNEY, MATTHEW M WESTBROOK, ME	AMHERST	MILFORD	08/28/2021
COLLINS, SEAN T AMHERST, NH	SALAMONE, BRIANNA A AMHERST, NH	NASHUA	THORNTON	10/30/2021
PRUNIER, DAVID R AMHERST, NH	PIEKARSKI, JUDITH E AMHERST, NH	AMHERST	MILFORD	11/20/2021
EATON, JUSTEN M AMHERST, NH	HENDERSON, TEANNA R AMHERST, NH	AMHERST	AUBURN	12/19/2021
HUTCHINSON, DANIEL J AMHERST, NH	MIKNAITIS, LISA A AMHERST, NH	AMHERST	AMHERST	12/31/2021

Total number of records 16

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--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
LATULIPPE, RONALD G	01/05/2021	NASHUA	LATULIPPE, ALFRED	TESSIER, CECILE	N
WEBER, FRANK JOSEPH	01/10/2021	NASHUA	WEBER, FRANK	HITCHERICH, ANNA	Y
MCMAHON, BARBARA FRANCES	01/17/2021	NASHUA	BRIDGES, LESTER	HOWARD, FLORENCE	N
SCHADE, CARTER	01/21/2021	AMHERST	SCHADE, HENRY	WALSH, AIMEE	Y
WATERMAN JR, ROBERT WILLIAM	01/26/2021	AMHERST	WATERMAN SR, ROBERT	DRUM, JUDITH	N
DEMERS, JEAN HENRI	02/08/2021	MERRIMACK	DEMERS, LUCIEN	MARTEL, BEATRICE	N
FALCO, CHARLES JOSEPH	02/18/2021	MERRIMACK	FALCO, CHARLES	COPPOLA, CONCETTA	N
BRANNAN, TIMOTHY JOSEPH	02/23/2021	AMHERST	BRANNAN, JAMES	MULLIGAN, MARY	Y
BRINKEMA, BRUCE B	03/02/2021	AMHERST	BRINKEMA, ROBERT	BORGLUM, JEAN	Y
MILLER, EDYTHE L	03/20/2021	MANCHESTER	QUICK, HENRY	FAILLA, MARY	N
RATOFF, CYNTHIA RUTH	03/21/2021	HUDSON	MARSHALL, STANLEY	BARRY, HELEN	N
CHRIST, CHARLES FREDERICK	04/04/2021	NASHUA	CHRIST, FREDERICK	MOCNY, IRENE	N
EMENEAU, BARBARA ELLEN	04/05/2021	AMHERST	FLYNN, WALTER	TRACEY, URSULA	N
FIORE, CYNTHIA ROSE	04/07/2021	AMHERST	DEMARCO, GABRIEL	SPALLINA, LAURA	N
ELDRIDGE SR, JAMES MOORE	04/08/2021	AMHERST	ELDRIDGE, GRANVILLE	MOORE, KATHRYN	N
BARNARD SR, ROBERT ARTHUR	04/09/2021	AMHERST	BARNARD, ALFRED	GRIFFIN, ADELAIDE	Y
NAPRTA, BORIS	04/23/2021	MERRIMACK	NAPRTA, BRANKO	MOROVIC, VERONA	N
EHMANN-BAGLEY, BONNIE LOUISE	04/25/2021	NASHUA	ROOT, ROBERT	SHOENECK, LOUISE	N

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



RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--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
THOMPSON, BARBARA MURELL	04/25/2021	AMHERST	MURELL, DOMINICK	GOSSTYLA, BARBARA	N
SOMMERS, DONALD JAMES	04/27/2021	AMHERST	SOMMERS, JOHN	DEVEREAUX, EMMA	Y
ABDELRAHMAN, SADIA	04/28/2021	MERRIMACK	ABDELRAHMAN, HAMED	ABDELMAGEED, NAZERA	N
REZNIKOV, VALERY I	05/01/2021	MERRIMACK	REZNIKOV, ILIA	LJUBARSKAYA, NINA	N
EARLY, VIRGINIA	05/04/2021	AMHERST	TEAGUE, JOHN	SULLIVAN, MARY	N
CRONIN, FRANCES ANN	05/08/2021	AMHERST	MCSHANE, FRANCIS	BRAESE, MILDRED	N
MCLAUGHLIN, KEVIN PAUL	05/12/2021	AMHERST	MCLAUGHLIN, EDWARD	ST PIERRE, CECILE	Y
TAYLOR, ARIEL	05/14/2021	AMHERST	TAYLOR, WILLIAM	MOORE, GEORGIANNA	N
LEDGER, ROBERT THEODORE	05/22/2021	AMHERST	LEDGER, ROLAND	OUILETTE, EVA	Y
IKERD, EDWARD EUGENE	05/22/2021	MERRIMACK	IKERD, KENNETH	SEAGLE, VIRGINIA	Y
COTE JR, RAYMOND G	05/30/2021	AMHERST	COTE, RAYMOND	LEPINE, YOLANDE	N
FULLER, LORNA BLANE	06/03/2021	AMHERST	BLANE, LESLIE	LEONE, CAMILLE	N
KUCMAS, GEORGE JURAJ	06/14/2021	AMHERST	KUCMAS, JAN	UNKNOWN, ALZBETA	N
KOSTRZYNSKI JR, SYLVESTER FRANCIS	06/19/2021	AMHERST	KOSTRZYNSKI SR, SYLVESTER	ZABINSKI, LOTTIE	N
NELSON, DOUGLAS WILLIAM	07/07/2021	AMHERST	NELSON, DONALD	LINSCOTT, RITA	N
CRAY, CATHERINE ALICE	07/15/2021	AMHERST	FLYNN SR, PAUL	KENNEY, MARY	N
LEBLANC, PHYLLIS I	07/19/2021	MERRIMACK	TAYLOR, LAYTON	SINGER, JENNIE	N
DOBERSTEIN, LORRAINE CATHERINE	07/25/2021	MERRIMACK	BRILL, STEPHEN	KOPP, KATHERINE	N

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



RESIDENT DEATH REPORT

01/01/2021 - 12/31/2021

--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
MITCHELL, CAROLYN V	09/02/2021	AMHERST	VAUGHAN, HERBERT	OHWILER, MARGARET	N
BENNISON, VICTOR LAWRENCE	09/12/2021	MERRIMACK	BENNISON, ALLAN	SMITH, DELEO	Y
LAFOREST, DONALD WILBRED	09/14/2021	AMHERST	LAFOREST, VICTOR	MAYNARD, LILLIAN	N
BISSONNETTE, MARK K	09/22/2021	NASHUA	BISSONNETTE, NORMAN	SULLIVAN, MAUREEN	N
SHONLE, JOHN IRWIN	09/25/2021	AMHERST	SHONLE, HORACE	IRWIN, LETTA	N
JAMESON, BRENDA LORRAINE	09/27/2021	MILFORD	DRAPER, DONALD	SHATTUCK, ARLINE	N
BARRETT, ELISABETH GORHAM	09/28/2021	MANCHESTER	GORHAM, FRANKLAND	HILL, EDITH	N
BROWN, STEPHAN ROBERT	10/04/2021	AMHERST	BROWN, CLIFTON	SMITH, THELMA	N
GLEN, CORY CRAIG	10/10/2021	MERRIMACK	GLEN, JAMES	WILLIAMS, BEVERLY	N
BAYNE, JOHN NORWOOD	10/16/2021	AMHERST	BAYNE, ALFRED	WITTE, HENRIETTA	Y
LABOUNTY, RONALD STEPHEN	10/17/2021	MERRIMACK	LABOUNTY, HAROLD	HUNT, DOROTHY	N
PETERSEN, ERIC	10/19/2021	BEDFORD	PETERSEN, TRYGVE	HEDIN, DOROTEA	N
BUMA, RAYMOND PETER	10/24/2021	AMHERST	BUMA, PETER	MAGILL, MARY	N
ALLWARDEN, GLORIA ANNETTE	11/03/2021	AMHERST	AURICHIO, MICHAEL	BOVA, ANNA	N
CAMPFIELD, MICHAEL R	11/05/2021	MANCHESTER	CAMPFIELD, KENNETH	RAHILLY, JUSTINE	Y
WILLFORD, CRAIG DENNIS	11/07/2021	AMHERST	WILLFORD, SANDFORD	WILCOX, BARBARA	N
SAFARZ, RICHARD P	11/11/2021	MERRIMACK	SAFARZ, EDWARD	JONES, NANCY	N
MCCARTHY, JOHN JOSEPH	12/05/2021	MANCHESTER	MCCARTHY, JOHN	NOLAN, ESTHER	Y

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT
01/01/2021 - 12/31/2021
--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
MIX JR, JOHN LANSING	12/09/2021	AMHERST	MIX SR, JOHN	SHARPE, BRUZILLA	Y
BERKEBILE, DEANNA LOUISE	12/11/2021	NASHUA	RINGLER, CLIFTON	MARSHALL, LEONE	N
HOFFMAN, PAUL MICHAEL	12/23/2021	AMHERST	HOFFMAN, PAUL	EMANUELLO, ANGELINA	N
Total number of records 57					



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, 191 Merrimack St #701, Haverhill, M)

Name	Position	Signature
Peter Lyon	Chairman, Board of Selectmen	<i>P. Lyon 9-27-21</i>
Dwight Brew	Co-Chairman, Board of Selectmen	<i>Dwight Brew 09/27/2021</i>
Thomas P Grella	Selectman	<i>Thomas Grella 9/27/21</i>
John D'Angelo	Selectman	<i>John D'Angelo 9/21/21</i>
Danielle Pray	Selectman	<i>Danielle Pray 9-27-21</i>

Name	Phone	Email
MICHELE BOUDREAU	603-769-1996	MBOUDREAU@AMHERSTNH.GOV
<i>Michele Boudreau</i> Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2021
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,373.69	\$816,000	
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	8,454.79	\$601,822,251	
1G	Commercial/Industrial Land	826.61	\$69,805,525	
1H	Total of Taxable Land	15,792.49	\$672,459,576	
1I	Tax Exempt and Non-Taxable Land	5,094.97	\$31,912,800	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,434,551,811	
2B	Manufactured Housing RSA 674:31	0	\$6,061,300	
2C	Commercial/Industrial	0	\$169,488,750	
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	\$1,610,101,861	
2G	Tax Exempt and Non-Taxable Buildings	0	\$83,311,600	
Utilities & Timber			Valuation	
3A	Utilities		\$62,895,900	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$2,345,457,337	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$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 Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$2,344,377,637	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$37,000	4	\$148,000
13	Elderly Exemption RSA 72:39-a,b	\$0	72	\$8,986,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$65,000	9	\$585,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	7	\$48,200
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
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$9,767,200
21A	Net Valuation			\$2,334,610,437
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$2,334,610,437
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$2,334,610,437
22	Less Utilities			\$62,895,900
23A	Net Valuation without Utilities			\$2,271,714,537
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$2,271,714,537



Utility Value Appraiser

Scott W 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	\$31,127,600	\$4,061,000		\$11,777,000	\$46,965,600
	\$31,127,600	\$4,061,000		\$11,777,000	\$46,965,600
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$5,382,600	\$572,800			\$5,955,400
	\$5,382,600	\$572,800			\$5,955,400
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK WATER WORKS INC	\$9,415,900	\$559,000			\$9,974,900
	\$9,415,900	\$559,000			\$9,974,900



New Hampshire
Department of
Revenue Administration

2021
MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	483	\$241,500
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	27	\$108,000
All Veterans Tax Credit RSA 72:28-b	\$500	47	\$23,500
Combat Service Tax Credit RSA 72:28-c	\$500	0	\$0
		557	\$373,000

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

Age	Number
65-74	3
75-79	4
80+	1

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

Age	Number	Amount	Maximum	Total
65-74	14	\$76,000	\$1,064,000	\$1,064,000
75-79	19	\$114,000	\$2,166,000	\$2,033,000
80+	39	\$151,000	\$5,889,000	\$5,889,000
	72		\$9,119,000	\$8,986,000

Income Limits	
Single	\$41,760
Married	\$57,000

Asset Limits	
Single	\$150,000
Married	\$150,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

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: 1,900,920

Current Assessed Value: \$1,943,061



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	2,145.18	\$455,600
Forest Land	2,860.82	\$328,300
Forest Land with Documented Stewardship	216.38	\$12,200
Unproductive Land	19.23	\$300
Wet Land	1,132.08	\$19,600
	6,373.69	\$816,000

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:	29.00
Total Number of Owners in Current Use	Owners:	204
Total Number of Parcels in Current Use	Parcels:	196

Land Use Change Tax

Gross Monies Received for Calendar Year		\$145,300
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:
Monies to Conservation Fund		\$145,300
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:	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	3
Parcels in Conservation Restriction	Parcels:	7



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
----------------------------------	-------	--------	--------------------

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
-----	-----	-------	---	-------------

This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
----------------------------------	------	----------	------------	----------	---------

This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax

	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$12.00	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	
FRIENDS OF YOUNG JUDAEA	\$5,000
SOUTHERN NEW HAMPSHIRE MEDICAL CENTER	\$11,799
	\$16,799

Notes



2021
MS-232

Amherst

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

Form Due Date: 20 Days after the Annual Meeting

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	Chair	Peter Lyon
Wage B. P.	Vice Chair	Dwight Brew
Thomas P. Grolla	SELECTMAN	Michael
John D. Pray	SELECTMAN	John D'Amico
Danielle Pray	Clerk	Danielle Pray

<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	23	\$451,226
4140-4149	Election, Registration, and Vital Statistics	23	\$216,063
4150-4151	Financial Administration	23	\$460,332
4152	Revaluation of Property	23	\$183,145
4153	Legal Expense	23	\$45,101
4155-4159	Personnel Administration	23	\$233,030
4191-4193	Planning and Zoning	23	\$552,381
4194	General Government Buildings	23	\$255,082
4195	Cemeteries	23	\$41,755
4196	Insurance	23	\$139,835
4197	Advertising and Regional Association		\$0
4199	Other General Government	24	\$120,000
General Government Subtotal			\$2,697,950
Public Safety			
4210-4214	Police	23	\$2,839,460
4215-4219	Ambulance	23	\$647,701
4220-4229	Fire	23	\$695,067
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management	23	\$8,501
4299	Other (Including Communications)	23	\$499,573
Public Safety Subtotal			\$4,690,302
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Administration	23	\$424,021
4312	Highways and Streets	23	\$3,535,039
4313	Bridges		\$0
4316	Street Lighting	23	\$27,107
4319	Other		\$0
Highways and Streets Subtotal			\$3,986,167
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection	23	\$323,327
4324	Solid Waste Disposal	23	\$388,000
4325	Solid Waste Cleanup		\$0
4326-4328	Sewage Collection and Disposal	23	\$60,356
4329	Other Sanitation		\$0
Sanitation Subtotal			\$771,683



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	23	\$2,156
4414	Pest Control	23	\$401
4415-4419	Health Agencies, Hospitals, and Other	23	\$55,000
Health Subtotal			\$57,557
Welfare			
4441-4442	Administration and Direct Assistance	23	\$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	23	\$465,813
4550-4559	Library	23	\$1,047,624
4583	Patriotic Purposes	23	\$8,500
4589	Other Culture and Recreation	23	\$2,629
Culture and Recreation Subtotal			\$1,524,566
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	23	\$16,528
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
Conservation and Development Subtotal			\$16,528



Appropriations

Account	Purpose	Article	Appropriations As Voted
Debt Service			
4711	Long Term Bonds and Notes - Principal	23	\$1,137,927
4721	Long Term Bonds and Notes - Interest	22,23	\$260,670
4723	Tax Anticipation Notes - Interest		\$0
4790-4799	Other Debt Service		\$0
Debt Service Subtotal			\$1,398,597
Capital Outlay			
4901	Land	22	\$6,000,000
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings	31	\$200,000
4909	Improvements Other than Buildings		\$0
Capital Outlay Subtotal			\$6,200,000
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	25,26,28,29,3 0,32,33	\$752,000
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			\$752,000
Total Voted Appropriations			\$22,109,676



New Hampshire
Department of
Revenue Administration

2021
MS-434

Revised Estimated Revenues

Amherst

(RSA 21-J:34)

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

PREPARER'S 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
Laurie C. May	Finance Director	Laurie C. May

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

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



New Hampshire
Department of
Revenue Administration

2021
MS-434

Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
Taxes			
3120	Land Use Change Tax - General Fund		\$0
3180	Resident Tax		\$0
3185	Yield Tax	23	\$4,000
3186	Payment in Lieu of Taxes	23	\$39,000
3187	Excavation Tax	23	\$50
3189	Other Taxes	23	\$4,000
3190	Interest and Penalties on Delinquent Taxes	23	\$90,000
9991	Inventory Penalties		\$0
Taxes Subtotal			\$137,050
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	23	\$212,000
3220	Motor Vehicle Permit Fees	23	\$3,000,000
3230	Building Permits	23	\$110,000
3290	Other Licenses, Permits, and Fees	23	\$83,848
3311-3319	From Federal Government		\$0
Licenses, Permits, and Fees Subtotal			\$3,405,848
State Sources			
3351	Municipal Aid/Shared Revenues		\$0
3352	Meals and Rooms Tax Distribution	23	\$580,000
3353	Highway Block Grant	23	\$330,000
3354	Water Pollution Grant	23	\$78,000
3355	Housing and Community Development		\$0
3356	State and Federal Forest Land Reimbursement	23	\$11
3357	Flood Control Reimbursement		\$0
3359	Other (Including Railroad Tax)	23	\$1,423
3379	From Other Governments	23	\$90,000
State Sources Subtotal			\$1,079,434
Charges for Services			
3401-3406	Income from Departments	23	\$501,448
3409	Other Charges		\$0
Charges for Services Subtotal			\$501,448
Miscellaneous Revenues			
3501	Sale of Municipal Property	23	\$12,000
3502	Interest on Investments	23	\$215,757
3503-3509	Other	23	\$38,928
Miscellaneous Revenues Subtotal			\$266,685



Revised Estimated Revenues

Account	Source	Article	Estimated Revenue
Interfund Operating Transfers In			
3912	From Special Revenue Funds		\$0
3913	From Capital Projects Funds		\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0
3914O	From Enterprise Funds: Other (Offset)		\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$61,882
3914W	From Enterprise Funds: Water (Offset)		\$0
3915	From Capital Reserve Funds		\$0
3916	From Trust and Fiduciary Funds		\$0
3917	From Conservation Funds		\$0
Interfund Operating Transfers In Subtotal			\$61,882
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	,22	\$6,000,000
Other Financing Sources Subtotal			\$6,000,000
Total Revised Estimated Revenues and Credits			\$11,452,347



Revised Estimated Revenues Summary

Subtotal of Revenues	\$11,452,347
Unassigned Fund Balance (Unreserved)	\$0
(Less) Emergency Appropriations (RSA 32:11)	\$0
(Less) Voted from Fund Balance	\$320,000
(Less) Fund Balance to Reduce Taxes	\$0
Fund Balance Retained	(\$320,000)
Total Revenues and Credits	\$11,772,347
Requested Overlay	\$0



2021
\$21.31

Tax Rate Breakdown
Amherst

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$10,048,442	\$2,334,610,437	\$4.30
County	\$2,178,391	\$2,334,610,437	\$0.93
Local Education	\$33,749,033	\$2,334,610,437	\$14.46
State Education	\$3,672,792	\$2,271,714,537	\$1.62
Total	\$49,648,658		\$21.31

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$49,648,658
War Service Credits	(\$373,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$49,275,658



11/5/2021

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

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$22,109,676	
Net Revenues (Not Including Fund Balance)		(\$11,575,868)
Fund Balance Voted Surplus		(\$320,000)
Fund Balance to Reduce Taxes		(\$750,000)
War Service Credits	\$373,000	
Special Adjustment	\$0	
Actual Overlay Used	\$211,634	
Net Required Local Tax Effort	\$10,048,442	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$2,178,391	
Net Required County Tax Effort	\$2,178,391	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$26,261,334	
Net Cooperative School Appropriations	\$15,189,271	
Net Education Grant		(\$4,028,780)
Locally Retained State Education Tax		(\$3,672,792)
Net Required Local Education Tax Effort	\$33,749,033	
State Education Tax	\$3,672,792	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$3,672,792	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$2,334,610,437	\$1,745,846,700
Total Assessment Valuation without Utilities	\$2,271,714,537	\$1,698,425,800
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$2,334,610,437	\$1,745,846,700

Village (MS-1V)

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

Amherst

Tax Commitment Verification

2021 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$49,275,658
1/2% Amount	\$246,378
Acceptable High	\$49,522,036
Acceptable Low	\$49,029,280

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 2021 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 2021 Tax Rate	\$21.31	\$10.66

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$6,000,000
General Fund Operating Expenses	\$55,709,892
Final Overlay	\$211,634

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*.

2021 Fund Balance Retention Guidelines: Amherst	
Description	Amount
Current Amount Retained (10.50%)	\$5,851,945
17% Retained <i>(Maximum Recommended)</i>	\$9,470,682
10% Retained	\$5,570,989
8% Retained	\$4,456,791
5% Retained <i>(Minimum Recommended)</i>	\$2,785,495



New Hampshire
Department of
Revenue Administration

2021
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$468,818	\$408,514
4140-4149	Election, Registration, and Vital Statistics	\$220,623	\$242,108
4150-4151	Financial Administration	\$448,550	\$440,221
4152	Revaluation of Property	\$181,166	\$174,693
4153	Legal Expense	\$45,800	\$60,788
4155-4159	Personnel Administration	\$226,656	\$196,260
4191-4193	Planning and Zoning	\$550,603	\$435,243
4194	General Government Buildings	\$333,048	\$339,339
4195	Cemeteries	\$41,002	\$40,996
4196	Insurance	\$132,526	\$130,526
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$120,000	\$0
General Government Subtotal		\$2,768,792	\$2,468,688
Public Safety			
4210-4214	Police	\$2,687,160	\$2,636,744
4215-4219	Ambulance	\$637,007	\$627,418
4220-4229	Fire	\$685,840	\$615,662
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$8,500
4299	Other (Including Communications)	\$480,784	\$531,526
Public Safety Subtotal		\$4,499,292	\$4,419,850
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$421,944	\$384,622
4312	Highways and Streets	\$3,470,432	\$3,655,576
4313	Bridges	\$0	\$0
4316	Street Lighting	\$27,350	\$23,780
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$3,919,726	\$4,063,978
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$391,579	\$277,740
4324	Solid Waste Disposal	\$298,832	\$342,476
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$60,356	\$50,839
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$750,767	\$671,055



New Hampshire
Department of
Revenue Administration

2021
MS-535

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	\$2,159	\$2,231
4414	Pest Control	\$401	\$729
4415-4419	Health Agencies, Hospitals, and Other	\$50,000	\$50,000
Health Subtotal		\$52,560	\$52,960
Welfare			
4441-4442	Administration and Direct Assistance	\$14,326	\$419
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$14,326	\$419
Culture and Recreation			
4520-4529	Parks and Recreation	\$522,319	\$404,231
4550-4559	Library	\$1,025,175	\$952,030
4583	Patriotic Purposes	\$8,500	\$8,000
4589	Other Culture and Recreation	\$2,572	\$548
Culture and Recreation Subtotal		\$1,558,566	\$1,364,809
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$14,991	\$10,919
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$14,991	\$10,919



New Hampshire
Department of
Revenue Administration

2021
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$1,187,927	\$1,187,926
4721	Long Term Bonds and Notes - Interest	\$119,650	\$128,469
4723	Tax Anticipation Notes - Interest	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$1,307,577	\$1,316,395
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$741,334
Explanation: CRF Outlays as Agents to Expend			
4903	Buildings	\$0	\$2,869
Explanation: Encumbered from FY20			
4909	Improvements Other than Buildings	\$287,500	\$0
Capital Outlay Subtotal		\$287,500	\$744,203
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	\$2,090,456
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$34,095,716
4934	Taxes Assessed for State Education	\$0	\$3,648,060
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$39,834,232
Total Before Payments to Other Governments		\$15,896,097	\$15,835,276
Plus Payments to Other Governments			\$39,834,232
Plus Commitments to Other Governments from Tax Rate		\$39,834,232	
Less Proprietary/Special Funds		\$97,210	\$87,216
Total General Fund Expenditures		\$55,633,119	\$55,582,292



New Hampshire
Department of
Revenue Administration

2021
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$48,932,924
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$754
3186	Payment in Lieu of Taxes	\$20,391	\$16,785
3187	Excavation Tax	\$50	\$0
3189	Other Taxes	\$100	\$0
3190	Interest and Penalties on Delinquent Taxes	\$50,000	\$127,191
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$70,541	\$49,077,654
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$215,000	\$213,928
3220	Motor Vehicle Permit Fees	\$2,900,000	\$3,044,366
3230	Building Permits	\$150,000	\$204,870
3290	Other Licenses, Permits, and Fees	\$60,000	\$56,435
3311-3319	From Federal Government	\$10,000	\$328,110
Licenses, Permits, and Fees Subtotal		\$3,335,000	\$3,847,709
State Sources			
3351	Municipal Aid/Shared Revenues	\$76,613	\$76,613
3352	Meals and Rooms Tax Distribution	\$586,941	\$586,941
3353	Highway Block Grant	\$325,059	\$324,976
3354	Water Pollution Grant	\$15,455	\$14,930
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)	\$30,000	\$8,282
3379	From Other Governments	\$90,000	\$89,593
State Sources Subtotal		\$1,124,081	\$1,101,347
Charges for Services			
3401-3406	Income from Departments	\$580,000	\$572,842
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$580,000	\$572,842
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$3,500	\$21,277
3502	Interest on Investments	\$340,000	\$233,296
3503-3509	Other	\$55,000	\$42,865
Miscellaneous Revenues Subtotal		\$398,500	\$297,438



New Hampshire
Department of
Revenue Administration

2021
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	\$0	\$751,847
<i>Explanation: CRF outlays as Agents to Expend</i>			
3916	From Trust and Fiduciary Funds	\$0	\$33,329
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$0	\$785,176
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$97,210	\$91,417
Plus Property Tax Commitment from Tax Rate		\$49,619,759	
Total General Fund Revenues		\$55,030,671	\$55,590,749



New Hampshire
Department of
Revenue Administration

2021
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$18,932,980	\$22,101,143
	<i>Explanation: PY Restated to actual</i>		
1030	Investments	\$7,367,635	\$7,566,488
	<i>Explanation: PY Restated to actual</i>		
1080	Tax Receivable	\$4,855,488	\$3,216,336
1110	Tax Liens Receivable	\$155,389	\$226,778
1150	Accounts Receivable	\$472,792	\$237,035
1260	Due from Other Governments	\$134,764	\$136,560
	<i>Explanation: PY Restated to Actual</i>		
1310	Due from Other Funds	\$1,109,660	\$1,161,467
1400	Other Current Assets	\$97,045	\$107,803
1670	Tax Deeded Property (Subject to Resale)	\$25,893	\$25,893
	Current Assets Subtotal	\$33,151,646	\$34,779,503
Current Liabilities			
2020	Warrants and Accounts Payable	\$612,285	\$1,035,859
	<i>Explanation: PY Restated to Actual</i>		
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$16,304	\$0
2070	Due to Other Governments	\$18,478,650	\$20,068,237
2075	Due to School Districts	\$0	\$0
2080	Due to Other Funds	\$188,891	\$129,776
	<i>Explanation: PY Restated to Actual</i>		
2220	Deferred Revenue	\$5,237,155	\$5,066,756
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$404,806	\$256,863
	<i>Explanation: PY Restated to Actual</i>		
	Current Liabilities Subtotal	\$24,938,091	\$26,557,491
Fund Equity			
2440	Non-spendable Fund Balance	\$122,939	\$133,696
	<i>Explanation: PY Corrected to audit figures</i>		
2450	Restricted Fund Balance	\$22,239	\$22,239
	<i>Explanation: PY corrected to audit figures</i>		
2460	Committed Fund Balance	\$0	\$287,500
2490	Assigned Fund Balance	\$723,313	\$856,632
2530	Unassigned Fund Balance	\$7,345,064	\$6,921,945
	<i>Explanation: PY corrected to audit figures</i>		
	Fund Equity Subtotal	\$8,213,555	\$8,222,012



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,090,456	\$0	\$34,095,716	\$3,648,060	\$0	\$48,932,924
Commitment	\$2,090,456	\$0	\$34,095,716	\$3,648,060		\$49,619,759
Difference	\$0	\$0	\$0	\$0		(\$686,835)

General Fund Balance Sheet Reconciliation

Total Revenues	\$55,590,749
Total Expenditures	\$55,582,292
Change	\$8,457
Ending Fund Equity	\$8,222,012
Beginning Fund Equity	\$8,213,555
Change	\$8,457



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	\$35,700	\$0	\$11,900	\$23,800
Baboosic Lake Septic (Sewer (non-General))	\$170,700	\$11,380	3.17	2026	\$68,280	\$0	\$11,380	\$56,900
Baboosic Lake Septic (Sewer (non-General))	\$258,039	\$8,647	2.91	2026	\$51,882	\$0	\$8,646	\$43,236
Road Note 2013 (Road Reconstruction)	\$2,000,000	\$200,000	2.25	2023	\$600,000	\$0	\$200,000	\$400,000
Road Note 2014 (Road Reconstruction)	\$2,000,000	\$200,000	2.3	2024	\$800,000	\$0	\$200,000	\$600,000
Road Note 2015 Refi FY11 & 12 (Road Reconstruction)	\$3,059,999	\$306,000	2.39	2025	\$1,529,999	\$0	\$305,999	\$1,224,000
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	\$50,000	\$0	\$50,000	\$0
	\$12,167,238				\$5,535,861	\$0	\$1,187,925	\$4,347,936



Default Budget of the Municipality

Amherst

For the period beginning July 1, 2022 and ending June 30, 2023

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 25th, 2023

GOVERNING BODY OR BUDGET COMMITTEE 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 Hyon	Chairman	<i>Peter Hyon</i>
Dwight Brew	Vice-Chairman	<i>Dwight Brew</i>
Danielle Pray	Clerk	<i>Danielle Pray</i>
Tom Grella	Member	<i>Tom Grella</i>
John D'Angelo	Member	<i>John D'Angelo</i>

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	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	\$451,226	\$0	\$0	\$451,226
4140-4149	Election, Registration, and Vital Statistics	\$216,063	\$0	\$0	\$216,063
4150-4151	Financial Administration	\$460,332	\$0	\$0	\$460,332
4152	Revaluation of Property	\$183,145	\$0	\$0	\$183,145
4153	Legal Expense	\$45,101	\$0	\$0	\$45,101
4155-4159	Personnel Administration	\$233,030	\$0	\$0	\$233,030
4191-4193	Planning and Zoning	\$552,381	\$0	\$0	\$552,381
4194	General Government Buildings	\$255,082	\$0	\$0	\$255,082
4195	Cemeteries	\$41,755	\$0	\$0	\$41,755
4196	Insurance	\$139,835	\$0	\$0	\$139,835
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$0	\$0	\$0	\$0
General Government Subtotal		\$2,577,950	\$0	\$0	\$2,577,950
Public Safety					
4210-4214	Police	\$2,839,460	\$40,481	\$0	\$2,879,941
4215-4219	Ambulance	\$647,701	\$0	\$0	\$647,701
4220-4229	Fire	\$695,067	\$0	\$0	\$695,067
4240-4249	Building Inspection	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	\$8,501	\$0	\$0	\$8,501
4299	Other (Including Communications)	\$499,573	\$0	\$0	\$499,573
Public Safety Subtotal		\$4,690,302	\$40,481	\$0	\$4,730,783
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$424,021	\$0	\$0	\$424,021
4312	Highways and Streets	\$3,535,039	\$0	\$0	\$3,535,039
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$27,107	\$0	\$0	\$27,107
4319	Other	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$3,986,167	\$0	\$0	\$3,986,167



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$323,327	\$0	\$0	\$323,327
4324	Solid Waste Disposal	\$388,000	\$35,155	\$0	\$423,155
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		\$771,683	\$35,155	\$0	\$806,838
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	\$2,156	\$0	\$0	\$2,156
4414	Pest Control	\$401	\$0	\$0	\$401
4415-4419	Health Agencies, Hospitals, and Other	\$55,000	\$0	\$0	\$55,000
Health Subtotal		\$57,557	\$0	\$0	\$57,557
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	\$465,813	\$0	\$0	\$465,813
4550-4559	Library	\$1,047,624	\$0	\$0	\$1,047,624
4583	Patriotic Purposes	\$8,500	\$0	\$0	\$8,500
4589	Other Culture and Recreation	\$2,629	\$0	\$0	\$2,629
Culture and Recreation Subtotal		\$1,524,566	\$0	\$0	\$1,524,566



New Hampshire
Department of
Revenue Administration

2022
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$16,528	\$0	\$0	\$16,528
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		\$16,528	\$0	\$0	\$16,528
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$1,137,927	\$0	\$0	\$1,137,927
4721	Long Term Bonds and Notes - Interest	\$100,670	(\$24,872)	\$0	\$75,798
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,238,597	(\$24,872)	\$0	\$1,213,725
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		\$14,877,676	\$50,764	\$0	\$14,928,440



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4721	Reduced interest costs
4210-4214	CBA increases
4324	Souhegan Regional Landfill increases



2022
MS-636

Amherst

For the period beginning July 1, 2022 and ending June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 25th, 2022

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Peter Lyon	Chairman	Peter Lyon
Dwight Brew	Vice Chairman	Dwight Brew
Danielle Prey	Clerk	Danielle Prey
Tom Grella	Member	Tom Grella
John D'Angelo	Member	John D'Angelo

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

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

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



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 6/30/2023	(Recommended) (Not Recommended)
			6/30/2021	6/30/2022		
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	22	\$408,514	\$451,226	\$484,179	\$0
4140-4149	Election, Registration, and Vital Statistics	22	\$242,108	\$216,063	\$238,274	\$0
4150-4151	Financial Administration	22	\$440,221	\$460,332	\$480,064	\$0
4152	Revaluation of Property	22	\$174,693	\$183,145	\$198,824	\$0
4153	Legal Expense	22	\$60,788	\$45,101	\$45,101	\$0
4155-4159	Personnel Administration	22	\$196,260	\$233,030	\$233,171	\$0
4191-4193	Planning and Zoning	22	\$435,243	\$552,381	\$516,367	\$0
4194	General Government Buildings	22	\$339,339	\$255,082	\$279,365	\$0
4195	Cemeteries	22	\$40,996	\$41,755	\$49,057	\$0
4196	Insurance	22	\$130,526	\$139,835	\$139,835	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$120,000	\$0	\$0
General Government Subtotal			\$2,468,688	\$2,697,950	\$2,664,237	\$0
Public Safety						
4210-4214	Police	22	\$2,636,744	\$2,839,460	\$2,978,022	\$0
4215-4219	Ambulance	22	\$627,418	\$647,701	\$673,726	\$0
4220-4229	Fire	22	\$615,662	\$695,067	\$732,972	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management	22	\$8,500	\$8,501	\$9,554	\$0
4299	Other (Including Communications)	22	\$531,526	\$499,573	\$547,714	\$0
Public Safety Subtotal			\$4,419,850	\$4,690,302	\$4,941,988	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	22	\$384,622	\$424,021	\$450,126	\$0
4312	Highways and Streets	22	\$3,655,576	\$3,535,039	\$3,681,156	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	22	\$23,780	\$27,107	\$24,900	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$4,063,978	\$3,986,167	\$4,156,182	\$0



Appropriations

Appropriations						
Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations for period ending 6/30/2022	Proposed Appropriations for period ending 6/30/2023	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	22	\$277,740	\$323,327	\$347,155	\$0
4324	Solid Waste Disposal	22	\$342,476	\$388,000	\$437,855	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	22	\$50,839	\$60,356	\$60,356	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$671,055	\$771,683	\$845,366	\$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	22	\$2,231	\$2,156	\$2,242	\$0
4414	Pest Control	22	\$729	\$401	\$401	\$0
4415-4419	Health Agencies, Hospitals, and Other	22	\$50,000	\$55,000	\$55,000	\$0
Health Subtotal			\$52,960	\$57,557	\$57,643	\$0
Welfare						
4441-4442	Administration and Direct Assistance	22	\$419	\$14,326	\$10,256	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Welfare Subtotal			\$419	\$14,326	\$10,256	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	22	\$404,231	\$465,813	\$482,642	\$0
4550-4559	Library	22	\$952,030	\$1,047,624	\$1,119,102	\$0
4583	Patriotic Purposes	22	\$8,000	\$8,500	\$8,500	\$0
4589	Other Culture and Recreation	22	\$548	\$2,629	\$2,685	\$0
Culture and Recreation Subtotal			\$1,364,809	\$1,524,566	\$1,612,929	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-636

Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 6/30/2021	for period ending 6/30/2022	ending 6/30/2023	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	22	\$10,919	\$16,528	\$15,828	\$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			\$10,919	\$16,528	\$15,828	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	22	\$1,187,926	\$1,137,927	\$1,137,927	\$0
4721	Long Term Bonds and Notes - Interest	22	\$128,469	\$260,670	\$75,798	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,316,395	\$1,398,597	\$1,213,725	\$0
Capital Outlay						
4901	Land		\$0	\$6,000,000	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$741,334	\$0	\$0	\$0
4903	Buildings		\$2,869	\$200,000	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$744,203	\$6,200,000	\$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					\$15,518,154	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2023	
			(Recommended)	(Not Recommended)
4319	Other	30	\$98,000	\$0
		<i>Purpose: Village Area Multimodal Road Design & Engineering</i>		
4915	To Capital Reserve Fund	24	\$25,000	\$0
		<i>Purpose: Funds to Communications CRF</i>		
4915	To Capital Reserve Fund	25	\$25,000	\$0
		<i>Purpose: Funds to Assessing Reval CRF</i>		
4915	To Capital Reserve Fund	26	\$200,000	\$0
		<i>Purpose: Funds to Bridge CRF</i>		
4915	To Capital Reserve Fund	27	\$257,000	\$0
		<i>Purpose: Funds to Fire CRF</i>		
4915	To Capital Reserve Fund	28	\$120,000	\$0
		<i>Purpose: Funds to DPW CRF</i>		
4915	To Capital Reserve Fund	29	\$75,000	\$0
		<i>Purpose: Funds to Multimodal Facilities CRF</i>		
4915	To Capital Reserve Fund	31	\$50,000	\$0
		<i>Purpose: Funds to Recreation CRF</i>		
Total Proposed Special Articles			\$850,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2023	
			(Recommended)	(Not Recommended)
4199	Other General Government	23	\$120,000	\$0
Purpose: Establish Contingency Fund				
Total Proposed Individual Articles			\$120,000	\$0



New Hampshire
Department of
Revenue Administration

2022
MS-636

Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2023
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	22	\$754	\$0	\$4,000
3186	Payment in Lieu of Taxes	22	\$16,785	\$20,391	\$39,000
3187	Excavation Tax	22	\$0	\$50	\$50
3189	Other Taxes	22	\$0	\$100	\$4,000
3190	Interest and Penalties on Delinquent Taxes	22	\$127,191	\$50,000	\$124,900
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$144,730	\$70,541	\$171,950
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	22	\$213,928	\$215,000	\$161,900
3220	Motor Vehicle Permit Fees	22	\$3,044,366	\$2,900,000	\$3,100,000
3230	Building Permits	22	\$204,870	\$150,000	\$204,870
3290	Other Licenses, Permits, and Fees	22	\$56,435	\$60,000	\$56,500
3311-3319	From Federal Government		\$328,110	\$10,000	\$0
Licenses, Permits, and Fees Subtotal			\$3,847,709	\$3,335,000	\$3,523,270
State Sources					
3351	Municipal Aid/Shared Revenues		\$76,613	\$76,613	\$0
3352	Meals and Rooms Tax Distribution	22	\$586,941	\$586,941	\$856,238
3353	Highway Block Grant	22	\$324,976	\$325,059	\$324,976
3354	Water Pollution Grant	22	\$14,930	\$15,455	\$78,000
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	22	\$12	\$13	\$11
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	22	\$8,282	\$30,000	\$1,423
3379	From Other Governments	22	\$89,593	\$90,000	\$90,000
State Sources Subtotal			\$1,101,347	\$1,124,081	\$1,350,648
Charges for Services					
3401-3406	Income from Departments	22	\$572,842	\$580,000	\$511,000
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$572,842	\$580,000	\$511,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	22	\$21,277	\$3,500	\$20,000
3502	Interest on Investments	22	\$233,296	\$340,000	\$215,800
3503-3509	Other	22	\$42,865	\$55,000	\$47,500
Miscellaneous Revenues Subtotal			\$297,438	\$398,500	\$283,300



Revenues

Account	Source	Article	Actual Revenues for period ending 6/30/2021	Estimated Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2023
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		\$751,847	\$0	\$0
3916	From Trust and Fiduciary Funds		\$33,329	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$785,176	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	23	\$0	\$0	\$120,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$120,000
Total Estimated Revenues and Credits			\$6,749,242	\$5,508,122	\$5,960,168



Budget Summary

Item	Period ending 6/30/2023
Operating Budget Appropriations	\$15,518,154
Special Warrant Articles	\$850,000
Individual Warrant Articles	\$120,000
Total Appropriations	\$16,488,154
Less Amount of Estimated Revenues & Credits	\$5,960,168
Estimated Amount of Taxes to be Raised	\$10,527,986



Amherst

For reporting year Jul 1, 2020 through Jun 30, 2021.

Trustees

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

Ledger Summary

Number of Fund Records	41
Ledger End of Year Balance	\$7,536,690.40

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 12, 2021 by Lori Mix on behalf of the Trustees of Trust Funds of Amherst.



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
AARON LAWRENCE		1/1/1867		\$45,207.27			
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
	\$30,857.16	\$0.00	\$5,405.17	\$1,149.20	\$0.05	\$200.24	\$37,211.34
Income	BOY Balance	Income	Expended	EOY Balance			
	\$7,438.57	\$690.86	\$133.50	\$7,995.93			

Fund Name		Date Of Creation		Fund EOY Balance			
ALICE M. WILKINS		1/1/1938		\$82,777.73			
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
	\$41,161.11	\$0.00	\$7,197.33	\$1,531.96	\$0.06	\$266.92	\$49,623.54
Income	BOY Balance	Income	Expended	EOY Balance			
	\$33,411.15	\$920.98	\$1,177.94	\$33,154.19			

Fund Name		Date Of Creation		Fund EOY Balance			
AMBULANCE FUND		3/1/2011		\$95,778.46			
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
	\$95,734.44	\$348.83	(\$303.86)	(\$0.97)	\$0.02	\$0.00	\$95,778.46
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$348.83	\$348.83	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT CAPITAL FACILITIES FD		3/1/2003		\$322,699.95			
Type: Capital Reserve (RSA 34/35)		Purpose: Maintenance and Repair		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$21,552.56	\$301,154.02	(\$6.47)	(\$0.22)	\$0.06	\$0.00	\$322,699.95
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,154.02	\$1,154.02	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
AMHERST SCHOOL DISTRICT EDU STUDENTS W DISABILITIES FD		3/1/2003		\$313,886.47			
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
	\$313,742.26	\$1,143.17	(\$995.83)	(\$3.18)	\$0.05	\$0.00	\$313,886.47
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,143.17	\$1,143.17	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
ANNA H. BOARDMAN		1/1/1957		\$41,007.26			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$33,887.90	\$0.00	\$5,939.59	\$1,262.43	\$0.05	\$219.96	\$40,870.01
Income	BOY Balance	Income	Expended	EOY Balance			
	\$174.56	\$758.93	\$796.24	\$137.25			

Fund Name		Date Of Creation		Fund EOY Balance			
ASSESSING REVALUATION FUND		3/9/2004		\$27,754.64			
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
	\$85,291.05	\$25,247.24	(\$282.55)	(\$1.12)	\$0.02	\$82,500.00	\$27,754.64
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$247.24	\$247.24	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
BERTHA ROGERS FUND		1/1/1993		\$351,828.61			
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
	\$279,631.33	\$0.00	\$49,011.79	\$10,416.77	\$0.43	\$1,814.99	\$337,245.33
Income	BOY Balance	Income	Expended	EOY Balance			
	\$9,531.07	\$6,262.20	\$1,209.99	\$14,583.28			

Fund Name		Date Of Creation		Fund EOY Balance			
BRADFORD-LONG-MILES SULLIVAN SCHL		1/1/1964		\$335,265.19			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$268,441.55	\$3,420.36	\$48,570.03	\$10,105.42	\$0.41	\$1,760.73	\$328,777.04
Income	BOY Balance	Income	Expended	EOY Balance			
	\$10,105.24	\$6,077.10	\$9,694.19	\$6,488.15			

Fund Name		Date Of Creation		Fund EOY Balance			
BRIDGE REPAIR AND REPLACEMENT FD		3/9/2010		\$586,489.44			
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
	\$385,549.35	\$202,128.37	(\$1,182.45)	(\$5.93)	\$0.10	\$0.00	\$586,489.44
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$2,128.37	\$2,128.37	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
CEMETERY EXPENDABLE TRUST		1/1/1987		\$50,004.57			
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
	\$15,234.22	\$0.00	\$0.00	\$0.00	\$0.01	\$260.41	\$14,973.82
Income	BOY Balance	Income	Expended	EOY Balance			
	\$46,002.34	\$14.14	\$10,985.73	\$35,030.75			

Fund Name		Date Of Creation		Fund EOY Balance			
COMMUNICATION FUND		3/14/2006		\$87,236.97			
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
	\$94,458.10	\$25,365.78	(\$301.31)	(\$1.18)	\$0.02	\$32,284.44	\$87,236.97
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$365.78	\$365.78	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
COMPUTER SYSTEM		3/13/2007		\$49,860.41			
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
	\$52,364.58	\$15,212.29	(\$166.73)	(\$0.68)	\$0.01	\$17,549.06	\$49,860.41
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$212.29	\$212.29	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
DAVID E. FISK		1/1/1942		\$41,449.36			
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
	\$30,852.83	\$0.00	\$5,406.33	\$1,149.20	\$0.05	\$200.24	\$37,208.17
Income	BOY Balance	Income	Expended	EOY Balance			
	\$3,683.83	\$690.86	\$133.50	\$4,241.19			

Fund Name		Date Of Creation		Fund EOY Balance			
DOROTHY DAVIS SCHOLARSHIP FD		1/1/1998		\$207,896.17			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$167,194.35	\$0.00	\$29,299.53	\$6,228.19	\$0.25	\$1,085.17	\$201,637.15
Income	BOY Balance	Income	Expended	EOY Balance			
	\$7,938.28	\$3,744.19	\$5,423.45	\$6,259.02			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
EDMUND M. PARKER		1/1/1928		\$24,883.78			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$20,563.68	\$0.00	\$3,604.22	\$766.07	\$0.03	\$133.49	\$24,800.51
Income	BOY Balance	Income	Expended	EOY Balance			
	\$105.92	\$460.52	\$483.17	\$83.27			

Fund Name		Date Of Creation		Fund EOY Balance			
EDWARD A. CONTI MEMORIAL SCHOLARSHIP		1/1/1976		\$200,538.54			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$162,178.47	\$0.00	\$28,419.82	\$6,041.35	\$0.24	\$1,052.62	\$195,587.26
Income	BOY Balance	Income	Expended	EOY Balance			
	\$7,521.16	\$3,631.87	\$6,201.75	\$4,951.28			

Fund Name		Date Of Creation		Fund EOY Balance			
EMMA L. CLARK		1/1/1927		\$12,480.44			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,313.72	\$0.00	\$1,807.69	\$384.21	\$0.02	\$66.96	\$12,438.68
Income	BOY Balance	Income	Expended	EOY Balance			
	\$53.12	\$230.99	\$242.35	\$41.76			

Fund Name		Date Of Creation		Fund EOY Balance			
FANNIE PARSONS FRENCH		1/1/1923		\$24,883.78			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$20,563.68	\$0.00	\$3,604.22	\$766.07	\$0.03	\$133.49	\$24,800.51
Income	BOY Balance	Income	Expended	EOY Balance			
	\$105.92	\$460.52	\$483.17	\$83.27			

Fund Name		Date Of Creation		Fund EOY Balance			
FIRE RESCUE VEHICLE & EQUIPMENT PURCHASE & REPAIR		3/1/1999		\$997,079.70			
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
	\$738,759.85	\$260,621.55	(\$2,291.79)	(\$10.08)	\$0.17	\$0.00	\$997,079.70
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$3,621.55	\$3,621.55	\$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
	\$0.00	\$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

Fund Name		Date Of Creation					Fund EOY Balance
GEORGE W. GEORGE		1/1/1902					\$12,471.64
Type: Trust		Purpose: Library			How Invested: Common Investment		

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,306.40	\$0.00	\$1,806.43	\$383.93	\$0.02	\$66.88	\$12,429.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$53.09	\$230.82	\$242.17				\$41.74

Fund Name		Date Of Creation					Fund EOY Balance
GEORGE W. PUTNAM		1/1/1932					\$37,721.61
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
	\$20,579.15	\$0.00	\$3,599.60	\$766.07	\$0.03	\$133.49	\$24,811.36
Income	BOY Balance	Income	Expended				EOY Balance
	\$13,538.72	\$460.52	\$1,088.99				\$12,910.25

Fund Name		Date Of Creation					Fund EOY Balance
HERBERT BOUTELLE		1/1/1988					\$5,884.55
Type: Trust		Purpose: Library			How Invested: Common Investment		

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$4,862.91	\$0.00	\$852.34	\$181.16	\$0.01	\$31.56	\$5,864.86
Income	BOY Balance	Income	Expended				EOY Balance
	\$25.05	\$108.91	\$114.27				\$19.69

Fund Name		Date Of Creation					Fund EOY Balance
HIGHWAY EQUIPMENT FUND		3/8/1977					\$17,692.32
Type: Capital Reserve (RSA 34/35)		Purpose: Capital Reserve (Other)			How Invested: Common Investment		

34/35)

Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$17,684.19	\$64.44	(\$56.13)	(\$0.18)	\$0.00	\$0.00	\$17,692.32
Income	BOY Balance	Income	Expended				EOY Balance
	\$0.00	\$64.44	\$64.44				\$0.00



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
HONOR A. SPALDING		1/1/1985		\$4,544.91			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$3,755.85	\$0.00	\$658.30	\$139.92	\$0.01	\$24.38	\$4,529.70
Income	BOY Balance	Income	Expended	EOY Balance			
	\$19.35	\$84.13	\$88.27	\$15.21			

Fund Name		Date Of Creation		Fund EOY Balance			
ISAAC SPALDING		1/1/1894		\$251,468.49			
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
	\$182,520.96	\$0.00	\$31,979.89	\$6,798.29	\$0.27	\$1,184.51	\$220,114.90
Income	BOY Balance	Income	Expended	EOY Balance			
	\$28,056.37	\$4,086.91	\$789.69	\$31,353.59			

Fund Name		Date Of Creation		Fund EOY Balance			
JAMES DAY		1/1/1945		\$149,164.24			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$123,267.60	\$0.00	\$21,605.28	\$4,592.08	\$0.18	\$800.10	\$148,665.04
Income	BOY Balance	Income	Expended	EOY Balance			
	\$634.94	\$2,760.61	\$2,896.35	\$499.20			

Fund Name		Date Of Creation		Fund EOY Balance			
JENNIFER CARLSMITH		1/1/1985		\$1,175.18			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$971.15	\$0.00	\$170.21	\$36.19	\$0.00	\$6.30	\$1,171.25
Income	BOY Balance	Income	Expended	EOY Balance			
	\$5.00	\$21.77	\$22.84	\$3.93			

Fund Name		Date Of Creation		Fund EOY Balance			
JOSEPHINE HARE MEMORIAL		1/1/1969		\$14,419.09			
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
	\$8,531.06	\$0.00	\$1,493.40	\$317.63	\$0.01	\$55.33	\$10,286.77
Income	BOY Balance	Income	Expended	EOY Balance			
	\$3,978.27	\$190.96	\$36.91	\$4,132.32			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
LAURA & JAMES WANLESS		1/1/1985		\$6,275.41			
Type: Trust		Purpose: Library		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$5,185.92	\$0.00	\$908.95	\$193.19	\$0.01	\$33.66	\$6,254.41
Income	BOY Balance	Income	Expended	EOY Balance			
	\$26.70	\$116.13	\$121.83	\$21.00			

Fund Name		Date Of Creation		Fund EOY Balance			
LIBRARY FACILITY EXP/REN FUND		3/11/2008		\$0.00			
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
	\$10,515.52	\$0.40	(\$35.54)	\$32.84	\$0.00	\$10,513.22	\$0.00
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$0.40	\$0.40	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
PERPETUAL CARE		1/1/1900		\$1,543,839.05			
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
	\$1,085,519.08	\$0.00	\$190,141.30	\$40,428.89	\$1.61	\$7,044.19	\$1,309,046.69
Income	BOY Balance	Income	Expended	EOY Balance			
	\$237,510.22	\$24,304.40	\$27,022.26	\$234,792.36			

Fund Name		Date Of Creation		Fund EOY Balance			
POLICE STATION RENOVATION FD		3/18/2018		\$164.11			
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
	\$409,474.98	\$201,079.09	(\$1,383.90)	(\$6.17)	\$0.11	\$609,000.00	\$164.11
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,079.09	\$1,079.09	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
RECREATION FIELD ACQ/CONSTR FD		3/13/2007		\$2,475.53			
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
	\$2,474.40	\$9.01	(\$7.85)	(\$0.03)	\$0.00	\$0.00	\$2,475.53
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$9.01	\$9.01	\$0.00			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation		Fund EOY Balance			
RICHARD W MERRILL SCHOLARSHIP		1/1/1996		\$563,436.01			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$455,669.28	\$0.00	\$79,853.40	\$16,974.34	\$0.69	\$2,957.55	\$549,540.16
Income	BOY Balance	Income	Expended	EOY Balance			
	\$19,013.16	\$10,204.39	\$15,321.70	\$13,895.85			

Fund Name		Date Of Creation		Fund EOY Balance			
SARAH L. LAWRENCE		1/1/1867		\$12,757.31			
Type: Trust		Purpose: Scholarship		How Invested: Common Investment			
Principal	BOY Balance	New Funds	Unrealized Gains	Realized Gains	Cash Cap Gains	Withdrawals	EOY Fair Value
	\$10,306.86	\$0.00	\$1,806.18	\$383.92	\$0.02	\$66.88	\$12,430.10
Income	BOY Balance	Income	Expended	EOY Balance			
	\$465.98	\$230.82	\$369.59	\$327.21			

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOP SCHOOL DISTRICT MAINTENANCE		3/1/2004		\$352,861.11			
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
	\$252,365.90	\$101,278.07	(\$780.37)	(\$2.55)	\$0.06	\$0.00	\$352,861.11
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$1,278.07	\$1,278.07	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOP SCHOOL DISTRICT UNFUNDED LIABILITIES		3/1/2004		\$54,419.34			
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
	\$54,394.32	\$198.21	(\$172.65)	(\$0.55)	\$0.01	\$0.00	\$54,419.34
Income	BOY Balance	Income	Expended	EOY Balance			
	\$0.00	\$198.21	\$198.21	\$0.00			

Fund Name		Date Of Creation		Fund EOY Balance			
SOUHEGAN COOPERATIVE FUND		1/1/2001		\$409,093.73			
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
	\$246,069.41	\$0.00	\$43,078.73	\$9,162.23	\$0.38	\$1,596.40	\$296,714.35
Income	BOY Balance	Income	Expended	EOY Balance			
	\$107,935.61	\$5,508.02	\$1,064.25	\$112,379.38			



Report of Trust and Capital Reserve Funds

Fund Name		Date Of Creation					Fund EOY Balance
UNRESTRICTED CEMETERY FD		1/1/1900					\$197,818.03
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
	\$139,518.57	\$0.00	\$24,441.16	\$5,196.33	\$0.21	\$905.37	\$168,250.90
Income	BOY Balance	Income	Expended				EOY Balance
	\$28,046.88	\$3,123.85	\$1,603.60				\$29,567.13



Amherst

For reporting year Jul 1, 2020 through Jun 30, 2021.

Trustees

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

Ledger Summary

Number of Fund Records	108
Ledger End of Year Balance	\$6,304,182.75
Total Brokerage Fees	\$36,836.42
Total Brokerage Expenses	\$0.00

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on August 12, 2021 by Lori Mix on behalf of the Trustees of Trust Funds of Amherst.



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type		Shares	Total EOY Balance
Becton Dickinson & Co		Stock		0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$27,721.21	\$0.00	\$0.00	(\$44,073.32)	\$16,352.11
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$233.30	\$233.30
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$44,264.95			(\$44,264.95)	\$0.00

Investment Name		Type		Shares	Total EOY Balance
Matthews Asia Dividend Fund Instl Class		Mutual Fund/Index Fund/ETF		4812.09	\$84,730.29
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	EOY Balance
	\$84,730.29	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$957.75	\$957.75
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$81,035.49			\$30,027.41	\$111,062.90

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	EOY Balance
	\$49,207.50	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$1,575.00	\$1,575.00
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$55,862.00			(\$1,408.00)	\$54,454.00

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	EOY Balance
	\$24,535.36	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$1,780.20	\$1,780.20
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$40,716.27			\$33,107.85	\$73,824.12

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	EOY Balance
	\$31,683.50	\$0.00	\$0.00	\$0.00	\$0.00
Income	BOY Balance			Income	EOY Balance
	\$0.00			\$879.47	\$879.47
Principal Only	BOY Fair Value			Unrealized Gains	EOY Fair Value
	\$36,557.95			\$8,086.65	\$44,644.60



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Union Pacific Corp Callable 3.75% 03/15/2024		Bond			25000.00	\$25,660.20
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$25,867.75	\$0.00	\$0.00	(\$207.55)	\$0.00	\$25,660.20
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$729.95	\$729.95	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$27,553.75			(\$716.75)		\$26,837.00

Investment Name		Type			Shares	Total EOY Balance
Hingham Institution Svgs CD .25% 10/19/2020		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$250,000.00	\$0.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$261.99	\$261.99	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$250,097.50			(\$250,097.50)		\$0.00

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
	\$200,596.40			(\$199.40)		\$200,397.00

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
	\$26,300.06	\$0.00	\$0.00	\$0.00	\$0.00	\$26,300.06
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$415.80	\$415.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$63,746.10			\$13,414.50		\$77,160.60

Investment Name		Type			Shares	Total EOY Balance
Apple Inc		Stock			1332.00	\$26,798.59
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$26,798.59	\$0.00	\$0.00	\$0.00	\$0.00	\$26,798.59
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,112.22	\$1,112.22	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$121,478.40			\$60,952.32		\$182,430.72



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

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
	\$0.00				\$1,179.52	\$1,179.52
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$41,350.84				\$25,146.88	\$66,497.72

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	
	\$29,598.85	\$0.00	\$0.00	\$0.00	\$0.00	\$29,598.85	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$392.60	\$392.60	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$38,172.80				\$12,729.30	\$50,902.10	

Investment Name		Type			Shares	Total EOY Balance
Beal Bank USA CD .2% 11/12/2020		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$200,000.00	\$0.00	\$0.00	(\$200,000.00)	\$0.00	\$0.00
Income	BOY Balance				Income	Expended
	\$0.00				\$200.55	\$200.55
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$200,058.00				(\$200,058.00)	\$0.00

Investment Name		Type			Shares	Total EOY Balance
Watsco Inc		Stock			230.00	\$28,965.41
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$49,065.16	\$0.00	\$0.00	(\$30,725.56)	\$10,625.81	\$28,965.41
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$1,912.88	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$64,860.50				\$1,066.70	\$65,927.20

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	\$1,018.91			\$1,018.91	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$42,796.60	\$1,911.00			\$44,707.60	



Report of Common Fund Investments

Investment Name		Type		Shares		Total EOY Balance
Federated Money Market Govt Oblig Tax-Mgd Fd Instl Shs (Fund #636) - Capital Reserve		Money Market		1908500.00		\$1,908,500.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$1,373,400.00	\$535,100.00	\$0.00	\$0.00	\$0.00	\$1,908,500.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$365.67	\$365.67	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$1,373,400.00			\$535,100.00		\$1,908,500.00

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
	\$25,763.74	\$0.00	\$0.00	\$0.00	\$0.00	\$25,763.74
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$589.84	\$589.84	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$31,086.30			\$10,993.77		\$42,080.07

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
	\$74,418.23	\$0.00	\$0.00	\$0.00	\$0.00	\$74,418.23
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$3,068.69	\$3,068.69	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$73,659.05			\$3,079.82		\$76,738.87

Investment Name		Type		Shares		Total EOY Balance
Gilead Sciences Inc 2.55% 09/01/2020		Bond		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,010.40	\$0.00	\$0.00	(\$50,010.40)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$627.10	\$627.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,180.50			(\$50,180.50)		\$0.00



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Chevron Corp		Stock			520.00	\$47,234.09
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$20,608.60	\$26,625.49	\$0.00	\$0.00	\$0.00	\$47,234.09
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,948.10	\$1,948.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$20,076.75			\$34,388.05		\$54,464.80

Investment Name		Type			Shares	Total EOY Balance
Goldman Sachs Bank USA CD .2% 11/13/2020		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$50.41	\$50.41	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,014.50			(\$50,014.50)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Federated Money Market Govt Obligs Tax-Mgd Fd Instl Shs (Fund #636) - Cemetery		Money Market			14900.00	\$49,900.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$15,200.00	\$0.00	\$0.00	(\$300.00)	\$0.00	\$14,900.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$46,000.00			\$14.14	\$11,014.14	\$35,000.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$15,200.00			(\$300.00)		\$14,900.00

Investment Name		Type			Shares	Total EOY Balance
Citrix Systems Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$15,244.18	\$19,580.48	\$0.00	(\$30,814.06)	(\$4,010.60)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$238.15	\$238.15	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$18,488.75			(\$18,488.75)		\$0.00



Report of Common Fund Investments

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
	\$24,572.73	\$0.00	\$0.00	\$0.00	\$0.00	\$24,572.73
Income	BOY Balance				Income	Expended
	\$0.00				\$1,494.50	\$1,494.50
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$24,433.55				\$5,520.50	\$29,954.05

Investment Name		Type			Shares	Total EOY Balance
Xilinx Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$37,304.95	\$0.00	\$0.00	(\$62,911.04)	\$25,606.09	\$0.00
Income	BOY Balance				Income	Expended
	\$0.00				\$334.40	\$334.40
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$43,291.60				(\$43,291.60)	\$0.00

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
	\$46,568.48	\$0.00	\$0.00	\$0.00	\$0.00	\$46,568.48
Income	BOY Balance				Income	Expended
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$42,373.80				\$24,418.80	\$66,792.60

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
	\$25,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,100.00
Income	BOY Balance				Income	Expended
	\$0.00				\$1,163.84	\$1,163.84
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$25,124.97				(\$24.97)	\$25,100.00



Report of Common Fund Investments

Investment Name			Type	Shares	Total EOY Balance	
Federated Money Market Govt Obligs Tax-Mgd Fd Instl Shs (Fund #636) - Common			Money Market	59800.00	\$127,800.00	
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$51,700.00	\$8,100.00	\$0.00	\$0.00	\$0.00	\$59,800.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$319,300.00			\$103.03	\$251,403.03	\$68,000.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$51,700.00			\$8,100.00		\$59,800.00

Investment Name			Type			Shares	Total EOY Balance
Texas Instruments Inc			Stock			195.00	\$32,008.10
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$32,008.10	\$0.00	\$0.00	\$0.00	\$32,008.10	
Income	BOY Balance			Income	Expended	EOY Balance	
	\$0.00			\$198.90	\$198.90	\$0.00	
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value	
	\$0.00			\$37,498.50		\$37,498.50	

Investment Name		Type			Shares	Total EOY Balance
FNMA Pool #MA3983 2% 04/01/2035		Treasury Bond/Note			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$100,699.52	\$0.00	\$0.00	(\$99,238.58)	(\$1,460.94)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,283.56	\$1,283.56	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$101,087.55			(\$101,087.55)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
FNMA Pool #BM-3579 3% 09/01/2030		Treasury Bond/Note			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$58,790.95	\$0.00	\$0.00	(\$60,900.64)	\$2,109.69	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,275.38	\$1,275.38	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$61,895.47			(\$61,895.47)		\$0.00



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

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
	\$40,949.40	\$0.00	\$0.00	\$0.00	\$0.00	\$40,949.40
Income	BOY Balance				Income	Expended
	\$0.00				\$741.20	\$741.20
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$40,725.20				\$7,221.60	\$47,946.80

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
	\$36,272.15	\$0.00	\$0.00	\$0.00	\$0.00	\$36,272.15
Income	BOY Balance				Income	Expended
	\$0.00				\$1,170.00	\$1,170.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$66,363.75				\$23,735.25	\$90,099.00

Investment Name		Type			Shares	Total EOY Balance
Coca Cola Co 2.95% 03/25/2025		Bond			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$54,492.50	\$0.00	\$0.00	(\$55,126.52)	\$634.02	\$0.00
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$766.92			\$766.92	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$55,026.50	(\$55,026.50)			\$0.00	

Investment Name		Type			Shares	Total EOY Balance
Cash - Cemetery		Cash			0.00	\$104.57
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$34.22	\$39.60	\$0.00	\$0.00	\$0.00	\$73.82
Income	BOY Balance				Income	Expended
	\$2.34				\$0.00	(\$28.41)
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$34.22				\$39.60	\$73.82

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
	\$0.00				\$974.36	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$55,772.20				\$7,221.50	\$62,993.70



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

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			\$387.00	\$387.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$32,208.00			\$12,010.50		\$44,218.50

Investment Name		Type				Shares	Total EOY Balance
Cash - Capital Reserve		Cash				0.00	\$18.45
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$27.50	\$0.00	\$0.00	(\$9.05)	\$0.00	\$18.45	
Income	BOY Balance			Income	Expended	EOY Balance	
	\$0.00			\$0.00	\$0.00	\$0.00	
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value	
	\$27.50			(\$9.05)		\$18.45	

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
	\$15,433.76	\$0.00	\$0.00	\$0.00	\$0.00	\$15,433.76
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$171.00	\$171.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$17,905.50			\$631.80		\$18,537.30

Investment Name		Type			Shares	Total EOY Balance
FHLMC Pool #T4-5115 2.5% 11/01/2032		Treasury Bond/Note			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$40,994.86	\$0.00	\$0.00	(\$42,412.30)	\$1,417.44	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$796.13	\$796.13	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$43,490.85			(\$43,490.85)		\$0.00

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



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

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			\$1,543.50	\$1,543.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$61,374.95			\$16,753.10		\$78,128.05

Investment Name		Type		Shares		Total EOY Balance
FHLB Callable .85% 05/12/2025		Treasury Bond/Note		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$212.50	\$212.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$50,009.50			(\$50,009.50)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
Exxon Mobil Corp		Stock		530.00		\$32,370.33
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$32,370.33	\$0.00	\$0.00	\$0.00	\$32,370.33
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$461.10	\$461.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$33,432.40		\$33,432.40

Investment Name		Type		Shares		Total EOY Balance
US T-Notes 2% 05/31/2021		Treasury Bond/Note		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$652,368.44	\$0.00	\$0.00	(\$652,368.44)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$10,631.56	\$10,631.56	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$660,764.00			(\$660,764.00)		\$0.00

Investment Name		Type		Shares		Total EOY Balance
iShares Emerging Markets ETF		Mutual Fund/Index Fund/ETF		2075.00		\$111,306.41
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$67,041.65	\$44,264.76	\$0.00	\$0.00	\$0.00	\$111,306.41
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,974.79	\$1,974.79	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$65,688.00			\$73,316.25		\$139,004.25



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Xylem Inc		Stock			565.00	\$22,800.82
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$30,669.32	\$0.00	\$0.00	(\$13,606.08)	\$5,737.58	\$22,800.82
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$653.10	\$653.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$47,420.80			\$20,356.60		\$67,777.40

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
	\$16,148.29	\$0.00	\$0.00	\$0.00	\$0.00	\$16,148.29
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,263.63	\$1,263.63	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$117,425.27			\$38,884.03		\$156,309.30

Investment Name		Type			Shares	Total EOY Balance
Atmos Energy Corp		Stock			300.00	\$29,324.67
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$16,963.20	\$12,361.47	\$0.00	\$0.00	\$0.00	\$29,324.67
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$735.00	\$735.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$17,924.40			\$10,908.60		\$28,833.00

Investment Name		Type			Shares	Total EOY Balance
FHLB Callable .875% 03/30/2026		Treasury Bond/Note			100000.00	\$100,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
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			\$99,996.00		\$99,996.00

Investment Name		Type			Shares	Total EOY Balance
First UTD Bk & Tr Company CD .05% 06/15/2021		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$31.51	\$31.51	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Goldman Sachs Bank USA CD .04% 06/10/2021		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$25.21	\$25.21	\$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
Tencent Holdings LTD - Uns ADR		Stock			275.00	\$22,300.33
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$22,300.33	\$0.00	\$0.00	\$0.00	\$22,300.33
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			\$20,707.50		\$20,707.50

Investment Name		Type			Shares	Total EOY Balance
NextEra Energy Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35,695.71	\$0.00	\$0.00	(\$63,051.76)	\$27,356.05	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$455.00	\$455.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$49,234.85			(\$49,234.85)		\$0.00

Investment Name		Type			Shares	Total EOY Balance
Midfirst Bank CD .1% 02/19/2021		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$126.03	\$126.03	\$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
Unity Bk CD .05% 06/10/2021		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$31.51	\$31.51	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

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
	\$17,600.26	\$0.00	\$0.00	\$0.00	\$0.00	\$17,600.26
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,034.80	\$1,034.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$43,958.20			\$13,223.60		\$57,181.80

Investment Name		Type			Shares	Total EOY Balance
US T-Bills 08/12/2021		Treasury Bond/Note			500000.00	\$499,742.36
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$499,742.36	\$0.00	\$0.00	\$0.00	\$499,742.36
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			\$499,970.00		\$499,970.00

Investment Name		Type			Shares	Total EOY Balance
Waste Management Inc		Stock			235.00	\$26,214.57
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$26,214.57	\$0.00	\$0.00	\$0.00	\$26,214.57
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$270.26	\$270.26	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$32,925.85		\$32,925.85

Investment Name		Type			Shares	Total EOY Balance
Target Corp Callable 2.25% 04/15/2025		Bond			100000.00	\$100,693.73
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$100,867.00	\$0.00	\$0.00	(\$173.27)	\$0.00	\$100,693.73
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,170.48	\$2,170.48	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$106,951.00			(\$1,865.00)		\$105,086.00

Investment Name		Type			Shares	Total EOY Balance
US T-Bills 11/04/2021		Treasury Bond/Note			500000.00	\$499,539.51
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$499,539.51	\$0.00	\$0.00	\$0.00	\$499,539.51
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			\$499,910.00		\$499,910.00



Report of Common Fund Investments

Investment Name			Type			Shares	Total EOY Balance
Walt Disney Co 3.35% 03/24/2025			Bond			100000.00	\$109,348.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$109,348.00	\$0.00	\$0.00	\$0.00	\$109,348.00	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				(\$707.22)	(\$707.22)	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$0.00				\$108,759.00	\$108,759.00	

Investment Name		Type			Shares	Total EOY Balance
Oracle Corp Callable 2.5% 04/01/2025		Bond			50000.00	\$52,026.09
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$52,487.50	\$0.00	\$0.00	(\$461.41)	\$0.00	\$52,026.09
Income	BOY Balance	Income			Expended	EOY Balance
	\$0.00	\$788.59			\$788.59	\$0.00
Principal Only	BOY Fair Value	Unrealized Gains			EOY Fair Value	
	\$53,551.00	(\$1,011.50)			\$52,539.50	

Investment Name			Type			Shares	Total EOY Balance
Activision Blizzard Inc			Stock			305.00	\$23,978.03
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$23,978.03	\$0.00	\$0.00	\$0.00	\$23,978.03	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$143.35	\$143.35	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$0.00				\$29,109.20	\$29,109.20	

Investment Name		Type			Shares	Total EOY Balance
FHLB Callable 1% 06/30/2026		Treasury Bond/Note			100000.00	\$100,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
Income	BOY Balance				Income	Expended
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$0.00				\$99,459.00	\$99,459.00

Investment Name		Type			Shares	Total EOY Balance
Costco Whsl Corp New		Stock			75.00	\$28,287.94
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$28,287.94	\$0.00	\$0.00	\$0.00	\$28,287.94
Income	BOY Balance				Income	Expended
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$0.00				\$29,675.25	\$29,675.25



Report of Common Fund Investments

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
	\$12,789.71	\$0.00	\$0.00	\$0.00	\$0.00	\$12,789.71
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$398.65	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$21,975.90				\$986.00	\$22,961.90

Investment Name		Type			Shares	Total EOY Balance
Organon & Co		Stock			50.00	\$977.34
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$989.22	\$0.00	(\$17.80)	\$5.92	\$977.34
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$0.00				\$1,513.00	\$1,513.00

Investment Name		Type			Shares	Total EOY Balance
Visa Inc Callable 2.05% 04/15/2030		Bond			50000.00	\$50,525.76
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,575.00	\$0.00	\$0.00	(\$49.24)	\$0.00	\$50,525.76
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$1,012.77	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$52,392.50				(\$963.50)	\$51,429.00

Investment Name		Type			Shares	Total EOY Balance
US T-Bills 08/26/2021		Treasury Bond/Note			250000.00	\$249,943.13
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$249,943.13	\$0.00	\$0.00	\$0.00	\$249,943.13
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$0.00				\$249,982.50	\$249,982.50

Investment Name		Type			Shares	Total EOY Balance
FFCB Callable 1.96% 09/16/2024		Treasury Bond/Note			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$50,000.00	\$0.00	\$0.00	(\$50,000.00)	\$0.00	\$0.00
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$490.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$50,137.50				(\$50,137.50)	\$0.00



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name			Type			Shares	Total EOY Balance
Digital Realty Trust Inc			Stock			135.00	\$19,250.35
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$19,250.35	\$0.00	\$0.00	\$0.00	\$19,250.35	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$464.40	\$464.40	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$0.00				\$20,312.10	\$20,312.10	

Investment Name			Type			Shares	Total EOY Balance
FHLB Callable .22% 12/28/2023			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				\$55.00	\$55.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$0.00				\$49,846.50	\$49,846.50	

Investment Name		Type			Shares	Total EOY Balance
JPMorgan Chase & Co		Stock			655.00	\$67,575.72
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$55,753.40	\$11,822.32	\$0.00	\$0.00	\$0.00	\$67,575.72
Income	BOY Balance				Income	Expended
	\$0.00				\$2,250.00	\$2,250.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$50,322.10				\$51,556.60	\$101,878.70

Investment Name			Type			Shares	Total EOY Balance
MFS Research International Fund CI I			Mutual Fund/Index Fund/ETF			1131.85	\$26,168.47
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$0.00	\$26,168.47	\$0.00	\$0.00	\$0.00	\$26,168.47	
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				\$27,968.11	\$27,968.11	

Investment Name		Type			Shares	Total EOY Balance
iShares Gold Trust		Mutual Fund/Index Fund/ETF			1024.00	\$32,071.86
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$32,103.12	\$0.00	(\$33.72)	\$2.46	\$32,071.86
Income	BOY Balance				Income	Expended
	\$0.00				\$0.00	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$0.00				\$34,519.04	\$34,519.04



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Linde PLC		Stock			203.00	\$33,181.37
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$47,075.05	\$0.00	\$0.00	(\$24,322.12)	\$10,428.44	\$33,181.37
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,075.14	\$1,075.14	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$61,087.68			(\$2,400.38)		\$58,687.30

Investment Name		Type			Shares	Total EOY Balance
Rio Tinto PLC Spon ADR		Stock			355.00	\$28,201.48
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$28,201.48	\$0.00	\$0.00	\$0.00	\$28,201.48
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			\$29,780.95		\$29,780.95

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
	\$42,989.57	\$0.00	\$0.00	\$0.00	\$0.00	\$42,989.57
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,177.75	\$2,177.75	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$48,919.55			\$24,990.65		\$73,910.20

Investment Name		Type			Shares	Total EOY Balance
Intercontinental Exchange Group		Stock			175.00	\$17,807.33
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$17,807.33	\$0.00	\$0.00	\$0.00	\$17,807.33
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$168.00	\$168.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$20,772.50		\$20,772.50

Investment Name		Type			Shares	Total EOY Balance
FHLB Callable .4% 06/28/2024		Treasury Bond/Note			100000.00	\$100,000.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00
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			\$99,756.00		\$99,756.00



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Prologis Inc		Stock			535.00	\$34,769.54
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$46,839.28	\$0.00	\$0.00	(\$18,211.60)	\$6,141.86	\$34,769.54
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,399.10	\$1,399.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$66,730.95			(\$2,782.40)		\$63,948.55

Investment Name		Type			Shares	Total EOY Balance
Honeywell International Inc Callable 2.5% 11/01/2026		Bond			50000.00	\$54,689.40
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$55,195.50	\$0.00	(\$506.10)	\$0.00	\$54,689.40
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$247.38	\$247.38	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$53,364.00		\$53,364.00

Investment Name		Type			Shares	Total EOY Balance
Bank of America Corp 3.875% 08/01/2025		Bond			50000.00	\$54,600.10
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$55,378.50	\$0.00	\$0.00	(\$778.40)	\$0.00	\$54,600.10
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,159.09	\$1,159.09	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$56,611.50			(\$1,038.50)		\$55,573.00

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
	\$17,501.12	\$0.00	\$0.00	\$0.00	\$0.00	\$17,501.12
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$932.52	\$932.52	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$32,063.64			\$5,497.08		\$37,560.72

Investment Name		Type			Shares	Total EOY Balance
Regions Financial Corp		Stock			1300.00	\$27,215.63
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$27,215.63	\$0.00	\$0.00	\$0.00	\$27,215.63
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			\$26,234.00		\$26,234.00



New Hampshire
Department of
Revenue Administration

2021
MS-10

Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Bank United NA CD .1% 0205/2021		Certificate of Deposit			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$0.00	\$250,000.00	\$0.00	(\$250,000.00)	\$0.00	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$126.03	\$126.03	\$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
Osterweis Strategic Income Fund		Mutual Fund/Index Fund/ETF			3654.61	\$39,835.24
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$156,980.29	\$0.00	\$0.00	(\$120,966.68)	\$3,821.63	\$39,835.24
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$5,155.11	\$5,155.11	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$151,469.66			(\$109,185.83)		\$42,283.83

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
	\$21,077.63	\$0.00	\$0.00	\$0.00	\$0.00	\$21,077.63
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,351.92	\$1,351.92	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$45,227.40			\$670.80		\$45,898.20

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
	\$15,976.45	\$0.00	\$0.00	\$0.00	\$0.00	\$15,976.45
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$742.40	\$742.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$26,748.15			\$6,745.40		\$33,493.55

Investment Name		Type			Shares	Total EOY Balance
American Express Co		Stock			225.00	\$24,437.30
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$11,381.08	\$13,056.22	\$0.00	\$0.00	\$0.00	\$24,437.30
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$288.10	\$288.10	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$10,472.00			\$26,704.75		\$37,176.75



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Tyson Foods Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$18,199.45	\$0.00	\$0.00	(\$15,370.16)	(\$2,829.29)	\$0.00
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
	\$15,524.60			(\$15,524.60)		\$0.00

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
	\$28,597.60	\$0.00	\$0.00	\$0.00	\$0.00	\$28,597.60
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,109.20	\$1,109.20	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$34,692.00			\$4,731.80		\$39,423.80

Investment Name		Type			Shares	Total EOY Balance
AT&T Inc		Stock			0.00	\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$51,344.99	\$0.00	\$0.00	(\$39,427.22)	(\$11,917.77)	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,866.80	\$1,866.80	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$40,659.35			(\$40,659.35)		\$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
	\$53,669.94	\$0.00	\$0.00	\$0.00	\$0.00	\$53,669.94
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$2,759.75	\$2,759.75	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$60,918.65			\$994.50		\$61,913.15

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
	\$7,082.11	\$0.00	\$0.00	\$0.00	\$0.00	\$7,082.11
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$485.76	\$485.76	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$19,653.48			\$6,564.36		\$26,217.84



Report of Common Fund Investments

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
	\$15,144.86	\$0.00	\$0.00	\$0.00	\$0.00	\$15,144.86
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$399.60	\$399.60	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$19,743.30			(\$3,551.40)		\$16,191.90

Investment Name		Type		Shares		Total EOY Balance
Unilever PLC Spon ADR		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$26,175.67	\$0.00	\$0.00	(\$31,904.14)	\$5,728.47	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$857.15	\$857.15	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$32,379.20			(\$32,379.20)		\$0.00

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
	\$21,579.64	\$0.00	\$0.00	\$0.00	\$0.00	\$21,579.64
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$553.50	\$553.50	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$21,688.50			\$11,214.00		\$32,902.50

Investment Name		Type		Shares		Total EOY Balance
Bank Of America Corporation		Stock		1945.00		\$59,130.90
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$48,628.19	\$10,502.71	\$0.00	\$0.00	\$0.00	\$59,130.90
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$1,400.40	\$1,400.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$35,981.25			\$44,211.10		\$80,192.35

Investment Name		Type		Shares		Total EOY Balance
First Republic Bank		Stock		0.00		\$0.00
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$19,924.79	\$0.00	\$0.00	(\$37,573.97)	\$17,649.18	\$0.00
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$132.00	\$132.00	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$23,317.80			(\$23,317.80)		\$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
	\$20,128.13	\$0.00	\$0.00	\$0.00	\$0.00	\$20,128.13
Income	BOY Balance				Income	EOY Balance
	\$0.00				\$666.88	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value
	\$28,089.60				\$2,300.90	\$30,390.50

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	
	\$24,757.97	\$0.00	\$0.00	\$0.00	\$0.00	\$24,757.97	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$680.81	\$680.81	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$25,109.70				\$3,225.60	\$28,335.30	

Investment Name			Type			Shares	Total EOY Balance
Home Depot Inc Callable 2.7% 04/15/2030			Bond			50000.00	\$53,124.75
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$53,431.50	\$0.00	\$0.00	(\$306.75)	\$0.00	\$53,124.75	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$1,099.50	\$1,099.50	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$54,905.00				(\$1,390.50)	\$53,514.50	

Investment Name			Type			Shares	Total EOY Balance
Merck & Co Inc.			Stock			506.00	\$20,624.04
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$43,693.88	\$0.00	\$0.00	(\$35,026.73)	\$11,956.89	\$20,624.04	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$2,125.97	\$2,125.97	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$74,314.13				(\$34,962.51)	\$39,351.62	

Investment Name			Type			Shares	Total EOY Balance
T Rowe Price Institutional Floating Rate Fd			Mutual Fund/Index Fund/ETF			2594.19	\$24,822.48
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance	
	\$10,667.88	\$14,154.60	\$0.00	\$0.00	\$0.00	\$24,822.48	
Income	BOY Balance				Income	Expended	EOY Balance
	\$0.00				\$542.43	\$542.43	\$0.00
Principal Only	BOY Fair Value				Unrealized Gains	EOY Fair Value	
	\$10,588.02				\$14,757.26	\$25,345.28	



Report of Common Fund Investments

Investment Name		Type			Shares	Total EOY Balance
Cash - Common		Cash			0.00	\$59.09
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$35.16	\$0.00	\$0.00	(\$12.19)	\$0.00	\$22.97
Income	BOY Balance			Income	Expended	EOY Balance
	\$79.96			\$0.00	\$43.84	\$36.12
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$35.16			(\$12.19)		\$22.97

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
	\$29,363.06	\$0.00	\$0.00	\$0.00	\$0.00	\$29,363.06
Income	BOY Balance			Income	Expended	EOY Balance
	\$0.00			\$686.40	\$686.40	\$0.00
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$28,700.10			\$14,905.80		\$43,605.90



Brokerage Fees & Expenses

Name	Fees Paid	Expenses Paid
Cambridge Trust Company - Common	\$36,402.36	\$0.00
Cambridge Trust Company - Cemetery Expendable	\$434.06	\$0.00
	\$36,836.42	\$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
1	9/30/2008		178,500.00	11,900.00	3,748.50	15,648.50	166,600.00
1	3/31/2009		166,600.00		3,498.60	3,498.60	166,600.00
2	9/30/2009		166,600.00	11,900.00	3,498.60	15,398.60	154,700.00
2	3/31/2010		154,700.00		3,248.70	3,248.70	154,700.00
3	9/30/2010		154,700.00	11,900.00	3,248.70	15,148.70	142,800.00
3	3/31/2011		142,800.00		2,998.80	2,998.80	142,800.00
4	9/30/2011		142,800.00	11,900.00	2,998.80	14,898.80	130,900.00
4	3/31/2012		130,900.00		2,748.90	2,748.90	130,900.00
5	9/30/2012		130,900.00	11,900.00	2,748.90	14,648.90	119,000.00
5	3/31/2013		119,000.00		2,499.00	2,499.00	119,000.00
6	9/30/2013		119,000.00	11,900.00	2,499.00	14,399.00	107,100.00
6	3/31/2001		107,100.00		2,249.10	2,249.10	107,100.00
7	9/30/2014		107,100.00	11,900.00	2,249.10	14,149.10	95,200.00
7	3/31/2015		95,200.00		1,999.20	1,999.20	95,200.00
8	9/30/2015		95,200.00	11,900.00	1,999.20	13,899.20	83,300.00
8	3/31/2016		83,300.00		1,749.30	1,749.30	83,300.00
9	9/30/2016		83,300.00	11,900.00	1,749.30	13,649.30	71,400.00
9	3/31/2017		71,400.00		1,499.40	1,499.40	71,400.00
10	9/30/2017		71,400.00	11,900.00	1,499.40	13,399.40	59,500.00
10	3/31/2018		59,500.00		1,249.50	1,249.50	59,500.00
11	9/30/2018		59,500.00	11,900.00	1,249.50	13,149.50	47,600.00
11	3/31/2019		47,600.00		999.60	999.60	47,600.00
12	9/30/2019		47,600.00	11,900.00	999.60	12,899.60	35,700.00
12	3/31/2020		35,700.00		749.70	749.70	35,700.00
13	9/30/2020		35,700.00	11,900.00	749.70	12,649.70	23,800.00
13	3/31/2021		23,800.00		499.80	499.80	23,800.00
14	9/30/2021		23,800.00	11,900.00	499.80	12,399.80	11,900.00
14	3/31/2022		11,900.00		249.90	249.90	11,900.00
15	9/30/2022		11,900.00	11,900.00	249.90	12,149.90	-
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: 3.02%				
			Term: 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
2	8/24/2012		500,000.00	50,000.00	15,100.00	65,100.00	450,000.00
3	8/24/2013		450,000.00	50,000.00	13,590.00	63,590.00	400,000.00
4	8/24/2014		400,000.00	50,000.00	12,080.00	62,080.00	350,000.00
5	8/24/2015		350,000.00	50,000.00	10,570.00	60,570.00	300,000.00
6	8/24/2016		300,000.00	50,000.00	9,060.00	59,060.00	250,000.00
7	8/24/2017		250,000.00	50,000.00	7,573.90	57,573.90	200,000.00
8	8/24/2018		200,000.00	50,000.00	6,040.00	56,040.00	150,000.00
9	8/24/2019		150,000.00	50,000.00	4,530.00	54,530.00	100,000.00
10	8/24/2020		100,000.00	50,000.00	3,020.00	53,020.00	50,000.00
Total			500,000.00	\$ 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		2.39%
			Term		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	
4		7/29/2019		400,000.00	64,400.00	464,400.00	2,400,000.00	
5		7/29/2020		400,000.00	55,351.23	455,351.23	2,000,000.00	
6		7/29/2021		400,000.00	46,000.00	446,000.00	1,600,000.00	
7		7/29/2022		400,000.00	36,800.00	436,800.00	1,200,000.00	
8		7/29/2023		400,000.00	27,600.00	427,600.00	800,000.00	
9		7/29/2024		400,000.00	18,450.41	418,450.41	400,000.00	
10		7/29/2025		400,000.00	9,200.00	409,200.00	-	
Total				3,600,000.00	414,201.64	4,014,201.64		

TOWN OF AMHERST, NEW HAMPSHIRE

FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

**TOWN OF AMHERST, NEW HAMPSHIRE
FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

TABLE OF CONTENTS

	PAGES
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position (Exhibit 1)	10
Statement of Activities (Exhibit 2)	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Exhibit 3)	12
Reconciliation of Total Fund Balances of Governmental Funds to the Statement of Net Position (Exhibit 4)	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit 5)	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities (Exhibit 6)	15
General Fund - Statement of Revenues, Expenditures and Changes in Unassigned Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) (Exhibit 7)	16
Proprietary Fund – Statement of Net Position (Exhibit 8)	17
Proprietary Fund – Statement of Revenues, Expenses and Changes in Net Position (Exhibit 9)	18
Proprietary Fund – Statement of Cash Flows (Exhibit 10)	19
Fiduciary Funds – Statement of Fiduciary Net Position (Exhibit 11)	20
Fiduciary Funds – Statement of Changes in Fiduciary Net Position (Exhibit 12)	21
NOTES TO THE FINANCIAL STATEMENTS	22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Town's Proportionate Share of the Net Pension Liability (Exhibit 13)	46
Schedule of the Town's Pension Contributions (Exhibit 14)	47
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios (Exhibit 15)	48
Schedule of the Town's OPEB Contributions (Exhibit 16)	49
Note to the Required Supplementary Information	50
COMBINING AND INDIVIDUAL FUND SCHEDULES	
Nonmajor Governmental Funds	
Combining Balance Sheet (Exhibit 17)	51
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit 18)	52
General Fund	
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) (Exhibit 19)	53
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis) (Exhibit 20)	54
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis) (Exhibit 21)	56
INDEPENDENT AUDITOR'S LETTER TO MANAGEMENT	57



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Amherst
2 Main Street
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, 2021 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, 2021, 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

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1.B.5. to the financial statements, in the fiscal year ended June 30, 2021, the Town adopted new accounting guidance regarding the accounting and reporting for fiduciary activities. Our opinion is not modified with respect to this matter.

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 46-50 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 3, 2022

Roberts & Heine, 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, 2021.

Financial Highlights

As of June 30, 2021, the assets of the Town exceeded its liabilities by \$35,785,592 (net position). Of this amount, the unrestricted net position is \$4,085,181.

The Town's net position increased by \$2,233,267. 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, 2021, the Town's governmental funds reported combined ending fund balances of \$12,450,257, a decrease of \$660,156 in comparison with the prior year.

As of June 30, 2021, the unassigned fund balance of the General Fund is \$6,298,273 which represents 41.9% of total General Fund expenditures and other financing sources.

During the year ended June 30, 2021, the Town's total general obligation bonded debt decreased by \$1,155,999, 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, 2021. 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 \$35,785,592 at June 30, 2021.

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 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, 2021	June 30, 2020
Governmental Activities:		
Current Assets	\$ 39,685,773	\$ 36,839,138
Capital Assets	<u>32,636,777</u>	<u>31,915,761</u>
Total Assets	72,322,550	68,754,899
Deferred Outflows of Resources	<u>1,812,070</u>	<u>974,233</u>
Current Liabilities	22,604,942	20,879,875
Long-term Liabilities	<u>11,121,384</u>	<u>10,871,310</u>
Total Liabilities	33,726,326	31,751,185
Deferred Inflows of Resources	5,137,110	5,112,594
Net Position:		
Net Investment in Capital Assets	28,346,084	26,520,757
Restricted	2,939,634	2,359,060
Unrestricted	<u>3,985,466</u>	<u>4,039,536</u>
Net Position	<u>35,271,184</u>	<u>32,919,353</u>
Business-Type Activities:		
Current Assets	108,352	97,559
Capital Assets	<u>538,628</u>	<u>448,918</u>
Total Assets	646,980	546,477
Current Liabilities	40,564	34,264
Long-term Liabilities	<u>92,008</u>	<u>123,935</u>
Total Liabilities	132,572	158,199
Net Position:		
Net Investment in Capital Assets	414,693	293,054
Unrestricted	<u>99,715</u>	<u>95,224</u>
Net Position	<u>514,408</u>	<u>388,278</u>
Total Net Position	<u>\$ 35,785,592</u>	<u>\$ 33,307,631</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Another portion of the Town's net position, \$2,939,634, represents resources that are subject to external restrictions on how they may be used.

As indicated by the schedule below, the Town's net position increased by \$2,233,267 during the year ended June 30, 2021.

Town of Amherst Changes in Net Position		
	Year Ended June 30, 2021	Year Ended June 30, 2020
Governmental Activities:		
Expenses, net of program revenue:		
General government	\$ 2,190,510	\$ 2,362,861
Public safety	4,639,473	3,833,268
Highways and streets	2,670,559	3,708,674
Sanitation	534,569	643,188
Health	52,960	42,562
Welfare	419	10,864
Culture and recreation	1,402,266	1,663,681
Conservation	34,988	(250,683)
Interest on long-term debt	111,360	142,777
Capital outlay	699,454	20,333
COVID-19	(277,910)	129,023
Total	<u>12,058,648</u>	<u>12,306,548</u>
General Revenues:		
Property taxes	9,077,643	9,464,777
Other taxes	413,410	56,083
Licenses and permits	3,519,599	2,919,364
Non-specific Grants and Contributions	671,250	663,907
Miscellaneous	587,350	670,317
Total General Revenues	<u>14,269,252</u>	<u>13,774,448</u>
Change in Net Position	<u>2,210,604</u>	<u>1,467,900</u>
Net Position, beginning of year, restated	<u>33,060,580</u>	<u>31,451,453</u>
Net Position, end of year	<u>35,271,184</u>	<u>32,919,353</u>
Business-Type Activities:		
Expenses, net of revenue	(22,663)	(38,576)
Net position, beginning of year, as restated	<u>491,745</u>	<u>349,702</u>
Net position, end of year	<u>514,408</u>	<u>388,278</u>
Total Net Position	<u>\$ 35,785,592</u>	<u>\$ 33,307,631</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, 2021, the Town's governmental funds reported combined fund balances of \$12,450,257, a decrease of \$660,156 in comparison to the prior year. This amount consists of: non-spendable fund balances of \$2,045,882 representing, tax deeded property for resale, prepaid expenditures, inventory and the non-spendable portion of permanent funds; restricted fund balances of \$1,027,448 representing the library fund, grants, and the expendable portion of permanent funds; committed fund balances of \$3,237,692 representing the special revenue and capital project funds; assigned fund balances of \$856,632 representing purchase orders or encumbrances authorized by the Board of Selectmen; and unassigned fund balance of \$5,282,603, representing the General Fund unassigned balance of \$6,298,273 and the deficit balances in the Roads and Bridges Capital Project Funds which equal \$1,015,670.

During the year ended June 30, 2021, the unassigned fund balance of the General Fund decreased by \$670,337.

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, 2021. Actual revenues and transfers in of the General Fund were over budgetary estimates by \$362,152, while expenditures and transfers out were \$371,342 under budget. This produced a favorable total variance of \$733,494.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Asset and Debt Administration

Capital assets. The Town's investment in capital assets as of June 30, 2021 amounted to \$28,760,777 (net of accumulated depreciation and related long-term debt).

	Investment in Capital Assets	
	June 30, 2021	June 30, 2020
Governmental activities:		
Land	\$ 8,646,280	\$ 8,646,280
Art	22,079	22,079
Construction in progress	-	620,540
Land improvements	565,106	565,106
Buildings and building improvements	4,364,449	4,268,922
Vehicles and equipment	8,107,420	7,208,248
Infrastructure	<u>22,197,449</u>	<u>20,757,558</u>
Total Investment in Capital Assets	43,902,783	42,088,733
Related Long-Term Debt	4,290,693	5,559,511
Accumulated Depreciation	<u>11,266,006</u>	<u>10,172,972</u>
Net Investment in Capital Assets	<u>28,346,084</u>	<u>26,356,250</u>
Business-Type Activities:		
Infrastructure	1,552,000	1,552,000
Related Long-Term Debt	123,935	155,862
Accumulated Depreciation	<u>1,013,372</u>	<u>999,616</u>
Net Investment in Capital Assets	<u>414,693</u>	<u>396,522</u>
 Total Net Investment in Capital Assets	 <u>\$ 28,760,777</u>	 <u>\$ 26,752,772</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, 2021, the Town had total long-term bonded debt outstanding of \$4,223,996. The entire amount is backed by the full faith and credit of the Town.

Long-Term Bonded Debt

	June 30, 2021	June 30, 2020
Governmental activities:		
2011 Spring Road	\$ -	\$ 50,000
2014 Road Reconstruction	400,000	600,000
2015 Road Reconstruction	600,000	800,000
2016 Refunding	1,223,996	1,529,995
2017 Road Reconstruction	2,000,000	2,400,000
	<u>\$ 4,223,996</u>	<u>\$ 5,379,995</u>

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

	June 30, 2021	June 30, 2020
Business-Type Activities:		
2008 Phase II	\$ 23,800	\$ 35,700
2011 Phase III	56,900	68,280
2011 Phase IV	43,235	51,882
	<u>\$ 123,935</u>	<u>\$ 155,862</u>

There were no authorized but unissued bonds at June 30, 2021.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest therein. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address.

Town of Amherst
Selectmen's Office
2 Main Street
Amherst, NH 03031

BASIC FINANCIAL STATEMENTS

EXHIBIT 1
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 25,427,470	\$ -	\$ 25,427,470
Investments	10,050,365	-	10,050,365
Intergovernmental receivable	136,560	100,728	237,288
Other receivables, net of allowance for uncollectibles	3,966,505	22,186	3,988,691
Inventory	24,718	-	24,718
Prepaid items	39,700	-	39,700
Tax deeded property held for resale	25,893	-	25,893
Internal balances	14,562	(14,562)	-
Capital assets, not being depreciated:			
Land	8,646,280	-	8,646,280
Art	22,079	-	22,079
Capital assets, net of accumulated depreciation:			
Land improvements	81,160	-	81,160
Buildings and building improvements	2,476,256	-	2,476,256
Vehicles and equipment	2,399,698	-	2,399,698
Infrastructure	19,011,304	538,628	19,549,932
Total assets	72,322,550	646,980	72,969,530
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts related to pensions	1,714,263	-	1,714,263
Deferred amounts related to OPEB	97,807	-	97,807
Total deferred outflows of resources	1,812,070	-	1,812,070
LIABILITIES			
Accounts payable	1,079,072	6,755	1,085,827
Accrued payroll and benefits	257,290	-	257,290
Accrued interest payable	61,887	1,882	63,769
Intergovernmental payable	20,068,237	-	20,068,237
Noncurrent obligations:			
Due within one year:			
Bonds and notes payable	1,105,999	31,927	1,137,926
Capital leases payable	17,874	-	17,874
Compensated absences payable	14,583	-	14,583
Due in more than one year:			
Bonds and notes payable	3,117,997	92,008	3,210,005
Capital leases payable	48,823	-	48,823
Compensated absences payable	349,779	-	349,779
Net pension liability	6,093,565	-	6,093,565
Other postemployment benefits liability	1,511,220	-	1,511,220
Total liabilities	33,726,326	132,572	33,858,898
DEFERRED INFLOWS OF RESOURCES			
Unearned revenue	4,980,939	-	4,980,939
Deferred amounts related to pensions	75,976	-	75,976
Deferred amounts related to OPEB	80,195	-	80,195
Total deferred inflows of resources	5,137,110	-	5,137,110
NET POSITION			
Net investment in capital assets	28,346,084	414,693	28,760,777
Restricted for:			
Endowments:			
Nonexpendable	2,207,732	-	2,207,732
Expendable	299,574	-	299,574
Other purposes	432,328	-	432,328
Unrestricted	3,985,466	99,715	4,085,181
Total net position	\$ 35,271,184	\$ 514,408	\$ 35,785,592

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, 2021

	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
Governmental activities:						
General government	\$ 2,615,324	\$ 14,669	\$ 410,145	\$ -	\$ (2,190,510)	\$ -
Public safety	5,123,119	393,455	90,191	-	(4,639,473)	-
Highways and streets	3,006,275	10,740	-	324,976	(2,670,559)	-
Sanitation	620,059	85,490	-	-	(534,569)	-
Health	52,960	-	-	-	(52,960)	-
Welfare	419	-	-	-	(419)	-
Culture and recreation	1,837,997	435,731	-	-	(1,402,266)	-
Conservation	34,988	-	-	-	(34,988)	-
Interest on long-term debt	111,360	-	-	-	(111,360)	-
Capital outlay	699,454	-	-	-	(699,454)	-
COVID-19	50,200	-	328,110	-	277,910	-
Total governmental activities	14,152,155	940,085	828,446	324,976	(12,058,648)	-
Business-type activities:						
Babooisc Septic	55,291	76,092	-	1,466	-	22,267
Total primary government	\$ 14,207,446	\$ 1,016,177	\$ 828,446	\$ 326,442	(12,058,648)	22,267
General revenues:						
Property taxes					9,077,643	-
Other taxes					413,410	-
Licenses and permits					3,519,599	-
Grants and contributions not restricted to specific programs					671,250	-
Miscellaneous					587,350	396
Total general revenues					14,269,252	396
Change in net position					2,210,604	22,663
Net position, beginning, as restated, see Note III.D.3.					33,060,580	491,745
Net position, ending					\$ 35,271,184	\$ 514,408
						\$ 35,785,592

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, 2021

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 22,310,123	\$ 3,117,347	\$ 25,427,470
Investments	7,566,488	2,483,877	10,050,365
Receivables, net of allowance for uncollectibles:			
Taxes	3,443,114	-	3,443,114
Accounts	237,035	2,661	239,696
Intergovernmental	218,237	-	218,237
Interfund receivable	1,063,410	341,466	1,404,876
Inventory	24,718	-	24,718
Prepaid items	83,085	-	83,085
Tax deeded property held for resale	25,893	-	25,893
Total assets	<u>\$ 34,972,103</u>	<u>\$ 5,945,351</u>	<u>\$ 40,917,454</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,035,859	\$ 43,213	\$ 1,079,072
Accrued salaries and benefits	256,863	427	257,290
Intergovernmental payable	20,068,237	-	20,068,237
Interfund payable	340,520	1,049,794	1,390,314
Total liabilities	<u>21,701,479</u>	<u>1,093,434</u>	<u>22,794,913</u>
Deferred inflows of resources:			
Deferred revenue	<u>5,672,284</u>	<u>-</u>	<u>5,672,284</u>
Fund balances:			
Nonspendable	133,696	1,912,186	2,045,882
Restricted	22,239	1,005,209	1,027,448
Committed	287,500	2,950,192	3,237,692
Assigned	856,632	-	856,632
Unassigned	6,298,273	(1,015,670)	5,282,603
Total fund balances	<u>7,598,340</u>	<u>4,851,917</u>	<u>12,450,257</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34,972,103</u>	<u>\$ 5,945,351</u>	<u>\$ 40,917,454</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, 2021

Total fund balances of governmental funds (Exhibit 3)		\$ 12,450,257
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	\$ 43,902,783	
Less accumulated depreciation	<u>(11,266,006)</u>	
		32,636,777
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Prepaid principal of debt		(43,385)
Interfund receivables and payables between governmental funds are eliminated on the statement of net position.		
Receivables	\$ (1,390,314)	
Payables	<u>1,390,314</u>	
		-
Revenues that are not available to pay for current period expenditures are deferred in the funds.		
Unavailable tax revenue	\$ 605,528	
Unavailable ambulance revenue	85,817	
Unavailable elderly and welfare liens	<u>202,018</u>	
		893,363
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(61,887)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds outstanding	\$ 4,223,996	
Capital leases outstanding	66,697	
Compensated absences payable	364,362	
Net pension liability	6,093,565	
Other postemployment benefits liability	<u>1,511,220</u>	
		(12,259,840)
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	\$ 1,714,263	
Deferred outflows of resources related to OPEB	97,807	
Deferred inflows of resources related to pensions	(75,976)	
Deferred inflows of resources related to OPEB	<u>(80,195)</u>	
		1,655,899
Total net position of governmental activities (Exhibit 1)		<u><u>\$ 35,271,184</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, 2021

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,003,833	\$ 268,680	\$ 9,272,513
Licenses, permits and fees	3,519,599	-	3,519,599
Intergovernmental	1,414,527	-	1,414,527
Charges for services	496,355	497,202	993,557
Miscellaneous	297,438	700,057	997,495
Total revenues	<u>14,731,752</u>	<u>1,465,939</u>	<u>16,197,691</u>
Expenditures:			
Current:			
General government	2,468,688	84,644	2,553,332
Public safety	4,369,650	85,239	4,454,889
Highways and streets	4,063,978	-	4,063,978
Sanitation	620,216	-	620,216
Health	52,960	-	52,960
Welfare	419	-	419
Culture and recreation	1,364,809	362,272	1,727,081
Conservation	10,919	24,069	34,988
COVID-19 related	50,200	-	50,200
Debt service:			
Principal	1,156,000	-	1,156,000
Interest	124,018	-	124,018
Capital outlay	2,869	696,585	699,454
Total expenditures	<u>14,284,726</u>	<u>1,252,809</u>	<u>15,537,535</u>
Excess of revenues over expenditures	<u>447,026</u>	<u>213,130</u>	<u>660,156</u>
Other financing sources (uses):			
Transfers in	43,842	726,222	770,064
Transfers out	(722,000)	(48,064)	(770,064)
Total other financing sources and uses	<u>(678,158)</u>	<u>678,158</u>	<u>-</u>
Net change in fund balances	(231,132)	891,288	660,156
Fund balances, beginning, as restated, see Note III.D.3.	7,829,472	3,960,629	11,790,101
Fund balances, ending	<u>\$ 7,598,340</u>	<u>\$ 4,851,917</u>	<u>\$ 12,450,257</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, 2021

Net change in fund balances of governmental funds (Exhibit 5)		\$ 660,156
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	\$ 1,814,050	
Depreciation expense	<u>(1,093,034)</u>	
		721,016
Payments not due until the subsequent period are recorded as prepaid in the governmental funds.		
Change in prepaid debt		(1,470)
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (770,064)	
Transfers out	<u>770,064</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	\$ 221,445	
Change in unavailable ambulance revenue	(53,472)	
Change in unavailable elderly and welfare liens	<u>(2,905)</u>	
		165,068
The repayment of the principal of long-term debt consumes the current financial resources of governmental funds, but has no effect on net position.		
Repayment of bond principal	\$ 1,155,999	
Repayment of capital lease principal	<u>112,819</u>	
		1,268,818
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	\$ 13,919	
Increase in compensated absences payable	(65,171)	
Decrease in OPEB liability and related deferrals	<u>5,266</u>	
		(45,986)
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	\$ 438,628	
Cost of benefits earned, net of employee contributions	<u>(995,626)</u>	
		(556,998)
Change in net position of governmental activities (Exhibit 2)		<u>\$ 2,210,604</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, 2021

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUE			
Taxes	\$ 9,294,516	\$ 9,225,278	\$ (69,238)
Licenses, permits and fees	3,325,000	3,519,599	194,599
Intergovernmental	1,118,626	1,414,527	295,901
Charges for services	498,245	496,355	(1,890)
Miscellaneous	398,500	297,438	(101,062)
Total revenues	<u>14,634,887</u>	<u>14,953,197</u>	<u>318,310</u>
EXPENDITURES			
Current:			
General government	2,768,792	2,514,970	253,822
Public safety	4,499,292	4,396,182	103,110
Highways and streets	3,884,936	4,196,546	(311,610)
Sanitation	725,201	620,216	104,985
Health	52,560	52,960	(400)
Welfare	14,326	419	13,907
Culture and recreation	1,558,566	1,364,809	193,757
Conservation	14,991	10,919	4,072
COVID-19	-	50,200	(50,200)
Debt service:			
Principal	1,156,000	1,156,000	-
Interest	114,723	124,018	(9,295)
Capital outlay	287,500	218,306	69,194
Total expenditures	<u>15,076,887</u>	<u>14,705,545</u>	<u>371,342</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(442,000)</u>	<u>247,652</u>	<u>689,652</u>
Other financing sources (uses):			
Transfers in	-	43,842	43,842
Transfers out	(722,000)	(722,000)	-
Total other financing sources and uses	<u>(722,000)</u>	<u>(678,158)</u>	<u>43,842</u>
Net change in fund balance	<u>\$ (1,164,000)</u>	<u>(430,506)</u>	<u>\$ 733,494</u>
Increase in nonspendable fund balance		(10,757)	
Unassigned fund balance, beginning		7,345,064	
Unassigned fund balance, ending		<u>\$ 6,903,801</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, 2021

	Business-type Activites - Enterprise Fund <hr/> Baboosic Septic <hr/>
ASSETS	
Current assets:	
Accounts receivable	\$ 22,186
Intergovernmental receivable	100,728
Noncurrent assets:	
Capital assets, net of accumulated depreciation:	
Infrastructure	538,628
Total assets	<hr/> 661,542 <hr/>
LIABILITIES	
Current liabilities:	
Interfund payable	14,562
Accounts payable	6,755
Accrued interest payable	1,882
Noncurrent obligations:	
Due within one year:	
Notes payable	31,927
Due in more than one year:	
Notes payable	92,008
Total liabilities	<hr/> 147,134 <hr/>
NET POSITION	
Net investment in capital assets	414,693
Unrestricted	99,715
Total net position	<hr/> \$ 514,408 <hr/>

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, 2021

	Business-type Activites - Enterprise Fund Baboosic Septic
Operating revenues:	
Charges for services	\$ 76,092
Miscellaneous	396
Total operating revenues	<u>76,488</u>
Operating expenses:	
Plant operation and maintenance	37,084
Depreciation	13,755
Total operating expenses	<u>50,839</u>
Operating income	<u>25,649</u>
Nonoperating revenue (expense):	
Intergovernmental revenue	1,466
Interest expense	(4,452)
Total nonoperating revenue (expense)	<u>(2,986)</u>
Change in net position	22,663
Net position, beginning, as restated, see Note III.D.3.	491,745
Net position, ending	<u>\$ 514,408</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, 2021

	Business -type Activities- Enterprise Fund Baboosic Septic
Cash flows from operating activities:	
Receipts from customers and users	\$ 77,897
Payments to vendors	(30,329)
Net cash provided by operating activities	<u>47,568</u>
Cash flows from capital and related financing activities:	
Proceeds from state grants	14,930
Principal paid on notes	(31,926)
Interest paid on notes	(4,905)
Net cash used in capital and related financing activities	<u>(21,901)</u>
Increase in cash	25,667
Cash and cash equivalents, beginning*	(40,229)
Cash and cash equivalents, ending*	<u>\$ (14,562)</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 25,649
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	13,755
Decrease in accounts receivable	1,410
Increase in accounts payable	6,754
Total adjustments	<u>21,919</u>
Net cash provided by operating activities	<u>\$ 47,568</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, 2021

	Private Purpose Trust	Custodial
Assets:		
Cash and cash equivalents	\$ 134,604	\$ 1,261,076
Investments	1,496,384	375,332
Total assets	<u>1,630,988</u>	<u>1,636,408</u>
Liabilities:		
Accounts payable	<u>-</u>	<u>85,558</u>
Net position:		
Held in trust for specific purposes	1,630,988	-
Held on behalf of School District	-	1,452,960
Held in escrow	-	97,890
Total net position	<u>\$ 1,630,988</u>	<u>\$ 1,550,850</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, 2021

	Private Purpose Trust	Custodial
Additions:		
Deposits from developers	\$ -	\$ 62,656
Receipt from Souhegan Cooperative School District	-	400,000
Investment earnings:		
Interest and dividends	62,919	18,597
Net change in fair value of investments	226,827	41,124
Total additions	<u>289,746</u>	<u>522,377</u>
Deductions:		
Trust distributions	28,975	-
Payments to Souhegan Cooperative School District	-	2,661
Payments to developers	-	91,656
Total deductions	<u>28,975</u>	<u>94,317</u>
Change in net position	260,771	428,060
Net position, beginning, as restated, see Note III.D.3.	1,370,217	1,122,790
Net position, ending	<u>\$ 1,630,988</u>	<u>\$ 1,550,850</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, 2021

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, 2021.

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, 2021

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 fund applies 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.

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 available if they are collected within sixty days of the end of the fiscal year. Expenditures are

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.

Custodial Funds – Account for fiduciary assets held by the Town in a custodial capacity on behalf of others. These assets are therefore not available to support the Town's own programs. The Town's custodial 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 districts, 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, 2021**

I.B.5. *Change in Accounting Principle*

During the year, the Town adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*. This results in a change in the measurement and presentation of the former agency fund, which is now reported as a custodial fund, and additions and deductions are now reported on the Statement of Changes in Fiduciary net Position. The prior year's equity was restated as shown in Note III.D.3. to reflect this change.

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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 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 endowments, nonexpendable, which consists of the principal balance of the permanent funds that must be invested to generate income and cannot be expended.
- Restricted for endowments, expendable, which consists of the balance of the permanent funds’ income that is allowed to be expended for Town purposes.
- Restricted for other purposes, which consists of 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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.
- 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), special revenue funds (excluding the library fund which is restricted), and the balance of nonlapsing warrant articles, which are established by a vote of Town Meeting and require an equally formal action to modify or rescind.
- 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 2021, \$940,000 was so used, and \$224,000 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

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

exceed the total appropriations unless permission is received from the Commissioner of Revenue Administration.

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

Revenues and other financing sources:	
Per Exhibit 7 (budgetary basis)	\$ 14,997,039
Adjustments:	
Basis difference:	
Tax revenue deferred in the prior year	384,083
Tax revenue deferred in the current year	(605,528)
Per Exhibit 5 (GAAP basis)	<u>\$ 14,775,594</u>
Expenditures and other financing uses:	
Per Exhibit 7 (budgetary basis)	\$ 15,427,545
Adjustments:	
Basis difference:	
Encumbrances, beginning	723,313
Encumbrances, ending	(1,144,132)
Per Exhibit 5 (GAAP basis)	<u>\$ 15,006,726</u>
Unassigned fund balance:	
Per Exhibit 7 (budgetary basis)	\$ 6,903,801
Adjustment:	
Basis difference:	
Deferred tax revenue, GAAP basis	(605,528)
Per Exhibit 3 (GAAP basis)	<u>\$ 6,298,273</u>

II.C. Deficit Fund Equity

The Roads and Bridges Capital Project Funds both ended the year with deficit balances of \$616,842 and \$398,828, 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, 2021

III. Detailed Notes on Funds and Government-Wide Statements

III.A. Assets

III.A.1. Investments

As of June 30, 2021, the Town had the following investments:

Certificates of Deposit	\$ 7,566,488
US Government Agencies	349,058
Mutual Funds	837,566
Common Stock	2,607,413
Corporate Bonds	561,556
	<u>\$ 11,922,081</u>

The investments appear in the financial statements as follow:

Fund reporting level:	
Governmental funds - balance sheet (Exhibit 3)	\$ 10,050,365
Fiduciary funds - statement of fiduciary net position (Exhibit 7)	1,871,716
Total	<u>\$ 11,922,081</u>

Fair Value Measurement

The Town categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as of June 30, 2021:

<u>Investment</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
U.S. Government Agencies	\$ 349,058	\$ -	349,058
Mutual Funds	837,566	-	837,566
Common Stock	2,607,413	-	2,607,413
Corporate Bonds	561,556	-	561,556
Certificates of Deposit	-	7,566,488	7,566,488
	<u>\$ 4,355,593</u>	<u>\$ 7,566,488</u>	<u>\$ 11,922,081</u>

The Town classifies its investments into Level 1, which refers to investments traded in an active market; and Level 2, which refers to investments not traded on an active market but for which observable market inputs are readily available. The levels relate to valuation only and do not necessarily indicate a measure of risk.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.

The Town has the following investments subject to credit risk:

	Fair Value
Aaa	\$ 299,211
Aa	101,276
A	430,750
Baa	79,377
Exempt from disclosure	11,011,467
	<u>\$ 11,922,081</u>

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.

The Town has the following investments subject to interest rate risk:

	Fair Value	Investment maturities (in years)	
		1 to 5	5 to 10
U.S. Government Agencies	\$ 349,058	\$ 349,058	\$ -
Corporate Bonds	561,556	403,249	158,307
	<u>\$ 910,614</u>	<u>\$ 752,307</u>	<u>\$ 158,307</u>

Concentration of Credit Risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Other than certificates of deposit in a bank that are collateralized with U.S. government agency obligations, the Town has no single investment that exceeds 5% of total investments.

III.A.2. Receivables, Uncollectible Accounts and Deferred Revenue

Property Taxes Receivable and Property Tax Calendar

Property taxes are levied and collected by the Town on a semi-annual basis. Tax bills are due on or around July 1 and December 1, with interest of 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

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

lien takes priority over any others. Interest of 18% per annum is charged upon redemption of lien taxes levied prior to 2019, and 14% per annum for the redemption of taxes levied thereafter. 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, 2020, upon which the 2020 property tax levy was based was:

For the New Hampshire education tax	\$ 1,698,425,800
For all other taxes	\$ 1,745,846,700

The tax rates and amounts assessed for the year ended June 30, 2021 were as follow:

	Per \$1,000 of Assessed Valuation	
Municipal portion	\$5.60	\$ 9,785,527
School portion:		
State of New Hampshire	\$2.15	3,648,060
Local	\$19.53	34,095,716
County portion	\$1.20	2,090,456
Total property taxes assessed		<u>\$ 49,619,759</u>

The following details the taxes receivable at year-end:

Property:	
Levy of 2021	\$ 3,241,008
Levy of 2020	147,851
Unredeemed (under tax lien):	
Levy of 2019	57,165
Levy of 2018	4,879
Levy of 2017	1,094
Levy of 2016	1,059
Levy of 2015	1,189
Levy of 2014	1,194
Levy of 2013	1,184
Levy of 2012	5,672
Levy of 2011	5,491
Excavation	328
Less: allowance for estimated uncollectible taxes	(25,000)
Net taxes receivable	<u>\$ 3,443,114</u>

**TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	\$ 732,696
Intergovernmental	218,237
Liens	202,018
Less: allowance for uncollectible amounts	(695,018)
Net total receivables	<u>\$ 457,933</u>

Deferred revenue in the governmental funds consists of \$605,528 of taxes, and \$85,817 of ambulance charges that were not received within sixty days of year-end; and \$4,911,621 of property taxes committed for the fiscal year 2022, and \$69,318 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.

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, 2021

III.A.3. Capital Assets

Changes in Capital Assets

The following provides a summary of changes in capital assets:

	Balance, beginning	Additions	Deletions	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 8,646,280	\$ -	\$ -	\$ 8,646,280
Art	22,079	-	-	22,079
Construction in progress	620,540	-	(620,540)	-
Total capital assets not being depreciated	<u>9,288,899</u>	<u>-</u>	<u>(620,540)</u>	<u>8,668,359</u>
Being depreciated:				
Land improvements	565,106	-	-	565,106
Buildings and building improvements	4,268,922	95,527	-	4,364,449
Vehicles and equipment	7,208,248	899,172	-	8,107,420
Infrastructure	20,757,558	1,439,891	-	22,197,449
Total capital assets being depreciated	<u>32,799,834</u>	<u>2,434,590</u>	<u>-</u>	<u>35,234,424</u>
Total all capital assets	<u>42,088,733</u>	<u>2,434,590</u>	<u>(620,540)</u>	<u>43,902,783</u>
Less accumulated depreciation:				
Land improvements	(447,260)	(36,686)	-	(483,946)
Buildings and building improvements	(1,780,131)	(108,062)	-	(1,888,193)
Vehicles and equipment	(5,296,374)	(411,348)	-	(5,707,722)
Infrastructure	(2,649,207)	(536,938)	-	(3,186,145)
Total accumulated depreciation	<u>(10,172,972)</u>	<u>(1,093,034)</u>	<u>-</u>	<u>(11,266,006)</u>
Net book value, capital assets being depreciated	<u>22,626,862</u>	<u>1,341,556</u>	<u>-</u>	<u>23,968,418</u>
Net book value, all capital assets	<u>\$ 31,915,761</u>	<u>\$ 1,341,556</u>	<u>\$ (620,540)</u>	<u>\$ 32,636,777</u>

	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	(303,148)	(1,403)	(304,551)
Phase II	(271,915)	(4,348)	(276,263)
Phase III	(301,346)	(4,818)	(306,164)
Phase IV	(123,207)	(3,187)	(126,394)
Total accumulated depreciation	<u>(999,616)</u>	<u>(13,756)</u>	<u>(1,013,372)</u>
Net book value, all capital assets	<u>\$ 552,384</u>	<u>\$ (13,756)</u>	<u>\$ 538,628</u>

**TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

Governmental activities:	
General government	\$ 64,136
Public safety	180,242
Highways and streets	722,506
Culture and recreation	126,150
Total	<u>\$ 1,093,034</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, 2021 consist of \$9,750 of miscellaneous fees due to the State of New Hampshire, and the portions of the June property tax commitment due to the School District (\$19,007,246) and Hillsborough County (\$1,051,241).

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.

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, 2021

Long-term liabilities currently outstanding are as follow:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 06/30/2021	Current Portion
Governmental activities:						
General obligation bonds payable:						
Road reconstruction	\$2,000,000	2014	2023	2.25	\$ 400,000	\$ 200,000
Road reconstruction	\$2,000,000	2015	2024	2.30	600,000	200,000
Refunding	\$3,059,999	2016	2025	2.39	1,223,996	305,999
Road reconstruction	\$4,000,000	2017	2026	2.30	2,000,000	400,000
					<u>4,223,996</u>	<u>1,105,999</u>
Capital leases payable:						
Six-wheeled dump truck	\$129,764	2018	2023	3.39	27,043	-
International truck	\$149,764	2019	2023	3.68	17,864	-
F250 truck	\$31,431	2020	2022	1.91	10,472	10,472
Copiers	\$22,282	2020	2023	0.67	11,318	7,402
					<u>66,697</u>	<u>17,874</u>
Compensated absences payable:						
Accrued vacation leave					364,362	14,583
Net pension liability					<u>6,093,565</u>	-
Other postemployment benefits payable					<u>1,511,220</u>	-
					<u>\$ 12,259,840</u>	<u>\$ 1,138,456</u>
Business-type activities:						
General obligation notes payable:						
Phase II	\$178,500	2008	2023	4.20	\$ 23,800	\$ 11,900
Phase III	\$170,700	2011	2026	3.17	56,900	11,380
Phase IV	\$258,039	2011	2026	2.91	43,235	8,647
					<u>\$ 123,935</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, 2021:

	General Obligation Bonds Payable	Capital Leases Payable	Compensated Absences Payable	Net Pension Liability	OPEB Liability	Total
Governmental activities:						
Balance, beginning	\$ 5,379,995	\$ 179,516	\$ 299,191	\$ 4,597,414	\$ 1,572,463	\$ 12,028,579
Additions	-	-	65,171	1,496,151	-	1,561,322
Reductions	(1,155,999)	(112,819)	-	-	(61,243)	(1,330,061)
Balance, ending	<u>\$ 4,223,996</u>	<u>\$ 66,697</u>	<u>\$ 364,362</u>	<u>\$ 6,093,565</u>	<u>\$ 1,511,220</u>	<u>\$ 12,259,840</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The following is a summary of changes in the long-term liabilities of the Business-type Activities for the year ended June 30, 2021:

	General Obligation Notes Payable
Balance, beginning	\$ 155,862
Reductions	(31,927)
Balance, ending	<u>\$ 123,935</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
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>\$ 4,223,996</u>	<u>\$ 245,875</u>	<u>\$ 4,469,871</u>

Year Ending June 30,	Business-type Activities		
	Principal	Interest	Total
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>\$ 123,935</u>	<u>\$ 10,188</u>	<u>\$ 134,123</u>

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

Year Ending June 30,	Principal	Interest	Total
2022	\$ 17,874	\$ 1,000	\$ 18,874
2023	48,823	1,655	50,478
Totals	<u>\$ 66,697</u>	<u>\$ 2,655</u>	<u>\$ 69,352</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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, 2021:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	\$ 1,048,848
General	Baboosic Septic	14,562
Nonmajor governmental	General	340,520
Nonmajor governmental	Nonmajor governmental	946
		<u>\$ 1,404,876</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 collected. 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 making additions to and using capital reserve accounts, and using income from the Permanent Fund. 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	\$ -	\$ 722,000	\$ 722,000
Nonmajor funds	43,842	4,222	48,064
	<u>\$ 43,842</u>	<u>\$ 726,222</u>	<u>\$ 770,064</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The transfers from the General Fund represent \$722,000 of additions to the Capital Reserve Fund. The transfers from the nonmajor funds to the General Fund represent \$29,954 from the Permanent Fund, \$3,375 from the Conservation Commission Fund, and \$10,513 from the Capital Reserve Fund for reimbursement of expenditures. The transfer from nonmajor funds to other nonmajor funds of \$4,222 represents interest earned in the Permanent Fund transferred to the Library Fund.

III.D. Net Position and Fund Balances

III.D.1. Restricted Net Position

The government-wide statement of net position includes restricted net position of \$2,507,306 for public trust funds reported as restricted to reflect purpose restrictions contained in trust indentures; and \$432,328 represents the balance of the Library Fund, and prior year highway block grant funds not yet expended.

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	24,718	-
Prepaid items	83,085	-
Tax deeded property	25,893	-
Total nonspendable	<u>133,696</u>	<u>1,912,186</u>
Restricted:		
General government	-	595,120
Highways and streets	22,239	-
Culture and recreation	-	410,089
Total restricted	<u>22,239</u>	<u>1,005,209</u>
Committed:		
General government	-	35,085
Public safety	-	154,177
Culture and recreation	-	226,997
Conservation	-	636,728
Capital outlay	287,500	1,897,205
Total committed	<u>287,500</u>	<u>2,950,192</u>
Assigned:		
General government	47,532	-
Public safety	26,532	-
Highways and streets	782,568	-
Total assigned	<u>856,632</u>	<u>-</u>
Unassigned	<u>6,298,273</u>	<u>(1,015,670)</u>
Total fund balance	<u>\$ 7,598,340</u>	<u>\$ 4,851,917</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

III.D.3. Restatement of Beginning Equity Balances

The beginning equity balances were restated as follow:

	Governmental Activities	Business-Type Activities	General Fund	Baboosic Septic Fund	Custodial Fund
To record additional expenditure	\$ (7,629)	\$ -	\$ (7,629)	\$ -	\$ -
To record additional lease payment	148,856	-	-	-	-
To correct capital asset balances	-	103,467	-	103,467	-
To implement GASB Statement No. 84	-	-	-	-	1,122,790
Net position/fund blaances, as previously reported	32,919,353	388,278	7,837,101	388,278	-
Net position/fund balances, as restated	<u>\$ 33,060,580</u>	<u>\$ 491,745</u>	<u>\$ 7,829,472</u>	<u>\$ 491,745</u>	<u>\$ 1,122,790</u>

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 2021 to be recorded as an insurance expenditure/expense totaled \$130,526 for property/liability and \$144,427 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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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 2021, 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 2019, 2020, and 2021 were \$482,148, \$423,226, and \$438,628, respectively.

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2021, the Town reported a liability of \$6,093,565 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 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, 2021, the Town's proportion was 0.0953%, which was a decrease of 0.0002% from its proportion reported as of June 30, 2020.

For the year ended June 30, 2021, the Town recognized pension expense of \$995,626. At June 30, 2021, 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	\$ 131,411	\$ 10,549
Net differences between projected and actual earnings on pension plan investments	376,894	-
Changes in assumptions	602,774	-
Differences between expected and actual experience	164,556	65,427
Town contributions subsequent to the measurement date	438,628	-
	<u>\$ 1,714,263</u>	<u>\$ 75,976</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The Town reported \$438,628 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follow:

Fiscal Year	
2022	\$ 272,011
2023	316,784
2024	331,043
2025	279,821
	<u>\$ 1,199,659</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 valuation was determined using the valuation as of June 30, 2019 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, 2020 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 6.75%, 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 (5.75%) or one percentage point higher (7.75%) than the current rate.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of net pension liability	\$7,888,686	\$6,093,565	\$4,626,712

Other actuarial assumptions, as well as detailed information about the pension plan's fiduciary net position, is available in the separately issued NHRS report.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.

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, 2021, 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.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Retirees contribute all of the premiums as determined by the Town, but the remainder of the costs as derived from the implicit rate subsidy is paid by the Town on a pay-as-you-go basis.

Total OPEB Liability

The Town's total OPEB liability of \$1,511,220 consists of \$927,321 for the implicit rate subsidy determined by an actuarial valuation as of June 30, 2020 rolled forward to determine the liability as of June 30, 2021 and \$583,899 for the medical insurance subsidy, determined by an actuarial valuation as of June 30, 2019 with roll-forward procedures used to determine the liability as of June 30, 2020.

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	2.19%
Healthcare cost trend rates:	
Current year trend	7.50%
Second year trend	7.00%
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	6.75%
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 \$61,243 during the year from a beginning balance of \$1,572,463 to \$1,511,220.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

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.

Implicit Rate Subsidy			
	1% Decrease <u>(1.19%)</u>	Current Discount Rate <u>(2.19%)</u>	1% Increase <u>(3.19%)</u>
Town's OPEB liability	\$990,098	\$927,321	\$869,727
Medical Insurance Subsidy			
	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's OPEB liability	\$634,053	\$583,899	\$540,355

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 <u>(6.50%)</u>	Current Healthcare Cost Trend Rate <u>(7.50%)</u>	1% Increase <u>(8.50%)</u>
Town's OPEB liability	\$847,356	\$927,321	\$1,020,332

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, 2021

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

For the year ended June 30, 2021, the Town recognized OPEB expense of \$81,081. 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	\$ -	\$ 6,535
Net differences between projected and actual earnings on OPEB plan investments	2,185	-
Changes in assumptions	31,450	-
Differences between expected and actual experience	-	73,660
Town contributions subsequent to the measurement date	64,172	-
	<u>\$ 97,807</u>	<u>\$ 80,195</u>

The Town reported \$64,172 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 2022.

Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2022	\$ (48,579)
2023	647
2024	771
2025	601
	<u>\$ (46,560)</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 2021	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	0.0953%	0.0955%	0.0918%	0.0917%	0.0888%	0.0813%	0.0920%	0.0931%
Town's proportionate share of the net pension liability	\$6,093,565	\$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	\$1,753,334	\$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	347.54%	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	58.7%	65.6%	64.7%	62.7%	58.3%	65.5%	66.3%	59.8%

EXHIBIT 14
TOWN OF AMHERST, NEW HAMPSHIRE
Schedule of the Town's Pension Contributions
New Hampshire Retirement System

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018	Fiscal Year 2017	Fiscal Year 2016	Fiscal Year 2015
Contractually required contribution	\$ 438,628	\$ 423,226	\$ 482,148	\$ 450,177	\$ 318,016	\$ 301,135	\$ 272,727
Contribution in relation to the contractually required contribution	(438,628)	(423,226)	(482,148)	(450,177)	(318,016)	(301,135)	(272,727)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered-employee payroll	\$1,753,334	\$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%	25.02%	29.80%	29.69%	21.71%	22.73%	21.54%

EXHIBIT 15
TOWN OF AMHERST
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Total OPEB liability:				
Service cost	\$ 85,822	\$ 44,534	\$ 42,004	\$ 65,844
Interest	69,922	86,739	37,793	32,293
Changes in proportion and differences between employer contributions and share of contributions	-	-	44,335	-
Changes in assumptions	57,945	41,199	19,203	(25,843)
Differences between expected and actual experience	(85,600)	(40,496)	(44,306)	102,131
Differences between projected and actual investment earnings on OPEB plan investments	-	-	(2,043)	-
Change in actuarial cost method	(49,327)	19,056	168,921	-
Benefit payments	(140,005)	(163,374)	(92,619)	(65,573)
Net change in total OPEB liability	(61,243)	(12,342)	173,288	108,852
Total OPEB liability, beginning	1,572,463	1,584,805	1,411,517	868,706
Restatement for medical subsidy portion for fiscal year 2018	-	-	-	433,959
Total OPEB liability, ending	<u>\$ 1,511,220</u>	<u>\$ 1,572,463</u>	<u>\$ 1,584,805</u>	<u>\$ 1,411,517</u>
Covered-employee payroll	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622
Total OPEB liability as a percentage of covered-employee payroll	35.28%	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 2021	Fiscal Year 2020	Fiscal Year 2019	Fiscal Year 2018
Actuarially determined contribution	\$ 141,725	\$ 155,808	\$ 148,940	\$ 65,573
Contributions in relation to the actuarially determined contribution	(141,725)	(155,808)	(148,940)	(65,573)
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$4,284,010	\$4,060,620	\$4,437,900	\$3,823,622
Contributions as a percentage of covered-employee payroll	3.31%	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, 2021**

The pension and OPEB information presented in the preceding four schedules is meant to present related information for ten years. Because this is the seventh year that the Town has presented the pension schedules, and the fourth year that the OPEB information has been presented since the change in standard, only eight years and four 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
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2021

	Special Revenue Funds						Capital Projects Funds					Permanent Fund	Total
	Conservation Commission	Recreation Revolving	July 4th Revolving	Police		Library	Other	Capital Reserve	Roads	Bridges			
				Detail	Revolving								
ASSETS													
Cash and cash equivalents	\$ 298,819	\$ 252,233	\$ 15,437	\$ 151,516	\$ 253,996	\$ 21,334	\$ 1,914,536	\$ -	\$ -	\$ -	\$ 209,476	\$ 3,117,347	
Investments	-	-	-	-	155,147	-	-	-	-	-	2,328,730	2,483,877	
Accounts receivable	-	-	-	2,661	-	-	-	-	-	-	-	2,661	
Interfund receivable	339,707	-	-	-	946	-	813	-	-	-	-	341,466	
Total assets	\$ 638,526	\$ 252,233	\$ 15,437	\$ 154,177	\$ 410,089	\$ 21,334	\$ 1,915,349	\$ -	\$ -	\$ -	\$ 2,538,206	\$ 5,945,351	
LIABILITIES AND FUND BALANCES													
Liabilities:													
Accounts payable	\$ -	\$ 24,809	\$ 244	\$ -	\$ -	\$ 16	\$ 18,144	\$ -	\$ -	\$ -	\$ -	\$ 43,213	
Accrued salaries and benefits	-	427	-	-	-	-	-	-	-	-	-	427	
Interfund payable	1,798	-	-	-	-	1,426	-	616,842	398,828	-	30,900	1,049,794	
Total liabilities	1,798	25,236	244	-	-	-	18,144	616,842	398,828	-	30,900	1,093,434	
Fund balances:													
Nonspendable	-	-	-	-	-	-	-	-	-	-	1,912,186	1,912,186	
Restricted	-	-	-	-	410,089	-	-	-	-	-	595,120	1,005,209	
Committed	636,728	226,997	15,193	154,177	-	19,892	1,897,205	-	-	-	-	2,950,192	
Unassigned	-	-	-	-	-	-	-	(616,842)	(398,828)	-	-	(1,015,670)	
Total fund balances	636,728	226,997	15,193	154,177	410,089	19,892	1,897,205	(616,842)	(398,828)	-	2,507,306	4,851,917	
Total liabilities and fund balances	\$ 638,526	\$ 252,233	\$ 15,437	\$ 154,177	\$ 410,089	\$ 21,334	\$ 1,915,349	\$ -	\$ -	\$ -	\$ 2,538,206	\$ 5,945,351	

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, 2021

	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				
REVENUES													
Taxes	\$ 268,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,680
Charges for services	-	435,675	-	61,471	56	-	-	-	-	-	-	-	497,202
Miscellaneous	2,978	40,002	8,000	-	233,680	432	4,819	-	-	-	410,146	-	700,057
Total revenues	271,658	475,677	8,000	61,471	233,736	432	4,819	-	-	-	410,146	-	1,465,939
EXPENDITURES													
Current:													
General government	-	-	-	-	-	-	84,644	-	-	-	-	-	84,644
Public safety	-	-	-	50,236	-	1,171	33,832	-	-	-	-	-	85,239
Culture and recreation	-	346,503	7,044	-	6,823	1,902	-	-	-	-	-	-	362,272
Conservation	24,069	-	-	-	-	-	-	-	-	-	-	-	24,069
Capital outlay	-	-	-	-	-	-	652,169	-	44,416	-	-	-	696,585
Total expenditures	24,069	346,503	7,044	50,236	6,823	3,073	770,645	-	44,416	-	-	-	1,252,809
Excess (deficiency) of revenues over (under) expenditures	247,589	129,174	956	11,235	226,913	(2,641)	(765,826)	-	(44,416)	-	410,146	-	213,130
Other financing sources (uses):													
Transfers in	-	-	-	-	4,222	-	722,000	-	-	-	-	-	726,222
Transfers out	(3,375)	-	-	-	-	-	(10,513)	-	-	-	(34,176)	-	(48,064)
Total other financing sources and uses	(3,375)	-	-	-	4,222	-	711,487	-	-	-	(34,176)	-	678,158
Net change in fund balances													
Fund balances, beginning	244,214	129,174	956	11,235	231,135	(2,641)	(54,339)	-	(44,416)	-	375,970	-	891,288
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
Fund balances, ending	\$ 636,728	\$ 226,997	\$ 15,193	\$ 154,177	\$ 410,089	\$ 19,892	\$ 1,897,205	\$ (616,842)	\$ (398,828)	\$ -	\$ 2,507,306	\$ -	\$ 4,851,917

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, 2021

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 9,223,975	\$ 9,080,548	\$ (143,427)
Timber	-	754	754
Excavation	50	-	(50)
Elderly lien redemption	100	-	(100)
Payments in lieu of taxes	20,391	16,785	(3,606)
Interest and penalties on delinquent taxes	50,000	127,191	77,191
Total taxes	<u>9,294,516</u>	<u>9,225,278</u>	<u>(69,238)</u>
Licenses, permits and fees:			
Business licenses and permits	215,000	213,928	(1,072)
Motor vehicle permits	2,900,000	3,044,366	144,366
Building permits	150,000	204,870	54,870
Other	60,000	56,435	(3,565)
Total licenses, permits and fees	<u>3,325,000</u>	<u>3,519,599</u>	<u>194,599</u>
Intergovernmental:			
State sources:			
Municipal aid	76,613	76,613	-
Meals and rooms distributions	586,941	586,941	-
Highway block grant	325,059	324,976	(83)
State and federal forest land	13	12	(1)
Railroad tax	30,000	7,684	(22,316)
Opioid abatement	-	598	598
Federal sources:			
HHS stimulus	10,000	-	(10,000)
FEMA	-	44,806	44,806
COVID-19 grant	-	283,304	283,304
Other government sources:			
SRO reimbursement from school	90,000	89,593	(407)
Total intergovernmental	<u>1,118,626</u>	<u>1,414,527</u>	<u>295,901</u>
Charges for services:			
Income from departments	<u>498,245</u>	<u>496,355</u>	<u>(1,890)</u>
Miscellaneous:			
Sale of property	3,500	21,277	17,777
Interest on investments	340,000	233,296	(106,704)
Insurance dividends and reimbursements	45,000	43,129	(1,871)
Other	10,000	(264)	(10,264)
Total miscellaneous	<u>398,500</u>	<u>297,438</u>	<u>(101,062)</u>
Other financing sources:			
Transfers in:			
Nonmajor funds	<u>-</u>	<u>43,842</u>	<u>43,842</u>
Total revenue and other financing sources	<u>14,634,887</u>	<u>\$ 14,997,039</u>	<u>\$ 362,152</u>
Use of fund balance to reduce taxes	940,000		
Fund balance appropriated	224,000		
Total revenue, other financing sources and use of fund balance	<u>\$ 15,798,887</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, 2021

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 468,818	\$ 408,514	\$ -	\$ 60,304
Election and registration	-	220,623	242,108	-	(21,485)
Financial administration	1,250	448,550	440,221	-	9,579
Revaluation of property	-	181,166	174,693	-	6,473
Legal	-	45,800	60,788	-	(14,988)
Personnel administration	-	226,656	196,260	-	30,396
Planning and zoning	-	550,603	435,243	41,446	73,914
General government buildings	-	333,048	339,339	6,086	(12,377)
Cemeteries	-	41,002	40,996	-	6
Insurance, not otherwise allocated	-	132,526	130,526	-	2,000
Other	-	120,000	-	-	120,000
Total general government	1,250	2,768,792	2,468,688	47,532	253,822
Public safety:					
Police	-	2,687,160	2,636,744	-	50,416
Ambulance	-	637,007	627,418	-	9,589
Fire	-	685,840	615,662	26,532	43,646
Emergency management	-	8,501	8,500	-	1
Other	-	480,784	481,326	-	(542)
Total public safety	-	4,499,292	4,369,650	26,532	103,110
Highways and streets:					
Administration	-	389,654	384,622	23,013	(17,981)
Highways and streets	650,000	3,470,932	3,655,576	759,555	(294,199)
Street lighting	-	24,350	23,780	-	570
Total highways and streets	650,000	3,884,936	4,063,978	782,568	(311,610)
Sanitation:					
Solid waste collection	-	391,579	277,740	-	113,839
Solid waste disposal	-	333,622	342,476	-	(8,854)
Total sanitation	-	725,201	620,216	-	104,985
Health:					
Administration	-	2,159	2,231	-	(72)
Animal control	-	401	729	-	(328)
Health agencies and hospitals	-	50,000	50,000	-	-
Total health	-	52,560	52,960	-	(400)
Welfare	-	14,326	419	-	13,907

(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, 2021

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Culture and recreation:					
Parks and recreation	-	522,319	404,231	-	118,088
Public library	-	1,025,175	952,030	-	73,145
Patriotic purposes	-	8,500	8,000	-	500
Other	-	2,572	548	-	2,024
Total culture and recreation	-	1,558,566	1,364,809	-	193,757
Conservation	-	14,991	10,919	-	4,072
COVID-19	-	-	50,200	-	(50,200)
Debt service:					
Principal	-	1,156,000	1,156,000	-	-
Interest	-	114,723	124,018	-	(9,295)
Total debt service	-	1,270,723	1,280,018	-	(9,295)
Capital outlay:					
Buildings	72,063	-	2,869	-	69,194
Improvements other than buildings	-	287,500	-	287,500	-
Total capital outlay	72,063	287,500	2,869	287,500	69,194
Other financing uses:					
Transfers out:					
Nonmajor funds	-	722,000	722,000	-	-
Total encumbrances, appropriations, expenditures and other financing uses	\$ 723,313	\$ 15,798,887	\$ 15,006,726	\$ 1,144,132	\$ 371,342

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, 2021

Unassigned fund balance, beginning		\$ 7,345,064
Changes:		
Unassigned fund balance used to reduce tax rate	\$ (940,000)	
Unassigned fund balance appropriated	<u>(224,000)</u>	(1,164,000)
Budget summary:		
Revenue surplus (Exhibit 19)	\$ 362,152	
Unexpended balance of appropriations (Exhibit 20)	<u>371,342</u>	
Budget surplus		733,494
Increase in nonspendable fund balance		<u>(10,757)</u>
Unassigned fund balance, ending		<u><u>\$ 6,903,801</u></u>



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S COMMUNICATION TO MANAGEMENT

To the Members of the Board of Selectmen
Town of Amherst
2 Main Street
Amherst, NH 03031

In planning and performing our audit of the 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 year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Amherst's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

We consider the following deficiency in internal control to be a material weakness:

Cash Entries and Reconciliation

Significant time was spent by the Town to reconcile its cash accounts, and additional audit time was necessary to further audit those balances. This was likely the result in turnover of Finance staff, with a gap of many months where no reconciliations were performed. During our audit, we also noted that cash transactions that were for pooled accounts, such as escrows, conservation, etc., were incorrectly posted to the accounting software system, adding to the difficulties in reconciling accounts. There were also duplicate cash postings, and automatic clearinghouse transactions related to payroll deductions that were not recorded. In order to identify and correct errors timely, we recommend that the Town reconcile its bank balances to the general ledger on a monthly basis, and that such reconciliations be reviewed by another person.

We consider the following deficiencies in internal control to be significant deficiencies:

Budget Amounts Not Updated

We noted that budget amounts in the Town's accounting system were not updated to reflect changes that were made by the NH Department of Revenue through its normal approval process. This results in an increased chance of management making decisions based on incorrect financial data.

47 Hall Street ■ Concord, NH 03301
603-856-8005 ■ 603-856-8431 (fax)
info@roberts-greene.com

NSF Checks Not Reconciled

As part of the reconciliation process recommended above, deposits that are returned for insufficient funds should be reconciled between the Tax Collector and Town Clerk records and the cash reconciliation. Although not a material amount, there were non-trivial deposits that had been returned for lack of funds and had not yet been redeposited that were not accounted for in the general ledger, and this contributed to the additional difficulties in reconciling cash.

Escrow Account Reimbursement

We noted that there were a number of transactions that occurred from the General Fund on behalf of various escrow accounts that were not yet reimbursed from the separate escrow bank accounts. This results in negative cash flows in the operating account. We recommend that procedures be developed and implemented to ensure that when escrow funds are used, a corresponding reimbursement from the escrow cash account is made on a timely basis.

We also wish to communicate the following other matter:

Personnel Policy

While testing the Town's liability for compensated absences, we noted that it has been the Town's practice to pay employees unused personal time upon termination of employment. However, this is not explicitly noted in the Town's personnel policy. We recommend that the Town include the benefit in its policy to ensure consistent application to all eligible employees.

This communication is intended solely for the information and use of management, the Board of Selectmen and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

February 3, 2022

Roberts & Heine, PLLC

