

Town of Amherst New Hampshire



Town Ice Rink on Middle Street

Town Report 2012

Narrative Report

of the

Town Officers

of

AMHERST, NEW HAMPSHIRE

For the Year Ending

December 31, 2012

and

Financial Records

For Fiscal Year Ending

June 30, 2012

Cover photos are compliments of Marti Warren

Dedication

The 2012 Town report is dedicated to Rosamond E. Buchanan who passed away this year and to the volunteer members and alternates of all the committees, commissions, and boards of the Town of Amherst.

Rosamond E. Buchanan lived in Amherst for the last and best 62 years of her life. Roz was a wife, mother of four, an active citizen and contributing member of the community. She belonged to many groups including the Patch Hill club, The Moody Tennis and Swim Club, and the Amherst Historical Society. An avid knitter she operated “The Yarn Basket” for many years and was the go-to woman in the village for knitting and other crafts. She enjoyed the DAR, the PTA, Ben’s Hill Ski Club, the Congregational Church women’s club, Eastern Star, Girl Scouts and Cub Scouts, and, along with two others in the Amherst Women’s Republican Club, spearheaded the creation of the July 4th Parade, starring her late husband, Creeley S. Buchanan, her front man for 63 years. She was especially proud of her contribution of a detailed map of the cemetery behind the Town Hall. Roz was a true example of the spirit of Amherst and her New England roots; fiercely loyal, extremely generous and vastly independent. With her wry sense of humor her community activities enhanced life in Amherst and helped make Amherst the wonderful place that it is today.

The Board of Selectmen know that running and managing an efficient, orderly community takes more than themselves, Department Heads and their employees. It takes much more. It takes you, our citizens, who are the fabric of our community. All of the groups listed below provide vital guidance, direction and make important decisions which affect all of us, everyday. These women and men commit countless hours of service of their chosen avocation. Time that could be spent in the pursuit of relaxation, a hobby or with family and friends is freely relinquished for the good of the community and often goes unnoticed. The Selectmen wishes the entire community to know and recognize how vital citizen participation is to making a town run for the good of its inhabitants and to thank everyone involved in the organizations listed below.

4th of July Committee
Board of Adjustment
Cemetery Trustees
Climate Change Initiative Advisory Committee
Conservation Commission
Garden Club
Heritage Commission
Highway Safety Commission
Historic District Commission
Memorial Day Committee
Nashua Regional Planning Commission

Planning Board
Recreation Commission
Recycling and Waste Reduction Task Force
Road Commission
Skating Rink Maintenance Team
Souhegan Regional Landfill District
Storm Water II Committee
Town Band
Town Ways and Means Committee
Tree Festival Committee
Trustees of the Trust Fund

Selectmen's Report

The Board is pleased and proud to start this report by acknowledging and thanking our employees, the hard working women and men who serve this community. They strive to do the very best they can with limited resources to make this a safe, clean and vibrant community for you to live and raise a family. Our motto at the Town Hall is, "How may we help you?" and at the Office of Community Development it is "How may we help you succeed?"

We have enjoyed many successes of the last twelve (12) months and we'd like to take the time to touch upon the highlights.

The Public Safety divisions received approval from a replacement generator warrant for the Police, Dispatch, EMS facility, and the Department of Public Works facility allowed the failing 26 year old generators. This provided a reliable power source to maintain communications, the pumping of fuel and the functioning of vital emergency operations in the event of a power outage. A grant for this generator was approved covering 50% of the cost of the generator, saving the taxpayers money.

Emergency services utilized capital reserve funds, established mutual aid relationships and grant funds to enhance radio coverage. The radio equipment was moved from the south fire station on Stearns Road to the top of the Pennichuck water tank off route 101A. This dramatically increasing radio coverage and reduced operating cost. Despite nation wide trends of declining volunteerism, the Fire Department continues to see an increase in membership and continues to remain a strong and efficient department.

The Public Works Department received the approval of the Road Maintenance warrant last year providing an additional \$200,000 to their budget. This allowed for increased paving in 2012. We paved 27,480 feet of additional roads. The Road Reconstruction Bond provided the opportunity to rebuild and pave 20,208 feet of roads. Obviously, the cost and effort of rebuilding *versus* and repaving roads is significantly more. Yet in the end, both of these efforts have become the most visible and talked about improvement in our community.

This year we moved the Assessing Department's executive assistant position under the supervision of the Tax Collector. In the Assessing Department, we initiated a three year project to upgrade our antiquated tax maps to a digital format. This will be utilizing GIS with Nashua Regional Planning. This conversion will significantly reduce the annual updating costs.

The Office of Community Development, formerly known as Planning & Zoning, was reorganized and consolidated to better serve the needs of the residential and business communities. A consolidation of Building, Code Enforcement, Planning, Zoning and Economic Development has been structured under one department. The expanded relationship between the Office of Community Development and the Fire Department, through cross training, has been implemented to eliminate any redundancies and streamline the permitting processes. The division has also purchased new software. This new software is web-based and requires no internal IT support or server space. In addition, the division applied for and was awarded a \$12,500 grant to complete a Regulatory Review of the Town's Land Use Ordinances and

Regulations to align with the 2010 Master Plan and to update and simplify the Water Resource protection standards. The division is beginning a conversion of a by-year chronological paper filing system of building and land information to a by-parcel paper and digital filing system. This will allow any property owner to get the full history of their property in a quick, simple and more efficient manner. We are happy to report that they are also currently applying for a \$29,300 grant to begin implementing the result of the Regulatory Review, mentioned above and that will assist them in preparing recommendations for Zoning Changes for the 2014 Ballot. They have also reinstated the Capital Improvements Planning process, as a yearly long term planning document in cooperation with the School District.

This has been a year of many positive changes, resulting, we think, in a noticeable improvement in the manner in which we deliver services to the community and to you, our constituents. We are moving in the right direction and will continue to evaluate and re-evaluate all areas of our town government to ensure that your tax dollars are used in the most efficient and cost effective manner possible.

Respectfully submitted,

Bruce Bowler, Chairman
Dwight Brew, Vice Chairman
George Infanti, Clerk
Brad Galinson
Tom Grella

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TOWN OFFICERS, COMMITTEES & COMMISSIONS

BOARD OF SELECTMEN

Bruce Bowler, Chairman	Term Expires 2015
Dwight Brew, Vice Chairman	Term Expires 2013
George Infanti, Clerk	Term Expires 2013
Brad Galinson	Term Expires 2015
Thomas Grella	Term Expires 2014

TOWN ADMINISTRATOR

James O'Mara

MODERATOR

Steven Coughlan, Term Expires 2014

TOWN CLERK

Nancy Demers, Term Expires 2014

TREASURER

Elizabeth Overholt, Term Expires 2015

TAX COLLECTOR

Gail Stout

TOWN COUNSEL

William R. Drescher, Esquire

BUILDING INSPECTOR

Richard Keyes

HEALTH OFFICER

Mary Katherine Lockwood, PhD

DIRECTOR OF COMMUNITY DEVELOPMENT

Charles Tiedemann – retired
Sarah Marchant

LIBRARY DIRECTOR

Amy Lapointe

EMS DIRECTOR

Brian Gleason

POLICE CHIEF

Peter Lyon - retired
Mark Reams

FINANCE DIRECTOR

Paul Hebert

DIRECTOR OF PUBLIC WORKS

Bruce Berry

FIRE CHIEF

Mark Boynton

RECREATION DIRECTOR

Nancy McMillan

FIRE INSPECTOR

Matthew Conley

WELFARE OFFICER

Torrey Demanche

EMERGENCY MANAGEMENT OPERATIONS

Mark Boynton, Director
Donald Holden, Deputy Director

SUPERVISORS OF THE CHECKLIST

Frances Harrow, Term Expires 2016
Jeanne Ludt, Term Expires 2014
Margaret “Maggie” Paul, Term Expires 2018

ZONING BOARD OF ADJUSTMENT

Douglas Kirkwood, Chairman	Term Expires 2015
Joseph Taggart, Vice Chair	Term Expires 2015
James Quinn	Term Expires 2015
Jamie Ramsay	Term Expires 2014
Robert Rowe	Term Expires 2013
Neil Benner, Alternate	Term Expires 2015
Alex Buchanan, Alternate	Term Expires 2014
Beth Davis, Alternate	Term Expires 2013
C. Wilson Sullivan, Alternate	Term Expires 2015
Charles Vars, Alternate	Term Expires 2014

PLANNING BOARD

Arnold Rosenblatt, Chairman	Term Expires 2013
Sally Wilkins, Vice Chair	Term Expires 2015
Michael Dell Orfano	Term Expires 2013
Clifford Harris	Term Expires 2014
Gordon Leedy	Term Expires 2015
Eric Hahn, Alternate	Term Expires 2015
Marilyn Peterman, Alternate	Term Expires 2015
Richard Hart, Conservation Comm. Rep.	Term Expires 2014
George Infanti, Ex-Officio	

HISTORIC DISTRICT COMMISSION

Jamie Ramsay, Chairman	Term Expires 2015
James Emmond	Term Expires 2013
Kathryn Kennedy	Term Expires 2013
Tracy Veillette	Term Expires 2014
Doug Chabinsky, Alternate	Term Expires 2015
Susan Clark, Alternate	Term Expires 2013
Bruce Fraser, Alternate	Term Expires 2014
Richard Kimball, Alternate	Term Expires 2013
Helen Rowe, Alternate	Term Expires 2014
Thomas Grella, Ex-Officio	
Sally Wilkins, Planning Board Representative	

HIGHWAY SAFETY COMMISSION

Mark Reams, Chair/Police Chief	Bruce Berry, DPW Director	Brian Gleason, EMS Director
Thomas Grella, Ex-Officio	Mark Boynton, Fire Chief	Peter Warburton

TRUSTEES OF THE TRUST FUND

Peter Bergin, Chairman		Term Expires 2013
Richard Kimball		Term Expires 2015
Kenneth Sheldon	Interim Trustee to replace Andrew Pataky	Term Expires 2014

CEMETARY TRUSTEES

Peter Bergin, Chairman		Term Expires 2013
William Belvin		Term Expires 2015
Marie Grella		Term Expires 2014
George Infanti, Ex-Officio		

LIBRARY TRUSTEES

Donald Holden, Chairman		Term Expires 2014
William Cassidy, Treasurer		Term Expires 2013
Helen Rowe, Secretary		Term Expires 2014
Nancy Baker		Term Expires 2015
Kathy Brundage		Term Expires 2013
Robin Julian		Term Expires 2013
Karl Ted Krantz		Term Expires 2015
Nancy Head, Alternate		Term Expires 2013
Richard Martini, Alternate		Term Expires 2013
Ed Obermiller, Alternate		Term Expires 2013
Dwight Brew, Ex-Officio		
Amy Lapointe, Library Director		

CONSERVATION COMMISSION

John Harvey, Chairman		Term Expires 2013
James Bowen		Term Expires 2015
Gary Cole		Term Expires 2014
Jack Gleason		Term Expires 2013
Richard Hart		Term Expires 2014
Anne Krantz		Term Expires 2015
William Wichman		Term Expires 2013
Bruce Beckley, Alternate		Term Expires 2013
Daryl D'Angelo, Alternate		Term Expires 2014
Lee Gilman, Alternate		Term Expires 2015
Dwight Brew, Ex-Officio		

ROAD COMMISSION

Christopher Kaiser, Chair		Term Expires 2014
William Overholt		Term Expires 2013
Seth Potter		Term Expires 2015
Thomas Grella, Ex-Officio		

RECREATION COMMISSION

Manny Almeida, Chair	Term Expires 2015
Wendy Rannenberg, Vice Chair	Term Expires 2015
Patrick Daniel	Term Expires 2015
William Dean	Term Expires 2015
Addie Hutchison	Term Expires 2015
Karen Urbanik	Term Expires 2014
Travis Warren	Term Expires 2013
Peter Maresco, SHS Representative	
Brad Galinson, Ex-Officio	
Nancy McMillan, Recreation Director	
Amy Facey, ASD Representative	

TOWN WAYS & MEANS COMMITTEE

Bob Brewster, Chairman	Term Expires 2014
Mike Akillian	Term Expires 2015
Jay Dinkel	Term Expires 2015
Dick Lefebvre	Term Expires 2013
Colleen Lynch	Term Expires 2015
Maggie Paul	Term Expires 2013
Russ Thomas	Term Expires 2015
Paula Troie	Term Expires 2015

JULY FOURTH

Nancy Head, Chairman

MEMORIAL DAY

Marie Grella, Chairman

REPRESENTATIVES:

District 22

Shannon E Chandley : 3 High Meadow Ln, Amherst, NH, 03031-2554

Peter T Hansen : 82 Amherst St, Amherst, NH, 03031-3032

Robert H Rowe : PO Box 1117, Amherst, NH, 03031-1117

District 41

Laurie J Sanborn : 50 Campbell Rd, Bedford, NH, 03110-4506

STATE SENATE

District: 11

Peter Bragdon, PO Box 488, Milford, NH 03055

STORMWATER COMMITTEE

Anne Krantz, Chairman
Gordon Leedy, Vice Chair
Thomas Grella, Ex-Officio
Sarah Marchant, Director of Comm. Dev.

Bruce Berry, DPW Director
Tom Summers

SOUHEGAN REGIONAL LANDFILL DISTRICT

Bruce Bowler, Ex-Officio
Bruce Berry, DPW Director
Judith Jones

No Expiration Date
No Expiration Date
No Expiration Date

COMMUNICATIONS INFRASTRUCTURE COMMITTEE

Doug McAllister, Chairman
Stephen Coughlan

Term Expires 2014
Term Expires 2015

HERITAGE COMMISSION

William Ludt, Chairman
Anne Krantz
Mary Mahar
Andrew Oullette
Carolyn Quinn
William Veillette
Sandra Fraser, Alternate
Nancy Spears, Alternate
Thomas Grella, Ex-Officio
Eric Hahn, Planning Board Liaison

Term Expires 2014
Term Expires 2014
Term Expires 2014
Term Expires 2015
Term Expires 2015
Term Expires 2013
Term Expires 2014
Term Expires 2014

RECYCLING & WASTE REDUCTION TASK FORCE

Tom Lewis, Chairman
Bruce Bowler, Ex-Officio
Bruce Berry, DPW Director

Jane Heineke
Karl Ted Krantz
William Wichman

CLIMATE CHANGE INITIATIVE ADVISORY COMMITTEE

Len Gerzon, Chairman
George Bower
Norman Fisk
Symantha Gates
Rick Katzenberg

Brad Meehan
Jim Miner
Marilyn Peterman

NASHUA REGIONAL PLANNING COMMISSION

Martin Michaelis
Mike Dellorfano

Term Expires 2014
Term Expires 2015



**AMHERST TOWN WARRANT
THE STATE OF NEW HAMPSHIRE
MARCH 12, 2013
As Amended at the Deliberative Session**

Any amendments made at the Deliberative Session to any warrant article appear in the manner described below:

Language removed from original warrant article appears ~~[in brackets and struckthrough.]~~

Language changes to original warrant article appears in ***bold italics.***

Language added or new to the original warrant article appears **bold and underlined.**

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 Senate Bill 2 (NH RSA 40:13). The first session, to transact all business other than voting, is on Wednesday, February 6, 2013 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls is on Tuesday, March 12, 2013 at the Souhegan High School from 6:00 AM to 8:00 PM.

TOWN OFFICER ELECTIONS

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

- 2 Selectmen for 3 Years
- 3 Library Trustees for 3 Years
- 1 Cemetery Trustee for 3 Years
- 1 Zoning Board of Adjustment Members for 3 Years
- 1 Trustee of the Trust Funds for 3 Years

WARRANT ARTICLES

ARTICLE 22: Operating Budget

To see if the Town will 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 \$11,414,625. Should this article be defeated, the default budget shall be \$11,269,800 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.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

The estimated tax impact of this article is \$4.83 vs. \$4.73 for the default budget

ARTICLE 23: Town Hall Structural Repair CRF Establishment And Initial Funding

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, for the purpose of repairing the truss roof structure system and any other structural deficiencies of the Town Hall, said fund to be called the Town Hall Structural Repair Fund, also, to raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be placed in this fund, and to further appoint the Board of Selectmen as agents to expend from this fund.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.13 (thirteen cents per thousand)

This Special Article is in accordance with RSA 32.

ARTICLE 24: Appropriation Of Previously Collected Land Use Change Tax Funds And Deposit To Town Hall Structural Repair Fund

To see if the Town will vote to raise and appropriate the sum of eighty seven thousand dollars (\$87,000), said sum to be the amount collected in the preceding fiscal year and paid into the Land Use Change Tax Fund, and pay said amount into the Town Hall Structural Repair Fund, previously established, so that the same will be used for the purposes identified in said Fund. The passage of this article shall be contingent on the successful passage of the preceding warrant article creating said CRF, it being the intention that if the CRF has not been established that the balance in the LUCT Fund shall revert to the general fund for the coming fiscal year.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.00 (cents per thousand)

This Special Article is in accordance with RSA 32.

ARTICLE 25: Police Union Contract - Single Year Contract

To see if the Town will vote to approve the cost items in the collective bargaining agreement reached between the Board of Selectmen and the American Federation of State, County, and Municipal Employees Local 3757 (Police Union) and to further raise and appropriate the sum of seventeen thousand, three hundred seventy-nine dollars (\$17,379) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels in accordance with the most recent expired collective bargaining agreement paid in the prior fiscal year. Upon approval of this article, this increase will be set forth in the general operating budget of the Police Department in future years.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.01 (one cent per thousand)

ARTICLE 26: Special Meeting

To see if the Town, if Article 25 is defeated, vote to authorize the governing body to call one special meeting pursuant to RSA 31:5, (III), at its option, to address Article 25 cost items only.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has no tax impact.

ARTICLE 27: Assessing Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of thirty-three thousand dollars (\$33,000) to be added to the Assessing Revaluation Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.02 (two cents per thousand)

ARTICLE 28: Communications Center Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Communications Center Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.01 (one cent per thousand)

ARTICLE 29: Computer System Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Computer System Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.01 (one cent per thousand)

ARTICLE 30: Forestview Cemetery Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Forestview Cemetery Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted [7-0] 5-1-1 in support of this article)

This article has an estimated tax impact of \$00.01 (one cent per thousand)

ARTICLE 31: Replacement of Fire Engine

To see if the Town will vote to raise and appropriate the sum of four hundred and ten thousand dollars (\$410,000) for the purchase and purpose of acquiring a replacement Fire Engine for the Fire Department, said sum to be raised as follows: One hundred and fifty thousand dollars (\$150,000) to be withdrawn from the Fire Apparatus Capital Reserve Fund, previously established, relative to which the Selectmen have been appointed agents to expend, and the balance of two hundred and sixty thousand dollars (\$260,000) to be raised through taxation.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.17 (seventeen cents per thousand)

ARTICLE 32: Fire Apparatus Capital Reserve Fund

In the event that the Town fails to approve Article #31 above, (Purchase of Replacement Fire Engine), to see if the Town will raise and appropriate the sum of two hundred thousand dollars (\$200,000) to be placed into the existing Fire Apparatus Fund Capital Reserve Account. This article shall be void if Article 31 is adopted.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.13 (thirteen cents per thousand)

ARTICLE 33: Ambulance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be added to the Ambulance Capital Reserve Fund previously established and, further, to appoint the Selectmen, henceforth, as agents to expend from this fund in accordance with RSA 35:15 (II).

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.03 (three cent per thousand)

ARTICLE 34: Public Health Mosquito Surveillance and Control Program

To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to continue to fund a Public Health Mosquito Surveillance and Control Program. This program is designed to monitor and help prevent the presence of mosquito borne vector diseases in accordance with the State of New Hampshire Arboviral Surveillance, Prevention and Control Guidelines.

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of \$00.03 (three cents per thousand)

ARTICLE 35: Discontinue Capital Reserve Funds

To see if the Town will vote, pursuant to RSA 35:3, to discontinue the following Capital Reserve Funds with said funds with accumulated interest to date of withdrawal to be transferred to the Town's general fund.

NAME	DATE ESTABLISHED	AMOUNT
Highway Vehicle Fund	Unknown	\$ 218.93
Zoning Vehicle Fund	Unknown	\$2,608.87
Recreation Fund	Unknown	\$1,970.12
Salt Barn Fund	1994	\$5,503.54
Fire Sprinkler Fund	1998	\$1,487. 01
Radio Conversion Fund	Unknown	\$ 63.02
Master Plan Fund	2006	\$1,131.50
Anniversary Celebration Fund	2007	\$1,184.27
Steeple Expendable Trust Fund	1998	\$ - 0 -
Total		\$12,167.26

(The Board of Selectmen unanimously recommends a yes vote.)

(Ways & Means voted 7-0 in support of this article)

This article has an estimated tax impact of -\$00.01 (- one cents per thousand)

PETITION WARRANT ARTICLES

ARTICLE 36: Discontinuance Of Smith Lane

Shall the Town vote to discontinue Smith Lane, pursuant to RSA 231:43, from its commencement at NH Rte 122 to its terminus at NH Rte 101.

This article will release the Smith Lane public right of way to the abutting land owners and release un-necessary public access rights.

(The Board of Selectmen unanimously recommends a yes vote.)

ARTICLE 37: Scenic Road Designation for Walnut Hill Road

Shall the Town vote to designate Walnut Hill Rd as a Scenic Road per ~~[RSA 253:17]~~ **RSA 231:157.**

(The Board of Selectmen opposes this article and unanimously recommends a no vote.)

PROPOSED ZONING CHANGES

ARTICLE 38: Open Space Plan setback updates

Are you in favor of adopting an amendment to Article IV: ZONING REGULATIONS, Section 4.16 Open Space Plan, to align front, side and rear setback requirements with the underlying Zoning District as proposed by the Amherst Planning Board for the Town of Amherst Zoning Ordinance?

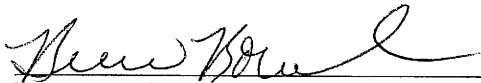
(The Planning Board supports this amendment by a vote of 5-1)

ARTICLE 39: Personal Wireless Service Facilities and FCC compliance

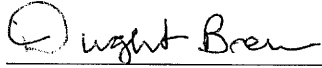
Are you in favor of deleting Article III: GENERAL ZONING PROVISIONS, Section 3.16 Personal Wireless Service Facilities and adding Section 3.16 Personal Wireless Service Facilities amended to comply with rulemakings by the Federal Communications Commission as proposed by the Amherst Planning Board?

(The Planning Board supports this amendment by a vote of 6-0)

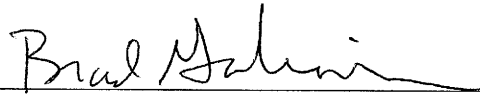
Given under our hands and seal this 21st day of January, 2013



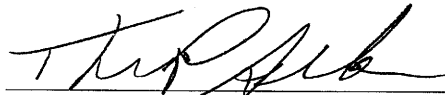
Bruce Bowler, Chairman



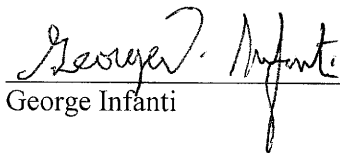
Dwight Brew, Vice Chair



Brad Galinson

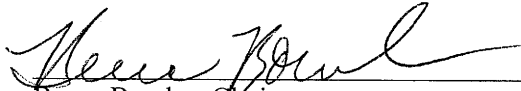


Thomas Grella

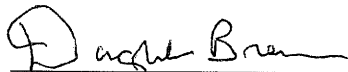


George Infanti

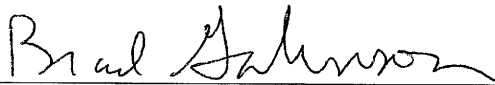
At true copy of Warrant – ATTESTED



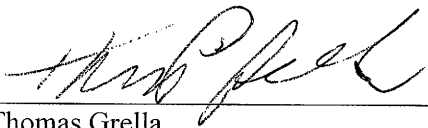
Bruce Bowler, Chairman



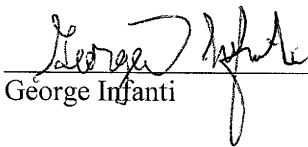
Dwight Brew, Vice Chair



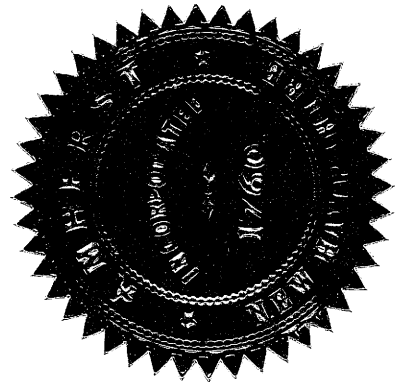
Brad Galinson



Thomas Grella



George Infanti

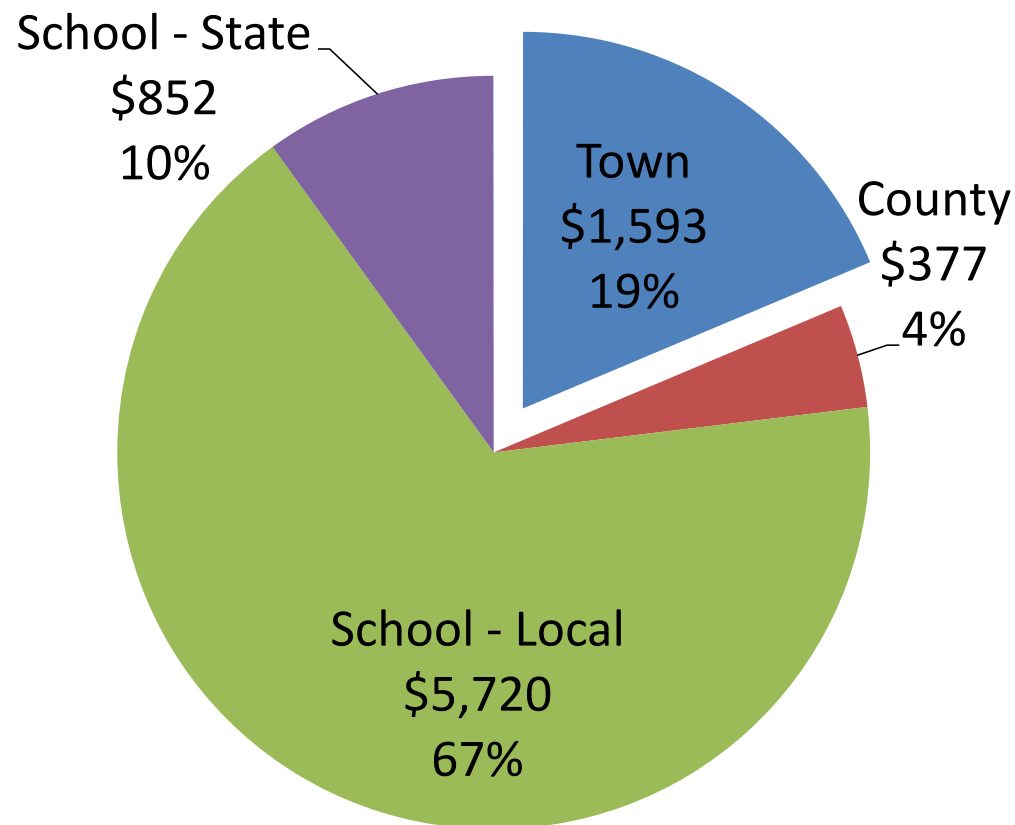


Where Does Your Money Go?

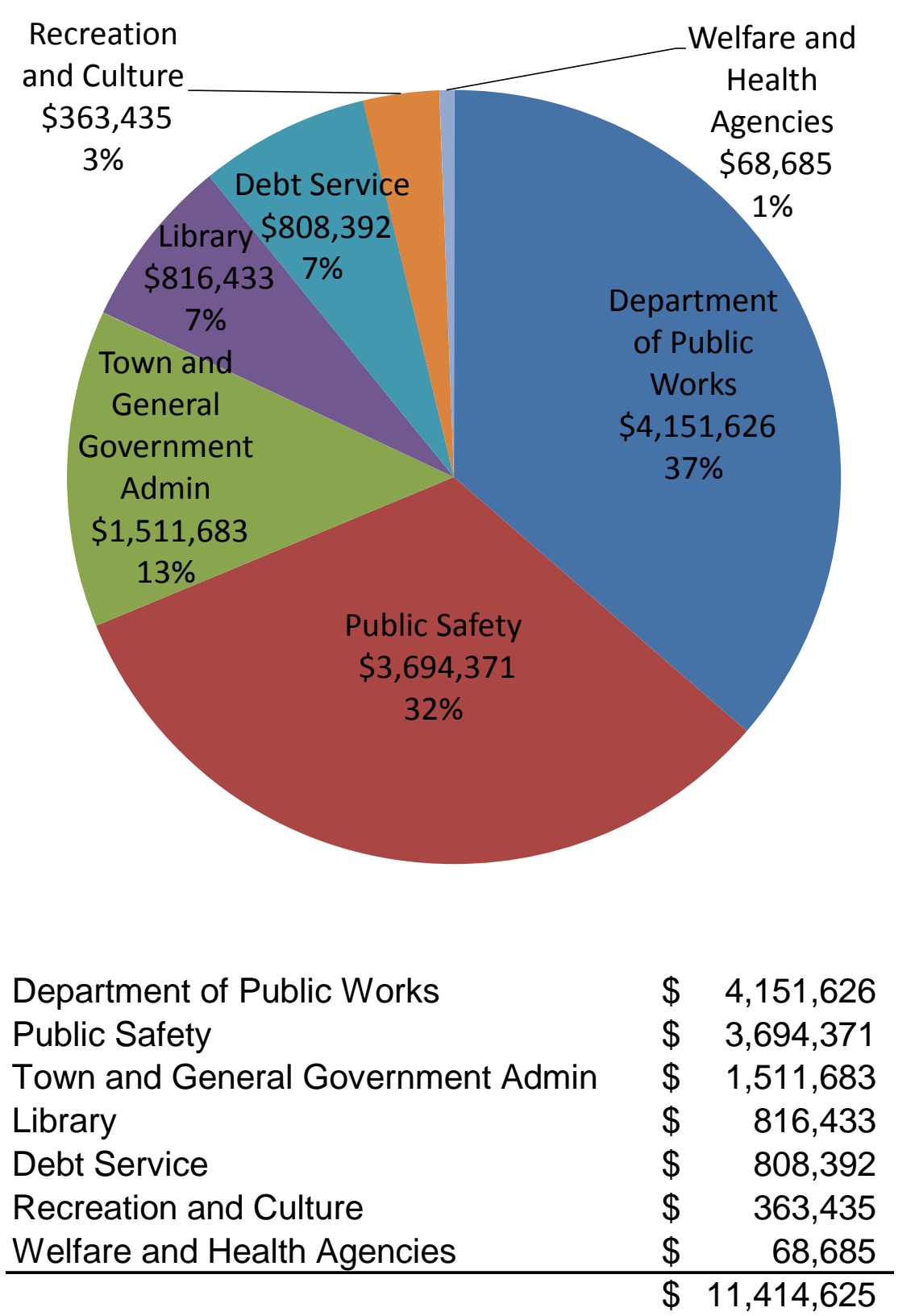
\$325,000 House - Property Tax Allocation

Current Tax Rates

	Rate per \$1,000	\$325,000 Home
Town	\$4.90	\$1,593
County	\$1.16	\$377
School - Local	\$17.60	\$5,720
School - State	\$2.62	\$852
	<u>\$26.28</u>	<u>\$8,541</u>



Town of Amherst Proposed Operating Budget Breakdown



Town of Amherst Proposed FY 2014 Operating Budget

Acnt	Department	FY 13 Budget	FY 14 Budget	\$ Delta	% Delta
		Working Budget	Deliberative Proposed	FY14 - FY13	(FY14-FY13)/FY13
4130	General Government Executive	\$ 349,459	\$ 341,657	\$ (7,802)	-2.23%
4140	Election, Registration, and V	\$ 131,127	\$ 129,870	\$ (1,257)	-0.96%
4150	Financial Administration	\$ 153,350	\$ 148,193	\$ (5,157)	-3.36%
4151	Tax Collection	\$ 99,267	\$ 101,618	\$ 2,351	2.37%
4152	Assessing and Revaluation of	\$ 168,474	\$ 166,127	\$ (2,347)	-1.39%
4153	Legal Expenses	\$ 74,001	\$ 74,001	\$ -	0.00%
4155	Personnel Administration / In	\$ 156,575	\$ 153,537	\$ (3,038)	-1.94%
4191	Planning Board	\$ 17,856	\$ 20,105	\$ 2,249	12.60%
4192	Zoning Department	\$ 269,461	\$ 290,556	\$ 21,095	7.83%
4194	General Government Buildings	\$ 301,395	\$ 315,191	\$ 13,796	4.58%
4195	Cemeteries	\$ 43,374	\$ 44,017	\$ 643	1.48%
4196	Property / Liability Insuranc	\$ 80,100	\$ 85,564	\$ 5,464	6.82%
4210	Police Department	\$ 2,136,929	\$ 2,158,934	\$ 22,005	1.03%
4215	Emergency Medical Services	\$ 522,375	\$ 598,779	\$ 76,404	14.63%
4220	Fire Department	\$ 496,865	\$ 563,142	\$ 66,277	13.34%
4290	Emergency Management	\$ 7,715	\$ 7,730	\$ 15	0.19%
4299	Public Safety Communications	\$ 370,113	\$ 365,385	\$ (4,728)	-1.28%
4311	Public Works Administration	\$ 360,881	\$ 375,717	\$ 14,836	4.11%
4312	Department of Public Works	\$ 2,758,391	\$ 2,771,125	\$ 12,734	0.46%
4316	Street Lighting	\$ 30,008	\$ 30,008	\$ -	0.00%
4323	Souhegan Regional Landfill Di	\$ 300,908	\$ 334,549	\$ 33,641	11.18%
4324	Landfill Department	\$ 276,450	\$ 281,019	\$ 4,569	1.65%
4411	Health Administration	\$ 1,944	\$ 1,983	\$ 39	2.01%
4414	Animal Control (Dog Officer)	\$ 401	\$ 401	\$ -	0.00%
4415	Health Agencies and Hospitals	\$ 45,000	\$ 45,000	\$ -	0.00%
4442	Welfare (Direct Assistance)	\$ 21,702	\$ 21,702	\$ -	0.00%
4520	Recreation Department	\$ 316,183	\$ 311,931	\$ (4,252)	-1.34%
4522	Parks and Grounds	\$ 15,286	\$ 15,504	\$ 218	1.43%
4525	Peabody Mill Environmental Ce	\$ 19,600	\$ 19,600	\$ -	0.00%
4550	Library	\$ 816,434	\$ 816,433	\$ (1)	0.00%
4583	Patriotic Purposes	\$ 8,500	\$ 8,400	\$ (100)	-1.18%
4589	Amherst Heritage Commission	\$ 255	\$ 455	\$ 200	78.43%
4611	Conservation Commission	\$ 8,000	\$ 8,000	\$ -	0.00%
4711	Principal - Long Term Bonds a	\$ 485,825	\$ 630,823	\$ 144,998	29.85%
4721	Interest - Long Term Bonds an	\$ 209,157	\$ 177,569	\$ (31,588)	-15.10%
	Ambulance CRF-Article 23	\$ 22,000		\$ (22,000)	-100.00%
	Comm CRF-Article 25	\$ 15,000		\$ (15,000)	-100.00%
	Computer CRF-Article 26	\$ 15,000		\$ (15,000)	-100.00%
	Generators-Article 30	\$ 80,000		\$ (80,000)	-100.00%
	Mosquito Ctrl-Article 32	\$ 40,000		\$ (40,000)	-100.00%
		\$ 11,225,361	\$ 11,414,625	\$ 189,264	1.69%

FY 2014 Budget and Warrant Tax Impact

		Approp.	\$ / \$1,000 Valuation	Impact on \$325,000 Home
	FY 2013 Current Town Tax Impact	\$11,225,361	\$4.90	\$1,593
Article 21	Election of Town Officers			
Article 22	FY 2014 Proposed Operating Budget	\$11,414,625	\$5.13	\$1,667
	Dollar Increase over Current Year	\$189,264	\$0.23	\$75
	Percent Increase over Current Year	1.69%		
	FY 2014 Default Budget	\$11,269,800	\$5.04	\$1,638
	Dollar Increase over Current Year	\$44,439	\$0.14	\$46
	FY 2014 Proposed - Default	\$144,825	\$0.09	\$29
Article 23	Town Hall Structural Repair Capital Reserve Fund	\$200,000	\$0.13	\$41
Article 24	Appropriation of Previously Collected Land Use Change Tax Funds and Deposit to the Town Hall Structural Repair Fund	\$87,000		
Article 25	Police Union Contract - Single Year	\$17,379	\$0.01	\$4
Article 26	Special Meeting to Address Article 25 Cost Items (If Necessary)			
Article 27	Assessing Capital Reserve Fund	\$33,000	\$0.02	\$7
Article 28	Communications Center Capital Reserve Fund	\$15,000	\$0.01	\$3
Article 29	Town Computer Systems Capital Reserve Fund	\$15,000	\$0.01	\$3
Article 30	Forestview Cemetery Capital Reserve Fund	\$20,000	\$0.01	\$4
Article 31	Replacement of Fire Engine (\$150,000 from CR)	\$410,000	\$0.17	\$54
Article 32	Fire Apparatus Capital Reserve Fund (If Article 31 Fails)	\$200,000	\$0.13	\$41
Article 33	Ambulance Capital Reserve Fund	\$50,000	\$0.03	\$10
Article 34	Public Health Mosquito Surveillance and Control Program	\$40,000	\$0.03	\$8
Article 35	Discontinue Capital Reserve Funds	(\$12,167)	(\$0.01)	(\$3)

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.

To put it in simpler terms, a default budget is the current years' budget with minor adjustments. Current year one time projects are removed and contractual and other obligation amounts are adjusted as well as debt service payments. A default budget will allow the town to operate on a budget that is considered 'status quo.'

Determination of the default budget, including one-time expenditures, rests with the governing body and cannot be altered by the deliberative session. It can however be adjusted by the governing body, acting on relevant new information, up until the ballots are printed, RSA 40:13, XI (b). The governing body is required to calculate the default budget on a New Hampshire Department of Revenue Administration form. This form is submitted to the legislative body as part of the budget process, as well as to the Department of Revenue Administration.

Governing Body - Selectmen or School Board

Legislative Body - The voters of a town or school district

Town of Amherst

FY 2014 Default Budget

Operating Budget (FY 2013 Article 24 - Default)	\$10,853,361
Ambulance Capital Reserve Fund (FY 2013 Article 23)	\$22,000
Communications Center Capital Reserve Fund (FY 2013 Article 25)	\$15,000
Town Computer Systems Capital Reserve Fund (FY 2013 Article 26)	\$15,000
Road Maintenance Increase (FY 2013 Article 29)	\$200,000
Emergency Generators (FY 2013 Article 30)	\$80,000
Public Health Mosquito Surveillance and Control Program (FY 2013 Article 32)	\$40,000
FY 2013 Adopted Budget and Warrants	\$11,225,361
 Required / Allowed Increases & Decreases Per RSA 40:13 IX (b)	
Ambulance Capital Reserve Fund (FY 2013 Article 23)	(\$22,000)
Communications Center Capital Reserve Fund (FY 2013 Article 25)	(\$15,000)
Town Computer Systems Capital Reserve Fund (FY 2013 Article 26)	(\$15,000)
Emergency Generators (FY 2013 Article 30)	(\$80,000)
Public Health Mosquito Surveillance and Control Program (FY 2013 Article 32)	(\$40,000)
FY 2103 - Principal - 4711 Long Term Notes & Bonds	(\$510,824)
FY 2013 - Interest - 4721 Long Term Notes & Bonds	(\$220,969)
FY 2014 - Principal - 4711 Long Term Notes & Bonds	\$630,823
FY 2014 - Interest - 4721 Long Term Notes & Bonds	\$177,569
Souhegan Regional Landfill District Increase	\$33,640
New Hampshire Retirement System Increase	\$66,200
	<div>Police \$54,950</div> <div>Fire \$6,530</div> <div>EMS \$4,720</div>
Health Insurance Increase	\$40,000
FY 2014 Default Budget	\$11,269,800

Town of Amherst

FY14 Budgeted Revenue

Account		FY09 Total Revenues	FY10 Total Revenues	FY11 Total Revenues	FY12 Total Revenues	FY13 Budgeted Revenues	FY13 YTD 12/31/12 Revenues	FY14 Budgeted Revenues
3120	Land Use Change Tax	150,000	50,000	443,850	45,000	50,000	0	50,000
3185	Timber Tax	2,438	1,041	6,143	1,430	3,000	0	3,000
3186	Payment in Lieu of Taxes	22,673	23,935	24,240	27,070	27,070	46,591	28,000
3189	Other Taxes (Elderly & Welfare Liens Redeemed)	16,161	10,985	11,410	1,339	0	0	1,500
3190	Interest & Penalties on Delinquent Taxes	150,524	178,213	181,855	166,989	147,000	63,568	146,100
3210	Business Licenses & Permits	183,736	155,517	162,788	173,351	162,500	1,815	162,500
3220	Motor Vehicle Permit Fees	2,098,610	2,089,857	2,038,617	2,159,284	2,051,200	737,883	2,047,000
3230	Permit Fee Revenue	99,128	94,039	113,631	103,513	104,700	52,411	107,700
3290	Other Licenses, Permits, & Fees	19,598	20,965	20,682	20,636	20,250	5,719	20,500
3319	Federal Grants or Reimbursements	533	1,949	1,021	0	0	0	1
3351	Shared Revenues	77,577	0	0	0	0	0	0
3352	Meals & Rooms Tax Distribution	516,994	517,936	518,586	500,322	501,092	501,012	502,000
3353	Highway Block Grant	289,961	281,602	329,312	326,212	277,674	166,605	277,000
3356	State & Federal Forest Land Reimbursement	26	23	22	22	22	0	22
3359	Other	65,273	318,486	42,913	10,899	446	2,470	446
3379	Other Intergovernmental Revenue	68,747	66,756	69,821	76,688	75,000	0	75,000
3401	Income from Departments	284,365	285,050	290,236	342,827	266,163	77,773	284,434
3404	Landfill Income	99,325	103,194	104,655	110,311	104,000	40,973	109,250
3501	Sale of Municipal Property	4,006	3,821	6,051	2,214	4,000	0	3,500
3502	Interest on Investments	88,125	54,686	37,789	23,138	5,000	24	20,002
3504	Fines and Forfeits	12,258	7,993	4,680	4,090	4,900	1,615	6,101
3915	From Capital Reserve Funds	50,661	81,852	190,528	42,226	0	0	0
3916	From Trust Funds	8,000	0	0	0	0	0	0
		4,308,718	4,347,900	4,598,829	4,137,560	3,804,017	1,698,458	3,844,056

WAYS & MEANS ANNUAL REPORT

This year, in its role “to examine and report on all appropriations and expenditures,” the Amherst Ways & Means Committee (W&M) focused on three activities:

1. Promoting an integrated planning and budgeting process;
2. Aiming for balance and equity in the funding of town departments;
3. Helping to inform Amherst citizens about financial issues and tradeoffs.

W&M believes an integrated planning and budgeting process helps to understand the past, envision a desired future, and manage the present to link the two together. Planning addresses *where* Amherst should be heading, and why. Budgeting – a subset of planning – addresses the *ways* and *means* to get there. W&M held meetings with all town department heads, exploring a range of strategic and operational questions that led to three types of outcomes:

1. Results of different W&M funding analyses;
2. Our recommendations for FY2014 balanced departmental funding – presented to the Board of Selectmen (BoS) in December and January; and
3. Broader planning and budgeting recommendations.

The entire presentation with all analysis results, specific departmental recommendations, charts and graphs is located on the Town website at <http://amherstnh.gov/town-budget/>.

Findings by Department

From FY2008 to the FY2014 proposed budget, department growth rates have been as follows:

Finance Dept.= 3.8%	Total Town Hall = 15.7%
Tax Dept.= -1.2%	Police = 24.1%
Community Development = 32.3%	DPW = 12.9%
Recreation = 3.5%	Bond Payments = 318%
EMS = 10.5%	Overall (non-school) town government budget = 22.3%
Fire = 47.3%	
Library = 6.8%	

Department heads have been focused on making the most of the budgets they have, but not on strategic planning and communications. As a result, their multi-year plans for replacing equipment such as vehicles are often disrupted by uneven year-to-year decision making by the electorate, in part, due to the lack of a broader context for decision making.

The following dashboard depicts W&M’s assessment of how well each Amherst department is funded to fulfill its mission.

Town of Amherst Departmental Funding Dashboards

	Town Gov't	Police	Comms Center	Fire	EMS	DPW	Recreation	Community Development	Library
Staffing	1	2	1	2	2	2	3	1	1
Training	1	1	1	2	1	1	1	1	1
Equipment	3	1	1	2	1	2	2	2	1
Facilities	2	2	2	1	1	3	2	2	2
Consumables	1	1	1	1	1	1	1	1	1
Funded to Fulfill Role	2	2	2	2	1	2	2	2	1

1 = Well/Adequately Funded
 2 = Somewhat Underfunded
 3 = Severely Underfunded

Most departments are well funded in some areas, but underfunded in others. Departments have worked hard to maintain the quality and timeliness of services despite tight budgets but cannot continue to do so without modest-to-moderate investments in key areas.

W&M made many recommendations covering specific departmental expenditures aimed at better balancing how all town departments are funded for success. They can be found at <http://amherstnh.gov/wp-content/uploads/2010/09/BoS-Presentation-Display.pdf>.

W&M Position on Warrant Articles

This section defines W&M's position on the town warrant articles. Vote counts are listed in the following sequence: for, opposed, abstained.

Article 22: Operating Budget 7-0-0

All changes that W&M recommended to the BoS have been incorporated into the FY2014 budget and will help to rebalance the appropriate funding of departments. We believe these changes have a minimal tax impact on Amherst residents. The increase has been estimated to \$0.23 per thousand, or approximately a \$75.00 increase over last year's taxes for the average \$325,000 home in Amherst. That equates to a \$6.25/month increase.

Some citizens have also looked at the town budget and asked about the Road Maintenance line-item for the Department of Public Works (DPW), and they have compared that with the \$15 million road bond that was approved a few years ago. Please keep in mind that the road bond was designed to repair or reconstruct certain sections of certain roads within the town. The remaining sections on the remaining roads will be maintained by the Road Maintenance line-item within the DPW budget. A few years ago, it was determined by an outside committee that, to "keep our good roads in good condition," the town needed to spend approximately \$1.2MM per year on road maintenance. With the addition of the voter-approved \$200,000 from last

year's Warrant Article, this amount in the FY14 budget is closer to that goal, but it is still under \$1.0 million.

Article 23: Town Hall Structural Repair 7-0-0

The need to repair the structural deficiencies of the town hall is real and immediate. This warrant is the second time the town has endeavored to gain approval by the voters to fix identified structural problems. Today, the problems are worse because of the delay in attending to them. We strongly urge that this article pass so as not to further jeopardize the integrity of the historic structure or personal safety.

Article 24: Appropriation of Previously Collected Land Use Change Tax Funds and Deposit To Town Hall Structural Repair Fund 7-0-0

We endorse the transfer and use of the \$87,000 in this fund to help defray the repair costs to town hall.

Article 25: Police Union Contract – Single Year Contract 7-0-0

The Amherst Police Department (APD) bargaining unit made the town a very generous offer this year. In an effort to keep their costs down, they volunteered to give up their cost of living (COLA) adjustment, enabling the police budget to come in virtually flat, even though it will result in a net-pay decrease for some of the officers as they assume a greater portion of their employment expenses.

The total cost of Article 25 is \$0.01 per thousand or \$3.25 per year for an average (\$325K) house. An added benefit of their forgoing a COLA made it only fair that the BOS extend the same treatment to the rest of the town employees. This resulted in a significant savings for the taxpayers during challenging economic times.

Article 26: Special Meeting 7-0-0

Article 27: Assessing Revaluation Capital Reserve Fund 7-0-0

W&M endorses the idea of using this and other capital reserve funds to save incrementally for anticipated future expenses.

Article 28: Communication Center Capital Reserve Fund 7-0-0

Article 29: Computer System Capital Reserve Funds 7-0-0

Article 30: Forestview Cemetery Capital Reserve Fund 5-1-1

W&M supports this capital reserve article. One member would have preferred to have a cost estimate for the project against which to set an annual reserve.

Article 31: Replacement of Fire Engine 7-0-0

Amherst enjoys a significant cost benefit because of the volunteer nature of our Fire Department. Since part time firefighters are only paid when they are on call, the taxpayers only pay a fraction of what they would if we had a full time department. However, our fire trucks and rescue gear must be available full-time and always in workable condition.

The size and deployment of our fleet of fire fighting vehicles is not arbitrary. The requirements are specified in a document titled "*Fire Suppression Rating Schedule*".

(<http://www.iso.com/Products/Public-Protection-Classification-Service/Fire-Suppression-Rating-Schedule-FSRS-manual-for->

[PPC-grading.html](#)). Among other things, the schedule states that a structure has to be within 1,000 feet of a fire hydrant OR within five miles of a fire station (This is why Amherst has two fire stations and four engines). It also sets requirements for the amount of water that must be able to be pumped at a site, and that amount is directly related to the number of pumps (fire engines) that we can deploy. Less pumps mean less water.

The ISO (*Insurance Services Office* www.iso.com) rates the town's ability to fight fires as prescribed in this manual. Insurance companies then use this rating to set premiums for fire insurance coverage. Simply put, a lower rating means higher costs for insurance.

The out-of-pocket cost to taxpayers for Article 31 will be \$260,000 (with the remaining \$150,000 coming from the capital reserve fund). This equates to \$4.60 per month for the average house in Amherst. W&M recommends that the taxpayers save some money and buy the new truck instead of paying more for their homeowners' insurance.

The manufacturer's designed life for our fire trucks is 20 years. Because of the way we use them and the way that our volunteers take care of them, we have historically extended that life. Replacement, however, is inevitable. Sooner or later, keeping old equipment costs more to keep in service, loses all residual value, and suffers from the lack of technological upgrades (anti-skid brakes, traction control, etc). We should be providing quality equipment to the volunteers who protect us.

Since the total cost of our fleet is almost \$3 million, the replacement process must be managed in a thoughtful manner. With six capital vehicles each with a maximum age of 24 years we should be purchasing a new vehicle every four years. Not purchasing a new vehicle for the past six years has skewed the desired age line of our fleet. W&M submitted a schedule to the BOS to correct that problem (see <http://amherstnh.gov/wp-content/uploads/2010/09/BoS-Presentation-Display.pdf> slides 35-41). The following is an excerpt from that presentation showing how we can get back on schedule.

FIRE DEPARTMENT

✕ Suggested AFD Capital Fleet Replacement (24 Year cycle)

Vehicle	Year Purchased	Current (2013) Age	Suggested Replacement	Cost (in 2013 \$) to replace	Age at Replacement
Engine 2	1988	25 yrs	2013	\$410,000	25 yrs
Engine 5	1991	22 yrs	2016	\$550,000	25 yrs
Engine 1	1994	19 yrs	2019	\$410,000	25 yrs
Tower 1	1997	16 yrs	2022	\$900,000	25 yrs
Engine 3	2003	10 yrs	2027	\$410,000	24 yrs
Tanker 1	2006	7 yrs	2031	\$300,000	25 yrs

This strategic fleet management schedule requires a contribution of \$165,500 per year to the Fire Apparatus Capital Reserve Fund. That works out to just \$35 per year on the average \$325k house. For less than \$3.00 per month, Amherst can deploy a first-rate fleet of fire fighting vehicles and avoid an increase in our fire insurance premiums. W&M supports the purchase of the fire truck listed in this warrant as part of implementing this sensible fleet management strategy.

Article 32: Fire Apparatus Capital Reserve Fund 7-0-0

W&M hopes that Article 31 passes, thus obviating the need for this article this year.

Article 33: Ambulance Capital Reserve Fund 7-0-0

Article 34: Public Health Mosquito Surveillance and Control Program 7-0-0

Article 35: Discontinue Capital Reserve Funds 7-0-0

Broader Recommendations

In addition to specific departmental funding recommendations, W&M identified a number of overarching topics that cut across all facets of town government. They are presented below.

Planning and Budgeting

The town should better integrate strategic and operational planning with budgeting -- *planning* to identify where the town should go, and *budgeting* to identify the ways and means to get there. Without both, the process is flawed. We recommend that the BoS take the lead in seeing that these plans are created and used as the ongoing bases for all decision making.

The Amherst Master Plan offers only aspirational direction and no specific goals, but could become a framework for building specific, measurable, achievable, and challenging strategic goals. The BoS should work with the Planning Board on this and also ensure that the Capital Improvement Plan is refreshed and used as an integral part of the process.

BoS should ensure that town departments create and align their respective strategic plans with the town's strategic plan. Their annual operating plans and budgets should reflect how they expect to advance the broader strategic goals.

We also recommend that BoS take the lead in communicating with and educating the electorate about the strategic context for all BoS and departmental decisions, and why town government should be supported in its efforts to provide high-quality services.

Training and Equipment

Town employees – *especially* those who put their lives on the line and/or provide life-saving services – should receive the equipment and training required to help them succeed in their jobs. Hence, our support for budget increases in these areas.

Most departments need updated computers. The town should replenish and draw on the computer system capital reserve fund to provide adequate technology to departments.

Stronger Coordination/Integration

The town should investigate the cost/benefits of using centralized/integrated purchasing – not only across town departments, but in combined purchasing with the schools.

There is some duplication of effort and equipment between Amherst Recreation and the schools regarding maintenance of fields and administration of programs. We recommend exploratory discussions between the two to see if there are ways to more cost effectively manage and fund these efforts.

There has been some talk about the merits/drawbacks of combining Fire and EMS while retaining the volunteer/on-call nature and economic benefits of the current model. Some NH towns our size have successfully combined these groups. We recommend a best-practices review of Fire and EMS covering: organizational options (FT, on call, hybrid); personnel staffing levels and skill sets; vehicles and equipment; operational processes; space utilization; and economic tradeoffs.

Exploring ways to reconcile **space issues** for Fire, EMS, Police and Communications should be part of this broader analysis.

Conclusion

The town of Amherst has continued to make selective investments throughout the recessionary period of the past six years. However, where these investments have been made has been uneven. W&M has used collaborative dialogue with the BoS and department heads to identify where inequities exist, and we have recommended actions to rebalance budgets, where necessary, so that over time all town departments are funded for success.

Indispensable to this ongoing process is a strategic roadmap for the town – shaped by leaders and citizens alike – that can serve as a touchstone for evaluating departmental plans, budgets and decisions. We hope to see these plans created, maintained, discussed, and used by everyone as the basis for sound decision making in the years ahead.

The Amherst Ways & Means Committee

Bob Brewster (chair), Mike Akillian, Jay Dinkel, Dick LeFebvre, Colleen Lynch, Maggie Paul, Russ Thomas, Paula Troie

TOWN DIVISIONS IN REVIEW 2012

ASSESSING OFFICE

The Assessors' Office had a busy year in 2012. As of July 1, the firm of KRT Appraisal was hired by the Town of Amherst to act as the Town's Assessing Agent. The Assessing Agent makes recommendations to the Board of Selectmen for property valuations, tax abatements, supplemental tax bills, and matters regarding property tax cards/maps and the computer assisted mass appraisal (CAMA) system. As part of the process, KRT Appraisal has Joshua Gendron and Emily Hamilton checking on new construction, outstanding building permits and measuring and listing a quarter of the town's real estate inventory each year. To date, Joshua and Emily have visited over 900 properties.

The New total values as of April 1, 2012 for the Town of Amherst are as follows:

Residential	\$1,336,143,075
Commercial	\$204,315,825
Utilities	\$37,494,200
Current Use.....	\$947,400
Exempt	\$88,998,900
Total	\$1,578,900,500

Property Tax Exemptions totaled \$10,396,400, while Property Tax Credits totaled \$302,000.

In Amherst, the War Veteran's Tax Credit is \$500; the tax credit for 100% military related disability is \$1400.00.

The 65-74 Senior Tax Exemption is \$71,000, the 75-79 Senior Tax Exemption is \$107,000, and the 80 years of age and older Senior Tax Exemption is \$142,000.

Amherst also provides a Blind Tax Exemption of \$35,000, a Deaf Tax Exemption of \$35,000, and a Disabled Tax Exemption of \$61,000. To qualify for the Disabled Tax Exemption the applicant must be 100% disabled and meet the same criteria required as an Elderly Exemption.

If you would like to find out more information for exemptions and tax credits, please stop by the Assessors' Office or look us up on line at www.amherstnh.gov/assessor.

SCHEDULE OF TOWN PROPERTY

Property	Address	Assessment
Town Hall & Cemetery	2 Main Street	1,189,900
Library & Land	14 Main Street	968,700
Highway Dept. Land & Bldgs.	22 Dodge Road	456,200
Police/Rescue/Fire Land & Bldgs.	175 & 177 Amherst Street	2,070,300
South Fire Station	62 Stearns Road	268,400
Baboosic Lake Beach & Bldg.	25 Broadway	183,400
Baboosic Lake Land	20 Broadway	45,500
Baboosic Dump	92 Broadway	65,600
Jones Lot	37 Old Nashua Road	124,600
Meadowview Cemetery	Foundry Street	505,000
Tool House		18,800
Howard Cemetery Addition	End of Sunset Road	200,400
Chestnut Hill Cemetery	107 Chestnut Hill	11,700
Cricket Corner Cemetery	Boston Post & Corduroy Rds.	4,100
Potters Field	Ponemah Road	8,500
Souhegan Regional Landfill	260 Route 101	370,200
Thibodeau Land	463 Boston Post Road	500
Kurtick Land	Merrimack Road	200
Cemetery Field	69 Merrimack Road	394,700
Winslow Pit	Old Nashua Road	16,000
Peabody Mill Center	66 Brook Road	403,400
Peabody Mill Center	65 Brook Road	20,600
20 Greenwood Drive		300
22 Greenwood Drive		300
38 Colonel Wilkins Road		11,200
Church Steeple	11 Church Street	200,000
Corduroy Road		5,000
2 Fernwood Lane		62,300
Pine Top Road		234,200

Town Parks	Address	Assessment
Village Tennis Courts & Land	5 Davis Lane	130,000
Village Fire Station Land	105 Boston Post Road	78,700
Sullivan Land	10 Oak Hill Drive	6,500
Courthouse Common	Courthouse Rd. & Middle St.	3,200
Pierce Common	Pierce Lane	17,100

SCHEDULE OF TOWN PROPERTY

Town Parks	Address	Assessment
Spalding Common	Amherst & Main Streets	126,600
Huntington Common	155 Amherst & Courthouse	8,300
School Street Park	Main & Middle Streets	19,500
Mack Hill Common	Mack Hill & Jones Roads	700
Carriage Road Common	Carriage Road & Main St.	9,900
Main Street Common	Main Street	121,100
Boston Post Village Common	Boston Post Rd. & Middle St.	20,300
Civil War Common	School & Middle Streets	18,700
Gault Land	34 West Street	900
Bowling Alley Land	16 Milford Road	100
Triangle at Broadway	36 Broadway	600
Skating Rink	13 Middle Street	167,100
Beaver Brook Park	7 Manchester Road	122,000

Tax Deeded Property	Acreage	Assessment
19 Broadway	0.14	6,400
1 Corduroy Road	1.00	56,200
35 Broadway	0.04	500
Route 101	0.70	300
4 Brookwood Drive	0.56	73,600
49 Baboosic Lake Road	2.88	112,100
32 West Street	0.22	34,100
Route 101 (Rear)	1.18	2,300
118 Christian Hill Road	5.00	185,600
27 Ravine Road	0.90	7,900
25 Ravine Road	0.90	3,900
69 Broadway	0.66	106,600
Route 101E	4.20	262,900
11 Old Nashua Road	5.50	111,400
6 Brimstone Hill	1.60	144,700
6 Nathaniel Drive	1.70	120,800
51 Baboosic Lake Road	2.00	49,700
2 Clark Avenue	0.94	87,200
Northfield Road	0.55	3,600
Northfield Road	0.23	3,200
33 Christian Hill Road	1.20	11,700

SCHEDULE OF TOWN PROPERTY

Tax Deeded Property	Acreage	Assessment
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Boston Post Road	1.30	61,000
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Tax Deeded Land

Managed by Conservation

Acreage

Assessment

Lyndeborough Road (Rear)	5.88	5,700
Boston Post & Corduroy Rds.	2.50	4,600
Chestnut Hill Road (Rear)	16.00	30,900
Lyndeborough Road (Rear)	5.40	5,700
1 & 3 Stearns Road	6.00	164,900
2 Fairway Drive	14.00	31,700
63 Old Manchester Road	17.50	104,800
17 Windsor Drive	0.77	52,400
19 Windsor Drive	0.70	102,500
21 Windsor Drive	0.80	105,800
Fairway Drive (Rear)	3.50	1,000
Lyndeborough Road	0.06	0
Grater Road	13.51	385,100
24 Old Mont Vernon Road	17.91	185,300

Land Managed by Conservation

Bragdon Farm, Bedford	44.40	6,311
Bragdon Farm	59.26	568,100
Bragdon Farm	18.53	262,900
Joppa Hill	105.83	668,800
Joppa Hill	31.34	211,000
Lindabury Orchard	46.94	485,400
Bate Bequest	30.00	2,500
Walnut Hill Road	2.00	15,700

Conservation Land

Acreage

Assessment

Joe English Reservation	558.00	2,748,000
Brook Road		
Great Meadow	47.00	208,500
61 Boston Post Road		

SCHEDULE OF TOWN PROPERTY

Conservation Land	Acreage	Assessment
Ross Bird Sanctuary	19.00	26,000
35 Thornton Ferry I & Cobbler Ln.		
Caeser's Brook Reservation	40.66	349,000
15 Mont Vernon Road		
Simeon Wilson-Near the River	10.00	220,100
B & M Railroad	16.19	29,800
Thornton Ferry II Road Rear	11.11	22,100
Thornton Ferry II Road Rear	2.00	6,200
46 Christian Hill Road	2.50	65,100
Baboosic Lake Road Rear	8.79	2,600
73 Broadway	2.30	35,300
7 Manhattan Park	1.86	1,200
55 Lyndeborough Road	9.98	163,600
Austin Road Rear	32.00	137,600
Nathaniel Drive Rear	60.00	106,600
Fairway Drive Rear	6.00	4,800
Lyndeborough Road Rear	68.00	468,600
52 Lyndeborough Road	10.00	149,600
23 Holly Hill Drive	1.69	129,500
12 Holly Hill Drive	1.50	127,100
21 Greenbriar Lane	1.50	149,500
75 Boston Post Road	1.40	58,600
14 Austin Road	128.00	978,399
22 Old Mont Vernon Road	6.10	144,600
15 Old Coach Lane	0.80	105,800
3 Eaton Road	54.71	342,800
2 & 4 Eaton Road	2.00	137,300
36 Lyndeborough Road	4.40	96,900
Pond Parish Road Rear	173.28	162,400
10 Green Road	18.38	233,900
Horace Greeley Road	60.00	192,000
5 Thornton Ferry II, 402 Boston Post	44.00	119,100
226 Route 101	70.00	568,100
Mack Hill Road	7.50	52,200
Horace Greeley Road	20.00	53,000
Pond Parish Road	28.11	344,900
Pinetop Road	11.00	87,000

SCHEDULE OF TOWN PROPERTY

Conservation Land

	Acreage	Assessment
Brook Road	20.00	75,700
Spring Road	5.09	9,500
Sutton Court	99.00	278,300
153 Wilson Hill Road, Merrimack	6.70	175,900
Spring Road	26.63	252,300
Merrimack, NH	3.50	49,500
Huckabee Farm Lane	41.36	323,200
Horace Greeley Road	17.80	1,200

School Property

	Address	Assessment
Brick School & Chapel Museum	1 School Street	703,700
Middle School	14 Cross Road	6,978,500
Souhegan High School	412 Boston Post Road	23,063,200
Clark School	14 Foundry Street	1,536,700
Wilkins School	80 Boston Post Road	4,826,300
Simeon Wilson Road Fields	Simeon Wilson Road	94,700
Amherst School District	418 Boston Post Road	280,900
Amherst School District Bean Fields	Boston Post Road	170,500
Amherst School District	4 Cross Road	241,800
Amherst School District	13 Baboosic Lake Road	124,400
Amherst School District	Baboosic Lake Road	199,500
Amherst School District	Route 101 (Rear)	4,900
ASD Spalding Field	10 Davis Ln/Christian Hill	218,700

Conservation Easements

	Acreage	
Austin Road	34	117,000
New Boston Road	17.1	0
Amherst St./Boston Post Rd.	3	0

Office of Community Development

The Community Development Office strives to effectively manage community change in accordance with the Master Plan and the Town's ordinances and regulations by providing professional advice and technical expertise in a consistent and fair manner to citizens, boards and commissions, departments, and regional agencies on the implementation of land use ordinances, regulations, and policies for both the short- and long-term physical, economic, and community development of the Town. The office provides a variety of services including:

- Land development review
- Master planning/long-range planning
- Economic development: Commercial, Industrial, and Small Business
- Building permitting and inspections
- Health and safety

The Office of Community Development was created through a reorganization of Staff and responsibilities in 2012 in an effort to effectively and efficiently provide for the Building, Code Enforcement, Planning, Zoning, and Economic Development Departments. This dynamic department is supported by three Staff members:

- Pam Crook, Community Development Secretary
- Richard Keyes, Building Inspector, Deputy Health Officer, and Code Enforcement
- Sarah Marchant, Community Development Director, Zoning Administrator, and Code Enforcement

The Office also provides support to the Town's Zoning Board of Adjustment, Planning Board, Historic District Commission, Conservation Commission, and the Heritage Commission.

2012 has been an exciting year with a reorganization of the Department and new Staff joining the Town. The economic downturn which characterized the last several Town Reports has finally started to reverse course with development in Town picking up significantly. Several businesses have expanded operations or come to Amherst in 2012, including the beautiful new LaBelle Winery and Event Center on Route 101. Route 101A has seen some major renovations, including the former Cassidy's Grill morphing into Style Salon and Susan's Consignment Jewelry; Hendrix Wire and Cable expanding their operations from Milford into Amherst by retrofitting the former Ceratec building on 101A; and the new Goodwill facility has risen from the ashes of the former Amherst plaza. Many more smaller shops and businesses have remolded existing spaces including the Meat Shop, Studio X, the Chocolate Fanatic, Time to Clay, and Vouli Dance; to name a few. As the economy slowly turns around we are excited with the expansion of some amazing Amherst businesses and welcome the new.

Residential development is up this year as well, due largely to breaking ground on the new Hidden Pond Affordable Housing project off of Amherst St, which includes 28 townhouse style apartments in five buildings. While new single family home starts are still low with only five

new permits this year, the number of homes undergoing significant renovations or complete remodels was up.

Several major Department projects this year include:

- Economic Revitalization Zones (ERZ) were created throughout the Town with the support of the Planning Board and Board of Selectmen. The State's ERZ program allows businesses which significantly expand or invest in their business and hire new full-time staff to be eligible for state tax credits towards their Business Profits Tax or Business Enterprise Tax. Check out the Town's Economic Development webpage for more information.
- The Planning Board received a Round 1 Community Planning Grant to complete a Regulatory Review of the Town's existing Ordinances and Regulations in relation to the 2010 Master Plan. The grant will provide for a final Regulatory Review report in early 2013 to help guide the Planning Board and other stakeholders to identify and prioritize revisions in preparation for the 2014 town ballot. The Board intends to apply for a Round 2 Grant in early 2013 to aid in the drafting of revisions to the Zoning Ordinance and Land Use Regulations.
- A new software system was implemented to manage all permits and applications coming through the Office. The former software could only handle a small portion of the permits and applications which regularly come through the office; and as the company that created it went bankrupt in 2009, there was no support for issues. The new software is a first step towards creating digital records of all the plans and records housed in this office, while reorganizing existing files for better access.

Building Department Statistics:

2012 Building Permit Application History	
New SF Residential (including Condos)	34
Condos only	0
Residential Additions/Alterations	109
Commercial/Industrial (new & additions/alterations)	15
Commercial/Industrial new	1
Commercial/Industrial additions/alterations	25
Signs	32
Pools	7
Demolition	12
Septic Systems	50
Electrical	146
Plumbing	5
Mechanical	33
Home Occupations	7
Total # of Building Permit Applications	476

Number of Building Inspections: 657

Number of Certificates of Occupancy Issued: 42

Planning Board Statistics:

Planning Board Applications January 1, 2012, to December 31, 2012	
Type of Application	# of Applications
Scenic Road Hearings	2
Non-Residential Site Plans (NRSP)	7
Water Resource Management Plans	5
Affordable Housing Suitability	1
Zoning Changes Public Hearing	3
Subdivision	3
LLA	6
Discussions	3
Sign Master Plan	3
Compliance Hearings	2
Total	35

Zoning Board Statistics:

Zoning Board of Adjustment Applications January 1, 2012, to December 31, 2012	
Type of Application	# of Applications
Variance	23
Special Exception	2
Appeal of Administrative Decision	3
Equitable Waiver	1
Variance for the Handicapped	1
Total	30

Historic District Commission Statistics:

Historic District Commission Applications January 1, 2012, to December 31, 2012	
Type of Application	# of Applications
Building modifications	36
Tree Removal	31
Fence/Landscaping	13
Mechanical Equipment	3
Total	83

Check out the Town's website at www.amherstnh.gov for more information on any one of the above-listed departments or feel free to contact us anytime. The Community Development has made significant strides this year with the support of the Board of Selectmen and Town Administration. Thank you for all your support in 2012!

Respectfully submitted,

Sarah Marchant
Community Development Director

DEPARTMENT OF PUBLIC WORKS

Bridges

Municipal bridges are inspected every other year by the State until they are red listed after which they are inspected annually. On December 14th, NHDOT issued a recommendation to close the Manchester Road Bridge because there

was “no remaining safe calculated live load carrying capacity for this bridge”. As of this writing, we are investigating all available options to reopen the bridge as soon as possible.



New Hampshire Department of Transportation (NHDOT) finally forwarded the legal interpretation of advanced bridge reconstruction (80% of project) reimbursement, which is, “they cannot commit to future budget expenditures”. The town has been approved for reimbursement of engineering and design for both the Manchester Road and Horace Greeley Road bridges scheduled for 2018 and 2020 respectfully.

We no longer wait for a bridge (mostly oversized culvert pipes) to be red listed before requesting it be added to the reconstruction list. In July, the Board of Selectmen made application to NHDOT for preliminary estimates for two additional town bridges. If approved, this will bring us to five.

Bond - Road Reconstruction Work

Courthouse Road – 1,950

Thornton Ferry Road I – 4,769 ft

Woodbine Lane – 884 ft

General Amherst Road – 2,000 ft

Boston Post Road (east) – 1,373 ft

General Amherst Road – 2,000 ft

Seaverns Bridge Road – 1,800 ft

Lyndeborough Road – 4,760 ft

Pierce Lane – 236 ft

Mont Vernon Rd – 770 ft

Middle Street – 550 ft

EPA Mandated Stormwater

Stormwater runoff is a major contributor to water pollution. Since 2003, a significant portion of Amherst has been covered under a Federal Environmental Protection Agency (EPA) permit which includes certain mandates. The Town is in its eighth year of the five

year permit and about to venture into “an updated” and “more stringent” (more expensive) permit.

Budget Work

a. *Budget Road Reconstruction,*

Boston Post Road (east) – 9,450 ft	Seaverns Bridge Road - 1,760 ft
Winding Hollow – 1,380 ft	Courthouse Road – 251 ft
Boston Post Road (west) – 1,800 ft	Mont Vernon Road – 980 ft

b. *Crack Seal,*

Fox Glove Lane – 1,098 ft	Stillwater Drive – 1,727 ft
Brandon Court - 580 ft	Mosswood Circle – 2,307 ft
Edgewood Run – 2,155 ft	Taconic Way – 1,167 ft
Sawmill Lane – 1,315 ft	Conifer Lane – 1,510 ft

c. *Catch Basin Cleaning,*

As part of the reconstruction program, we have added new catch basins to the town’s inventory yearly. Utilizing an outside contractor, each catch basin is cleaned at least once annually, (usually mid summer) and some are cleaned more frequently as needed.

d. *Street Sweeping,*

Utilizing an outside contractor, approximately fifty percent of our town roads are swept each spring. For some of our more rural roads, the sand is swept to the shoulder and picked up as part of our ditching program.

e. *Patching,*

Through the use of the “Hot Box” employees (usually a crew of four) hand shoveled sixty-one (61) ton of hot mix asphalt into potholes or asphalt depressions.

f. *Culvert replacements,*

Within the previous calendar year, the New Hampshire Department of Environmental Services (NHDES) tightened the rules for a simple culvert replacement. For an in-kind replacement under thirty-six inches, the Town is required to have certified staff or an engineers stamp.

f. *Town fuel pumps,*

To operate the municipal fuel pumps (gasoline and diesel) New Hampshire Department of Environmental as of August now requires municipal employees to hold certification (renewable every two years).

g. *Federal Grants*

To take advantage of federal grants, a municipality must hold certification (by a full-time employee) renewable every three years, sponsored by New Hampshire Department of Transportation.

Town Buildings

a. *Central Fire Station*

Through competitive bidding, the town hired an outside firm to strip and re-shingle the administrative side of the building.

b. *Town Hall*

Work to our historic building in 2005 included handicap compliance, renovations to first floor, a new septic system, and excavating under the building to create a basement. Work on the second floor was limited to elevator access, electrical upgrades, HVAC, and sprinkler work.

Work this summer was to include re-shingling and repairs to the truss beams. As it turned out, (some hidden, some not so hidden) damage to the “modified” King Post trusses was more extensive than originally thought compromising its ability to support the building roof) during snow load.

c. *Police, Dispatch, EMS*

Two significant upgrades were made to this building. The first was to replace a failed leach field and the second was to upgrade the electrical feed as it came into the building.

Town Commons

Each year the Town of Amherst benefited from approximately twelve hundred (1,200) man-hours by Hillsborough County prisoners at a cost of \$100 per day. As a result of this downshifting, one of two things will happen, either increases in part-time labor costs, or a less than pristine common.

Transfer Station

Through the first eleven month of this year, the facility processed the following:

Trash – 2,707 tons (expense)	Glass – 218.28 tons – (expense)
Plastic - 6.99 tons – revenue	# 8 News Print – 164.29 tons – revenue
Cardboard – 152 tons – revenue	Aluminum Can – 13.06 tons – revenue
Steel Cans – 12.30 tons – revenue	Mixed Paper – 155 tons – revenue
Commingles – 57.31 tons (no revenue or expense)	

Household Hazardous Waste Collections

5.27% of the Amherst population participated in household hazardous waste collections and removed approximately 5,803 lbs from the waste stream. Collections scheduled for next year are;

Saturday – April 20 th ,	8am-12noon, in Nashua @ the Public Works Facility
Saturday – May 4 th ,	8am-12noon, in Milford @ the Public Works Facility
Thursday – June 6 th ,	3pm-7pm, in Nashua @ the Public Works Facility
Saturday – August 3 rd ,	8am-12noon in Nashua @ the Public Works Facility
Saturday – October 5 th ,	8am-12noon in Nashua @ the Public Works Facility
Saturday – November 2 nd ,	8am-12noon in Nashua @ the Public Works Facility

Refer to the Nashua Regional Planning Commission's webpage at www.nashuarpc.org/

In closing, I extend my thanks to my office staff, crew, the Board of Selectmen, other Departments and Department heads, Boards, Committees, and residents I interact with throughout the year for your patience and understanding.

Respectfully submitted,

Bruce W. Berry, Director

AMHERST 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. In 2012 the center was activated to manage hurricane Sandy the event required that Emergency Operations Center remain open for two days to coordinate emergency response and recovery operations. The event was declared a natural disaster by Federal and State officials and qualified for Federal Cost Reimbursement.

The Emergency Management Team works throughout the year analyzing potential risks and developing emergency operations plans. The team meets a minimum of four times a year to work on these plans. When possible the team meets before major weather events to review plans and make sure equipment and personnel are ready to respond.

It is important for every Amherst citizen to know the town subscribes to CODE RED Emergency Notification system. This program allows your community emergency management to make notifications to its citizens via land-line and cellular telephone. This system was used several times in 2012 to inform citizens of town conditions, shelter locations, and water and warming station locations. 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 (Amherstnh.gov) to learn more about this system, to sign up for the notification service, and to update your contact information.

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

The Amherst Emergency Management Team, along with the Town of Milford, Mont Vernon, and Lyndeborough have established a CERT Program (Community Emergency Response Team). This team augments the Emergency Services within the area and was activated during the October snow storm to staff a warming station at Amherst Central Fire Station. The warming station provided citizens with a place to warm up, get updated information, bottled, and potable water. The warming station was open for five days during this storm. Currently we have 28 individuals trained on different basic emergency response functions. We continue to seek out individuals interested in becoming part of the CERT team. These folks provide assistance not only in a natural disaster, but also assist local officials in community events, such as the 4th of July celebration as well as the Milford Annual Pumpkin Festival. EMS Director Brian Gleason is the CERT

Coordinator. If you are interested in more information, please contact Fire Chief Mark Boynton at 673-1545.

In closing, I would like to recognize the employees who worked so hard during hurricane Sandy in 2012. Thank you to those people who helped prepare for the storm and to those who responded to the emergencies that took place. This includes our Police, Fire, Emergency Medical Services, the Department of Public Works, and our Public Safety Communications Specialists, Deputy Director Don Holden, as well as Town Administrator James O'Mara and the Board of Selectman.

The Town of Amherst is very fortunate to have a dedicated team of Emergency Management personnel to serve the community.

Sincerely,

Mark R. Boynton
Fire Chief/Emergency Management Director

AMHERST EMS

The Amherst Department of Emergency Medical Services mission is to provide the highest quality, cost effective Basic and Advanced Life Support Emergency Medical Services, for the communities of Amherst and Mont Vernon. In addition to emergency medical transportation, the department has created the Amherst Academy of EMS. The Amherst Academy of EMS provides a variety of in-house Advanced Life Support and Basic Life Support EMS Education. During this past year the Academy held several formal EMT-refresher training programs and credentialed 6 Paramedics, 5 new EMT-Intermediates, and 4 EMT's.

Director Brian Gleason manages Amherst EMS, the Amherst Academy of EMS and is additionally a member of the Amherst Fire Department. Additionally, as a member of the Amherst Fire Department, Director Gleason helps facilitate "cross-training" opportunities for AFD members to become certified EMT's. Amherst EMS is currently made up of 15 EMT's, 10 EMT-Intermediates, 2 Advanced EMT's and 9 Paramedics. All of our paramedics are certified in (ACLS/PALS) Advanced Cardiac Life Support & Pediatric Advanced Life Support, (CPAP) Continuous Positive Airway Pressure administration and the placement of (IO) Intraosseous Needle Insertion.

Our station is located on the lower level of Police Headquarters and is comprised of a complete living quarters, academic training center and vehicle storage facility. Our Paramedic Fleet includes; a 2011 Ford F-450 4X4 and a 2001 Ford F-350 4X4 Emergency Ambulance, a 2005 Ford Explorer 4X4 Paramedic Response Vehicle donated by *the former Amherst Rescue Squad Association* and a 2005 Ford Explorer 4X4 Incident Command Vehicle which is equipped with Mass Casualty Advanced Life Support EMS equipment & Fire Suppression protective gear, a 2010 Community Emergency Response Team (CERT) Trailer w/ roadway closure and traffic control supplies, and our 28 foot "Mobile Emergency Response Vehicle" command center which includes a conference room, communications center, computer/fax capabilities, complete bath and full kitchenette for on-scene rehab support.

During 2011 - 2012, Amherst EMS responded to 625 calls for service. Amherst Police respond to all EMS calls as our 1st Responders and have equipped five police units with Automatic External Defibrillators and Oxygen supplies. Amherst Fire responds with Amherst EMS to all motor vehicle accidents, industrial accidents and responds on other medical calls as available to assist Amherst EMS.

Amherst EMS cares for our community 24 hours a day, seven days a week. Each Amherst EMS member makes a major commitment to our community, spending on average, approximately 48-72 hours a month on our call department, ready to respond to any emergency. Amherst EMS crewmembers undergo regular training in all aspects of emergency medical treatment and are required to complete continuing education courses in order to meet state and national EMT licensing requirements.

Listed below are the members of Amherst EMS who cared for the people of our communities 24/7 during the 2012 year;

Earlene Calabro	Walter Colby	Daniel Barton	Matthew Conley
Mark Hume	John Leonard	Tim Riddell	Chenais McConnell
John Hurd	Lyn Hurd	Dan Bonenfant	Devin Farmer
Sandra Powers	Mark Boynton	Rick Gagne	Richard Todd
Karen Lindquest	Mike Jolin	Brian Disco	Brian Gleason
Jeff Milos	Dennis Sheppard	John Hazen	Katherine Lockwood, PhD
Shaun Morrissey	Kirk Garland	Allen Peck	James Lockwood
Kyle Snowdon	Greg Tufts	Linda Wilking	Mike Steckevez
Gary Zirpolo	Darlene Davison	M.E. Indelicato	Aaron Roudabush

Amherst EMS was successfully awarded a Federal Emergency Management Agency (FEMA) and the Department of Homeland Security (DHS) FY2008 Assistance to Firefighters Grant in the amount of \$85,000 for the installation of a diesel exhaust extraction system for all three public safety facilities. Installation of the system for the EMS/Police Complex, Central Fire Station and South Fire Station is finished and is currently providing a cleaner breathing environment for our emergency public safety providers. Additionally, an emergency back-up power generator was acquired to power the entire south station during emergency conditions.

Individuals interested in visiting Amherst EMS are encouraged to contact any of our members or call Amherst EMS at 673-7030 to schedule a tour. Please visit our web site at www.amherstnh.gov for additional information.

In light of continual economic difficulties, now more than ever the Amherst EMS membership would like to thank the citizens of Amherst, Mont Vernon and the Amherst Lions Club for their continued support. Your generous contributions to Amherst EMS and letters of encouragement contribute greatly to the success of our mission.

More important than the donations, however, is the appreciation for and faith in our abilities that it represents. In today's world, our call-to-duty is challenged in so many ways that it is especially meaningful when our efforts are so generously recognized and rewarded by our community.

On behalf of all of us at Amherst EMS, thank you for this opportunity to serve you.

Respectfully submitted,

Brian M. Gleason
EMS Director

FIRE DEPARTMENT

The Town of Amherst is fortunate to be one of the few remaining towns in New Hampshire with a population over 10,000 people that continue to provide fire protection with a primarily volunteer fire department. This fire protection strategy is extremely cost effective. The Amherst Fire Department is comprised of two full-time employees and one part-time employee. The AFD staff members work Monday through Friday providing immediate response during daytime hours, managing administrative responsibilities, and performing routine operational tasks. The remaining 39 members are on-call personnel who work other jobs and respond to emergencies when they are in town and are available.

Although Amherst Firefighters are compensated an hourly wage for response to emergency calls, they also spend thousands of unpaid hours each year attending training and departmental meetings, checking equipment, performing maintenance, preparing for major storms, and providing community services such as fire prevention education in the schools. They feel a great deal of pride in the tradition of service that they provide to their community and the important role they play in providing for its safety.

Amherst Fire Department ensures a cost effective response by requiring fire officers to be on-call or on stand-by 24/7. During the week days the Fire Chief, Deputy Fire Chief, and part-time Administrative Lieutenant provide coverage and immediate response. On weekday nights and weekends on-call fire officers rotate being on-call, which requires them to remain in town and be available to respond.

In 2012, Amherst Fire Department answered 439 calls for service. Sixteen of these fires occurred in structures including residential and commercial buildings. As a result, Amherst experienced property damage estimated at \$2,021,200 due to fire in 2012. This is up from \$1,051,000 in 2011.

The Amherst Fire Department is a member of Souhegan Fire Mutual Aid Association which is organized to provide assistance to neighboring towns in a time of need. In 2012, Amherst Fire Department provided mutual aid to surrounding towns twenty five times for a variety of emergencies. This included mutual aid to reported residential structure fires in the towns of Bedford, Merrimack, Milford, Mont Vernon, and New Boston. Amherst received the benefits and assistance of mutual aid eleven times in 2011 including response and assistance for several structure fires and station coverage while AFD personnel and equipment was tied up at major incidents.

AFD works closely with neighboring communities conducting and taking part in regional training. Over the past year, AFD hosted regional training consisting of a NH Certified Firefighter Level One program run during the winter and spring and a Fall NH Certified Firefighter Level Two program.

We are proud and fortunate to have firefighters with a montage of backgrounds and experience that bring strength and value to the department. Backgrounds range from

accountants and computer software engineers to electricians, mechanical engineers and aircraft pilots. These specialized skills enhance the department making us well rounded and capable of handling virtually any challenge with which we are faced.

In the coming year, the fire department will continue to focus on developing skills and increasing the number of volunteer firefighters. The officers are receiving leadership/management training while the new members are participating in orientation and certified firefighter training. The entire department continues to train on a monthly basis to maintain basic skills and learn new techniques.

Goals set by the department include several items that will require budgeted funds. The department is hopeful that in the next one to five years it will be possible for the Town to consider compensating its firefighters for their time spent attending training, meetings, and providing non-emergency services to the community. Another goal is to finish the second floor of the central fire station. The project would include the installation of showers to clean up after a fire, additional storage space for growing needs, and to provide a place to bunk during major storms or natural disasters which will reduce response times.

In closing, I want to express my gratitude for the opportunity to hold the position as Amherst's Fire Chief and Emergency Management Director. It is an honor to serve the citizens of the Town and to work with the professional and dedicated staff of the fire department.

Respectfully submitted,

Mark R. Boynton, Fire Chief

AMHERST TOWN LIBRARY

www.amherst.lib.nh.us

Library Mission

The Amherst Town Library shall strive to provide all community residents with materials and services for their information, education and entertainment needs.

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.

2012 Statistics – Library Activity

Circulation (total)	213,004
Adult print	68,906
Juvenile print	74,081
Digital/ Audiovisual	70,017
 Total (physical) items in collection	 76,182
Items added	7,102
Items withdrawn	6,386
 Active patrons	 6,398
New patrons	491
 Computer usage in the library (sessions)	 6,404
Meeting room use (reservations)	494
Adult program attendance	1,237
Children's program attendance	7,965

Library Services

- diverse collection of books (for all ages) including bestsellers, graphic novels and large print, audiobooks for your cassette/ CD/ MP3 player/ iPod, eBooks, videos including the latest DVDs, various eReaders and tablets (Sony, Kindle, Nook, iPad), CD-Rom games, video games, nearly 200 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
- coin-operated 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 for children
- public computers with high-speed Internet access and laser printing, and public WiFi
- storytimes offered offsite at local preschools
- 24x7 services through the library website including book renewal, downloadable digital audiobooks and eBooks, museum pass and meeting room reservations, databases with magazine and newspaper articles, and more

Respectfully submitted,

Amy Lapointe
Library Director

AMHERST POLICE DEPARTMENT

Department Roster

Chief Mark O. Reams	Officer Sarah D. Arnold
Lieutenant Anthony E. Ciampoli	Officer Nicholas A. Skiba
Sergeant P. Derek Mahoney	Officer David P. Audet
Sergeant Chad E. Blake	Officer Justin J. Gerome
Detective Ralph Marschhausen	Officer Heather E. Blase
Detective Patrick A. Webster	Officer Joseph P. Cerra
SRO Michael J. Knox	Sharon Higley, Executive Assistant
SRO John H. Smith	Officer Lance T. Hult, Part-time
Officer Matthew R. Saunders	Officer Ethan G. Lewis, Part-time
Officer James B. Crocker	Sally Long, Crossing Guard
Officer Nathan T. Berry	Carolyn Karnis, Crossing Guard

The Amherst Police Department underwent significant staffing changes in 2012. In March, Lieutenant James Brace accepted the position of Chief of Police in his native town of New Boston, NH. Lieutenant Brace had been in charge of the Operations Division of the department, and his position was promptly filled through the promotion of Sergeant Anthony Ciampoli. During his 10 years with the department, Lieutenant Ciampoli has distinguished himself a true leader and devoted citizen of Amherst. In a very short time, Lieutenant Ciampoli's diverse knowledge and abilities have already demonstrated his suitability as commander of the men and women in our uniformed division.

Lieutenant Ciampoli's former position of Patrol Sergeant was recently filled in December by another long-time veteran of the department, Officer Chad Blake. During his 11 years with the department, Officer Blake has remained a valuable asset to the patrol division, and has further distinguished himself through his proficiency as a certified Emergency Medical Technician and the department's lead Firearms Instructor. In addition to his other duties, Sergeant Blake has now taken over as the department's Training Officer, and is tasked with providing quality training opportunities to every officer and to maintain required yearly training compliance standards as set by the NH Police Academy.

The departure of Lieutenant Brace also left vacant the D.A.R.E. Officer position at the Amherst Middle School. The D.A.R.E. program has been a longstanding symbol of partnership between the Amherst Police Department and our community, and we remain dedicated to that partnership. In furtherance of that relationship, the department is pleased to announce the recent graduation of Officer Sarah Arnold from the 25th Northern New England D.A.R.E. Instructor School. Officer Arnold is in her fourth year of employment with the department, having earned a Master of Science degree in Crime and Justice Studies from Suffolk University shortly after being hired as an officer in 2009. The D.A.R.E. program remains a valuable and well-received course of instruction for our

middle-schoolers, and we look forward to the successful continuation of D.A.R.E. under the leadership of Officer Arnold.

Finally, October of this year was marked by the departure of Chief Peter Lyon who retired after more than 32 years of service as a full-time member of the department. Chief Lyon was hired as a full-time officer in 1980, after having participated in the Cadet program and working as a part-time officer from 1977 to 1980. Chief Lyon was promoted to Sergeant in 1991, and to Lieutenant of the Support Division in 2000. Chief Lyon also served as the department prosecutor from 1989 until his promotion to Chief of Police in 2006. Chief Lyon grew up in Amherst and graduated from Milford Area Senior High School in 1976, and later graduated from the University of Maine with a Bachelor of Arts degree in Criminal Justice in 1980. Chief Lyon exemplified the professionalism that has always been associated with the department, and his contributions will continue to be realized for years to come.

The department also hired two new officers in 2012 to fill two of our three roster vacancies; Officer Heather Blase of Milford, NH, and Officer Joseph Cerra of Amherst, NH. The number of quality police officer applicants has dwindled nationwide over recent years, and Amherst has seen no exception to that trend. The department, however, remains dedicated to seeking out and hiring only the best applicants, and we were unusually fortunate to find two exceptionally qualified candidates in the same year with ties to the local area. Efforts to fill the one remaining vacancy will continue into 2013.

Statistics show that in 2012, crimes against property –burglary, criminal mischief, and criminal trespass- were down 27% from last year. General calls for police service to the public were up 49% from 2011. Sexual assault investigations increased 67% in 2012 from five to 15. Worthy of note is the fact that four of those assaults are attributable to a single perpetrator whose victims came forward several years after the date of the offenses. The remaining increase of 55% is attributable to offenders of high school age, which includes both consensual encounters with a victim under the age of 16, and nonconsensual encounters among individuals who were known to each other. However, 2012 showed an overall reduction in the total number of crimes of 14% from 2011.

Uniformed patrol presence along our roads, through our neighborhoods, and in our schools and businesses has always been the backbone of our law enforcement efforts. Though we continue to apply our investigative experience to crimes that have been committed, the Amherst Police Department remains focused upon the prevention of crime and injury through education and our visibility in the community. As always, we encourage the citizens of Amherst to bring forward any observations, concerns, or suggestions as we work together to provide the best quality of life for our town.

Respectfully submitted,

Mark O. Reams

Chief of Police

AMHERST POLICE DEPARTMENT
Annual Activity

	2009	2010	2011	2012
Miles of Patrol	239,680	236,142	239,427	229,159
MV Crashes	380	359	380	331
Injuries	58	33	35	36
Fatalities	0	0	0	1
Arrests	486	417	539	470
Adult	390	324	444	430
Juvenile	96	93	95	40
Total Crimes	1269	1092	1288	1104
Arson	1	1	2	2
Assaults	70	49	64	35
Criminal Threatening	30	31	17	13
Criminal Mischief	157	106	94	84
Burglary	27	38	32	17
Criminal Trespass	11	17	27	10
Disorderly Conduct	9	6	14	5
Drug Violations	71	107	103	117
Drunkenness	25	29	22	14
DWI	37	42	57	55
Fraud/Forgery	88	65	80	70
Homicide	0	1	0	0
Liquor Law Violations	51	54	48	44
Sexual Assaults	5	3	5	15
Stolen Motor Vehicle	3	4	1	4
Thefts	192	169	249	215
Robbery	1	1	2	0
Traffic Stops	13,458	9,556	11,628	10,173
Incidents				
Alarm Calls	539	616	643	588
Animal Complaints	406	355	424	331
Assist Motorists	483	413	474	391
Building Checks	18,504	18,500	23,762	24,538
Directed Patrols	8,980	7,701	8,520	8,193
Disturbances	96	109	111	84
Vehicle Complaints	449	470	549	491
Pistol Permits	136	147	146	175
Police Service	1,339	965	459	895
Suspicious Activity	421	462	386	383
911 Hang-up*	NA	NA	52**	122

*New record keeping category beginning June 2011

**Figure represents 6 month period

Amherst Public Health Department

Katherine Lockwood, PhD is the appointed Health Officer for the Town of Amherst and is appointed by the State of New Hampshire Department of Health and Human Services. Rick Keyes serves as Deputy Health Officer and plays an instrumental role in the success of the department.

The Health Department works in conjunction with the State of NH to ensure inspection compliance for all food establishments in Amherst, as well as temporary food establishments such as weekend festivals and the Farmer's Market. The department also inspects in-home day cares, daycare centers, residential care facilities, nursery schools and foster homes.

The Health Department also responds to citizen complaints related to local food service establishments, possible food-borne illnesses from these establishments, failed septic systems, sewer back-ups, improperly disposed of trash, unsanitary complaints and improper lead and asbestos abatements.

With overwhelming support of the voters, 2012 became the third year "Dragon Mosquito Control Incorporated" provided a comprehensive control program for the Town of Amherst. Dragon received a record number of service requests from homeowners who wanted their wetlands checked for mosquito activity. Allowing Dragon access to their wetlands was both helpful and time saving for the crew.

The 2012 mosquito season was challenging however our aggressive control program in Amherst helped to keep the mosquito population down significantly. New Hampshire didn't escape the year without some arboviral activity. There were a total on forty-one (41) West Nile Virus (WNV) mosquito batches across the state. Thirty-three (33) were found in Manchester, three (3) in Nashua, two (2) in North Hampton and one (1) each in Brentwood, Salem, Stratham. Over the border, Massachusetts was experiencing record levels of disease activity prompting the State to conduct aerial spraying in some counties.

Dragon has identified and mapped 137 larval mosquito habitats in the Town of Amherst. Crews checked freshwater sites 159 times throughout the season. There were 44 sites treated to eliminate mosquito larvae. In addition, 1,123 catch basin treatments were made to combat disease carrying mosquitoes. Adult mosquitoes were monitored at four locations throughout town. Nearly 2700 mosquitoes were collected in light traps, identified to species, and sent to the State Lab to be tested for diseases. None of the mosquitoes collected in town tested positive for disease. Spraying to control adult mosquitoes was not conducted last season since no EEE or WNV was found in Amherst.

The proposed 2013 Mosquito Control plan for Amherst includes continued trapping mosquitoes for disease testing, sampling wetlands for larval mosquito activity, larviciding where mosquito larvae are found, and emergency spraying should a public health threat exists as declared by the state. The control program begins in April when mosquito larvae are located in stagnant water such as swamps, ditches, and woodland pools. Trapping adult mosquitoes begins in July. The mosquito control program ends in late September or early October when temperatures drop and daylight diminishes.

Community involvement continues to have a tremendous impact on mosquito population. Homeowners can significantly reduce the number of mosquitoes in their yard by emptying any outdoor containers that hold standing water such as buckets, trash barrels, and boats. Tires collect enough water for mosquitoes to survive. It is also a good idea to change the water in bird baths every two or three days.

If you do not want your property treated for mosquitoes, then a written request is needed. Please send a letter to Dragon Mosquito Control, P.O. Box 46, Stratham, NH 03885. Be sure to include your name, physical address, phone number, and a description of your property with boundaries. Otherwise, your wetland may be treated. Anyone who sent Dragon Mosquito a written request in 2012 may call the office to reaffirm your request. Their phone number is 964-8400. You may call Dragon's office at any time for assistance regarding mosquitoes, the insecticides used, spray dates, or questions about EEE and WNV.

For more information on Eastern Equine Encephalitis and West Nile Virus, visit the NH Department of Health and Human Services online at www.dhhs.state.nh.us or the Centers for Disease Control at www.cdc.gov

Respectfully submitted,

Amherst Board of Health

AMHERST PUBLIC SAFETY COMMUNICATIONS CENTER

Department Roster

Gerry Beland
Eric Miron
Marsha Pomerleau

Danielle Gardiner
Hans Chapman
Richard Todd

Robert Kyer
Pamela McKinney
Matt Pervere

The Amherst Public Safety Communications Center continues to provide 24/7/365 coverage to the citizens of Amherst as they handle incoming calls for service and provide Police, Fire, and EMS dispatch services. Direct oversight of the center is handled by the Chief of Police, while scheduling and day to day operational matters are handled by the center's recently appointed Communications Coordinator, Gerry Beland. EMS Director Brian Gleason serves as community relations liaison for the center, and Amherst DPW Director Bruce Berry serves as technical consultant for all facility maintenance, electrical, and emergency generator power for the center.

Recent years have shown an unfortunate trend toward tragic, natural disasters. This year was no different with the impact of Hurricane Sandy in late October. During these events, our community places a tremendous reliance upon our team of communications specialists who manage a staggering amount of information in a relatively short period of time. They ensure that critical rescue and repair efforts are coordinated in order to protect life and property. The performance of our team during Hurricane Sandy was no exception, as the specialists once again distinguished themselves through their organization and efficiency.

The Amherst Public Safety Communications Center cares for our community 24 hours a day, seven days a week. Each PSCC Specialist makes a major commitment to our community and is ready to respond to any emergency. Amherst PSCC Specialists 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.

In 2012, the Amherst Public Safety Communications Center completed its eighth year of operation. The recent hiring of our two newest communications specialists, Eric Miron and Hans Chapman, has brought the full-time staffing level back to full complement. More significant, however, is the fact that the current roster represents what is arguably the most qualified, experienced, and professional group of men and women to have been assembled since the inception of the communications center in 2005. This is a testament to the fact that the quality and level of service provided by this department only continues to improve.

The members of the Amherst Public Safety Communications Center would like to take this opportunity to once again thank the citizens of Amherst for their support, and pledge to continue to provide the highest quality and most cost-effective emergency dispatch services to our town.

Respectfully submitted,

Mark O. Reams
Chief of Police

AMHERST RECREATION DEPARTMENT

Mission Statement:

- To offer diverse cultural community and special event activities for all family members
- To offer a full array of informational services to all leisure activities and organizations
- To provide environmental education and leisure opportunities
- To provide professional leisure department assistance to all community groups
- To provide leisure opportunities in a safe and healthy atmosphere
- To provide a well maintained park system and recreational facilities to be used in an optimal, fair and equitable manner
- To provide a comprehensive master plan

In early 2012, the Board of Selectmen supported a warrant article to purchase a land parcel to replace Cemetery fields. The parcel, made available by the State of New Hampshire, was located off Merrimack Road and was suitable for development of the baseball diamond, flat fields, playground equipment and parking. The information and price of \$180,000 was presented at the March vote and was defeated. To date, no parcel has been identified for replacement of Cemetery Fields. The lease agreement with the Cemetery Trustees expires in 2014.

The Recreation Department released its first electronic newsletter in early 2012. Residents can subscribe via our web site, amherstrec.org. The by-weekly publication features programs and provides resources and up to date information.

The idea of forming a foundation to support recreation became a reality. The “Amherst Community Foundation” named their directors, created a vision and mission statement, defined its core values and applied for a 501-3c status. Updates to their progress will be announced in our electronic newsletter and web site.

Special events and programs continued with great success. Our 2nd.Valentine Family Dance held at the Amherst Middle School benefited Share, the local food bank. Admission of either non-perishable food items or a cash donation netted over 50lbs. of food and \$50 in donations. Thank you Amherst families and DJ, Porter Dodge. His music and liveliness was a hit!

Our annual family days at PMEC were well attended. The Winter Carnival activities included winter hiking, painting on snow, warm fireside cooking and everyone’s favorite smores. The Fall Festival was kicked off by a “Wild Encounter” animal show followed by hikes, candy hunt, and capturing donuts from a string. Family and friends helped close the day with goodies cooked over the fire by Troop 22, who celebrated their 80th anniversary in 2012. Singing around the campfire led by Amy Conley’ ended the festivities.

Our first annual “Touch a Truck” was held at Souhegan High School in early spring. This family favorite invited kids and anyone who would enjoy being a kid, an opportunity to see, touch and explore construction trucks, fire engines, DPW vehicles and police cruisers. This awesome experience attracted over 20 local businesses to display their fleet along with Amherst public

vehicles. Cameras and video were welcomed and captured the essence of this event. A huge thank you goes out to the Amherst Fire Department for who provided refreshments..

SummerScape, our day camp program had a facelift. We moved the activities to Baboosic Lake and changed its name to Camp Baboosic. This six week program was led by resident Patty Lott and provided over 65 campers a summer of fun. The Baboosic Lakers swim team too enjoyed the long, hot summer and increased their membership to 42 members.

Summer concerts continue to be an event that residents looked forward to. Held in the early evening, young and old alike enjoyed a Teddy Bear picnic with live music, a reappearance of Beatle Tracks, (a popular Beatle's re-enactment band) and the Mink Hills Band. Our final summer event was hosted by radio station WZID by bringing a Block Party to Spaulding Field. Over 300 visitors came out to enjoy free food, beverages, climbing wall, bouncy house and were entertained by music. Watch for another one this summer.

Eagle Scout, Zack Ladd, choose PMEC as the site to fulfill his Eagle Scout rank. Zack planned, designed and refurbished the amphitheater at the Center. The theater is used each morning to greet Hartshorn campers and announce the day's activities. Zack's addition of a new podium, benches and landscaping put the final touches on the project.

PMEC was also the benefactor of a grant from the Junior Woman's Club that was used to complete the interactive displays in the downstairs area. A second grant by the Amherst Garden Club installed a new walkway to the office. The blue slate walkway is a welcomed addition.

The Center is also privileged to have the volunteers hands of the Amherst Garden Club and Souhegan High School Community Service Program that work tirelessly in helping to keep up the flower gardens and over all seasonal clean ups.

Hartshorn's 9 week summer program recorded over 1500 hours of service by our high school volunteers and over 450 kids who spent some portion of their summer at the Center. We renewed our partnership with the Amherst School District's Extended School Year program. Approximately 25 kids attended the program to engage in social, educational and environmental activities.

The Recreation Commission and the Department's staff holds in high regard the significance and importance volunteers bring to our programs. Without the support of over 500 dedicated volunteers we would be incapable of delivering our programs. We are grateful for their time and talent. Thank you for your contribution.

Both the Commission and Department strive to uphold our mission. We welcome and encourage your input, feedback, and comments.

Respectfully submitted,

Nancy McMillan
Amherst Recreation Director

TAX COLLECTOR'S REPORT

JULY 1, 2011 - JUNE 30, 2012

	2012	2011	2010
Uncollected Taxes			
Property Taxes		3,565,494.34	
Land Use Change			
Yield Taxes		3,274.77	
Septic		5,891.23	20,085.83
Property Tax Credit Bal.		(35,590.30)	
Taxes Committed			
Property Taxes	19,718,395.00	20,436,670.10	
Land Use Change	34,000.00	147,850.00	
Yield Taxes	2,984.12	1,429.75	
Septic	21,873.90	58,916.06	
Overpayment			
Property Taxes - Refunds		73,271.33	
Current Use			
Interest on Late Tax		136,452.76	2,553.07
TOTAL DEBTS	19,777,253.02	24,393,660.04	22,638.90
Remitted to Treasurer			
Property Taxes	14,812,250.55	23,155,658.99	
Land Use Change	27,265.90	135,350.00	
Yield Taxes	1,837.30	1,984.15	
Interest		136,452.76	2,553.07
Conversion to Lien		876,168.38	15,543.67
Septic	8,492.03	57,206.55	4,542.16
Abatements Made			
Property Tax		30,839.21	
Land Use Change			
Yield Taxes			
Septic			
Uncollected Taxes End			
of Fiscal Year			
Property Taxes	4,990,312.57		
Land Use Change	6,734.10		
Yield Taxes	1,146.82		
Septic	13,381.87		
Prop Tax Credit Bal.	(84,168.12)		
TOTAL CREDITS	19,777,253.02	24,393,660.04	22,638.90

SUMMARY OF TAX LIEN ACCOUNTS

	2,011.00	2,010.00	2,009.00	2008 & P
Unredeemed Liens		541,674.92	167,691.53	46,804.90
Liens Executed	942,734.10	18,011.37		
Interests & Costs	1,339.09	45,885.04	48,270.98	6,008.96
Refunds				
TOTAL DEBTS	944,073.19	605,571.33	215,962.51	52,813.86
Remittance				
PT Redemptions	84,067.35	252,554.19	132,306.17	14,814.72
Septic Redemptions		14,062.02	5,111.06	
Interests & Costs	1,339.09	45,885.04	48,270.98	6,008.96
Abatements/Adjustments	5,636.42	32,116.74	(4,829.31)	
Liens Deeded				
Unredeemed Septic Lns		3,949.35	1,903.98	
Unredeemed Liens	853,030.33	257,003.99	33,199.63	31,990.18
TOTAL CREDITS	944,073.19	605,571.33	215,962.51	52,813.86

Respectfully submitted,
 Gail P. Stout
 Tax Collector

TOWN CLERK

For The Year Ending June 30, 2012

14,547 Motor Vehicle Registrations	\$2,100,997.02
2,134 Motor Vehicle Titles	4,268.00
14,187 Municipal Agent Fees	42,561.00
1,913 Dog Licenses	11,906.00
27 Dog Fines	900.00
24 Parking Fines	595.00
UCC Filing Fees	4,350.00
Vital Statistics	1,144.00
Misc. Income	340.33
	\$2,167,061.35

Respectfully submitted,

Nancy A. Demers
Town Clerk



2012 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF AMHERST

The Nashua Regional Planning Commission is formed by the thirteen communities of Amherst, Hollis, Pelham, Litchfield, Merrimack, Nashua, Hudson, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason.

NRPC serves as a resource to support and enhance local planning, provides a forum for communities to coordinate land use, environmental and transportation planning at the regional level, and provides a clear voice for the region at the state and federal levels. Our core planning programs are transportation, land use, environment, and mapping. NRPC is also the designated Metropolitan Planning Organization (MPO) for the region and is responsible for developing and maintaining the region's official transportation planning program for transportation projects that are funded through Federal or State sources.

In 2012, NRPC provided the assistance summarized below directly to Town Departments, land use boards and commissions and the Board of Selectmen. Town officials, staff and board members also have access to the many training and educational programs NRPC offers and may request customized services through NRPC programs.

TRANSPORTATION

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

Traffic Data Collection – NRPC completed traffic counts throughout the region including within the Town of Amherst to support the Highway Performance Monitoring System (HPMS). All traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website using the Google Maps feature and more detailed data from each count is available upon request. In 2012, NRPC collected traffic counts at 8 locations within Amherst to support the federal Highway Performance Monitoring System (HPMS) program. The count data is used to support a data driven decision process that defines the scope and size of the Federal-aid Highway Program.

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a document required under federal transportation regulations that shows that there are sufficient resources to fund the proposed projects. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding.

NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Amherst and the rest of the region. Specifically NRPC has monitored the status of the state-aid bridge replacement projects on Manchester Road, Horace Greeley Road, and New Boston Road as well as improvements to the NH 101/101A intersection to ensure the projects advance into the TIP as currently scheduled.

Souhegan Valley Transportation Collaborative (SVTC) - NRPC continues to support the SVTC in its 5th year of service. NRPC was awarded federal transit administration funds to expand the operation of the service. This grant allowed SVTC to expand existing service to 5 days per week (Monday through Friday) and increase the available hours of operation per day to up to 10 hours per day (8:00AM to 6:00PM) and/or additional buses depending on passenger demand and community needs. It also provided the flexibility to increase the number of destinations served by the service. This service is available to eligible residents of Amherst. Learn more at <http://souheganrides.org/>.

Safe Routes to Schools Program - The Safe Routes program encourages children to bike or walk to school through education and incentives. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC worked with Amherst officials and successfully secured a Safe Routes to Schools grant to develop a Travel Plan that will outline programs and safety improvements aimed at increasing the number of children walking and bicycling to school. Completion of this plan will also allow the Town of Amherst to access up to \$250,000 in federal money for infrastructure improvements to enhance the safety of children who walk or bike to school.

Congestion Mitigation Air Quality (CMAQ) Program - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. Typical projects include intersection signalization improvements and improvements to transit service.

NH Capitol Corridor Passenger Rail Project – During the course of 2012 NRPC continued to work toward the development of the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and pursuing options to study the feasibility of passenger rail in the corridor.

Road Inventory – During 2012, NRPC staff prepared and updated the data in the town Road Inventory. This data set allows officials from the Town and NH DOT to have the most up to date information on Amherst's roads and will be used for planning road improvements in the community. This data also forms the basis for the Town's allocation of Transportation Block Aid from the State.

Regional Traffic Model – NRPC is nearing completion of a large-scale update to the regional traffic model in conjunction with the release of new U.S. Census data, new regional employment data, and NRPC's updated community-by-community population projections through 2040 (see below). This update will also allow NRPC to provide morning and afternoon peak hour traffic forecasts, as well as more accurately model traffic signalization and intersection issues. NRPC can then provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions to help study critical intersections and development issues.

Population Projections – In the absence of updated projections from the NH Office of Energy and Planning State Data Center, NRPC staff have developed population projections for the Town of Amherst that will aid in community planning through 2040. Additionally, NRPC developed similar projections for all towns in the region as has Southern NH Planning Commission, allowing Amherst to track its future in comparison with neighboring communities.

Metropolitan Transportation Plan (MTP) – During 2012, NRPC began a major update to the region's Metropolitan Transportation Plan. The purpose of this document is to identify the long term transportation needs of the region. It provides a mechanism for the communities of the region to have a voice in the transportation planning process and decisions. NRPC staff worked closely with Town of Amherst DPW staff to identify local transportation improvements that benefit the Town. Including these projects in the MTP will provide the opportunity for future funding through the states Ten Year Plan Process.

LAND USE AND ENVIRONMENT

NRPC Energy Program – In 2012, NRPC utilized funding from the Energy Technical Assistance and Planning (ETAP) program to work with the Town of Amherst along with 10 additional towns and 6 school districts to form an aggregation to procure a competitive electricity supply. As a result of a successful bidding process, the Town saw an estimated annual savings of \$11,703 on its municipal electricity bills. Although the ETAP program ended in April 2012, NRPC was able to continue working with the aggregation to help members renew their electricity supply contracts for 2013. Consequently, Amherst's anticipated electricity savings in 2013 are \$9,219.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets are available on our website and cover numerous topics relevant to local boards and staff. In addition, presentations were offered on Form Based Codes and Green Streets.

Household Hazardous Waste Program – Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. By definition, they are corrosive, flammable, toxic, or reactive. Non-latex paint, solvents, oven cleaner, pool chemicals, pesticides, drain opener, and auto chemicals are just a few examples. The Nashua Regional Planning Commission organizes HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics.

The Nashua Regional Solid Waste Management District held six collections during the 2012 Household Hazardous Waste season. In 2012, a total of 1,280 households participated in the HHW collections District-wide; of those, 93 households came from Amherst. A total of 79,819 pounds of material was collected in 2012. Amherst residents comprised 7.27% of the total participation, which equates to roughly 5,803 pounds of waste removed from the Town's waste stream.

Granite State Future – In 2012 Nashua Regional Planning Commission was awarded a grant from the US Department of Housing and Urban Development to fund NH's regional plan updates. NRPC, acting as the program's lead and collaborating with the eight other RPCs in NH, is developing a common set of data to be made available statewide to aid municipalities in their own planning efforts. Additionally under development are a set of online public participation tools, which can be found at www.granitestatefuture.org.

Regional Plan – The NRPC began the three-year process of updating the comprehensive regional plan for the Nashua Region, as required by state law. Much of 2012 was spent getting the word out about the plan and gathering input. In addition to meeting with municipal officials from each NRPC town, staff attended numerous public events and collected approximately 1,000 survey responses from people around the region. The top three things that people stated were best about Amherst were: (1) rural character, (2) business and commerce, and (3) the New England village charm. The top three things that

people stated would make Amherst even better were: (1) public transportation and walking infrastructure, (2) less traffic, and (3) walkable shops with small businesses.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Amherst Tax Maps –In 2012, The Town of Amherst has worked with GIS staff at NRPC to create modern tax maps from the NRPC GIS parcel database. As of this report, draft PDFs of all maps were presented to the Town, with recommended edits being made before final export and printing of hard copies. The new tax maps for Amherst, NH are posted online at is <http://amherstnh.gov/town-maps/tax-maps/>.

General Mapping and Spatial Data Maintenance - The GIS staff at NRPC continues to maintain a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects. NRPC continued its quarterly updates to the town parcels layer, using the Registry of Deeds database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge. NRPC also worked with the assessing department to acquire the latest set of land use and housing data to join geographically for improved mapping and data analysis.

New Standard Maps – At the end of 2012, NRPC released an update to its poster-sized standard map series. These maps are available as PDFs on the NRPC website, and hard copies are being printed and delivered to every community in our region, including Amherst. The standard maps are: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features.

GIS Discovery Sessions - The GIS group met with the Town of Amherst to discuss how the Town can best take advantage of NRPC's GIS services. Meeting topics covered included a review of the overall technical investment in GIS at the local level, community need for GIS services, a discussion of NRPC's GIS capabilities, and recommendations to the Town for future options.

Census Data - NRPC collected and processed datasets from the ongoing US Census Bureau American Community Survey estimate program at various geographic levels, including: state, county, town, tracts, block groups and blocks. Census data is very important in planning efforts and decision making for communities. Updated estimates in categories such as population, race, language, employment, poverty and housing are used in regional and local plans, and will be the inputs to the updated travel demand model.

Broadband Mapping – NRPC provided data collection support to the New Hampshire Broadband Mapping and Planning Program. This year, tasks included updating the Community Anchor Institution database with new emails, and filling in contact information for new facilities. Thanks to this effort, the proper contacts at all anchor institutions, such as schools, town halls, and libraries, are now being emailed to update their broadband survey information over the web.

NRPC also continues to coordinate the rural addressing project, which is mapping every household in a rural census block throughout the state. Amherst has 2 such blocks with 166 reported households, and it was completed by volunteers via GPS methods in the Fall.

Broadband Planning – In 2012, NRPC worked closely with the Greater Nashua Region Broadband Stakeholder Group (BSG) on a variety of Broadband Planning tasks for the region. The BSG is comprised of diverse regional stakeholders representing a variety of sectors such as health, education, economic development, public safety, local government, communications/media, etc. Specifically, NRPC, with support from the BSG, identified barriers to broadband in the region, began a draft for a regional broadband plan, conducted community outreach and education to municipalities including the Amherst Board of Selectmen, businesses, etc., and conducted a sector based analysis, through surveys and interviews, to help better understand the current and future broadband needs/barriers of sectors in the Region.

Additionally, NRPC created a summary brochure on broadband technology and the New Hampshire Broadband Mapping and Planning Project. The brochure is available on the NRPC website at http://www.nashuarpc.org/home_page/pdf/BBOverviewBrochure.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at kerried@nashuarpc.org or visit the NRPC website at www.nashuarpc.org.

STATE OF NEW HAMPSHIRE
Executive Council

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JOHN H. LYNCH, GOVERNOR

EXECUTIVE COUNCILORS:
CHRISTOPHER T. SUNUNU

RAYMOND S. BURTON
RAYMOND J. WIECZOREK

DANIEL I. ST. HILAIRE
DAVID K. WHEELER



**ANNUAL REPORT
FROM
EXECUTIVE COUNCILOR DAVID K. WHEELER**

New Hampshire's Governor and Executive Council combine to form the most accountable executive branch of government in our nation. The Council's primary function has always been to ensure a check and balance on the executive powers that are granted to the Governor. I have been honored to sit as one of the five members of the Executive Council for 2012.

In this capacity, I have been at the forefront of seeking relief for constituents who were the victims of fraudulent mortgage practices. As part of a national settlement New Hampshire borrowers, who lost their homes to foreclosure from January 1, 2008 through December 31, 2011, can now apply, through the Attorney Generals office, for assistance and compensation. The state's estimated share of the foreclosure settlement was \$43.6 million and I am proud of my active role in this issue.

This past year, the Executive Council approved approximately 2,329 items/contracts totaling over \$3,372,093,686.00. In addition to the contracts listed above, the Executive Council voted to authorize the Governor's Warrant and Expenditures requests (State operating expenses) in the accumulated amount of approximately \$4,870,000,000.

I would like to take this opportunity to thank all of you for the support, feedback, comments and concerns that you have shared with me through out the year. Public input is essential in enabling our elected officials to make sound decisions, and I have appreciated hearing from you. It has been an honor and privilege for me to serve the citizens of District Five as your Executive Councilor.

Respectfully Submitted,

David K. Wheeler, Executive Councilor
District Five

DISTRICT ONE

RAYMOND S. BURTON
338 RIVER ROAD
BATH, NH 03740
TELEPHONE 747-3662

DISTRICT TWO

Daniel I. St. Hilaire
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CONCORD, NH 03301
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DISTRICT THREE

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DISTRICT FOUR

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DISTRICT FIVE

DAVID K. WHEELER
523 MASON ROAD
MILFORD, NH 03055
TELEPHONE 672-6062

TOWN COMMITTEES & COMMISSIONS

REPORT OF THE CEMETERY TRUSTEES

The property known as Cemetery Fields and also as Forestview Cemetery was purchased in 1992 by the Cemetery Trustees to meet the future needs of the community and the obligation of State RSA 289:2 *Municipality to Provide*: a requirement to provide one or more suitable municipal cemeteries for internments.

Your Cemetery Trustees have diligently been working with a Landscape Architect and Engineering firm to develop a “master plan,” identifying Phase I construction fees and location. Town Counsel, William Drescher is helping us to finalize the Cy-Pres funding through the probate court system

Cemetery rules and regulations are posted on the town webpage, www.amherstnh.gov and click Department, choose Public Works, and select “Cemetery.”

The Hillsborough County Corrections workforce has for many years, been a valuable resource to the Trustees performing spring and fall cleanup. Due to County Budget priorities, this resource is no longer available to the town, resulting in additional part-time labor cost.

Trustees would like to thank Building and Grounds Foreman Perry Day, Caretakers Mike Donnelly, Charles Duval, and the part-time DPW summer workforce for all their efforts in keeping our Cemeteries looking so nice.

CEMETERY BURIALS

MEADOWVIEW CEMETERY

Lucille B. Kopf	03/15/2012
Marion Manoogian	03/24/2012
Richard Osborne	04/06/2012
Rebecca Herlihy	04/14/2012
Eleanor C. Carr	05/11/2012
Stephen Bacon	05/11/2012
Derek G. Bacon	05/11/2012
Donald M. Lockwood	05/18/2012
Robert Cormier	06/09/2012
Spencer Staples	06/30/2012
Rosamund E. Buchanan	06/30/2012
Kathryn M. Rios	07/07/2012
Kathleen M. Nolte	07/12/2012
Sarah Moore	08/18/2012
Helene Lehr	08/18/2012
Barbara A. Wilson	09/22/2012
Barbara L. Wilson	10/02/2012
Shirley L. Roby	10/04/2012
Hope L. Dunn	10/10/2012
Elias J. Steinruck	12/24/2012

CRICKET CORNER CEMETERY

Geneva Merrill	08/15/2012
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CHESTNUT HILL CEMETERY

Submitted by:
Bruce W. Berry
Sexton of the Cemeteries

AMHERST COMMUNICATIONS INFRASTRUCTURE COMMITTEE

We continue to broadcast live and recorded meetings of the selectmen, planning board, and zoning board of adjustment on channel 20 (ACTV20), and the Souhegan school board and Amherst school district board on channel 21 (ACTV21). An additional outcome of the latest cable contract is the availability of channel 21 (ACTV21) for educational programs. Channel 20 also broadcasts bulletins for community organizations as well as public service bulletins from various town departments. Emergency messages also appear as scrolling messages along the bottom of the TV screen.

We have a television production studio that will allow any resident of Amherst to produce their own presentation or originate live programming. This studio is located at Souhegan High School but is available to residents as well. This then also becomes a valuable tool for the various video projects of the students. In addition to this new studio, we have added the ability to originate live programs from both the town library and the Amherst Middle School. The students of Souhegan are actively engaged in using this facility and classes are held there every day.

Amherst Community Access Television (ACAT) is actively recruiting volunteers to act as producers of public meetings (selectmen, planning board, zoning board of adjustment, school boards). This involves a simple task of running a camera. If a volunteer would like to learn more they can be trained to run the video and audio controls. ACAT is also able to broadcast locally produced shows by the residents of Amherst.

In 2012 ACTV20 finally was able to broadcast on the internet. All of the meetings held at the town hall are available live at pegstream.amherstnh.tv as well as whatever is being broadcast on channel 20 on a 7x24 basis. Meetings are also saved for video-on-demand for a period of time and these are available from pegcentral.amherstnh.tv.

The committee website is accessible from the town home page, or directly at www.amherstnh.gov/communications. This web page contains daily program schedules for ACTV20, and the assignment schedules for the producers. Additional information such as answers to Frequently Asked Questions is also available.

Questions and comments should be directed to cic@amherstnh.gov

Specific questions regarding content or requests for postings on the community bulletin board should be addressed to actv20@amherstnh.gov

Respectfully submitted,
Doug McAllister
Chairman

CONSERVATION COMMISSION

The Amherst Conservation Commission manages town properties acquired by donation and town warrant, then set aside for wildlife habitat, passive recreation, water quality and other conservation purposes. We make recommendations on dredge and fill applications to the State Department of Environmental Services, and on real estate developments to the town Planning Board and the ZBA. The ACC meets monthly on the second Sunday of the month at 7:00 PM in the Town Hall. The public is welcome.

Our focus is on managing conservation properties for greater benefit to the Amherst community as well as for wildlife. Our management efforts span meadows, forests, trails and eliminating invasive plants.

Land Acquisition - We made one deeded acquisition of five acres in Grater Woods. This is significant because it abuts lands owned by the town, by the Amherst Land Trust and by the town of Merrimack, collectively the size of Joe English Reservation and a significant portion of an emerging greenway to Bedford. We are also committed to an open space conservation easement at the top of Mack Hill Road because it abuts Joe English and a large forested farm thus has very high habitat value.

Meadow Management - Amherst is fortunate to have five or six significant meadow open spaces that are intensively managed to preserve our rural character. A commissioner with extensive personal history in agriculture maintains the nutrients, hires and monitors contractor operations, maintains a budget and coordinates with local and state officials. This year we received a NH state grant for meadow maintenance, fertilized the Scott Land cornfield, and applied a large amount of ash to the Bragdon Farm Land. On Joppa Hill Farm we cleared a lot of pines from the perimeter and are working with Bedford's organic farmer to increase the use of grazing animals and to obtain official organic status. The wetlands Beaver Deceiver is working perfectly; even the beavers are happy. Another commissioner versed in horticulture, maintains a vigilant invasive plants eradication program throughout the town's roadways and meadows.

Trail Management - Our trails work made lots of progress this year. First, an approved warrant article discontinued a short Class-VI road from Founders Way to Lyndeboro Road allowing us to construct a nearby alternative trail, then upgrading existing trails for what is now known as the Patch Hill Trail System with a connector to Milford's Mayflower Hill system. The Great Meadow Boardwalk across from Wilkins Elementary School was thoroughly renovated this year by a crew of volunteers headed by Rick Katzenberg and Rick Crocker, offering again lovely glimpses of this wetlands wilderness in the heart of the village. We appointed a Trails Manager to head up a burgeoning team of trail stewards who are clipping and chainsawing away all the obstacles to good hiking around town. The response to our request for stewards was phenomenal, many thanks to all.

These innumerable volunteer hours and diverse skills are employed to preserve Amherst's rural character, promote wildlife habitat and maintain water quality. We welcome all to get out and enjoy our forests, meadows and trails.

Amherst Heritage Commission

The Amherst Heritage Commission was established at Town Meeting on March 12, 2002 for the purpose of properly recognizing, using, protecting, and preserving the historic and heritage resources of the town of Amherst that are valued for their historic, cultural, aesthetic or community significance within their natural, built or cultural environments. As we come upon our 11th anniversary, we can look back with pride at our accomplishments, but also look forward to continue our mission of preserving our rich heritage that we have in Amherst. The Amherst Heritage Commission shall have advisory and review authority to:

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

Accomplishments and Project Updates During the Past Year (2012)

- a. The Heritage Commission continued to expand the town-wide survey of historic resources in 2012 by identifying more sites and documenting structures that were missed during the original survey. In addition, a town-wide survey of barns was undertaken. The barn survey information will be added to our existing Historic Resource Survey. The Historic Resource Survey, currently on-line at the Heritage Commission town web page, will be a living document with potential updates and areas of possible needs for the town. Results of the survey include: the need for developing a town wide Demolition Review policy, possible areas within the town for expanding scenic roads, possible homes and structures that could be listed on the State Register and National Register of Historic Places, and possible identification of areas in Amherst that could be designated as Neighborhood Heritage Clusters or possible Historic Districts.
- b. Concluded activities in 2012 for conducting a town-wide Barn Survey in hope of identifying barns within the town. The Heritage Commission sent out over 300 barn surveys to residents, and received back over 60 responses. Purpose is to monitor and document the historical barns, educate property owners, and provide information on restoration resources, all of which will further maintain and improve the rural character of Amherst.
- c. Drafted a Demolition Review Policy for structures of historic value within the town of Amherst. Submitted a petition warrant article with 47 signatures to the Board of Selectmen. The Demolition Review Policy was on the ballot at the March 2012 town meeting. Unfortunately, the Demolition Review policy was not approved by the town vote. The Demolition Delay policy is in line with the Amherst Master Plan in an effort to maintaining the rural character of the town.

- d. Coordinated the activities with the Heritage Commission, the Historical Society of Amherst, and the Amherst Garden Club in the restoration of the Village Water Trough near the Town Hall. Restoration activities concluded in the spring of 2012, with a dedication ceremony taking place in August 2012.

Looking Forward to 2013
(Possible Projects for the Heritage Commission)

- a. Continue to present a “briefing roadshow” of the Town-wide Resource Survey. Present briefings as a minimum: Board of Selectmen, Conservation Commission, Historic District Commission, ZBA, Amherst Planning Board, Roads Commission, and entertain a “Historic Amherst” night presentation
- b. Continue to comment on applicable Building Applications received from the Planning Director
- c. Use the recommendations from the Resource Survey to potentially identify additional “Scenic Roads” and Neighborhood Heritage Clusters
- d. Assist property owners in the application process to be considered for National and NH State Register of Historic Places
- e. Continue to enhance the Historic Resource Survey by identifying town-wide sites of local historical interest

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 Selectmen are: **Regular Members** - Will Ludt (Chair), Andy Ouellette, Bill Veillette, Carolyn Quinn, Mary Mahar, Nancy Spears and Tom Grella, ex officio Board of Selectmen. **Alternate Members**- Anne Krantz and Sandy Fraser. **Amherst Planning Board Liaison**- Eric Hahn

Respectfully Submitted,
Will Ludt
Chair, Amherst Heritage Commission

HISTORIC DISTRICT COMMISSION REPORT

The Historic District Commission currently consists of five members and four alternates who are appointed by the Board of Selectmen. In addition, there is one *ex officio* voting member each from the Board of Selectmen and the Planning Board. The Commission meets the third Thursday of every month and is charged by ordinance with the responsibility of reviewing all applications for Certificates of Approval for any exterior changes, demolition, renovations or additions to properties located within the District. Applications to be reviewed by the Commission are due in the Zoning Office at the close of business twenty one days prior to the meeting date. This allows the agenda to be posted, placed on the Town web page, and allows for timely notification of abutters.

In early 1991, Historic District Commission “Guidelines” were completed, reviewed by Town Counsel, and placed in the Town Library along with the reference material the Commission used in drawing up the guidelines. This reference material includes the Secretary of the Interior’s “Standards for Rehabilitation – Guidelines for Rehabilitating Historic Buildings” as well as “Preserving Community Character” which is published by the New Hampshire Association of Historic District Commissions. Both manuals are excellent sources of information and are especially important if one contemplates making changes to a historic house. Copies of the Commission’s Guidelines are also on file in the Town Hall Zoning Office. In addition to these resources, the library has books relating to preservation and restoration. A flyer describing the guidelines has been prepared and is now available to citizens to help them understand the process of applying to the Commission. Flyers are available at the Zoning Office and the Library. We encourage all citizens to make use of all these resources. Guidelines and Rules of Procedure are also available on the website.

2012 was an unusually quiet year for the Historic District Commission with deliberations limited to, primarily, one project proposing replacement of [non-original] windows, clapboard siding, and shutters, a number of tree removal applications, and preliminary discussions concerning upcoming reconstruction of roads in the village. Nineteen applications came before the committee: four applications were for tree removals and fifteen others were for exterior modifications.

In this same vein, in response to numerous infractions, placement of satellite dishes and emergency generators in prominent and/or highly visible locations has come to the fore in our discussions. Placement of outdoor mechanical equipment is specifically addressed in Historic District Commission Regulations (Section VI, Item 6.08) directing that “... [such] equipment shall be installed in locations which create the least disturbance to the historical appearance of the building and which involve the minimum disturbance to its structural integrity”. To this end, the HDC will be making concerted efforts in 2012, and going forward, to ensure that property owners within the Historic District maintain compliance within parameters of this regulation.

Our ongoing review of Design Guidelines and Rules of Procedure is a dynamic process that continues to evolve in our effort to render clear, fair, and consistent decisions. We inform all Applicants, however, that as owners of property within the Historic District, they are required to

comply with all rules and regulations as granted to Historic Commissions under authority of the U.S. Department of the Interior, and the State of New Hampshire. As an Historic Commission, we are responsible for enforcement of these rules and regulations and are, thus, possessed of limited flexibility in adjudication of most Applications.

The Historic District Commission maintains continuing effort in suggestion of design alternatives by which Applicants might realize objectives without compromising their role as conservators of historic properties. We do recognize, however, that the Historic District is not a living museum for the benefit of non-residents, and that conveniences of modern living, and exigencies of expanding families suggests modification of historic fabric from time to time. To this end, each Application is reviewed by the Commission in its thoughtful consideration of Applicant objectives, compliance with applicable rules and regulations, "appropriateness" as within guidelines of design precedent, and always toward preservation of integrity with surrounding properties.

We continually strive to render fair and reasonable decisions to all Applicants based on regulations, design guidelines, and rules of procedure, all as intended to protect and preserve the characteristics which make our Historic District unique. To the mutual advantage of both Applicants and the Historic District Commission, a reasonably comprehensive set of guidelines, a growing collection of reference materials, and the collective experience and advice of Commission members is available to all Applicants seeking improvement of their historic homes.

As charged by ordinance, the Historic District Commission continues in its effort to allow for each Applicant's enjoyment of their property, but always within parameters of that which ensures thorough and responsible consideration of individual properties, and with focus on preservation of individual properties as elemental within the Historic District as an entirety.

The Historic District Commission maintains close contact with the Heritage Commission and the Department of Public Works on any and all issues relating to the Village.

Respectfully submitted,
James M. Ramsay
Chairman

LIBRARY TRUSTEES' REPORT

In the past year, the Library's most significant growth was in the area that the Trustees and staff consider to be our most important: creating young readers. The circulation of children's books was up over 10% from the previous year and attendance at children's programs was up 20%. The annual summer reading program is the pinnacle of the year for youth services. The staff put a huge amount of energy and enthusiasm into planning a thematic program, "Dream Big", to encourage recreational reading during the summer months to combat the summer decline in reading skills reported by studies and educators. The program attracted 565 kids, 403 of whom completed at least 4 hours of reading. All totaled, they read 7,109 hours, well beyond the goal of 5,000 hours. Not only is this more than ever, it is more than double the amount that was read in 2006. The Summer Reading Program was capped off by the annual Ice Cream Social on the Common with over 300 in attendance. Our thanks go to the Children's Librarian, Sarah Hydorn, and Sue Ruggiero.

Our next most important service is Life Long Learning. This service provides adults with resources to pursue topics of personal interest. These resources include print and electronic materials as well as programs. Under the direction of Ruslyn Vear, the Adult Program attendance continues to grow. Since the majority of our adult programs fill to capacity (with waiting lists), we do not have much room for growth. We are discussing moving the more popular programs offsite to larger venues and will work to continue to balance our space constraints, the logistics of quality programming and high patron demand.

The Library is also where residents go for reading, viewing and listening materials for pleasure. Circulation of all materials was over 200,000 items with significant growth in downloadable ebooks and audio books. Currently, the Library, along with most of the public libraries in the state, provides access to almost 10,000 eBooks through the NH Downloadable Books Consortium.

Aside from the normal turnover of library pages (seniors graduating), we have not had any staff turnover and the team is functioning effectively. We cut staff hours slightly to achieve the default budget, but have been working to find efficiencies to minimize the service impact.

We continue to rely on the generosity and goodwill of community groups, and are appreciative of the goods and services provided to us this year outside of our budget. The Amherst Nipmugs very generously had portraits of Judge and Mrs. Parker (who donated the land that the library is built on) restored at Northeast Document Conversation Center. The portraits now hang in the Boardman Room along with a portrait of library benefactor James Towne.

The Friends of the Library provide the library with thousands of dollars of gifts each year from funds raised by their membership and annual booksale. Last year's gifts included a collection of "playaway views" (pre-loaded digital video player), numerous museum passes, funding the Sunday afternoon concert series, kids's craft supplies, some juvenile programming, and an overheard infrared door counter which gives us data that can be used to analyze patron use patterns. The Friends also took on some care of the building by paying to have the back windows overlooking the patio cleaned.

The Garden Club provides a tremendous service to the library, installing the annuals along the front path that garner so much praise, and maintaining perennial beds in the front and back of the building. Garden Club volunteers put in many hours to keep the library grounds looking inviting and appealing.

Numerous local businesses support us by offering products and gift cards as program prizes. Supporters this past year include The Copper Door Restaurant, The Black Forest, Shorty's Grill, The Mile Away Restaurant, The Toadstool Bookshop, Homestead Grocery and Deli, Jakes Old Fashioned Ice Cream, Canobie Lake Park, Cinemagic of Merrimack, Giorgio's Restaurant, Labelle Winery, and NH Fishercats.

With the support of the community we are able to achieve our primary goal: to offer the maximum level of service and the highest quality service possible within constraints of budget.

We welcome Karl (Ted) Krantz as a newly elected member of the Trustees. Ted is a long time Amherst resident, Library benefactor and patron. Three Alternate Trustees were added to the Board when we asked the Board of Selectmen to appoint Nancy Head, Ed Obermiller and Richard Martini. The Board, along with these new members, is working on a space planning project that considers some changes we can make inside the Library to meet the changing patron use of library services especially considering the impact of new technology and electronic materials.

Respectfully submitted,
Don Holden, Chairman

MEMORIAL DAY SUNSET PARADE AND OBSERVANCE

The parade formed at 5:30 p.m. and stepped off at 6:00 p.m. Brief ceremonies followed on the large common. It was over cast with the parade entering Meadowview Cemetery, and then the rain came pouring down.

Amherst observances are reflective of the times when the community comes together in patriotic thanksgiving for the lives given for the preservation of freedom.

Parade participants continued even with the heavy rain. They marched and spectators joined in the walk as a unit, quietly and respectfully to monument locations. At each site, wreaths were placed by Town Administrator Jim O'Mara; Selectmen George Infanti, Tom Grella, Brad Galinson and Dwight Brew. In addition, a 21-gun salute, taps played, and the flags were raised by Selectman Tom Grella.

At 7:00 p.m., with the rain still coming, we had a brief ceremony and awards were handed out.

The Invocation was given by 1st Sergeant Mark Forester, Chaplain Assistant N.H. National Guard U.S. Army, who read the names of diseased Veterans lost in 2011 – 2012. Lt. Commander Reed Panasiti, U.S. Navy, led the pledge. The National Anthem was sung by Abby Maroun a 4th grader at Wilkins School.

Amherst Fire Chief Mark Boynton presented the Bruce Alan Tarpley award to Meredith Lockwood. Principal Jon Ingram of Souhegan High School presented the Patricia Duval/Lyn Riccitelli Youth Citizen award to William Cook a senior at Souhegan High School.

Thank you to the Towns people, young and old, that helped put out the flags for Memorial Day. These were placed on all Veterans' graves, made possible by donations, which enable the project to continue. These flags stayed up until Thanksgiving weekend, being replaced with Christmas wreaths for the season. The wreaths were then removed and this will start all over again next year. A special thanks to Jane Heineke who has not missed a year since the project started.

Special thanks to our past Parade Marshal Commander Robert Schauman U.S. Navy Reserve for many years leading our parade. Thanks to our new Parade Marshal Colonel Charles Pyle U.S. Marine, the Amherst Middle School Band, the Souhegan High School Band, Amherst Fire Chief Mark Boynton, Amherst Police Department, Selectmen, Veterans, Dignitaries, Guests and Towns people.

In the past year, Amherst has lost some very special people, citizens who contributed to the Town and its legacy. I would like to remember Marion Manoogian, Becky Herlihy, Lucy Kopf, Carl Miller, Roz Buchanan and Eleanor Carr.

Respectfully Submitted,

Maria Theresa Grella, Chairman

July 4th Report

It was another successful Fourth of July Celebration, in 2012, beginning with better than ever fireworks by Jack Reed's volunteers on July 3 and ending with Paula Schmida's Dog Show on the Village Green at midday on the Fourth. The crowds were large and appreciative, the floats were unusually good, and our favorite bands were joined by a new pipe and drum band from Westford, Massachusetts.

The evening of July 3 featured the Amherst Town Band with Pat McMullen conducting for the last time before her retirement, fireworks, face painting by Kricky the Clown, music by Amy Conley and her Calico Toad Band, a softball challenge match by Amherst and Milford Fire and EMS departments, hot air balloon rides, and rides on the Roaming Railroad. Food was sold by the Lions' Club and the Fourth of July Committee.

The Fourth began on the Village Green with craft demonstrations, the art show featuring New Hampshire artists, organization and political booths, farm animals, games, music by the Music Man Quartet, Brad Odhner as Uncle Sam reading the Declaration of Independence, pocket ladies, and clowns making balloon animals. The parade featured all of the old favorites plus magnificent Friesian horses and lots of politicians. The antique cars that George Coddington and Noel Ward oversaw were especially good this year as were the floats. Submitting floats were the Dance Company (Most Colorful), the N.H. Peace Alliance (Most Original), the Amherst Republican Committee (Best in Theme); Amherst Country Club (Chairman's Choice), and the Grella Family (Best Overall). Marie Grella has declared that after forty years of having floats in the parade, 2012 was her last year. We owe Marie and her family many thanks for the years of pleasure they have provided us.

Also retiring this year was Liz Overholt who has done such a superb job of overseeing the organization of the Village Green for the past eleven years. She and Bill were, fortunately, still involved in the making of the posters and signs for the celebration.

During the Reviewing Stand Ceremony, the Lions Club presented May Balsama with the Citizen of the Year award, the Fourth of July Committee recognized Sean Corrigan as the winner of the pin design, the Souhegan Chorus sang patriotic songs, Doug Kirkwood played the bagpipes, and Kyra Whitehead sang a song she had learned for a war veteran.

The Fourth of July is an Amherst tradition. To make it happen requires the work of many, many volunteers, employees of the town departments, and dedicated Fourth of July Committee members who chair the various events and fundraisers. On the committee this year were Kim Ayers, Christy Belvin, Mary Beyers, Charlene Carper, George Coddington, Diane DeSimone, Doffie Farrar, Lydia Greene, Jim Janson, Marcy LePage, Katherine Lockwood, Mary Mahar, Liz Morgan, Jeff Odhner, Bil Overholt, Liz Overholt, Reed Panasiti, Gretchen Pyles, Bob Schaumann, Paula Schmida, Phil Sellers, Debbie Spellman, Peggy Stokes, and Noel Ward. Our sincerest thanks to all.

We are also grateful to the businesses that help financially. For the sixth consecutive year, the Granite State Credit Union has been the major sponsor of the fireworks. Additional support came from Amherst Patch, Bot-L-Gas, Jake's Ice Crem, Atlas Pyrovision, Sal's Pizza, and REMAX.

Nancy Head, Chair of the Fourth of July Committee



AMHERST TOWN MEETING

DELIBERATIVE SESSION

FEBRUARY 8, 2012

Moderator Steve Coughlan called the meeting to order at 7PM. 100 voters checked in. Selectman Chairman Bruce Bowler introduced the department heads: Nancy MacMillan, recreation, Brian Gleason, EMS, , Peter Lyon, police, Mark Boynton, fire department, Charlie Tiedemann, zoning, Gail Stout, tax collector, Nancy Demers, town clerk, Merrie Howe, finance director, Donna Waterman, executive assistant, James O'Mara, town administrator.

Also, William Drescher, town council was in attendance.

Chairman Bowler introduced the other members of the board, George Infanti, Brad Galinson, Tom Grella, and Dwight Brew.

Chairman Dick Lefebvre of the Ways and Means Committee introduced Charlene Carper, Peter Eiche, David Chen, Maggie Paul, and Bob Brewster.

Moderator Coughlan explained SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 10th town meeting ballot or amend the dollar amount and place the amended article on the ballot. Guidelines for the meeting as proposed by the moderator were as follows:

Voters would hold up a yellow card when the vote was called.

No amendment to an amendment would be allowed.

Three minute speaking rule.

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

Voter must state his/her name and address.

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

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

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 State of New Hampshire, qualified to vote in town affairs:

You are hereby notified that the Annual Meeting of the Town of Amherst will be held, in accordance with "Senate Bill 2" (NHRSA 40:13). The first session, to transact all business other than voting, is on Wednesday, February 8, 2012 at 7:00 PM at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls is on Tuesday, March 13, 2012 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
- 2 Library Trustees for 3 Years
- 1 Cemetery Trustee for 3 Years
- 2 Zoning Board of Adjustment Members for 3 Years
- 1 Trustee of the Trust Funds for 3 Years
- 1 Moderator for 2 Years
- 1 Supervisor of the Checklist for 6 Years
- 1 Treasurer for 3 Years

ARTICLE 22: Purchase of Land

To see if the Town will vote to raise and appropriate the sum of \$180,000 for the purpose of funding the purchase of a tract of land consisting of 6.5 acres of land, more or less, identified as NH Route 101 Limited Access Right-of-Way on Amherst Tax Map 3 adjacent to Lot 29, from the State of New Hampshire, as well as related costs of acquisition, and to authorize the Board of Selectmen to enter into an agreement on such terms and conditions as they deem fit to acquire said real estate.

This article is a special warrant article pursuant to RSA 32:7 and shall be non-lapsing until June 30, 2014 and shall be non-transferable.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Infanti motioned to accept this article and was seconded. He introduced Bill Seymour from Gale Associates who performed a slide presentation. This land would be used for a recreation purposes providing fields for use of the town for various sports. It would also have a walking path. He went into detail regarding the layout. Selectman Infanti explained that the use of cemetery Fields would be ending in 2014. The State of New Hampshire owns this property and, by statute, is giving the town the first right of refusal and the town has 30 days to respond. Other options for the land use would be open space, senior center or other town needs. The value of the land is assessed at \$172,500. The moderator asked for the Ways and means opinion which was 6-2 in favor. Ted Landon made a motion to delete \$180,000 and insert \$1.00 in the article and was seconded. He said that the Brewster fields were available for a nominal fee and they should be used for this purpose. Infanti said he had met with Brad Knight, the owner at this time, who wants the land in addition to his fields. Steve Desmarais spoke in favor and that it was perfect for ball fields. Bob Fregault inquired what the cost would be to develop it. Infanti said that had been discussed and he thought it would be around \$800,000 including the cost of the land. More discussion followed. The moderator asked for a vote on the amendment and it failed. A motion was made and seconded to amend the article to \$800,000. Selectman Infanti said that

was not a perfect number and that they need time to get the actual figures for development. The first step would be just to buy the land. The amendment was put to a vote and was defeated. Seeing no further discussion, the article was placed on the ballot as written. Motion to restrict reconsideration passed.

ARTICLE 23: Ambulance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of twenty-two thousand dollars (\$22,000) to be added to the Ambulance Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectmen Grella presented this article. Ways and Means Committee unanimously supports it. Placed on ballot as written.

ARTICLE 24: Operating Budget

To see if the Town will 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 \$ 11,101,696. Should this article be defeated the default budget shall be \$ 10,853,361. 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.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Bruce Bowler motioned to accept this article and was seconded. He motioned to amend the dollar amount to \$11,095,396, because of a calculation error. This amendment passed. Bowler spoke to the article outlining the process as to how the budget was prepared. He showed slides of the budget breakdown, the overview, the default budget and the increase or decrease in debt obligations. Ways and means voted 6-0 in favor of the budget. A motion was made by Deirdre Rogusky to reduce the library line item from \$826,328 to \$676, 328 with a corresponding increase in the contingency line so that the budget is not reduced. If the amendment passed the selectmen would have the authority to place in other line items. After some discussion, the amendment was defeated. There was no further discussion. The article was placed on the ballot as written. Motion to restrict reconsideration passed.

ARTICLE 25: Communications Center Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Communications Center Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Galinson presented this article. Ways and Means member Charlene Carper advised that in 2008 the Department of Revenue mandated that all capital reserve funds must be put in a

separate warrant article rather than in the budget. The committee voted 6-0 in favor. There was no discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

ARTICLE 26: Town Computer System Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Town Computer System Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Galinson presented this article. Ways and Means Committee unanimously support it. Place on ballot as written. Motion to restrict reconsideration passed.

ARTICLE 27: Elderly, Blind, and Disabled Exemption

To see if the Town will 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 \$71,000 (formerly \$88,000);
- 75 years of age up to 79 years, inclusive an exemption of \$107,000 (formerly \$132,000);
- 80 years of age or older, an exemption of \$142,000 (formerly \$176,000); and,

For blind persons of any age:

- an exemption of \$35,000 (formerly \$43,000); and,

For disabled persons of any age:

- an exemption of \$61,000 (formerly \$75,000).

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.

In addition, the taxpayer must, for the elderly and the disabled exemptions only:

- have a net income of not more than \$41,760 (formerly \$36,760), or if married, a combined net income of less than \$57,000 (formerly \$52,000); and
- own assets not in excess of \$150,000 excluding the value of the person's residence in accordance with RSA 72:39-a.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Dwight Brew presented this article. Ways and Means unanimously supports it.

Placed on ballot as written. Motion to restrict reconsideration passed.

ARTICLE 28: Lease/Purchase of Rescue/Pumper for Fire Department

To see if the Town will vote to authorize the Selectmen to enter into a three year lease/purchase agreement for the purpose of leasing a replacement Rescue/Pumper for the Fire Department, and to raise and appropriate the sum of \$154,223 for the first year's payment for that purpose. This lease agreement will contain an escape clause. (Majority vote required).

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Bruce Bowler presented this article. Bowler motioned to amend the article by deleting the word "three" and inserting the word "four" year lease. The amendment was adopted. Fire Chief Mark Boynton gave a slide presentation on the condition of the existing vehicle. Ways and Means unanimously supports the article. Was placed on the ballot as amended. Motion to restrict reconsideration passed.

ARTICLE 29: Road Maintenance

To see if the Town will vote to raise and appropriate the sum of \$100,000 for road maintenance. Assuming passage of this article it is the Board's intention to place a similar amount in the operating budget in subsequent years.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Tom Grella presented this article with a slide presentation. In 2008 the Board of selectmen formed a committee to research road conditions and funding. This committee recognized that the operating budget lacked necessary funding to keep the ninety two miles of good roads good. This article is separate from the road bond passed in 2010. In the operating budget, Article 24) there is approximately \$650,000 included for routine road maintenance. The purpose of increasing this line item is to step up and improve how often each mile of good road gets attention. Ways and Means support this article by a vote of 5-1. Elizabeth Overholt made a motion to increase the dollar amount in the article to \$300,000 and was seconded. Bill Overholt from that committee spoke to the article. There was some discussion from the floor. Ways and Means Committee voted 3-3 on the amendment. Bruce Bowler said that the selectmen do not support the amendment. The moderator asked for a vote on the amendment. It failed by a vote of 28 yes and 35 no. It was declared defeated. Liz Overholt made a motion to amend the dollar amount to \$200,000 and was seconded. Ways and Means voted 5-1 in favor of the amendment. The Board of Selectmen voted in support. Seeing no one wanting to discuss it further the amendment was put to a vote and it passed. It was placed on the ballot as amended. Vote to restrict reconsideration passed.

ARTICLE 30: Emergency Generators

To see if the town will vote to raise and appropriate the sum of eighty thousand dollars \$80,000 to purchase two (2) replacement generators for the Police/EMS/ Emergency Operations Center and at the DPW Garage.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Bowler presented this article with a slide presentation of the condition of the existing generators. There was a short discussion. Placed on ballot as written. Motion to restrict reconsideration passed.

ARTICLE 31: Assessing Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be added to the Assessing Revaluation Capital Reserve Fund previously established.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Infanti presented this article. He explained that the town assessment must be funded in this 5 year time frame. The funds for this revaluation, which is required by law, is easier paid in tolerable increments than if added to the operating or default budget all at once to make up the difference between the balance in the capital reserve fund and the actual projected cost of the revaluation. The next revaluation will take place in Tax Year 2016 which will fall into 2017.

Ways and Means Committee unanimously supports this article. After a short discussion, this article was placed on the ballot as written. Motion to restrict reconsideration passed.

ARTICLE 32: Public Health Mosquito Surveillance and Control Program

To see if the town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to continue with a Public Health Mosquito Surveillance and Control Program. This program is designed to monitor and help prevent the presence of mosquito borne vector diseases in accordance with the State of New Hampshire Arboviral Surveillance Prevention and Control Guidelines.

(The Board of Selectmen unanimously recommends a yes vote.)

Selectman Galinson spoke to this article. Health officer Brian Gleason explained the benefits of spraying to eliminate mosquitoes in an effort to keep the EEE and West Nile Virus from infecting people in this area. Although Amherst had no mosquitoes testing positive for the diseases, Manchester and Nashua had some that tested positive. Ways and Means voted 2-4 against this article based on the lack of information about any reported diseases. After a short discussion it was placed on the ballot as written. Motion to restrict reconsideration passed.

ARTICLE 33: Discontinuance of a Portion of North Street (By Petition)

Shall the town vote to discontinue a portion of North Street, pursuant to RSA 231:43, as follows; That section of North Street, commencing at a point 45+/- feet northerly of Founder's Way, thence northerly approximately 2,450 +/- feet to Lyndeborough Road" and release the access rights over tax lots 5-59-21, 5-60 & 5-60-1, upon construction of a public trail-head parking area south of point of commencement.

(The Board of Selectmen unanimously recommends a yes vote.)

The moderator recognized Steve Desmarais to move the article and was seconded. The Conservation Commission unanimously supports this article as does the Planning Board. It was placed on the ballot as written. Motion to restrict reconsideration passed.

ARTICLE: 34 Are you in favor of the adoption of Amendment No. 2 as proposed by petition for the town zoning ordinance as follows:

(The Board of Selectmen unanimously recommends a yes vote).

ARTICLE VI, ADMINISTRATION (by petition)

Section 6.2 Building Permits, Certificates of Occupancy, Earth Removal Permits

6.2.1.1 No building or structure shall hereafter be erected [øø], structurally altered or demolished until a building or demolition permit shall be issued by the Selectmen or their authorized agents, the Building Inspector or Planning Director, stating that the building or structure, and use of land comply with the regulations of this Ordinance and all building and health laws and Ordinances. 3-14-78

6.2.11 Demolition Review

6.2.11.1 Definitions: All words and phrases used in this section shall have the same meaning as defined elsewhere in this ordinance, unless specifically defined below or unless a different meaning is clearly intended within the context of this section:

- (a) Building: Building is defined as any structure used or intended to be used for supporting or sheltering any use or occupancy.
- (b) Demolition Review Committee: A committee of the Heritage Commission comprised of three (3) members of the commission and two (2) alternates appointed by the chair of the Commission.
- (c) Demolition: The act of pulling down, destroying, razing, removing or relocating a building or commencing the work of total or substantial alteration or destruction with the intent of completing the same.

6.2.11.2 Criteria: Any building or part of a building in the Town of Amherst will fall under the terms of this article where:

- (a) The building was constructed more than fifty (50) years before the date of application for demolition permit, or the age of the building is unknown; or
- (b) The building is listed or is eligible for listing in the National Register of Historic Places or state or local historic registers or surveys; or,
- (c) The building is otherwise of significant historic or architectural interest.

6.2.11.3 Procedure:

- (a) When an application for a demolition permit, a building permit involving demolition, or a non-residential site plan review involving demolition is made, or a formal written application is submitted to the Board of Selectmen, Planning Board or Planning Director

for a determination under this article, the Planning Director shall immediately forward a copy of such application to the chairs of the Heritage Commission and the Demolition Review Committee. The Demolition Review Committee shall conduct a preliminary review of such application to determine whether to proceed with a formal review pursuant to its regulations. The Demolition Review Committee shall notify the Planning Director of its decision within 5 business days of such application. Upon receipt of timely notice of formal review, the Planning Director shall not approve or authorize such application until such time as he or she receives notification from the Demolition Review Committee of the outcome of its review or after 60 days have passed, whichever occurs soonest.

- (b) Nothing in this section shall be construed to prevent or delay demolition where the building has been determined by the Planning Director to be a public hazard and that immediate demolition is necessary to mitigate that hazard.

(The Amherst Planning Board disapproves the above amendment)

Respectfully submitted,

Nancy Demers

Town Clerk



**OFFICIAL BALLOT
ANNUAL TOWN ELECTION
AMHERST, NEW HAMPSHIRE
MARCH 13, 2012**

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

2 Selectmen for 3 Years

Charles S. Sherman	1126
Bruce Bowler	1204
Brad Galinson	1209

2 Library Trustees for 3 Years

Edward L. Obermiller	357
Nancy T. Baker	1160
Karl "Ted" Krantz	677
Richard W. Martini	642
Robert Brewster (write-in)	22

1 Cemetery Trustee for 3 Years

Kevin J. Grassett	775
William S. Belvin	933

2 Zoning Board of Adjustment Members for 3 Years

James W. Quinn, Jr.	1353
Douglas H. Kirkwood	1333

1 Trustee of the Trust Funds for 3 Years

Richard Kimball	1520
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1 Moderator for 2 Years

Stephen W. Coughlan	1647
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1 Supervisor of the Checklist for 6 Years

Margaret B. "Maggie" Paul	1670
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1 Treasurer for 3 Years

Elizabeth Overholt	1670
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ARTICLE 22: Purchase of Land

To see if the Town will vote to raise and appropriate the sum of \$180,000 for the purpose of funding the purchase of a tract of land consisting of 6.5 acres of land, more or less, identified as NH Route 101 Limited Access Right-of-Way on Amherst Tax Map 3 adjacent to Lot 29, from the State of New Hampshire, as well as related costs of acquisition, and to authorize the Board of Selectmen to enter into an agreement on such terms and conditions as they deem fit to acquire said real estate.

This article is a special warrant article pursuant to RSA 32:7 and shall be non-lapsing until June 30, 2014 and shall be non-transferable.

<i>Yes</i>	<i>943</i>
<i>No</i>	<i>1321</i>

ARTICLE 23: Ambulance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of twenty-two thousand dollars (\$22,000) to be added to the Ambulance Capital Reserve Fund previously established.

<i>Yes</i>	<i>1554</i>
<i>No</i>	<i>688</i>

ARTICLE 24: Operating Budget

To see if the Town will 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 \$11,095.396. Should this article be defeated the default budget shall be \$10,853, 361 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.

<i>Yes</i>	<i>1022</i>
<i>No</i>	<i>1240</i>

ARTICLE 25: Communications Center Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Communications Center Capital Reserve Fund previously established.

<i>Yes</i>	<i>1266</i>
<i>No</i>	<i>932</i>

ARTICLE 26: Town Computer System Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be added to the Town Computer System Capital Reserve Fund previously established.

<i>Yes</i>	<i>1268</i>
<i>No</i>	<i>929</i>

ARTICLE 27: Elderly, Blind, and Disabled Exemption

To see if the Town will 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 \$71,000 (formerly \$88,000);
- 75 years of age up to 79 years inclusive, an exemption of \$107,000 (formerly \$132,000);

-80 years of age or older, an exemption of \$142,000 (formerly \$176,000); and

For blind persons of any age:

-an exemption of \$35,000 (formerly \$43,000); and

For disabled persons of any age:

-an exemption of \$61,000 (formerly \$75,000).

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.

In addition, the taxpayer must, for the elderly and the disabled exemptions only:

-have a net income of not more than \$41,760 (formerly \$36,760), or if married, a Combined net income of less than \$57,000 (formerly \$52,000); and

-own assets not in excess of \$150,000 excluding the value of the person's residence in accordance with RSA 72:39-a.

<i>Yes</i>	1674
<i>No</i>	532

ARTICLE 28: Lease/Purchase of Rescue/Pumper for Fire Department

To see if the Town will vote to authorize the Selectmen to enter into a four year lease/purchase agreement for the purpose of leasing a replacement Rescue/Pumper for the Fire Department, and to raise and appropriate the sum of \$154,223 for the first year's payment for that purpose. This lease agreement will contain an escape clause.

<i>Yes</i>	1050
<i>No</i>	1154

ARTICLE 29: Road Maintenance

To see if the Town will vote to raise and appropriate the sum of \$200,000 for road maintenance. Assuming passage of this article, it is the Board's intention to place a similar amount in the operating budget in subsequent years.

<i>Yes</i>	1226
<i>No</i>	997

ARTICLE 30: Emergency Generators

To see if the Town will vote to raise and appropriate the sum of eighty thousand dollars (\$80,000) to purchase two (2) replacement generators for the Police/EMS/Emergency Operations Center and at the DPW Garage.

<i>Yes</i>	1392
<i>No</i>	824

ARTICLE 31: Assessing Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars

(\$20,000) to be added to the Assessing Revaluation Capital Reserve Fund previously established.

<i>Yes</i>	<i>1047</i>
<i>No</i>	<i>1115</i>

ARTICLE 32: Public Health Mosquito Surveillance and Control Program

To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (\$40,000) to continue with a Public Health Mosquito Surveillance and Control Program. This Program is designed to monitor and help prevent the presence of mosquito borne vector diseases in accordance with the State of New Hampshire Arboviral Surveillance Prevention and Control Guidelines.

<i>Yes</i>	<i>1319</i>
<i>No</i>	<i>899</i>

ARTICLE 33: Discontinuance of a Portion of North Street (By Petition)

Shall the Town vote to discontinue a portion of North Street, pursuant to RSA 231:43, as follows: That section of North Street, commencing at a point 45+/- feet northerly of Founder's Way, thence Northerly approximately 2,450 +/- feet to Lyndeborough Road and release the access rights over Tax lots 5-59-21, 5-60 & 5-60-1, upon construction of a public trail-head parking area south of point of commencement.

<i>Yes</i>	<i>1465</i>
<i>No</i>	<i>593</i>

ARTICLE 34: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town zoning ordinance as follows:

NO. 1: ARTICLE IV, Section 4.16 Open Space Plan,

Paragraph 4.16.5: Change lot width in the Residential / Rural Zone and in the Northern Rural and Northern Transitional Zones.

Paragraph 4.16.6: Change front setback in the Residential / Rural Zone and in the Northern Rural and Northern Transitional Zones.

Paragraph 4.16.7: Change side and rear setbacks in the Residential / Rural Zone and in the Northern Rural and the Northern Transitional Zones.

<i>Yes</i>	<i>796</i>
<i>No</i>	<i>1150</i>

ARTICLE 35: Are you in favor of the adoption of Amendment No. 2 as proposed by petition for the town zoning ordinance as follows:

ARTICLE VI, ADMINISTRATION (by petition)

Section 6.2 Building Permits, Certificates of Occupancy, Earth Removal Permits

6.2.1.1 No building or structure shall hereafter be erected, structurally altered or demolished until a building or demolition permit shall be issued by the Selectmen or their authorized agents, the Building Inspector or Planning Director, stating that the building or structure, and use of land comply with the regulations of this Ordinance and all building and health laws and Ordinances. 3-14-78

6.2.11 Demolition Review

6.2.11.1 Definitions: All words and phrases used in this section shall have the same meaning as defined elsewhere in this ordinance, unless specifically defined below or unless a different meaning is clearly intended within the context of this section:

(a) Building: Building is defined as any structure used or intended to be used for supporting or sheltering any use or occupancy.

(b) Demolition Review Committee: A committee of the Heritage Commission comprised of three (3) members of the commission and two (2) alternates appointed by the chair of the Commission.

(c) Demolition: The act of pulling down, destroying, razing, removing or relocating a building or commencing the work of total or substantial alteration or destruction with the intent of completing the same.

6.2.11.2 Criteria: Any building or part of a building in the Town of Amherst will fall under the terms of this article where:

(a) The building was constructed more than fifty (50) years before the date of application for demolition permit, or the age of the building is unknown; or

(b) The building is listed or is eligible for listing in the National Register of Historic Places or state or local historic registers or surveys; or,

(c) The building is otherwise of significant historic or architectural interest.

6.2.11.3 Procedure:

(a) When an application for a demolition permit, a building permit involving demolition, or a non-residential site plan review involving demolition is made, or a formal written application is submitted to the Board of Selectmen, Planning Board or Planning Director for a determination under this article, the Planning Director shall immediately forward a copy of such application to the chairs of the Heritage Commission and the Demolition Review Committee. The Demolition Review Committee shall conduct a preliminary review of such application to determine whether to proceed with a formal review pursuant to its regulations. The Demolition Review Committee shall notify the Planning Director of its decision within 5 business days of such application. Upon receipt of timely notice of formal review, the Planning Director shall not approve or authorize such application until such time as he or she receives notification from the Demolition Review Committee of the outcome of its review or after 60 days have passed, whichever occurs soonest.

(b) Nothing in this section shall be construed to prevent or delay demolition where the building has been determined by the Planning Director to be a public hazard and that immediate demolition is necessary to mitigate that hazard.

<i>Yes</i>	<i>449</i>
<i>No</i>	<i>1697</i>

Amherst, NH



Community Contact

Amherst Board of Selectmen

Bruce Bowler, Chairman
PO Box 960
Amherst, NH 03031

Telephone

(603) 673-6041

Fax

(603) 673-6794

E-mail

sfrydlo@amherstnh.gov

Web Site

www.amherstnh.gov/

Municipal Office Hours

Monday through Friday, 8 am - 4 pm; Town Clerk,
Tax Collector: Monday, Wednesday, Thursday, Friday,
9 am - 3 pm, Tuesday, 9 am - 3 pm, 4:30 pm - 6:30 pm

County

Hillsborough

Labor Market Area

Nashua NH-MA NECTA Division, NH Portion

Tourism Region

Merrimack Valley

Planning Commission

Nashua Regional

Regional Development

Capital Regional Development Council

Election Districts

US Congress

District 2

Executive Council

District 5

State Senate

District 11

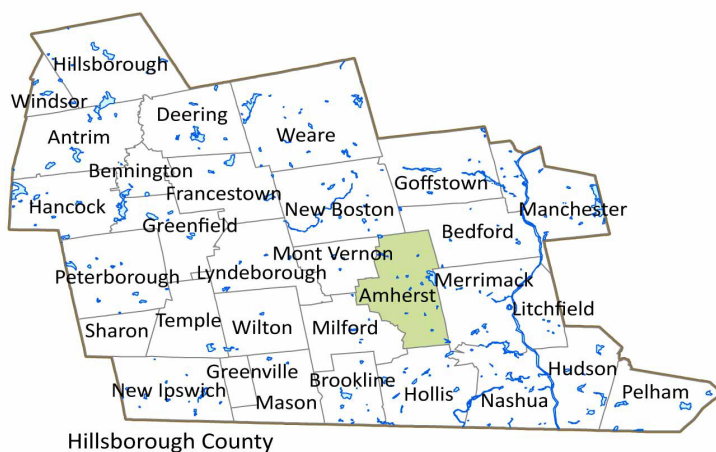
State Representative

Hillsborough County District 6

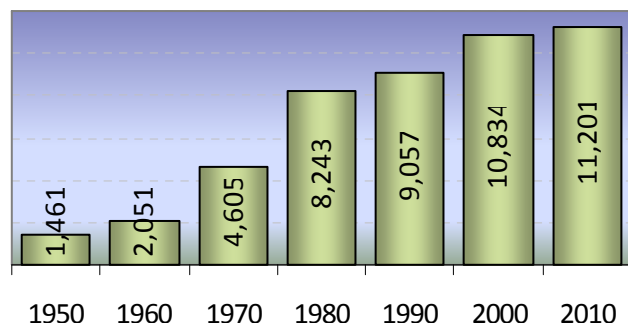
Incorporated: 1760

Origin: This area was first granted in 1728 as Narragansett Number 3, settled by the families of soldiers who had fought at Narragansett, Rhode Island. In 1760, the town was named Amherst in honor of Lord Jeffrey Amherst (1717-1797), commander-in-chief of the colonial forces in the French and Indian War. Amherst was the birthplace of Horace Greeley (1811-1872), founder of the New York Tribune, a founder of the Republican Party, and 1872 Presidential candidate. For a brief time, Amherst was the county seat for Hillsborough County.

Villages and Place Names: Cricket Corner, Ponemah, Baboosic Lake



Population, Year of the First Census Taken: 2,369 residents in 1790



Population Trends: Population change for Amherst totaled 9,150 over 50 years, from 2,051 in 1960 to 11,201 in 2010. The largest decennial percent change was a 125 percent increase between 1960 and 1970, this was followed by a 79 percent increase between 1970 and 1980. The 2010 Census estimate for Amherst was 11,201 residents, which ranked 27th among New Hampshire's incorporated cities and towns.

Population Density and Land Area, 2010 (US Census Bureau):

327.6 persons per square mile of land area. Amherst contains 34.2 square miles of land area and 0.5 square miles of inland water area.

MUNICIPAL SERVICES

Type of Government	Selectmen
Budget: Municipal Appropriations, 2010-2011	\$10,474,055
Budget: School Appropriations,	Not Available
Zoning Ordinance	1946/10
Master Plan	2010
Capital Improvement Plan	Yes
Industrial Plans Reviewed By	Planning Board

Boards and Commissions

Elected:	Selectmen; Cemetery; Library; Trust Funds; Zoning
Appointed:	Planning; Communications Infrastructure; Conservation; Heritage; Historic District; Recreation; Capital Improvement; Stormwater II; Solid Waste

Public Library **Amherst Town**

EMERGENCY SERVICES

Police Department	Full-time
Fire Department	On Call
Emergency Medical Service	Volunteer

Nearest Hospital(s)	Distance	Staffed Beds
Southern NH Medical Center, Nashua	12 miles	166
St. Joseph Hospital, Nashua	13 miles	144
Catholic Medical Center, Manchester	13 miles	233

UTILITIES

Electric Supplier	PSNH
Natural Gas Supplier	National Grid
Water Supplier	Pennichuck Water Works
Sanitation	Private septic
Municipal Wastewater Treatment Plant	No
Solid Waste Disposal	
Curbside Trash Pickup	None
Pay-As-You-Throw Program	No
Recycling Program	Voluntary
Telephone Company	Fairpoint
Cellular Telephone Access	Yes
Cable Television Access	Yes
Public Access Television Station	Yes
High Speed Internet Service: Business	Yes
Residential	Yes

PROPERTY TAXES (NH Dept. of Revenue Administration)

2011 Total Tax Rate (per \$1000 of value)	\$25.37
2011 Equalization Ratio	97.8
2011 Full Value Tax Rate (per \$1000 of value)	\$24.74

2011 Percent of Local Assessed Valuation by Property Type

Residential Land and Buildings	84.7%
Commercial Land and Buildings	12.9%
Public Utilities, Current Use, and Other	2.4%

HOUSING (ACS 2006-2010)

Total Housing Units	4,198
Single-Family Units, Detached or Attached	3,880
Units in Multiple-Family Structures:	
Two to Four Units in Structure	82
Five or More Units in Structure	164
Mobile Homes and Other Housing Units	72

DEMOGRAPHICS

(US Census Bureau)

Total Population	Community	County
2010	11,201	400,721
2000	10,834	382,384
1990	9,057	336,549
1980	8,243	276,608
1970	4,605	223,941

Demographics, American Community Survey (ACS) 2006-2010

Population by Gender		
Male	5,683	Female 5,518

Population by Age Group

Under age 5	699
Age 5 to 19	2,505
Age 20 to 34	1,283
Age 35 to 54	3,541
Age 55 to 64	1,860
Age 65 and over	1,313
Median Age	43.2 years

Educational Attainment, population 25 years and over

High school graduate or higher	95.3%
Bachelor's degree or higher	61.3%

INCOME, 2010 INFLATION ADJUSTED \$ (ACS 2006-2010)

Per capita income	\$47,881
Median 4-person family income	\$133,083
Median household income	\$115,405

Median Earnings, full-time, year-round workers

Male	\$97,879
Female	\$47,018

Families below the poverty level	1.8%
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LABOR FORCE (NHES – ELMI)

Annual Average	2001	2011
Civilian labor force	5,894	6,025
Employed	5,704	5,738
Unemployed	190	287
Unemployment rate	3.2%	4.8%

EMPLOYMENT & WAGES (NHES – ELMI)

Annual Average Covered Employment	2001	2011
Goods Producing Industries		
Average Employment	1,066	783
Average Weekly Wage	\$ 852	\$1,059
Service Providing Industries		
Average Employment	2,902	3,033
Average Weekly Wage	\$ 700	\$ 791
Total Private Industry		
Average Employment	3,968	3,817
Average Weekly Wage	\$ 741	\$ 846

Government (Federal, State, and Local)

Average Employment	551	608
Average Weekly Wage	\$ 642	\$ 925

Total, Private Industry plus Government

Average Employment	4,520	4,425
Average Weekly Wage	\$ 729	\$ 857

n = indicates that data does not meet disclosure standards

EDUCATION AND CHILD CARE

(NH Dept. of Education)

Schools students attend: **Amherst operates grades K-8; grades 9-12 are part of Souhegan Cooperative (Amherst, Mont Vernon)**District: **SAU 39**Career Technology Center(s): **Wilbur Palmer Voc. Tech. Center, Hudson; Milford HS; Nashua HS North**Region: **16**

Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1	1	1	4
Grade Levels	P K 1-4	5-8	9-12	P K 1-12
Total Enrollment	626	762	859	209

2012 NH Licensed Child Care Facilities (DHHS – Bureau of Child Care Licensing):

Total Facilities: **10**Total Capacity: **664**Nearest Community/Technical College: **Manchester; Nashua**Nearest Colleges or Universities: **St. Anselm; Rivier; Daniel Webster**

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Wal-Mart	Retail store	200	1992
H & M Metals, Inc.	Steel metal fabrication	130	1970
Diacom Corporation	Fabric-elastomer diaphragms	93	1983
Resin System Corporation	Custom cast thermoset plastic	52	1972
Rontex America, Inc.	Nonwoven fabrics	23	1976
Vibrac Corporation	Torque test instruments	15	1971
F W Webb	Plumbing & heating supply distributor		
Lowe's	Home improvement center		

TRANSPORTATION (distances estimated from city/town hall)

Road Access US Routes
State Routes **13, 101, 101A, 122**
Nearest Interstate, Exit **Everett Tpk., Exit 11; I-293, Exit 4**
Distance **9 miles; 12 miles**

Railroad **Boston & Maine**
Public Transportation **No**

Nearest Public Use Airport, General Aviation
Boire Field, Nashua Runway **5,501 ft. asphalt**
Lighted? **Yes** Navigation Aids? **Yes**

Nearest Airport with Scheduled Service
Manchester-Boston Regional Distance **15 miles**
Number of Passenger Airlines Serving Airport **6**

Driving distance to select cities:
Manchester, NH **13 miles**
Portland, Maine **110 miles**
Boston, Mass. **63 miles**
New York City, NY **228 miles**
Montreal, Quebec **274 miles**

COMMUTING TO WORK (ACS 2006-2010)

Workers 16 years and over
Drove alone, car/truck/van **79.4%**
Carpooled, car/truck/van **4.8%**
Public transportation **0.6%**
Walked **1.2%**
Other means **0.4%**
Worked at home **13.6%**
Mean Travel Time to Work **27.0 minutes**

Percent of Working Residents: ACS 2006-2010

Working in community of residence **27.6%**
Commuting to another NH community **57.3%**
Commuting out-of-state **15.1%**

RECREATION, ATTRACTIONS, AND EVENTS

X Municipal Parks
YMCA/YWCA
X Boys Club/Girls Club
X Golf Courses
Swimming: Indoor Facility
Swimming: Outdoor Facility
Tennis Courts: Indoor Facility
X Tennis Courts: Outdoor Facility
Ice Skating Rink: Indoor Facility
Bowling Facilities
X Museums
Cinemas
Performing Arts Facilities
Tourist Attractions
X Youth Organizations (i.e., Scouts, 4-H)
X Youth Sports: Baseball
X Youth Sports: Soccer
X Youth Sports: Football
X Youth Sports: Basketball
Youth Sports: Hockey
Campgrounds
X Fishing/Hunting
Boating/Marinas
X Snowmobile Trails
Bicycle Trails
X Cross Country Skiing
X Beach or Waterfront Recreation Area
X Overnight or Day Camps

Nearest Ski Area(s): **Pat's Peak**

Other: **Swimming Lake; Youth Lacrosse; Ponemah Bog Sanctuary; Peabody Mill Environmental Center; Joe English Reservation; Hiking Trails**

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2012-12/31/2012

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
CRETE, JAMIE ANNA JONES	01/04/2012	NASHUA,NH	CRETE, ADRIEN-JAMES	CLARKE, CHRISTINE
THERIAULT, NATHAN JAMES	01/11/2012	NASHUA,NH	THERIAULT, JOHN	THERIAULT, MERRILL
SKIBBA, CHLOE LORRAINE	02/04/2012	NASHUA,NH	SKIBBA, MATTHEW	SKIBBA, JENNIFER
LINSTID, CAITLIN MELODY	02/17/2012	NASHUA,NH	LINSTID, CHRISTOPHER	LINSTID, CAROL
VORE, CAROLINE ELIZABETH	03/05/2012	NASHUA,NH	VORE JR, JON MICHAEL	VORE, COURTNEY
TREMBLAY, JOSALYN FRIEND	03/07/2012	NASHUA,NH	TREMBLAY, CHRISTOPHER	TREMBLAY, GALEN
DROBAT, JOHN ANDREW	03/08/2012	MANCHESTER,NH	DROBAT, ANDREW	DROBAT, GAYLE
REANY, ELLIE SOREN	03/23/2012	NASHUA,NH	REANY JR, THOMAS	REANY, TARA
HENEFIELD, HARPER HARLEY	03/28/2012	NASHUA,NH	HENEFIELD, ERIC	HENEFIELD, MOLLIE
CARDINALE, IRENE MARIE	04/13/2012	NASHUA,NH	CARDINALE, DAVID	CARDINALE, SARAH
BEDELL, ISABELLA MARIE	04/17/2012	NASHUA,NH	BEDELL, MICHAEL	BROWN, AMANDA
THIBODEAU, GRAHAM PATRICK	04/26/2012	NASHUA,NH	THIBODEAU, MICHAEL	THIBODEAU, KAYLAN
LITCHFIELD, BENJAMIN ABIJAH	05/04/2012	NASHUA,NH		LITCHFIELD, MELODY
WOODBURY, ELLA CHRISTINA	05/09/2012	NASHUA,NH	WOODBURY, MICHAEL	WOODBURY, CHRISTINA
KUZSMA, QUINN AVERY	05/16/2012	NASHUA,NH	KUZSMA JR, RICHARD	KUZSMA, ELIZABETH
JOHNSON, AMARIA JOY	05/24/2012	PETERBOROUGH,NH	JOHNSON, GLENN	JOHNSON, TAMARA
ATKINS, LAURA ALISON	06/01/2012	MANCHESTER,NH	ATKINS, TIMOTHY	ATKINS, KAREN
BOWKETT, STELLA MAE	06/03/2012	MANCHESTER,NH	BOWKETT, ROBIN	BOWKETT, BETHANY
RILEY, NICHOLAS PRICE	06/11/2012	MANCHESTER,NH	RILEY II, TRAVIS	RILEY, LARISSA
MOORE, SAMUEL JAMES	06/15/2012	MANCHESTER,NH	MOORE, TYLER	MOORE, AMILY
FISCHOFER, SERAPHINA GRACE	06/18/2012	NASHUA,NH	FISCHOFER, ROBERT	FISCHOFER, JULIE
WALES, STONEDAM KARLSON	07/16/2012	NASHUA,NH	WALES, SETH	WALES, STEPHANIE
HILTON, SIENNA MARIE	07/17/2012	NASHUA,NH	HILTON, CLIFF	LIBBY, COURTNEY
GRIFFITH, JULIANA MIEKA	07/24/2012	PETERBOROUGH,NH	GRIFFITH, NATHAN	KNIGHT, KENDALL
ARGYLE, TREVYN JARED	07/26/2012	MANCHESTER,NH	ARGYLE, JARED	ARGYLE, STEPHANIE
COTE, LEAH MAE	08/01/2012	PORTSMOUTH,NH	COTE, TYLER	CATANUSO, ALYX
EDDY, ASHLYN TAMARA	08/06/2012	NASHUA,NH	EDDY, MERRITT	EDDY, JODI
COLLINS, DYLAN REYES	08/15/2012	NASHUA,NH	COLLINS, BRIAN	REYES, MELANIE
WILKINS, MARIGOLD RUTH	08/22/2012	NASHUA,NH	WILKINS, KEVIN	WILKINS, ALLYSON
CHABOT, LOGAN ROBERT	08/28/2012	NASHUA,NH	CHABOT, JASON	CHABOT, CHRISTINE
AHN, PARKER JIWON	08/30/2012	NASHUA,NH	AHN, SUNG	AHN, KELLI
SLUSARZ, GAGE FRANCIS	09/06/2012	MANCHESTER,NH	SLUSARZ, PETER	SLUSARZ, JENNA
COOK, MAKENNA LOUISE	09/19/2012	NASHUA,NH	COOK JR, ROBERT	COOK, JACQUELINE
MAIER, LOGAN JEFFREY	09/28/2012	NASHUA,NH	MAIER, JEFFREY	MAIER, ANDREA
RACKLIFF, ISABELLA ROSE	09/29/2012	NASHUA,NH	RACKLIFF JR, DEVON	GRIFFITH, HANNAH

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2012-12/31/2012

--AMHERST--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
ROBICHAUD, TRAVIS DUSTIN	10/15/2012	NASHUA,NH	ROBICHAUD, TODD	ROBICHAUD, RACHEL
ROBICHAUD, CARLY ANNETTE	10/15/2012	NASHUA,NH	ROBICHAUD, TODD	ROBICHAUD, RACHEL
TOWER, JONATHAN DAVID	10/16/2012	NASHUA,NH	TOWER, DUSTIN	TOWER, ERIN
RUSSELL, ALISTAIR COURTNEY	10/16/2012	NASHUA,NH	RUSSELL, COURTNEY	RUSSELL, SARAH
AGNESE, SUSAN ELIZABETH	11/03/2012	NASHUA,NH	AGNESE, MICHAEL	AGNESE, REBECCA
REIS, LILA BRYN	11/16/2012	MANCHESTER,NH	REIS, NICHOLAS	REIS, KELLY
MOREAU, CARTER DAVID	11/24/2012	NASHUA,NH	MOREAU, JAROD	MOREAU, NICOLASA
BERUBE, CHRISTOPHER MICHAEL	11/29/2012	NASHUA,NH	BERUBE, DAVID	BERUBE, HEATHER
BERUBE, DANIEL REED	11/29/2012	NASHUA,NH	BERUBE, DAVID	BERUBE, HEATHER
KRITZ, PAXTON CHRISTOPHER	12/05/2012	MANCHESTER,NH	KRITZ, EDWARD	AMARANTES, KATI
VARTANIAN, ELIANA ROSE	12/05/2012	MANCHESTER,NH	VARTANIAN, JARAD	ZAIDO, LIA
BEDIO, JACK ROWAN	12/13/2012	NASHUA,NH	BEDIO, NICHOLAS	BEDIO, ELAINA
SISKAVICH, NATALIA ANN	12/18/2012	MANCHESTER,NH	SISKAVICH, BRAD	SISKAVICH, SARA
HENRY, EDWARD NATHANIEL ALAN	12/20/2012	NASHUA,NH	HENRY, EDWARD	HENRY, ANNA
WALLACE, SKYLAR RAE	12/21/2012	NASHUA,NH		WALLACE, TIFFANY

Total number of records 50

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2012 - 12/31/2012

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BRADIS, MICHAEL P AMHERST, NH	FOISY, CYNTHIA A AMHERST, NH	AMHERST	HANCOCK	01/20/2012
MARTUCCI, GREGORY R AMHERST, NH	DEMERS, JEANINE M AMHERST, NH	AMHERST	AMHERST	02/18/2012
GRIFFIN, THOMAS E COLORADO SPRINGS, CO	HAHN, SARAH M AMHERST, NH	AMHERST	AMHERST	03/11/2012
GADOMSKI, KATHERINE A MONT VERNON, NH	LUTER, TIMOTHY E AMHERST, NH	MONT VERNON	AMHERST	03/21/2012
JACOBSON, CARL R AMHERST, NH	CAVANAUGH, MARCIA C MILFORD, NH	AMHERST	NASHUA	06/02/2012
STEINBRECHER JR, FREDERICK A AMHERST, NH	LAVIN, DIANA B AMHERST, NH	AMHERST	MILFORD	06/15/2012
HANCKEL, ROBERT C AMHERST, NH	KELLY, LAURA J MERRIMACK, NH	AMHERST	AMHERST	06/23/2012
FREISINGER, ANDREW EPPING, NH	WELCH, KERRY R AMHERST, NH	EPPING	PORTSMOUTH	07/07/2012
TESSIER, DAVID R AMHERST, NH	ORCUTT, KATE M AMHERST, NH	AMHERST	HENNIKER	07/14/2012
BAILEY, SCOTT S AMHERST, NH	DIANA, LAUREN K AMHERST, NH	AMHERST	PORTSMOUTH	07/28/2012
PENKACIK, SAMUEL Z AMHERST, NH	GOSSELIN, ADRIENNE E NASHUA, NH	NASHUA	MONT VERNON	07/28/2012

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2012 - 12/31/2012

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HAGEMAN, ANGELA P MONT VERNON, NH	ST LAWRENCE, CHRISTOPHER M AMHERST, NH	MONT VERNON	RYE	08/03/2012
ST LAURENT, ELLICE AMHERST, NH	CONDON, ROBERT J AMHERST, NH	AMHERST	BEDFORD	08/04/2012
BOMHOFF, MICHAEL B AMHERST, NH	CLOUSE, LAUREN A AMHERST, NH	AMHERST	NEW CASTLE	08/11/2012
SOHRE, LARRY E AMHERST, NH	MOONEY, DEBORAH A AMHERST, NH	AMHERST	AMHERST	08/18/2012
THORNTON, ELIZABETH M BEDFORD, NH	ALLEN, KEVIN S AMHERST, NH	BEDFORD	BEDFORD	08/18/2012
AUGUSTUS, LAWRENCE AMHERST, NH	CONVERSANO, LINA M AMHERST, NH	AMHERST	AMHERST	08/22/2012
SINCLAIR, DAVID T AMHERST, NH	WALKER, DEE A AMHERST, NH	AMHERST	GILFORD	08/26/2012
GALLAGHER, KAITLIN E AMHERST, NH	HOWES, ROBERT T AMHERST, NH	PELHAM	PLYMOUTH	09/15/2012
TALBOTT, DEREK M AMHERST, NH	ASH, LAURA K AMHERST, NH	NASHUA	BRETTON WOODS	10/13/2012
BEERS, WARREN R AMHERST, NH	MUELLER, VICTORIA M AMHERST, NH	AMHERST	MANCHESTER	10/13/2012
MOSKO, LISA M AMHERST, NH	HOWE, JOSHUA M AMHERST, NH	AMHERST	AMHERST	10/20/2012

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2012 - 12/31/2012

-- AMHERST --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LOBAS, WILLIAM J AMHERST, NH	ZAPPALA, LISA M AMHERST, NH	BEDFORD	BEDFORD	10/26/2012
HEBERT, STEPHANIE A AMHERST, NH	CARBERRY, DERMOT N AMHERST, NH	AMHERST	EXETER	11/10/2012
REARDON, TIMOTHY M AMHERST, NH	CIANI, JOANNE M AMHERST, NH	AMHERST	AMHERST	12/08/2012
HABERLAND, DAVID C AMHERST, NH	LANTER, LORELEI A AMHERST, NH	AMHERST	NEW CASTLE	12/31/2012

Total number of records 26

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

**RESIDENT DEATH REPORT****01/01/2012 - 12/31/2012****--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
KAUFFMAN SR, RONALD	01/01/2012	NASHUA	KAUFFMAN, RUSSELL	INGALLS, MAE	N
REDMOND, PATRICIA	01/01/2012	NASHUA	LINEHAN, JAMES	FRANZ, MARY	N
KEARNS, LEROY	01/06/2012	NASHUA	KEARNS, LEROY	MARCINEK, KATHERINE	Y
LUCIER, ZOEL	01/15/2012	AMHERST	LUCIER, ZOEL	SCHOFIELD, DORIS	Y
LEHNER, ROSALIE	02/03/2012	NASHUA	NEUBURGER, LEON	ANGER, MARIA	N
GUIDMORE, MIRIAM	02/10/2012	NASHUA	HEINO, SIMO	KULMALA, MARTHA	N
TURNER, PAMELA	02/21/2012	MERRIMACK	SHEPARD, WALLACE	NILES, LOIS	N
WILLARD, EMILIE	02/23/2012	NASHUA	RICHARDS, FRED	TYLER, GLADYS	N
MICHAUD, JOHN	03/02/2012	MERRIMACK	MICHAUD, JOSEPH	POTENTI, JULIA	N
WOLF, SHERMAN	03/09/2012	AMHERST	WOLF, BARNARD	COHEN, ANNA	Y
RIGNEY, THOMAS	03/16/2012	AMHERST	RIGNEY, FRANK	AUTH, RITA	Y
MILLER, CARL	03/16/2012	AMHERST	MILLER, CARL	RIES, HELEN	N
MANOOGIAN, MARION	03/17/2012	AMHERST	GAROIAN, ARMEN	MINASSIAN, MAHRIE	N
SCHNEIDER, ERIN	03/24/2012	NASHUA	SCHNEIDER, TIMOTHY	ORR, VERETTA	N
BUCHANAN, ROSAMOND	04/01/2012	GOFFSTOWN	ECKFELDT, THOMAS	GRANT, RUTH	N
HERLIHY, REBECCA	04/03/2012	AMHERST	BURGESS, ROBERT	WEBBER, JEAN	N
CORLIS, JAMES	04/29/2012	AMHERST	CORLIS, GEORGE	GEORGE, DORIS	N
HAMEL, FREDERICK	05/03/2012	MERRIMACK	HAMEL SR, LEO	UNKNOWN, FLORENCE	Y

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

**RESIDENT DEATH REPORT****01/01/2012 - 12/31/2012****--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
CARR, ELEANOR	05/06/2012	NASHUA	AIKINS, ROY	CASE, INEZ	N
BENNETT, MARY	05/19/2012	MERRIMACK	PHILLIPS, LOUIS	QUINN, MARY	N
CONAWAY, MARYANNE	06/03/2012	AMHERST	DENZLER, LEO	HALLMAN, KATHERINE	N
BRADY, JOHN	06/04/2012	NASHUA	BRADY, JOHN	LESCARD, CLAIRE	N
STAFFIERE, MARILYN	06/10/2012	AMHERST	WEBSTER, HARRY	PHINNEY, VELMA	N
TRENTINI, EDWARD	06/10/2012	AMHERST	TRENTINI, JOSEPH	JOHNSON, ALICE	Y
ERBLAND, PHYLLIS	06/12/2012	MANCHESTER	HASTINGS, EDWARD	BEAN, MARION	N
VASQUEZ, BEVERLY	06/18/2012	MERRIMACK	SIEDSMA, BENJAMIN	KROL, BETTY	N
CALLAHAN, THOMAS	06/21/2012	AMHERST	CALLAHAN, MICHAEL	KEEGAN, MARY	Y
MATCHETT, DENNIS	06/26/2012	NASHUA	MATCHETT, BENJAMIN	ALLEN, IMOGENE	N
LU, JINFEN	07/05/2012	MERRIMACK	LU, ZHOUSHI	ZHU, XIUMEI	N
HASKELL, LINDA	07/06/2012	MERRIMACK	MACE, MORRILL	HAYNES, VIRGINIA	N
OULTON, PATRICIA	07/06/2012	PELHAM	HARRIS, MILTON	TEED, MILDRED	N
PARENT, EILEEN	07/11/2012	SEABROOK	PELLETIER, VICTOR	BAKER, MARGARET	N
THOMSON, MARILYN	08/22/2012	AMHERST	MANNA, FERNANDO	CALELLO, LENA	N
BANKS, LEROY	09/04/2012	NASHUA	BANKS, BRUCE	UNKNOWN, JOSEPHINE	Y
KRAMER, ANNE	09/15/2012	BEDFORD	KANTROVITZ, ISAAC	KRITEMAN, REBECCA	N
BLODGETT, CHARLENE	09/17/2012	AMHERST	KEABLE, MARCEL	RUSSELL, JOYCE	N

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



RESIDENT DEATH REPORT

01/01/2012 - 12/31/2012

--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
LAPIERRE, MARIE	09/18/2012	AMHERST	FORTIN, PATRICK	OUELLET, EUGENIA	N
WITHERS, TODD	09/20/2012	LEBANON	WITHERS, WALT	KELSO, SHIRLEY	N
KLOESS, THOMAS	10/07/2012	MANCHESTER	KLOESS, ROBERT	MURRAY, MARGARET	Y
ESPOSITO, MARILYN	11/02/2012	MERRIMACK	RILEY, JOHN	MCVAY, MARY	N
IKERD, ELIZABETH	11/09/2012	MERRIMACK	BERGSTROM, BROR	SEALE, IRENE	N
SAMS, BARBARA	11/17/2012	AMHERST	JOHNSON, ROY	FOX, LONA	N
ROSE, ROBERTA	12/12/2012	MILFORD	THURLOW, ROBERT	YEO, RUBY	N
STEINRUCK, ELIAS	12/20/2012	MILFORD	STEINRUCK, TIMOTHY	CROWLEY, KATIE	N
MURRAY, DEA	12/31/2012	AMHERST	GILLAN, ROBERT	QWENTEL, JOSEPHE	N
GREIM, JOSEPH	12/31/2012	MERRIMACK	GREIM, WILLIAM	GOLEMBESKI, CATHERINE	N

Total number of records 46

SUMMARY INVENTORY OF VALUATION - MSI

LAND:	Acres	
Current Use	6,526.98	947,400.00
Residential	8,159.00	505,817,850.00
Commerical/Industrial	889.00	68,837,850.00
Non-Taxable (\$29,238,500.00)		

BUILDINGS:		
Residential		827,400,425.00
Manufactured		2,924,800.00
Commercial/Industrial		135,477,975.00
Non-Taxable (\$59,760,400.00)		

UTILITIES:		
Electric		27,080,100.00
Gas		3,467,800.00
Water		6,946,300.00

VALUATION BEFORE EXEMPTIONS: 1,578,900,500.00

EXEMPTIONS OFF ASSESSED VALUE:		
Elderly (101)		9,906,300.00
Blind (3)		105,000.00
Totally & Permanently Disabled (7)		359,600.00
Solar/Windpower (5)		25,500.00

NET VALUATION AFTER EXEMPTIONS: 1,568,504,100.00

EXEMPTIONS OFF GROSS TAX: 302,100.00
Veterans (579)

CURRENT USE REPORT

	Acres		
Farm Land	2,273.09	No. of Owners Granted CU	203
Forest Land	3,135.06	No. of Parcels in CU	400
Unproductive Land	49.11		
Wet Land	1,069.72		
Rec. 20% Recreation Adj.	56.00		
Removed From CU	30.02		

REPORT OF APPROPRIATIONS ACTUALLY VOTED

(RSA 21-J:34)

Date of Meeting: March 13, 2012Town/City Of: Amherst County: HillsboroughMailing Address: PO Box 960Amherst, NH 03031Phone #: 603-673-6041 Fax #: 603-673-6794 E-Mail: jomara@amherstnh.gov

Certificate of Appropriations

(To be Completed After each Annual and Special 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.

Governing Body (Selectmen)

Please sign in ink.

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.

Date: _____

Doug B.
George

Thos. P. Smith
Brad Malinson
Steve

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations As Voted	For Use By Department of Revenue Administration
GENERAL GOVERNMENT				
4130-4139	Executive		326031	
4140-4149	Election,Reg.& Vital Statistics		129555	
4150-4151	Financial Administration		260619	
4152	Revaluation of Property		178783	
4153	Legal Expense		76000	
4155-4159	Personnel Administration		162226	
4191-4193	Planning & Zoning		237967	
4194	General Government Buildings		273917	
4195	Cemeteries		46144	
4196	Insurance		87008	
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY				
4210-4214	Police		2114180	
4215-4219	Ambulance		494956	
4220-4229	Fire		490637	
4240-4249	Building Inspection			
4290-4298	Emergency Management	30	87715	
4299	Other (Including Communications)		379195	
AIRPORT/AVIATION CENTER				
4301-4309	Airport Operations			
HIGHWAYS & STREETS				
4311	Administration		367014	
4312	Highways & Streets	29	2750846	
4313	Bridges			
4316	Street Lighting		26680	
4319	Other			
SANITATION				
4321	Administration			
4323	Solid Waste Collection			
4324	Solid Waste Disposal		300908	
4325	Solid Waste Clean-up			
4326-4329	Sewage Coll. & Disposal & Other		290730	
WATER DISTRIBUTION & TREATMENT				
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC				
4351-4359	Electrical Operations			

1	2	3	4	5
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations As Voted	For Use By Department of Revenue Administration
HEALTH				
4411	Administration		1941	
4414	Pest Control	32	40400	
4415-4419	Health Agencies & Hosp. & Other		46996	
WELFARE				
4441-4442	Administration & Direct Assist.		21750	
4444	Intergovernmental Welfare Pymnts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION				
4520-4529	Parks & Recreation		353670	
4550-4559	Library		816434	
4583	Patriotic Purposes		9000	
4589	Other Culture & Recreation		455	
CONSERVATION				
4611-4612	Admin.& Purch. of Nat. Resources		8000	
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE				
4711	Princ.- Long Term Bonds & Notes		560823	
4721	Interest-Long Term Bonds & Notes		232781	
4723	Int. on Tax Anticipation Note			
4790-4799	Other Debt Service			
CAPITAL OUTLAY				
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs			
OPERATING TRANSFERS OUT				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Proprietary Fund			
	Sewer-			
	Water-			
	Electric-			
	Airport-			
4915	To Capital Reserve Fund	23,25,26	52000	
4916	To Exp.Tr.Fund-except #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Agency Funds			
TOTAL VOTED APPROPRIATIONS			11225361	

REVISED ESTIMATED REVENUES (RSA 21-J:34)

City/Town: Town of AmherstFY: 2013

ACCT.#	SOURCE OF REVENUE	WARR. ART.#	FOR USE BY MUNICIPALITY	RESERVED FOR USE by DRA
TAXES				
3120	Land Use Change Tax		50,000	
3180	Resident Tax			
3185	Timber Tax		3,000	
3186	Payment in Lieu of Taxes		27,070	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes		147,000	
	Inventory Penalties			
3187	Excavation Tax (\$.02 cents per cu yd)			
LICENSES, PERMITS & FEES				
3210	Business Licenses & Permits		162,500	
3220	Motor Vehicle Permit Fees		2,051,200	
3230	Building Permits		104,700	
3290	Other Licenses, Permits & Fees		20,250	
3311-3319	FROM FEDERAL GOVERNMENT			
FROM STATE				
3351	Shared Revenues			
3352	Meals & Rooms Tax Distribution		501,092	
3353	Highway Block Grant		277,674	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement			
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		44	
3379	FROM OTHER GOVERNMENTS	School Resource Officer	75,000	
CHARGES FOR SERVICES				
3401-3406	Income from Departments		370,164	
3409	Other Charges			

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

DUE SEPTEMBER 1

REVISED ESTIMATED REVENUES (RSA 21-J:34)

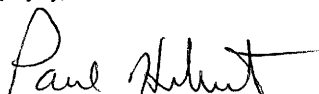
City/Town: Town of AmherstFY: 2013

ACCT.#	SOURCE OF REVENUE	WARR. ART.#	FOR USE BY MUNICIPALITY	RESERVED FOR USE by DRA
MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property		4,000	
3502	Interest on Investments		5,000	
3503-3509	Other		5,000	
INTERFUND OPERATING TRANSFERS IN				
3912	From Special Revenue Funds			
3913	From Capital Projects Funds			
3914	From Enterprise Funds			
	Sewer - (Offset)			
	Water - (Offset)			
	Electric - (Offset)			
	Airport - (Offset)			
3915	From Capital Reserve Funds			
3916	From Trust & Fiduciary Funds			
3917	From Conservation Funds			
OTHER FINANCING SOURCES				
3934	Proc. from Long Term Bonds & Notes			
SUBTOTAL OF REVENUES			3,803,694	
For Municipal Use	**General Fund Balance**			
\$	Unassigned Fund Balance (unreserved)			
\$	Less Emergency Approp. (RSA 32:11)			
\$	Less Voted From Fund Balance			
\$	Less Fund Balance to Reduce Taxes			
\$	Fund Balance - Retained			
TOTAL REVENUES AND CREDITS			3,803,694	

REQUESTED OVERLAY (RSA 76:6)

\$ 175,000

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.



PREPARER'S SIGNATURE AND TITLE

9/1/12
DATE

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

SUBMIT BY SEPTEMBER 1 TO THE ADDRESS ABOVE

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division 2012 Tax Rate Calculation

Don W. Hall
11/6/12

TOWN/CITY: AMHERST

Gross Appropriations	11,225,361
Less: Revenues	4,003,694
	0
Add: Overlay (RSA 76:6)	169,731
War Service Credits	302,100

No Audit Received - RSA 41:31-d

Net Town Appropriation	7,693,498
Special Adjustment	0

Approved Town/City Tax Effort	7,693,498
-------------------------------	-----------

TOWN RATE
4.90

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	24,339,744	2,750,977	21,588,767
Regional School Apportionment			14,201,707
Less: Education Grant			(4,187,162)

Education Tax (from below)	(4,004,453)
----------------------------	-------------

Approved School(s) Tax Effort	27,598,859
-------------------------------	------------

LOCAL
SCHOOL RATE
17.60

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.390
1,675,503,173	4,004,453
Divide by Local Assessed Valuation (no utilities)	
1,531,009,900	

STATE
SCHOOL RATE
2.62

COUNTY PORTION

Due to County	1,825,243
	0

Approved County Tax Effort	1,825,243
----------------------------	-----------

COUNTY RATE
1.16

TOTAL RATE
26.28

Total Property Taxes Assessed	41,122,053
Less: War Service Credits	(302,100)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	40,819,953

PROOF OF RATE

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	2.62	4,004,453
All Other Taxes	23.66	37,117,600
		41,122,053

TRC#
119

TRC#
119

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Amherst

Enter Calendar Reporting Year Here >

(January 1 to December 31)

Enter Optional Reporting Year Here >

(July 1 to June 30)

6/30/2012

DOES THE TOWN/CITY ACCOUNT FOR SOME
EXPENDITURES AS PROPRIETARY FUNDS OR
CAPITAL PROJECT FUNDS?

Yes

Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9).
In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration

Municipal Services Division

P.O. Box 487

Concord, NH 03302-0487

Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

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

[Handwritten signatures of selectmen]

Brad Robinson

PREPARER

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Paul Hebert

Signature

Paul Hebert

Regular Office Hours

Email address

FOR DRA USE ONLY

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	326,031	1,200	323,856
4140-4149	Election, Reg. & Vital Statistics	129,555		126,740
4150-4151	Financial Administration	260,619	8,750	281,377
4152	Property Assessment	221,783		239,291
4153	Legal Expense	76,000		78,160
4155-4159	Personnel Administration	154,400		153,564
4191-4193	Planning & Zoning	237,967	(10,270)	235,327
4194	General Government Buildings	273,917		225,840
4195	Cemeteries	46,144		38,756
4196	Insurance	81,480		78,977
4197	Advertising & Regional Assoc.			
4199	Other General Government			
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	2,020,872	(37,204)	1,933,571
4215-4219	Ambulance	493,102	(13,000)	501,134
4220-4229	Fire	488,255	1,555	487,601
4240-4249	Building Inspection			
4290-4298	Emergency Management	7,715		11,219
4299	Other (Incl. Communications)	379,195		328,463
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration	367,014		350,102
4312	Highways & Streets	2,550,846	(127,294)	2,384,728
4313	Bridges			
4316	Street Lighting	26,680		23,755
4319	Other			
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	300,908		294,803
4324	Solid Waste Disposal	290,730	9,682	269,247
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other			
Page Sub-Totals		8,733,213	(166,581)	8,366,511

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4130	FY11 encumbrance carry forward
4150	FY11 encumbrance carry forward
4191	FY11 encumbrance carry forward for 4,530 and FY12 encumbrances totaling 14,800
4210	Unanticipated revenue 11,176 and FY12 encumbrance total 48,380
4215	FY12 encumbrance total for 13,000
4220	FY11 encumbrance carry forward for 8,074 and FY12 encumbrances totaling 6,519
4312	FY11 encumbrance carry forward for 16,838 and FY12 encumbrances totaling 234,284 and FEMA reimb for Oct Snow Storm 90,152

MS-5

Financial Report of the Budget - Town/City of

Amherst

Reporting Year = 0

OP FY Reporting Year = 6/30/2012

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	WATER DISTRIBUTION & TREATMENT = show detail below			
4331	Administration			
4332	Water Services			
4335-4339	Water Treatment, Conserv.& Other			
	ELECTRIC = show detail below			
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
	HEALTH = show detail below			
4411	Administration	1,941	40,000	41,500
4414	Pest Control	40,400	(40,000)	400
4415-4419	Health Agencies & Hosp. & Other	46,997	5,500	47,365
	WELFARE = show detail below			
4441-4442	Administration & Direct Assist.	21,750		26,885
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
	CULTURE & RECREATION = show detail below			
4520-4529	Parks & Recreation	353,669		363,530
4550-4559	Library	816,435		809,663
4583	Patriotic Purposes	9,000		8,580
4589	Other Culture & Recreation	455		346
	CONSERVATION = show detail below			
4611-4612	Admin.& Purch. of Nat. Resources	8,000		8,004
4619	Other Conservation			
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
	DEBT SERVICE = show detail below			
4711	Princ.- Long Term Bonds & Notes	327,490		315,823
4721	Interest-Long Term Bonds & Notes	109,205		78,827
4723	Int. on Tax Anticipation Notes			
4790-4799	Other Debt Service			
	Page Sub-Totals	1,735,342	5,500	1,700,923

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)
4411	Reclass from department 4414 Art 25
4414	DS Art 25 mosquito control for 40,000 added to wrong department
4415	DS Art 33 Souhegan Valley Transportation Collaborative Subsidy for 5,500

MS-5

Financial Report of the Budget - Town/City of Amherst

Reporting Year = 0

OP FY Reporting Year = 6/30/2012

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
	CAPITAL OUTLAY show detail below			
4901	Land			
4902	Machinery, Vehicles & Equipment			
4903	Buildings			
4909	Improvements Other Than Bldgs.	2,100,260		2,261,517
	OPERATING TRANSFERS OUT show detail below			
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	37,500		32,000
4916	To Expend.Trust Fund - not #4917	14,230		
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals</i>	2,151,990	0	2,293,517
	<i>Total Local Expenditure Sub-Totals</i>	12,620,545	(161,081)	12,360,951
	PAYMENTS TO OTHER GOVERNMENTS			
4931	Taxes Assessed for County			1,909,354
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.			26,830,795
4934	Taxes Assessed for State Educ.			3,933,182
4939	Payments to Other Governments			
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			2,193,350
	TOTAL GENERAL FUND EXPENDITURES	12,620,545	(161,081)	42,840,932

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

MS-5

Financial Report of the Budget - Town/City of

			Amherst
			0
			Reporting Year
			6/30/2012
			Op FY Reporting Year
1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	TAXES		
3110	Property Taxes (commitment less overlay)		40,002,254
3120	Land Use Change Taxes - General Fund	50,000	
3121	Land Use Change Taxes - Conservation Fund		78,525
3180	Resident Taxes		
3185	Yield Taxes	3,000	3,821
3186	Payment in Lieu of Taxes	24,239	27,070
3187	Excavation Tax (\$.02 cents per cu yd)		
3189	Other Taxes		73,578
3190	Interest & Penalties on Delinquent Taxes	150,100	173,944
	Inventory Penalties		
	LICENSES, PERMITS & FEES		
3210	Business Licenses & Permits	155,000	173,351
3220	Motor Vehicle Permit Fees	2,051,200	2,128,604
3230	Building Permits	129,800	103,513
3290	Other Licenses, Permits & Fees	21,460	20,524
3311-3319	From Federal Government	1,300	0
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	500,341	500,322
3353	Highway Block Grant	337,865	326,212
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement	22	0
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	781	10,899
3379	From Other Governments	70,200	76,688
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	375,626	445,929
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	6,000	2,214
3502	Interest on Investments	30,000	1,492
3503-3509	Other	9,604	4,125
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)		
	Water - (Offset)		
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	14,230	42,226
3916	From Trust & Fiduciary Funds		
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes	2,100,260	750,000
Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds			823,578
TOTAL GENERAL FUND REVENUE		6,031,028	44,121,713

General Fund Balance Sheet for Town/City of Amherst 0			
or Optional Reporting Year = 6/30/2012			
A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	16,168,136	16,370,480
b. Investments	1030	1,791,286	1,826,889
c. Restricted Assets		8,369	
d. Taxes receivable	1080	3,568,769	4,990,312
e. Tax liens receivable	1110	684,156	1,181,077
f. Accounts receivable	1150	132,191	255,612
g. Due from other governments	1260	71,010	997
h. Due from other funds	1310	281,692	383,786
i. Other current assets	1400	232,055	245,645
j. Tax deeded property (subject to resale)	1670	10,923	10,923
TOTAL ASSETS		22,948,587	25,265,721
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	294,721	906,443
b. Compensated absences payable	2030	256,707	256,707
c. Contracts payable	2050		
d. Due to other governments	2070	48,892	0
e. Due to school districts	2075		
f. Due to other funds	2080	285,056	289,398
g. Deferred revenue	2220	19,557,373	19,950,020
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables	2270	8,369	84,902
TOTAL CURRENT LIABILITIES		20,451,118	21,487,470
Fund equity *			
a. Nonspendable Fund Balance	2440	232,055	245,645
b. Restricted Fund Balance	2450	25,395	14,231
c. Committed Fund Balance	2460	22,288	19,088
d. Assigned Fund Balance	2490	157,742	328,344
e. Unassigned Fund Balance	2530	2,059,989	3,170,943
TOTAL FUND EQUITY		2,497,469	3,778,251
3. TOTAL LIABILITIES AND FUND EQUITY		22,948,587	25,265,721

MS-5	RECONCILIATION <i>(to assist in balance sheet preparation)</i>				
A. GENERAL FUND BALANCE SHEET RECONCILIATION					
	Total Revenues From Page 5		44,121,713		
	Less Expenditures From Page 4		42,840,932		
	Increase (decrease)		1280781		
	Ending Fund Equity From Balance Sheet		3,778,251		These cells should be equal
	Less Beginning Fund Equity From Balance Sheet		2,497,469		
	Increase (decrease)		1280782		
B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075			Amount		
	1. School district liability at beg. of year <i>(From balance sheet Acct # 2075, column b)</i>			46,273	
	2. ADD: School district assessment for current year			30,763,977	
	3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>			30,810,250	
	4. SUBTRACT: Payments made to school district			< 30,810,250 >	
	<i>(To balance sheet Acct # 2075, column c)</i>			-	
C. RECONCILIATION OF TAX ANTICIPATION NOTES			Amount		
	1. Short-term (TANS) debt at beginning of year	\$		-	
	2. ADD: New issues during current year			-	
	3. SUBTRACT: Issues retired during current year	<		-	>
	4. Short-term (TANS) debt outstanding at end of year <i>(Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)</i>			-	
SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES					

MS-5 OPTIONAL RECONCILIATION <i>(to assist in balance sheet preparation)</i>			
A. USE OF OVERLAY & ALLOWANCE FOR UNCOLLECTIBLES/ABATEMENTS	Year of this report	For Prior Levy	TOTAL
	(a)	(b)	(c)
1. Overlay/Allowance for Uncollectibles/Abatements <i>(Beginning of year) *</i>	50,000	20,000	70,000
2. SUBTRACT: Abatements made <i>(From pgs. 2-3 of tax collector's report)</i>	5,000	10,000	(15,000)
3. SUBTRACT: Discounts <i>(From pg. 2 of tax collector's report)</i>			-
4. SUBTRACT: Refunds <i>(Cash abatements - from treasurer or bookkeeper)</i>	5,000	2,000	(7,000)
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR ** <i>(These amounts should be carried down to Section B, line2)</i>	25,000	3,000	28,000
6. Excess of estimate <i>(Add to revenue on page 5)</i>	15,000	5,000	20,000
<p>*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b <i>(see your form from last year)</i> .</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>			
B. TAXES/LIENS RECEIVABLE WORKSHEET	Acct. #1080	Acct.#1110	
<i>(From pgs 2-3 of tax collector's report) ></i>	Taxes	Liens	TOTALS
	(a)	(b)	(c)
1. Uncollected, end of year	1,000,000	550,000	1,550,000
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	↓ 25,000	↓ 3,000	↓ 28,000
3. Receivable, end of year <i>(To Balance Sheet Acct.#1080 and 1110, column c)</i>	975,000	547,000	1,522,000

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

Reporting Year = 0

Op FY Reporting Year = 6/30/2012

AMORTIZATION OF LONG-TERM DEBT (including proprietary and capital project funds)									
Description	Original obligation	Purpose	Annual installment	Interest rate	Date of final payment	Bonds o/s at beginning of year	Bonds issued this year	Bonds retired this year	Bonds o/s at end of year
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Tanker	\$ 291,567	Tanker	\$ 29,157	4.45	Jul-16	\$ 174,939	\$ -	\$ 29,157	\$ 145,782
Lindabury Apple Orchard	400,000	Land	40,000	4.02	Mar-13	80,000	-	40,000	\$ 40,000
Joppa Hill	442,000	Land	45,000	4.02	Dec-12	85,000	-	45,000	\$ 40,000
Austin Road	300,000	Land	30,000	3.56	Oct-17	210,000	-	30,000	\$ 180,000
Spring Road	500,000	Road Recontsr	50,000	3.02	Aug-20	500,000	-	50,000	\$ 450,000
Road Bond - 2011	711,268	Road Recontsr	121,667	3.67	Jun-26	711,268	-	121,667	\$ 589,601
Baboosic Lake Septic - Ph I	132,272	Sewer*	13,227	4.45	Jul-16	79,367	-	13,227	66,140
Baboosic Lake Septic - Ph II	178,500	Sewer*	11,900	3.56	Sep-22	142,800	-	11,900	130,900
Baboosic Lake Septic - Ph III	170,700	Sewer*	11,380	3.17	Aug-25	170,700	-	11,380	159,320
Baboosic Lake Septic - Ph IV	258,039	Sewer*	8,647	0.91	Apr-26	258,039	-	136,981	121,058
Road Bond - 2012	750,000	Road Recontsr	200,000	2.95	Jun-24	-	750,000	-	750,000
TOTAL----->	\$ 4,134,346					\$ 2,412,113	\$ 750,000	\$ 489,312	\$ 2,672,801
Remarks									
* These sewer bonds are accounted for in the Sewer Enterprise Fund.									

Supplemental Page
Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

[illegible]

BUDGET OF THE TOWN

OF: AMHERST

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2013 to June 30, 2014

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

GOVERNING BODY (SELECTMEN)

Please sign in ink.

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.

Keen Paul
Dugger B
George Beaufort

Ther. Mr.
Brackley

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397**

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
GENERAL GOVERNMENT			7/1/2012	6/30/2012	7/1/2013	
4130-4139	Executive		326,031	323,856	341,657	
4140-4149	Election,Reg.& Vital Statistics		129,555	126,740	129,870	
4150-4151	Financial Administration		260,619	281,377	249,811	
4152	Revaluation of Property		178,783	239,291	166,127	
4153	Legal Expense		76,000	78,160	74,001	
4155-4159	Personnel Administration		162,226	153,564	153,537	
4191-4193	Planning & Zoning		237,967	235,327	310,661	
4194	General Government Buildings		273,917	225,840	315,191	
4195	Cemeteries		46,144	38,756	44,017	
4196	Insurance		87,008	78,977	85,564	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
PUBLIC SAFETY						
4210-4214	Police		2,114,180	1,933,571	2,158,934	
4215-4219	Ambulance		494,956	501,134	598,779	
4220-4229	Fire		490,637	487,601	563,142	
4240-4249	Building Inspection					
4290-4298	Emergency Management		87,715	11,219	7,730	
4299	Other (Incl. Communications)		379,195	328,463	365,385	
AIRPORT/AVIATION CENTER						
4301-4309	Airport Operations					
HIGHWAYS & STREETS						
4311	Administration		367,014	350,102	375,717	
4312	Highways & Streets		2,750,846	2,384,728	2,771,125	
4313	Bridges					
4316	Street Lighting		26,680	23,755	30,008	
4319	Other					
SANITATION						
4321	Administration					
4323	Solid Waste Collection		300,908	294,803	334,549	
4324	Solid Waste Disposal		276,450	269,247	281,019	
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
WATER DISTRIBUTION & TREATMENT			7/1/2012	6/30/2012	7/1/2013	
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv.& Other					
ELECTRIC						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH						
4411	Administration		1,941	41,500	1,983	
4414	Pest Control		40,400	400	401	
4415-4419	Health Agencies & Hosp. & Other		46,996	47,365	45,000	
WELFARE						
4441-4442	Administration & Direct Assist.		21,750	26,885	21,702	
4444	Intergovernmental Welfare Pymts					
4445-4449	Vendor Payments & Other					
CULTURE & RECREATION						
4520-4529	Parks & Recreation		353,670	363,530	347,035	
4550-4559	Library		816,434	809,663	816,433	
4583	Patriotic Purposes		9,000	8,580	8,400	
4589	Other Culture & Recreation		455	346	455	
CONSERVATION						
4611-4612	Admin.& Purch. of Nat. Resources		8,000	8,004	8000	
4619	Other Conservation					
DEVELOPMENT						
4631-4632	Redevelopment and Housing					
4651-4659	Economic Development					
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes		560,823	315,823	630,823	
4721	Interest-Long Term Bonds & Notes		232,781	78,827	177,569	
4723	Int. on Tax Anticipation Notes					
4790-4799	Other Debt Service					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
CAPITAL OUTLAY			7/1/2012	6/30/2012	7/1/2013	
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
OPERATING TRANSFERS OUT						
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	- Sewer					
	- Water					
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds					
OPERATING BUDGET TOTAL			11,159,081	10,067,434	11,414,625	

Use page 5 for special and individual warrant articles.

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
			7/1/2012	6/30/2012	7/1/2013	
4915	To Capital Reserve Fund		\$52,000	\$32,000		
4916	To Exp.Tr.Fund					
4991	Town Hall Structural Repairs CRF	23			\$200,000	
4991	Appropriate prior year LUCT revenue	24			\$87,000	
4991	Assessing Revaluation CRF	27			\$33,000	
4991	Communication Ctr CRF	28			\$15,000	
4991	Computer System CRF	29			\$15,000	
4991	Forestview Cemetery CRF	30			\$20,000	
4991	Fire Truck Purchase	31			\$410,000	
4991	Fire Apparatus CRF	32			\$200,000	
4991	Ambulance CRF	33			\$50,000	
SPECIAL ARTICLES RECOMMENDED			\$52,000		\$1,030,000	

****INDIVIDUAL WARRANT ARTICLES****

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4210	Collective Bargaining Agreement	25			\$17,379	
4111	Mosquito control	34			\$40,000	
INDIVIDUAL ARTICLES RECOMMENDED					\$57,379	

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			7/1/2012	6/30/2012	7/1/2013
3120	Land Use Change Taxes - General Fund		50,000	45,000	87,000
3180	Resident Taxes				
3185	Yield Taxes		3,000	1,430	3,000
3186	Payment in Lieu of Taxes		27,070	27,070	28,000
3189	Other Taxes			1,339	1,500
3190	Interest & Penalties on Delinquent Taxes		147,000	166,989	146,100
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits		162,500	173,351	162,500
3220	Motor Vehicle Permit Fees		2,051,200	2,147,182	2,047,000
3230	Building Permits		104,700	103,513	107,700
3290	Other Licenses, Permits & Fees		20,250	20,597	20,500
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		501,092	500,322	502,000
3353	Highway Block Grant		277,674	326,212	277,000
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		-	22	22
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		44	10,899	446
3379	FROM OTHER GOVERNMENTS		75,000	76,688	75,000
CHARGES FOR SERVICES					
3401-3406	Income from Departments		370,164	449,937	393,684
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		4,000	2,214	3,500
3502	Interest on Investments		5,000	22,886	20,002
3503-3509	Other		5,000	34	6,101

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN			7/1/2012	6/30/2012	7/1/2013
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	31,35		42,226	162,167
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes			750,000	
	Amount Voted From Fund Balance				
	Estimated Fund Balance to Reduce Taxes		200,000		
TOTAL ESTIMATED REVENUE & CREDITS			4,003,694	4,867,911	4,043,222

****BUDGET SUMMARY****

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	11,159,081	11,414,625
Special Warrant Articles Recommended (from page 5)	52,000	1,030,000
Individual Warrant Articles Recommended (from page 5)	-	57,379
TOTAL Appropriations Recommended	11,211,081	12,502,004
Less: Amount of Estimated Revenues & Credits (from above)	(4,003,694)	(4,043,222)
Estimated Amount of Taxes to be Raised	7,207,387	8,458,782

DEFAULT BUDGET OF THE TOWN

OF: AMHERST

For the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From July 1, 2013 to June 30, 2014

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.


1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

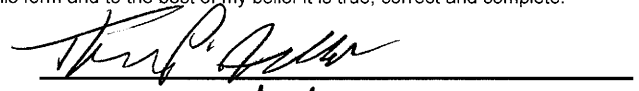
GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.


Douglas B. Hefner
George B. Hefner


Brad Johnson

NH DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)230-5090

Default Budget - Town of AMHERST FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT					
4130-4139	Executive	346,148	1,211		347,359
4140-4149	Election, Reg. & Vital Statistics	131,127	748		131,875
4150-4151	Financial Administration	252,617	1,398		254,015
4152	Revaluation of Property	168,474	592		169,066
4153	Legal Expense	74,001			74,001
4155-4159	Personnel Administration	156,575			156,575
4191-4193	Planning & Zoning	232,391	1,582		233,973
4194	General Government Buildings	301,395	620		302,015
4195	Cemeteries	43,374			43,374
4196	Insurance	80,100			80,100
4197	Advertising & Regional Assoc.				-
4199	Other General Government				-
PUBLIC SAFETY					
4210-4214	Police	2,136,929	66,976		2,203,905
4215-4219	Ambulance	522,375	5,124		527,499
4220-4229	Fire	496,865	7,762		504,627
4240-4249	Building Inspection				-
4290-4298	Emergency Management	7,715			7,715
4299	Other (Incl. Communications)	370,113	3,231		373,344
AIRPORT/AVIATION CENTER					
4301-4309	Airport Operations				
HIGHWAYS & STREETS					
4311	Administration	361,281	1,226		362,507
4312	Highways & Streets	2,584,417	205,682		2,790,099
4313	Bridges				-
4316	Street Lighting	30,008			30,008
4319	Other				-
SANITATION					
4321	Administration				-
4323	Solid Waste Collection	300,908	33,640		334,548
4324	Solid Waste Disposal	276,450	592		277,042
4325	Solid Waste Clean-up				-
4326-4329	Sewage Coll. & Disposal & Other				-

Default Budget - Town of AMHERST FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT					
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv.& Other				
ELECTRIC					
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
HEALTH					
4411	Administration	1,944			1,944
4414	Pest Control	401			401
4415-4419	Health Agencies & Hosp. & Other	40,000	5,000		45,000
WELFARE					
4441-4442	Administration & Direct Assist.	21,702			21,702
4444	Intergovernmental Welfare Pymnts				
4445-4449	Vendor Payments & Other				
CULTURE & RECREATION					
4520-4529	Parks & Recreation	351,069	1,004		352,073
4550-4559	Library	816,434	3,452		819,886
4583	Patriotic Purposes	8,500			8,500
4589	Other Culture & Recreation	255			255
CONSERVATION					
4611-4612	Admin.& Purch. of Nat. Resources	8,000			8,000
4619	Other Conservation				
4631-4632	REDEVELOPMENT & HOUSING				
4651-4659	ECONOMIC DEVELOPMENT				
DEBT SERVICE					
4711	Princ.- Long Term Bonds & Notes	510,824	119,999		630,823
4721	Interest-Long Term Bonds & Notes	220,969	(43,400)		177,569
4723	Int. on Tax Anticipation Notes				
4790-4799	Other Debt Service				

Default Budget - Town of AMHERST FY 2014

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
CAPITAL OUTLAY					
4901	Land				
4902	Machinery, Vehicles & Equipment				
4903	Buildings				
4909	Improvements Other Than Bldgs.				
OPERATING TRANSFERS OUT					
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-				
	Water-				
	Electric-				
	Airport-				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
TOTAL		10,853,361	416,439	-	11,269,800

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4130	Health Insurance increase	4311	Health Insurance increase
4140	Health Insurance increase	4312	Perm War Art & Health Ins. increase
4150/4151	Health Insurance increase	4323	Contractual
4152	Health Insurance increase	4324	Health Insurance increase
4191/4192	Health Insurance increase	4415	Perm War Article
4194	Health Insurance increase	4520-4525	Health Insurance increase
4210	Contractual & Health Insurance increase	4550	Health Insurance increase
4290	Contractual & Health Insurance increase	4711	Debt Obligation
4220	Contractual & Health Insurance increase	4721	Interest Obligation
4299	Health Insurance increase		

**TOWN OF AMHERST
CAPITAL RESERVE FUNDS
JULY 1, 2011 THROUGH JUNE 30, 2012**

PRINCIPAL AND INCOME

NAME OF FUND	BEGINNING BALANCE	FUNDS ADDED	FUNDS EXPENDED	INCOME YTD	ENDING BALANCE
Town of Amherst					
HIGHWAY EQUIPMENT FUND	42,728.94	0.00	0.00	47.50	42,776.44
HIGHWAY VEHICLE FUND	218.60	0.00	0.00	0.25	218.85
RESCUE SQUAD FUND	23,374.51	0.00	0.00	25.98	23,400.49
CEMETERY FUND	14,252.83	0.00	0.00	15.84	14,268.67
ZONING VEHICLE FUND	2,605.07	0.00	0.00	2.89	2,607.96
RECREATION FUND	1,967.24	0.00	0.00	2.19	1,969.43
AMBULANCE FUND	254,453.53	22,000.00	0.00	307.36	276,760.89
SALT BARN FUND	5,495.50	0.00	0.00	6.11	5,501.61
FIRE SPRINKLER FUND	1,484.83	0.00	0.00	1.66	1,486.49
FIRE TRUCK FUND	158,293.39	0.00	0.00	176.00	158,469.39
RADIO CONVERSION FUND	62.93	0.00	0.00	0.07	63.00
LIBRARY FACILITY EXPANSION FUND	168,776.92	0.00	0.00	187.64	168,964.56
ASSESSING REVALUATION FUND	41,256.57	0.00	(41,287.50)	45.87	14.94
FOREST VIEW CEMETERY DESIGN	2,751.62	0.00	0.00	3.07	2,754.69
MASTER PLAN FUND	1,129.84	0.00	0.00	1.26	1,131.10
COMPUTER SYSTEM	17,994.05	5,000.00	0.00	25.56	23,019.61
ANNIVERSARY CELEBRATION	2,120.56	0.00	(938.17)	1.31	1,183.70
COMMUNICATION FUND	15,093.24	5,000.00	0.00	22.34	20,115.58
RECREATION FIELD ACQ/CONSTR FD	16,300.43	0.00	0.00	18.12	16,318.55
BRIDGE REPLACEMENT FUND	20,032.49	0.00	0.00	22.27	20,054.76
Amherst School District					
ASD CAPITAL FACILITIES FD	39,444.18	60,000.00	(82,997.00)	80.54	16,527.72
Souhegan Co-op School District					
SCHOOL UNFUNDED LIABILITIES	51,207.17	0.00	0.00	56.93	51,264.10
SCHOOL MAINTENANCE FUND	83,518.60	65,000.00	0.00	165.14	148,683.74
TOTALS	964,563.04	157,000.00	(125,222.67)	1,215.90	997,556.27

TRUST FUNDS TOWN OF AMHERST: JUNE 30, 2012

MS-9 REPORT FOR STATE OF NEW HAMPSHIRE						PRINCIPAL		INCOME			PRINCIPAL ONLY		
DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	BALANCE BEGINNING OF YEAR	NEW FUNDS CREATED	GAINS OR LOSSES ON SALES	BALANCE END OF YEAR	BALANCE BEGINNING OF YEAR	NET INCOME RECEIVED FOR YEAR	EXPENDED DURING YEAR	BALANCE END OF YEAR	BEG OF YEAR FAIR VALUE	END OF YEAR FAIR VALUE
COMMON TRUST FUNDS:													
1927	EMMA L. CLARK	LIBRARY	COM. TRUS	6,882.94	0.00	141.75	7,024.69	941.20	218.10	0.00	1,159.30	7,882.16	7,937.67
1945	JAMES DAY	LIBRARY	COM. TRUS	82,263.02	0.00	1,694.12	83,957.14	11,276.13	2,606.60	0.00	13,882.73	94,205.40	94,868.76
1923	FANNIE PARSONS FRENCH	LIBRARY	COM. TRUS	13,723.16	0.00	282.61	14,005.77	1,876.59	434.84	0.00	2,311.43	15,715.40	15,826.05
1902	GEORGE W. GEORGE	LIBRARY	COM. TRUS	6,878.03	0.00	141.65	7,019.68	940.55	217.94	0.00	1,158.49	7,876.54	7,932.01
1928	EDMUND M. PARKER	LIBRARY	COM. TRUS	13,723.16	0.00	282.61	14,005.77	1,876.59	434.84	0.00	2,311.43	15,715.40	15,826.05
1957	ANNA H. BOARDMAN	LIBRARY	COM. TRUS	22,615.16	0.00	465.74	23,080.90	3,092.51	716.58	0.00	3,809.09	25,898.27	26,080.64
1985	JENNIFER CARLSMITH	LIBRARY	COM. TRUS	648.09	0.00	13.35	661.44	88.63	20.54	0.00	109.17	742.18	747.41
1985	HONORA. SPALDING	LIBRARY	COM. TRUS	2,506.41	0.00	51.62	2,558.03	342.72	79.41	0.00	422.13	2,870.27	2,890.49
1985	LAURA & JAMES WANLESS	LIBRARY	COM. TRUS	3,460.82	0.00	71.27	3,532.09	473.27	109.65	0.00	582.92	3,963.24	3,991.14
1988	HERBERT BOUTELLE	LIBRARY	COM. TRUS	3,245.24	0.00	66.83	3,312.07	443.75	102.83	0.00	546.58	3,716.36	3,742.53
1942	DAVID E. FISK	HIGHWAY	COM. TRUS	20,587.01	0.00	423.98	21,010.99	5,124.98	652.32	0.00	5,777.30	23,575.69	23,741.71
1867	AARON LAWRENCE	SCHOOL	COM. TRUS	20,587.01	0.00	423.98	21,010.99	1,980.44	652.32	(1,009.00)	1,623.76	23,575.69	23,741.71
1867	SARAH L. LAWRENCE	SCHOOL	COM. TRUS	6,878.01	0.00	141.65	7,019.66	871.27	217.94	(200.00)	889.21	7,876.51	7,931.98
1894	ISAAC SPALDING	SCHOOL	COM. TRUS	121,784.99	0.00	2,508.03	124,293.02	55,551.35	3,858.89	(5,964.00)	53,446.24	139,464.91	140,446.96
1964	BRADFORD-LONG-MILES SULLIVAN SCHL	SCHOOL	COM. TRUS	171,058.38	1,304.69	3,549.64	175,912.71	2,949.79	5,461.53	(6,804.69)	1,606.63	195,891.48	198,775.49
1976	EDWARD A. CONTI MEMORIAL SCHOLARSHIP	SCHOOL	COM. TRUS	107,568.77	656.35	2,228.79	110,453.91	4,490.40	3,429.24	(3,656.35)	4,263.29	123,184.87	124,809.22
VAR.	JOSEPHINE HARE MEMORIAL	SCHOOL	COM. TRUS	5,690.22	0.00	117.18	5,807.40	1,997.29	180.30	0.00	2,177.59	6,516.29	6,562.17
1996	RICHARD W MERRILL SCHOLARSHIP	SCHOOL	COM. TRUS	304,079.27	0.00	6,262.19	310,341.46	24,601.65	9,635.12	(11,000.00)	23,236.77	348,223.44	350,675.48
1998	DOROTHY DAVIS SCHOLARSHIP FD	SCHOOL	COM. TRUS	106,848.71	651.96	2,213.85	109,714.52	2,705.11	3,406.27	(3,651.96)	2,459.42	122,360.28	123,973.74
1932	GEORGE W. PUTNAM	CEMETERY	COM. TRUS	13,723.16	0.00	282.61	14,005.77	14,152.20	434.84	0.00	14,587.04	15,715.40	15,826.05
1938	ALICE M. WILKINS	CEMETERY	COM. TRUS	27,443.45	0.00	565.18	28,008.63	28,138.57	869.58	0.00	29,008.15	31,427.51	31,648.82
VAR.	OTHER	CEMETERY	COM. TRUS	79,152.56	3,750.00	1,664.52	84,567.08	35,091.53	2,583.60	(336.60)	37,338.53	90,643.39	95,557.98
VAR.	PERPETUAL CARE	CEMETERY	COM. TRUS	724,245.82	0.00	14,915.08	739,160.90	96,588.69	22,948.59	0.00	119,537.28	829,386.92	835,227.13
VAR.	SOUHEGAN COOPERATIVE FUND	SCHOOL	COM. TRUS	164,133.13	0.00	3,380.09	167,513.22	50,794.05	5,200.77	0.00	55,994.82	187,960.87	189,284.37
			SUB TOTAL	2,029,726.53	6,363.00	41,888.32	2,077,977.85	346,389.26	64,472.64	(32,622.60)	378,239.30	2,324,388.47	2,348,045.56
1987	CEMETERY LOTS	MAINTENANCE MONEY MK		95,830.25	3,750.00	0.00	99,580.25	41,624.19	1,177.28	0.00	42,801.47	95,820.40	99,379.47
1993	BERTHA ROGERS FUND	MONEY MK		232,569.77	0.00	0.00	232,569.77	42,087.72	10,057.31	0.00	52,145.03	238,454.77	233,985.77
			TOTAL	2,358,126.55	10,113.00	41,888.32	2,410,127.87	430,101.17	75,707.23	(32,622.60)	473,185.80	2,658,663.64	2,681,410.80

TRUST FUNDS OF TOWN OF AMHERST: JUNE 30, 2012

MS-10 REPORT FOR STATE OF NEW HAMPSHIRE			PRINCIPAL					INCOME			PRINCIPAL ONLY			
# SHS	HOW INVESTED DESCRIPTION OF INVESTMENT	BALANCE BEG YEAR	PURCHASES	CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES	BALANCE END YEAR	BALANCE BEG YEAR	INCOME RECEIVED	EXPENDED DURING YEAR	BALANCE END YEAR	BEG OF YEAR FAIR VALUE	UNREALIZED ANNUAL GAINS	END OF YEAR FAIR VALUE
PRINCIPAL INVESTMENTS:														
50000	HEWLETT PACKARD SR NT 4.75% 6/2/14	50,863.50					50,863.50		2,375.00			54,563.00		52,864.50
50000	DUPONT SR NT 4.75% 3/15/15	49,228.00					49,228.00		2,375.00			54,986.50		55,191.50
50000	WACHOVIA CORP NT 5.75% 6/15/17	45,417.00					45,417.00		2,875.00			55,593.00		58,218.50
100000	AT&T SR BD 5.60% 5/15/18	101,940.00					101,940.00		5,600.00			111,360.00		119,686.00
100000	HONEYWELL SR NT 5.00% 2/15/19	101,350.00					101,350.00		5,000.00			109,947.00		118,967.00
100000	PFIZER NT 4.65% 3/1/18	100,158.00					100,158.00		4,650.00			108,059.00		114,962.00
50000	ALLSTATE GLBL MTN 5.37% 4/30/13	53,263.00					53,263.00		2,687.50			53,885.00		52,020.50
50000	JP MORGAN CHASE SUB NT 6.125% 6/27/17	53,114.50					53,114.50		3,062.50			55,874.50		55,655.50
100000	WELLS FARGO SUB NT 5.125% 9/15/16	100,736.00					100,736.00		5,125.00			106,944.00		111,142.00
10561.183	PIMCO TOTAL RETURN FUND	150,000.00	50,000.00		80,000.00	(2,808.28)	117,191.72		6,676.47			145,248.76		119,341.37
9505.703	METRO WEST BOND FUND	0.00	100,000.00				100,000.00		1,269.35			N/A		101,425.85
9179.266	PIMCO HIGH YIELD FUND	0.00	85,000.00				85,000.00		1,611.28			N/A		85,183.59
8324.496	ARTIO GLOBAL HIGH INCOME FUND	78,500.00		1,336.50			78,500.00		6,223.98			86,075.29		79,249.20
	PIMCO DEVELOPING LOCAL MKTS FUND	20,000.00			21,614.90	1,614.90	0.00		233.64			22,919.25		N/A
	T ROWE PRICE INTERNATIONAL FUND	78,500.00		1,692.51	79,508.57	1,008.57	(0.00)		1,388.35			83,577.51		N/A
1796.945	COLUMBIA ACORN FUND	40,000.00		2,239.89			40,000.00					57,412.39		53,441.14
695.706	COLUMBIA ACORN INTERNATIONAL FUND	30,000.00					30,000.00		136.14			39,944.96		25,810.69
836.587	COLUMBIA SMALL CAP VALUE FUND	30,000.00		1744.21	10,000.00	1,490.36	21,490.36		762.33			40,599.57		35,521.48
	COLUMBIA SMALL CAP GROWTH FUND	15,000.00			20,543.32	5,543.32	0.00					24,822.01		N/A
	COLUMBIA SELECT SMALL CAP FUND	15,000.00			17,488.09	2,488.09	0.00					21,000.00		N/A
4328.574	LAZARD EMERGING MARKETS FUND	80,000.00		2078.36			80,000.00		2,723.63			94,016.63		78,736.76
5750	ISHARES DJ SELECT DIVIDEND INDEX FUND	254,552.50					254,552.50		11,206.51			304,290.00		323,092.50
7930.214	COLUMBIA DIVIDEND & INCOME FUND	0.00	100,000.00				100,000.00		2,939.65			N/A		114,829.50
2600	SPDR S&P 500 ETF	481,712.00			220,326.87	23,262.87	284,648.00		8,542.88			580,668.00		353,873.00
679.216	HARBOR INTERNATIONAL FUND	35,000.00					35,000.00		893.58			44,074.33		37,839.12
4295.533	JOHN HANCOCK MID CAP VALUE FUND	50,000.00		145.49			50,000.00		101.42			53,135.74		52,233.68
957.069	EAGLE SMALL CAP GROWTH FUND	0.00	35,000.00				35,000.00					N/A		38,234.91
	BLACKROCK TEMP MONEY MKT FUND	15,392.03	95,133.24				110,525.27		495.25			15,392.03		110,525.27
	CLASS ACTION PROCEEDS: QWEST COMM. BANK FEES			51.53					(14,481.82)					
TOTAL PRINCIPAL INVESTMENTS OF COMMON FUND		2,029,726.53	465,133.24	9,288.49	449,481.75	32,599.83	2,077,977.85		64,472.64			2,324,388.47	270,067.71	2,348,045.56
CEMETERY LOTS														
	BLACKROCK TEMP MONEY MARKET FD	830.25	3,750.00	0.00	0.00	0.00	4,580.25		52.56			830.25		4,580.25
	COLUMBIA SHORT TERM BOND FUND	95,000.00	0.00	0.00	0.00	0.00	95,000.00		1,640.72			94,990.15		94,799.22
	BANK FEES								(516.00)					
	SUBTOTALS	95,830.25	3,750.00	0.00	0.00	0.00	99,580.25		1,177.28			95,820.40	(200.78)	99,379.47
BERTHA ROGERS FUND														
	BLACKROCK TEMP MONEY MARKET FD	15,134.77	0.00	0.00	0.00	0.00	15,134.77		72.92			15,134.77		15,134.77

New Hampshire Department of Environmental Services

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	Administrative Fees	Total Payment	Ending Balance			
1	4/1/2012	3/20/2012	258,038.90	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

Open Space Land Purchase Map 7 Lot 47-6

Total Disbursed: \$ 300,000.00

Interest rate: 3.56%

Term: 10 Years

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
	4/24/2008					300,000.00
1	10/1/2008	300,000.00	30,000.00	4,657.67	34,657.67	270,000.00
2	4/1/2009	270,000.00		4,806.00	4,806.00	270,000.00
2	10/1/2009	270,000.00	30,000.00	4,806.00	34,806.00	240,000.00
3	4/1/2010	240,000.00		4,272.00	4,272.00	240,000.00
3	10/1/2010	240,000.00	30,000.00	4,272.00	34,272.00	210,000.00
4	4/1/2011	210,000.00		3,738.00	3,738.00	210,000.00
4	10/1/2011	210,000.00	30,000.00	3,738.00	33,738.00	180,000.00
5	4/1/2012	180,000.00		3,204.00	3,204.00	180,000.00
5	10/1/2012	180,000.00	30,000.00	3,204.00	33,204.00	150,000.00
6	4/1/2013	150,000.00		2,670.00	2,670.00	150,000.00
6	10/1/2013	150,000.00	30,000.00	2,670.00	32,670.00	120,000.00
7	4/1/2014	120,000.00		2,136.00	2,136.00	120,000.00
7	10/1/2014	120,000.00	30,000.00	2,136.00	32,136.00	90,000.00
8	4/1/2015	90,000.00		1,602.00	1,602.00	90,000.00
8	10/1/2015	90,000.00	30,000.00	1,602.00	31,602.00	60,000.00
9	4/4/2016	60,000.00		1,068.00	1,068.00	60,000.00
9	10/1/2016	60,000.00	30,000.00	1,068.00	31,068.00	30,000.00
10	4/1/2017	30,000.00		534.00	534.00	30,000.00
10	10/1/2017	30,000.00	30,000.00	534.00	30,534.00	-

Total: \$ 300,000.00 \$ 52,717.67 \$ 352,717.67

Baboosic Lake Bond Phase I - 31.21% & Tanker Bond - 68.79%

Total Disbursed: \$423,812.00

Interest rate: 4.45%

Term: 10 Years

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
		-	-	-	-	423,812.00
1	1/27/2007	423,812.00		9,507.79	9,507.79	423,812.00
1	7/27/2007	423,812.00	42,383.20	9,352.77	51,735.97	381,428.80
2	1/27/2008	381,428.80		8,557.01	8,557.01	381,428.80
2	7/27/2008	381,428.80	42,383.20	8,464.00	50,847.20	339,045.60
3	1/27/2009	339,045.60		7,606.23	7,606.23	339,045.60
3	7/27/2009	339,045.60	42,383.20	7,482.21	49,865.41	296,662.40
4	1/27/2010	296,662.40		6,655.45	6,655.45	296,662.40
4	7/27/2010	296,662.40	42,383.20	6,546.94	48,930.14	254,279.20
5	1/27/2011	254,279.20		5,704.67	5,704.67	254,279.20
5	7/27/2011	254,279.20	42,383.20	5,611.66	47,994.86	211,896.00
6	1/27/2012	211,896.00		4,753.89	4,753.89	211,896.00
6	7/27/2012	211,896.00	42,383.20	4,702.22	47,085.42	169,512.80
7	1/27/2013	169,512.80		3,803.11	3,803.11	169,512.80
7	7/27/2013	169,512.80	42,383.20	3,741.11	46,124.31	127,129.60
8	1/27/2014	127,129.60		2,852.34	2,852.34	127,129.60
8	7/27/2014	127,129.60	42,383.20	2,805.83	45,189.03	84,746.40
9	1/27/2015	84,746.40		1,901.56	1,901.56	84,746.40
9	7/27/2015	84,746.40	42,383.20	1,870.55	44,253.75	42,363.20
10	1/27/2016	42,363.20		950.78	950.78	42,363.20
10	7/27/2016	42,363.20	42,363.20	940.44	43,303.64	(0.00)

\$ 4,661,752.00 \$ 423,812.00 \$ 103,810.56 \$ 527,622.56

Baboosic Lake Septic System Phase II

Total Disbursed:		\$178,500.00			Interest rate:	4.06%
					Term:	15 Years
Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
1	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
2	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
3	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
4	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
5	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
6	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
7	3/31/2014	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
8	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
9	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
10	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
11	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
12	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
13	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
14	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
15	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	

Baboosic Lake Septic System Phase III

Total Disbursed:		\$170,699.91			Interest rate:	3.17%
					Term:	10 Years
Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending 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	

Spring Road Note

Total Disbursed: \$ 500,000.00

Interest rate: 3.02%

Term: 10 Years

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
	8/24/2010	-	-	-	-	500,000.00
1	8/24/2011	500,000.00	50,000.00	15,100.00	65,100.00	450,000.00
2	8/24/2012	450,000.00	50,000.00	13,627.23	63,627.23	400,000.00
3	8/24/2013	400,000.00	50,000.00	1,280.00	51,280.00	350,000.00
4	8/24/2014	350,000.00	50,000.00	10,570.00	60,570.00	300,000.00
5	8/24/2015	300,000.00	50,000.00	9,060.00	59,060.00	250,000.00
6	8/24/2016	250,000.00	50,000.00	7,570.68	57,570.68	200,000.00
7	8/24/2017	200,000.00	50,000.00	6,040.00	56,040.00	150,000.00
8	8/24/2018	150,000.00	50,000.00	4,530.00	54,530.00	100,000.00
9	8/24/2019	100,000.00	50,000.00	3,020.00	53,020.00	50,000.00
10	8/24/2020	50,000.00	50,000.00	1,514.14	51,514.14	-
Total:		\$ 500,000.00	\$ 72,312.05	\$ 572,312.05		

FY 2011 Road Note - Adjusted September 19, 2011 to \$1,825,000

Total Disbursed: \$ 1,825,000.00

Interest rate: 2.75%

Term: 15 Years

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
	9/19/2011	-	-	-	-	1,825,000.00
1	6/30/2012	1,825,000.00	121,666.67	50,188.25	171,854.92	1,703,333.33
2	6/30/2013	1,703,333.33	121,666.67	62,425.76	184,092.43	1,581,666.66
3	6/30/2014	1,581,666.66	121,666.67	58,047.17	179,713.84	1,459,999.99
4	6/30/2015	1,459,999.99	121,666.67	53,582.00	175,248.67	1,338,333.32
5	6/30/2016	1,338,333.32	121,666.67	49,184.85	170,851.52	1,216,666.65
6	6/30/2017	1,216,666.65	121,666.67	44,589.83	166,256.50	1,094,999.98
7	6/30/2018	1,094,999.98	121,666.67	40,186.50	161,853.17	973,333.31
8	6/30/2019	973,333.31	121,666.67	35,721.33	157,388.00	851,666.64
9	6/30/2020	851,666.64	121,666.67	31,299.45	152,966.12	729,999.97
10	6/30/2021	729,999.97	121,666.67	26,753.90	148,420.57	608,333.30
11	6/30/2022	608,333.30	121,666.67	22,325.83	143,992.50	486,666.63
12	6/30/2023	486,666.63	121,666.67	17,860.67	139,527.34	364,999.96
13	6/30/2024	364,999.96	121,666.67	13,414.05	135,080.72	243,333.29
14	6/30/2025	243,333.29	121,666.67	8,917.96	130,584.63	121,666.62
15	6/30/2026	121,666.62	121,666.62	4,465.17	126,131.79	0.00
Total:		\$ 1,825,000.00	\$ 518,962.72	\$ 2,343,962.72		

FY 2012 Road Note - \$2,000,000.00

Total Disbursed: \$ 2,000,000.00

Interest rate: 2.95%
Term: 10 Years

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
	5/30/2011	-	-	-	-	2,000,000.00
1	6/13/2013	2,000,000.00	200,000.00	118,161.64	318,161.64	1,800,000.00
2	6/13/2014	1,800,000.00	200,000.00	53,100.00	253,100.00	1,600,000.00
3	6/13/2015	1,600,000.00	200,000.00	47,200.00	247,200.00	1,400,000.00
4	6/13/2016	1,400,000.00	200,000.00	41,362.45	241,362.45	1,200,000.00
5	6/13/2017	1,200,000.00	200,000.00	35,346.47	235,346.47	1,000,000.00
6	6/13/2018	1,000,000.00	200,000.00	29,500.00	229,500.00	800,000.00
7	6/13/2019	800,000.00	200,000.00	23,600.00	223,600.00	600,000.00
8	6/13/2020	600,000.00	200,000.00	17,726.76	217,726.76	400,000.00
9	6/13/2021	400,000.00	200,000.00	11,782.16	211,782.16	200,000.00
10	6/13/2022	200,000.00	200,000.00	5,900.00	205,900.00	-
Total:			\$ 2,000,000.00	\$ 383,679.48	\$ 2,383,679.48	

FY 2013 Road Note - \$2,000,000.00

Total Disbursed: \$ 2,000,000.00

Interest rate: **2.25%**
Term: **10 Years**

Ref. Year	Transaction Date	Beginning Balance	Principal Payment	Interest Payment	Total Payment	Ending Balance
	1/30/2012	-	-	-	-	2,000,000.00
1	6/13/2014	2,000,000.00	200,000.00	45,000.00	245,000.00	1,800,000.00
2	6/13/2015	1,800,000.00	200,000.00	40,500.00	240,500.00	1,600,000.00
3	6/13/2016	1,600,000.00	200,000.00	36,000.00	236,000.00	1,400,000.00
4	6/13/2017	1,400,000.00	200,000.00	31,500.00	231,500.00	1,200,000.00
5	6/13/2018	1,200,000.00	200,000.00	27,000.00	227,000.00	1,000,000.00
6	6/13/2019	1,000,000.00	200,000.00	22,500.00	222,500.00	800,000.00
7	6/13/2020	800,000.00	200,000.00	18,000.00	218,000.00	600,000.00
8	6/13/2021	600,000.00	200,000.00	13,500.00	213,500.00	400,000.00
9	6/13/2022	400,000.00	200,000.00	9,000.00	209,000.00	200,000.00
10	6/13/2023	200,000.00	200,000.00	4,500.00	204,500.00	-
Total:			\$ 2,000,000.00	\$ 247,500.00	\$ 2,247,500.00	

**REPORT ON INTERNAL CONTROL BASED ON
AN AUDIT OF BASIC FINANCIAL STATEMENTS**

To the Board of Selectmen
Town of Amherst, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire (the Town) as of and for the year ended June 30, 2011, 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'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 Town's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

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

Vachon Clukay & Company PC

May 30, 2012

TOWN OF AMHERST, NEW HAMPSHIRE

Financial Statements

June 30, 2011

and

Independent Auditor's Report

 **VACHON CLUKAY**
& COMPANY PC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF AMHERST, NEW HAMPSHIRE
FINANCIAL STATEMENTS
June 30, 2011

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**TOWN OF AMHERST, NEW HAMPSHIRE
FINANCIAL STATEMENTS
June 30, 2011**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Amherst, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire (the Town) as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, each major fund, and the aggregate remaining fund information of the Town of Amherst, New Hampshire as of June 30, 2011 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, the budgetary comparison information and the schedule of funding progress for other post-employment benefits on pages i-vii and 33-36, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Amherst, New Hampshire's basic financial statements. The combining nonmajor fund and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund and fiduciary fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Vachon Clukay & Company PC

May 30, 2012

Town of Amherst Management's Discussion and Analysis

The following is a discussion and analysis of the financial activities of the Town of Amherst, New Hampshire for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with the Town's financial statements.

Financial Highlights – Primary Government

- Independent Auditor's issued an unqualified opinion in the Independent Auditor's Report.
- The total assets of the Town exceeded total liabilities at fiscal year ending June 30, 2011 by \$20,646,088.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components:

1. Government-wide financial statements;
2. Fund financial statements
3. Notes to the basic financial statements.

This report also contains supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Town's finances. These statements (Statement of Net Assets and the Statement of Activities) provide both short-term and long-term information about the Town's overall financial position. They are prepared using the accrual basis of accounting, which recognizes all revenues and expenses connected with the fiscal year even if cash has not been received or paid.

- The **Statement of Net Assets** presents all of the Town's non-fiduciary assets and liabilities. The *difference* between assets and liabilities is reported as "net assets" instead of fund equity as shown on the Fund Statements. Over time, increases or decreases in the net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation and sick leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town and identifies which governmental function is self-financing or draws from the general revenues of the Town.

Both of the government-wide financial statements display information about the Town as a whole and include the financial activities of the primary government and proprietary fund with the exception of the fiduciary funds.

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 local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on the individual parts of the Town government and report the Town's operations in more detail than the government-wide statements. The Town's funds are divided into three categories—governmental, business-type activities, and fiduciary. For governmental and proprietary (Business-type activity) funds, only those funds that are considered Major Funds are reported in individual columns in the Fund Financial Statements with combining schedules in the Supplementary Section to support the non-major activities for the governmental funds. Fiduciary Funds are reported separately by fiduciary type (private-purpose trusts and agency funds).

- **Governmental Funds:** Most of the basic services provided by the Town are financed through governmental funds. Unlike the government-wide financial statements, the governmental fund financial statements report using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted into cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. See Exhibits C & D.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented here with similar information presented in the government-wide financial statements.

The Town's major governmental fund is the General Fund. Individual fund data for each of the Town's non-major governmental funds are provided in the combining statements found on Schedule A, Schedule A-1, Schedule B, and Schedule B-1.

- **Proprietary Funds:** These funds are either classified as enterprise funds or internal service funds and are accounted for in a similar manner as a private business. Unlike the governmental funds, the proprietary fund reporting focuses on the operating income, changes in net assets, financial position, and cash flows. See Exhibits E, F, & G.
- **Fiduciary Funds:** These funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The fiduciary fund category is split into two classifications: 1) private purpose trust funds and 2) agency funds. The private purpose funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments. The Town's agency fund accounts for the capital reserve funds of the Amherst School District and the Souhegan Cooperative School District and developer's performance bonds. The accounting used for fiduciary funds is much like that used for proprietary funds in that they use the accrual basis of accounting. See Exhibits H & I.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. These notes to the basic financial statements begin on page 10.

On page 23, Note 8 – Other Post-Employment Benefits provides detailed information pertaining to this GASB 45 requirement. GASB 45 requires governments to account for other post-employment benefits on the accrual basis instead of the ‘pay-as-you-go’ basis. In order to calculate the liability, the town utilized an independent company that specializes in actuarial calculations for GASB 45 reporting requirements. Once the net obligation of Other Post Employment Benefits has been calculated the liability is recognized on the Statement of Net Assets.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes an explanation and information on a budgetary comparison schedule for each of the Town’s major governmental funds and includes reconciliation between the reported activity of the revenues, expenditures and transfers for budgetary purposes (Schedule 1) and the activity as presented in the governmental fund financial statements (Exhibit D).

The notes to required supplementary information provide explanations to the budget to actual reconciliation, budget fund balance breakdown, and carry forward appropriations.

For fiscal 2011 the Town’s only major governmental fund is the General Fund.

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental funds (special revenue funds and permanent funds) and fiduciary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Assets

Net assets increased by \$70,567. GASB 34 requires the recording of the Town’s investment in capital assets (land, buildings, machinery and equipment, vehicles, etc) at cost, calculating the accumulated depreciation and arriving at net capital assets. The net capital assets at June 30, 2011 amounted to \$15,687,768 for the government funds and \$1,260,409 for the proprietary fund. The recognition of the capital assets, net accumulated depreciation, is required to be reported in the government-wide statements for both governmental activities and business type activities.

The following is a comparative summary of condensed government-wide financial data of net assets for the current fiscal year and 2010.

	Governmental Activities		Business-type Activities		Total	
	June 30, 2011	June 30, 2010	June 30, 2011	June 30, 2010	June 30, 2011	June 30, 2010
Statement of Net Assets:						
Current assets	25,998,805	25,373,506	(40,234)	(189,691)	25,958,571	25,183,815
Capital assets	15,687,768	14,788,419	1,260,409	1,329,782	16,948,177	16,118,201
Other assets	19,292	19,292			19,292	19,292
Total assets	41,705,865	40,181,217	1,220,175	1,140,091	42,926,040	41,321,308

Current and other liabilities:

Long-term bonds, notes and capital leases payable

Other liabilities	1,889,139	788,512	649,536	476,642	2,538,675	1,265,154
Other Post Employment Benefits Payable	19,615,606	19,371,248	21,658	59,425	19,637,264	19,430,673
	104,013	49,960			104,013	49,960
Total liabilities	21,608,758	20,209,720	671,194	536,067	22,279,952	20,745,787

Net assets:

Invested in capital assets, net of related debt	15,687,768	13,999,907	610,873	853,140	16,298,641	14,853,047
Restricted	1,914,974	2,933,666			1,914,974	2,933,666
Unrestricted	2,494,365	3,037,924	(61,892)	(249,116)	2,432,473	2,788,808
Total net assets	20,097,107	19,971,497	548,981	604,024	20,646,088	20,575,521
Total Liabilities and Net Assets	41,705,865	40,181,217	1,220,175	1,140,091	42,926,040	41,321,308

Statement of Activities

For fiscal year 2011 the Town's governmental activities expenses amounted to \$10,261,896 and business-type activities expenses amounted to \$132,255. Revenues for governmental activities were \$10,387,506 and \$77,212 for business type activities.

The following is a comparative summary of condensed government-wide financial data of the Statement of Activities for the current fiscal year and 2010.

	<u>FY 11</u>			<u>FY 10</u>		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Program revenues:						
Charges for services	710,634	77,212	787,846	707,442	72,707	780,149
Operating grants and contributions	498,384		498,384	497,103		497,103
Capital grants and contributions	0	0	0	244,490	144,105	388,595
Total program revenues	1,209,018	77,212	1,286,230	1,449,035	216,812	1,665,847
General revenues:						
Property taxes	6,028,088		6,028,088	6,060,730		6,060,730
Licenses and permits	2,335,719		2,335,719	2,360,378		2,360,378
Grants and contributions	519,389		519,389	519,284		519,284

Interest and investment earnings	238,619		238,619	179,109		179,109
Miscellaneous	47,873		47,873	87,167		87,167
Contributions to permanent fund	8,800		8,800	19,600		19,600
Total general revenues and contributions	9,178,488		9,178,488	9,226,268		9,226,268
Total revenues	10,387,506	77,212	10,464,718	10,675,303	216,812	10,892,115
Expenses:						
General government	1,798,901		1,798,901	1,738,755		1,738,755
Public safety	3,413,577		3,413,577	3,227,165		3,227,165
Highways and streets	2,827,941		2,827,941	2,380,911		2,380,911
Health and welfare	134,398		134,398	130,834		130,834
Sanitation	648,809		648,809	755,379		755,379
Culture and recreation	1,402,070		1,402,070	1,460,285		1,460,285
Interest and finance charges	36,200		36,200	30,259		30,259
Baboosic Lake Fund		132,255	132,255		115,588	115,588
Total Activities	10,261,896	132,255	10,394,151	9,723,588	115,588	9,839,176
Increase (Decrease) in net assets	125,610	(55,043)	70,567	951,715	101,224	1,052,939
Net assets - beginning of year	19,971,497	604,024	20,575,521	19,019,782	502,800	19,522,582
Net assets - ending of year	20,097,107	548,981	20,646,088	19,971,497	604,024	20,575,521

Property and other taxes amounted to \$6,028,088 in revenues. Licenses and permits amounted to \$2,335,719 in revenues. Other revenues consisted of rooms and meals tax distribution, interest and investment earnings, and miscellaneous revenues. Included in the charges for services was \$77,212 in revenues from the Baboosic Lake Septic Proprietary fund.

The Town's \$10,394,151 in expenses covered a range of services. The highway and sanitation department's expenses amounted to \$3,476,750. Public safety amounted to \$3,413,577. General government expenses amounted to \$1,798,901. Culture and recreation amounted to \$1,402,070. Health and welfare, non-capitalized expenses, interest and fiscal charges and intergovernmental expenses accounted for the remaining expenses.

The Baboosic Lake Septic Proprietary fund incurred expenses of \$132,255. This amount includes \$94,897 of depreciation expense.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, 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, the 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.

During the year ended June 30, 2011, the Town implemented GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. Under Statement 54, the Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned. Complete descriptions of the above mentioned classifications may be found on page 16 of the Notes to the Basic Financial Statements. One major example of the effects caused by the implementation of GASB 54 is that the various Capital Reserve Funds and many previously reported Special Revenue Funds are now reported as part of the General Fund.

General Fund

The general fund is the main operating fund of the Town. At the end of the current fiscal year, the general fund had an unassigned (formally referred to as unreserved) fund balance of \$2,059,989 and total fund equity was \$3,259,517, a decrease of \$28,501 from the prior fiscal year.

The goal of the Town of Amherst is to retain an unreserved fund balance of 5%-10% of total appropriations including town, school, and county. For fiscal 2011 total appropriations for town, school, and county totaled \$61,258,840 setting the unassigned fund balance range at \$3,062,942 to \$6,125,884. On the budgetary basis, the Town's unassigned fund balance as of June 30, 2011 is \$2,921,963 (See Note 3 in the Notes to Required Supplementary Information) or 4.77% of total appropriations.

Other Governmental Funds-All Non-major Funds

An increase of \$197,356 in fund balance of the Permanent funds for fiscal 2011 was realized. The fund balance in Special Revenue Funds also increased by \$19,222. The combined funds resulted in a fund balance increase of \$216,578.

Also included in the other governmental funds-all non-major funds is the Library Fund. In 2011, the Library Fund reported revenues of \$45,815 and expended \$37,323 in support of the Amherst Town Library.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the fiscal year, the original budget was amended by various supplemental appropriations. Budget to Actual Schedules for the major governmental fund (the General Fund) is in the Required Supplementary Information section on page 33 (Schedule 1).

The final budget for estimated revenues was \$30,001 more than the original revenue budgeted amounts. The final budget for estimated revenues exceeded actual revenues by \$250,838.

The actual budgetary expenditures were less than the final budgeted appropriations by \$19,514,181. This is due to expending only \$951,239 or 4.7% of the final budget for capital outlay. These unexpended capital outlay items also resulted in not issuing long-term bonds or notes to finance the costs.

The financial information of the town was adjusted to reflect all accruals and GAAP requirements that impact the revenues and expenditures. An example of one of these adjustments is the accounting for accrued compensated absences. Though not a cash outlay, the anticipated expenditures for the current year accrual is recorded for reporting purposes. The audited financial statements were also adjusted for prior and current fiscal year carryforwards.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business type activities as of June 30, 2011 amounts to \$22,563,800. Accumulated depreciation amounted to \$5,615,623, leaving a net book value of \$16,948,177. This investment in capital assets includes vehicles and equipment, land, land improvements, buildings and improvements, library media, library books, works of art, computer software, and construction.

Additional information on the Town's capital assets can be found in Note 6 – Capital Assets of the Notes to the Basic Financial Statements.

Debt Administration

At the end of fiscal year 2011, the Town had total bonded debt outstanding of \$165,000 and \$1,596,200 for notes payable for governmental activities. Business-type activities notes payable were \$392,868. Capital leases payable amounted to \$127,939.

Additional information on the Town's long-term debt obligations can be found in Note 9-Long Term Obligations of the Notes to the Basic Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all of Amherst's citizens, taxpayers, customers, investors, and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Amherst, Department of Finance, 2 Main Street, PO Box 960, Amherst, NH 03031.

EXHIBIT A
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Net Assets
June 30, 2011

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 16,575,619		\$ 16,575,619
Investments	4,657,537		4,657,537
Taxes receivable, net	4,252,925		4,252,925
Accounts receivable, net	137,006	\$ 26,571	163,577
Due from other governments	71,010	5,848	76,858
Internal balances	72,653	(72,653)	-
Prepaid expenses	217,531		217,531
Inventory	14,524		14,524
Total Current Assets	<u>25,998,805</u>	<u>(40,234)</u>	<u>25,958,571</u>
Noncurrent Assets:			
Tax deeded property	10,923		10,923
Restricted cash	8,369		8,369
Capital assets:			
Non-depreciable capital assets	10,730,446		10,730,446
Depreciable capital assets, net	4,957,322	1,260,409	6,217,731
Total Noncurrent Assets	<u>15,707,060</u>	<u>1,260,409</u>	<u>16,967,469</u>
Total Assets	<u>\$ 41,705,865</u>	<u>\$ 1,220,175</u>	<u>\$ 42,926,040</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 160,899	\$ 13,822	\$ 174,721
Accrued expenses	438,363	7,836	446,199
Deferred revenue	18,959,083		18,959,083
Due to other governments	48,892		48,892
Current portion of bonds payable	85,000		85,000
Current portion of notes payable	156,573	36,508	193,081
Current portion of capital leases payable	49,858		49,858
Total Current Liabilities	<u>19,898,668</u>	<u>58,166</u>	<u>19,956,834</u>
Noncurrent Liabilities:			
Payable from restricted assets	8,369		8,369
Bonds payable	80,000		80,000
Notes payable	1,439,627	356,360	1,795,987
Other long-term obligations		256,668	256,668
Capital leases payable	78,081		78,081
Other post-employment benefits payable	104,013		104,013
Total Noncurrent Liabilities	<u>1,710,090</u>	<u>613,028</u>	<u>2,323,118</u>
Total Liabilities	<u>21,608,758</u>	<u>671,194</u>	<u>22,279,952</u>
NET ASSETS			
Invested in capital assets, net of related debt	15,687,768	610,873	16,298,641
Restricted	1,914,974		1,914,974
Unrestricted (deficit)	2,494,365	(61,892)	2,432,473
Total Net Assets	<u>20,097,107</u>	<u>548,981</u>	<u>20,646,088</u>
Total Liabilities and Net Assets	<u>\$ 41,705,865</u>	<u>\$ 1,220,175</u>	<u>\$ 42,926,040</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Activities
For the Year Ended June 30, 2011

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government</u>		
				<u>Governmental Activities</u>	<u>Business-type Activities</u>	
Governmental Activities:						
General government	\$ 1,798,901	\$ 17,234	\$ 908	\$ (1,780,759)		\$ (1,780,759)
Public safety	3,413,577	305,462	168,164	(2,939,951)		(2,939,951)
Highways and streets	2,827,941	4,770	329,312	(2,493,859)		(2,493,859)
Sanitation	648,809	104,655		(544,154)		(544,154)
Health and welfare	134,398			(134,398)		(134,398)
Culture and recreation	1,402,070	278,513		(1,123,557)		(1,123,557)
Debt service	36,200			(36,200)		(36,200)
Total governmental activities	<u>10,261,896</u>	<u>710,634</u>	<u>498,384</u>	<u>(9,052,878)</u>	<u>\$ -</u>	<u>(9,052,878)</u>
Business-type activities:						
Sewer	<u>132,255</u>	<u>77,212</u>			<u>(55,043)</u>	<u>(55,043)</u>
Total business-type activities	<u>132,255</u>	<u>77,212</u>	<u>-</u>	<u>-</u>	<u>(55,043)</u>	<u>(55,043)</u>
Total primary government	<u>\$ 10,394,151</u>	<u>\$ 787,846</u>	<u>\$ 498,384</u>	<u>(9,052,878)</u>	<u>(55,043)</u>	<u>(9,107,921)</u>
General revenues:						
Property and other taxes				6,028,088		6,028,088
Licenses and permits				2,335,719		2,335,719
Grants and contributions:						
Rooms and meals tax distribution				518,586		518,586
State and federal forest land				22		22
Railroad tax				781		781
Interest and investment income				238,619		238,619
Miscellaneous				47,873		47,873
Contributions to permanent fund principal				8,800		8,800
Total general revenues and contributions to permanent fund principal				<u>9,178,488</u>	<u>-</u>	<u>9,178,488</u>
Change in net assets				125,610	(55,043)	70,567
Net assets - beginning				<u>19,971,497</u>	<u>604,024</u>	<u>20,575,521</u>
Net assets - ending				<u>\$ 20,097,107</u>	<u>\$ 548,981</u>	<u>\$ 20,646,088</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF AMHERST, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 16,291,421	\$ 284,198	\$ 16,575,619
Investments	2,581,679	2,075,858	4,657,537
Taxes receivable, net	4,252,925		4,252,925
Accounts receivable, net	132,191	4,815	137,006
Due from other governments	71,010		71,010
Due from other funds	104,023	259,017	363,040
Prepaid expenses	217,531		217,531
Tax deeded property	10,923		10,923
Inventory	14,524		14,524
Restricted cash	8,369		8,369
Total Assets	<u>\$ 23,684,596</u>	<u>\$ 2,623,888</u>	<u>\$ 26,308,484</u>
LIABILITIES			
Accounts payable	\$ 137,210	\$ 23,689	\$ 160,899
Accrued expenses	414,218		414,218
Deferred revenue	19,557,373		19,557,373
Due to other governments	48,892		48,892
Due to other funds	259,017	31,370	290,387
Payable from restricted assets	8,369		8,369
Total Liabilities	<u>20,425,079</u>	<u>55,059</u>	<u>20,480,138</u>
FUND BALANCES			
Nonspendable	232,055	1,503,609	1,735,664
Restricted	154,140	257,225	411,365
Committed	652,262	638,723	1,290,985
Assigned	161,071	169,272	330,343
Unassigned	2,059,989		2,059,989
Total Fund Balances	<u>3,259,517</u>	<u>2,568,829</u>	<u>5,828,346</u>
Total Liabilities and Fund Balances	<u>\$ 23,684,596</u>	<u>\$ 2,623,888</u>	
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds			15,687,768
Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis			598,290
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:			
Bonds payable			(165,000)
Notes payable			(1,596,200)
Capital leases payable			(127,939)
Accrued interest on long-term obligations			(24,145)
Other post-employment benefits payable			(104,013)
Net assets of governmental activities			<u>\$ 20,097,107</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2011

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 5,808,834	\$ 16,100	\$ 5,824,934
Licenses and permits	2,335,719		2,335,719
Intergovernmental	1,017,773		1,017,773
Charges for services	403,231	281,635	684,866
Interest and investment income	39,143	199,476	238,619
Miscellaneous	20,371	68,121	88,492
Total Revenues	<u>9,625,071</u>	<u>565,332</u>	<u>10,190,403</u>
Expenditures:			
Current operations:			
General government	1,720,867	5,000	1,725,867
Public safety	3,257,429	24,239	3,281,668
Highways and streets	2,860,925		2,860,925
Sanitation	647,494		647,494
Health and welfare	55,913		55,913
Culture and recreation	1,186,368	294,015	1,480,383
Capital outlay	1,068,441		1,068,441
Debt service:			
Principal retirement	144,156		144,156
Interest and fiscal charges	25,726		25,726
Total Expenditures	<u>10,967,319</u>	<u>323,254</u>	<u>11,290,573</u>
Excess revenues over (under) expenditures	<u>(1,342,248)</u>	<u>242,078</u>	<u>(1,100,170)</u>
Other financing sources (uses):			
Proceeds from note issuances	1,211,268		1,211,268
Proceeds from capital lease	76,979		76,979
Transfers in	50,000	24,500	74,500
Transfers out	(24,500)	(50,000)	(74,500)
Total other financing sources (uses)	<u>1,313,747</u>	<u>(25,500)</u>	<u>1,288,247</u>
Net change in fund balances	(28,501)	216,578	188,077
Fund balances at beginning of year, as restated	<u>3,288,018</u>	<u>2,352,251</u>	<u>5,640,269</u>
Fund balances at end of year	<u>\$ 3,259,517</u>	<u>\$ 2,568,829</u>	<u>\$ 5,828,346</u>

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, 2011

Net Change in Fund Balances--Total Governmental Funds	\$ 188,077
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, 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 capital outlays exceeded depreciation expense in the current period.	914,235
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	203,154
Proceeds from long-term obligations are other financing sources in the funds, but long-term obligations increase long-term liabilities in the statement of net assets.	(1,288,247)
Repayment of long-term obligation principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	187,620
In the statement of activities, interest is accrued on outstanding bonds and capital leases, whereas in governmental funds, an interest expenditure is reported when due.	(10,290)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss of disposed capital assets reduced by the actual proceeds received from the sale of capital assets.	(14,886)
Some expense reported in the statement of activities, such as other post-employment benefits do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(54,053)
Change in Net Assets of Governmental Activities	<u>\$ 125,610</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Net Assets
Proprietary Funds
June 30, 2011

	Business-type Activities
	<u>Baboosic Lake Septic Fund</u>
ASSETS	
Current Assets:	
Accounts receivable, net	\$ 26,571
Due from other governments	5,848
Total Current Assets	<u>32,419</u>
Noncurrent Assets:	
Capital assets:	
Depreciable capital assets, net	<u>1,260,409</u>
Total Noncurrent Assets	<u>1,260,409</u>
Total Assets	<u>\$ 1,292,828</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 13,822
Accrued expenses	7,836
Due to other funds	72,653
Current portion of notes payable	<u>36,508</u>
Total Current Liabilities	<u>130,819</u>
Noncurrent Liabilities:	
Notes payable	356,360
Other long-term obligations	<u>256,668</u>
Total Noncurrent Liabilities	<u>613,028</u>
Total Liabilities	<u>743,847</u>
NET ASSETS	
Invested in capital assets, net of related debt	610,873
Unrestricted (deficit)	<u>(61,892)</u>
Total Net Assets	<u>548,981</u>
Total Liabilities and Net Assets	<u>\$ 1,292,828</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
For the Year Ended June 30, 2011

	Business-type Activities Baboosic Lake Septic Fund
Operating revenues:	
Charges for services	\$ 77,212
Total operating revenues	<u>77,212</u>
Operating expenses:	
Cost of operations	22,096
Depreciation	<u>94,897</u>
Total operating expenses	<u>116,993</u>
Operating loss	<u>(39,781)</u>
Non-operating (expenses):	
Interest expense	<u>(15,262)</u>
Net non-operating (expenses)	<u>(15,262)</u>
Change in net assets	(55,043)
Total net assets at beginning of year	<u>604,024</u>
Total net assets at end of year	<u>\$ 548,981</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2011

	Business-type Activities
	<u>Baboosic Lake Septic Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 67,781
Cash paid to suppliers	<u>(9,450)</u>
Net cash provided by operating activities	<u>58,331</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(80,446)
Proceeds from notes issued	170,700
Proceeds from other long-term obligations	126,806
Principal paid on long-term debt	(25,128)
Interest paid on long-term debt	<u>(10,753)</u>
Net cash provided for capital financing activities	<u>181,179</u>
Net increase in cash and cash equivalents	239,510
Cash and cash equivalents (deficiency) at beginning of year	<u>(312,163)</u>
Cash and cash equivalents (deficiency) at end of year	<u>\$ (72,653)</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (39,781)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	94,897
Changes in assets and liabilities:	
Accounts receivable, net	(9,431)
Accounts payable	<u>12,646</u>
Net cash provided by operating activities	<u>\$ 58,331</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents		\$ 241,089
Investments	\$ 1,062,241	412,925
Total assets	<u>\$ 1,062,241</u>	<u>\$ 654,014</u>
LIABILITIES		
Due to other governments		\$ 412,925
Due to others		241,089
Total liabilities	<u>\$ -</u>	<u>\$ 654,014</u>
NET ASSETS		
Held in trust	1,062,241	
Total net assets	<u>1,062,241</u>	
Total liabilities and net assets	<u>\$ 1,062,241</u>	

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF AMHERST, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended June 30, 2011

	Private- Purpose <u>Trust Funds</u>
ADDITIONS:	
Contributions:	
Private donations	\$ 2,849
Total Contributions	<u>2,849</u>
Investment earnings:	
Interest	25,764
Realized gains on investments	14,597
Net increase in the fair value of investments	<u>107,210</u>
Total Investment Earnings	<u>147,571</u>
Total Additions	<u>150,420</u>
DEDUCTIONS:	
Benefits	<u>18,749</u>
Total Deductions	<u>18,749</u>
Change in net assets	131,671
Net assets - beginning of year	<u>930,570</u>
Net assets - end of year	<u>\$ 1,062,241</u>

See accompanying notes to the basic financial statements

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2011

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Amherst, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Amherst, New Hampshire (the “Town”) was incorporated in 1760. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town’s basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental and business-type activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the Town's major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following is the Town's major proprietary fund:

The *Baboosic Lake Septic Fund* accounts for all revenues and expenses pertaining to the sanitation operations of the Baboosic Lake community septic system.

The Baboosic Lake Septic Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains eight private-purpose trust funds, which account for monies designated to benefit individuals within the Town. The Town's agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. The Town's agency funds account for the capital reserve funds of the Amherst School District, Souhegan Cooperative School District and the SAU #39 Capital Facilities Fund, which are held by the Town as required by State law. Other agency funds consist of escrows and developer's performance bonds.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund type is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The private-purpose trust funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

In the government-wide financial statements and proprietary fund statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended June 30, 2011, the Town applied \$250,000 of its unassigned fund balance to reduce taxes.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Encumbrance Accounting

Encumbrance accounting, under which purchase orders and other commitments for expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities, but rather commitments related to unperformed contracts for goods and services.

Cash and Cash Equivalents

The Town pools its cash resources for the governmental and proprietary funds. Cash applicable to a particular fund is reflected as an interfund balance. For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of the following:

	Baboosic
	Lake Septic
	<u>Fund</u>
Due to other funds	<u>\$ (72,653)</u>

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at June 30, 2011 are recorded as receivables net of reserves for estimated uncollectibles of \$65,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$62,000 and \$6,421 in the General Fund and Baboosic Lake Septic Fund, respectively.

Prepaid Expenses

Payments made to the Souhegan Cooperative School District prior to June 30, 2011 in advance of their fiscal year 2012 tax assessments and payments made to vendors for services that will benefit periods beyond June 30, 2011 are recorded as prepaid items.

Inventory

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are accounted for on the consumption method of accounting.

On fund financial statements, inventories of governmental funds are stated at cost. Cost is determined on a first-in, first out basis. Inventory in governmental funds consists of expendable supplies held for consumption.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Restricted Cash

Restricted cash consists of deposits held in escrow accounts.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net assets, but are not reported in the governmental fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair values as of the date received. The Town maintains a capitalization threshold of \$5,000. The Town's infrastructure consists of roads. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction phase of capital assets of business-type activities is also capitalized.

All reported capital assets except for land, library books, works of art and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
Infrastructure		40
Land improvements		15-20
Buildings and improvements		40
Vehicles and equipment		5-10
Library media		10

Compensated Absences

Employees earn vacation and sick leave as they provide services. Pursuant to Town personnel policy and collective bargaining agreements, employees earn vacation at ten to twenty days per year dependent upon length of service and are entitled to two personal days per year. Full time employees are entitled to 7 paid sick days per year. On the anniversary date of hire, an employee is compensated for half of his/her unused sick days and the other half of the unused sick days are accumulated in each employee's sick bank for a maximum of thirty days. Any employee that has accumulated the maximum thirty days in the sick bank is compensated for all of his/her unused sick days from the previous year. All unused sick days will be canceled upon termination for any cause. The Town budgets for these expenditures on a "pay as you go" basis.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Balance Policy

During the year ended June 30, 2011, the Town implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement 54 established new fund balance classifications and changes the definition of governmental fund types. Under Statement 54, the Town has segregated fund balance into five classifications; Nonspendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- Nonspendable Fund Balance: Amounts that are not in a spendable form or are required to be maintained intact.
- Restricted Fund Balance: Amounts that can only be spent for the specific purposes stipulated by external resource providers or the enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- Committed Fund Balance: Amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority. Commitments may be changed or lifted only by the governing body taking the same formal action that imposed the constraint originally.
- Assigned Fund Balance: Amounts a government intends to use for a specific purpose.
- Unassigned Fund Balance: Amounts that are not obligated or specifically designated and are available for any purpose.

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classification can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Pursuant to the Town's policy at year end, if any of the special revenue funds has a deficit unassigned fund balance, the Town Administrator is authorized to transfer funds from the General Fund to cover the deficit, providing the General Fund has the resources to do so.

In accordance with the Town's fund balance policy, the Town will strive to maintain an unassigned fund balance in its General Fund equal to 8-17% of the total appropriations of the community (which includes the Town, Schools, and County). The Board of Selectmen will review this information each year in order to determine the amount, if any, of unassigned fund balance to use to balance the budget and to reduce the property tax rate.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Baboosic Lake Septic Fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible taxes and receivables, and the liability for other post-employment benefits.

NOTE 2—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,859,876,000 as of April 1, 2010) and are due in two installments on July 1, 2010 and December 1, 2010. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property may be tax dedeed to the Town.

In accordance with State law, the Town collects taxes for the Amherst School District, Souhegan Cooperative School District, and Hillsborough County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school districts. Total taxes appropriated during the year were \$17,789,446, \$11,993,022 and \$1,881,565 for the Amherst School District, Souhegan Cooperative School District and Hillsborough County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year ended June 30, 2011 the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. The Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2011.

Property and Liability Insurance

PRIMEX provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of PRIMEX, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Worker's Compensation

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

NOTE 4—DEPOSITS AND INVESTMENTS

The Town has combined the cash resources of its governmental and proprietary fund types. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

Deposits and investments as of June 30, 2011 are classified in the accompanying financial statements as follows:

Statement of Net Assets:	
Cash and cash equivalents	\$ 16,575,619
Investments	4,657,537
Restricted cash	8,369
Statement of Fiduciary Net Assets:	
Cash and cash equivalents	241,089
Investments	<u>1,475,166</u>
	<u>\$ 22,957,780</u>

Deposits and investments at June 30, 2011 consist of the following:

Cash on hand	\$ 794
Deposits with financial institutions	18,902,261
Investments	<u>4,054,725</u>
	<u>\$ 22,957,780</u>

The Town requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs for all governmental fund types. The Town limits its investments to demand deposits, money market accounts and repurchase agreements in accordance with New Hampshire State law (RSA 41:29). Responsibility for the investments of the Trust Funds is with the Board of Trustees, who have employed professional banking assistance in accordance with New Hampshire State law (RSA 31:38a). Responsibility for the investments of the library is with the Library Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town, Trustees of Trust Funds, and the Library Trustees do not have a policy regarding interest rate risk.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

Investment Type	Fair Value	Remaining Maturity (In Years)		
		0-1 Years	1-5 Years	> 5 Years
Corporate bonds	<u>\$ 934,532</u>	<u>\$ -</u>	<u>\$ 386,755</u>	<u>\$ 547,777</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The Town's investment policy for its governmental funds addresses credit risk by limiting investments to the safest types of securities. The Town limits its investments to money market accounts, repurchase agreements, the New Hampshire Public Deposit Investment Pool, and obligations fully guaranteed by the United States government.

The Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following is the actual rating at year end for each investment type:

	Investment Type					Totals
	Corporate Bonds	Money Market Mutual Funds	Mutual Funds	Foreign Mutual Funds	Foreign Bond Mutual Funds	
Ratings as of Year End						
A1	\$ 386,159					\$ 386,159
A2	437,801					437,801
A3	110,572					110,572
Not Rated		\$ 1,426,021	\$ 240,239	\$ 108,995	\$ 83,577	1,858,832
Fair Value	<u>\$ 934,532</u>	<u>\$ 1,426,021</u>	<u>\$ 240,239</u>	<u>\$ 108,995</u>	<u>\$ 83,577</u>	<u>\$ 2,793,364</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

In accordance with the Town's investment policy for its governmental funds, all security transactions must be secured by collateral having a value at least equal to the amount of funds in excess of the FDIC deposit limits. Such collateral shall be segregated for the exclusive benefit of the Town and may consist of obligations of the United States government, United States government agencies or obligations of the state of New Hampshire.

The Trustees of Trust Funds and the Library Trustees have no policy regarding custodial credit risk.

Of the Town's deposits with financial institutions at year end, \$17,612,671 was collateralized by securities held by the bank in the bank's name.

As of June 30, 2011, Town investments in the following investment types were held by the same counterparty that was used to buy the securities.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

	Reported <u>Amount</u>
Corporate bonds	\$ 934,532
Equity securities	1,177,342
Foreign equity securities	84,019
Money market mutual funds	1,426,021
Mutual funds	240,239
Foreign mutual funds	108,995
Foreign bond mutual funds	83,577
	<u>\$ 4,054,725</u>

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. As of June 30, 2011, the Town held \$108,995, \$83,577 and \$84,019 in foreign mutual funds, bond mutual funds and equity securities, respectively. The Town and the Trustees of Trust Funds do not have an investment policy for assurance against foreign currency risk.

NOTE 5—DUE FROM OTHER GOVERNMENTS

Receivables from other governments at June 30, 2011 consist of reimbursements from local education agencies and various state and federal funding. All receivables are considered collectible in full and will be received within one year. A summary of the principal items of intergovernmental receivables is as follows:

Governmental activities:	
State of New Hampshire	\$ 480
Local education agencies	70,530
Business-type activities:	
State of New Hampshire - State revolving loan funds	5,848
	<u>\$ 76,858</u>

NOTE 6—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	Balance <u>7/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>6/30/2011</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 7,728,014			\$ 7,728,014
Library books	2,830,353			2,830,353
Works of art	22,079			22,079
Construction in progress		\$ 150,000		150,000
Total capital assets not being depreciated	<u>10,580,446</u>	<u>150,000</u>	<u>\$ -</u>	<u>10,730,446</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Other capital assets:				
Infrastructure	209,877	969,617		1,179,494
Land improvements	565,106			565,106
Buildings and improvements	2,881,639	61,827		2,943,466
Vehicles and equipment	5,173,478	160,361	(70,386)	5,263,453
Library media	238,753	91,083		329,836
Total other capital assets at historical cost	<u>9,068,853</u>	<u>1,282,888</u>	<u>(70,386)</u>	<u>10,281,355</u>
Less accumulated depreciation for:				
Infrastructure	(5,247)	(80,419)		(85,666)
Land improvements	(69,518)	(37,486)		(107,004)
Buildings and improvements	(821,549)	(22,211)		(843,760)
Vehicles and equipment	(3,826,960)	(365,171)	55,500	(4,136,631)
Library media	(137,606)	(13,366)		(150,972)
Total accumulated depreciation	<u>(4,860,880)</u>	<u>(518,653)</u>	<u>55,500</u>	<u>(5,324,033)</u>
Total other capital assets, net	<u>4,207,973</u>	<u>764,235</u>	<u>(14,886)</u>	<u>4,957,322</u>
Total capital assets, net	<u>\$ 14,788,419</u>	<u>\$ 914,235</u>	<u>\$ (14,886)</u>	<u>\$ 15,687,768</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 32,202
Public safety	209,868
Highways and streets	197,348
Sanitation	750
Culture and recreation	78,485
Total governmental activities depreciation expense	<u>\$ 518,653</u>

The balance of the assets acquired through capital leases as of June 30, 2011 is as follows:

Vehicles and equipment	\$ 205,641
Less accumulated depreciation for:	
Vehicles and equipment	<u>(59,073)</u>
	<u>\$ 146,568</u>

The following is a summary of changes in capital assets in the proprietary fund:

	Balance 7/1/2010	Additions	Reductions	Balance 6/30/2011
Business-type activities:				
Capital assets not depreciated:				
Construction in progress	\$ 231,556	\$ 25,524	\$ (257,080)	\$ -
Total capital assets not being depreciated	<u>231,556</u>	<u>25,524</u>	<u>(257,080)</u>	<u>-</u>
Other capital assets:				
Land improvements	<u>1,294,919</u>	<u>257,080</u>		<u>1,551,999</u>
Total other capital assets at historical cost	<u>1,294,919</u>	<u>257,080</u>	<u>-</u>	<u>1,551,999</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Less accumulated depreciation for:

Land improvements	(196,693)	(94,897)		(291,590)
Total accumulated depreciation	(196,693)	(94,897)	-	(291,590)
Total other capital assets, net	1,098,226	162,183	-	1,260,409
Total capital assets, net	<u>\$ 1,329,782</u>	<u>\$ 187,707</u>	<u>\$ (257,080)</u>	<u>\$ 1,260,409</u>

Depreciation expense was charged to the proprietary fund as follows:

Baboosic Lake Septic Fund	<u>\$ 94,897</u>
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NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and fire employees were 14.63% and 18.52%, respectively. The Town contributes 75% of the employer cost for police officers and fire employees, and the State contributes the remaining 25% of the employer cost. In accordance with accounting principles generally accepted in the United States of America (GASB Statement #24), on-behalf fringe benefits contributed by the State of New Hampshire of \$73,963 have been reported as a revenue and expenditure in the General Fund in these financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending June 30, 2011, 2010, and 2009 were \$222,763, \$188,319, and \$167,762, respectively, equal to the required contributions for each year.

NOTE 8—OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Town provides dental, medical and pharmacy benefits to its eligible retirees. Dental, medical and pharmacy benefits have three groups of coverage. For group one, general employees covered by the New Hampshire Retirement System (NHRS), the employee must reach the age of 50 with 10 years of service, obtain 70 points (the sum of age and years of service) or reach the age of 60 to qualify for this benefit. For group two, general employees not covered by the NHRS, the employee must reach the age of 60 with 2 years of service or have at least 25 years of service to qualify for this benefit. For group three, public safety officers, the employee must reach the age of 45 with 20

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

years of service or reach the age of 60 to qualify for this benefit. All other retirees and spouses of retirees pay the full cost of the health care coverage. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of July 1, 2009, the actuarial valuation date, approximately 3 retirees and 61 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

Annual OPEB Costs

The Town's fiscal 2011 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined using the alternative measurement method in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid, on an ongoing basis, is projected to cover the normal cost each year and amortize the unfunded actuarial liability over a period of thirty years. The Town's annual OPEB cost for the fiscal year ending June 30, 2011 including the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an actuarial valuation as of July 1, 2009 is as follows:

Annual Required Contribution (ARC)	\$ 115,902
Interest on Net OPEB obligation (NOO)	1,998
NOO Amortization adjustment to ARC	<u>(1,985)</u>
Annual OPEB cost	115,915
Contributions made	<u>(61,862)</u>
Increase in Net OPEB obligation	54,053
Net OPEB obligation - beginning of year	<u>49,960</u>
Net OPEB obligation - end of year	<u><u>\$ 104,013</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal years ending June 30, 2011 and 2010 are as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2011	\$ 115,915	53.4%	\$ 104,013
6/30/2010	\$ 106,198	53.0%	\$ 49,960

The Town's net OPEB obligation as of June 30, 2011 is recognized as a liability in these financial statements.

Funded Status and Funding Progress for OPEB

The funded status of the plan as of July 1, 2009, the date of the most recent actuarial valuation is as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Actuarial Accrued Liability (AAL)	\$ 1,255,353
Actuarial value of plan assets	-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 1,255,353</u>
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 3,265,756
UAAL as a percentage of covered payroll	38.4%

The alternative measurement valuation involves estimates of the value of reported amounts and assumptions about the probability of events in the future. The total cost of providing post-employment benefits is projected, taking into account assumptions about current claim cost, turnover, mortality, health care trends, and other key assumptions. Internally generated key assumptions, based on recent trends within the Town, include general considerations, expected point at which benefits begin, and marital and dependency status. Mortality assumptions were derived from the RP2000 Mortality Table. Turnover assumptions were based on the Standard Turnover Assumption from pronouncement GASB No. 45. The assumption on health care trends was provided by an independent company that assisted the Town in the preparation of the alternative measurement method for GASB 45. Based on this independent company's help, the health care trends do not reflect potential changes in future health costs due to the passage of the Patient Protection and Affordable Care Act signed on March 23, 2010, as amended by the Health Care and Education Reconciliation Act signed on March 30, 2010 as the impact of these recent legislations are unknown. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions for OPEB

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

In the July 1, 2009 actuarial valuation, the Projected Unit Credit method was used. The actuarial value of assets was not determined as the Town has not advance funded its obligation. The actuarial assumptions included a 4.0% investment rate of return and an annual healthcare cost trend rate of 10.0% initially, and then reduced by .5% decrements to an ultimate rate of 5.0% after 10 years. The amortization costs for the initial Unfunded Actuarial Accrued Liability (UAAL) is a level percentage of payroll for a period of thirty years on an open group basis. This has been calculated assuming the amortization payment increases at a rate of 3.0% per year.

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended June 30, 2011 are as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

	<u>Balance</u> <u>7/1/2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2011</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Bonds payable	\$ 250,000		\$ (85,000)	\$ 165,000	\$ 85,000
Notes payable	444,088	\$ 1,211,268	(59,156)	1,596,200	156,573
Capital leases payable	94,424	76,979	(43,464)	127,939	49,858
Total governmental activities	<u>\$ 788,512</u>	<u>\$ 1,288,247</u>	<u>\$ (187,620)</u>	<u>\$ 1,889,139</u>	<u>\$ 291,431</u>
Business-type activities:					
Notes payable	\$ 247,296	\$ 170,700	\$ (25,128)	\$ 392,868	\$ 36,508
Other long-term obligations	229,346	27,322		256,668	
Total business-type activities	<u>\$ 476,642</u>	<u>\$ 198,022</u>	<u>\$ (25,128)</u>	<u>\$ 649,536</u>	<u>\$ 36,508</u>

Payments on the general obligation bonds, notes payable and capital leases of the governmental activities are paid out of the General Fund. Payments on the notes payable of the business-type activities are paid out of the Baboosic Lake Septic Fund.

General Obligation Bonds

Governmental Activities:

Bonds payable at June 30, 2011 are comprised of the following individual issues:

\$400,000 Lindabury Apple Orchard Bonds due in annual installments of \$40,000 through March 2013; interest at 4.02%	\$ 80,000
\$442,000 Joppa Hill Road Bonds due in annual installments of \$42,000 through December 2003; \$45,000 through December 2011; and \$40,000 through December 2012; interest at 4.02%	85,000
	<u>\$ 165,000</u>

Debt service requirements to retire general obligation bonds outstanding at June 30, 2011 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 85,000	\$ 6,633	\$ 91,633
2013	80,000	3,216	103,921
	<u>\$ 165,000</u>	<u>\$ 9,849</u>	<u>\$ 195,554</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended June 30, 2011 was \$8,744 on general obligation debt for governmental activities.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Notes Payable

Governmental Activities:

Notes payable for governmental activities at June 30, 2011 are comprised of the following individual issues:

\$3,500,000 Road Reconstruction Notes due in annual installments of \$47,418 through June 2026; interest at 3.67%	\$ 711,268
\$500,000 Spring Road Notes due in annual installments of \$50,000 through August 2020; interest at 3.02%	500,000
\$300,000 OSAC Land Notes due in annual installments of \$30,000 through October 2017; interest at 3.56%	210,000
\$291,554 Tanker Notes due in annual installments of \$29,155 through July 2016; interest at 4.45%	174,932
	<u>\$ 1,596,200</u>

Debt service requirements to retire the notes payable for governmental activities at June 30, 2011 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 156,573	\$ 55,276	\$ 211,849
2013	156,573	49,715	206,288
2014	156,573	44,045	200,618
2015	156,573	38,429	195,002
2016	156,573	32,813	189,386
2017-2021	576,245	95,067	671,312
2022-2026	237,090	26,104	263,194
	<u>\$1,596,200</u>	<u>\$ 341,449</u>	<u>\$1,937,649</u>

As included on the Statement of Activities (Exhibit B), interest for the year ended June 30, 2011 was \$27,456 on notes payable for governmental activities.

Business-type Activities:

Notes payable at June 30, 2011 are comprised of the following individual issues:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

\$178,500 Baboosic Lake Septic Notes due in annual installments of \$11,900 through September 2022; interest at 4.20%	\$ 142,800
\$132,278 Baboosic Lake Septic Notes due in annual installments of \$13,228 through July 2016; interest at 4.45%	79,368
\$170,700 Baboosic Lake Septic Notes due in annual installments of \$11,380 through August 2025; interest at 3.17%	<u>170,700</u>
	<u>\$ 392,868</u>

Debt service requirements to retire the notes payable for business-type activities at June 30, 2011 are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 36,508	\$ 14,394	\$ 50,902
2013	36,508	12,967	49,475
2014	36,508	11,495	48,003
2015	36,508	10,046	46,554
2016	36,508	8,597	45,105
2017-2021	129,628	25,985	155,613
2022-2026	80,700	6,413	87,113
	<u>\$ 392,868</u>	<u>\$ 89,897</u>	<u>\$ 482,765</u>

As included on the Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds (Exhibit F), interest expense for the year ended June 30, 2011 was \$15,262 on notes payable for the business-type activities.

Other Long-Term Obligations

Business-type Activities:

The Town has drawn \$256,668 of approximately \$425,000 in funds under the State of New Hampshire, State Water Pollution Control Revolving Fund Program for improvements to the Community Septic System. Payments are not scheduled to commence until the first anniversary of the scheduled completion date of the project or the date of substantial completion, whichever is earliest. Interest is accrued at 1% during the construction period of the project and is to be paid upon completion of the construction project within the following year.

As authorized by the American Recovery and Reinvestment Act, the Town shall be provided federal financial assistance for the above Community Septic System Project, whereby a portion of the principal sum, not to exceed \$212,500 or 50% of aggregate disbursements, whichever is less, will be forgiven. The principal forgiveness will be applied at the time of each loan repayment over a period not to exceed 15 years. Subsequent to year end (see Note 17), this project was finalized and the borrowed funds were converted into a note payable.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following are the individual capital lease obligations at June 30, 2011:

Vehicle lease, due in annual installments of \$5,872, including interest at 9.11% through July 2012	\$ 10,987
Highway equipment lease, due in annual installments of \$21,364, including interest at 9.11% through July 2012	39,973
Vehicle lease, due in annual installments of \$27,132, including interest at 2.84% through October 2013	<u>76,979</u>
	<u>\$ 127,939</u>

Debt service requirements to retire capital lease obligations outstanding at June 30, 2011 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2012	\$ 49,858	\$ 4,509	\$ 54,367
2013	51,698	2,669	54,367
2014	<u>26,383</u>	<u>749</u>	<u>27,132</u>
	<u>\$ 127,939</u>	<u>\$ 7,927</u>	<u>\$ 135,866</u>

Authorized and Unissued Debt

As of June 30, 2011, the Town had the following debt authorized and unissued:

Road reconstruction	\$ 13,788,732
Open space land	5,200,000
Bridge replacement	2,100,260
Baboosic Lake Septic	129,795
Baboosic Lake Community Septic	<u>425,000</u>
	<u>\$ 21,643,787</u>

NOTE 10—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of its governmental and proprietary funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. In addition, the General Fund has paid for various items that are to be reimbursed from Nonmajor Governmental Funds.

Interfund balances at June 30, 2011 are as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

	Due from			Totals
	General Fund	Nonmajor Governmental Funds	Baboosic Lake Septic Fund	
Due to General Fund		\$ 31,370	\$ 72,653	\$ 104,023
Nonmajor Governmental Funds	\$ 259,017			259,017
	<u>\$ 259,017</u>	<u>\$ 31,370</u>	<u>\$ 72,653</u>	<u>\$ 363,040</u>

During the year, several interfund transactions occurred between funds. The various transfers between the General Fund and Nonmajor Governmental Funds were made in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2011 are as follows:

	Transfer from		Totals
	General Fund	Nonmajor Governmental Funds	
Transfer to General Fund		\$ 50,000	\$ 50,000
Nonmajor Governmental Funds	\$ 24,500		24,500
	<u>\$ 24,500</u>	<u>\$ 50,000</u>	<u>\$ 74,500</u>

NOTE 11—RESTRICTED NET ASSETS

Net assets are restricted for specific purposes at June 30, 2011 as follows:

Endowments - principal	\$ 1,503,609
Endowments - income	252,790
Open space land	110,638
Miscellaneous grants and donations	47,937
	<u>\$ 1,914,974</u>

NOTE 12—PERFORMANCE DEPOSITS

The Town holds performance bonds from developers until projects have been completed to Town standards. These bonds are not included as part of the financial statements. At June 30, 2011, the Town held performance deposits totaling \$141,500.

NOTE 13—COMPONENTS OF FUND BALANCE

The components of the Town's fund balance for its governmental funds at June 30, 2011 are as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Prepaid expenses	\$ 217,531		\$ 217,531
Endowments		\$ 1,503,609	1,503,609
Inventory	14,524		14,524
Restricted for:			
Endowments - income		252,790	252,790
Open space land	110,638		110,638
Miscellaneous grants and donations	43,502	4,435	47,937
Committed for:			
Recreation Fund		99,338	99,338
Peabody Mill Environmental Center Fund		137,384	137,384
Police Detail Revolving Fund		14,860	14,860
Conservation Commission Fund		387,141	387,141
Capital Reserves Fund	613,874		613,874
Land Use Change Tax Fund	16,100		16,100
Non-lapsing carryforward appropriations	22,288		22,288
Assigned for:			
Encumbrances	157,742		157,742
Library Fund		162,610	162,610
Town Band Fund		6,662	6,662
Recycle Fund	1,748		1,748
Rescue Fund	118		118
Friends of the Orchard Fund	1,463		1,463
Unassigned:			
General Fund operations	2,059,989		2,059,989
	<u>\$ 3,259,517</u>	<u>\$ 2,568,829</u>	<u>\$ 5,828,346</u>

NOTE 14—COMMITMENTS AND CONTINGENCIES

Issuance of Notes Payable

During June 2011, the Town issued a \$2,000,000 note payable for road reconstruction. This note has an interest rate of 2.95% and matures on June 13, 2022. No funds have been drawn down against this note payable as of June 30, 2011. Subsequent to year end (see Note 17), funds have been drawn down against this note payable.

During June 2011, the Town issued a \$2,100,260 note payable for the reconstruction of three bridges. This note has an interest rate of 3.15% and matures on July 13, 2027. No funds have been drawn down against this note payable as of June 30, 2011.

Litigation

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance, are immaterial and would not affect the financial position of the Town.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
June 30, 2011

NOTE 15—RECLASSIFICATION

Amounts previously classified as bonds payable have been reclassified to conform to the current year's presentation. The long-term obligations are reported separately for bonds payables and notes payable.

NOTE 16—RESTATEMENT OF EQUITY

Governmental Funds

Effective July 1, 2010, the Town retroactively changed its method of financial reporting to conform to a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 54). This new standard changes how fund balance is reported and changes the definition of the governmental fund types. As a result, the Capital Reserve Funds, Land Use Change Tax Fund, Open Space Land Fund, and several other special revenue funds, previously reported as nonmajor governmental funds of the Town, have been reclassified into the General Fund for reporting purposes. The impact of the restatement on the governmental funds is as follows:

	General Fund	Other Governmental Funds
Fund Balance - July 1, 2010 (as previously reported)	\$ 2,162,594	\$ 3,477,675
Amount of restatement due to:		
Reclassification of Special Revenue Funds	1,125,424	(1,125,424)
Fund Balance - July 1, 2010, as restated	<u>\$ 3,288,018</u>	<u>\$ 2,352,251</u>

NOTE 17—SUBSEQUENT EVENTS

Long-Term Obligations

During September 2011, a note payable for road reconstruction that was initially issued in the amount of \$3,500,000 was amended to \$1,825,000. This note has an interest rate of 3.67% and matures on June 30, 2026. As of June 30, 2011, the Town has drawn down \$711,268 against this note and has been included as a long-term note payable of the governmental activities.

During June 2011, the Town issued a \$2,000,000 note payable for road reconstruction. Subsequent to year end, the Town has drawn down a total of \$750,000 against this note. This note has an interest rate of 2.95% and matures on June 13, 2022.

During January 2012, the Town entered into a \$188,969 capital lease agreement for the acquisition of highway equipment. This lease is due in annual installments of \$39,976, including interest at 2.85% through January, 2016. This contract is subject to cancellation should funds not be appropriated to meet payment obligations.

During March 2012, the Town converted the funds borrowed under the state revolving loan fund of \$256,668 for improvements to the Community Septic System and accrued interest of \$1,371 into a \$258,039 note payable. As authorized by the American Recovery and Reinvestment Act, a total of \$128,334 of principal will be forgiven at the time of the initial repayment. The Town will make annual principal payments of \$8,647 over a 15 year period and interest at a rate of 2.91%.

SCHEDULE 1

TOWN OF AMHERST, NEW HAMPSHIRE

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended June 30, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 6,076,275	\$ 6,076,275	\$ 5,995,888	\$ (80,387)
Licenses and permits	2,496,450	2,496,450	2,335,719	(160,731)
Intergovernmental	919,895	943,053	943,810	757
Charges for services	375,750	376,027	403,231	27,204
Interest income	70,000	70,000	37,789	(32,211)
Miscellaneous	19,275	25,841	20,371	(5,470)
Total Revenues	<u>9,957,645</u>	<u>9,987,646</u>	<u>9,736,808</u>	<u>(250,838)</u>
Expenditures:				
Current operations:				
General government	1,775,781	1,754,834	1,723,437	31,397
Public safety	3,150,833	3,175,953	3,196,947	(20,994)
Highways and streets	2,738,738	2,739,171	2,790,655	(51,484)
Sanitation	734,766	734,766	657,865	76,901
Health and welfare	68,341	68,341	55,913	12,428
Culture and recreation	1,165,335	1,165,335	1,181,960	(16,625)
Capital outlay	20,451,498	20,429,210	951,239	19,477,971
Debt service:				
Principal retirement	144,157	144,157	144,156	1
Interest and fiscal charges	30,312	30,312	25,726	4,586
Total Expenditures	<u>30,259,761</u>	<u>30,242,079</u>	<u>10,727,898</u>	<u>19,514,181</u>
Excess revenues over (under) expenditures	<u>(20,302,116)</u>	<u>(20,254,433)</u>	<u>(991,090)</u>	<u>19,263,343</u>
Other financing sources (uses):				
Proceeds from bond and note issuances	20,200,000	20,200,000	1,211,268	(18,988,732)
Transfers in	242,610	242,610	593,850	351,240
Transfers out	(481,500)	(481,500)	(231,500)	250,000
Total other financing sources (uses)	<u>19,961,110</u>	<u>19,961,110</u>	<u>1,573,618</u>	<u>(18,387,492)</u>
Net change in fund balance	(341,006)	(293,323)	582,528	875,851
Fund balance at beginning of year				
- Budgetary Basis	<u>2,630,096</u>	<u>2,630,096</u>	<u>2,630,096</u>	<u>-</u>
Fund balance at end of year				
- Budgetary Basis	<u>\$ 2,289,090</u>	<u>\$ 2,336,773</u>	<u>\$ 3,212,624</u>	<u>\$ 875,851</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF AMHERST, NEW HAMPSHIRE
Schedule of Funding Progress for Other Post-Employment Benefits
For the Year Ended June 30, 2011

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL) - Projected Unit Credit</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
7/1/2009	\$ -	\$ 1,255,353	\$ 1,255,353	0%	\$ 3,265,756	38.4%

See accompanying notes to the required supplementary information

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2011

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary expenditures were adjusted for compensated absences payable amounts budgeted on a “pay as you go” basis, encumbrances, and activity budgeted in the current and subsequent fiscal year. Budgetary revenues and expenditures were adjusted for non-budgetary revenues and expenditures, budgetary transfers, capital lease activity, and on-behalf payments for fringe benefits.

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 10,963,318	\$ 10,991,819
Difference in property taxes meeting susceptible to accrual criteria	203,154	
Compensated absences payable, June 30, 2010		274,305
Compensated absences payable, June 30, 2011		(256,707)
Encumbrances, June 30, 2010		(220,927)
Encumbrances, June 30, 2011		157,742
Activity recognized in the prior fiscal year and budgeted in the current fiscal year		18,988
Activity recognized in the current fiscal year and budgeted in the subsequent fiscal year		(17,900)
Non-budgetary revenues and expenditures	(17,454)	(43,980)
Budgetary transfers	543,850	207,000
Capital lease activity	(76,979)	(76,979)
On-behalf fringe benefits	(73,963)	(73,963)
Per Schedule 1	<u>\$ 11,541,926</u>	<u>\$ 10,959,398</u>

NOTE 2—ENCUMBRANCES

Functional encumbrances in the General Fund as of June 30, 2011 are as follows:

General government	\$ 18,148
Public safety	8,074
Highways and streets	121,838
Culture and recreation	9,682
	<u>\$ 157,742</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
June 30, 2011

NOTE 3—BUDGETARY FUND BALANCES

The components of the budgetary fund balance for the General Fund are as follows:

Nonspendable:	
Prepaid expenses	\$ 217,531
Inventory	14,524
Tax deeded property	10,923
Restricted:	
PEG grant	25,395
Committed:	
Non-lapsing carryforward appropriation	22,288
Unassigned	<u>2,921,963</u>
	<u>\$ 3,212,624</u>

NOTE 4—CARRYFORWARD APPROPRIATIONS

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

	<u>Restricted</u>	<u>Committed</u>
PEG grant	\$ 25,395	
Peabody Mill Environmental Center building		\$ 22,288
	<u>\$ 25,395</u>	<u>\$ 22,288</u>

NOTE 5—SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

In accordance with GASB Statement #45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, the Town is required to disclose the schedule of funding progress for each of the three most recent actuarial valuations. The Town implemented the provisions of GASB Statement #45 during the year ended June 30, 2010. Accordingly, the funding progress has only been presented for the most recent actuarial valuation report. Additional disclosures will be made as the information becomes available.

SCHEDULE A
TOWN OF AMHERST, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
June 30, 2011

	Special Revenue Funds	Permanent Funds	Combining Totals
ASSETS			
Cash and cash equivalents	\$ 284,198		\$ 284,198
Investments	288,089	\$ 1,787,769	2,075,858
Accounts receivable	4,815		4,815
Due from other funds	259,017		259,017
Total Assets	<u>\$ 836,119</u>	<u>\$ 1,787,769</u>	<u>\$ 2,623,888</u>
LIABILITIES			
Accounts payable	\$ 23,689		\$ 23,689
Due to other funds		\$ 31,370	31,370
Total Liabilities	<u>23,689</u>	<u>31,370</u>	<u>55,059</u>
FUND BALANCES			
Nonspendable		1,503,609	1,503,609
Restricted	4,435	252,790	257,225
Committed	638,723		638,723
Assigned	169,272		169,272
Total Fund Balances	<u>812,430</u>	<u>1,756,399</u>	<u>2,568,829</u>
Total Liabilities and Fund Balances	<u>\$ 836,119</u>	<u>\$ 1,787,769</u>	<u>\$ 2,623,888</u>

SCHEDULE A-1
TOWN OF AMHERST, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Special Revenue Funds
June 30, 2011

	Library Fund	Recreation Fund	Peabody Mill Environmental Center Fund	Police Detail Revolving Fund	Conservation Commission Fund	Town Band Fund	Miscellaneous Donations Fund	Total Nonmajor Special Revenue Funds
ASSETS								
Cash and cash equivalents	\$ 56,462	\$ 25	\$ 8,367		\$ 208,247	\$ 6,662	\$ 4,435	\$ 284,198
Investments	109,370				178,719			288,089
Accounts receivable				\$ 4,815				4,815
Due from other funds		117,722	131,075	10,045	175			259,017
Total Assets	<u>\$ 165,832</u>	<u>\$ 117,747</u>	<u>\$ 139,442</u>	<u>\$ 14,860</u>	<u>\$ 387,141</u>	<u>\$ 6,662</u>	<u>\$ 4,435</u>	<u>\$ 836,119</u>
LIABILITIES								
Accounts payable	\$ 3,222	\$ 18,409	\$ 2,058					\$ 23,689
Total Liabilities	<u>3,222</u>	<u>18,409</u>	<u>2,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>23,689</u>
FUND BALANCES								
Restricted							4,435	4,435
Committed		99,338	137,384	14,860	387,141			638,723
Assigned	162,610					6,662		169,272
Total Fund Balances	<u>162,610</u>	<u>99,338</u>	<u>137,384</u>	<u>14,860</u>	<u>387,141</u>	<u>6,662</u>	<u>4,435</u>	<u>812,430</u>
Total Liabilities and Fund Balances	<u>\$ 165,832</u>	<u>\$ 117,747</u>	<u>\$ 139,442</u>	<u>\$ 14,860</u>	<u>\$ 387,141</u>	<u>\$ 6,662</u>	<u>\$ 4,435</u>	<u>\$ 836,119</u>

SCHEDULE B
TOWN OF AMHERST, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended June 30, 2011

	Special Revenue <u>Funds</u>	Permanent <u>Funds</u>	Combining <u>Totals</u>
Revenues:			
Taxes	\$ 16,100		\$ 16,100
Charges for services	281,635		281,635
Interest and investment income	5,840	\$ 193,636	199,476
Miscellaneous	59,321	8,800	68,121
Total Revenues	<u>362,896</u>	<u>202,436</u>	<u>565,332</u>
Expenditures:			
Current operations:			
General government		5,000	5,000
Public safety	24,239		24,239
Culture and recreation	293,935	80	294,015
Total Expenditures	<u>318,174</u>	<u>5,080</u>	<u>323,254</u>
Excess revenues over expenditures	<u>44,722</u>	<u>197,356</u>	<u>242,078</u>
Other financing sources (uses):			
Transfers in	24,500		24,500
Transfers out	(50,000)		(50,000)
Total other financing sources (uses)	<u>(25,500)</u>	<u>-</u>	<u>(25,500)</u>
Net change in fund balances	19,222	197,356	216,578
Fund balances at beginning of year	<u>793,208</u>	<u>1,559,043</u>	<u>2,352,251</u>
Fund balances at end of year	<u>\$ 812,430</u>	<u>\$ 1,756,399</u>	<u>\$ 2,568,829</u>

SCHEDULE B-1

TOWN OF AMHERST, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds - All Nonmajor Special Revenue Funds

For the Year Ended June 30, 2011

	Library Fund	Recreation Fund	Peabody Mill Environmental Center Fund	Police Detail Revolving Fund	Conservation Commission Fund	Town Band Fund	Miscellaneous Donations Fund	Total Nonmajor Special Revenue Funds
Revenues:								
Taxes					\$ 16,100			\$ 16,100
Charges for services		\$ 180,575	\$ 76,850	\$ 24,210				281,635
Interest and investment income	\$ 2,611		3		3,220	\$ 4	\$ 2	5,840
Miscellaneous	43,204	9,020	236		3,121	2,710	1,030	59,321
Total Revenues	45,815	189,595	77,089	24,210	22,441	2,714	1,032	362,896
Expenditures:								
Current operations:								
Public safety				24,229			10	24,239
Culture and recreation	37,323	176,033	75,738		15	4,826		293,935
Total Expenditures	37,323	176,033	75,738	24,229	15	4,826	10	318,174
Excess revenues over (under) expenditures	8,492	13,562	1,351	(19)	22,426	(2,112)	1,022	44,722
Other financing sources (uses):								
Transfers in			24,500					24,500
Transfers out					(50,000)			(50,000)
Total other financing sources (uses)	-	-	24,500	-	(50,000)	-	-	(25,500)
Net change in fund balances	8,492	13,562	25,851	(19)	(27,574)	(2,112)	1,022	19,222
Fund balances at beginning of year	154,118	85,776	111,533	14,879	414,715	8,774	3,413	793,208
Fund balances at end of year	\$ 162,610	\$ 99,338	\$ 137,384	\$ 14,860	\$ 387,141	\$ 6,662	\$ 4,435	\$ 812,430

SCHEDULE C
TOWN OF AMHERST, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Assets
Fiduciary Funds - All Agency Funds
June 30, 2011

	School Agency <u>Funds</u>	Performance Bond Agency <u>Funds</u>	Combining <u>Totals</u>
ASSETS			
Cash and cash equivalents		\$ 241,089	\$ 241,089
Investments	\$ 412,925		412,925
Total assets	<u>\$ 412,925</u>	<u>\$ 241,089</u>	<u>\$ 654,014</u>
LIABILITIES			
Due to other governments	\$ 412,925		\$ 412,925
Due to others		\$ 241,089	241,089
Total liabilities	<u>\$ 412,925</u>	<u>\$ 241,089</u>	<u>\$ 654,014</u>

Town of Amherst

New Hampshire

AMHERST NEW HAMPSHIRE 2012 TOWN REPORT



Town Ice Rink on Middle Street

Town Report

2012